



# State of States



THE 2019 EDITION



# About BUDGIT

BudgIT is a civic organisation driven to make the Nigerian budget and public data more understandable and accessible across every literacy span. BudgIT's innovation within the public circle comes with a creative use of government data by either presenting these in simple tweets, interactive formats or infographic displays. Our primary goal is to use creative technology to intersect civic engagement and institutional reform.

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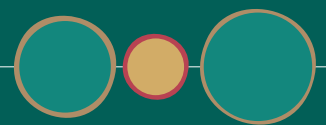
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# Acronyms

Abbreviation	Meaning
ACT	Artemisinin-based Combined Therapy
BCG	Bacille Calmette-Guerin vaccination (for Tuberculosis)
BIR	Budget Implementation Report
DPT 3	Diphtheria, Pertussis and Tetanus vaccination
FAAC	Federal Account Allocation Committee
FMoH	Federal Ministry of Health
IGR	Internally Generated Revenue
IMR	Infant Mortality Rate
IPSAS	International Public Sector Accounting Standards
MDCN	Medical and Dental Council of Nigeria
MICS	Multiple Indicator Cluster Survey
MMR	Maternal Mortality rate
MPI	Multidimensional Poverty Index
MSDAT	Multi-Source Data Analytics and Triangulation dashboard
MUAC	Mid Upper Arm Circumference
NBS	National Bureau of Statistics
NHMIS	National Health Information and Management System
NMCSP	National Malaria Control Strategic Plan
NNHS	National Nutrition and Health Survey
NPHCDA	National Primary Health Care Development Agency
NSHDP	National Strategic And Health Development Plan
NYSC	National Youth Service Corps
PAYE	Pay As You Earn
PENTA	Pentavalent vaccine (5-in-1 vaccine)
SDG	Sustainable Development Goal
TB	Tuberculosis
UHC	Universal Health Coverage
UNICEF	United Nations Children's Fund
VAT	Value Added Tax
WHO	World Health Organization



# Executive Summary

Since 2015, BudgetIT has issued annual editions of the State of States Report, a deep-dive research into issues of fiscal sustainability of Nigerian states. While Nigerian states are not out of the woods due to the sub-optimal federalism system that Nigeria practices, the recent one-off payments such as the Paris Club refund, refund for federal road projects to states, budget support funds as well as loans by the Central Bank of Nigeria have helped many states with fiscal challenge to mildly recover.

However, the issues continue to persist around the weak economies of states mostly tied to informal trade and skeletal industrial output with exception of Lagos, Rivers, Delta, Ogun and Akwa Ibom State. Of a truth, most Nigerian states have still not figured out how to harness their collective strengths and establish single focus investment products, thereby becoming fulcrum of productivity and not just FAAC distribution centers.

In the 2019 report, we made mild changes to our methodology, thereby using actual expenditure for the state, reducing the probability of the unreliability of inflated budgeted figures especially for expenditure items. BudgetIT worked with state governments on accessing the audited reports for the 36 states in Nigeria. We are working to ensure that our fiscal index is more governed by reality than budget figures by states

In this report, Lagos leads the fiscal sustainability index, followed by Rivers, Akwa Ibom and Kano states. Access to audited statements brought out some facts on the true state of recurrent expenditure in focus states. We discovered states, such as Delta, running huge recurrent expenditure reaching N200bn. Bayelsa, despite its size and population, has a high recurrent bill as high as N137bn, compared with Ebonyi with a recurrent bill of N30bn, Sokoto (N38bn), Jigawa (N43bn), Yobe (N35bn), etc. It is a recurring theme to see states in South-South Nigeria running high recurrent bills, mainly driven by the high revenues earned due to the 13% derivation.

In our analysis, it was also interesting to see states like Cross River with a bogus budget of N1.04tn spend less than N93bn on an annual basis which brings them up the rank as well as

Imo with its recurrent spending of N43bn. However, we notice that Kogi lags behind due to its huge recurrent bill as at 2017, when it was still paying salaries for workers and also had high repayment bills for loans. While we would have liked to use the 2018 audited statements for the report, less than 15 states have published the document, making it largely unrepresentative for the states. We are not unmindful that the 2017 audited statement might include huge recurrent bills due to the payment of backlog of salaries sourced from the Paris Club refund. However, this is a trend that we intend to observe as we continue the issuance of the State of States Report.

In the last two editions of this report, we paid attention to the export potentials of states and also their competitiveness. In this edition, however, we reviewed the current state of health in each state, using broad metrics on infant mortality rate, maternal mortality rate, access to skilled workers and also doctor density ratio among states. Also, we explored first-hand testimonies from citizens on the current state of health in the respective states, and the central issues ranged from lack of access to skilled workers, poor quality of personnel and lack of access to drugs. Our interest is to further dive into the stories of citizens on the current state of healthcare in the country and how resource allocations are not enough to meet the huge challenges.

Our report has explored broad line data on states' fiscal performance, availability of fiscal documents and also issues around health metrics in states. We believe that our work, in terms of transparency, must henceforth also explore the socio-economic dimensions of the Nigerian society. Our belief is that Nigeria needs to create incentives for states to expand growth and earning potential, thereby activating resources needed to improve the state of health, education and access to opportunity. We believe that Nigeria possesses the required resources to change the dynamics of its population, but this will require strong leadership in a dynamic and competitive world.



# Research Methodology

## FISCAL DATA ACCESSIBILITY

This year, we sought to provide a snapshot of how states fare with regards to fiscal data accessibility. To do this, we looked at the availability and ease of access to key state financial documents on state-run websites. There are instances where documents may be available but cannot be found through an internet search or website search. Such documents are considered as not being easily accessible since the average citizen would not be able to find them. The requirement for documents to be hosted on state-run websites is so that such sensitive documents are seen as accurate, current and fully representative of the state position and stance. There has been a marked and welcome improvement in data access across states in part due to the World Bank's States Fiscal Transparency, Accountability, and Sustainability- Program-for- Results, which incentivizes openness by providing transparency-linked and performance-based financing.

### Fiscal Sustainability Index and Ranking

In this year's sustainability index and ranking, we have injected greater realism by using states' actual recurrent expenditure and internally generated revenue, as reported in their audited financial reports. This, therefore, slightly differs from previous years where we have used budgeted recurrent expenditure and National Bureau of Statistics figures for IGR. This is a necessary and important advancement since performance against budget varies by state. Imperative to note is that this realism was made possible by across-the-board improvements in data accessibility and transparency. Nevertheless, due to insufficient 2018 financial reports at the time of report writing, we have used 2017 financial statements and figures across the board. In all other respects, the methodology has remained the same.

### Sustainability Index and Ranking:

BudgIT's sustainability ranking is anchored on three key indices (each with different weights) that form the overall sustainability index. These sub-indices are:

- States' ability to meet their recurrent expenditures independently of the federal government;

- State's ability to meet their recurrent expenditures with both its internally generated revenue and federal allocations;
- How long it would take states to pay off their total debt stock.

### Index A:

This looks at the ability of states to meet their recurrent expenditure obligation with state-owned revenue like Value Added Tax receipts, 13 percent share of oil derivation paid to oil-producing states, and IGR. In terms of weight, Index A was assigned 35% weight as it is critical that personnel, overhead and debt servicing (recurrent expenditure) of government are covered with tax revenue and other associated revenue peculiar to the state without resorting to borrowing. While growing states' IGR by widening the personal income tax net is ideally the path for most states, some may use other indirect taxes although the latter is less desirable since the current socioeconomic status of many Nigerians makes increased taxation difficult.

Across the board, states can invest in their unique resources to increase their revenue. Alternatively, states should keep their recurrent costs lean to free up more spending for social and economic infrastructure. Lagos, Rivers and Akwa Ibom sit on top of Index A and are the only states that can meet their recurrent expenditure without dependence on government allocations.

### Index B:

Equally important is states' ability to cover all recurrent expenditure obligations with a majority of their income sources. Here, we have considered the combination of states' IGR and gross FAAC allocations (itself consisting of VAT allocations, income from distribution of exchange gains, distributions from the excess crude account and 13% share of oil derivation for oil-producing states). Other state inflows (e.g. from grants) are not considered in our methodology. Index B is assigned the most substantive weight of 50 percent. A slight majority of 19 states were able to meet their recurrent expenditure with their IGR and gross FAAC without recourse to borrowing or incomes from loans and other precarious and uncertain income streams.



**Index C:**

This focuses on states’ ability to manage their debts sustainably. It examines the extent to which today’s gross revenue can service outstanding debts. Index C was assigned a weight of 15 percent. States with low debts like Anambra, Sokoto, and Jigawa sit on top of Index C while Ekiti, Cross Rivers, and Osun take the rear.

**Implications of Sustainability Ranking:**

States will need to focus on boosting IGR, right-sizing their personnel and overhead costs and ensuring that any increase in borrowing is plugged into capital investments and produces a concurrent increase in revenue generated from said investments.

**HEALTH PERFORMANCE**

Since fiscal sustainability is a means to better the lives of states’ residents, we have gone further to include a deep dive into the subnational situation of healthcare.

Key child, reproductive and service delivery metrics have been collated to provide an at-a-glance view of where each state stands against national averages, key targets, and world averages.

Beyond this, we also leveraged the wide grassroots reach of our project tracking platform, Tracka, to collate health stories and quotes from Nigerians all across the country in order to further contextualize the reality of healthcare in the state. Below are the definitions and sources for each health metric accessed:

Child Health Metrics			
Metric	Description	State and National Average Source	Target/World Average Source
Infant Mortality	Probability of dying between birth and the first birthday	UNICEF MICS 2016 - 2017	National Strategic And Health Development Plan (NSHDP) II
Child Vaccination	Percentage of children 12-23 months vaccinated against preventable childhood diseases	UNICEF MICS 2016 - 2017	National Strategic And Health Development Plan (NSHDP) II
Child Stunting Prevalence	Prevalence of stunting in children less than 5	NBS NNHS 2018	National Strategic Plan of Action for Nutrition 2014 to 2019
Child Insecticide Net Usage	Percentage of children under age 5 years who slept under a mosquito net	NBS NNHS 2018	National Malaria Control Strategic Plan
ACT Malaria Treatment Rate	Children with a fever in the last two weeks who were treated with ACT	NBS NNHS 2018	National Strategic And Health Development Plan (NSHDP) II



## Reproductive Health Metrics

Metric	Description	State and National Average Source	Target/World Average Source
Maternal Mortality	Maternal mortality rate per 100,000 live births	National Health Management Information System 2018, MSDAT Dashboard	SDG Goal
Use of Skilled Birth Attendant	Percentage of women (15-49 years) who had live births in the last 2 years and were assisted by a skilled birth attendant	NBS NNHS 2018	World Average (World Bank)
Contraceptive Prevalence	Percentage of women age 15-49 years currently married or in a union who are using (or whose partner is using) contraceptive (traditional or modern)	NBS NNHS 2018	World Average (World Bank)

## Health Delivery Metric

Metric	Description	State and National Average Source	Target/World Average Source
Doctor Density <sup>1</sup>	Doctors per 10,000 people	NBS 2018 Statistical Report, Medical and Dental Council of Nigeria 2017	World Average (World Bank)

<sup>1</sup>Doctor density per 10,000 was calculated using the number of doctors in each state as reported by the Medical and Dental Council of Nigeria and quoted in the NBS' 2018 Statistical Bulletin, with the NBS 2016 state population estimates.



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)

	2017	2018	2019
State Budget	✓	✗	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✗	✗
Audited Financial Report	✓	✓	*

Source: Abia State Website \*Not applicable as the year is yet to end

Abia has routinely made its budgets open. However, only the current year's budget is prominently and clearly visible on their website. Though some previous years' budgets (e.g that of 2017) can be obtained by searching, the search button is hard to locate.

Other documents (e.g. the detailed 2018 budget) cannot be located through the search button even though it was visible and accessible in 2018.

Abia would do well to improve their website layout. The state should be commended for creating and publishing its first simplified citizen budget in 2019 and making available its recent audited financials.

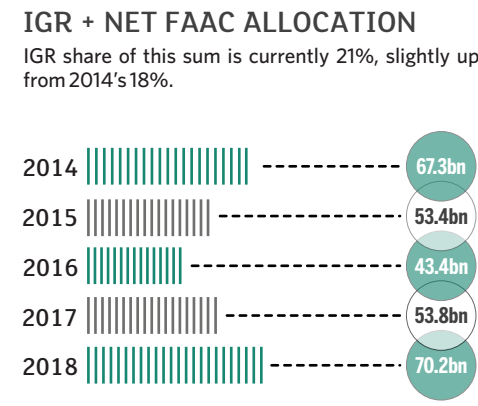
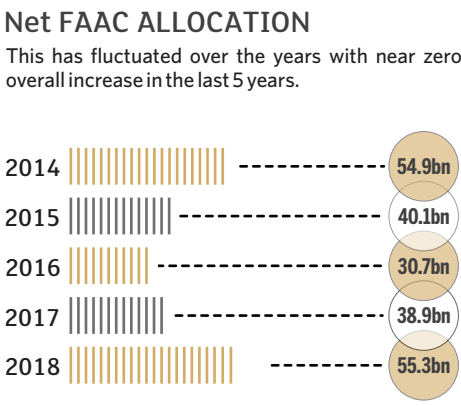
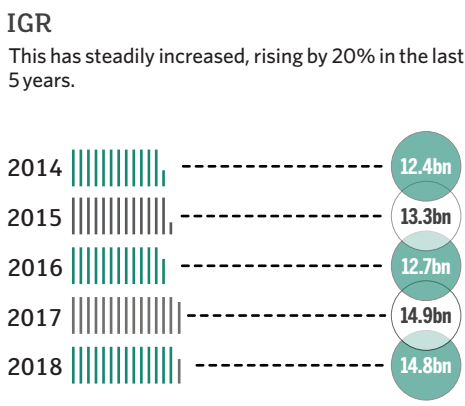
Abia can further improve by making more of its budget implementation reports available for full fiscal transparency.



## Revenue Trends

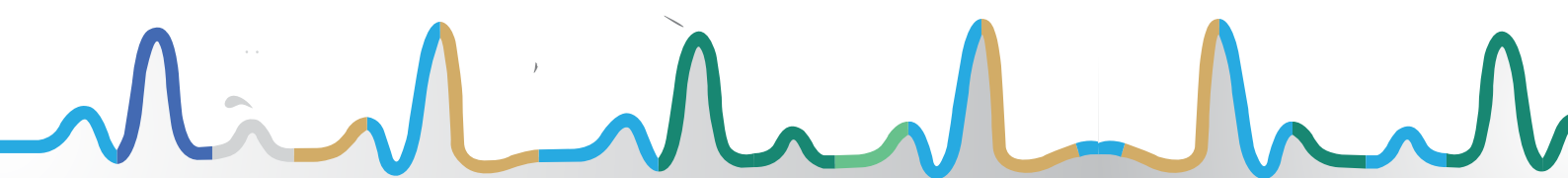
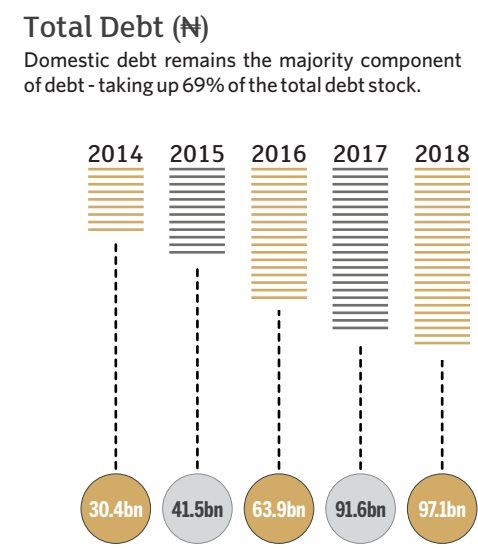
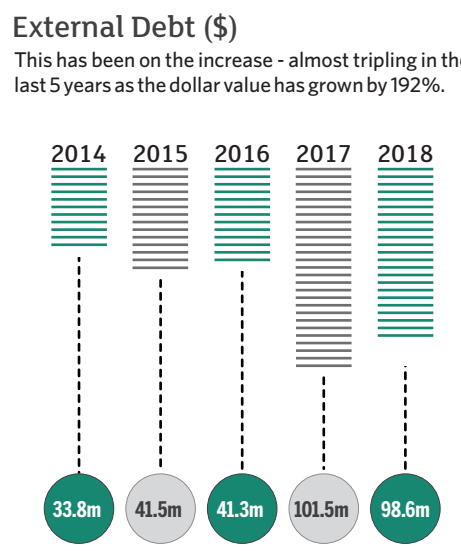
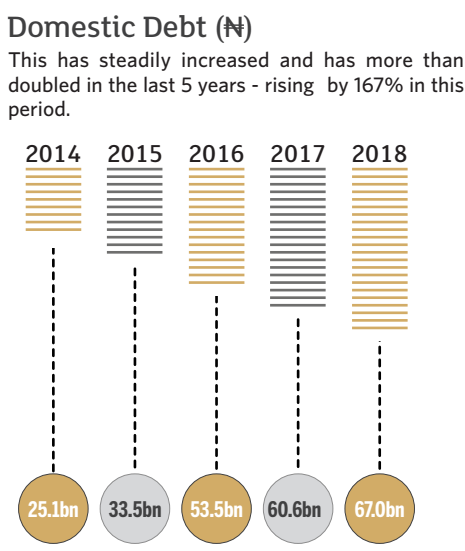
Source: NBS

Amount in Naira



## Debt Trends

Source: DMO





Sustainability Ranking  
**25**

### Actual Revenue

Amount in Naira

IGR  
**15.5bn**

Gross FAAC Allocation  
**44.3bn**

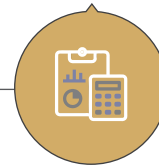


### Actual Expenditure

Amount in Naira

Recurrent Expenditure\*  
**77.3bn**

Capital Expenditure  
**21.7bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



As at 2018 Abia got 79% of its revenue from federal allocation, which means that it remains highly dependent on federal allocations for its activities. The N14.8bn IGR achieved in 2018 is less than half of the budgeted N29.18bn IGR declared in its 2018 budget.

Therefore, for every N100 accounted for in Abia's purse, about 80 is tied to external sources. This puts Abia at risk in the years to come given the precarious position of oil production and prices at the national level.

Abia's foreign debt has ballooned in recent years, more than doubling in 2017. It must be noted though that while the dollar denominated value of its foreign debt stock has almost tripled in the last 5 years, the rise of the dollar exchange rate in this period means that the naira value of these foreign loans has actually quintupled rising by 471%.

Abia may find it difficult to pay back if the exchange rates go further up.

The state can invest in improving its IGR performance to bolster its ability to meet its recurrent expenditure. As of 2017, the state's IGR and Gross FAAC fell short of meeting its recurrent expenditure by N17.5bn which is not sustainable as revenue inflows should not be entirely exhausted only by operating expenses.



*There is no running water in my community's PHC. Also, some basic drugs and facilities such as glucose, oxygen, and blood sugar testing kit are lacking. I know of a woman who almost died because she had low blood sugar and needed glucose which was not available. I had to run up and down to get this for her and she survived.*

R. Amankulor, Umuode Village, Abia State



As seen from its health indices table, Abia fairs better than the national average with infant deaths per 1,000 live births and 115 maternal deaths per 100,000 births. However, on both metrics, the state has a long way to go in reaching the national target of 38 infant deaths per 1,000 expressed in the National Strategic And Health Development Plan (NSHDP) II and the Sustainable Development Goal (SDG) for maternal deaths of 70 per 100,000 births. Abia's high performance when compared to the rest of Nigeria correlates with the above-average use of skilled birth attendants.

As of 2018, on average, about 96% of births in the state were surveyed to be attended to by skilled personnel, both traditional and western-styled skilled personnel. This is well above the national average of 46% and indeed also higher than the world average of 80%. The state is also performing well in nutritional related metric with low child stunting.

Gaps exist however in the area of malaria prevention and treatment. Only 31.4% of children use mosquito nets and when children have fevers, only 30.6% (less than the national target) use Artemisinin - based combination therapy treatment (ACT) even though this is recommended as the first line of treatment. Given the terrain and the high frequency of malaria especially during the rainy season, improving these figures would mean that children's health is not unnecessarily compromised.

As such, more can be done to increase the awareness and diligent use of antimalarial treatment in the state.

Another area where huge improvement is needed is in doctor density. Here Abia state performs better than the national average with 2.5 doctors per 10,000 people. However, this is abysmally low when compared against the world average of 15 doctors per 10,000. More can therefore be done to attract and retain trained medical talent in the state. This can also be done by retaining doctors after the compulsory one-year National Youth Service Corps (NYSC) programme.

Abia's health budget can also be increased to fund improvements, better equipping of Public Healthcare Centres in order to properly tackle the service delivery gaps. Currently for example, Abia's health budget as a percentage of total budget is a low 7.5%. To put this in perspective, the budget would need to double to get to the 15% target committed by the Nigerian national government at the 2001 African Union Conference.

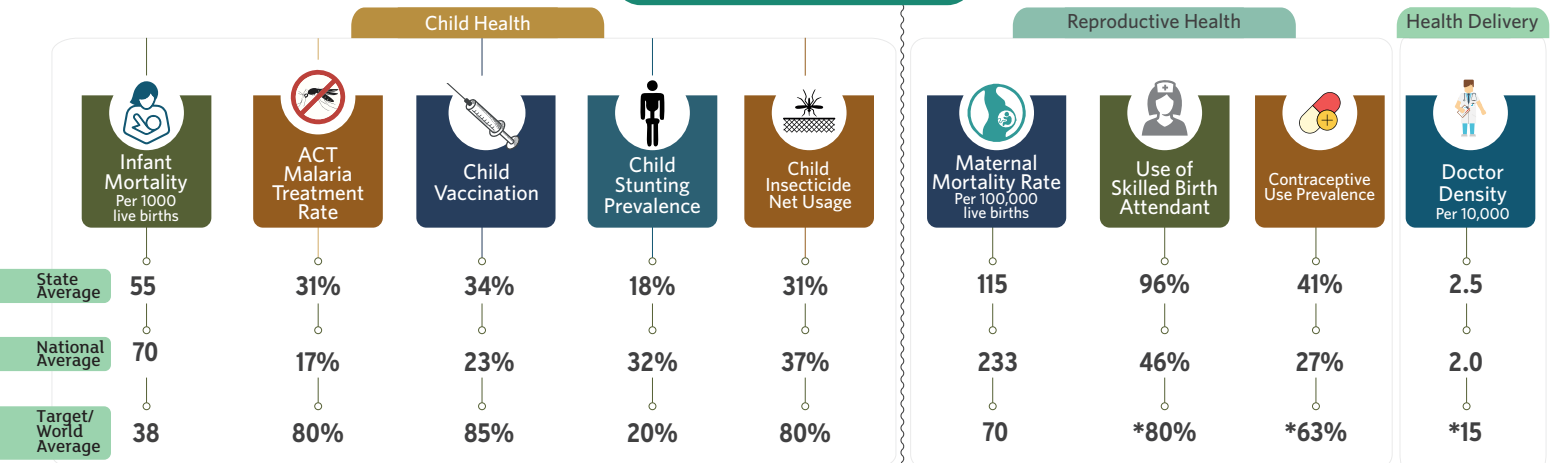
Though this was a commitment by national government, state governments can also use said 15% as a health financing target.

### 2019 HEALTH ALLOCATION

Currently, Abia's health budget as a percentage of total budget is a low 7.5%.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✗	★

Source(s): Adamawa State Fiscal Responsibility Commission \*Not applicable as the year is yet to end

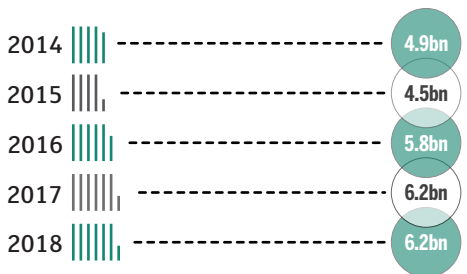
Adamawa could make significant improvements in its transparency by making available previous budgets, creating citizen versions and having available budget implementation reports. Currently, only their most recent budget and 2017 financials are readily available.



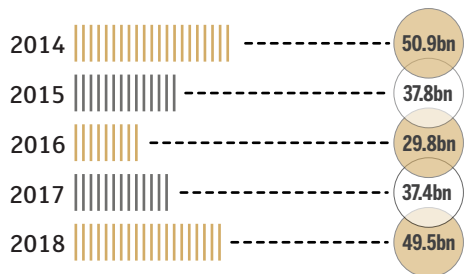
## Revenue Trends

Amount in Naira

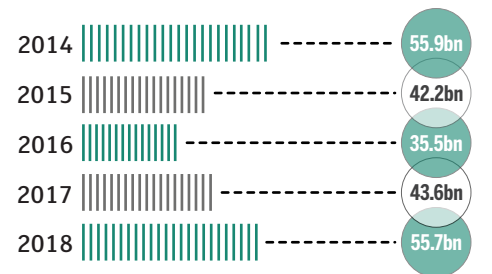
**IGR**  
This has steadily increased, rising by 24% in the last 5 years.



**Net FAAC**  
This has fluctuated over the years with near zero overall decrease in the last 5 years.

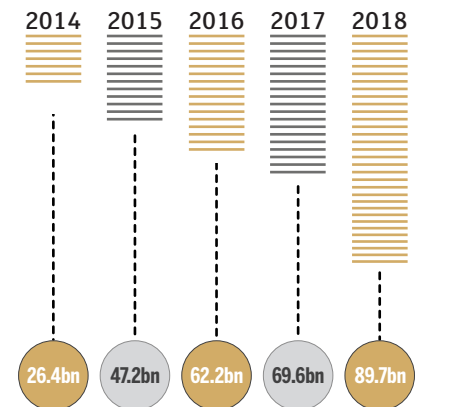


**Total Revenue**  
IGR share of this sum is currently 11%, slightly up from 2014's 9%.

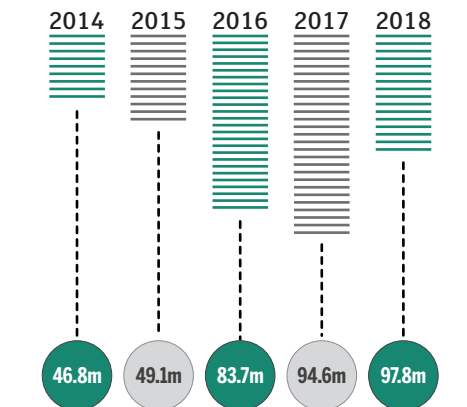


## Debt Trends

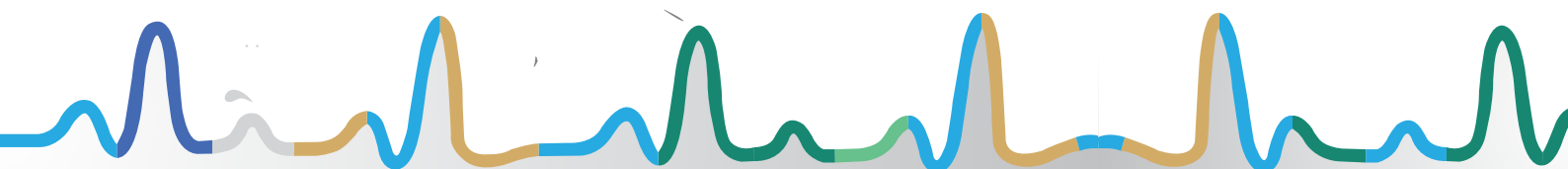
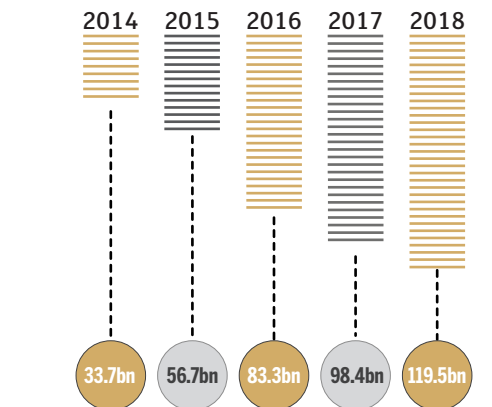
**Domestic Debt (₦)**  
This has steadily increased and has more than tripled in the last 5 years - rising by 239% in this period.



**External Debt (\$)**  
This has been on the increase - more than doubling in the last 5 years as the dollar value has grown by 109%.



**Total Debt (₦)**  
Domestic debt remains the majority component of debt - taking up 75% of the total debt stock as at the end of 2018.





Sustainability Ranking  
**35**

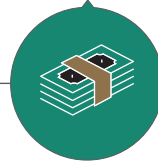
### Actual Revenue

Amount in Naira

IGR  
**6.0bn**



Gross FAAC Allocation  
**41.9bn**



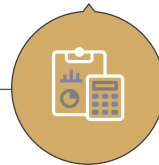
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**67.0bn**



Capital Expenditure  
**20.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



With Adamawa's IGR contribution to total revenue remaining at 11% in 2018, the state is therefore highly dependent on federal allocations for its activities. Its net FAAC allocation was a high 89%. Therefore, for every 100 naira accounted for in Adamawa's purse, about 90 naira is tied to external sources.

The state's IGR and Gross FAAC sustainably covered its recurrent expenditure with an excess of N19bn in the 2017 financial year. The state can however further improve its IGR performance to bolster its ability to meet its recurrent expenditure independently of FAAC inflows.

Consequently, this puts the state's finances in dire straits given the unstable oil production and oil prices which automatically affect allocations from the national purse.



*A major problem is human resource. Most times only one staff is available all day and the workload is always much, so the staff are always tired and stressed, making the waiting period long. [Nevertheless] the health facility offers free malaria treatment and mosquito nets and the vaccination for immunisation is always available [when needed].*

C. Williams, Girei LGA. Adamawa State



With an infant mortality rate of 49 infant deaths per 1,000 live births and maternal mortality rate of 160 maternal deaths per 100,000 births, the state's metrics are better than the national averages.

However, on both metrics, the state is behind the national target of 38 infant deaths per 1,000 and Sustainable Development Goal of 70 maternal deaths per 100,000 births.

To improve these metrics, Adamawa could look at increasing awareness and use of skilled birth attendants by its residents as currently, this metric is the same as the

national average of 46% but a lot lower than the world average of 80%.

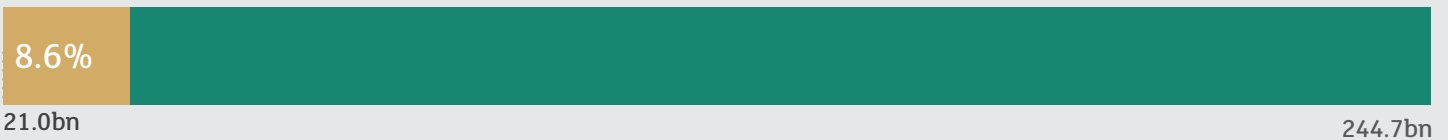
Another area where huge improvement is needed is in doctor density. Here, Adamawa state has an abysmally low 0.4 doctors per 10,000 people. This is well below the national average of 2 doctors per 10,000 people.

More can therefore be done to attract and retain medical talent trained in the state and also those who serve in the state during NYSC.

### 2019 HEALTH ALLOCATION

Adamawa's health budget is currently 8.6% of its budget; it can be increased to fund improvements in PHCs and also tackle service delivery gaps.

TOTAL HEALTH BUDGET

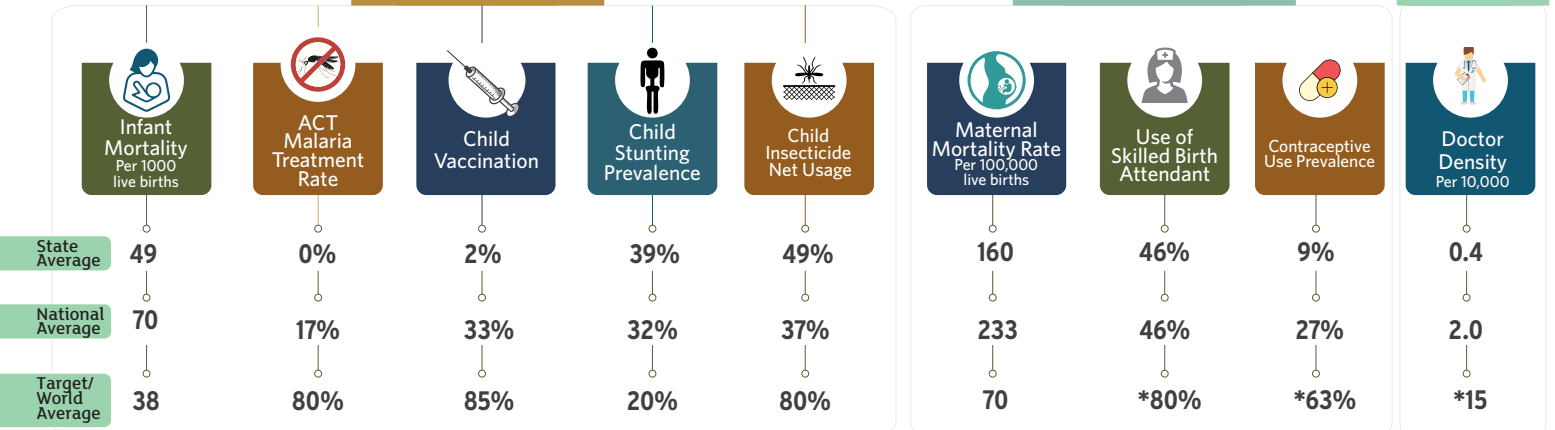


### HEALTH METRICS

#### Child Health

#### Reproductive Health

#### Health Delivery



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCSP, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✗	*

Source(s): Akwa-Ibom State \*Not applicable as the year is yet to end

Akwa Ibom can do well to consolidate its disparate websites and increase the ease of navigation for better document accessibility. While other documents might be available on their sites, they are not easy to locate.

Its 2019 budget for example, though available, cannot be easily tracked from the website homepage. Instead, a direct link and a username are needed.

Though this username can be anything, the appearance of a barrier may dissuade interested citizens from going further.

The state must however be lauded for its audit report availability. Here, it is ahead of most states as its audited reports have been available since 2000.

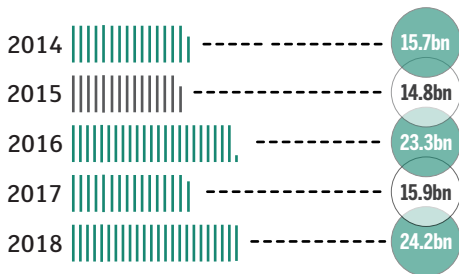


## Revenue Trends

Amount in Naira

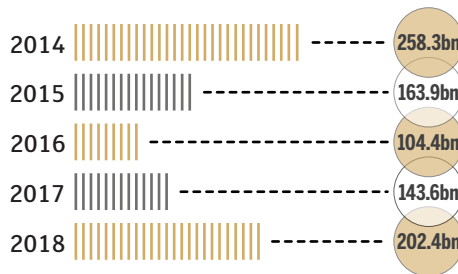
### IGR

This has fluctuated over the years but with an overall upward tide - up 54.4% between 2014 and 2018.



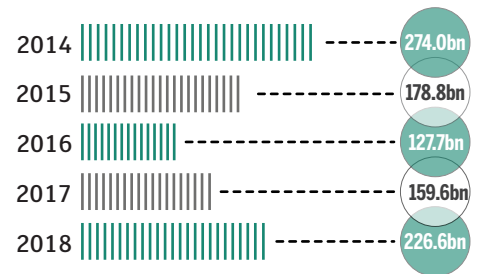
### Net FAAC

This has fluctuated over the years but was 21.6% less in 2018 than in 2014.



### Total Revenue

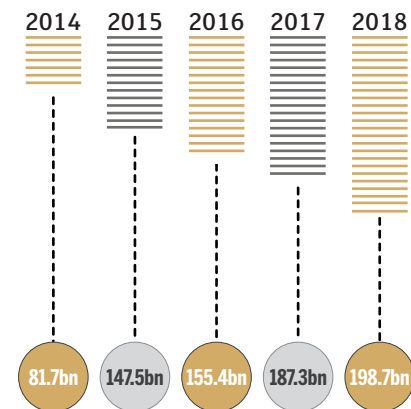
IGR share of this sum is currently 11%, up from 2014's 6%.



## Debt Trends

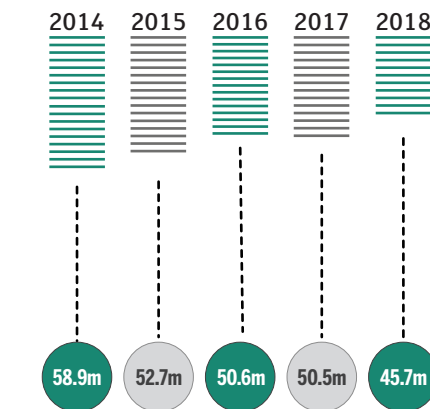
### Domestic Debt (₦)

This more than doubled in the last 5 years - rising by 143% in this period.



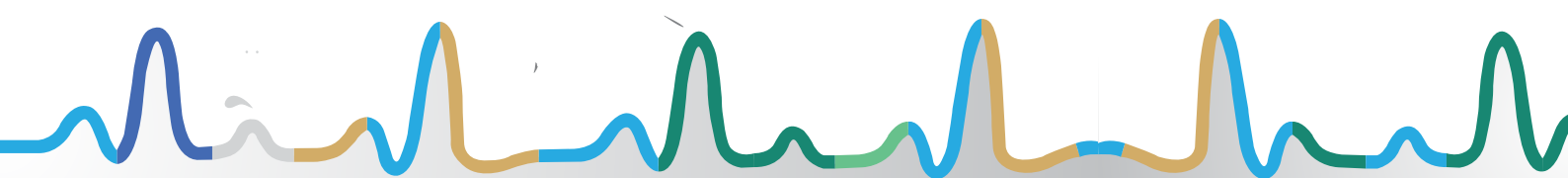
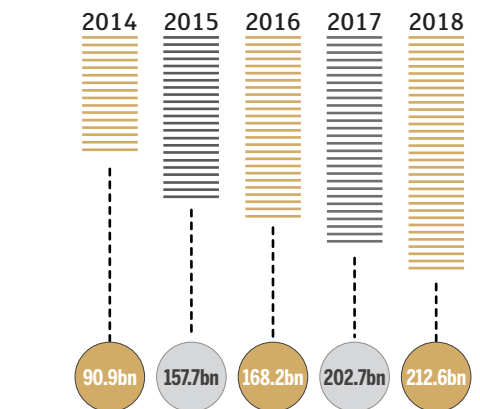
### External Debt (\$)

This has been on the steady decline - with the dollar value dropping by 22.5% in the last 5 years.



### Total Debt (₦)

Domestic debt remains the majority component of debt - taking up 93% of the total debt stock.





Sustainability Ranking

3

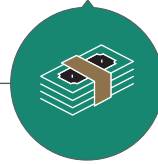
### Actual Revenue

Amount in Naira

IGR  
**19.5bn**



Gross FAAC  
Allocation  
**156.7bn**



### Actual Expenditure

Amount in Naira

Recurrent  
Expenditure  
**112.9bn**



Capital  
Expenditure  
**117.1bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Though Akwa Ibom could do well to increase its IGR contribution to monetary inflows, it must be commended for its external loan discipline as it has reduced this in the past five years.

Nevertheless, the dollar denomination and the weaker standing of the naira against its previous levels means that in naira terms, the foreign loans have gone up by 51.6% over the last 5 years, despite the dollar value dropping in this timeframe.

Akwa Ibom can sustainably fund their recurrent expenditure. As at year end of 2017, the state's IGR combined with their Gross FAAC allocation funded their recurrent expenditure with a surplus of N63.3bn.





*The facility cannot perform surgeries and attend to chronic cases due to the unavailability of capable manpower (just nurses), equipment and drugs to treat such cases. So most times they are referred to the General Hospital which is quite a distance from the community. More efforts should be made to ensure more personnel, drugs and equipment are available.*



M. Umoh, Efa Community, Etinan LGA

Doctors are needed for a robust healthcare system, but at 1.3 doctors per 10,000 people, this is low when compared against the national and world averages. Akwa Ibom can greatly improve its doctor density.

Gaps exist in the area of malaria prevention and treatment in the state. This can be seen in the figures. Less than 30.9% of children use mosquito nets and when children have fevers, only 8.9% are treated with Artemisinin combination treatment even though this is the recommended primary combination for malaria treatment.

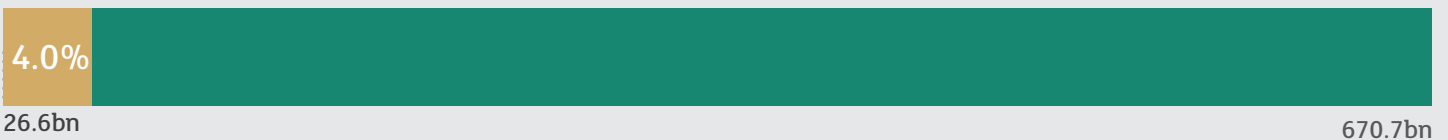
Akwa Ibom is better than average when it comes to infant mortality with 42 infant deaths per 1,000 live births but worse off in terms of maternal mortality with 270 maternal deaths per 100,000 births. The high maternal mortality rate may be linked to low use of skilled birth attendants.

As of 2018, on average, about 44% of births in the state were surveyed to be attended by skilled medical personnel. This is both below the national average of 46% and indeed also much lower than the world average of 80%.

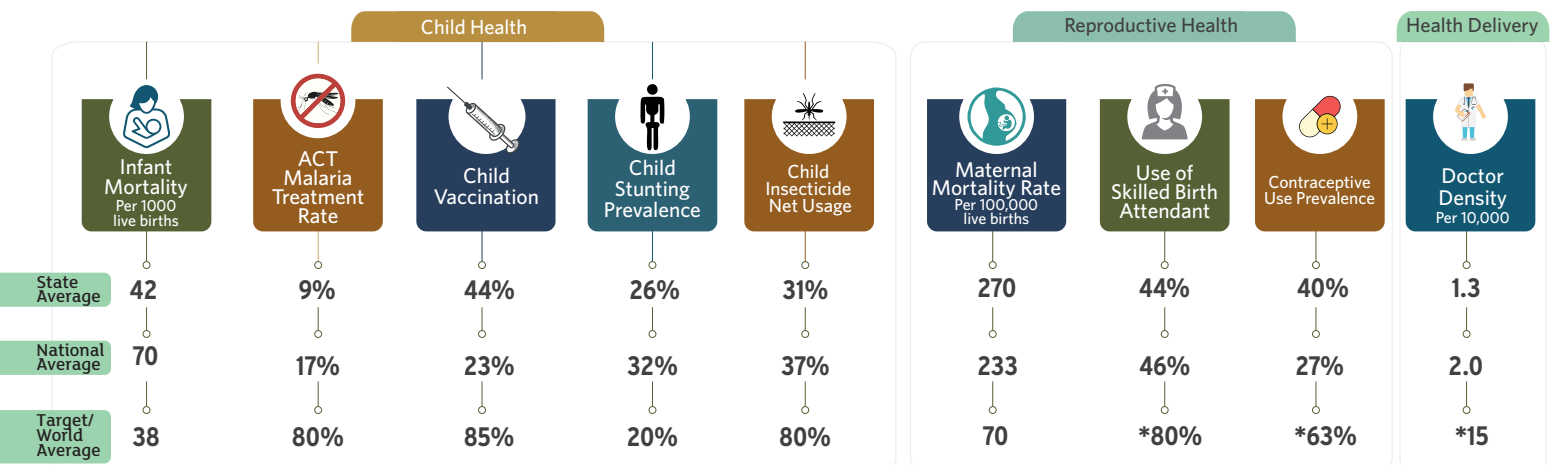
### 2019 HEALTH ALLOCATION

Akwa Ibom's health budget can also be increased to fund improvements in often poorly equipped PHCs and to tackle the health gaps highlighted above. Currently, only 4.0% of the total budget is allocated for health service delivery—ranking among the bottom 6 states in terms of healthcare allocation.

TOTAL HEALTH BUDGET



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCSP, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✓	✓
Citizen Budget	✓	✓	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✗	*

Source(s): Anambra State Website

\*Not applicable as the year is yet to end

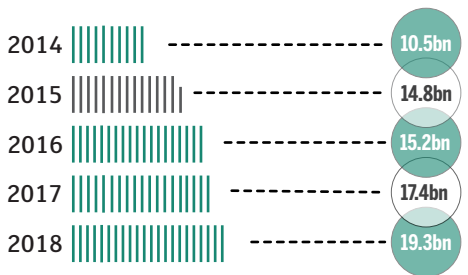
Anambra can improve by making its budget implementation reports available. It is to be commended for creating a simplified citizen budget in an easy-to-understand format for the population.



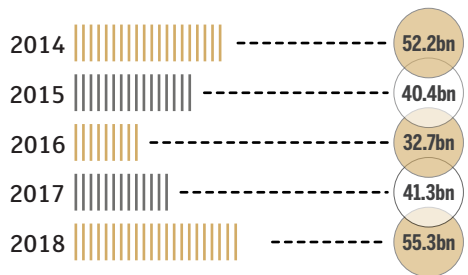
## Revenue Trends

Amount in Naira

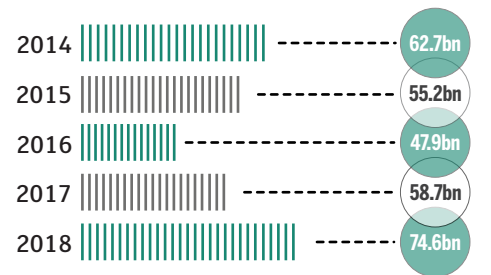
**IGR**  
This has steadily increased, rising by 84.7% in the last 5 years.



**Net FAAC**  
This has fluctuated over the years with 5.8% overall increase in the last 5 years.

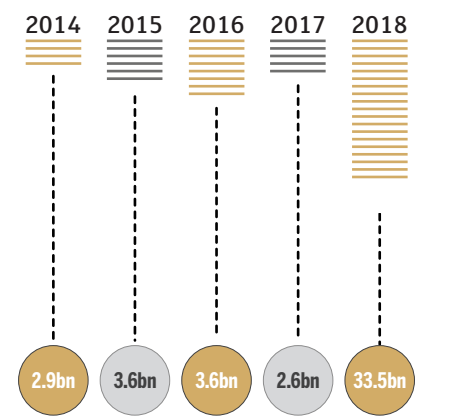


**Total Revenue**  
IGR share of this sum is currently 26%, slightly up from 2014's 17%.

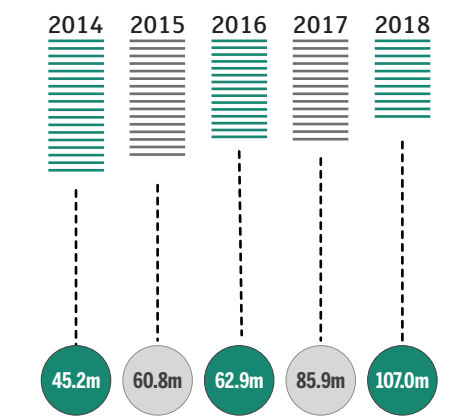


## Debt Trends

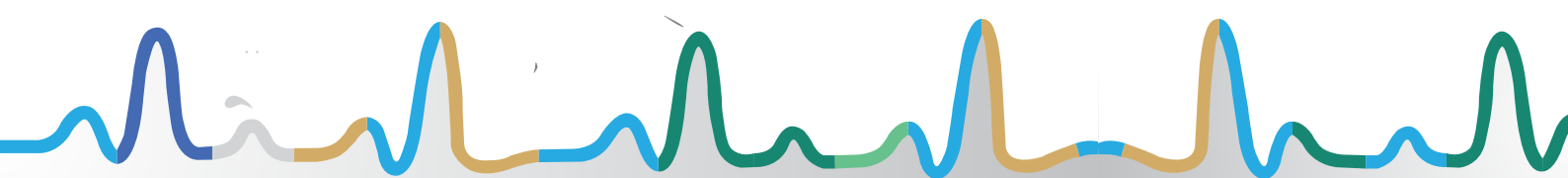
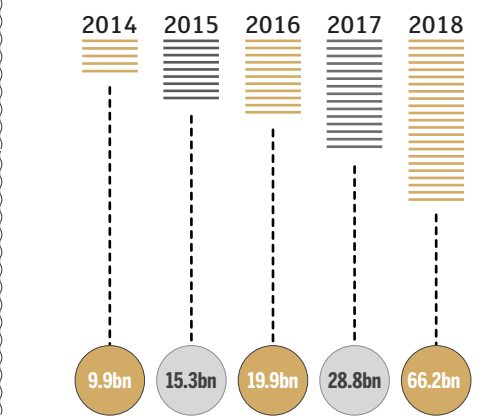
**Domestic Debt (₦)**  
This has skyrocketed - rising 1064% in the last 5 years.



**External Debt (\$)**  
This has also been on the increase - more than doubling in the last 5 years as the dollar value has grown by 137%.



**Total Debt (₦)**  
With the sharp increase of domestic debt, total debt was 51% domestic at end of 2018 up 29% domestic debt in 2014.





Sustainability Ranking  
**5**

### Actual Revenue

Amount in Naira

IGR  
**18.2bn**



Gross FAAC Allocation  
**43.1bn**



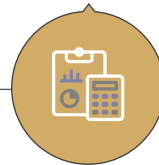
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**43.6bn**



Capital Expenditure  
**54.4bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Anambra's domestic debt skyrocketed between 2017 and 2018 to fund local investments. For this to bode well, these investments have to be accompanied by a corresponding or greater increase in internally generated revenue as a consequence of these new loans.

The interest rates of these loans must also be monitored to ensure Anambra does not end up spending most of its money servicing loans. Anambra will therefore be critical to watch in the coming years as its investments mature. If these investments cause greater formalisation of labour and consequent increase in Pay as You Earn (PAYE) contributions, this can thus offset the new debts.

As of 2017, the state's IGR and Gross FAAC allocations sustainably covered their recurrent expenditure with a further surplus of N17.7bn. The state can however continue to invest in improving its IGR performance if the state wants to fund its operating expenses independent of statutory allocations.



*I can give the facility an average rating but the government needs to do more to assist them with vaccines and other childcare facilities by making it always available and to pay workers as at when due. The healthcare centre is way better than what we had before, my daughter gave birth there last year and there were no issues at all."*

Mrs. Machie, Obosi Community, Anambra



Anambra budgeted N12.4bn for healthcare in 2019, constituting 7.9% of its budget. This is an increase from 2018's 7% allocation for health.

An affordable premium will be critical in cascading the benefits of healthcare access improvement that the insurance scheme aims for.

It would be a welcome development if Anambra's health allocation continues to increase in order to support Universal Health Coverage (UHC) as well as facilities and service delivery improvement in the state.

Anambra's health metrics place it above the national average on all but one front—that of doctor density. With its infant mortality of 39 deaths per 1,000 live births, the state is better than the national average.

In September 2018, the state governor inaugurated the Anambra State Health Insurance Agency (ASHIA) after the passing of the Health Insurance Bill in the State Assembly. However, as at September 2019, the state's health insurance scheme is facing low enrolment. The two reasons given for this have been lack of awareness and inability to afford the 12,000 naira annual premium<sup>1</sup>.

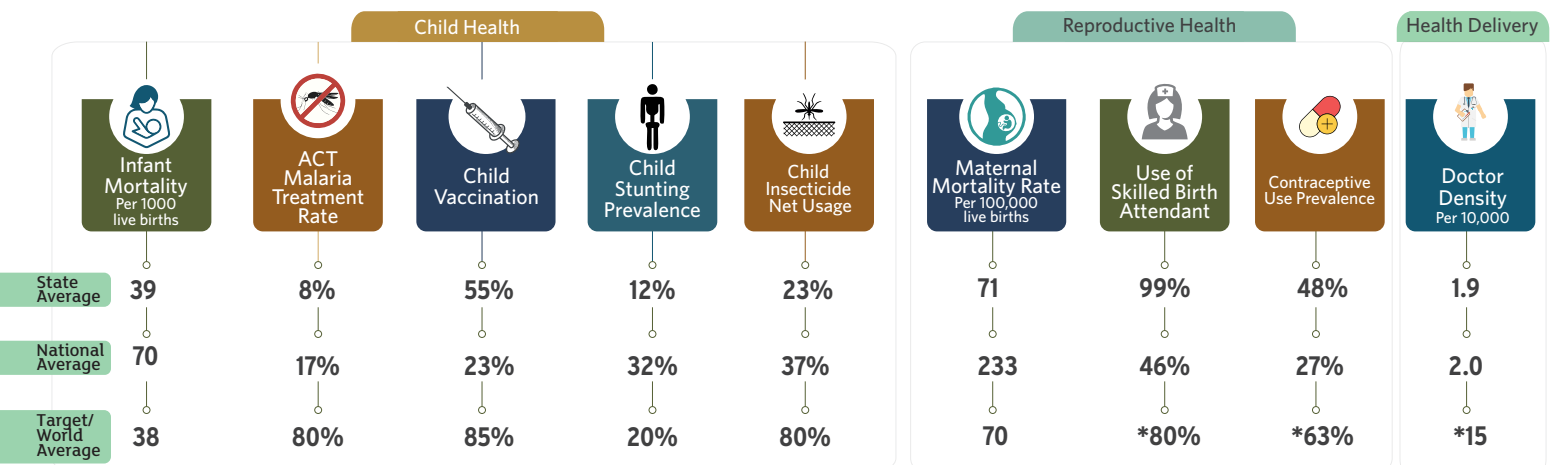
With a maternal mortality rate of 71 deaths per 100,000 births, the state is better than the national average of 233 deaths but barely hit the SDG target goal of 70 or fewer maternal deaths per 100,000 births. Anambra's good infant and maternal survival rates are closely tied to the high use of skilled birth attendants with 99% of births being attended by one.

### 2019 HEALTH ALLOCATION

Anambra budgeted N12.4bn for healthcare in 2019, constituting 7.9% of its budget. This is an increase from 2018's 7% allocation for health.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>1</sup><https://www.premiumtimesng.com/tag/anambra-state-health-insurance-agency-ashia>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✓	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Bauchi State Website

\*Not applicable as the year is yet to end

Bauchi can be commended for making its recent state budgets and its end-of-year financials available. It is in fact one of the few states that has concluded and published their 2018 financial reports.

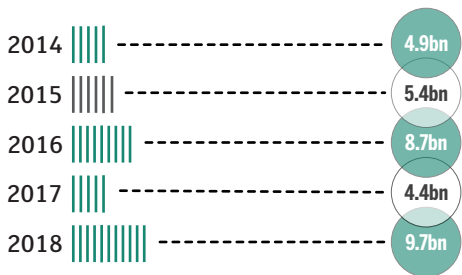
More strides can be made to make the budget implementation reports available and to create a simplified citizen budget as well.



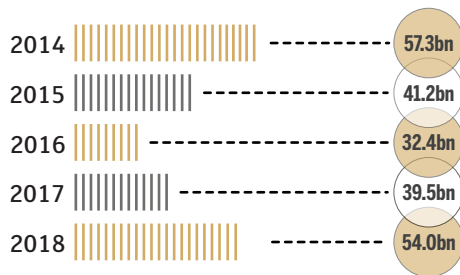
## Revenue Trends

Amount in Naira

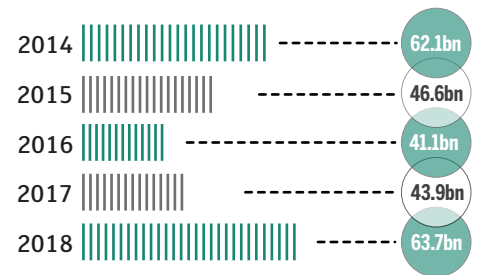
**IGR**  
This has steadily increased, almost doubling in the last 5 years with an increase of 99.7%.



**Net FAAC**  
This has fluctuated over the years with a slight decrease of 5.6% in the last 5 years.

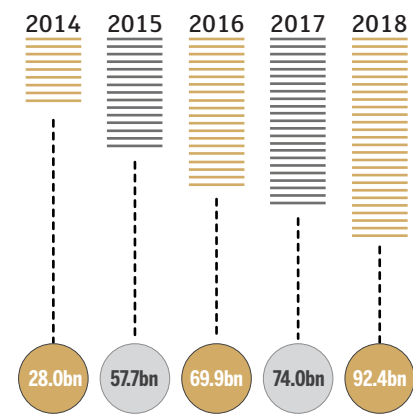


**Total Revenue**  
IGR share of this sum is currently 151%, slightly up from 2014's 8%.

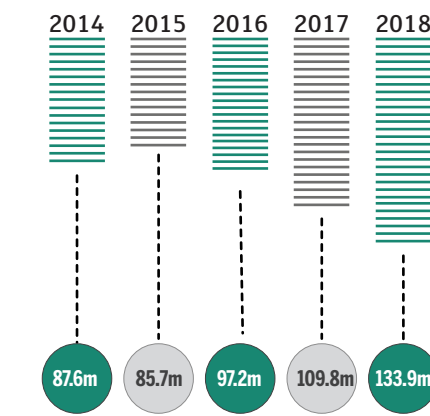


## Debt Trends

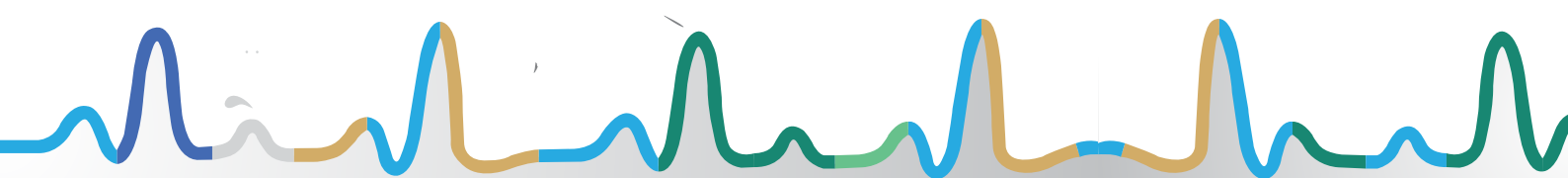
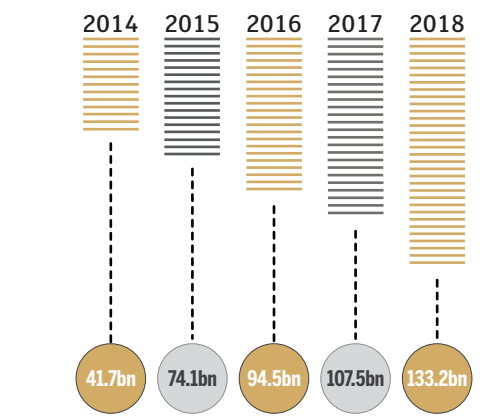
**Domestic Debt (₦)**  
This has steadily increased and has more than doubled in the last 5 years - rising by 230% in this period.



**External Debt (\$)**  
This has been on the increase with the dollar value up 53% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt remains the majority component of debt - taking up 69% of the total debt stock.





Sustainability Ranking  
**30**

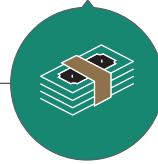
### Actual Revenue

Amount in Naira

IGR  
**5.5bn**



Gross FAAC Allocation  
**49.8bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**59.2bn**



Capital Expenditure  
**22.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



As of 2018, for every 100 naira accounted for in Bauchi's purse in 2018, 85 naira was tied to external sources—a precarious position to be in.

The state's IGR and Gross FAAC allocations fell short of funding their recurrent expenditure in 2017 by N4.0bn. The state can however further invest in improving its IGR performance to bolster its ability to meet its recurrent expenditure independently of statutory allocations. As of 2017, the state's IGR and VAT fell short of its recurrent expenditure by N42.4bn. A combination of Bauchi's IGR and

VAT allocations can be used as an approximation of independent revenues since VAT though allocated by the government is accrued from state level activities.

Using this approach, Bauchi would need to increase the combined IGR and VAT revenue streams by a factor of 3.5 times to meet its regular operating costs without assistance from, or dependence on, the federal government. This way, other statutory allocations can be focused on funding capital expenses.



*There is no provision for electricity, the healthcare centre is about 3km to 4km away, the road is not very motorable and in times of emergencies, there are no vehicles available to transport the patients to the health centre. Other challenges include; inadequate equipment, not enough human resources.*

A. Waziri, Warji LGA, Bauchi State.



Bauchi's health indices are poor with the state performing worse than average in most of the metrics across the board. To highlight a few indices, infant mortality is at 81 deaths per 1,000 live births as against the average of 70 and the nationally set target of 38.

Likewise, maternal mortality is just below average at 205 maternal deaths per 100,000 births. Correlating with these poor birth-related metrics, the use of both traditional and western style skilled birth attendants is also a low 23%.

With contraceptive usage among women at only 4%, Bauchi women are likelier to have more children. It is therefore of paramount importance to lower the childbirth-related death rates to save more women and children.

The state's low physician ratio of 0.3 doctors per 10,000 people adds an extra layer of despondency to the healthcare situation.

Notwithstanding, the high health budget allocations are in line with the state government's prioritisation of health and recognition of poor conditions, underfunding and commitment to increasing health funding<sup>2</sup>.

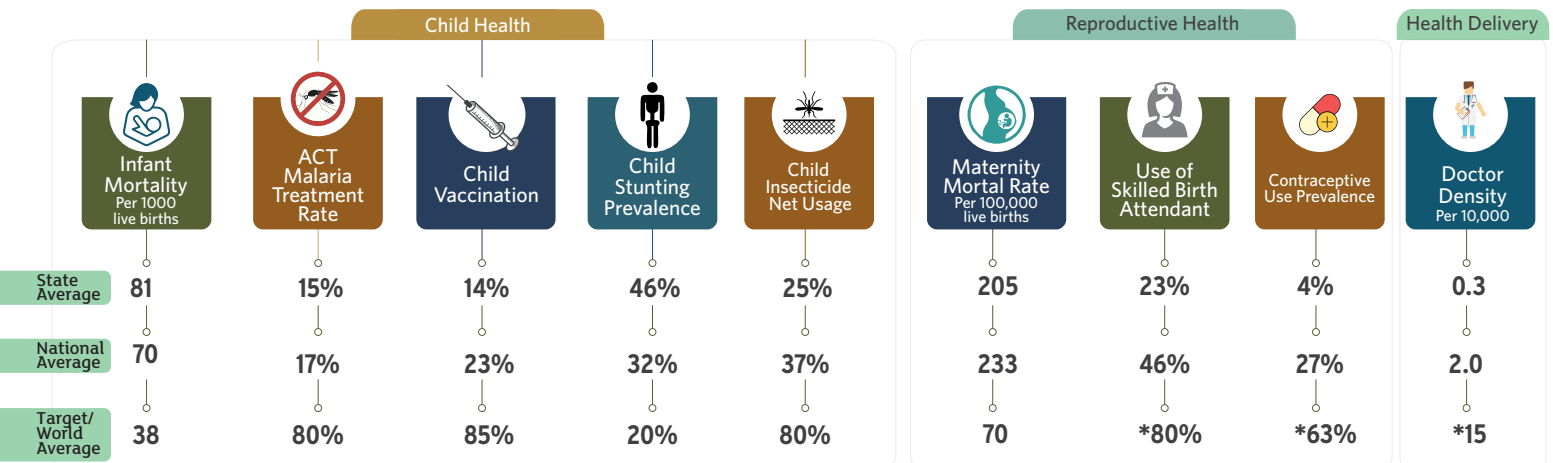
Yet more needs to be done to ensure that the allocation improves the health of the people. Consequently, the government is actively seeking greater collaborations with World Health Organisation and other health partners working in the state<sup>3</sup>.

### 2019 HEALTH ALLOCATION

Bauchi state's nominal health allocation has stayed flat between 2018 and 2019 at 26 billion naira. However, due to the increase in the overall budget, the health allocation as a percentage of the total budget has dropped from 15.23% to 13.0%. Bauchi is the best performing state in 2019 for health allocation prioritisation, but can nevertheless, do well to maintain this and sustain the previous health allocation of more than 15%.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>2</sup> <https://www.hfpjproject.org/bauchi-state-legislators-advocate-for-increased-spending-on-health/>

<sup>3</sup> <https://www.afro.who.int/news/bauchi-state-governor-seeks-stronger-collaboration-who-other-partner-agencies>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✗
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✗	✗	*

Source(s): Bayelsa State Website (Unresponsive)

\*Not applicable as the year is yet to end

It should be noted, however, that their documents can be requested and acquired in hard copy by reaching out to the state government and its relevant offices.

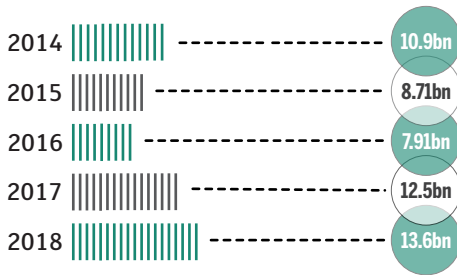


The Bayelsa state website has not been functioning and remained inaccessible as of October 1, 2019. As such its records are not available to the public online. They are therefore among the poorest performing states with this metric.

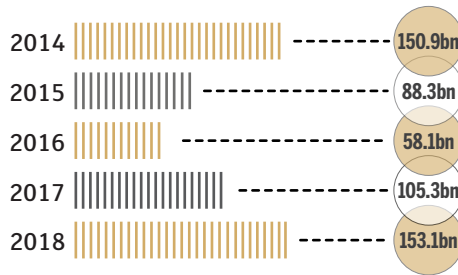
## Revenue Trends

Amount in Naira

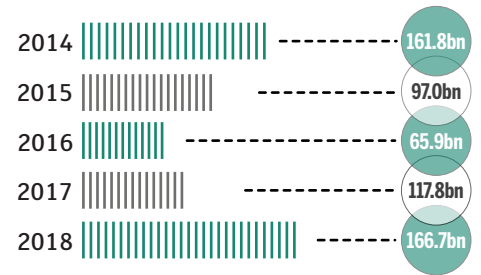
**IGR**  
This has fluctuated but increased by 24.4% between 2014 and 2018.



**Net FAAC**  
This has fluctuated but increased by 1.5% between 2014 and 2018.



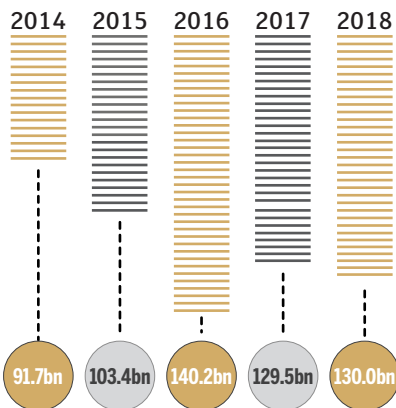
**Total Revenue**  
IGR share of this sum is currently a low 8%, slightly up from 2014's 7%. In 2016 and 2017, IGR was however 12% and 11% of this total.



## Debt Trends

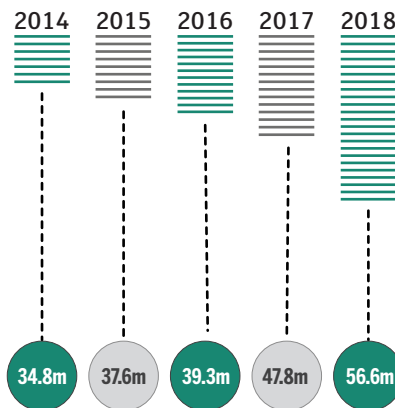
### Domestic Debt (₦)

Domestic debt was 41.8% higher in 2018 than it was in 2014.



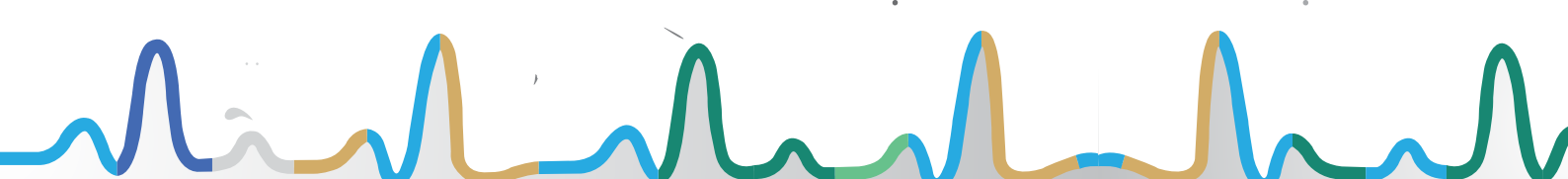
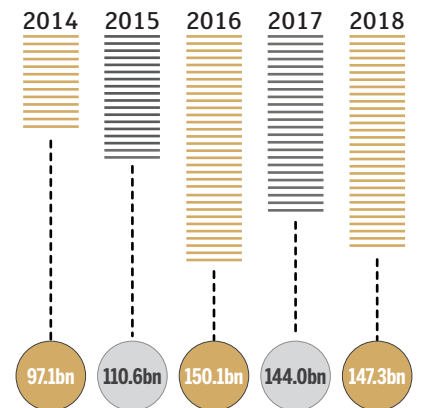
### External Debt (\$)

This has continuously increased - and the dollar denominated value has grown by 62.6% in the last 5 years. It must be noted however that in naira terms, the equivalent of this debt has more than tripled - rising by 218% in this time frame.



### Total Debt (₦)

Domestic debt forms the majority component of debt - taking up 88% of the total debt stock.







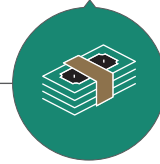
Sustainability Ranking  
**8**

### Actual Revenue

Amount in Naira

IGR  
**12.4bn**

Gross FAAC Allocation  
**124.2bn**

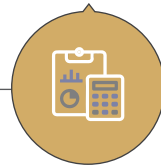


### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**137.6bn**

Capital Expenditure  
**45.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Domestic debt experienced a major jump of 36% in 2016. After that, the domestic debt level has remained more or less flat while foreign debt has steadily increased.

It must be noted that while the dollar denominated value of the foreign debt has grown by 62.6% in the last 5 years, the naira value has more than tripled—rising by 218% in this time frame. Bayelsa’s recurrent expenditure is 6 times its internally generated revenue. However, its IGR does not include revenues from their oil production activities, these go directly to national coffers for redistribution.

Similar to other oil producing states, Bayelsa can do well to increase its non-oil revenues as captured in their IGR. Nevertheless, with the state’s 13% oil derivation and VAT allocation, the state sits comfortably and can sustainably fund its recurrent expenditure.



*We have and we do not have a healthcare centre, there is a building but it is empty. The contractor has basically done nothing and most times we have to resort to native doctors and herbal medicine to treat ourselves and children. The next healthcare facility available is in Yenagoa and is a far distance to travel so most times the patients die before they get there. We are tired and need the government to intervene in this case.*

S. Johnson, Otapagi Community, Kolokuma Opokuma LGA, Bayelsa.



Bayelsa is only slightly better than Nigeria’s average when it comes to infant and maternal mortality with 57 infant deaths per 1,000 live births and 283 maternal deaths per 100,000 births. These are far behind the world average. Bayelsa could significantly improve these metrics if it encourages an increase in the use of skilled birth attendants. As of 2018, on average, only about 27% of births in Bayelsa are attended by skilled personnel. This is well below Nigeria’s 46% average and the world average of 80%.

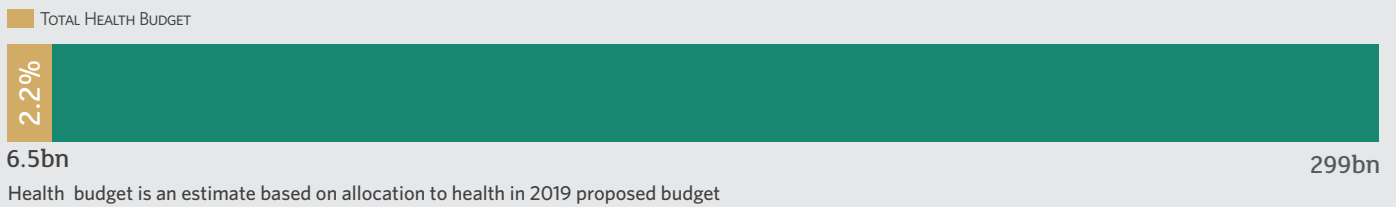
Other areas of possible improvement for Bayelsa state are ACT malaria treatment of children with malaria and doctor density. Like the rest of Nigeria, the doctor density is abysmally low with only 2.3 doctors per 10,000 people. Much can, therefore, be done to attract and retain medical talent.

Bayelsa’s health budget can also be increased to fund the improvements and awareness campaigns needed to encourage vaccination and the use of skilled birth attendants. Currently, N6.5bn, a mere 2.2% of Bayelsa’s total budget is allocated to health. On health prioritisation, using budget allocation as a proxy, Bayelsa therefore ranks in the bottom 3 among all states.

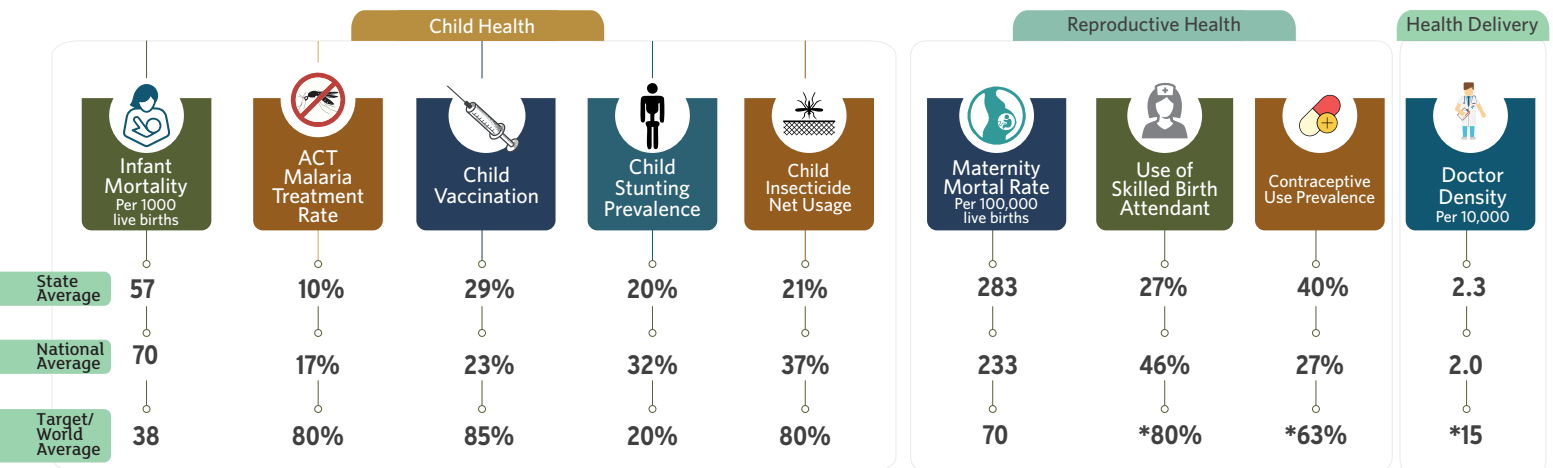
In 2017, Bayelsa state started the Bayelsa Health Insurance Scheme<sup>4</sup>. The scheme, is currently focused on the formal sector, both public servants and the private sector, with plans to expand into the informal sector. Premiums are collected at source—taking 2% of salaried earners’ income. As at April 2019, 106,000 persons had been enrolled into the scheme<sup>5</sup>.

### 2019 HEALTH ALLOCATION

Currently, 6.5billion, a mere 2.2% of Bayelsa’s total budget is allocated to health.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>4</sup><https://bhis.by.gov.ng/>

<sup>5</sup><https://www.thisdaylive.com/index.php/2019/04/04/bayelsa-health-insurance-scheme-garners-106000-enrollees/>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Benue State Ministry of Finance

\*Not applicable as the year is yet to end

Benue has made great strides towards transparency including preparing and disseminating its citizen budget and releasing its budget implementation reports.

It must be commended for the easy online accessibility of its website and documents.



**Benue State**

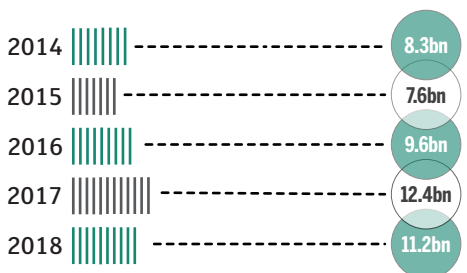
FOOD BASKET OF THE NATION

## Revenue Trends

Amount in Naira

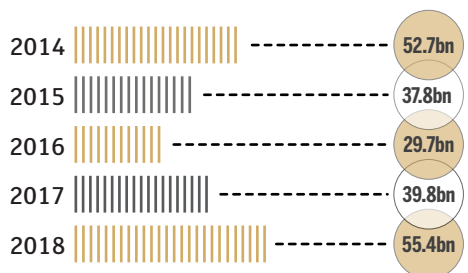
### IGR

This has steadily increased, rising by 35% in the last 5 years.



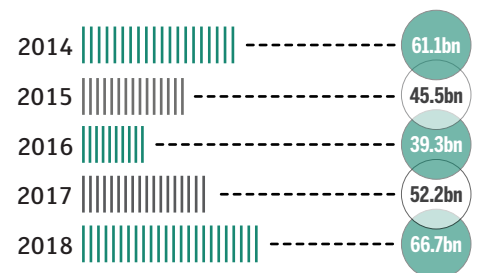
### Net FAAC

This has fluctuated over the years with slight 5% increase in the last 5 years.



### Total Revenue

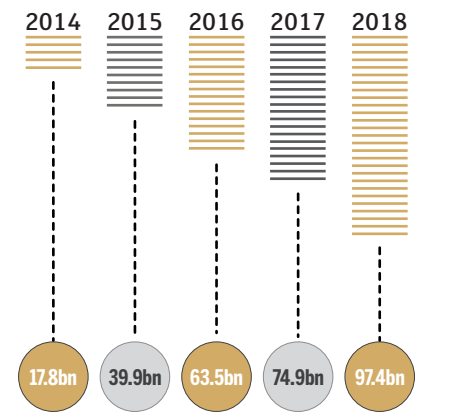
IGR share of this sum is currently 17%, slightly up from 2014's 14%. This share has fluctuated over the years.



## Debt Trends

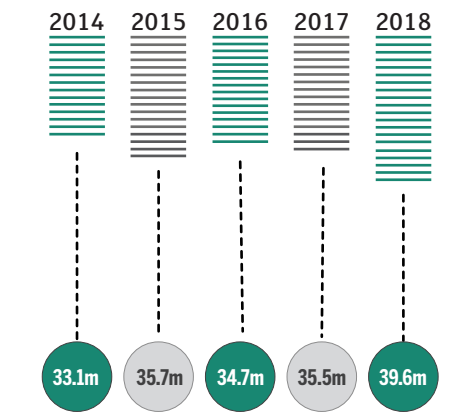
### Domestic Debt (₦)

This has steadily increased quintupling in the last 5 years - rising by 448% in this period.



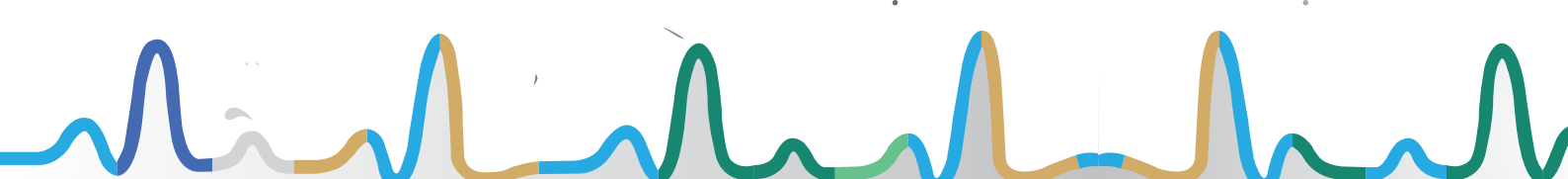
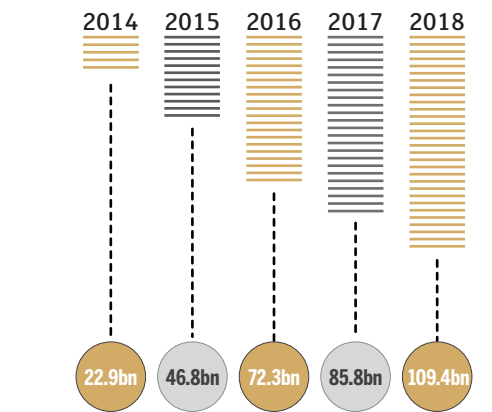
### External Debt (\$)

This has been on the increase in the last 5 years as the dollar value has grown by 19.8%.



### Total Debt (₦)

Domestic debt is the majority component of debt - taking up 89% of the total debt stock up from 78% in 2014.





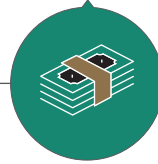
Sustainability Ranking  
**24**

### Actual Revenue

Amount in Naira

IGR  
**8.6bn**

GROSS FAAC ALLOCATION  
**46.9bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**58.3bn**

Capital Expenditure  
**12.8bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



The rise in the state's loans paired with low IGR implies that even if all IGR were to service debt, it would take almost 9.7 years to pay off the principal even without accounting for the interest repayments. The state's IGR and Gross FAAC allocations were not able to fund its recurrent expenditure in 2017.

Instead, there was a shortfall of N2.8bn in expenses which were uncovered by revenues. The state therefore needs to urgently increase its IGR so as to sustainably meet its obligations.



*There are several healthcare centres in the community and each is like five kilometres away. This shows that the government is fair [as they have] provid[ed] more than two healthcare facilities in the community.*

J. Olisem - Makurdi LGA, Benue State



The state clamped down on quackery in 2017 by shutting down over 40 illegal schools of health technology<sup>6</sup>. The devotion to quality healthcare continues to this day.

Though the maternal mortality rate of 71 deaths per 100,000 is well above the national average of 233, the infant mortality rate of 70 deaths per 1,000 is just at par with the average.

There is no budget allocation for a health insurance scheme in the 2019 budget, though the state is moving in this direction with a committee convened for this purpose having submitted their findings and recommendations for the state insurance scheme<sup>7</sup>.

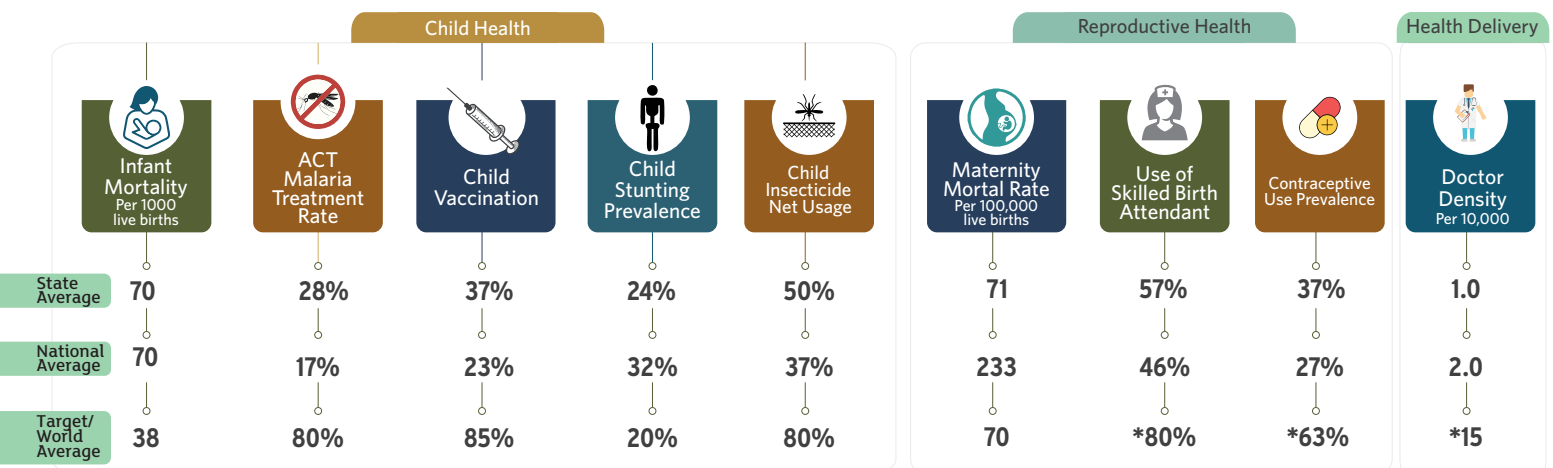
The state must however be commended for its low child stunting performance of 24% as against the national average of 32%. Indeed, it is not for no reason that Benue state is called the food basket of the nation.

### 2019 HEALTH ALLOCATION

In 2019, Benue state has allocated 20.6 billion naira—10.48% of its budget to health. This is an increase from the 8.2% budget allocation on health in their 2018 budget.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>6</sup><https://punchng.com/benue-govt-shuts-40-illegal-schools-of-health-technology/>  
<sup>7</sup><https://benuestate.gov.ng/ministry-of-health-and-human-services/>





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✓	✓	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Borno State Website

\*Not applicable as the year is yet to end

The state has been transparent over the years but there is opportunity for improvement when considering their Budget Implementation Report.

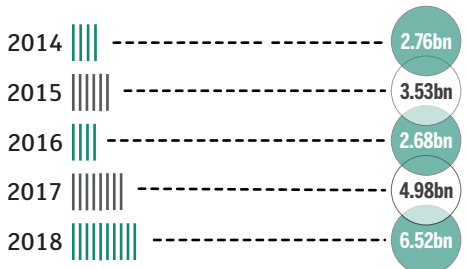
It is among the few states with their 2018 audited statement published as at October 1, 2019 and thus should be recognised as leading on this front.



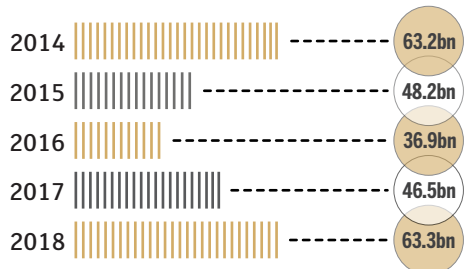
## Revenue Trends

Amount in Naira

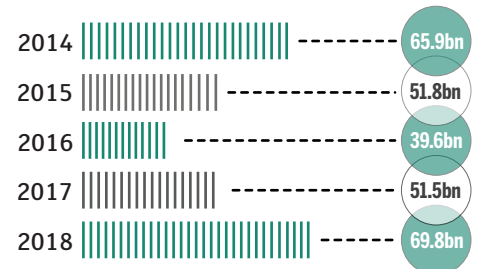
**IGR**  
This has fluctuated but with upward trajectory. It has more than doubled in the last 5 years with a 136% hike in this time frame.



**Net FAAC Allocation**  
This has fluctuated over the years with near zero overall increase in the last 5 years.

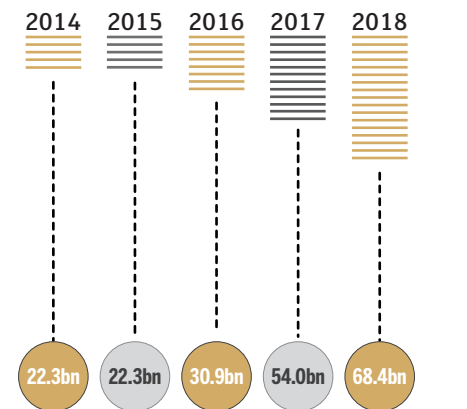


**Total Revenue**  
IGR share of this sum is currently 9%, slightly up from 2014's 4%.

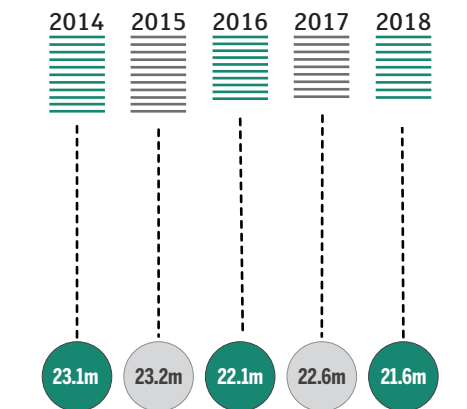


## Debt Trends

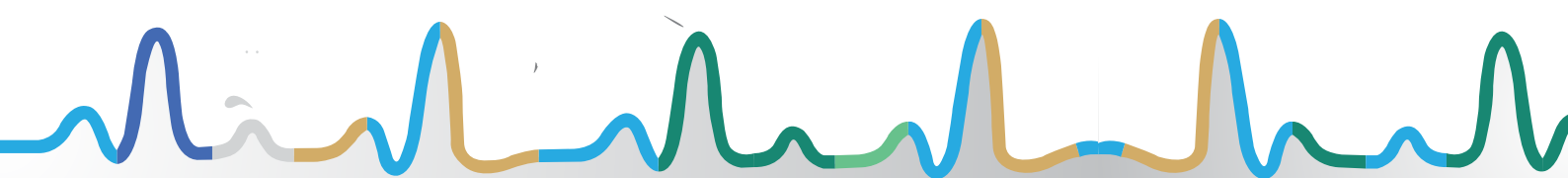
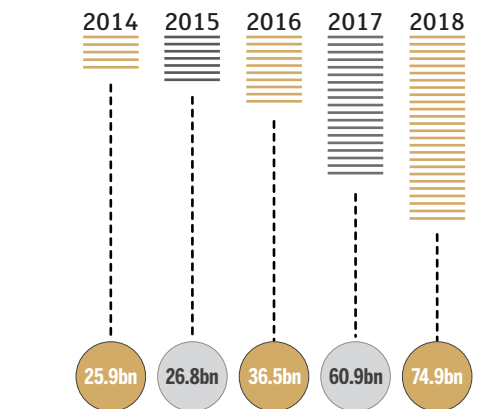
**Domestic Debt (₦)**  
This has steadily increased - rising by 206.6% in this period.



**External Debt (\$)**  
This has seen an overall decline and is down 6.3% in the last 5 years.



**Total Debt (₦)**  
Domestic debt forms the majority component of debt - taking up 91% of the total debt stock.





Sustainability Ranking  
**26**

### Actual Revenue

Amount in Naira

IGR  
**3.4bn**



Gross FAAC Allocation  
**50.6bn**



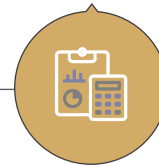
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**48.6bn**



Capital Expenditure  
**37.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



IGR has remained a low percentage of total revenue but has increased in the last two years with the percentage rising to 10% of total available revenue in 2017 and dropping slightly to 9% in 2018. Nonetheless, the absolute figure has seen sharp year-to-year changes especially the astronomical 86% increase between 2016 and 2017. This can be correlated to improvements in security allowing for greater economic activity.

Domestic debt increased by 206% between 2014 and 2018. It has further increased standing at N78bn as of Q1 2019. Loans are needed to rebuild after the terrorist attacks in recent years. However, given the still precarious security position,

care must be taken not to take too many loans that then jeopardise future economic recovery. Foreign debt on the other hand, has stayed flat over the years meaning that the state is leaning more on domestic funders in this time of need.

In 2017, Borno state's IGR and Gross FAAC allocations adequately funded its recurrent expenditure with a surplus of N5.5bn. However, it is important for the state to continue to improve its IGR performance in order to meet its recurrent expenditure independent of statutory allocations. This way, other statutory allocations can be focused on funding capital expenses.



*There is a permanent health centre in the community but it is very bad. Even though there is free antenatal care for pregnant women, the workers do not attend to patients on time. Their approach to patients is very poor. They are being partial in terms of attending to the patients as they attend to patients based on familiarity. Their service is not satisfactory. There are inadequate facilities in the health centre; there is no water. The government should provide a good road that leads there because most of the roads that link to the health centre are not good and this is one of the major problems in the community.*



A. Abdulkadir, Dala Community, Maiduguri, Borno State

The Borno government has allocated 10.44% of its 2019 budget on healthcare services; this comes to 15.1 billion naira. This shows greater prioritisation of healthcare in this fiscal year since this is a percentage increase from the 9.77% health allocation in the 2018 budget.

With unrest and insecurity, the need for health service delivery increases. In addition, there is an increased burden on select facilities, for instance, in Maiduguri due to internally displaced persons.

Given this, the state government is partnering with over 10 agencies<sup>8,9</sup> to provide for both the routing and conflict-related healthcare needs of Borno residents, among other things.

Mental healthcare services are also being deployed by some donors to address the conflict-related trauma<sup>10</sup>.

There were cholera and measles outbreaks in the fourth quarter of 2018 owing, in part, to poor immunisation rates resulting from protracted internal displacements. The most recent recorded vaccination rates from the 2016/2017 UNICEF MICS report shows 32% of children had completed all their vaccinations by 24 months.

While this is above the national average of 23%, there remains room for improvement to reach the latest national target of 85% which was articulated in the National Strategic and Health Development Plan (NSHDP) 2010 to 2015.

### 2019 HEALTH ALLOCATION

The Borno government has allocated 10.44% of its 2019 budget on healthcare services;

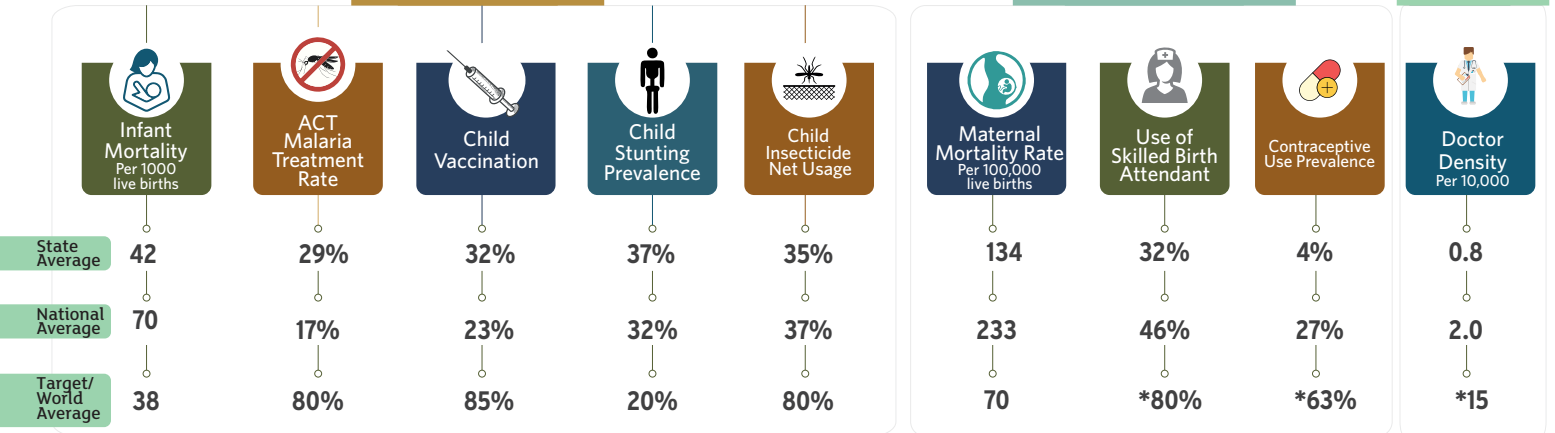


### HEALTH METRICS

#### Child Health

#### Reproductive Health

#### Health Delivery



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>8</sup>[https://reliefweb.int/sites/reliefweb.int/files/resources/june\\_borno\\_partners\\_presence\\_a4.pdf](https://reliefweb.int/sites/reliefweb.int/files/resources/june_borno_partners_presence_a4.pdf)

<sup>9</sup>Agencies include: Action Against Hunger, The Alliance for International Medical Action, CARE, Catholic Caritas Foundation of Nigeria, Family Health International, International Medical Corps, International Rescue Committee, International Organization for Migration, INTERSOS, Medecins Du Monde, Medecin Sans Frontieres Spain, Premiere Urgence Internationale, Royal Heritage Health Foundation, United Nations Population Fund, United Nations Children's Education Fund and the World Health Organization as at June, 2019HO

<sup>10</sup><https://www.msf.org/crisis-info-borno-and-yobe-states-august-2019>







## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Cross River State website, Cross River State Inland Revenue Service (CRIRS)  
 \*Not applicable as the year is yet to end

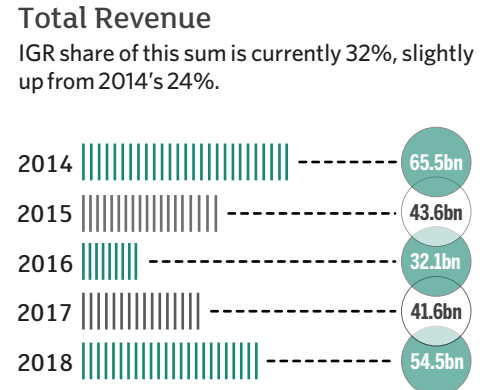
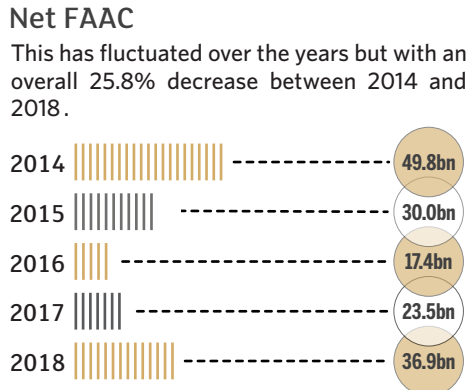
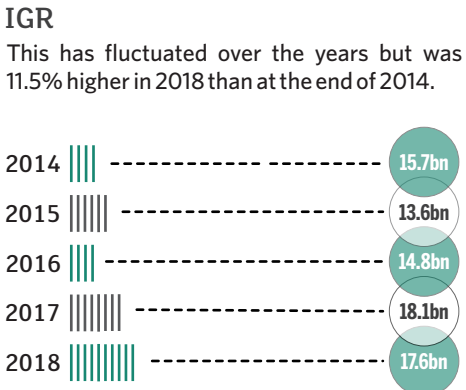
Cross River state has made great strides recently in making its finance documents public and is to be commended for the easy-to-access layout of its state website.

The state can make further strides by also producing and publishing a simplified version of its budget for citizens as well as continuing to make its implementation reports accessible.

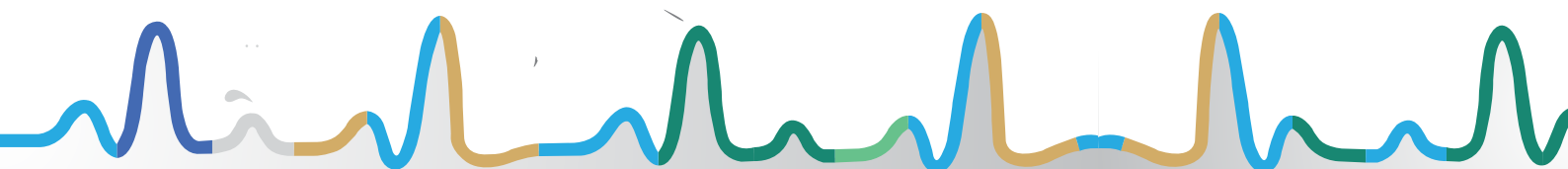
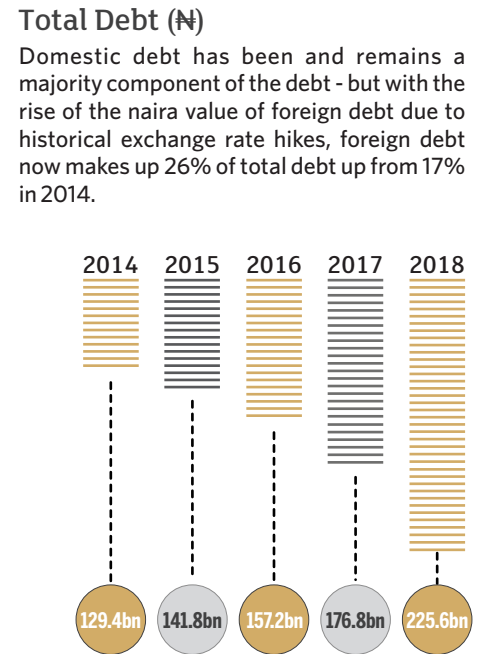
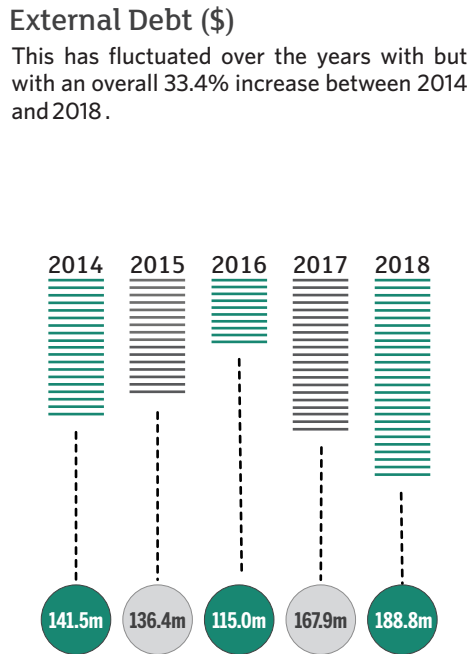
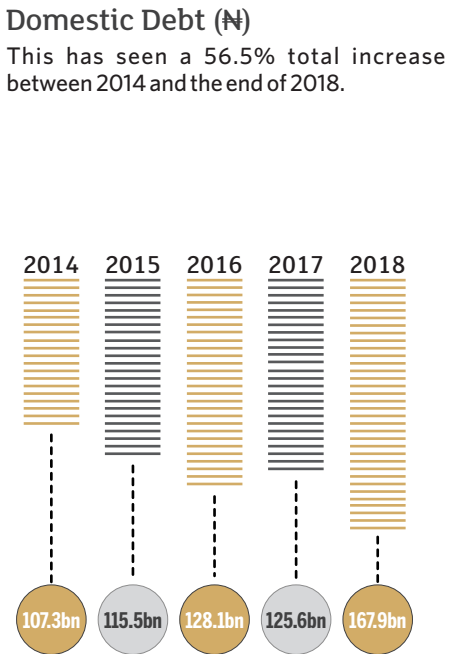


## Revenue Trends

Amount in Naira



## Debt Trends





Sustainability Ranking  
**12**

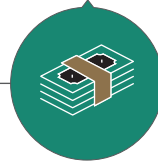
### Actual Revenue

Amount in Naira

IGR  
**18.1bn**



Gross FAAC Allocation  
**42.0bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**37.5bn**



Capital Expenditure  
**38.7bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



In addition, the state government continues to proceed with its superhighway project despite dire fiscal and environmental repercussions. With an estimated budget of 648 billion naira, the project would place an unnecessary debt burden on the state as the highway is to be funded through a 648 billion Irrevocable Standing Payment Order (ISPO) fund that will cost the state to pay back N300 million per month for 180 years.

Cross River state has a bloated and unrealistic 2019 budget of 1.15 trillion naira. In 2018, Cross River State's own budget performance analysis shows an abysmally low revenue performance of 14.63%, 1.43%, 3.15% and 0.03% in each successive quarter. This adds up to making for an overall revenue performance of 4.81% with 57 billion naira being accrued where 1.19 trillion was expected. This poor performance was largely by the state's inability to procure

budgeted loans of 49 billion as well as low single digit performances in Government Ministries, Departments and Agencies (MDA) revenues and grant expectations. It is therefore surprising that even with their analysis, the state government has maintained its previous impractical and quixotic targets in its 2019 budget called "Qabalistic Densification".

Cross River state would do well to set more realistic budget estimates so that the budget can truly act as a guiding document. The state government also needs to redirect its energies and resources on other viable approaches such as building an information technology hub, renewable energy for agriculture processing, empowering Small and Medium Enterprises (SMEs) and also creating a stronger eco-tourism profile for the state.



*Inadequate equipment, no vaccines, no drug stores and not enough workers. There was a case of a man that suffered food poisoning at night and was rushed to the healthcare centre but there were no doctors and nurses on duty to attend to him. And there were no drugs available to be administered to him, it was a terrible experience. The facility cannot perform surgeries because of the inadequacy of equipment.*



C. O. Effiom, Atimbo Akpabuyo LGA, Cross-River.

After the ministry of health headquarters which takes N44.1bn, the second largest allocation of N10.6bn is allocated to the Cross Rivers State Health Insurance Scheme (CRSHIS) also dubbed “Ayade Care”. The low overall income performance of the state budget is however likely to affect disbursements and ability to spend the proposed amount earmarked for health.

The legislation behind the “Ayade Care”, the State Health Insurance Scheme (SHIS) Bill was passed by the state legislature and signed into law by the governor in September 2016.

The SHIS Act mandates the monthly premium payment of N1,000 and also makes provision for an equity fund of one per cent of the state’s consolidated revenue fund to go to

healthcare provision for vulnerable Cross River residents.

In terms of health indices, Cross River state is doing significantly better than the national average when it comes to infant mortality, maternal mortality and the use of skilled birth attendants<sup>1</sup>.

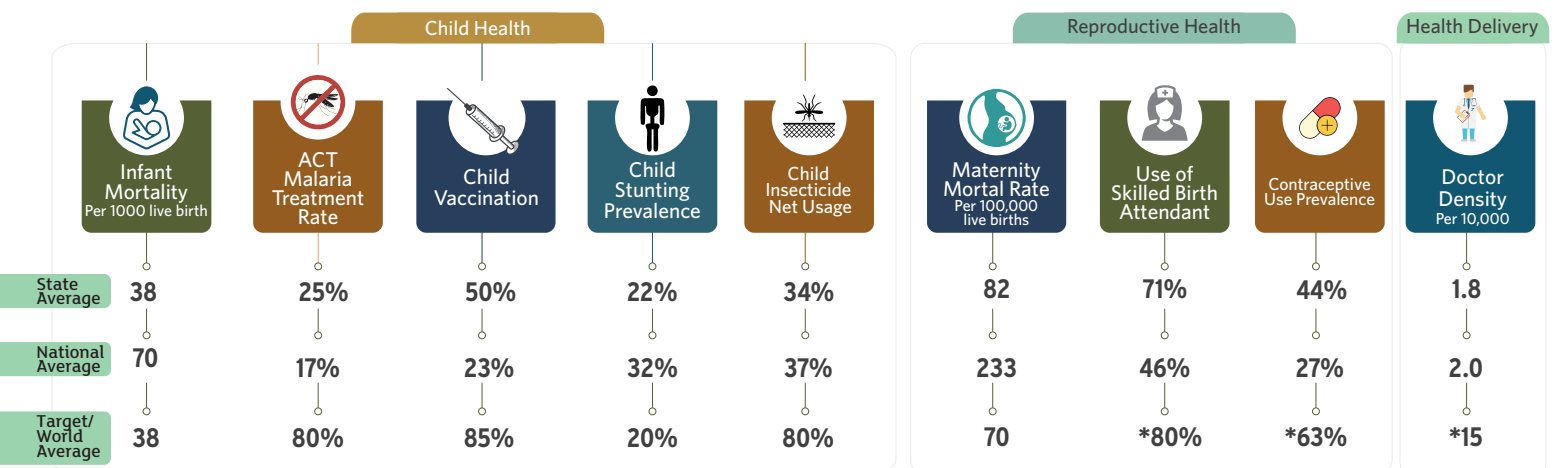
With 38 infant deaths per 1,000, the state also hits the target set by Nigeria in the National Strategic and Health Development Plan (NSHDP) II, but the maternal mortality rate of 82 deaths per 100,000, though much better than the national average of 233, can still improve to meet the Sustainable Development Goal of 70.

### 2019 HEALTH ALLOCATION

In 2019, Cross River state has allocated 66.3 billion naira, 5.8% of its budget to healthcare services, up from 4.8% in 2018.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCSP, World Bank

\*World Averages

<sup>1</sup><https://www.hfpproject.org/striving-universal-health-coverage-nigerias-cross-river-state-passes-health-insurance-bill/>





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Delta State website      \*Not applicable as the year is yet to end

Delta state is one of the best performing states with regards to financial transparency.

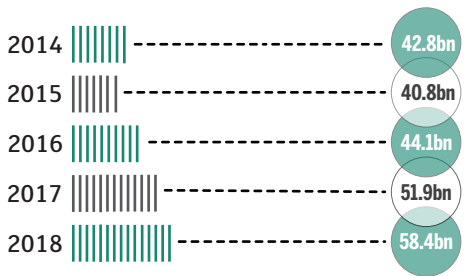
It has consistently published its budget implementation reports, and is among the few states whose 2018 audited reports have been fully prepared and made available online as at October 1, 2019.



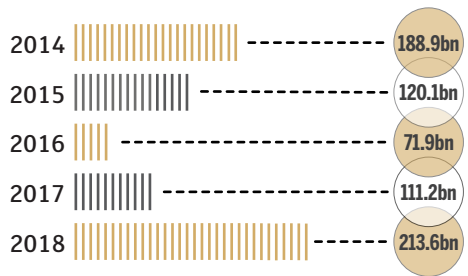
## Revenue Trends

Amount in Naira

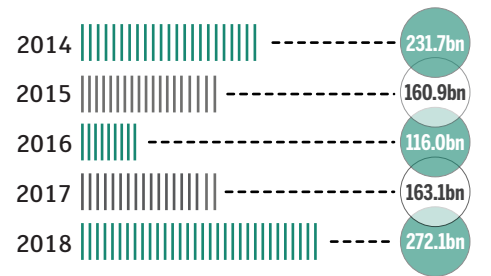
**IGR**  
This has risen by 36.5% between 2014 and 2018.



**Net FAAC**  
This has fluctuated over the years but with an overall increase of 13.1% in the last 5 years.

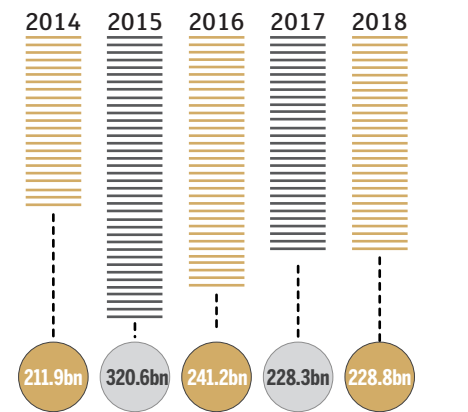


**Total Revenue**  
IGR share of this sum is currently 21%, slightly up from 2014's 18%.

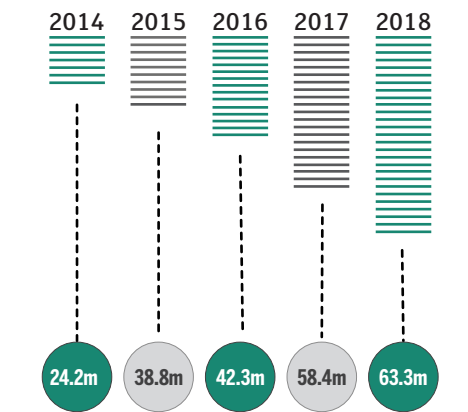


## Debt Trends

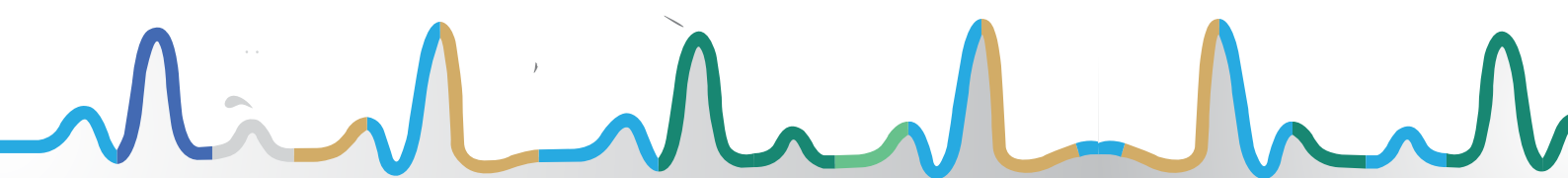
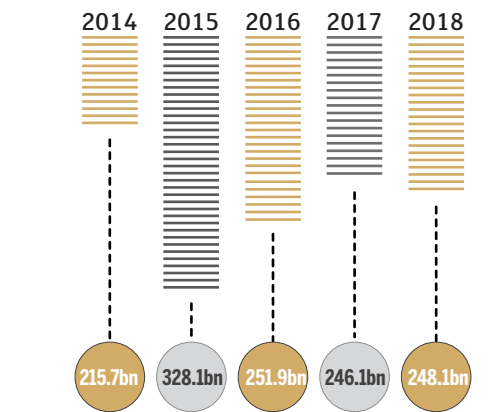
**Domestic Debt (₦)**  
This rose sharply in 2015 but then fell. 2018 domestic debt stock is 8% more than that of 2014.



**External Debt (\$)**  
This has been on the increase - more than doubling in the last 5 years as the dollar value has grown by 161.2%.



**Total Debt (₦)**  
Domestic debt has consistently been a majority of debt - taking up 92% of the total debt stock.





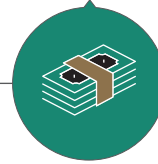
Sustainability Ranking  
**10**

### Actual Revenue

Amount in Naira

IGR  
**55.1bn**

Gross FAAC Allocation  
**139.5bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**200.9bn**

Capital Expenditure  
**72.9bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Net FAAC has fluctuated but has seen a recent increase, almost doubling between 2017 and 2018. The mix of the revenue remains heavily skewed towards net FAAC with IGR making 21% of total revenue as of 2018.

Based on their 2017 audited reports, Delta State was unable to sustainably cover its recurrent expenditures with its IGR and Net FAAC allocations. Instead, the revenue streams fell short of fulfilling operating and recurrent needs by N6.3bn.

Delta's recurrent expenditure is 3.6 times its internally generated revenue. Thus, Delta can do well to increase its non-oil revenues as captured in their IGR to sustainably operate. Delta state's recurrent expenditure of N200bn as at 2017 is grossly unsustainable and needs quick trimming.



*We get what we want, the health centre is trying in the service they render. My son had a nail puncture on his foot and he was attended to immediately and well. There are few challenges, with not enough equipment and staff and also availability of drugs.*  
G. Wolverine, Bomadi Town, Bomadi LGA, Delta.



The Delta State Contributory Health Commission (DSCHC), which came into existence in 2016 following the governor’s signing into law of the DSCHC Bill in February 2016, established the commission with the aim of improving physical and financial access to quality healthcare for Delta residents.

The commission first conducted comprehensive baseline assessment<sup>12</sup> that now informs the healthcare insurance scheme structure. The DSCHC is also engaging in Public Private partnerships (PPP) in health by allowing private sector organisations’ support for struggling Primary Healthcare Centres (PHC).

Each such PPP is for five years with the possibility of renewal. One such PHCs is one in Abava community which is currently being managed by the Society for Family Health.<sup>13</sup>

Delta state is doing better than the national average in infant mortality and maternal mortality trends. This is correlated with the above average use of skilled birth attendants. The state can continue to improve these metrics up to the national and SDG target by even further encouraging the use of skilled birth attendants. With the low doctor density of 2.2 doctors per 10,000 against world average, increasing the prevalent use of skilled birth attendants would be difficult to achieve. The low doctor density is however a problem that plagues all states in the nation.

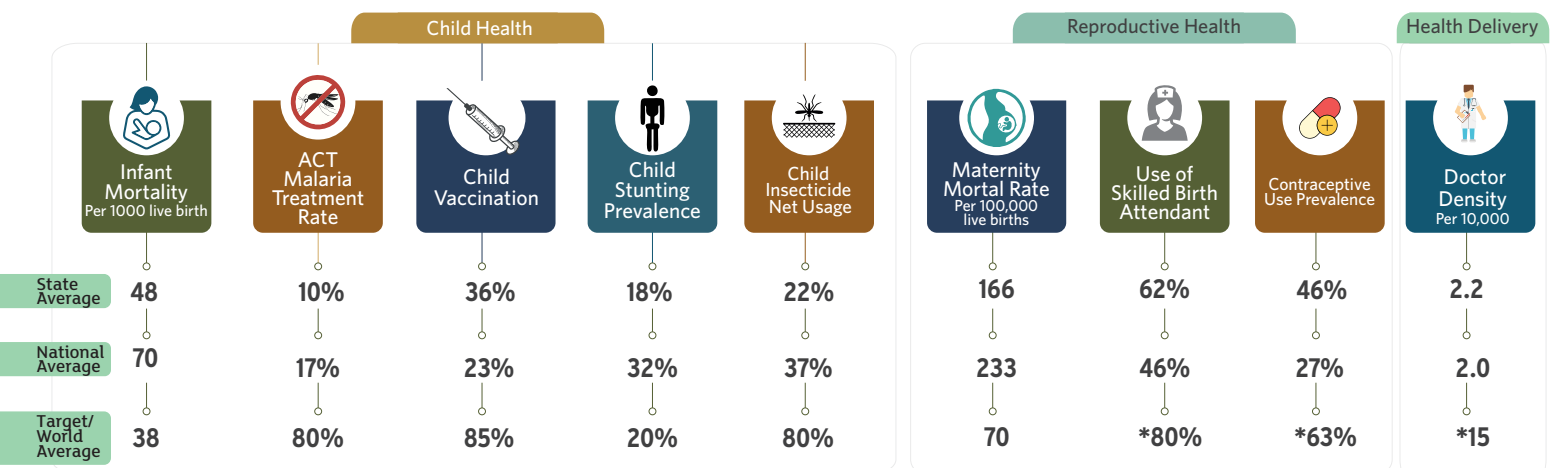
It must also be noted that Delta’s nutritional record is strong with only 18.2% stunting recorded among children below 5—much lower than the national average of 32 and beating the national target of 20%.

### 2019 HEALTH ALLOCATION

In 2019, Delta has allocated 5.84% of its budget to healthcare. Though there was an absolute increase from N18.96bn to N22.7bn in health allocation, there was a relative reduction from 6.14% of the total budget allocated to health in 2018.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCSP, World Bank

\*World Averages

<sup>12</sup>[http://dschc.org.ng/wp-content/uploads/2018/12/Baseline\\_Assessment\\_Report\\_2.pdf](http://dschc.org.ng/wp-content/uploads/2018/12/Baseline_Assessment_Report_2.pdf)

<sup>13</sup><http://sfhnigeria.org/sfh-commences-delivery-of-healthcare-services-at-igbogili-phc-abavo-delta-state/>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✓	✗	✓
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✗	✓	*

Source(s): Ebonyi State website, Ebonyi Budget website

\*Not applicable as the year is yet to end

Ebonyi could further improve by making sure that its documents are available in one place. The 2019 budget for example is not clearly and visibly accessible on their main government website though it can be obtained on a separate website. Their 2017 audited financial reports were also not easily accessible on their website and could not be found through the search function.



Ebonyi state is to be commended for making great strides in improving the accessibility of public financial documents. It has completed and published its 2018 audited reports and has also published budget implementation reports, less commonly done by states.

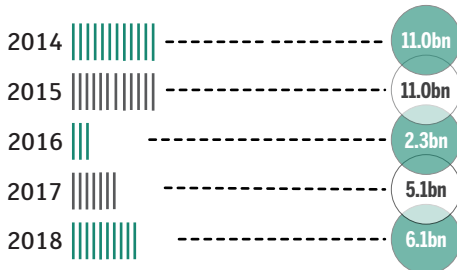
It must be mentioned, however, that soft and hard copies of their financials records can also be obtained on request from the state government offices.

## Revenue Trends

Amount in Naira

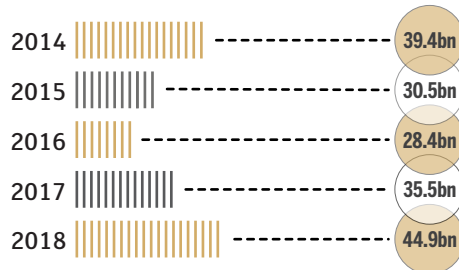
### IGR

This has dropped drastically, seeing a 44.3% decline between 2014 and 2018.



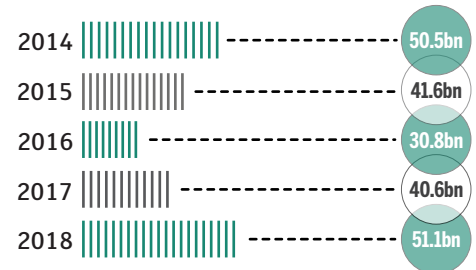
### Net FAAC

This has fluctuated over the years but has seen an overall 13.9% increase in the last 5 years.



### Total Revenue

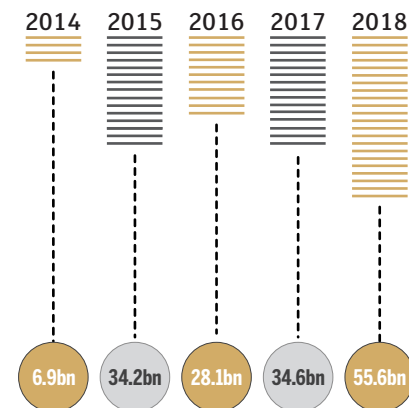
IGR share of this sum is currently 12%, a huge reduction from 2014's 22%.



## Debt Trends

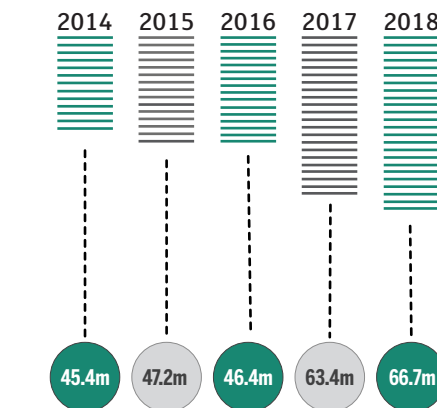
### Domestic Debt (₦)

This has ballooned in the last 5 years - rising by a whopping 699 % in this period and thus effectively increasing eightfold.



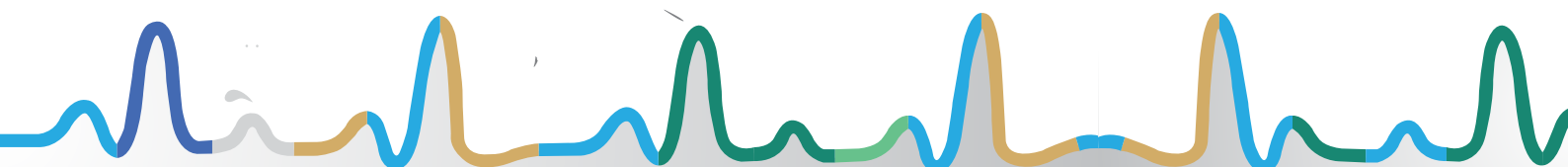
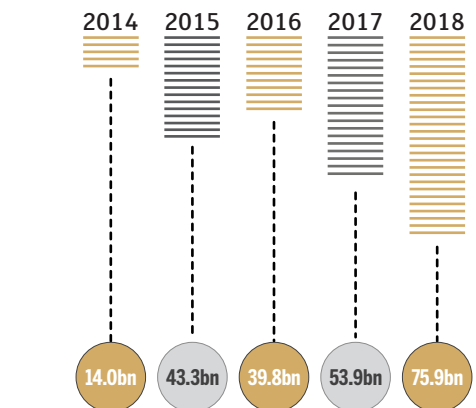
### External Debt (\$)

The dollar value of foreign debt has also increased in the last 5 years but by a more moderate 46.8%.



### Total Debt (₦)

With the great increase in the domestic debt, the total debt profile has changed from a 50:50 mix of domestic and foreign debt to one where domestic debt stands at a higher 73%.





Sustainability Ranking  
**13**

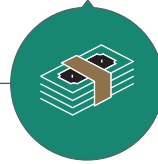
### Actual Revenue

Amount in Naira

IGR  
**5.0bn**



Gross FAAC Allocation  
**37.8bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**30.1bn**



Capital Expenditure  
**30.9bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Since the huge 79% drop in the IGR from 11billion in 2015 down to N2bn in 2016, the state has been slowly rebuilding and recovering its IGR but is yet to get back to its high 2015 figure. Instead, between 2015, 2016 and the end of 2018, the IGR has almost tripled rising from N2.3bn to N6.1bn at the end of 2019. The net FAAC allocation has seen an increase in 2017 and 2018 in line with the oil price recovery during this period.

Ebonyi State can invest to reverse the recent downward IGR trends and turbocharge its recovery and growth. As of 2017, the state's IGR and Gross FAAC allocations combined was able to sustainably fund its recurrent expenditure. A surplus of N12.7bn was also realised and ploughed into other non-recurring expenses.

With the decline of IGR between 2014 and 2018, FAAC allocation has come to be an even more significant portion of the state's income. As such, IGR share of the IGR-FAAC mix went down from 22% to 12% within this period.





*There is no good water supply, no electricity, no adequate staff. One personal experience was when my elder sister was sick and needed to be admitted at night, there was no available bed for her so she had to receive her medication sitting, there was no light and not enough drugs to be administered to her.*

C. Uchekukwu, Ezeporate Onicha, Igboeze LGA, Ebonyi.

Ebonyi is better than average when it comes to infant and maternal mortality with 47 infant deaths per 1,000 live births and 126 maternal deaths per 100,000 births. These favourable metrics correlate with above-average use of skilled birth attendants.

As of 2018, on average, about 66% of births in Ebonyi were attended by skilled personnel. While better than the Nigerian average, this is below the world average of 80%.

Another areas of possible improvement for Ebonyi state is doctor density. Like the rest of Nigeria, the doctor density is abysmally low with only 1.7 doctors per 10,000 people. This is 10 times less than the world average.

Ebonyi's health budget can also be increased to fund healthcare improvements.

### 2019 HEALTH ALLOCATION

In the 2019 budget, 7.02% was budgeted for the health sector.

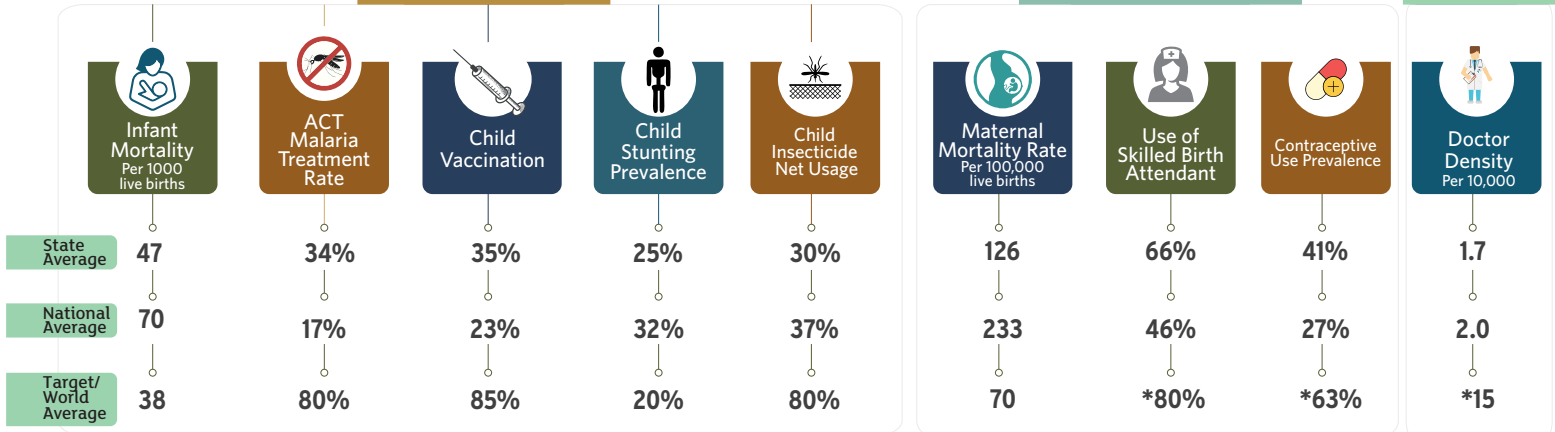


### HEALTH METRICS

#### Child Health

#### Reproductive Health

#### Health Delivery



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Edo State website

\*Not applicable as the year is yet to end

Edo state has made great strides in making its financial documents easily accessible to its citizens. It is among the few states that consistently provide in-year budget implementation reports and has published its 2018 end-of-year financial reports.

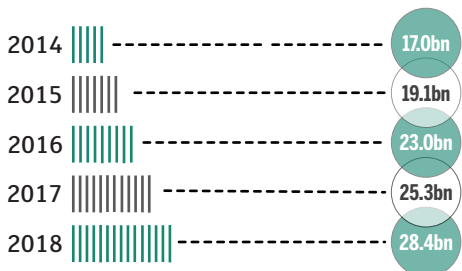
It also produced a simplified citizen budget to make budget information more accessible and digestible for all.



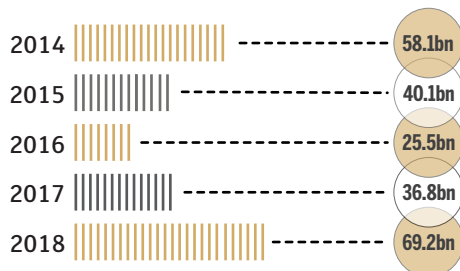
## Revenue Trends

Amount in Naira

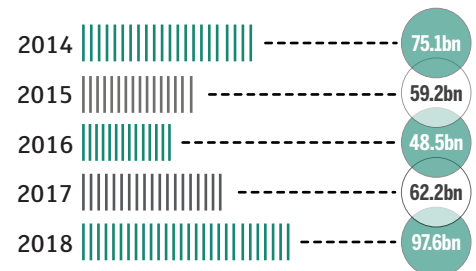
**IGR**  
This has steadily increased, rising by 67% between 2014 and 2018.



**Net FAAC**  
This has fluctuated over the years with an overall 19.1% rise between 2014 and 2018.

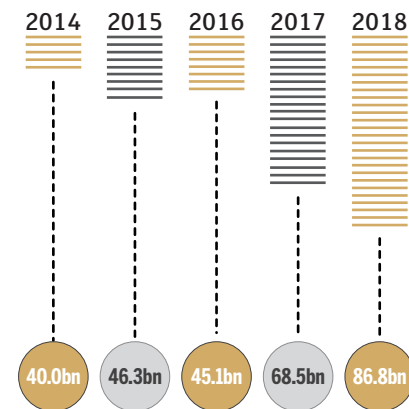


**Total Revenue**  
IGR share of this sum is currently 29% - slightly up from 2014's 23%.

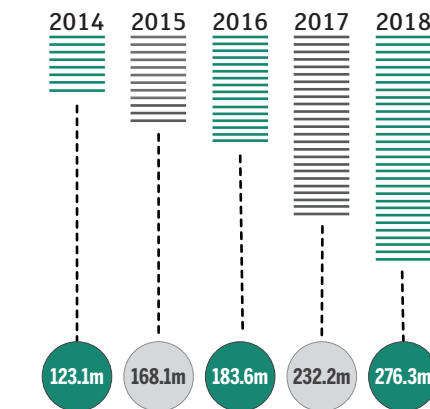


## Debt Trends

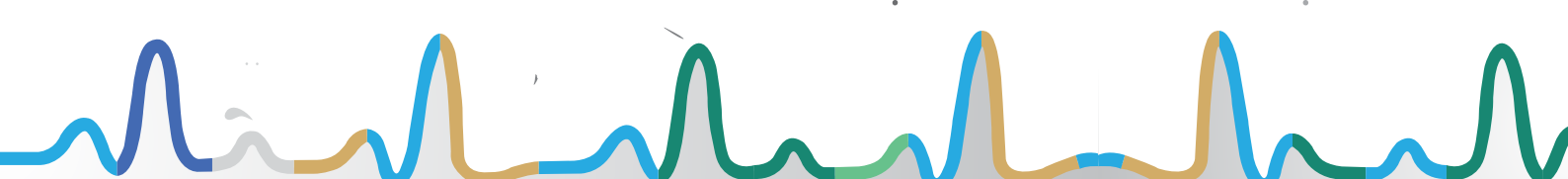
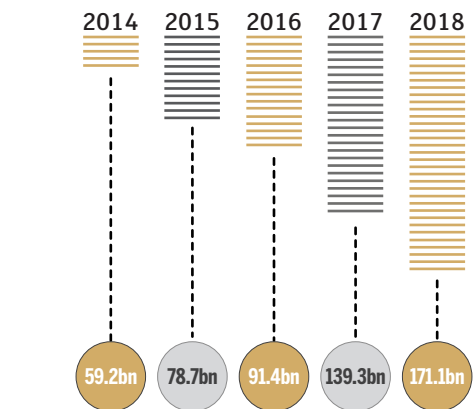
**Domestic Debt (₦)**  
This has increased, more than doubling in the last 5 years with an increase of 117% between 2014 and 2018.



**External Debt (\$)**  
Like domestic debt, this also more than doubled in the last 5 years as the dollar value has grown by 124%.



**Total Debt (₦)**  
The debt profile is about evenly split with domestic debt representing 51% of total debt as at Q4 2018.





Sustainability Ranking  
**14**

### Actual Revenue

Amount in Naira

IGR  
**27.2bn**



Gross FAAC Allocation  
**48.7bn**



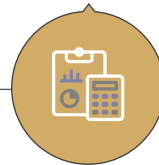
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**74.7bn**



Capital Expenditure  
**38.4bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



There has been an increase in the Edo state net FAAC allocation between 2016 and 2018 in line with the global oil price recovery in this period.

With the recent upward trend in foreign debt, Edo is now has the second largest subnational foreign debt holding with \$276.2mn as at Q4 2018. This is second only to Lagos' \$936mn in foreign debt in that same framework.

For a state that only ranks 8th in IGR, this rise in debt must be closely managed such that loans enable a counterpart increase in IGR.

Edo's IGR and Gross FAAC allocations combined sustainably funded its recurrent expenditure in 2017 with a surplus of N1.2bn. The state can however further invest in improving its IGR performance to increase its ability to meet its recurrent expenditure without statutory allocations.



There is no healthcare centre so we go to the next community which is about five kilometres away. Most times we do not meet the head nurses and doctors around and vaccines are not always available. The government needs to monitor the healthcare centre to ensure that the doctors and nurses are always available.

B. Ohiwere, Ojapon Emai Community, Owan East LGA, Edo



This is well below the 15% target which the national government committed to in the 2001 African Union Abuja Declaration. Even though this was a commitment made by the national government, states can use 15% as a benchmark and target.

Nevertheless, Edo state is implementing several health-focused initiatives to improve primary healthcare facilities and make universal healthcare a reality for its residents. These schemes are the Edo Healthcare Improvement Programme (Edo-HIP) and the Edo planned State Health Insurance Scheme (SHIS). The former has been piloted in 21 PHCs and one specialist hospital and has the broad aims of facility renovation, improved power, better water supply, availability of medical equipment and drugs, personnel retraining and improvement of e-health records.

In addition, the Edo State Government, in March 2019 reportedly paid N100 million as a counterpart fund for the

Basic Health Care Provision Fund (BHCPF), thus enabling the state to benefit from the fund.

In terms of service delivery and health metrics, Edo state's maternal mortality of 32 deaths per 100,000 is well below the national average of 233 deaths per 100,000 and is also better than the SDG target of 70. Similarly, the state's vaccination levels of 46% though above the national average of 23%, can still be increased further to reach the national target of 85%. Edo state is also above average in its use of skilled birth attendants which stands at 77%.

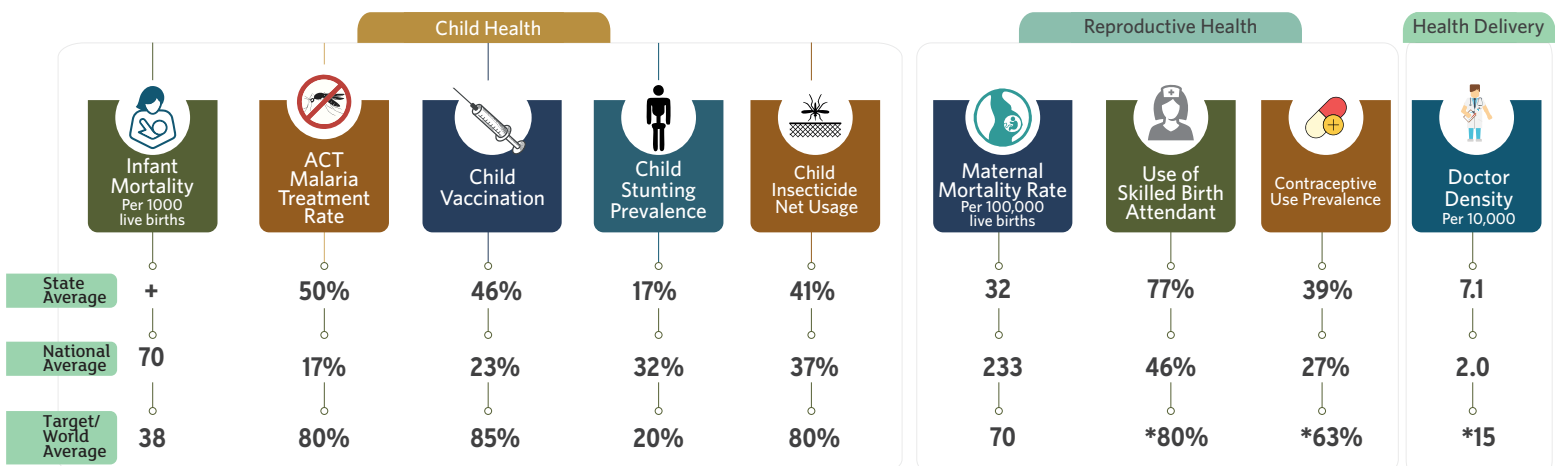
While Edo's doctor density of 7.1 doctors per 10,000 is much better than the poor national average of 2 doctors per 10,000, it falls below the world average of 15 and thus presents an opportunity for improvement.

### 2019 HEALTH ALLOCATION

Though Edo state has increased nominal budgetary allocation to health from N9.1bn naira in 2018 to N10.8bn in 2019, the allocation as a proportion of the budget has stagnated at about 6%.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

+: Not included as the result did not pass reliability test.

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Ekiti State website \*Not applicable as the year is yet to end

Also for the first time in the last three years, Ekiti state put in efforts to further breakdown its 2019 approved fiscal appropriation into a simpler and more understandable citizen budget, which shows the state's desire to carry its citizens along in her budget process.

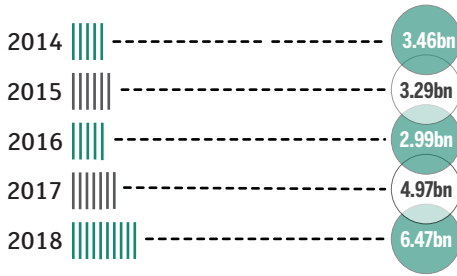


Ekiti State has put in considerable efforts in ensuring that most of its budgetary documents are available on its website which connotes a general sense of willingness by the state to promote fiscal transparency.

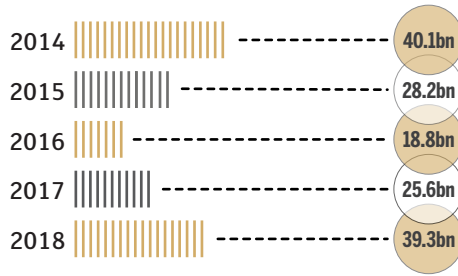
## Revenue Trends

Amount in Naira

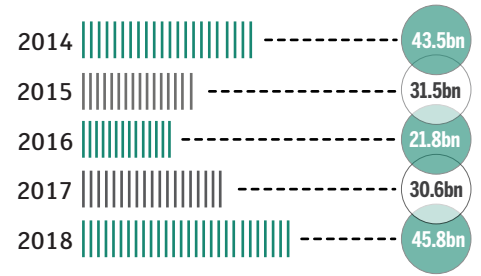
**IGR**  
This has fluctuated over the years but has seen an overall increase of 86.7% between 2014 and 2018.



**Net FAAC**  
This has fluctuated over the years with a slight decrease of 1.9% between 2014 and 2018.

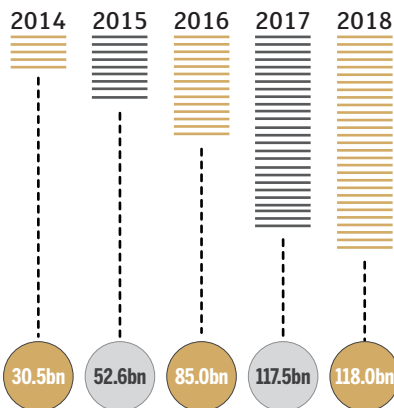


**Total Revenue**  
IGR share of this sum is currently 14%, slightly up from 2014's 8%.

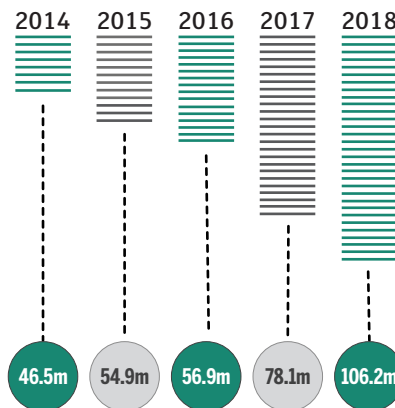


## Debt Trends

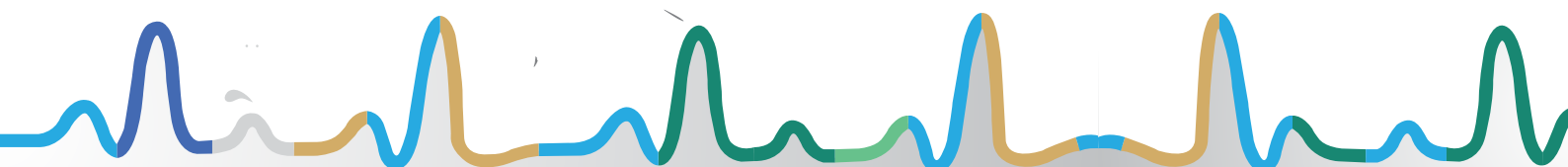
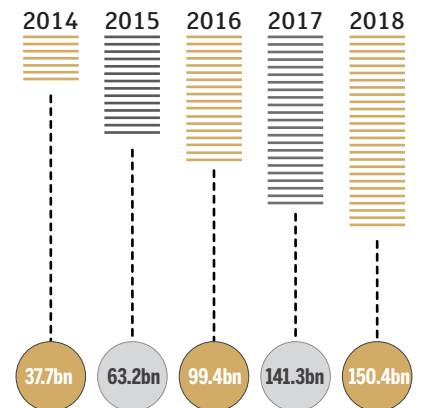
**Domestic Debt (₦)**  
This has steadily increased and has more than tripled in the last 5 years - rising by 287% between 2014 and 2018.



**External Debt (\$)**  
This has been on the increase - more than doubling in the last 5 years as the dollar value has grown by 129%.



**Total Debt (₦)**  
Domestic debt has, and continues to be, the majority component of debt - taking up 78% of the total debt stock.

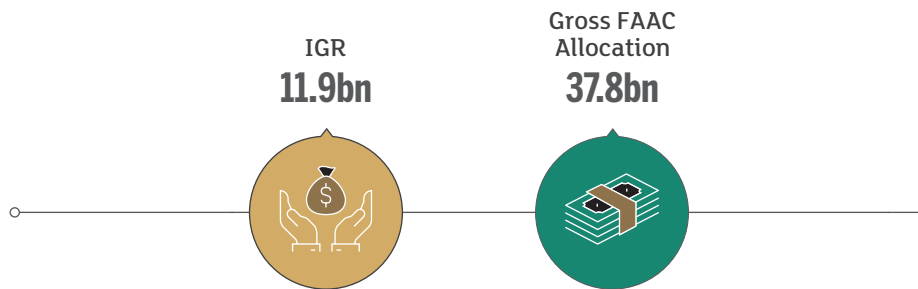




Sustainability Ranking  
**31**

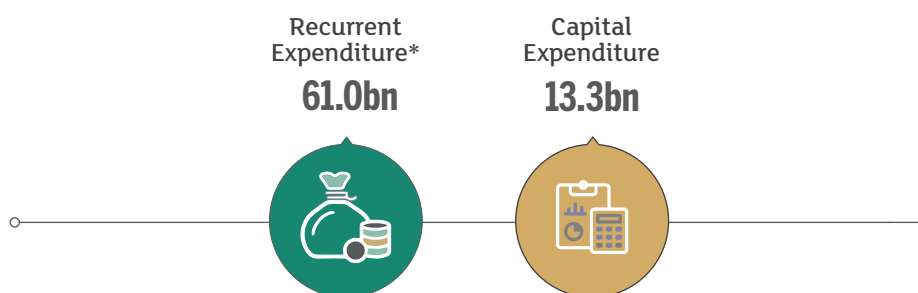
### Actual Revenue

Amount in Naira



### Actual Expenditure

Amount in Naira



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Ekiti state's IGR has recorded a significant increase within the last three years; most notably between 2016 and 2017. Although a slight drop of the state's IGR, to the tune of about N306.6m or 9.3% was witnessed between 2015 and 2016, the southwestern state saw its IGR increase by 66.08% in 2017 and 30.15% in 2018.

FAAC allocation from the federal government continues to constitute a major component of the state's revenue. Net FAAC actualised for Ekiti state for 2018 came to a region of N39.32bn which was higher than the amount pooled for 2017 at N25.63bn. This increase can be attributed to Nigeria benefitting from favourable oil prices that averaged about \$64.90 per barrel globally in 2018.

However, overdependence on FAAC as a major source of revenue for Ekiti could spell disaster in the near future, especially with fluctuating oil prices. As such, Ekiti state

would have to find ways to wean itself off its dependence on FAAC as its bedrock source of revenue and increase its IGR. Total debt figure as at December 2018 stood at N150.4bn, N9.1bn more than its 2017 figure which came to N141.3bn as at the end of December 2017.

Domestic debt rose to N118.0bn by year end of 2018 from N117.5bn in 2017. Also, external debt has witnessed a significant increase, peaking at \$106.2m at the end of 2018.

In all, total debt has witnessed an astonishing increase of about N84.75bn; an increase percentage of about 134.2%. As such, the new leadership of Ekiti state has its work cut out, to stem growth in debt figures in the near term.



*Their staff are working well, they are very professional but are not enough. The instruments are not okay, we don't have a chair to sit down, the mattresses are bad. All the windows are bad; even the doors. I don't like the way the hospital is, it doesn't look like one at all. We even buy drugs there not for free and we also pay for treatment too. The government should help us here. [There are also] bad roads due to erosion.*

Mrs Ajani, Basic Health Centre, Ilasa-Ekiti, Ekiti State



There is a general sense of inequality with regards to healthcare facility distribution between rural and more urban settlements within the state. For a state with a high percentage of its estimated 3.2 million population situated in the more rural settlements, uneven distribution of primary health centres, as well as other health infrastructures have been highlighted as part of a growing number of problems faced by the populace when it comes to healthcare delivery in the state. With land area per healthcare facility distribution larger in rural areas than in urbanised settlements, there is an increased likelihood for residents within rural areas to travel longer distances to access healthcare facilities.

Inadequate access to health services also constitutes a major bottleneck confronting the majority who live below the income spectrum in the state. According to a survey conducted by a BudGIT project tracking officer at Ilasa-Ekiti community in Ekiti east LGA, inadequate personnel at the basic health centre in that community, the poor state of roads and the dilapidated state of the healthcare facilities were highlighted as hindrances while accessing healthcare. Mrs Ajani, who failing to hold back her emotions, lamented on the condition of the PHC where she delivered her baby some few odd months ago; she also emphasised the need for more health workers. She explained that it was extremely difficult navigating erosion ridden roads to access the basic health centre. For emergencies, high-risk patients have to be arm lifted by health personnel from the roads into the health facility.

In Ire Basic Health Centre located in Oye Local Government Area, a member of staff lamented the lack of basic tools like thermometers and forceps which made it difficult for them to perform duties. Access to water was also

highlighted, as there was no functioning borehole, and in extreme cases, patients including pregnant women have to bring their own water. Also, the staff quarters was also in a dilapidated state.

Sufficient health sector allocation, or lack thereof, does not seem to help matters for the state. Ekiti state under the Kayode Fayemi administration has budgeted an amount in the region of N7.74bn to health for 2019, with a capital component of N4.46bn. This allocation, which constitutes about 5.9 per cent of the total budget allocation, falls short of the recommended commitment of at least 15% of the total budget allocation for subnational governments. The state government will need to improve its funding commitment to ensure better access to basic healthcare services and delivery, as well as to boost primary healthcare architecture at the grassroot level.

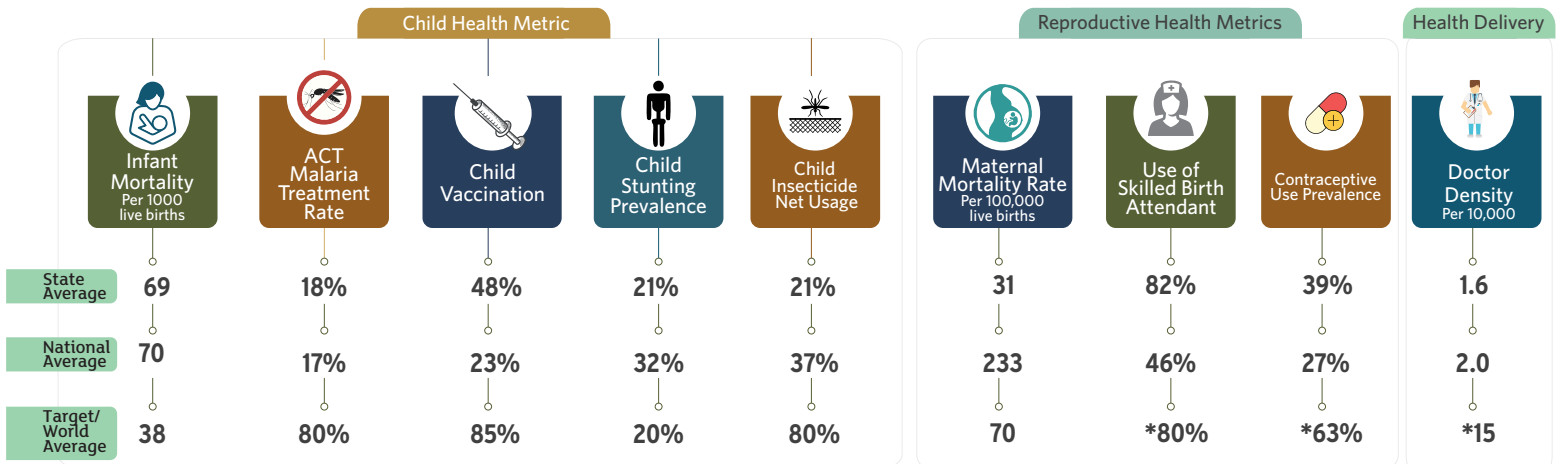
With infant mortality on a rise in the state, the state would need to deepen its healthcare interventions, especially for children between ages 0-12 months who are considered most vulnerable, and have a higher chance of mortality. Between 2016 and 2017, Ekiti state came in at second highest with regards to infant mortality per 1,000 live births amongst other states within its geopolitical zone at 69 deaths per 1,000 live births. The state's maternal mortality of 31 deaths per 100,000 is however better than both the national average and the Sustainable Development Goal of 70. On the percentage of children vaccination, Ekiti performs at 48%, higher than the national average of 23%; but below the national target of 85% set in the National Strategic and Health Development Plan (NSHDP) of 2010 to 2015.

### 2019 HEALTH ALLOCATION

For a state with a high percentage of its estimated 3.2 million population situated in the more rural settlements, uneven distribution of primary health centres, as well as other health infrastructures have been highlighted as part of a growing number of problems faced by the populace when it comes to healthcare delivery in the state.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

	2017	2018	2019
State Budget	✗	✓	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✓	✗
Audited Financial Report	✓	✗	*

As at October 1, 2019

Source(s): Enugu State Website

\*Not applicable as the year is yet to end

Enugu state has its budget documents for the last two years available online but has inconsistently published budget implementation reports.

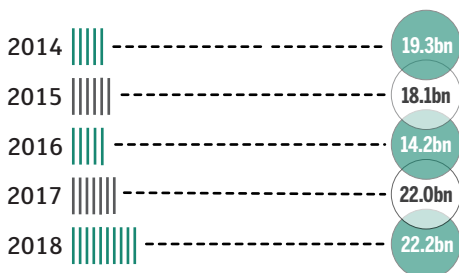
It can easily join the top performing states in terms of data access if it becomes more consistent with its budget implementation reports and also publishes simplified versions of its budget as citizen budget.



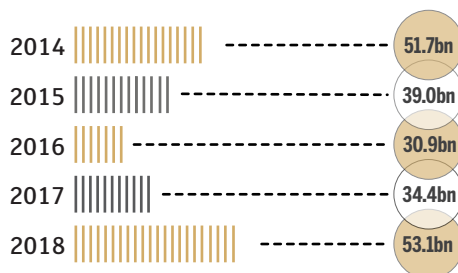
## Revenue Trends

Amount in Naira

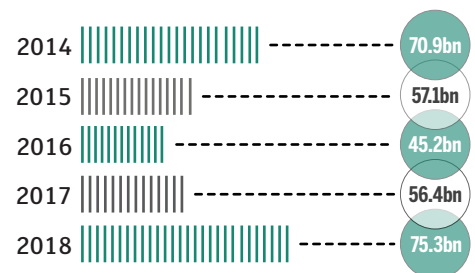
**IGR**  
IGR in 2018 is 15% higher than it was in 2014.



**Net FAAC**  
This has fluctuated over the years with a low 2.7% increase between 2014 and 2018.

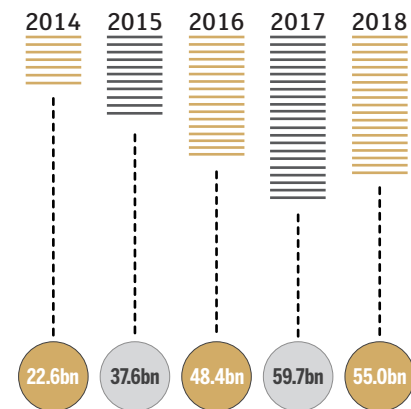


**Total Revenue**  
IGR share of this sum is currently 29%, slightly up from 2014's 27%.

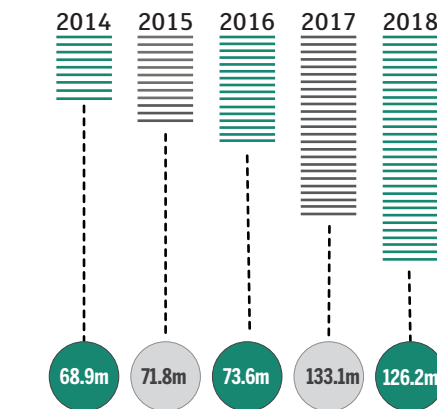


## Debt Trends

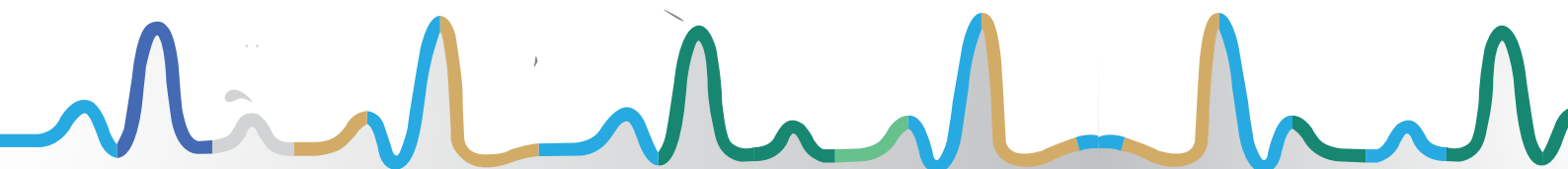
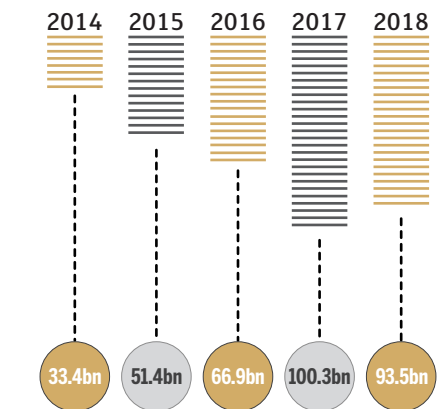
**Domestic Debt (₦)**  
This has increased and has more than doubled in the last 5 years - rising by 143% between 2014 and 2018.



**External Debt (\$)**  
This has seen an increase of 83% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt constitutes a slight majority of the debt - taking up 59% of the total debt stock as at Q4 2018.







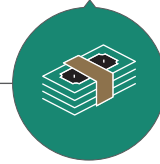
Sustainability Ranking  
**11**

### Actual Revenue

Amount in Naira

IGR  
**22.0bn**

Gross FAAC Allocation  
**42.7bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**51.9bn**

Capital Expenditure  
**33.3bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Enugu state's IGR was at its lowest in 2016, coming to a total of N14.24bn. Between 2015 and 2016, the state's IGR fell at the rate of 21.27%, dropping by a staggering figure in the region of N3.84bn. However, between 2016 and 2018, IGR has grown remarkably by about 55.57%. To ensure a sustainable growth of its IGR, Enugu must look into utilising the earning potentials present in its mining, manufacturing and agriculture sectors and also make use of its unique location to attract industrial manufacturers.

In 2018, Enugu state's net FAAC allocation came to N53.1bn, which upsurged its total revenue to N75.2bn, its highest within the last 4 years. Similarly with other states, the southeastern state's total actual revenue continues to be chiefly hinged on FAAC allocations. In 2016, the state witnessed a sharp drop in its net FAAC by N8.7bn from the 2015 figure which at that time came to a total of N39.03bn.

The domestic debt of the state which as at December 2015 was N37.5bn rose to N59.7bn in 2017, making this its highest in the last 4 years. The state was able to reduce its domestic debt in 2018 and by December of that year, domestic debt had reduced to N55.03bn. Enugu's foreign debt has seen a significant increase from the December 2015 level of \$71.8m to \$126.18m by year end of 2018, with 2017 being its highest at \$133.11m.

Enugu's IGR and Gross FAAC allocations combined adequately funded its recurrent expenditure in 2017 with a surplus of N12.8bn. However, the state can further invest in improving its IGR performance to boost its ability to meet its recurrent expenditure independent of statutory allocations.



*We have a healthcare system in my community, it is actually manageable, it's also accessible. The public health centre here lacks enough personnel. They, the government, should improve the quality and quantity of drugs for the people accessing it.*

C. Eze, Amokwe Community, Udi LGA, Enugu



There is a funding gap witnessed in the health sector of Enugu, which as a result, has a ripple effect on healthcare delivery across the state. In 2018, the state government only managed to commit a paltry sum of N3.7bn, about 2.47 per cent of its annual budget of N150.09bn, to its health sector. With Enugu's 2019 health sector allocation looking to be in the region of about N7.27bn, which comes to roughly 6.6 per cent of its annual budget, this is an improvement and a step in the right direction but leaves space for greater prioritisation through increased allocation.

Enugu state has a relatively high rate of maternal mortality. Available data shows the state has above-average maternal mortality rate of 238 deaths per 100,000. Though this is a little over the national average of 233, this metric could be significantly lower than this and reach the SDG target of 70.

The high rate of maternal mortality in the state can be traced to issues associated with ill-equipped health facilities, and a frail healthcare delivery system. With more than 60 per cent of its estimated 4.41 million population residing in rural local government areas of the state, these issues are further compounded by the high rate of poverty, particularly in the

more rural settlements.

Enugu state, however fairs well with regard to child stunting prevalence. For this metric, the low 14.5% child stunting is well above the national average and is better than the national target of 20% set in the National Strategic Plan of Action for Nutrition. The state can take some positives in the fact that its 2017 number of doctors remains the highest amongst its peers within the same geopolitical zone. Enugu will be looking to further strengthen healthcare service delivery across the board, especially with its new 2018 health sector reform law. However, adequate funding commitment continues to hamper healthcare delivery within the state.

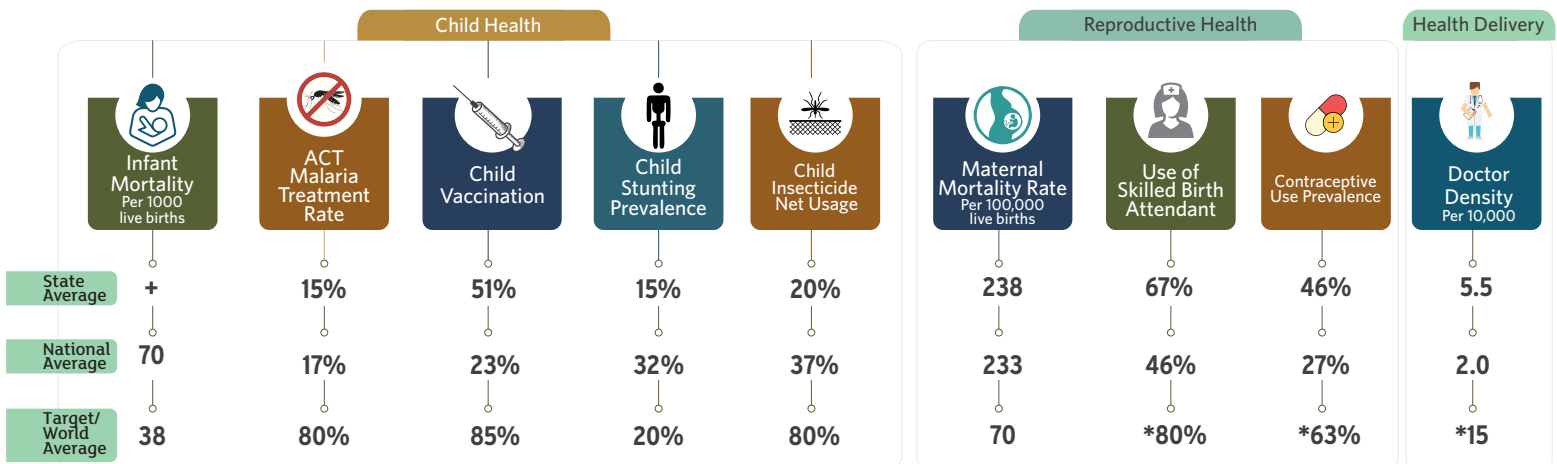
According to a survey conducted in the Amokwe community in Udi Local Government Area and Oji Central Community in Oji River Local Government Area, a common challenge faced by indigenes with regards to healthcare service delivery was the dearth of drugs in their basic health centres as well as the lack of adequate trained healthcare personnel. They pleaded to the government to intervene in ensuring that healthcare delivery is maximised in their respective communities.

### 2019 HEALTH ALLOCATION

In 2018, the state government only managed to commit a paltry sum of N3.7bn, about 2.47 per cent of its annual budget of N150.09bn, to its health sector.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

+ Not included as result did not pass reliability test



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Gombe State Ministry of Finance

\*Not applicable as the year is yet to end

Gombe state has done well by consistently publishing its state budget documents and is also in the minority for having concluded the preparation and publication of its 2018 auditor general's report.

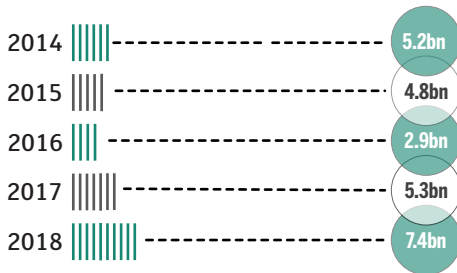
The state can, however further improve by making its Budget Implementation Reports available as these remain elusive on the state website. It should also continue with the release of a simplified citizen budget.



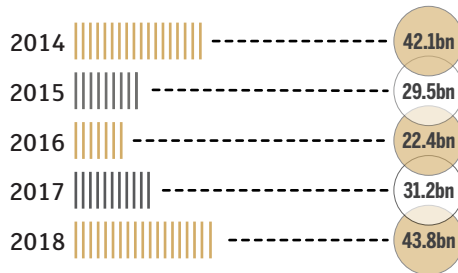
## Revenue Trends

Amount in Naira

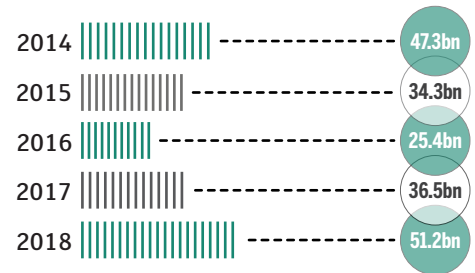
**IGR**  
This has fluctuated over the years. However, there has been an overall 41.3% increase in IGR between 2014 and 2018.



**Net FAAC**  
This has also fluctuated over the years with a low 4% increase between 2014 and 2018.

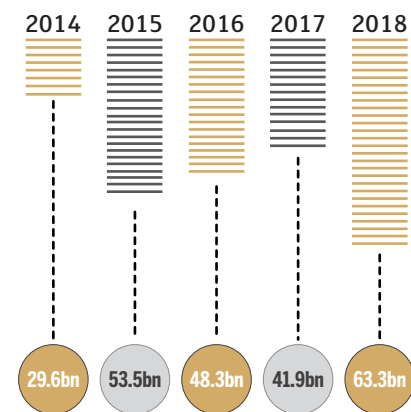


**Total Revenue**  
IGR share of this sum is currently 14%, slightly up from 2014's 11%.

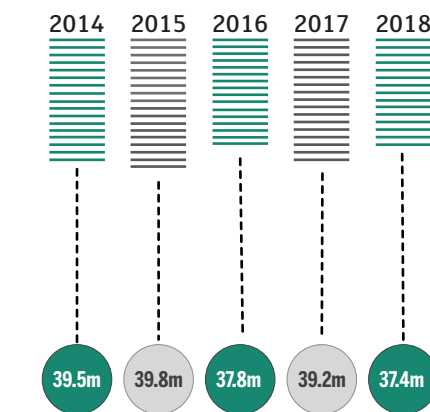


## Debt Trends

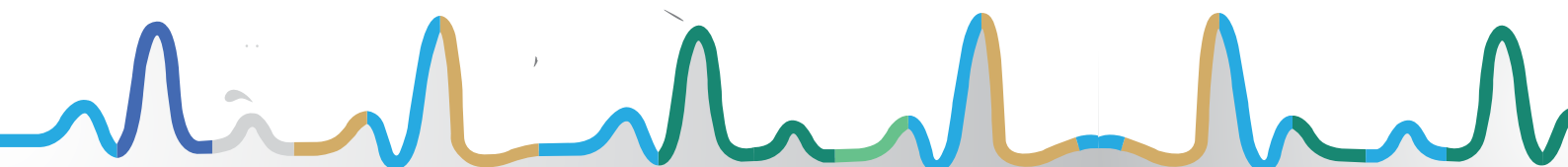
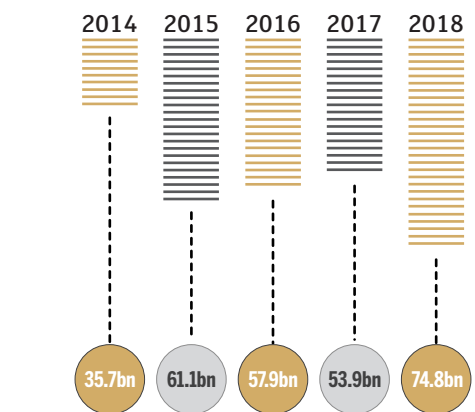
**Domestic Debt (₦)**  
This has seen an overall increase as domestic debt has more than doubled in the last 5 years - rising by 114% in this period.



**External Debt (\$)**  
This has fluctuated but has seen an overall decline of 5.4% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt has consistently been the majority component of debt - taking up 85% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**29**

### Actual Revenue

Amount in Naira

IGR  
**5.5bn**



Gross FAAC Allocation  
**39.3bn**



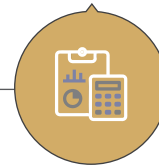
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**53.2bn**



Capital Expenditure  
**17.4bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Gombe state may find itself in a precarious position, especially with regards to its IGR. The state has managed to increase its IGR by 41.3% between 2014 and 2018 which may seem like a lot in terms of percentage increase, but still far off its potential.

The state's IGR was as low as N2.9bn in 2016 which it was able to increase by N4.4bn to N7.3bn in 2018, making this its highest within the last five years.

To avoid being pushed into the category of financially unviable subnational units, Gombe must tap into its huge agricultural potentials and mineral resources.

As the case with other states within its geopolitical region, FAAC allocation continues to constitute the core of its revenue total. Net FAAC was at its highest in 2018 which came to a total of N43.8bn and its lowest in 2016, understandably at N22.4bn.

Total debt for the state as at December 2018 stood at N74.8bn, with domestic debt and external or foreign debt profiles coming in at N63.3bn and US\$37.4m respectively.

These figures, when compared with rising recurrent expenditure and total revenue which is mainly anchored on FAAC allocations, puts the state in a risky position.



*We have remote areas here [where] trying to access the healthcare facilities is hindered by bad road network. The government can help us in providing more health care facilities in these remote places, it's not easy to get to the one we have here.*

M. Abubakar, Tabra Community, Gombe State



An estimated 72.2 per cent of the total population in Gombe live on less than US\$1 per day; this comes to surviving on less than N360 daily. The Multidimensional Poverty Index (MPI), which identifies multiple deprivations at the household and individual threshold in health, education and general standard of living, places Gombe state as one of the poorest states in Nigeria, with a MPI score of 0.471. In very plain terms, wherever poverty thrives, a lot of problems manifest, which sadly is the case with this north-eastern state.

Some of the key underlying issues with regards to healthcare delivery in the state can be traced to poverty, financial barriers and a poorly structured healthcare delivery system. Also, the poor coverage of most of the state government's healthcare delivery interventions has led to healthcare challenges, including in the area of infant mortality.

The estimated percentage of women who have access to delivery services with a skilled birth attendant is 36%, below the national average and only 17% of children between 12 and 24 months were found to have taken their full recommended vaccinations. It will come as no surprise that infant mortality was put at 90 per 1,000 live births, higher than the national average of 70 and way higher than the national target of 38.

Child stunting prevalence is also worse than the national average at 44.6%. For the state to turn around its healthcare woes, the state government would need to focus its resources on funding the health sector. In 2018, the health sector funding accounted for just 8.51 per cent of its total annual budget at N9.7bn. With an estimated health sector budget in the region of N11.16bn for 2019, which comes to about 9.11 per cent of the total annual budget, this still falls quite lower than the recommended 15 per cent health allocation.

A lack of health personnel in most of the community healthcare centres in the state is another growing challenge not just in Gombe state, but in other states in the north-east geopolitical zone. As at 2017, Gombe had a low doctor density of 0.7 doctors per 10,000.

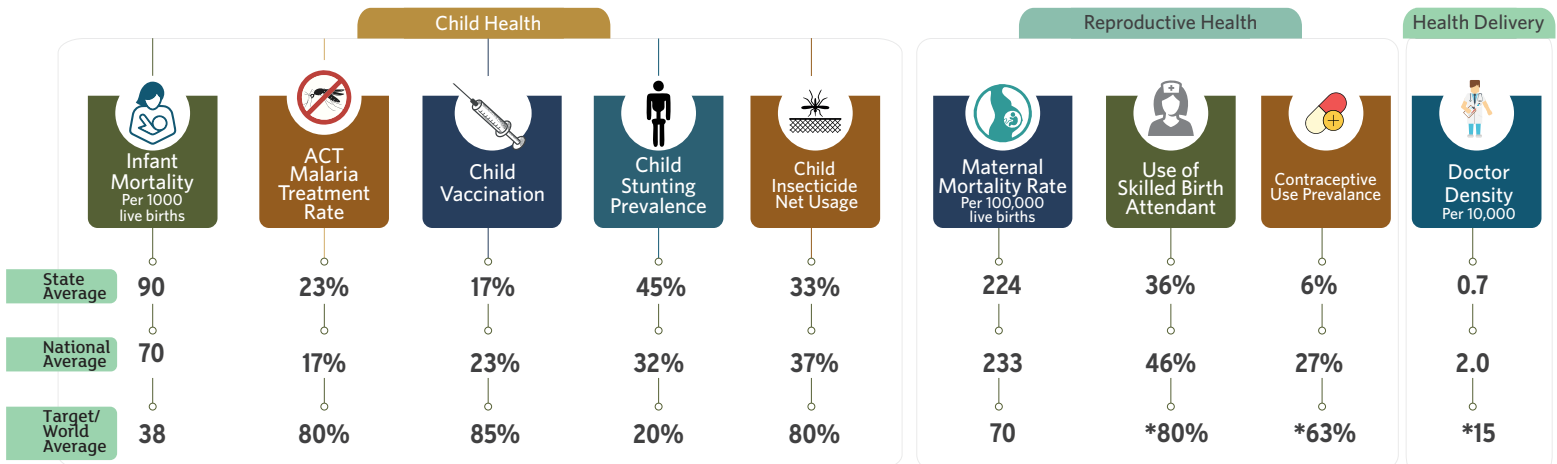
According to a recently conducted survey in Kantigi Community in Akko LGA of the state, some of the healthcare challenges mentioned by one of its indigenes was in the area of maternal healthcare as it was difficult to get proper maternal healthcare in that area, and they had to travel long distances to other urban parts of Gombe. Limited number of healthcare personnel was also highlighted as another challenge. In Tabra, another community in the state, the poor state of roads leading to most of their basic healthcare centres made it difficult to access healthcare.

### 2019 HEALTH ALLOCATION

With an estimated health sector budget in the region of N11.16bn for 2019, which comes to about 9.11 per cent of the total annual budget, this still falls quite lower than the recommended 15 per cent health allocation.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✗
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Imo State Website

\*Not applicable as the year is yet to end

Imo state has made recent significant strides in making live its website for the first time in several years and making available its financial statements.

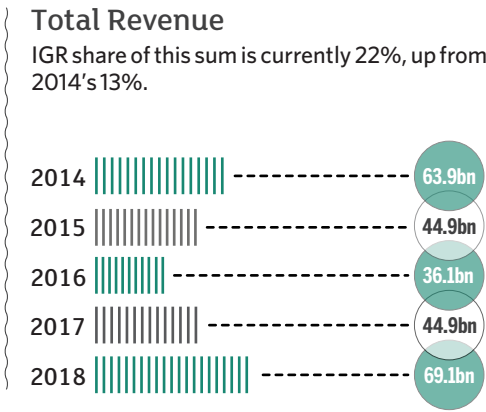
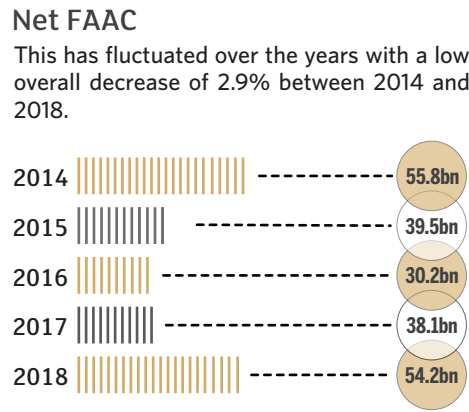
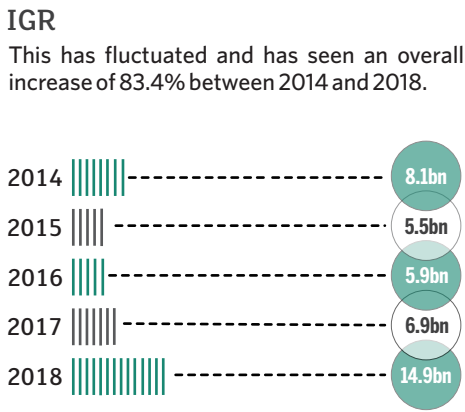
Nevertheless, as of October 1, 2019 there is much room for improvement as it can also make available its budget and budget implementation reports on its newly functioning website.

It must however be noted that documents are accessible in hardcopy and softcopy by making direct request to the state offices. In addition, the state's most recent budget document can be found online on third party websites such as the BudgIT website.

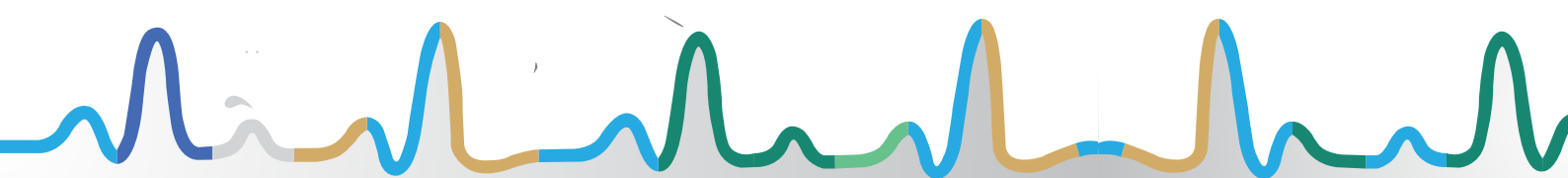
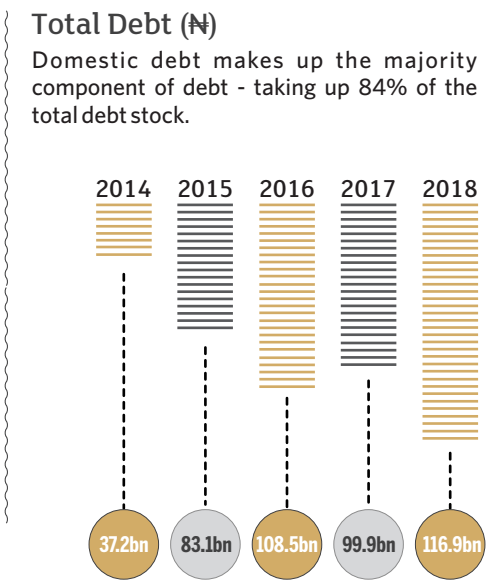
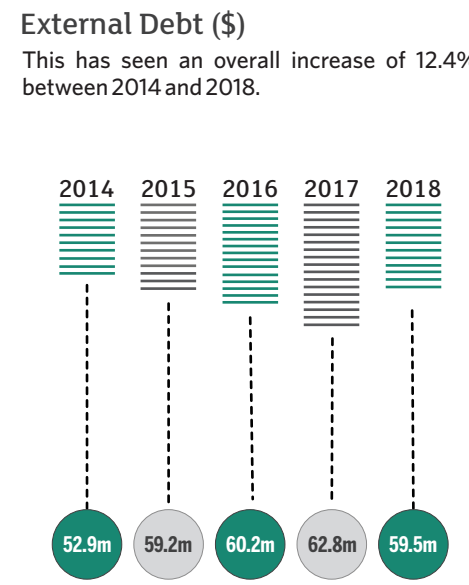
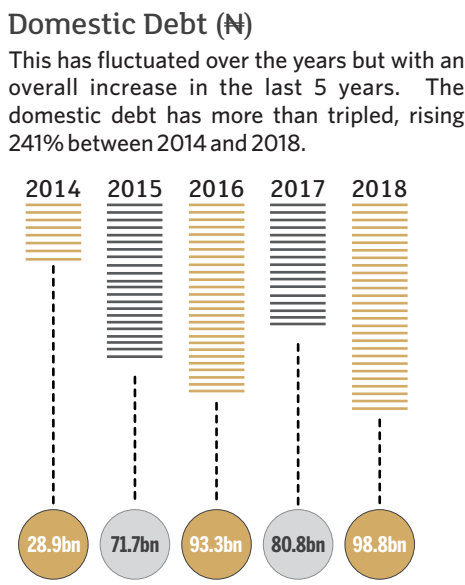


## Revenue Trends

Amount in Naira



## Debt Trends





Sustainability Ranking

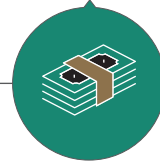
9

### Actual Revenue

Amount in Naira

IGR  
**12.3bn**

Gross FAAC  
ALLOCATION  
**48.6bn**

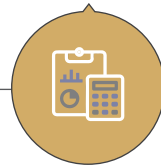


### Actual Expenditure

Amount in Naira

Recurrent  
Expenditure  
**43.9bn**

Capital  
Expenditure  
**35.8bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



The IGR for the oil producing state increased remarkably by 117.26% from the 2017 level of N6.8bn to N14.8bn in 2018, the highest so far achieved by the southeastern state. Before then, Imo state's IGR for 2014, 2015 and 2016 stood at N 8.12bn, N5.47bn and N5.87bn respectively.

Though Imo state's IGR has been on a recent incline, with FAAC allocation contributing the larger chunk of its total revenue, the state would need to look into boosting its IGR via

the array of natural resource deposits situated within its geographical confines. The state boasts of approximately 163 oil wells distributed across 12 different locations, as well as deposits of natural gas, lead, and calcium carbonate; it also has zinc production potentials.

Imo state's total debt stock as at December 2018 stood at N116.9bn, with domestic debt coming in at N98.8bn and foreign debt for the same period coming in at US\$59.5m.



*There is no healthcare system in my area, the only one here is specially for those with HIV. To access healthcare service is hard, we have to go to Owerri to get access and drugs. The government should build hospitals around the remote areas. I have also lost a friend to not being able to access good drugs. The distance needs to be [reduced] for us, the government should build one around here for us.*

C. Udom, Umuenu Community, Oguta LGA, Imo state



Healthcare service delivery in general can be improved in Imo state, especially in the area of primary healthcare centres. According to the World Health Organization, PHCs address not only individual and family health needs, but also the broader issues of public health and the needs of defined populations, especially in rural communities.

centres, complaints of inadequate drugs and hospital equipment were highlighted as some of the issues they faced while accessing healthcare within the community. Though Imo state fares better than the national average in all highlighted health metrics save doctor density, it can further improve to reach the national targets or world averages.

Surveys show that most PHCs in Imo state are in dilapidated states, thus jeopardising their ability to render proper healthcare. In Ngor Okpala, some of the PHCs lacked bandages and cotton wool. Patients thus had to either bring them from home, or even worse, pay for them at the hospital.

For example, the state could improve its maternal mortality rate of 139 deaths per 100,000 live births and an infant mortality rate of 66 deaths per 1,000 live births up to the Sustainable Development Goal of 70 maternal deaths and the national target of 38 infant deaths per 1,000.

According to a survey conducted in Umuenu community in Oguta LGA, participants reiterated that there was no primary healthcare centre in that community, and indigenes have to travel far into Owerri to access healthcare services. This costs so much for many residents. Beyond the financial costs, many lives are lost in emergency cases. According to one of the respondents, the state government was not doing enough to ensure healthcare delivery in the community.

Two metrics where the state supercedes the target are with child stunting prevalence (where the state's is a low 16.8%) and with the use of skilled birth attendants (where the state has a high 99% rate). These are to be commended and should be maintained. Doctor density on the other hand leaves much to be desired with only 0.9 doctors per 10,000

He also pleaded with the government to establish a primary healthcare centre in that community as the high cost of accessing healthcare in farther areas had become unbearable. In Umugama, Okwu Ogbaku, Mbaitoli LGA, although they have primary health

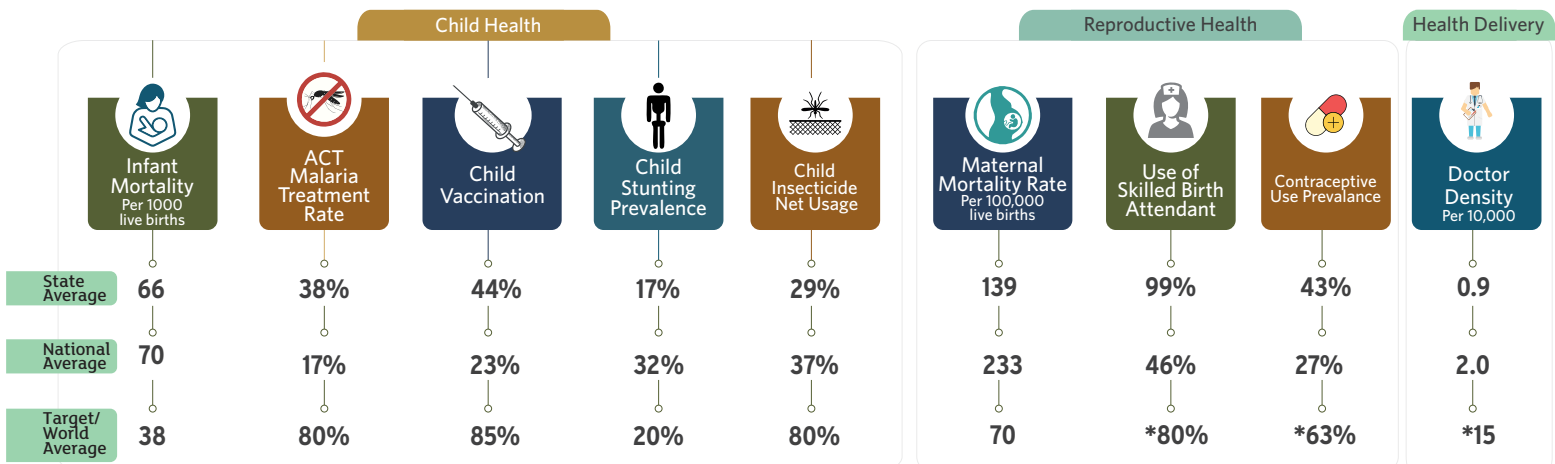
To gain traction and reach higher health service delivery levels, the state can improve funding and allocation to health. The government has earmarked about 9.96 per cent of its 2019 budget for health, which when compared to the recommended allocation of at least 15 per cent of total budget leaves room for improvement.

### 2019 HEALTH ALLOCATION

The government has earmarked about 9.96 per cent of its 2019 budget for health, which when compared to the recommended allocation of at least 15 per cent of total budget leaves room for improvement.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages







## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✗	*

Source(s): Jigawa State Website

\*Not applicable as the year is yet to end

This is to be highlighted and commended. The state can make more strides in ensuring fiscal transparency by releasing its audited financials in a more timely manner.



**Jigawa State**  
THE NEW WORLD

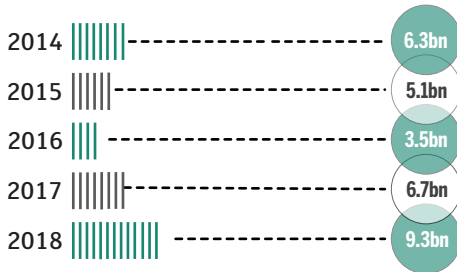
Jigawa state for the first time in 2019 published a citizen budget which is publicly available on its official website. In the last 3 years, the state has put in considerable effort in ensuring that its approved budget is available online, alongside some components of its budget implementation report.

## Revenue Trends

Amount in Naira

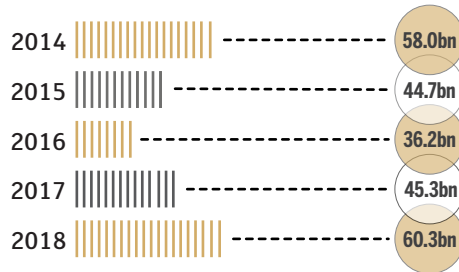
### IGR

This has fluctuated over the years. However, IGR in 2018 was 47.4 % more than that of 2014.



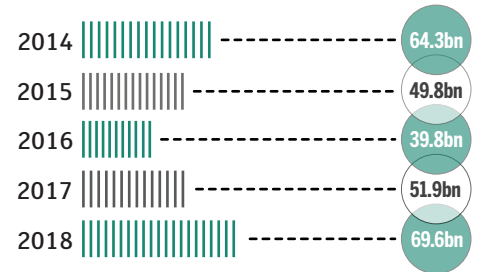
### Net FAAC

This has fluctuated over the years with a low overall uptake of 4% between 2014 and 2018.



### Total Revenue

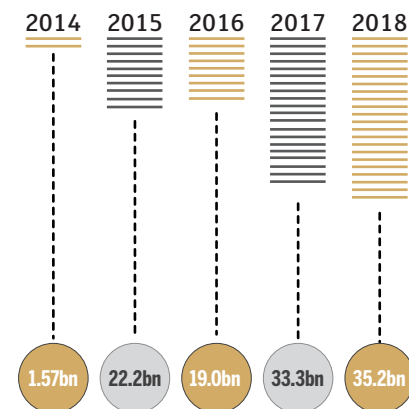
IGR share of this sum is currently 13%, slightly up from 2014's 10%.



## Debt Trends

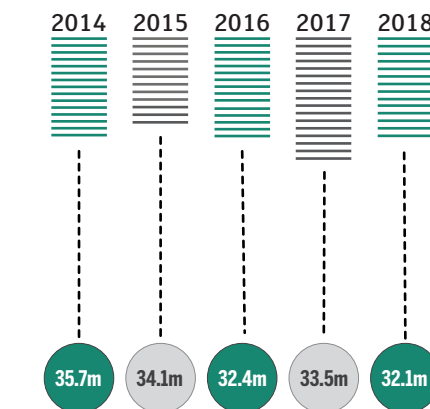
### Domestic Debt (₦)

This ballooned between 2014 and 2015. As such, 2018 domestic debt stock is a whopping 2140% higher than in 2014.



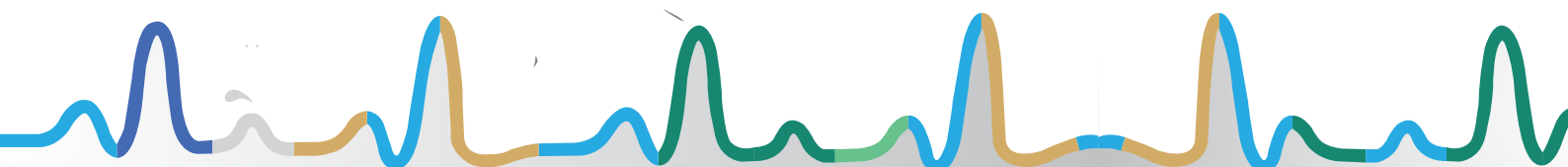
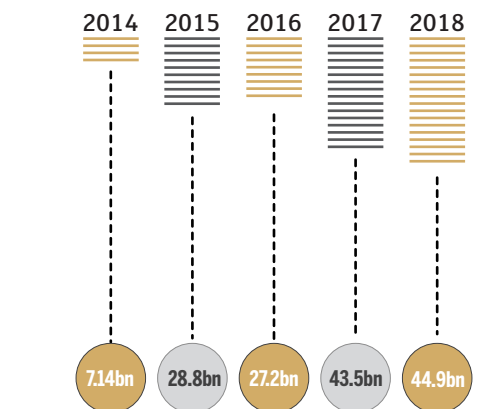
### External Debt (\$)

This has declined by 10% between 2014 and 2018.



### Total Debt (₦)

The mix of debt has changed drastically due to the domestic debt sudden update in 2015. Currently domestic debt makes majority of the debt at a 78%, a lot higher than its 2014 minor share of 22%.





Sustainability Ranking  
**20**

### Actual Revenue

Amount in Naira

IGR  
**9.9bn**

Gross FAAC  
ALLOCATION  
**47.2bn**

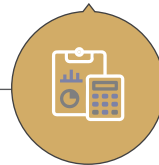


### Actual Expenditure

Amount in Naira

Recurrent  
Expenditure  
**60.0bn**

Capital  
Expenditure  
**59.3bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Jigawa state's total Internally Generated Revenue (IGR) stood at N6.65bn in 2017, an 88% increase from the 2016 figure of N3.54bn. 2016 was an all-time low when compared to the 2014 and 2015 figures of N6.27bn and N5.08bn respectively. The state recorded its highest IGR uptake in 2018 which came to N9.2bn.

This is however less than its revenue generating potential. To boost its revenue figures, Jigawa can focus on agricultural produce like rice, groundnuts, sesame, and soybeans, which have been identified as core areas of competitive advantage. As with all but two states, FAAC allocation continues to account for a higher percentage of Jigawa's income. In 2017

and 2018, the federation allocation accounted for approximately 87 per cent of the state's income while total IGR within this period accounted for a modest 13 per cent. This shows grim evidence that its books would likely be in the negative without the monthly federal disbursements.

In 2017, Jigawa's combined IGR and Gross FAAC allocation fell short of funding its recurrent expenditure by N2.9bn. The state can therefore invest in improving its IGR performance to bolster its ability to meet its recurrent expenditure without statutory allocations and thus focus federal allocations on funding capital expenses.



*I don't have a personal experience with a primary healthcare centre but I have heard people complaining of shortage of manpower, they don't really have drugs there, the only drugs that are available are the normal drugs like paracetamol and Vitamin C. Any other drugs have to be bought outside and getting to a pharmacy is very far.*

M. Abba, Hadejia, Jigawa State

Over the years, the north-west geopolitical zone, where Jigawa state is situated, has witnessed a surge in health challenges due to various reasons, from poor health sector funding, to uneven healthcare service delivery. With its close proximity to the security-challenged north-western states of Yobe and Borno, the state has also seen an increase in the number of internally displaced persons. This adds to the need for better health service delivery and healthcare investments.

Maternal mortality continues to be an issue at an estimated 590 deaths per 100,000 which is more than two times worse than the national average of 233. The prevalence of maternal mortality in the state can be linked to increasing teenage pregnancy, which is especially high in rural areas. Infant mortality in Jigawa according to the Multiple Indicator Cluster Survey was recorded as 83 deaths per 1,000 live births respectively in 2016-2017, coming in as an improvement from the 2011 figures which was put at 163 deaths respectively. Jigawa, however still has more to do to reach the infant mortality target of 38 as set in the National Strategic And Health Development Plan (NSHDP). The State's full child vaccination figures leave much to be desired at a very low 2%.

With the high rural population, accessing healthcare in many areas has become a challenge, as most of the basic healthcare centres available are either too few, or lack essential facilities and/or adequate manpower. Consequently, citizens travel long distances to urban areas to access proper healthcare services, amidst dwindling resources. In 2018, the National Multidimensional Poverty Index for

Nigeria gave Jigawa state an MPI score of 0.552; one of the worst in the North and in Nigeria as a whole.

There is an essential need to make primary healthcare centres more accessible in the northwestern state with a population of over 5.5 million people. In addition, primary healthcare centres are unevenly distributed across the state's geographical areas. In total, there are about 657 public health centres situated in Jigawa with a doctor density of just 0.3 doctors per 10,000 which is much lower than the national average of 2 and even further from the world average of 15 doctors per 10,000.

The state government's budget allocation suggests an increased commitment to strengthen the health sector. In 2019, N16.7bn (10.4% of total budget) was allocated for healthcare; a huge improvement compared with its N6.7bn (just 4.8% of total budget) health allocation in 2018.

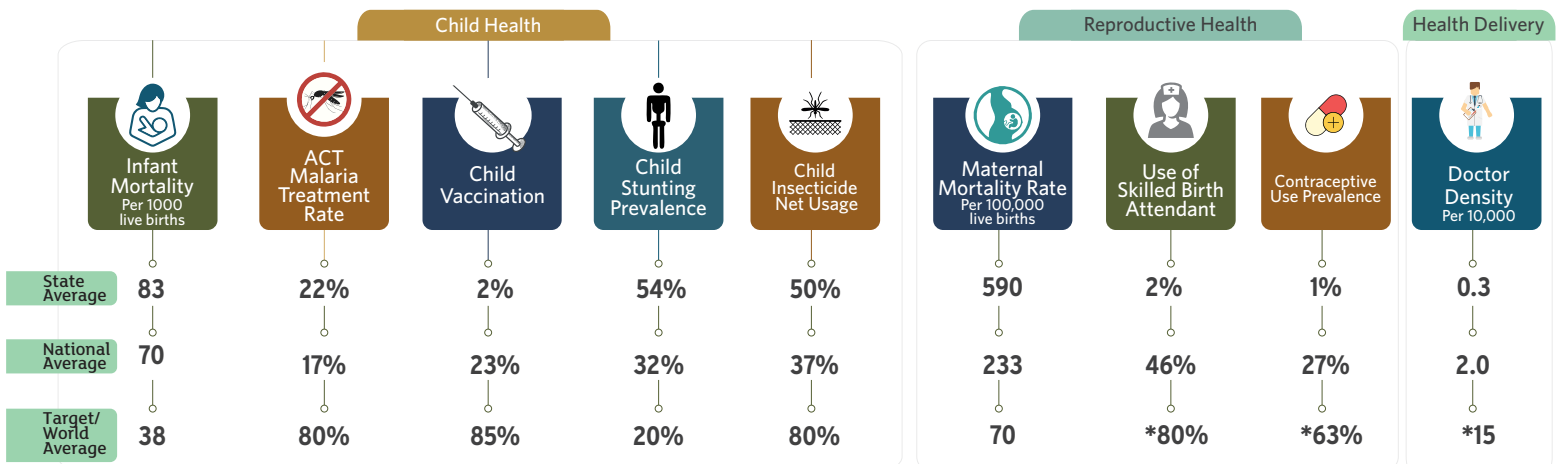
As a state with a high percentage of its indigenes as middle to low income earners, access to the state's primary healthcare amenities is greatly influenced by the distance to these facilities, the consequent transportation cost(s), fees associated with accessing these facilities, and most times, the availability and affordability of drugs. In addition to ensuring an even distribution of health facilities in both rural and urban settlements, it would be beneficial to the citizens of Jigawa if the state government prioritises the construction of more road networks to these health facilities.

### 2019 HEALTH ALLOCATION

The state government's budget allocation suggests an increased commitment to strengthen the health sector. In 2019, N16.7bn (10.4% of total budget) was allocated for healthcare; a huge improvement compared with its N6.7bn (just 4.8% of total budget) health allocation in 2018.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✓	✓	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Kaduna State Website \*Not applicable as the year is yet to end

In 2017, the Government of Kaduna State became the first sub-national state in Nigeria to join the Open Government Partnership. This increased its commitments to accountability and fiscal transparency in its budget process, and also enhanced its citizens' participation in governance.

With regards to fiscal data availability, Kaduna gets a pass mark for publishing both its state and citizen budget online for the past 3 years.

The state has also made public its auditor general's report for both 2017 and 2018. Nevertheless, the state can further improve by making its budget implementation reports available and accessible.

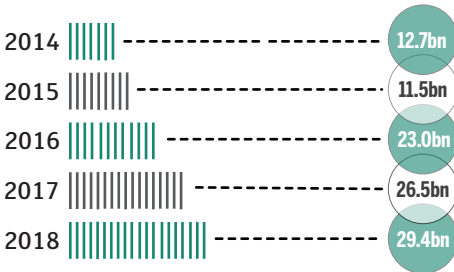


## Revenue Trends

Amount in Naira

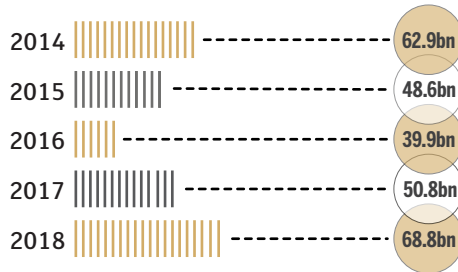
### IGR

This has steadily increased, more than doubling in the last 5 years with a 130.4% increase between 2014 and 2018.



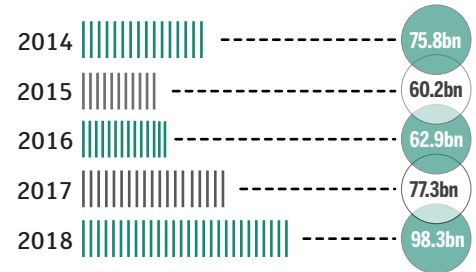
### Net FAAC

This has fluctuated over the years with an overall increase of 9.3% between 2014 and 2018



### Total Revenue

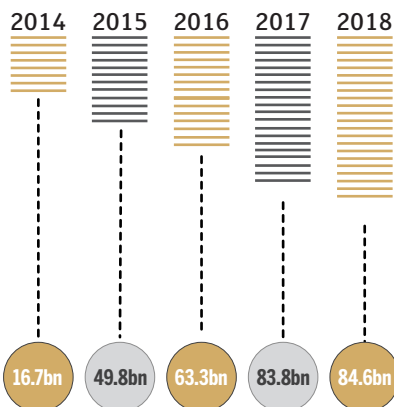
IGR share of this sum is currently 30%, a great increase from 2014's 17%



## Debt Trends

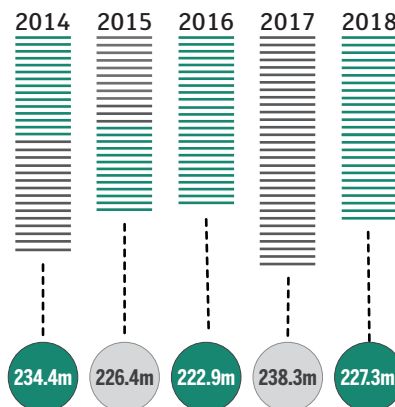
### Domestic Debt (₦)

This has increased and has more than quintupled in the last 5 years - with 2018's debt being 4017.3% higher than the 2014 figure.



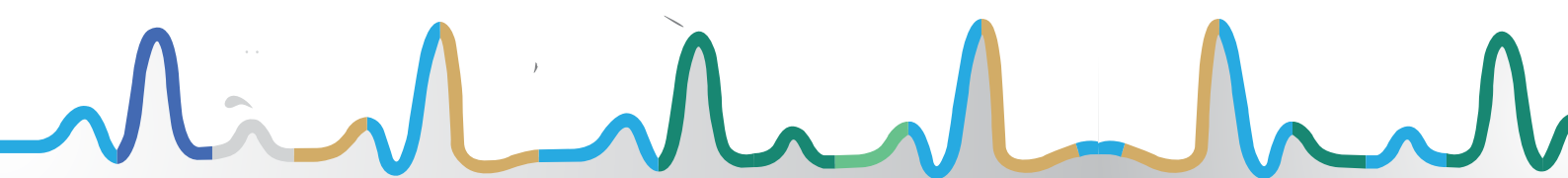
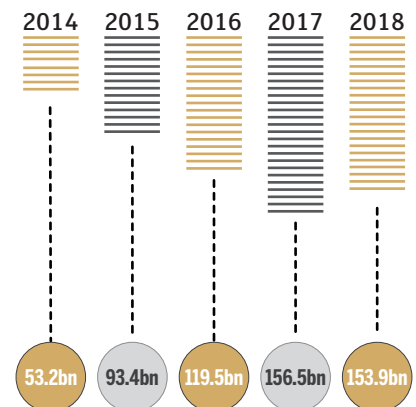
### External Debt (\$)

The dollar denominated value of this has largely stayed flat with a slight reduction as 2018 dollar value of debt stock is 3.1% less than 2014's.



### Total Debt (₦)

Domestic debt has become the more prominent debt component - taking up 55% of the total debt stock, up from 31% in 2014.





Sustainability Ranking

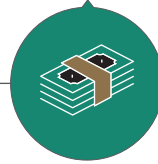
7

### Actual Revenue

Amount in Naira

IGR  
**26.9bn**

Gross FAAC  
ALLOCATION  
**55.7bn**



### Actual Expenditure

Amount in Naira

Recurrent  
Expenditure  
**57.6bn**

Capital  
Expenditure  
**19.1bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



IGR continues to be on an upward trajectory for the northwestern state, recording its highest IGR uptake in 2018 to the tune of N29.4bn; an increase of 130% between 2014 and 2018. Kaduna’s IGR improved slightly to N17.05bn in 2016, from N11.5bn in 2015, and in 2017, actual IGR receipts was N26.53bn, a significant improvement from its 2016 figure.

Kaduna’s strong agrarian economy could be further boosted towards profitability if the government continues to pursue collaborations with organised private sector in the agro-allied industry.

Kaduna state’s share of FAAC allocation averages about N3.6bn monthly, with its total FAAC allocation only falling

below the N40bn mark once, which was in 2016 at N39.9bn. 2015 saw its total FAAC come to N48.6bn, while its total receipts for 2017 and 2018 stood at N50.8bn and N68.8bn respectively.

The total debt portfolio for Kaduna state was in the region of N154.0bn as at December 2018, with domestic debt and external debt standing at N84.6bn and US\$227.29mn respectively.

As at 2017, total debt accrued by the state stood at N156.92bn, with the domestic debt within this period coming to N83.83bn; a significant increase from 2016 and 2015 domestic debt figures, coming in at N63.2bn and N49.8bn respectively.



*We have a healthcare centre here, we appreciate their services, I have taken my friend there, they have experts there, we don't have much challenges here, the only thing is that the doctors are not always available as at when you need them. The government should provide enough equipment for these facilities and also provide enough doctors for us here.*

Y.Umar , Ungwa Dosa, Kaduna North LGA



According to the 2018 National Nutrition and Health Survey, Kaduna state has a higher than average rate of child stunting which is 42.9%.

Kaduna has allocated a total spend of N157.44bn for their 2019 budget. Out of this, N13.19bn, about 8.38% of the total budget, was allocated to healthcare. This is a retrogression from its 2018 percentage of about 8.21 per cent of its total budget of N216.5bn. The state boasts of about 255 functional PHCs for a population of roughly 6 million people; most of whom are middle to low income earners.

Of the 13.9bn budgeted for health, the state government has set aside about N2.4bn for renovations and construction of more PHCs around the state. If well executed, maybe more of its largely rural population will have access to quality healthcare.

In as much as the state has tried to maintain a functioning primary healthcare centre in every ward, some of these medical facilities are in deplorable conditions. A survey conducted by BudGIT project tracking officers in Television, Kaduna South LGA revealed that although they have a functioning PHC in that area, it was in a poor state and the risk of contracting infection(s) from the PHC itself was high.

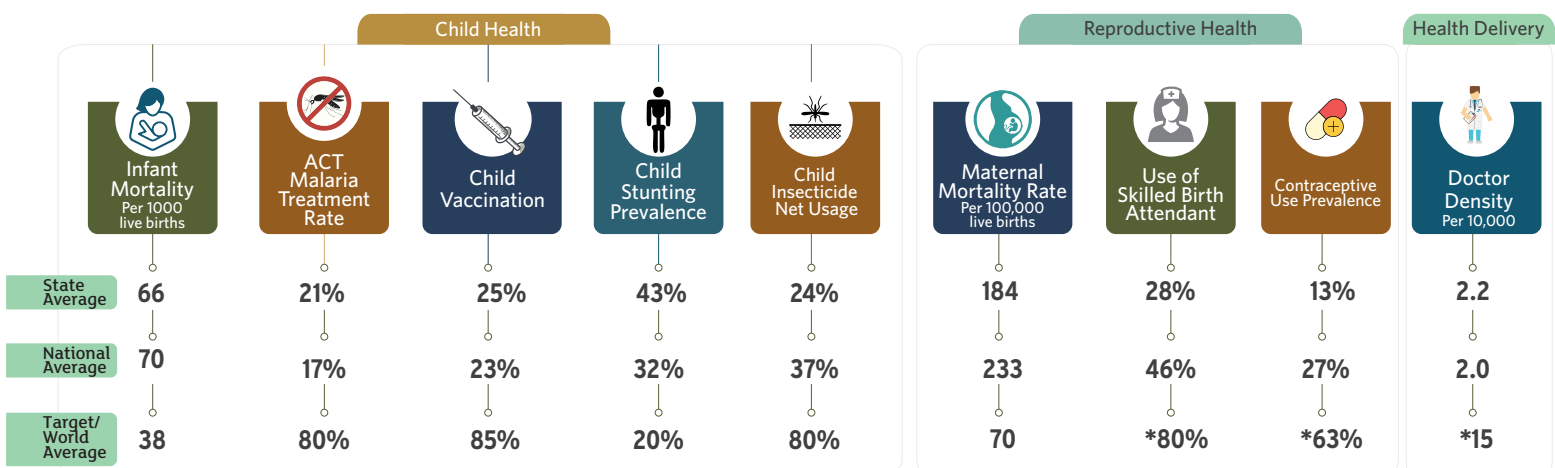
The state government will especially need to give priority to PHCs situated in rural areas so as to reduce rural to urban health access migration, which can be a burden to the large rural population.

### 2019 HEALTH ALLOCATION

In order to fully implement reform in healthcare delivery, the state government would need to allocate at least 15 per cent of its annual budget to health, but this has not been achieved in Kaduna. In 2018, Kaduna State Government allocated N17.58bn; which comes to just 8.12 per cent of its annual budget of N216.5bn, leaving a health sector funding gap of N14.895bn.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✗	*

Source(s): Kano State Website

\*Not applicable as the year is yet to end

Kano State needs to work more to fulfil its fiscal transparency obligation to its citizens by making previous budget documents publicly available.

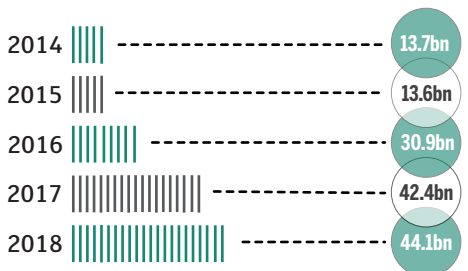
The state has not published its budget implementation report for the past three years, and also, there is no published record of its auditor general's report for the 2018 fiscal year. In addition, the state can work to create and publish a simplified and easy-to-understand citizen budget.



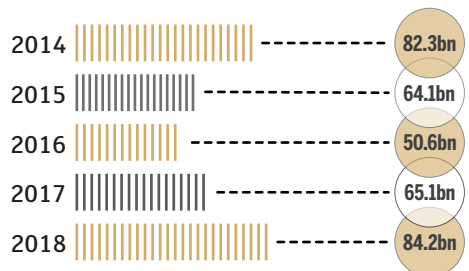
## Revenue Trends

Amount in Naira

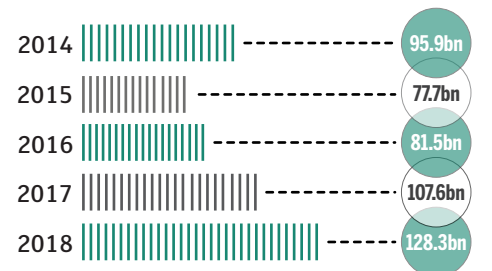
**IGR**  
This has continuously increased, more than tripling in the last 5 years with 2018 IGR being 222.9% more than 2014's.



**Net FAAC**  
This has fluctuated over the years with low overall 2.3% increase between 2014 and 2018.

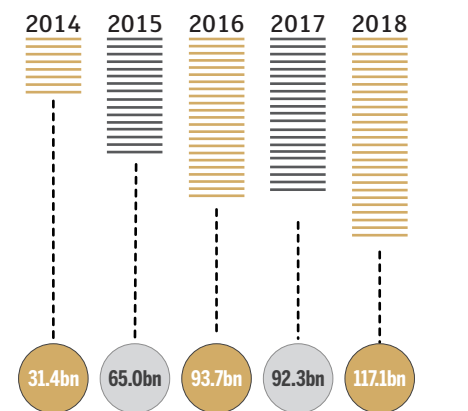


**Total Revenue**  
IGR share of this sum has doubled in the last five years with IGR currently making up 34%, up from 2014's 14%.

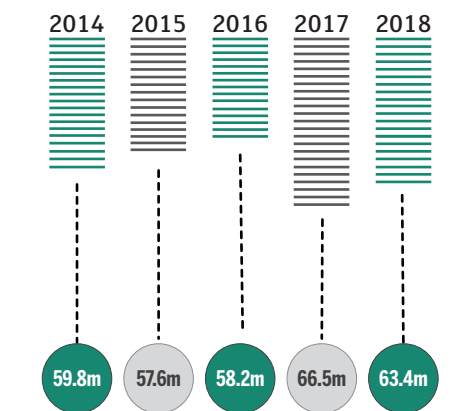


## Debt Trends

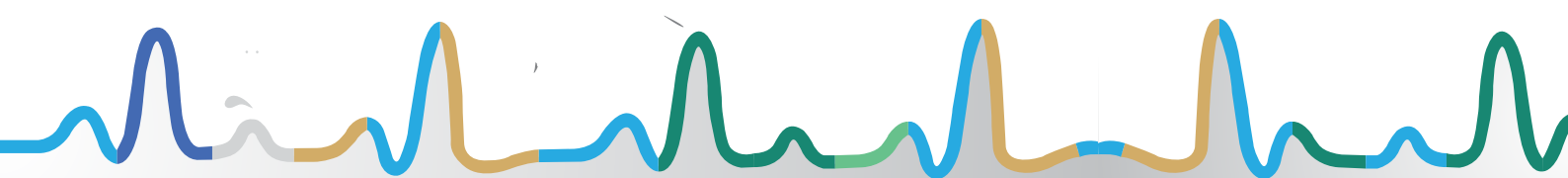
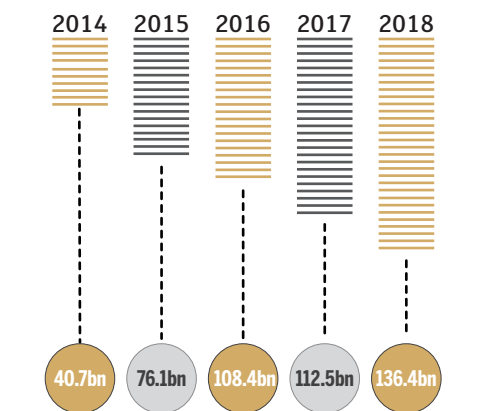
**Domestic Debt (₦)**  
This has gone up a total of 272.6% between 2014 and 2018.



**External Debt (\$)**  
This has fluctuated with a moderate overall increase of 6% in dollar value of debt between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt is the the majority component of debt - taking up 86% of the total debt stock, up from its 77% share in 2014.





Sustainability Ranking

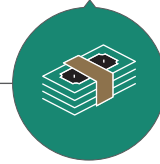
4

### Actual Revenue

Amount in Naira

IGR  
**42.4bn**

Gross FAAC  
ALLOCATION  
**71.6bn**



### Actual Expenditure

Amount in Naira

Recurrent  
Expenditure  
**79.0bn**

Capital  
Expenditure  
**71.0bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



IGR has been on the increase for the past five years in this commercial nerve centre, denoting that the state is generating revenue inwards at a fast pace. In 2017, total IGR stood at N42.24bn, up from N30.96bn in 2016. IGR between 2014 and 2018 has witnessed a jump of about 223% or in monetary terms, N30.5bn in total. As at 2014, its IGR stood at a mere N13.7bn.

Kano state's FAAC share was at its highest in 5 years in 2018, coming in at a net total of N84.2bn; an increase of about N19bn from the 2017 figure of N65.1bn. Total FAAC has been on an upward increase since 2016; a year where states saw their net total FAAC receipts fall due to reduced national oil revenue.





*We have a primary health care facility in my community but it is a partial one as they do not have enough equipment there. Most times, people are sent to the general hospital. [However, the PHC] actually did well during the last cholera outbreak and their services were fine. A lot of what we do here is based on the community and is not from the government. What we need from the government on the issue of public health here is just to provide equipment and also make sure [PHCs] also run a 24-hour service.*

S.M. Gandun, Albasa, Kano Municipal LGA, Kano State



Kano's 2019 budgetary allocation for health comes to a total of N12.7bn, about 5.77% of the total budget of N219.97bn. Surprisingly, this amount which falls way below the 15 per cent AU recommended minimum, is a huge reduction from its 2018 health figures of N32.24bn which at that time was 13.07 per cent of the total budget of N246.6bn. With a predominantly rural population, the state has some of the worst health indices when compared to other parts of the country. For example, its infant mortality was the highest in the country at 112 per 1,000 live births between 2016 and 2017, and child stunting prevalence in children under 5 is 46%.

Some of the health challenges experienced in the state can be attributed to an uneven distribution of healthcare facilities in the state, with a higher concentration within and around the more urban areas within the state, despite a higher population resident in rural areas.

Also, there's a huge gap in availability of skilled healthcare manpower across the state, with an estimated number of doctors by state put at 975<sup>14</sup> which with the latest NBS population estimates of 13million<sup>15</sup>, brings the doctor density to a mere 0.7 doctors per 10,000. As at 2014, there were about 1066 primary healthcare facilities distributed around the state. This figure has since increased, and now estimated to be well over 1,200.

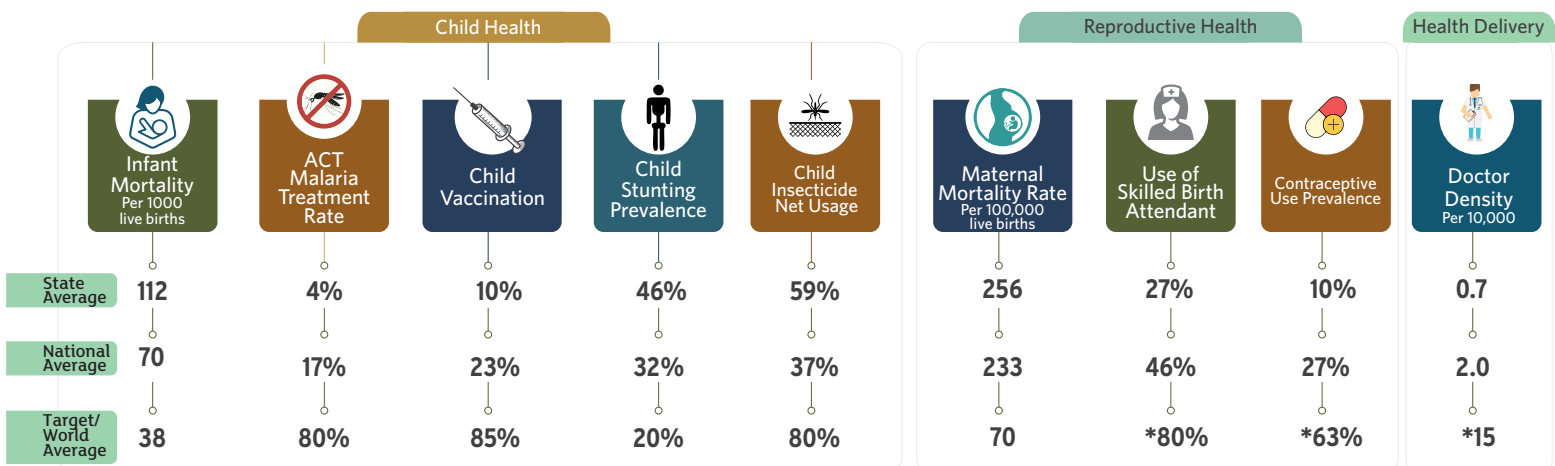
However, many health workers are reluctant to be posted to, or remain at, rural posts, due to the poor working and living conditions. Yet, these areas are the ones mostly in need of their services. For things to change drastically in the state, more medical personnel need to be incentivised to work in the rural areas, while more attention should be placed on bringing more PHCs closer to its rural populace.

### 2019 HEALTH ALLOCATION

Kano's 2019 budgetary allocation for health comes to a total of N12.7bn, about 5.77% of the total budget of N219.97bn. Surprisingly, this amount which falls way below the 15 per cent AU recommended minimum, is a huge reduction from its 2018 health figures of NN32.24bn which at that time was 13.07 per cent of the total budget of N246.6bn.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>14</sup>National Bureau of Statistics 2018 Statistical Bulletin  
<sup>15</sup>National Bureau of Statistics 2016 Population estimates



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✗	*

Source(s): Katsina State Website

\*Not applicable as the year is yet to end

Katsina has made public its budget for the last 2 years, 2019 and 2018 precisely, but has failed to produce or publish an abridged citizen version for the last 3 years.

Also absent on its official website is its budget implementation reports spanning 3 fiscal years. An auditor general's report for the 2017 fiscal year was available on its website, but there was no 2018 audited report.



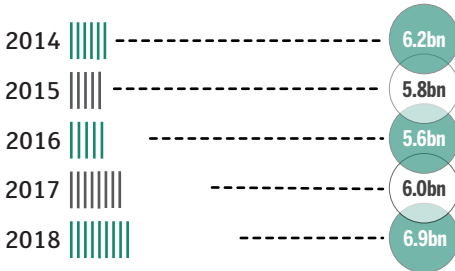
**Katsina State**  
HOME OF HOSPITALITY

## Revenue Trends

Amount in Naira

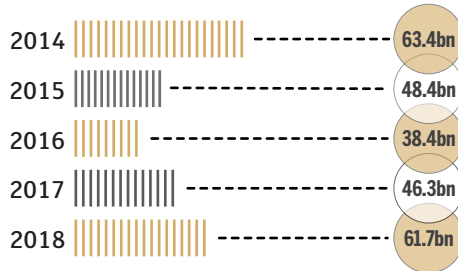
### IGR

This dropped in 2015 and has then seen a continuous increase. Overall, the 2018 IGR figure is 11.9% more than in 2014.



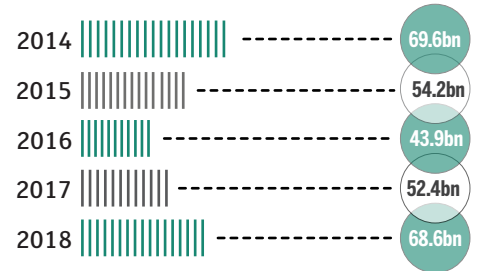
### Net FAAC

This has fluctuated over the years with low overall decrease of 2.7% between 2014 and 2018.



### Total Revenue

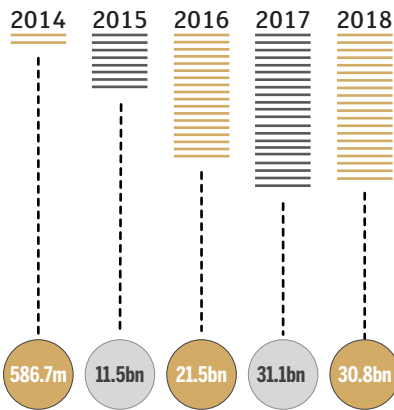
IGR share of this sum has largely remained flat. As of 2018, it is 10%, slightly up from 2014's 9%.



## Debt Trends

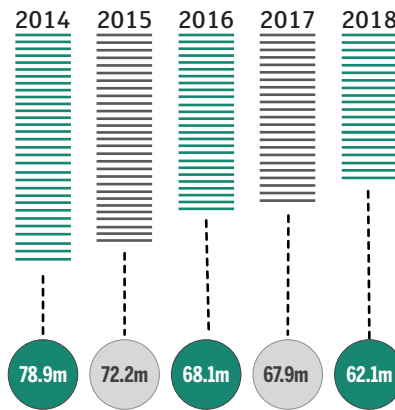
### Domestic Debt (₦)

This ballooned in 2015 and has since further increased. 2018 Q4 domestic debt stock is 5159% more than 2014's.



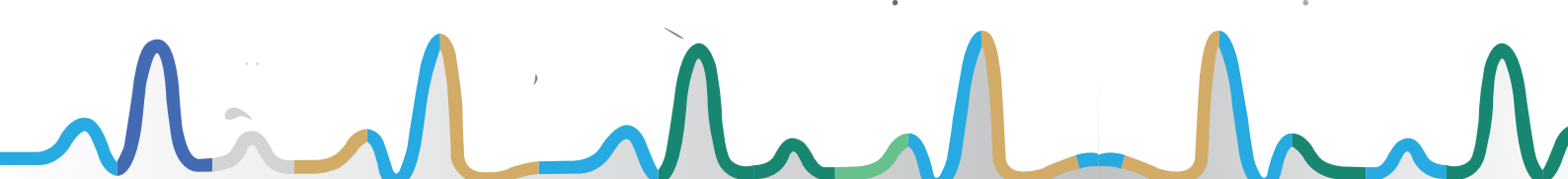
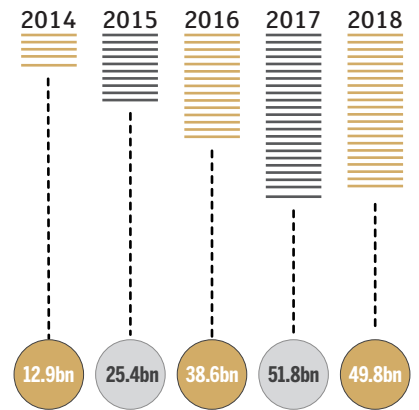
### External Debt (\$)

This has been on the decline - with the dollar value dropping by 21% between 2014 and 2018.



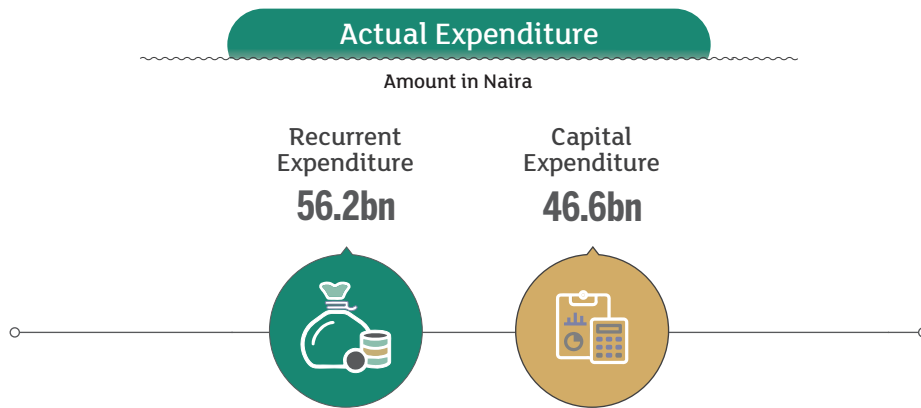
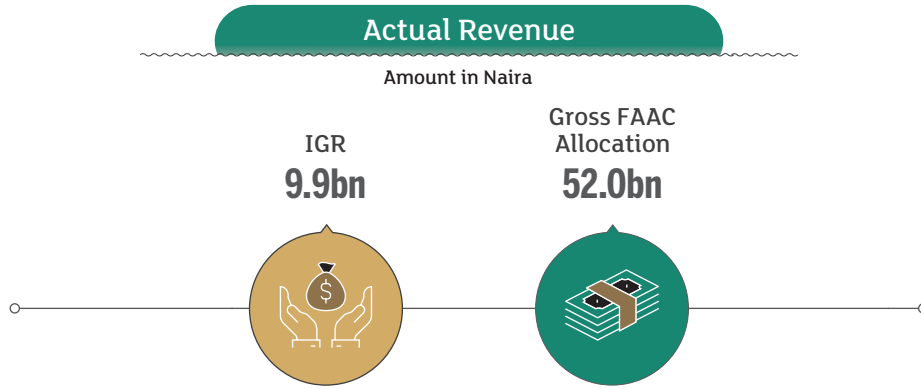
### Total Debt (₦)

Domestic debt has become the majority component of debt - taking up 62% of the total debt stock in Q4 2018, up from 5% in 2014.





Sustainability Ranking  
**17**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



IGR contributed a slender 10.14 per cent to its total revenue purse in 2018, with IGR coming in at a total N6.96bn and total revenue for the same period anchoring at N68.6bn. In 2017, the IGR's percentage contribution to its total available revenue stood at 11.51 per cent at N6.02 billion and total revenue was N52.3bn. IGR contribution in 2017 was higher than 2016 and 2015 levels of N5.5bn and N5.7bn respectively.

Over the years, FAAC has continued to be the mainstay revenue source for the state. In 2018, FAAC contributed 89.85 per cent of its total available revenue of N68.6bn, with total IGR contributing a meagre N6.96bn or 10 per cent. The same trend can be noticed in previous years, as total FAAC for 2017, 2016 and 2015 came in at N46.3bn, N38.3bn and N48.3bn respectively with FAAC allocation at its lowest in 2016.

Katsina's over-reliance on handouts from the federation, if not given immediate attention, could put the state in an awkward situation, especially with its rising debt portfolio. Total debt as at year end of 2018 was N50.6bn, with domestic debt falling to N30.8bn from N31bn in 2017. External debt within this fiscal period came to US\$64.7mn down from 2017 figure of US\$67.8m.

Total debt has grown astronomically by about 99.31 per cent between 2015 and 2018, almost doubling in size from N25.3bn in 2015 to N50.6bn as at year-end 2018. With the state having the second lowest IGR per capita, and IGR contributing a meagre amount to its total revenue pool, the state would need to find a way to manage its already accumulating total debt portfolio.



Yes we have a primary healthcare centre but it's far, over a kilometre away, I don't have much experience with them. My last experience was fine but they don't have enough staff, the staff they have are not more than three. Their drugs too are very expensive and not accessible. The government is trying so far, they should bring in more staff and also provide more drugs.

B. Iliyasu, Kaita Metropolis Community, Katsina LGA, Katsina



Katsina state plans to spend a total of N202.4bn for the 2019 fiscal year, with 13.8 per cent of this amount, or N28.1bn, apportioned to health and healthcare delivery.

With a high percentage of the population in the state living mostly in rural settlements, there is a higher likelihood of people in Katsina falling sick, and in some cases, dying from diseases that can be easily prevented and cured. Diseases like diarrhoea, measles and malaria have been identified as high risk, especially to indigenes who reside in the more extreme areas of the state.

Katsina state is the 17th most populous state in Nigeria, with a population of about 10.1 million people, and about 90 per cent of this population residing in rural settlements; 49 per cent of

this population female while the remaining 51 per cent male. Maternal and infant mortality however continues to be a major challenge affecting the state, with an estimated infant mortality rate at 68 per cent, it means that the probability of an infant dying between birth and the first birthday is about 68 per 1,000 live births. Also, child stunting prevalence in the state is a high 58% above both the national average and target.

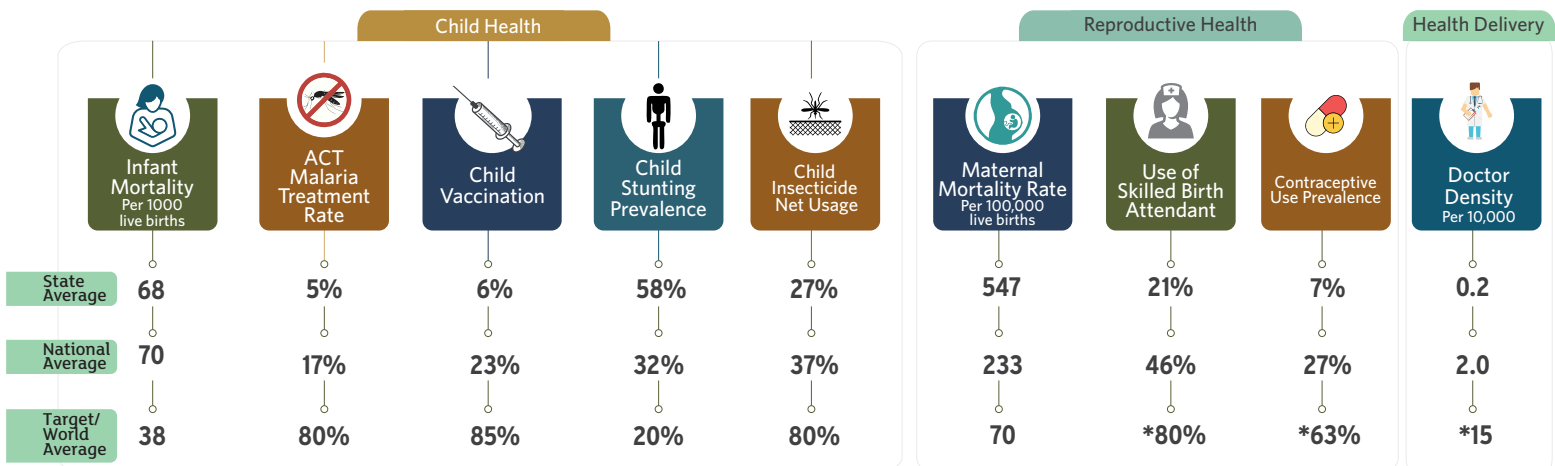
According to the Maternal Newborn and Child Health Programme (MNCH2), Katsina has seen some improvement in some of its health indicators, for instance, child delivery by a skilled birth attendant in the state has risen from a low 5.1 per cent in 2008 to about 20.8 per cent in 2017.

### 2019 HEALTH ALLOCATION

Katsina state plans to spend a total of N202.4bn for the 2019 fiscal year, with 13.8 per cent of this amount, or N28.1bn, apportioned to health and healthcare delivery.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✓	✓	*

Source(s): Kebbi State Website \*Not applicable as the year is yet to end

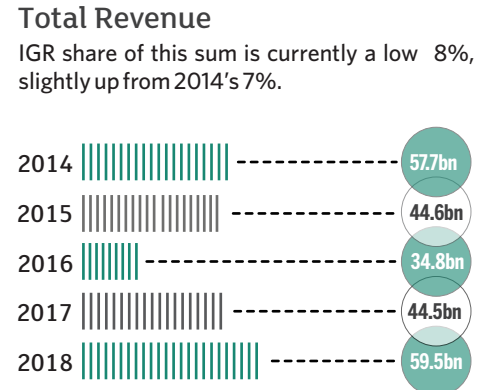
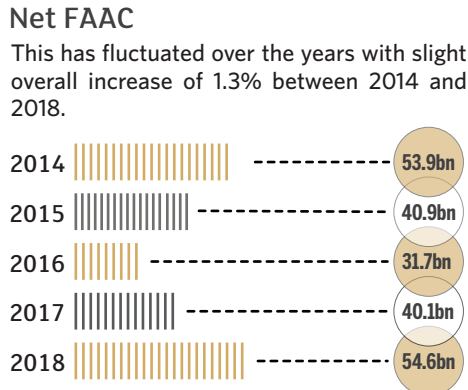
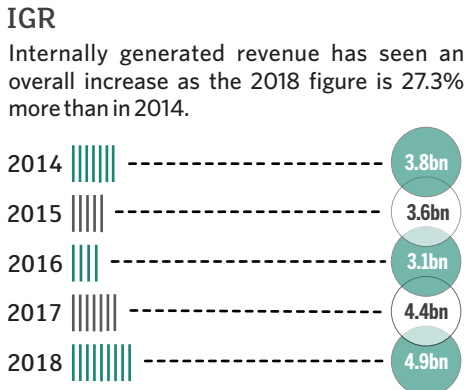
Kebbi state has both its 2019 approved and citizen budget on its state government's website, the latter published for the first time in 3 years as the state failed to publish any for 2017 and 2018.

In as much as its auditor general's reports for 2017 and 2018 were available, there were only components of its 2018 budget implementation report available.

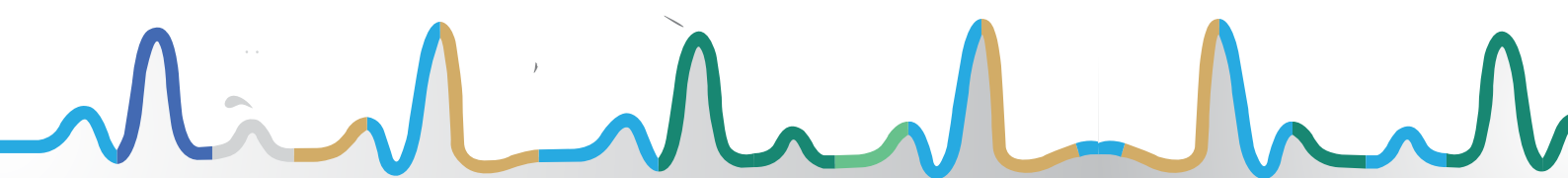
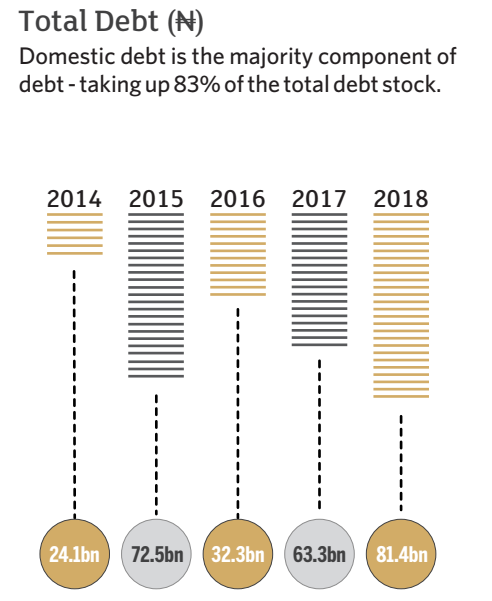
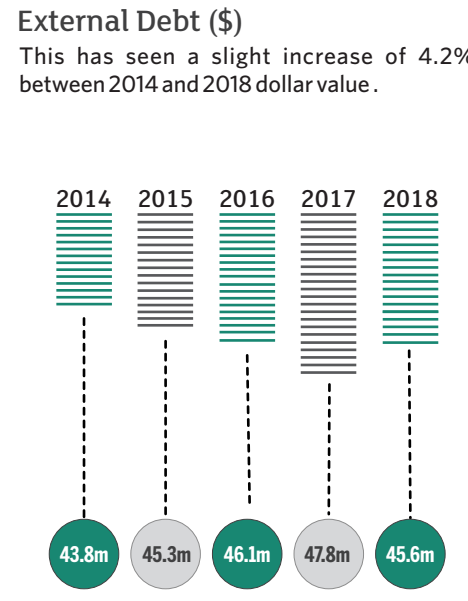
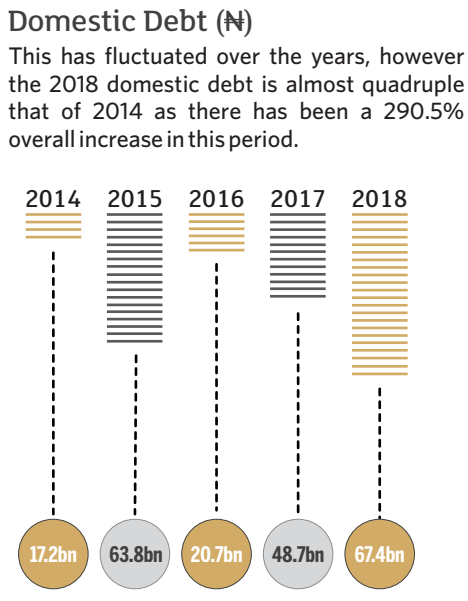


## Revenue Trends

Amount in Naira



## Debt Trends





Sustainability Ranking  
**15**

### Actual Revenue

Amount in Naira

IGR  
**4.4bn**

Gross FAAC Allocation  
**43.8bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**35.2bn**

Capital Expenditure  
**59.7bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



In 2017, the state's IGR contributed only about 9.88 per cent to its total revenue base, while in 2018, it contributed a meagre 8.2 per cent. FAAC receipts constitute the bulk of the state's available revenue, contributing an astonishing 90.11% in 2017 and 92% in 2018. With the state's IGR showing dismal growth, this generally creates an over-dependence on monthly FAAC allocations and borrowings for the state to remain afloat.

Kebbi state's total debt stock as at year end of 2018 stood at N81.4bn, with its domestic debt portfolio rising from N48.7bn by December 2017 to N67.4bn. External debt, on the other hand, reduced slightly from the 2017 level of \$47.8mn to \$45.6mn. The increase of the state's total debt portfolio over the last 3 years can be linked to its over-reliance on FAAC allocation and weak IGR.

To reduce its total debt size, Kebbi state needs to develop a more sustainable path to financing its development plans in the near term, or find itself in a dire situation. The state must take decisive steps towards ensuring that its IGR improves by looking inwards.

Kebbi is known for mineral resources such as salt, gold, iron-ore, feldspar, limestone, quartz, bauxitic clay, manganese, kaolin and mica, which if mined, can be transformed into commodities that will generate revenue. Kebbi also needs to intensify efforts on rice production, by fully exploring the entire value chain for revenue growth. Only then will the state be able to live to its potential, delivering much needed infrastructure to its residents.



*I use the health care facility that is ten minutes from my hometown. My healthcare experience is really not good. The only thing I can say is that the staff there really want to work but the centre lacks equipment. The government should provide basic and necessary equipment.*

K.D. Yaro, Zuru LGA, Kebbi



Kebbi state faces a number of health challenges; particularly in the area of infant and maternal health care. It was estimated that between 2012 and 2015, the state had one of the highest rates of infant and under 5 child mortality rates, as well as maternal mortality rates in the country.

The UNICEF Multiple Indicator Cluster Survey (MICS) puts infant mortality rate at 111 deaths per 1,000 live births between 2016 and 2017; which is much higher than the national average of 70. In addition, the mortality of children under 5 rate in the state was put at 174 deaths per 1,000.

Maternal mortality figures from the National Health Management Information System also shows the need for great improvement as the metric currently stands at 696 deaths per 100,000 - about three times worse than the national average.

The state also falls short in the aspect of manpower, with findings putting its number of doctors by state at a low 155, which puts doctor density at a dismal 0.3 doctors per 10,000. The state government needs to prioritise its health sector funding. For 2019, the state government hopes to spend a total of N8.09bn on health, with N4.09bn earmarked for recurrent expenditure and N4bn set out for the capital component of its health sector.

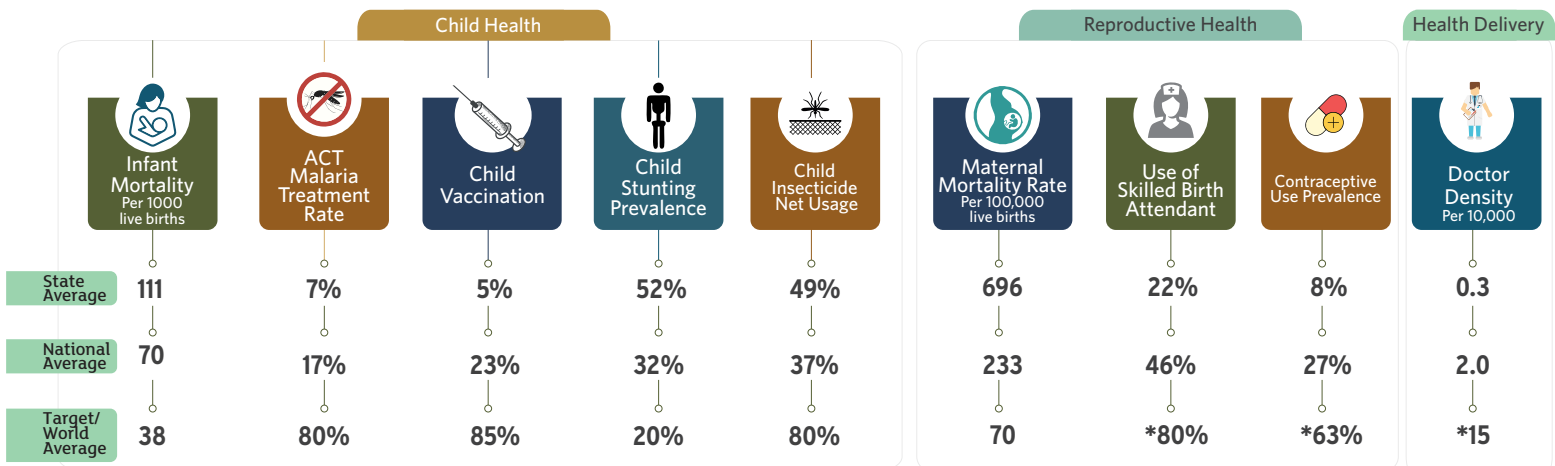
This allocation comes to just 6.6 per cent of its total annual budget and puts the state in the bottom 10 states with regards to health care prioritisation (using share of health allocation as an indicator). Given Kebbi's poor health metrics, it should be committing a lot more to improve these figures.

### 2019 HEALTH ALLOCATION

For 2019, the state government hopes to spend a total of N8.09bn on health, with N4.09bn earmarked for recurrent expenditure and N4bn set out for the capital component of its health sector.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✓	✗	*

Source: <http://budget.kg.gov.ng/> \*Not applicable as the year is yet to end

Kogi State Government has put in considerable effort in publishing its approved budget for the last 3 years, and for the first time in 2019, a citizen budget which is commendable.

Although there was no information on budget performance for 2017 and 2018, effort was made to publish its budget implementation report in the first quarter of 2019 online.

There was however no published auditor general's report for the year end of 2018.



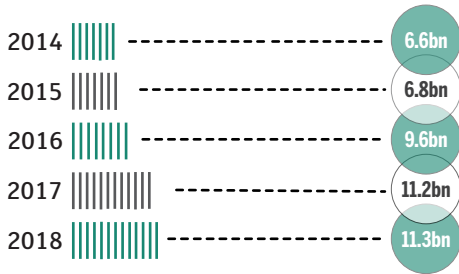
**Kogi State**  
THE CONFLUENCE STATE

## Revenue Trends

Amount in Naira

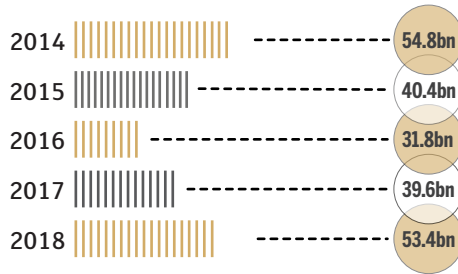
### IGR

This has seen an overall increase of 72.5% between 2014 and 2018.



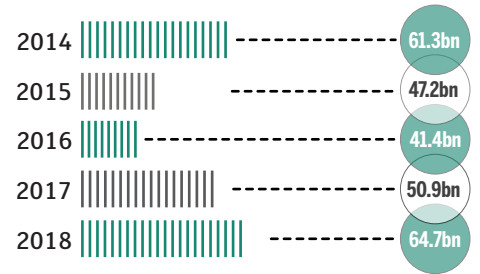
### Net FAAC

This has fluctuated over the years with low overall decrease of 2.6% between 2014 and 2018.



### Total Revenue

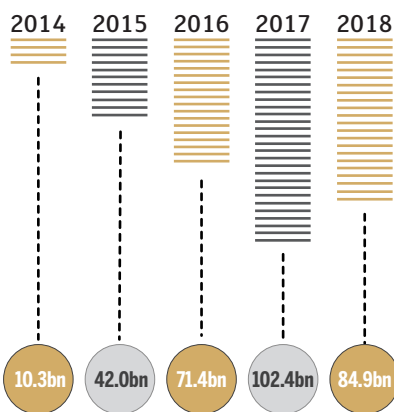
IGR share of this sum is currently 18%, slightly up from 2014's 11%.



## Debt Trends

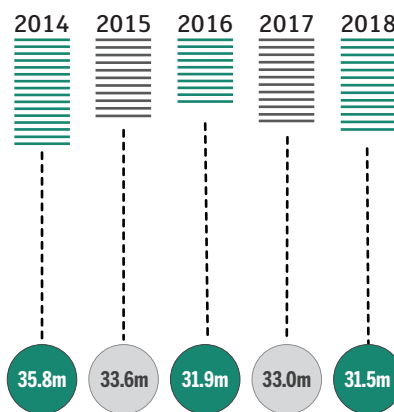
### Domestic Debt (₦)

The 2018 domestic debt stock is more than eight times more than the 2014 figure with an overall 724.1% increase in that time period.



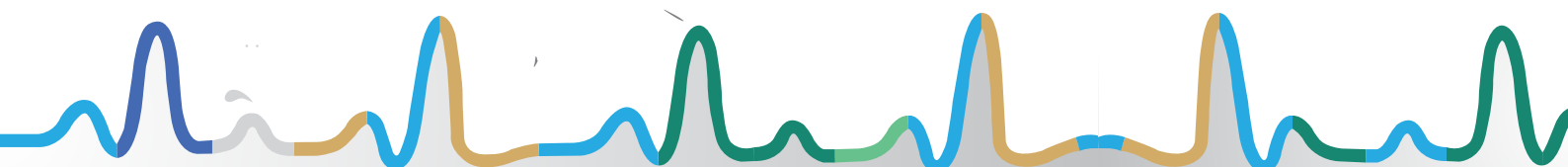
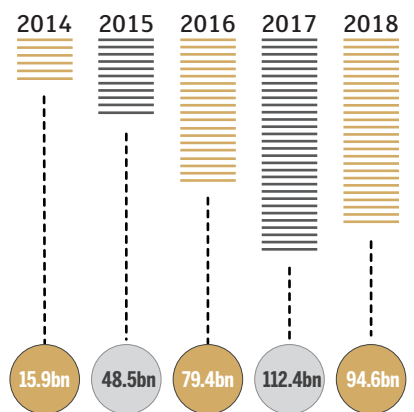
### External Debt (\$)

This has fluctuated with an overall decline as the dollar debt value was 11.7% less at the end of 2018 than it was in 2014.



### Total Debt (₦)

With the great increase in the domestic debt, it has become a more significant component of the debt stock, taking 90% of the total debt stock in Q4 2018, up from 65% in 2014.



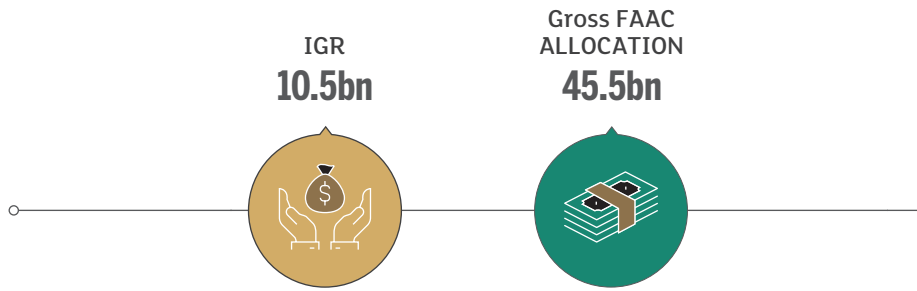




Sustainability Ranking  
**36**

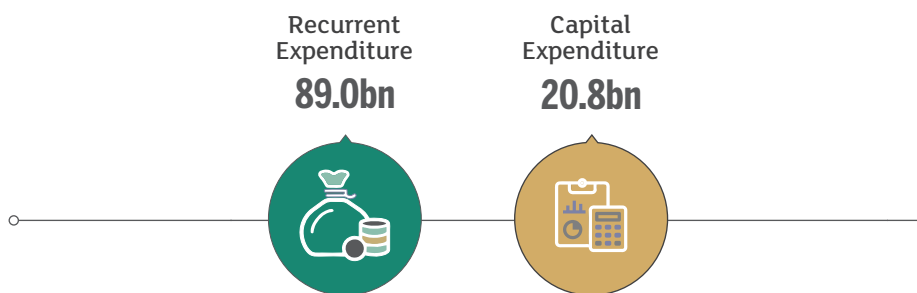
### Actual Revenue

Amount in Naira



### Actual Expenditure

Amount in Naira



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



The most notable increase in IGR uptake for the state was between 2015 and 2016, where IGR went up by 41.21 per cent from N6.7bn to N9.5bn. IGR grew by another 17.51 per cent between 2016 and 2017, with total IGR as at year end 2017 standing at N11.2bn. Overall, IGR has grown by 72.5% between 2014 and 2018.

FAAC uptake remains the bedrock of the state's finances accounting for 82% in 2018. For a state with a huge deposit of mineral resources, iron ore and limestone inclusive, as well as home to companies like the Dangote Cement Factory and Ajaokuta Mills, it is clear that the current national tax system does not favour Kogi state in terms of revenue growth.

Kogi state closed 2018 with a total debt portfolio of N94.6bn, with domestic debt standing at N84.9bn and external debt coming to US\$31.6mn. Total debt grew by a whopping 132 per cent between 2015 and 2017, before falling by N17.6bn in 2019.

This sharp spike in debt can be linked to the state's continuous reliance on federation account receipts and her consistent failure to look inwards to grow its IGR and manage its recurrent expenditure.



*This clinic is the most patronised health care centre in this axis and we offer all basic services here. We are [however] suffering from lack of water. The facility is also too small compared to the number of patients we get. If the government can help expand our facility, we will be happy. The building is also sub-standard and payments of salaries too is bad. We can't explore a good healthcare system without the basics.*

Mrs B. Rabiati, Okengwe, Okene LGA, Kogi state



*My healthcare facility is servicing six communities and we have a small space here compared to the number of people we are serving. Drugs are not being supplied and even the few people working here are not being paid in full but are receiving 25% of their net salary. It is nothing to write home about.*

Mrs R. Ahmed, Obehira, Okene LGA, Kogi state

Kogi state is plagued with a number of health challenges which have ripple effects on its citizenry. Over the years, the state has been disadvantaged when it comes to healthcare delivery; this was intensified by the uneven distribution of healthcare facilities across the state. With public health facilities at 947 (according to the Federal Ministry of Health), the distribution of facilities per the estimated population of over 4.05 million is put at 3.2 facilities per 10,000 people.

The state could increase awareness of the benefits of using Artemisinin-based Combined Therapy (ACT) for first line treatment of malaria since the National Nutrition and Health Survey (NNHS) shows a low 12.7% of children with fever were

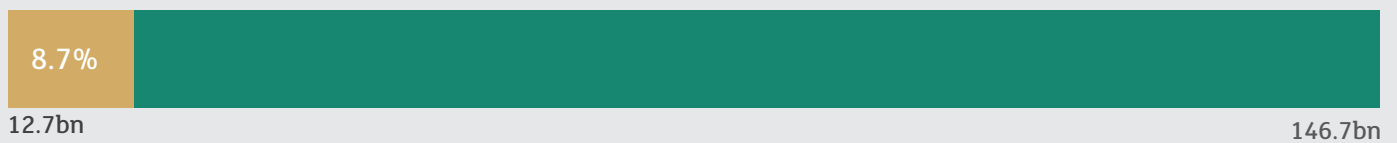
treated with ACT. This is as opposed to the 29.6% who were given antibiotics, which should not be the first line of treatment for fever. In addition, though Kogi state's maternal mortality of 91 deaths per 100,000 is below the national average of 233, it can make further strides to reach and become better than the Sustainable Development Goal of 70.

The state's doctor density is quite low at 0.8 doctors per 10,000. This could be a result of the recent mass exodus of doctors and other health personnel from the state in recent years due to issues relating, but not limited to, non-payment of salaries and gratuities, poor welfare and dilapidated healthcare facilities.

### 2019 HEALTH ALLOCATION

Kogi state is plagued with a number of health challenges which have ripple effects on its citizenry. Over the years, the state has been disadvantaged when it comes to healthcare delivery.

TOTAL HEALTH BUDGET

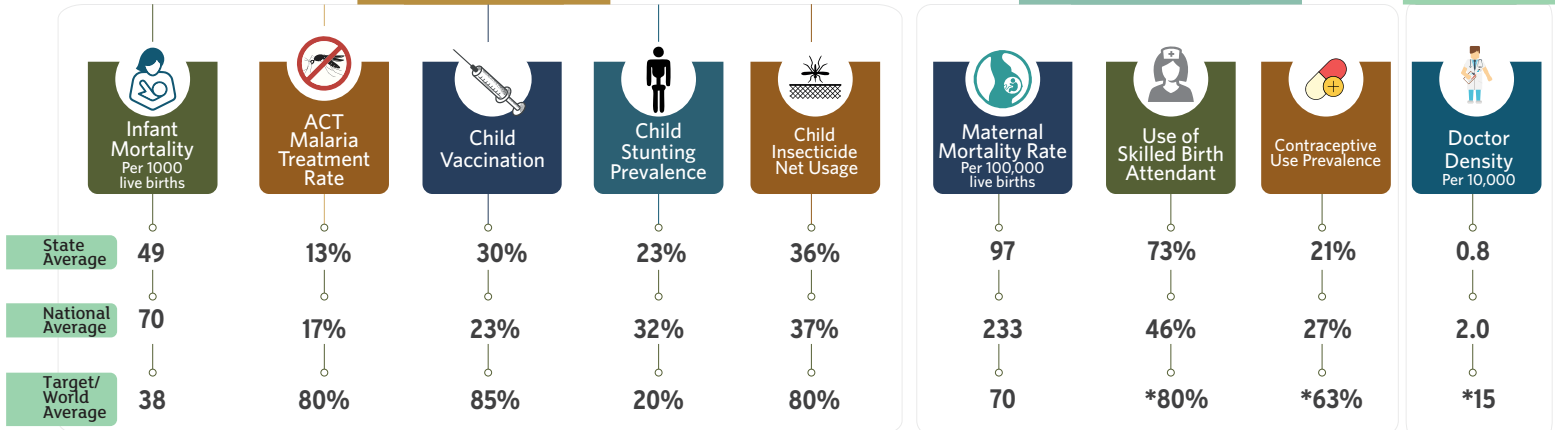


### HEALTH METRICS

#### Child Health Metric

#### Reproductive Health

#### Health Delivery



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✓	✗	*

Source(s): Kwara State Website \*Not applicable as the year is yet to end

The state is relatively open with regards to fostering fiscal transparency and publishing its budgetary documents publicly online. For the first time in 2019, Kwara state published its citizen budget.

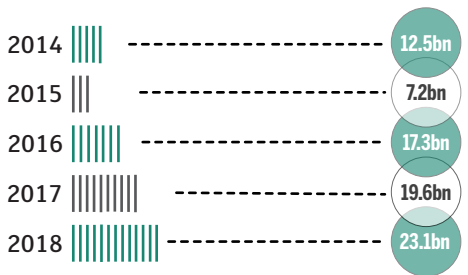
Yet, there is room for improvement as it can go even further by ensuring that all its budget and budget implementation reports are made publicly available online in a timely manner.



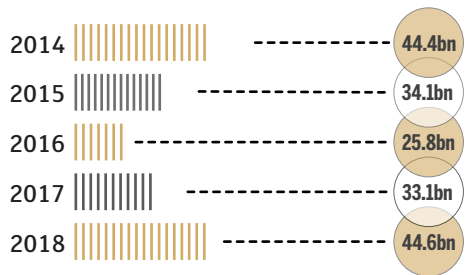
## Revenue Trends

Amount in Naira

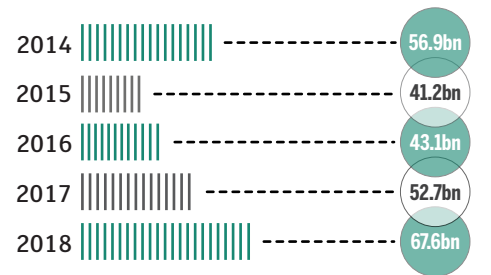
**IGR**  
This has seen an overall increase of 85% between 2014 and 2018.



**Net FAAC**  
This has fluctuated over the years with near zero overall increase in the last 5 years between 2014 and 2018.

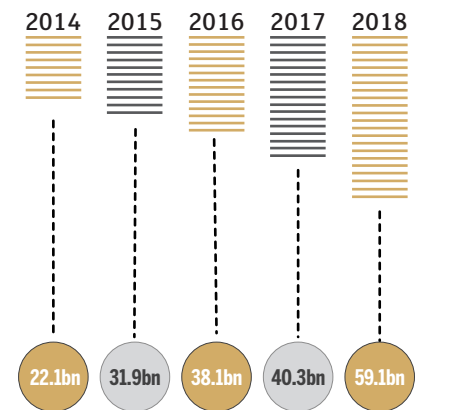


**Total Revenue**  
IGR share of this sum is currently 34%, slightly up from 2014's 22%.

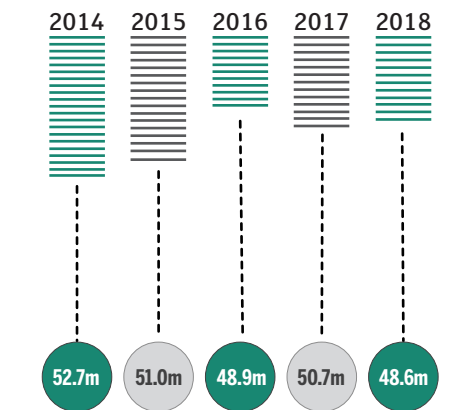


## Debt Trends

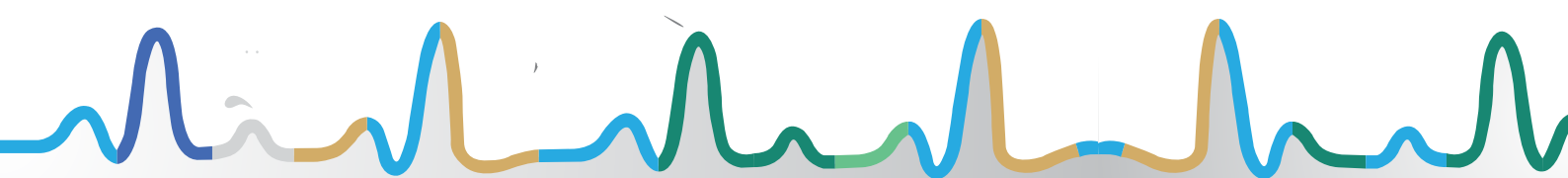
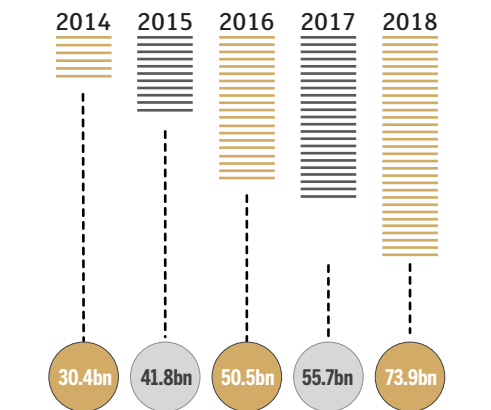
**Domestic Debt (₦)**  
This has steadily increased and has more than doubled in the last 5 years - rising by 167% between 2014 and 2018.



**External Debt (\$)**  
This has seen an overall decline with the dollar value in 2018 being 7.8% less than in 2014.



**Total Debt (₦)**  
Domestic debt is the majority component of debt - taking up 80% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**19**

### Actual Revenue

Amount in Naira

IGR  
**19.8bn**

Gross FAAC ALLOCATION  
**37.7bn**

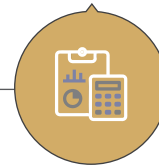


### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**70.5bn**

Capital Expenditure  
**34.2bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



In the past four years, its IGR generation has been on a positive trajectory and it is important for the state government to maintain this momentum. In the last five years, Kwara state's IGR pool has increased by 85% , coming to a total of N23.04bn in 2018, growing from its 2015 level of N7.1bn which itself was a reduction from the 2014 figure of N12.5bn.

With regards to its contribution to its revenue pool, the state's IGR accounted for about 34% of its total revenue.

FAAC allocation was at its lowest in 2016 at N25.8bn, which is associated with the reduction in national oil revenue and the ripple effect of recession.

Overall, FAAC and IGR contribute the bulk of its revenue pot, however, the state government should be looking to steer away from dependence on FAAC receipts and continue to seek alternative home-grown funding sources.



*My experience in the primary healthcare facility is good so far. The nurses and doctors are also [good]. The only issue we have now is that our healthcare centre is too far, I would charge the government to build health care centres close to us for easy access.*

Mrs. M.B. Rahmat , Otte, Asa LGA, Kwara State



*My personal experience is nothing to write home about, I was kept waiting for a very long time. The main challenge here is that we don't have access to drugs at all, anytime we come the doctors prescribe drugs to go get outside the clinic. The nurses are also not professional at all. The government is trying its best but we need an improvement. The government should build more facilities and employ more professional (sic).*

Mrs. F. Mohammed, Sango, Ilorin East LGA, Kwara State



In 2019, Kwara wants to spend a total of N28.1bn on health, about 17.8 per cent of its total budget which is above the recommended allocation of at least 15 per cent and makes it the state with the highest health budget allocation. This suggests that the government is prioritising health and plans to maximise service delivery and outcomes. In 2018, its total budget for health came to N23.92bn.

Kwara performs better than the national average in maternal and infant mortality with 40 infant deaths per 1,000 and maternal mortality of 49 deaths per 100,000 which is also better than the Sustainable Development Goal of 70. With the total health facilities within the state put at around 740, the distribution of facilities per 10,000 of the population is put

at 3.1. Treatment of malaria with the recommended first line Artemisinin-combined therapy drug can however be improved in the state. As it stands, only 5.9% of children with fevers were found to have been tested and subsequently treated with ACT malaria drugs.

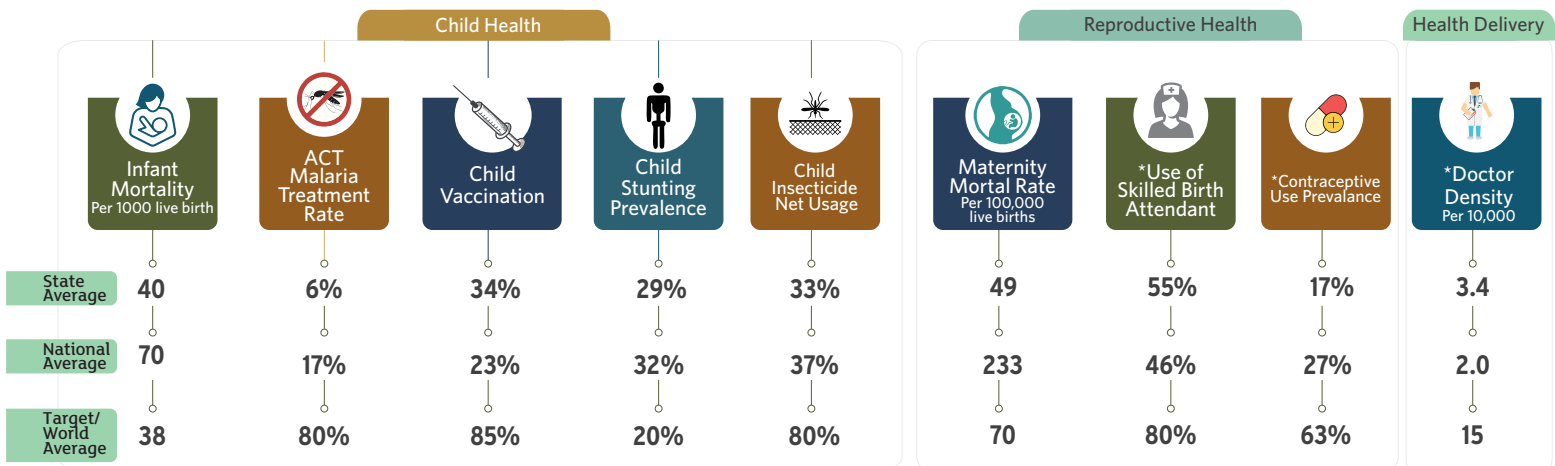
The state's doctor density is higher than the national average at 3.4 doctors per 10,000 but can be further improved. The state has also made major strides in healthcare delivery by introducing a health insurance scheme, aimed at improving and ensuring quality healthcare delivery in the state. However, right execution is essential to realise its full benefits.

### 2019 HEALTH ALLOCATION

In 2019, Kwara wants to spend a total of N28.1bn on health, about 17.8 per cent of its total budget which is above the recommended allocation of at least 15 per cent and makes it the state with the highest health budget allocation.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✓	✗	✗
Budget Implementation Report	✓	✗	✗
Audited Financial Report	✓	✗	*

Source(s): Lagos State Ministry of Budget and Planning, Lagos State website  
 \*Not applicable as the year is yet to end

Lagos state has made very recent strides in fiscal data accessibility and would do well to continue and further improve. The state has now made available on its site, robust budgets for all years since 2008.

This is a break from the state government's previous habit of releasing just a summary of its total budget which lent an air of secrecy as to how the state implements its budgetary obligations.

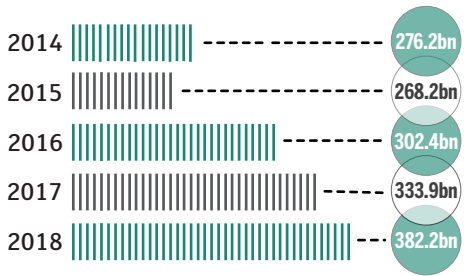
Moving ahead, the state still has much to improve on as it can improve the timeliness of release of key documents and can also ensure more recent releases of its budget implementation report and citizen budget.



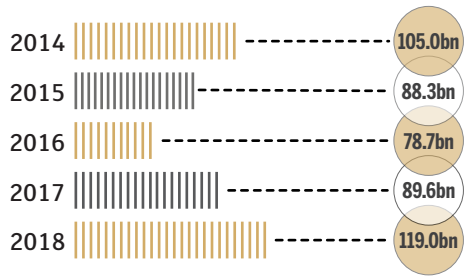
## Revenue Trends

Amount in Naira

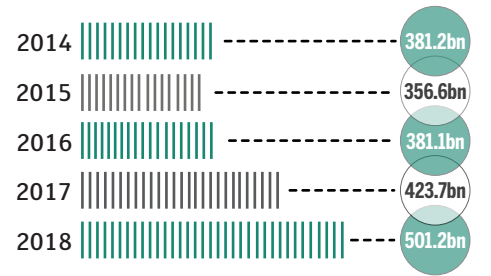
**IGR**  
 This has steadily increased, rising by 38.4% in the last 5 years.



**Net FAAC**  
 This has fluctuated over the years with an overall 13.3% increase between 2014 and 2018.

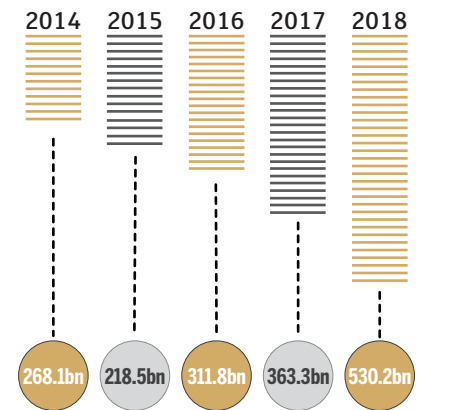


**Total Revenue**  
 IGR share of this sum is currently 76%, slightly up from 2014's 71%. Lagos is one of 2 states whose IGR supersedes their allocation.

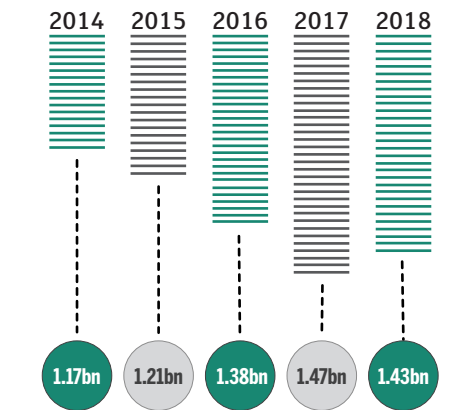


## Debt Trends

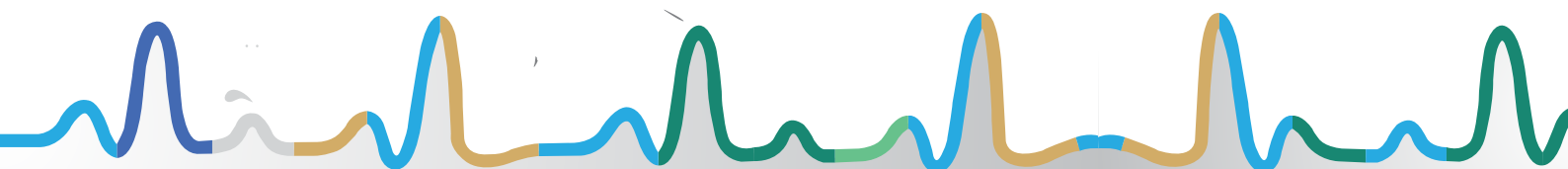
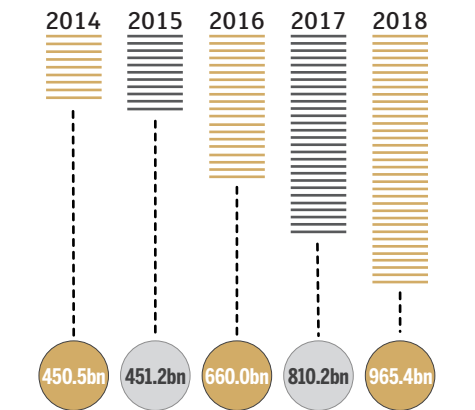
**Domestic Debt (₦)**  
 This has seen an overall increase of 97.8% - almost doubling between 2014 and 2018.



**External Debt (\$)**  
 The dollar value of foreign debt is 21.9% more in 2018 than it was in 2014.



**Total Debt (₦)**  
 Domestic debt is the slightly more prominent debt type - taking up 55% of the total debt stock as of Q4 2018.





Sustainability Ranking

1

### Actual Revenue

Amount in Naira

IGR  
**334.0bn**

Gross FAAC Allocation  
**123.4bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**199.9bn**

Capital Expenditure  
**309.3bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Lagos state leads the pack in revenue generation internally. The state's IGR is relatively high, especially when compared to other states within its geo-political space and around Nigeria. Her IGR as at year end of 2018 was put at a high N382.1bn, higher by N48.2bn when compared with its 2017 level of N333.9bn.

In 2017, Lagos' budget was anchored on IGR projections of N450.87bn, but actual IGR collected was N333.97bn. Previous audit reports from the government show that IGR came to N268.2bn and N302.4bn in 2015 and 2016 respectively.

FAAC contributed about 23.8 per cent of total revenue pool in 2018; with the bulk of revenue of the state coming from its IGR. Total receipts from the federation's purses came to a

total of N120bn in 2018, its highest pool in the last 4 years. Previous audit reports from the government show that the state's share of FAAC came to N88.3bn and N78.7bn in 2015 and 2016 respectively.

Caution is advised for the megacity over accumulation of excessive debt. Its total debt as at the end of 2018 stood at a high N973.1bn, and domestic debt is on the rise. Domestic debt has grown from then 2015 level of N218.5bn to N539.2bn as at year end of 2018, while external debt stood at US\$1.45bn as at December 2018.



*We do not have a functional maternity centre over here. We have an ongoing project but it has not been finished. We have been suffering from the fact that there is no access to health care centre. We only go down to the general hospital at Ibeju Lekki which is a thirty-minute drive.*

A. Rasheed, Ise Town, Ibeju Lekki Local Govt



*We have a primary healthcare facility close by at Kola. They are doing fine but the place is not big enough. We pay for everything even for child care. They are very professional but it's just not be so (sic), we should not pay for everything. The fact that we queue so much for this, I would want the government to build more of this health care centre. My local community is too big to have one health care centre to serve the whole of the community.*

A. S Agbado, Ifako-Ijaiye LGA



Lagos state has taken some major steps in improving the health situation within its geographical confines, especially in the area of infant and maternal mortality, but the health sector continues to suffer, especially in the area of budget implementation. The health sector of the state got a total amount N92.6bn, representing about 8.86 per cent of its total budget in 2018, falling short of the required allocation of at least 15 per cent of total annual budget.

An assessment of the primary healthcare centres within the state shows that although most of them were at various stages of functionality, majority of them were lacking basic facilities to effectively deliver healthcare services and perform basic emergency obstetric care. Inadequate manpower and medical staff were also highlighted as a growing concern faced by both primary health centres and general hospitals across the state.

The state has taken major strides in ensuring the reduction of maternal mortality within its geographical jurisdiction, through various policies aimed at ensuring an increased healthcare service delivery for both maternal and infant health within the state.

The state boasts of one of the highest rates of child vaccination in Nigeria at 68 per cent; it also leads the pack when it comes to the number of women who delivered by skilled birth attendants, with as high as 83 per cent. Also, infant and maternal mortality comes in at 45 deaths per 1000 live births and 189 deaths per 100,000 live births respectively.

Health sector funding and timely release of allocations continues to be the major challenge for the state with regards to achieving optimal healthcare service delivery. Although a total of N92.6bn was allocated to the health sector of the state in 2018, report shows that only 23 per cent of the allocated sum, which comes to just N21.315bn, was released to the health sector.

With N873.5bn earmarked as its total budget for 2019, the state government should be looking to build on some of the positives it has been able to achieve in its health sector by allocating at least 15 per cent of its annual budget towards healthcare and healthcare delivery in the state.

### 2019 HEALTH ALLOCATION

The health sector of the state got a total amount N92.6bn, representing about 8.86 per cent of its total budget in 2018, falling short of the required allocation of at least 15 per cent of total annual budget.

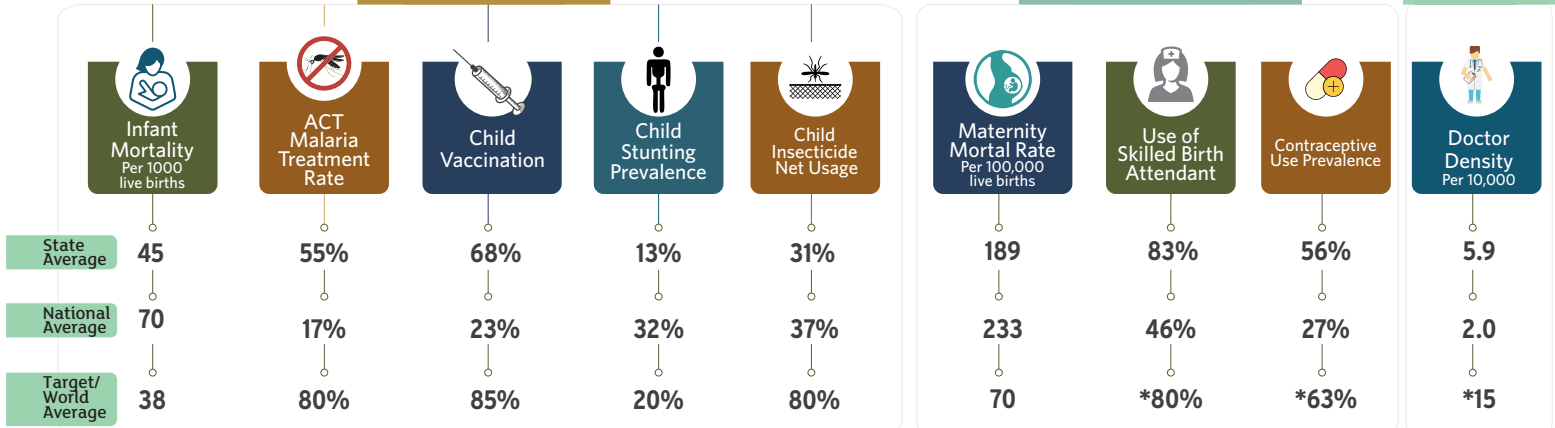


### HEALTH METRICS

#### Child Health

#### Reproductive Health

#### Health Delivery



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages







## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✓	✗
Audited Financial Report	✓	✓	*

Source(s): Nasarawa State Website \*Not applicable as the year is yet to end

Nasarawa state has been consistent in making the state budget available from 2017 up to date, however, in the last three years, it has not provided the simplified citizen budget. Also, the last time the state made its financial report online was in 2017.

The state has also not been effective in publishing the breakdown of its budget revenue and expenditure including the various components of its budget implementation report.



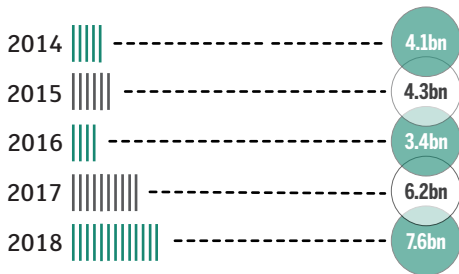
**Nasarawa State**  
HOME OF SOLID MINERALS

## Revenue Trends

Amount in Naira

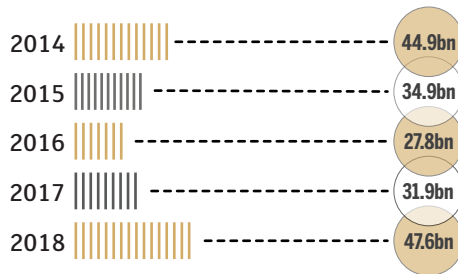
### IGR

This has fluctuated but has seen an overall increase of 85.2% between 2014 and 2018.



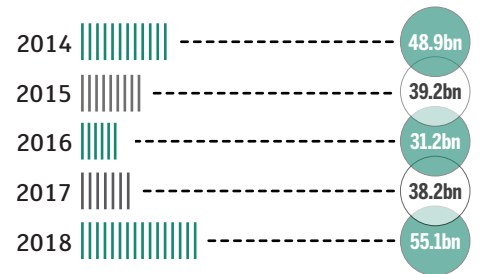
### Net FAAC

This has fluctuated over the years with a low 6% overall increase between 2014 and 2018.



### Total Revenue

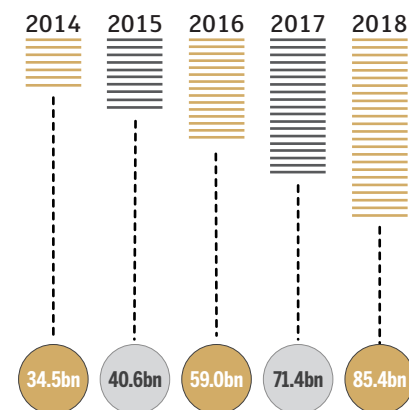
IGR share of this sum is currently 14%, slightly up from 2014's 8%.



## Debt Trends

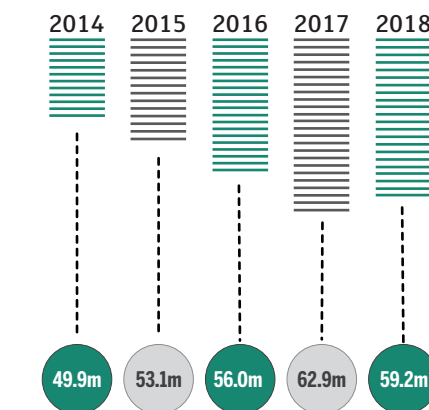
### Domestic Debt (₦)

This has steadily increased and has more than doubled in the last 5 years - rising by 147.2% between 2014 and 2018.



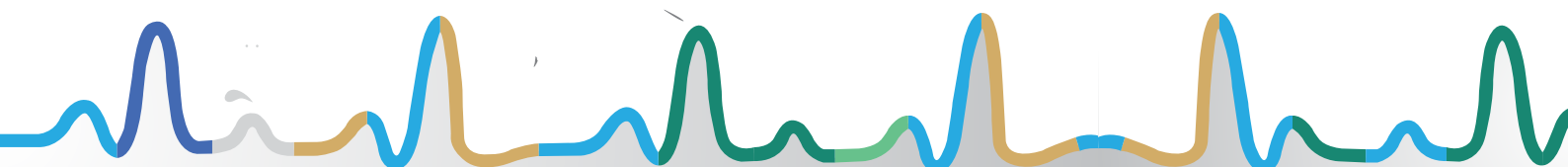
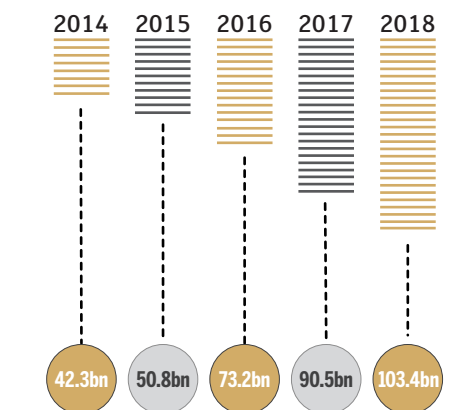
### External Debt (\$)

The dollar value of foreign debt is 18.5% higher in Q4 2018 than it was in 2014.



### Total Debt (₦)

Domestic debt has consistently been the majority component of debt - taking up 83% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**18**

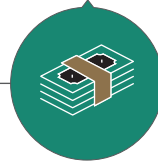
### Actual Revenue

Amount in Naira

IGR  
**10.3bn**



Gross FAAC Allocation  
**38.2bn**



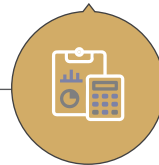
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**41.9bn**



Capital Expenditure  
**21.7bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Nasarawa state has made an improvement in its revenue generation over the years, with N3.4bn in 2016, it increased to N6.1bn and N7.5bn in 2017 and 2018 respectively. Despite the little progress made with revenue growth, its huge debt burden is dragging the state down.



The name of the PHC in my community is Koroduma Primary Healthcare Centre which is about twenty minutes drive to my house. The PHC is doing its best in providing healthcare anytime I want to have access to it. The PHC lacked medical equipment and they don't attend to patients on time. There is carelessness on the part of the healthcare management as a result of the dirty environment. I implore them to improve in their services if the government can provide them proper facilities. Another issue facing the health centre is that they cannot attend to serious conditions in Keffi which is not even encouraging to patients. I will advise the government to invest more in health so patients can have access to proper medical attention.

Mr John, Koroduma Village, Nasarawa State



Being one of the poorest states in the country, the per capita income of the people of Nasarawa state has had an adverse effect on their health and access to affordable quality healthcare. Most of the local PHCs have a few qualified medical personnel and government has refused to provide drugs, regular power and clean water supply.

This is even worsened by increasing insecurity in the state, as evidence shows that clinics are ransacked because they lack security arrangements. According to a survey, the state primary healthcare centres deserve serious attention in places such as Koroduma village in Karu Local Government Area where patients receive medical care on wooden benches in front of health facilities. Worse still, many citizens are unable to afford to pay for the healthcare services.

However, it is important to note that the state government signed a \$500,000 grant with Bill and Melinda Gates Foundation in September 2017<sup>16</sup> to promote and strengthen quality healthcare. The grant was based on a performance financing system in the Nasarawa primary healthcare which

was directed mainly to address the health challenges facing the state.

Moreso, with a population of about 2.5million people as at 2016 estimate, the state is also struggling with the death of 81 children per 1,000 under the age of one year. The low literacy level also has a significant effect on the mortality rate as the rural women refuse to patronise the government health facilities. The government needs to do more to ensure that these women access quality healthcare despite the literacy challenge, by up-skilling the traditional birth attendants that they normally go to.

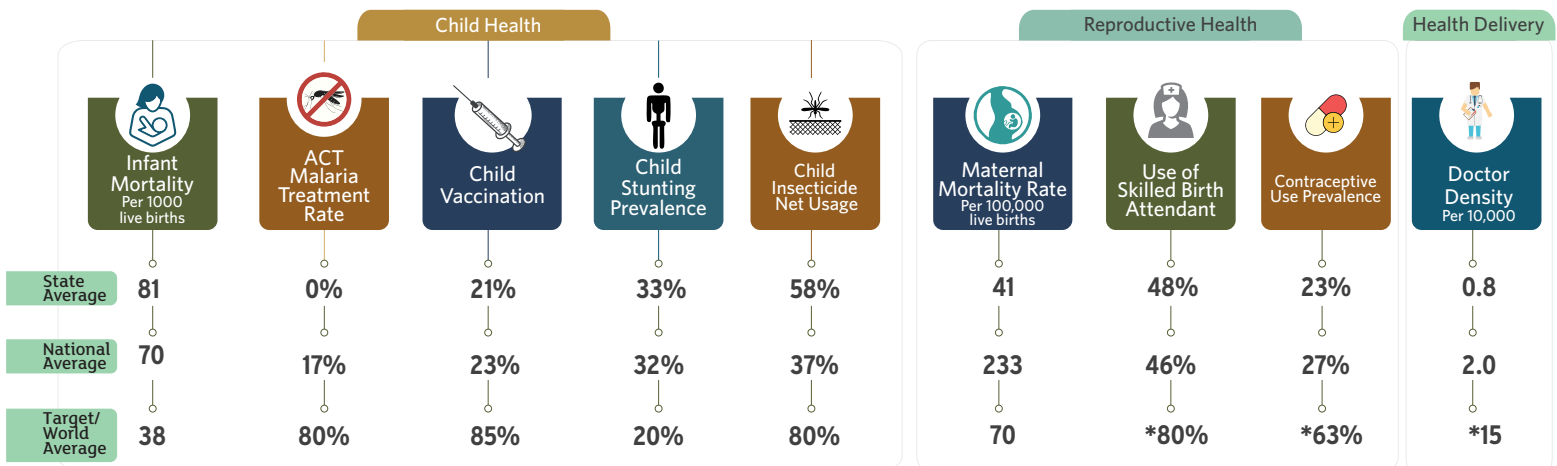
Poor road network access as well as poverty contribute immensely to food insecurity in the state. These factors also jeopardise whatever little efforts are being made to improve quality healthcare delivery.

### 2019 HEALTH ALLOCATION

Being one of the poorest states in the country, the per capita income of the people of Nasarawa state has had an adverse effect on their health and access to affordable quality healthcare



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>16</sup><https://punchng.com/nasarawa-receives-500-000-bill-and-melinda-gates-grant/>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✓	✗
Audited Financial Report	✓	✗	*

Source(s): Niger State Website

\*Not applicable as the year is yet to end

In terms of fiscal transparency over the last 3 years, Niger state can be applauded for publishing its state budgets. With the 2019 World Bank intervention, the state made a citizens' version of its budget.

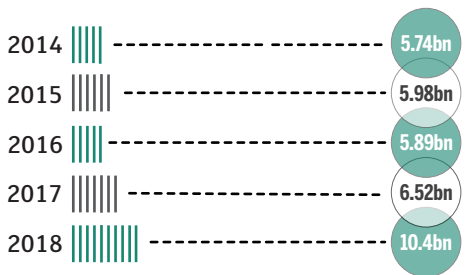
Only the state financials for 2017 and budget implementation report of 2018 are available on the state website.



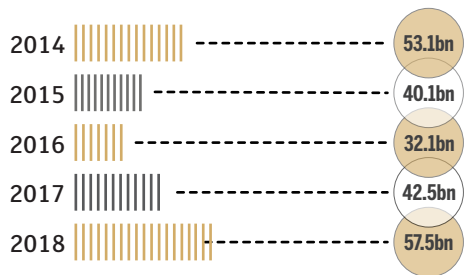
## Revenue Trends

Amount in Naira

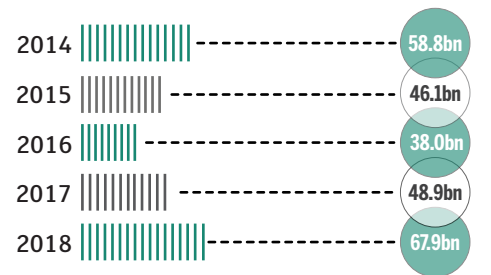
**IGR**  
This has seen an overall increase with the 2018 value being 81.8% greater than that of 2014



**Net FAAC**  
This has fluctuated over the years with an overall 8.3% increase between 2014 and 2018

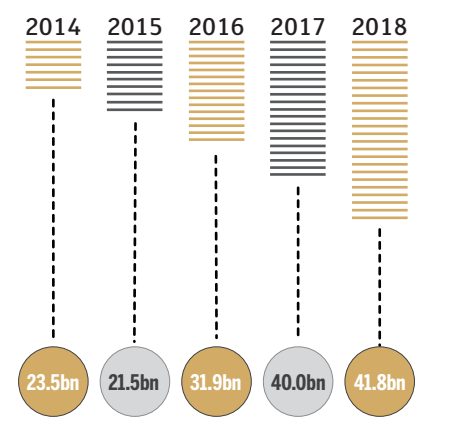


**Total Revenue**  
IGR share of this sum is currently 15%, slightly up from 2014's 10%

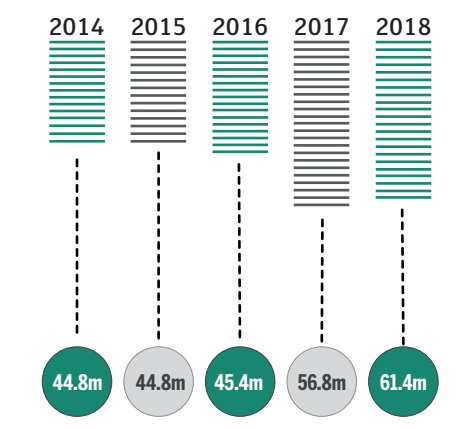


## Debt Trends

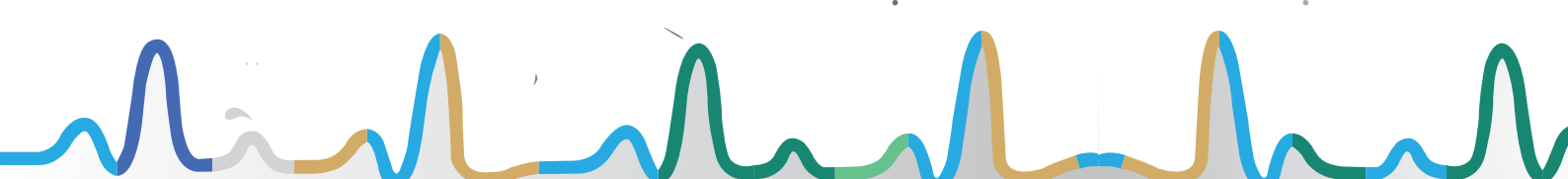
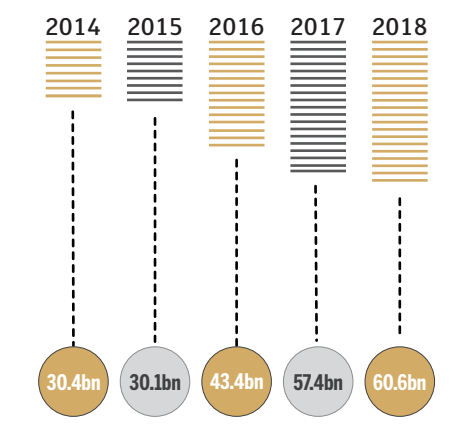
**Domestic Debt (₦)**  
This has continuously increased - rising by 78.4% between 2014 and 2018.



**External Debt (\$)**  
This has been on the increase with the dollar value of the debt increasing 37.1% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt is the majority component of debt - taking up 69% of the total debt stock.





Sustainability Ranking

28

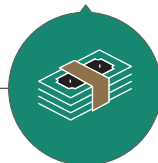
### Actual Revenue

Amount in Naira

IGR  
**6.1bn**



Gross FAAC ALLOCATION  
**48.7bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**62.0bn**



Capital Expenditure  
**24.2bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



The 2019 budget of Niger state has a revenue projection of N65bn including federal allocation and grants with a total expenditure N165.45bn, this witnessed an increase of N37bn with the 2018 budget of N128bn. The state's revenue projections look quite realistic on a closer look at its actual revenue in 2017 which was a total of N81bn.



*There are no primary healthcare facilities in this Chachanga Community, it's in the next community at Kpakungu, about fifteen minutes ride with motorcycle. The healthcare system can be rated seventy per cent because most of the cases are always dealt with but they do not have enough medical personnel, there are little or no drugs in the hospital. The medical personnel do not come on time, and when they do, they have a lot of patients to attend to which sometimes puts one doctor to twenty patients. I have received vaccination in the hospital before but the method of giving vaccination is very slow. The government should employ more medical personnel and also conduct routine checks on the hospital.*

B. Danjuma, Chachanga Community, Minna, Niger State



The state's prioritization of health (as suggested by percentage health allocation) has significantly dipped in the last year from 19.2% commitment in 2018 to 6.7% commitment in the 2019 budget. The 2019 allocation of about N11bn to health in a total budget of N164bn can be improved to reach 2018 levels. This would go a long way as the state still struggles with poor road networks, making it more difficult for pregnant women to access health facilities during labour—a common occurrence in the rural communities in the state. Many lose their lives while delivering their babies on the road, thus contributing to the maternal mortality rate in the state.

According to a survey conducted across the primary healthcare facilities in Niger state, a patient from Gawu Babagindan Community in Gurara Local Government rated his health facility 25% as a result of the general poor state of the health facility as well as the lack of equipment and drugs. The patient also listed challenges such as the absence of

health professionals to attend to the teeming community. This can be tied with the poor doctor density, with the number of doctors at 200 while the national average is 1,056.

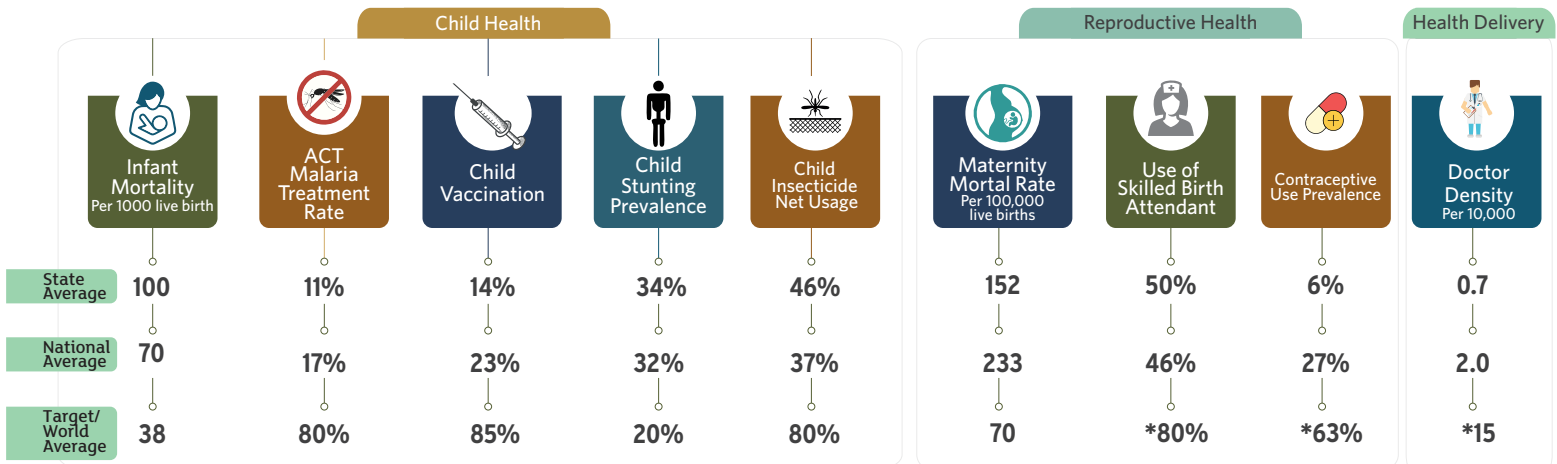
The Government of Niger State is advised to draft a health policy on how to meet these teeming challenges. The use of skilled health attendants of 50% is only slightly above the national average of 46%. Attempts should be made to alleviate poverty so the citizens can access proper healthcare facilities. The government needs to be swift in its response in order to reduce the infant mortality which puts the state at 100/1000 per live births.

### 2019 HEALTH ALLOCATION

The state's prioritization of health (as suggested by percentage health allocation) has significantly dipped in the last year from 19.2% commitment in 2018 to 6.7% commitment in the 2019 budget.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Ogun State Website

\*Not applicable as the year is yet to end

In the last three years, Ogun state has not published a simplified version of its state budget online. Since the state published its financial statements online in 2017, not much has been done.

The 2017 budget implementation report was not published but improvement was made in 2018 as the state budget implementation report was readily available on its website.



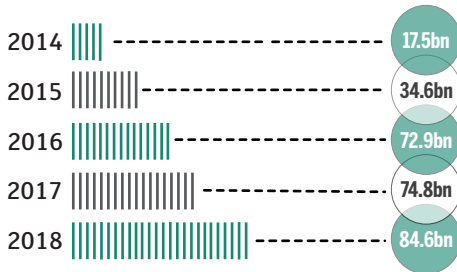
Ogun State  
GATEWAY STATE

## Revenue Trends

Amount in Naira

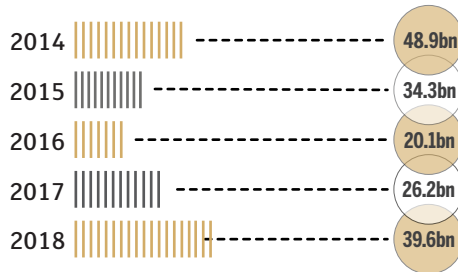
### IGR

This has more than quadrupled in the last 5 years - rising by 383.2% between 2014 and 2018



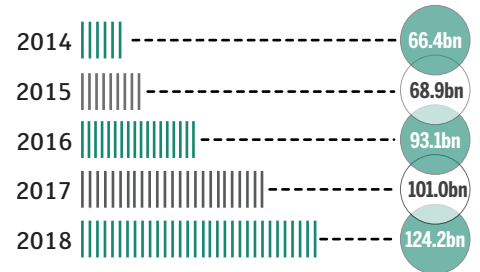
### Net FAAC

This has fluctuated over the years with a 19% decline between 2014 and 2018



### Total Revenue

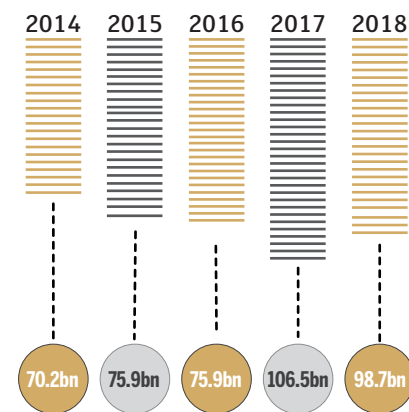
Domestic debt is the majority component of debt - taking up 76% of the total debt stock as at Q4 2018.



## Debt Trends

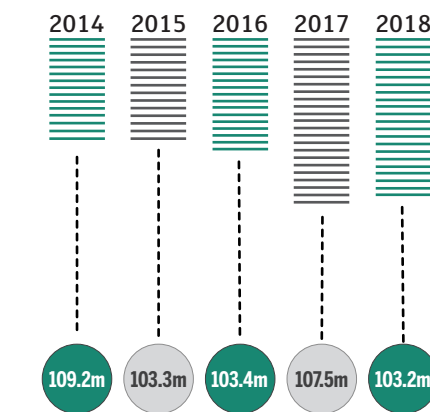
### Domestic Debt (₦)

The 2018 value of domestic debt is 40.6% more than it was in 2014.



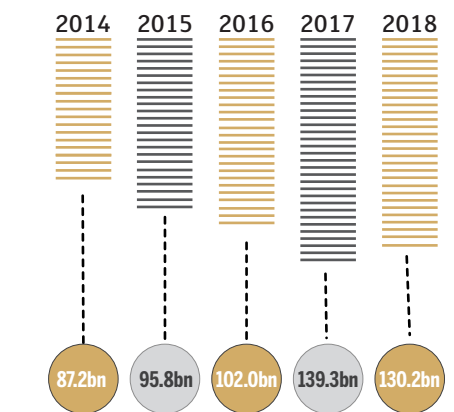
### External Debt (\$)

This has reduced in the last few years with the dollar value of debt dropping 5.4% between 2014 and 2018.



### Total Debt (₦)

Domestic debt is the majority component of debt - taking up 76% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**6**

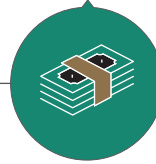
### Actual Revenue

Amount in Naira

IGR  
**74.8bn**



Gross FAAC ALLOCATION  
**40.7bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**99.7bn**



Capital Expenditure  
**73.2bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Between 2015 and 2018, analysis shows that Ogun state had a revenue growth by 144% of N4.6bn in 2015 and 84.5bn in 2018. The state has been performing better with its IGR behind Lagos and Rivers state which had an increment of 42.5% and 37.4% respectively which placed percentage growth of Ogun state above the two first states.

As at the end of 2018, the state made approximately N10bn increment in its IGR of about N84.5bn as against the 2017 figure of 74.8bn.

As the state is performing in its revenue generation, it is also facing increasing domestic debt profile standing at N98.7bn as at year end 2018.





*We have a Primary Health Care Centre called Araya Health Centre, it's about a ten-minute drive to my house. I was given a quick response the day I visited the facility and drugs were recommended which I went to buy outside the hospital. I have never received any free medical services before. I won't say they are doing enough but they can still do better than what they are presently doing. I urge the government to provide funds to hospitals because of people that cannot afford medical services.*

Abisoye Bakare, Sagamu, Ogun State.



In the 2019 budget, the state government allocated 22bn to the health sector, out of the total budget of 400bn. 2018 budget was also not an exception as this sector suffered poor funding in this fiscal year. Out of the total budget of N343bn, only N21.1bn went to this sector representing about 6.16% of the total budget.

It is also important to note that despite the fact that this sector is not properly funded by the state government, the citizens still prefer the government-owned general and teaching hospitals for general illness such as aches and cold, and also for surgical operation. Due to the state's proximity to Lagos, it has also been observed that severe cases that the state-owned hospitals don't have the capacity to treat are always brought to hospitals such as Lagos State University Teaching Hospital (LASUTH).

As a result of preference for public hospitals and influx of patients, studies have shown that patients have to spend longer time before they are attended to by a medical personnel. The Ogun State Government proposed what it called the Insurance Health Scheme which will be responsible for providing good healthcare services to its residents and also help alleviate the huge financial commitments to medicals. It should be noted that the infant mortality rate at 49/1,000 is better than the national average of 70/1,000 live births.

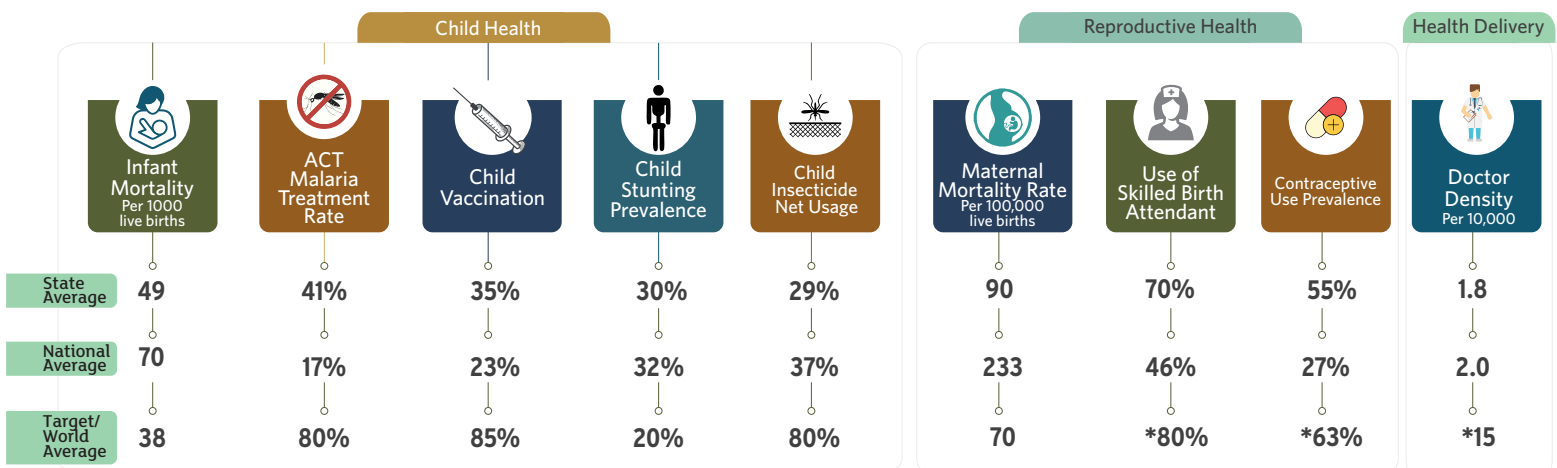
This is quite high as we believe that a state that makes quite much in IGR must be able to do more to ensure that its citizens' health is a top priority. Consequently, the state needs to prioritise health funding as well as monitor quality healthcare services within the state.

### 2019 HEALTH ALLOCATION

In the 2019 budget, the state government allocated N22bn to the health sector, out of the total budget of N400bn. 2018 budget was also not an exception as this sector suffered poor funding in this fiscal year.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✓	✓
Budget Implementation Report	✗	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Ondo State Website

\*Not applicable as the year is yet to end

Over the years, Ondo state has significantly improved in opening its books to the public. The state budgets from 2017 to 2019 are available online and easily accessible.

The state also produced its financial statements in 2017 through 2018. Its budget implementation reports for 2018 and Q1 2019 are available online.

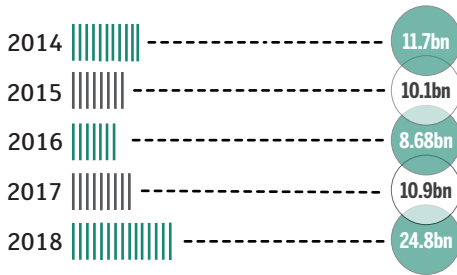


## Revenue Trends

Amount in Naira

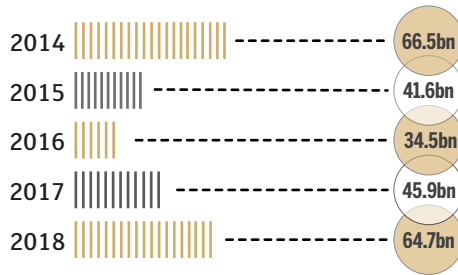
### IGR

This saw a great leap in 2018. Therefore, between 2014 and 2018, the IGR value has more than doubled - rising by 111.5%



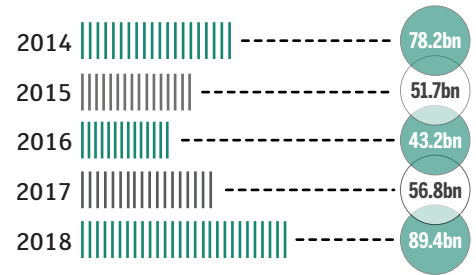
### Net FAAC

This has fluctuated over the years with a low 2.7% decrease between 2014 and 2018



### Total Revenue

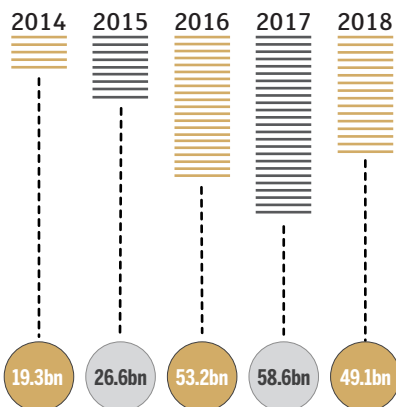
IGR share of this sum is currently 28%, up from 2014's 15%



## Debt Trends

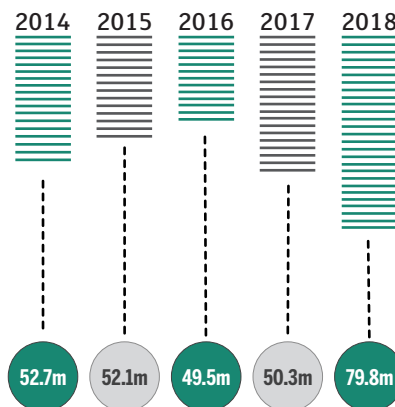
### Domestic Debt (₦)

This has more than doubled between 2014 and 2018 as the value has risen by 155% in this time period.



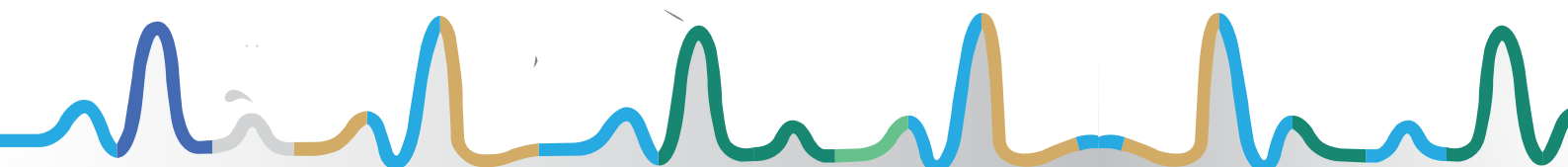
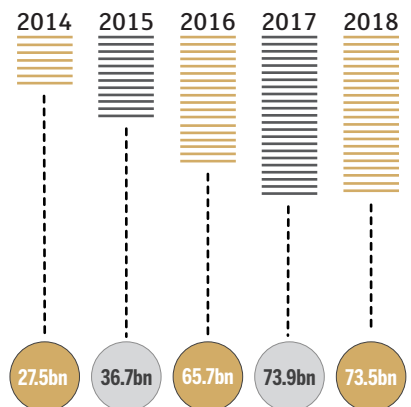
### External Debt (\$)

The dollar value of foreign debt has risen by 51.6% between 2014 and 2018.



### Total Debt (₦)

Domestic debt remains the majority component of debt - taking up 67% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**21**

### Actual Revenue

Amount in Naira

IGR  
**11.2bn**



Gross FAAC Allocation  
**58.6bn**



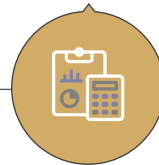
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**89.4bn**



Capital Expenditure  
**8.9bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



The Ondo state 2019 budget of N193.9bn witnessed an increase of 4.74% above the N181bn presented in 2018, with a capital allocation of N90.1bn and recurrent expenditure of N83.9bn.

The actual revenue at the end of 2017 was N89.3bn which is in the same threshold of the recurrent expenditure leaving the source of revenue for capital projects unrealistic.

The state's domestic debt has also increased from N26.6bn in 2015, to N49.1bn in 2018. External debt almost doubled from \$50.2m in 2017 to \$81.4m in 2018. The IGR at the end of 2018 arrived at N24.7bn witnessing a high increase from the 2017 figure of N10.9bn.



*There are no primary healthcare facilities in this Igboaduwo Village, the people attending to us before have been moved to the neighbouring town in Ode Aye. Frankly speaking, we have tried but we cannot do anything about providing a healthcare centre, even the one we go to in Ode Aye does not have medical personnel to attend to us not to talk of the one in the village here. We hereby plead on the government to come to our rescue.*

I. Omogoroye, Igdoaduwo Village, Ode Aye, Okitipupa Local Government.



For healthcare delivery in Ondo state, PHCs have Healthcare delivery in Ondo state PHCs has always been responsible for low income earners which are mostly deprived of essential care based on individual capacity. The state can be applauded for its health allocation; in 2018, it committed about 27% of its total budget to health.

However, this witnessed a drop in the 2019 budget as it could be seen that out of the total budget of N193bn, only N15bn was allocated to health. At 7.8% of budget, this falls below the recommended 15%.

Based on research<sup>17</sup> conducted in specialist hospitals and the Federal Medical Centre in Owo, it was observed that health personnel is insufficient for the state's needs. This is corroborated by Ondo's low doctor density of 1.4 which is both less than the national average and is also more than 10 times less than the world average.

This automatically makes healthcare difficult to access for rural dwellers. The government made a significant improvement in curbing maternal mortality in the state by constructing the Mother and Child Hospitals to reduce the maternal mortality rate by 50%, this made it the most patronised in the state to provide free and quality services to pregnant women.

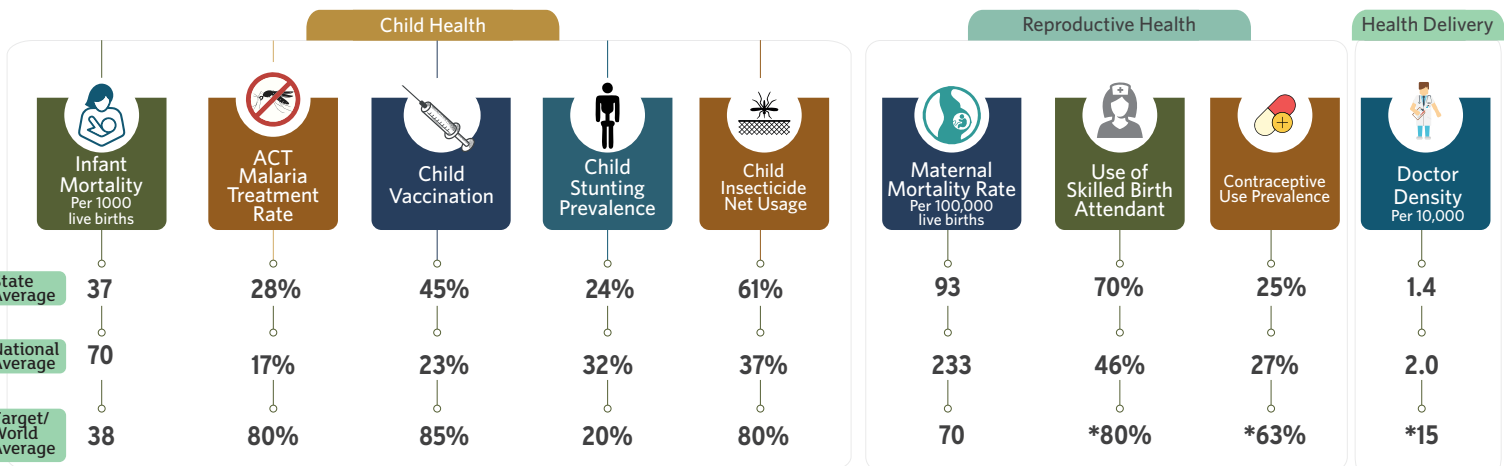
The initiative was not only limited to pregnant women but it was also responsible for providing other services but in recent times, the once acclaimed facilities have become shadows of the past as free services are no longer being provided<sup>18</sup>.

### 2019 HEALTH ALLOCATION

The state can be applauded for its health allocation; in 2018, it committed about 27% of its total budget to health. However, this witnessed a drop in the 2019 budget as it could be seen that out of the total budget of N193bn, only N15bn was allocated to health. At 7.8% of budget, this falls below the recommended 15%.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>17</sup>Ilesanmi, O; Health Problems and Health Seeking Behaviour of Hospital Cleaners in a Tertiary Facility in South West Nigeria

<sup>18</sup><https://tribuneonline.ng/ondo-mother-and-child-hospital-eight-years-later/>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Osun State Website

\*Not applicable as the year is yet to end

The state is advised to publish its quarterly report of 2019 budget implementation report so the citizens can be aware of the implementation status of the budget before the end of the fiscal year.



**Osun State**  
LAND OF VIRTUE

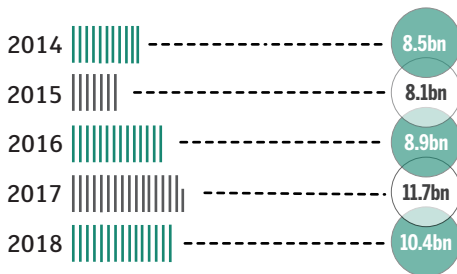
Osun state is one of the states of the federation that can be applauded for fiscal transparency. The state published its budgets as well as its 2019 citizen budget online. The state website also has the budget implementation report and financial statements of 2017 and 2018.

### Revenue Trends

Amount in Naira

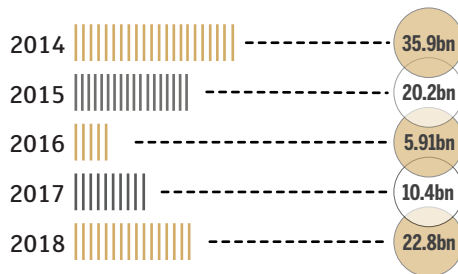
#### IGR

This has seen an overall increase of 21.9% between 2014 and 2018



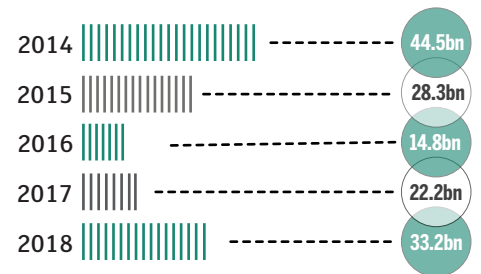
#### Net FAAC

This has fluctuated over the years with a decrease of 36.5% between 2014 and 2018 figures



#### Total Revenue

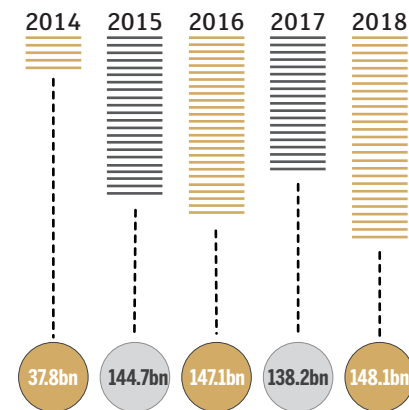
IGR share of this sum is currently 31%, slightly up from 2014's 19%



### Debt Trends

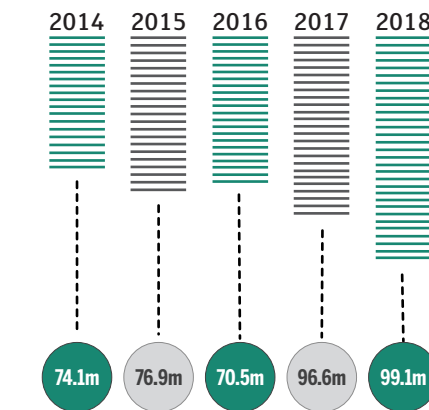
#### Domestic Debt (₦)

This has seen a 292% leap between 2014 and 2018.



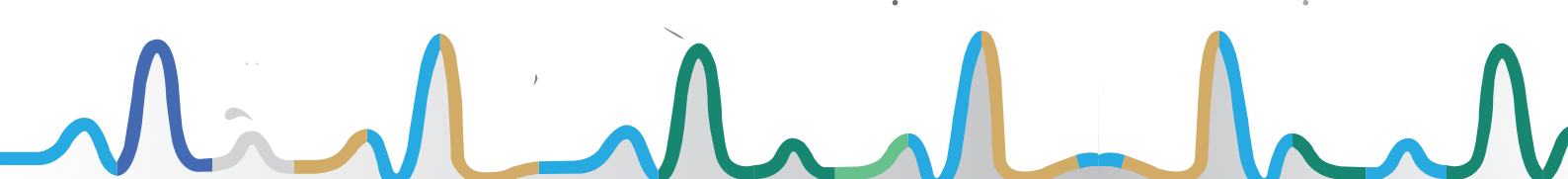
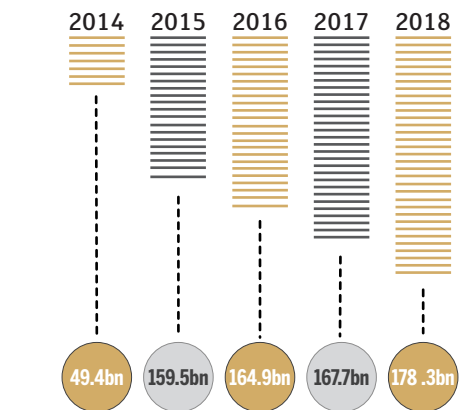
#### External Debt (\$)

The dollar value of the foreign debt has increased by 33.8% between 2014 and 2018.



#### Total Debt (₦)

Domestic debt is the majority component of debt - taking up 83% of the total debt stock.





Sustainability Ranking  
**32**

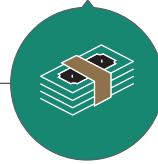
### Actual Revenue

Amount in Naira

IGR  
**11.4bn**



Gross FAAC Allocation  
**39.4bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**65.3bn**



Capital Expenditure  
**23.6bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Osun state continues to struggle financially due to its debt burden. At the end of 2018, the state was the 6th indebted state domestically out of the 36 states of the federation which placed it in the same category with the oil producing states of Rivers and Delta.

Its external debt climbed from \$96.6m in 2017 to \$101.5m in 2018, while domestic debt witnessed growth from N138.2bn in 2017 to N148.1bn in 2018.

The total IGR showed that the state generated the sum of N8.8bn in 2016 but dropped to N6.4bn at the end of 2017; it grew again to N10.3bn in 2018.

The state has a total expenditure of N154.4bn in 2019 with a recurrent expenditure pegged at N61.3bn, this is a reduction to the 2018 total budget of N179.2bn. Osun state has been struggling to meet its recurrent obligations owing to the fact that the state uses a large percentage of its revenue for debt servicing.

This has also been seen in the state's struggles with salary payment. The government can be applauded in the provision of capital infrastructure across the state, especially in the education sector but more still needs to be done to alleviate the challenges being faced in its health sector.



*"I have been visiting the Omitito line 2, Ilode, Ile-Ife Primary Healthcare Centre with my family. Firstly, I would like to comment on the workers in the facility because they had to go far to get drugs for us when I went with my wife for family planning, they collected money for transportation from us. I urge the government to provide supervision and monitoring to PHC facilities so drugs can reach the hospitals. We heard that the government provides drugs but when we get there, we are always asked to pay money either for transportation to get drugs or to buy drugs.*

O. K. Oladiran, Omitoto Line 2, Ilode, Ife East Local Government



The root causes of poor primary healthcare coverage in Osun state include the lack of sufficient healthcare facilities and inadequate funding. The state government only allocated N15bn to the health ministry out of the total budget of N154bn in 2019, compared to 2018 that the state committed about 26% of its budget to health.

It has been observed that the low PHC coverage in the state is a result of an insufficient workforce including facilities; these limit service delivery, inputs, health financing and governance of the state primary healthcare system. This has resulted in negative indices, notably the high incidence of infant mortality.

According to a survey conducted in Ile-Ife by a BudgIT project tracking officer, a patient claimed that the primary healthcare centre in the community does not have enough drugs. He therefore appealed to the government to monitor health

professionals in government hospitals in order to ensure that drugs reach the clinics.

The government recently<sup>19</sup> flagged off an initiative to reconstruct nine general hospitals and 332 primary healthcare centres across the state. In addition to this, the state will equip the facilities with medical equipment and efficient personnel to propel qualitative health service delivery.

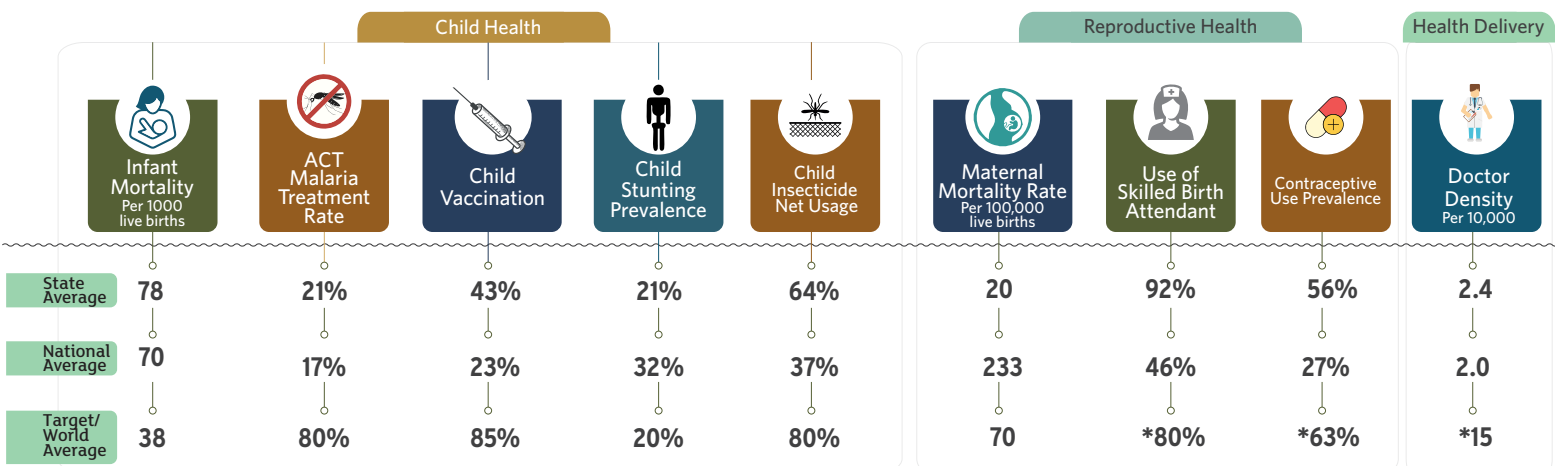
Going forward, the Osun state government is hereby advised to coordinate the existing elements even as it makes a more comprehensive plan towards the provision of a quality healthcare system. Also concerted efforts should also be made to recruit more healthcare personnel and ensure an even distribution across the state.

### 2019 HEALTH ALLOCATION

The state government only allocated N15bn to the health ministry out of the total budget of N154bn in 2019, compared to 2018 that the state committed about 26% of its budget to health.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>19</sup><https://punchng.com/osun-begins-revitalisation-of-general-hospitals-phcs/>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✗
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Oyo State Website

\*Not applicable as the year is yet to end

Oyo State has made available most of its fiscal documents online including its budget, quarterly implementation reports and audited financial statements and ought to be commended for this. The state can however make further improvements by

creating and making easily accessible, a Citizen version of its budget in order to increase citizen engagement. In addition, the layout of the website could be improved to increase the ease of finding documents.

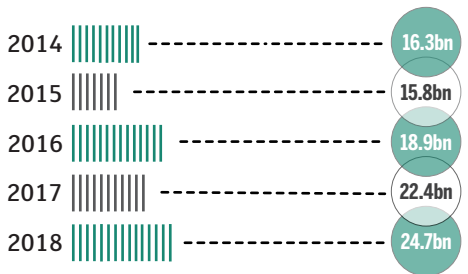
Lastly, as of October 1st, only summaries of its 2017 budget were easily accessible on their website. Having the more detailed version available is also recommended.



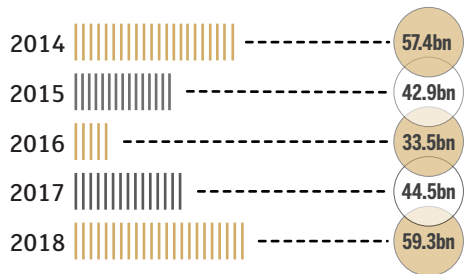
## Revenue Trends

Amount in Naira

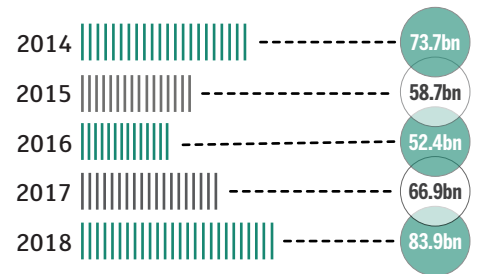
**IGR**  
This has risen by 51.1% between 2014 and 2018



**Net FAAC**  
This has fluctuated over the years with a slight 3.3% increase between 2014 and 2018

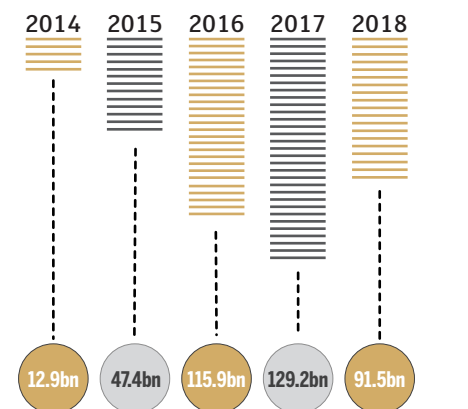


**Total Revenue**  
IGR share of this sum is currently 91%, slightly up from 2014's 22%

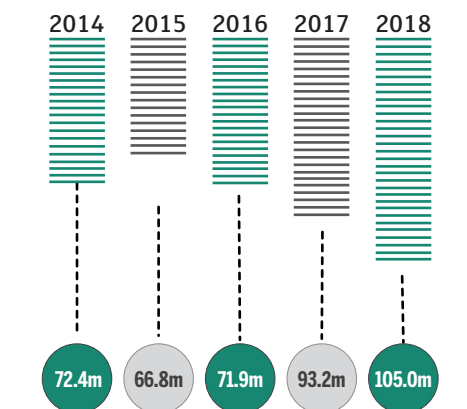


## Debt Trends

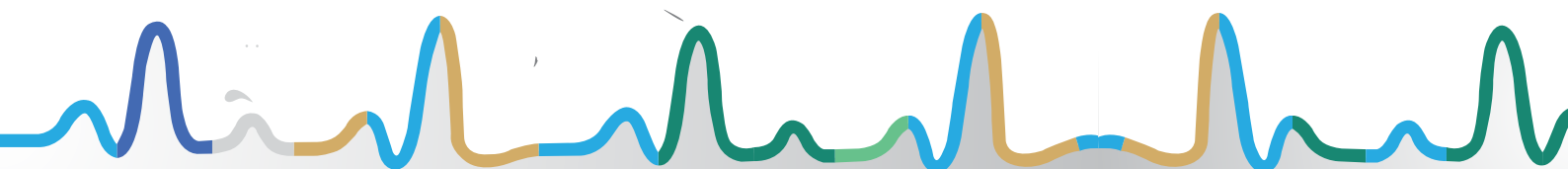
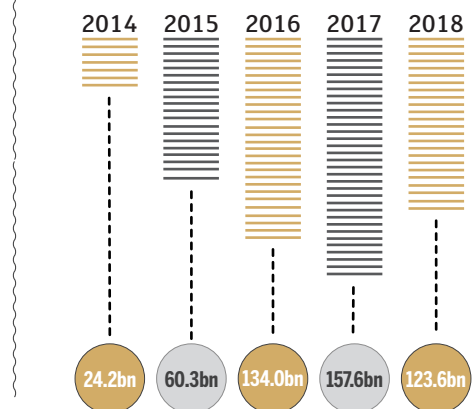
**Domestic Debt (₦)**  
This has grown by 609% between 2014 and 2018.



**External Debt (\$)**  
The dollar value has grown by 45.1% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt is the majority component of debt - taking up 74% of the total debt stock in Q4 2018. This is up from 53% in 2014.







Sustainability Ranking  
**27**

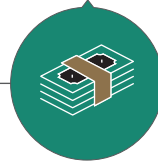
### Actual Revenue

Amount in Naira

IGR  
**22.4bn**



Gross FAAC Allocation  
**52.2bn**



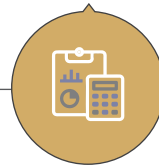
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**101.0bn**



Capital Expenditure  
**29.7bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Oyo state was indebted to the tune of N123.9bn in 2018 according to the figures released by the Debt Management Office, the state's external debt was \$106.3m and the domestic debt arrived at N91.5bn.

In the initial proposal by the previous government, the state committed a large percentage of its expenditure to capital projects; in the 2019 budget, the state has a capital expenditure of N163.5bn out of the total budget of N285bn.

Its total 2018 IGR stood at N24.6bn, a monthly average of N2.1bn with a little increase from the 2017 figure of N22.4bn.

A breakdown of its revenue according to the end-of-year state financial statement for 2017 also showed that the state got N48.1bn from the federal allocation but IGR still made up to 33.5% of the state total revenue.



*There is a primary health centre in my community which is about fifteen minutes to my house. I will rate them sixty per cent because they have a good environment but there are some drugs they were supposed to have which they did not. I relied so much on this PHC because I don't have the money to patronise private hospital. We have water and electricity challenges, there are also old medical equipment which I believe should have been replaced with new ones. I appeal to the government to visit these facilities routinely and also ensure proper payment of their salaries so they would stop transferring aggression to the patients.*

O. C Bisi, Tara Area, Ogbomoso, Oyo State

Oyo state funding to the health sector was increased to 9.9% of its total budget in the original 2019 budget released in February. This is up from a paltry sum of 3bn to this sector out of the total budget of N267bn in 2018. A sectoral breakdown of the new administration's revised N182bn budget is not available to access if healthcare prioritization has increased. With a population of 7 million as at the 2016's estimate and being the second largest state in the south-west in terms of population spread over 28,454sq, healthcare investments are crucial to maximising its human potential.

Statistics show that Oyo state has 622 primary healthcare centres and 57 general hospitals scattered across its 33 local government areas. These facilities witness heavy attendance from citizens who prefer to consult the government-owned facilities. However, despite the continued patronage of these facilities, there are various challenges such as lack of skilled medical personnel and poor hospital conditions due to suboptimal funding by the state government.

The percentage of children in the state aged 12 and 24 months who were surveyed as having completed their full vaccination was only 37% as shown in the Multi Indicator Cluster Survey (MICS) of 2016 - 2017. This means there is much room for improvement to get to the target of 85% set in the National Strategic Plan of Action for Nutrition 2014 to 2019. Likewise, the state's infant mortality rate of 59 deaths per 1,000 leaves room for improvement to reach the target of 38. On the other hand, the maternal mortality rate is an exemplary 41 deaths per 100,000 which is better than the Sustainable Development Goal of 70.

The state government set up the State Primary Healthcare Board in 2017 which was focused on consolidating the primary healthcare in the state under one body. The state also launched a health insurance scheme with beneficiaries paying as low as 8,000 naira per annum to register under this initiative.

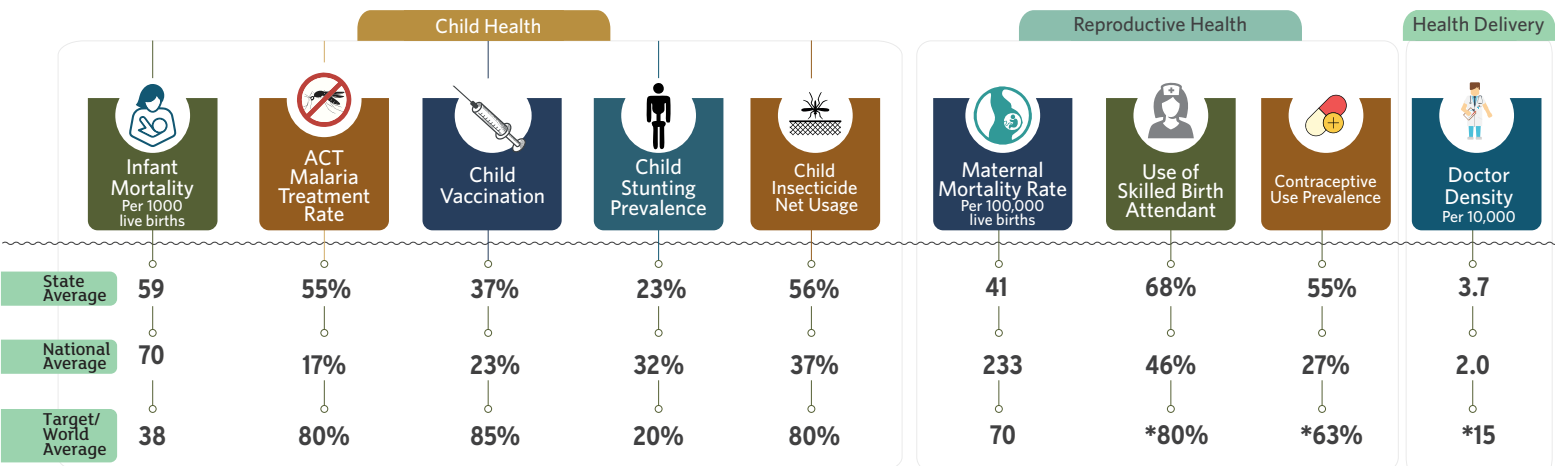
### 2019 HEALTH ALLOCATION

The state government only allocated N15bn to the health ministry out of the total budget of N154bn in 2019, compared to 2018 that the state committed about 26% of its budget to health.

TOTAL HEALTH BUDGET



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCSP, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✓	✗	✓
Audited Financial Report	✓	✗	*

Source(s): Gombe State Website

\*Not applicable as the year is yet to end

The 2019 citizen budget of Plateau State was only published online but the state budgets between 2017 to 2019 are available online. The last time the state made its financial statement online was in 2017.

While it is important that the state continues to make simplified versions of its budget, it still remains critical that simplified versions of past budgets should also be available.

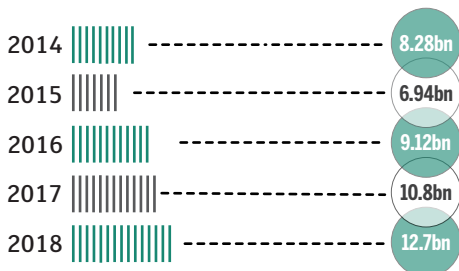


## Revenue Trends

Amount in Naira

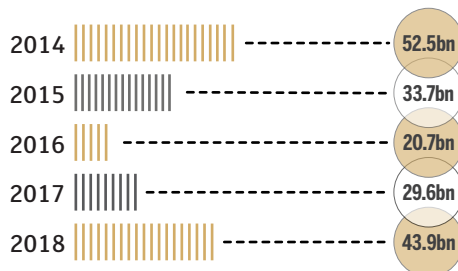
### IGR

This has continuously increased and the 2018 value is 53.6% more than its 2014 figure.



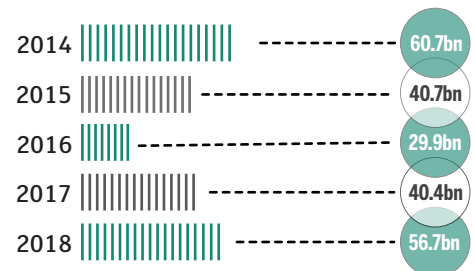
### Net FAAC

This has fluctuated but has seen a 16.3% decrease between 2014 and 2018.



### Total Revenue

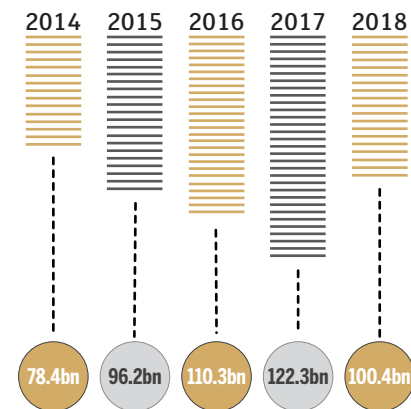
IGR share of this sum is currently 22%, slightly up from 2014's 14%.



## Debt Trends

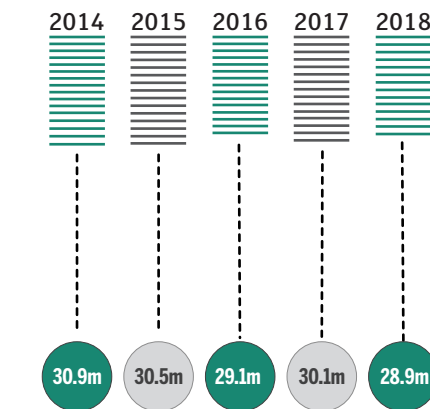
### Domestic Debt (₦)

This has seen an overall increase of 28% between 2014 and 2018.



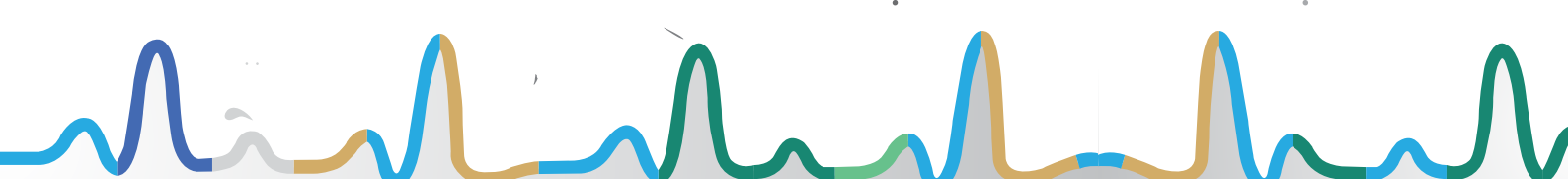
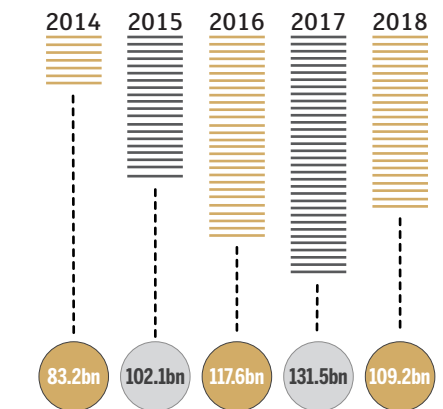
### External Debt (\$)

The dollar value of the foreign debt has declined by 6.7% between 2014 and 2018.



### Total Debt (₦)

Domestic debt is the majority component of debt - taking up 92% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**34**

### Actual Revenue

Amount in Naira

IGR  
**10.8bn**

Gross FAAC ALLOCATION  
**43.6bn**

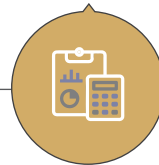


### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**75.1bn**

Capital Expenditure  
**14.1bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



The Plateau State Government plans to generate revenue internally, with at least N2.5bn monthly and N50bn per annum has not materialised; its total IGR at end of 2018 showed that the state made N12.7bn, an average of N1.05bn monthly, a N2bn increase from 2017 figure of N10.8bn.

Total debt of the state witnessed a reduction from N131.5bn at the end of 2017 to N109.4bn in 2018 which cut across both

domestic and external debts. Domestic debt that was N122.3bn in 2017 came at N100.3bn in 2018, external debts slightly dropped from \$30m to \$29.6m at the end of the 2018 fiscal year.

The state needs to improve in its revenue generation and also fund major sectors especially health, education and economic opportunity.



*We have a healthcare system in my community, it is actually close to nothing. The public health centre here is nothing close to working, it is a place where the personnel barely attend to their patients. The government should send supervisors to check the affairs of the healthcare centres over here. They are so uncultured and unethical (sic)*

A. Niyang, Langtang South LGA, Plateau State



Low literacy level, poor road networks and poverty are the leading causes of maternal deaths in Plateau state. With a ratio of 279 per 1000 death of women during pregnancy, healthcare delivery in the state is abysmal due to the destruction of few available health infrastructure during ethnic and religious crises.

There are quite a number of health facilities in the state which include Jos University Teaching Hospital, state-owned specialist hospitals and Primary Healthcare Centres that are mostly funded by the local government. Yet, records show that maternal mortality rate is higher in the rural areas where health facilities are inaccessible.

Low funding to the health sector is also a contributing factor to the state's health challenges. In the 2019 budget, the state only allocated N4.6bn to the sector out of the total budget of N152.53bn, the same trend was also witnessed in 2018 where the total percentage that went to this sector was about 2.97% from the total budget.

Plateau State's doctor density, though higher than the national average, can be further improved to get to the world average.

The infant mortality rate of 55/1,000 is low compared with the national figure of 70/1,000. The low rate could be attributed to the unreported deaths of children under the age of one in the rural areas making it difficult to ascertain the actual infant mortality rate. Also, the child stunting prevalence is 43%, which is higher than the national average of 32%.

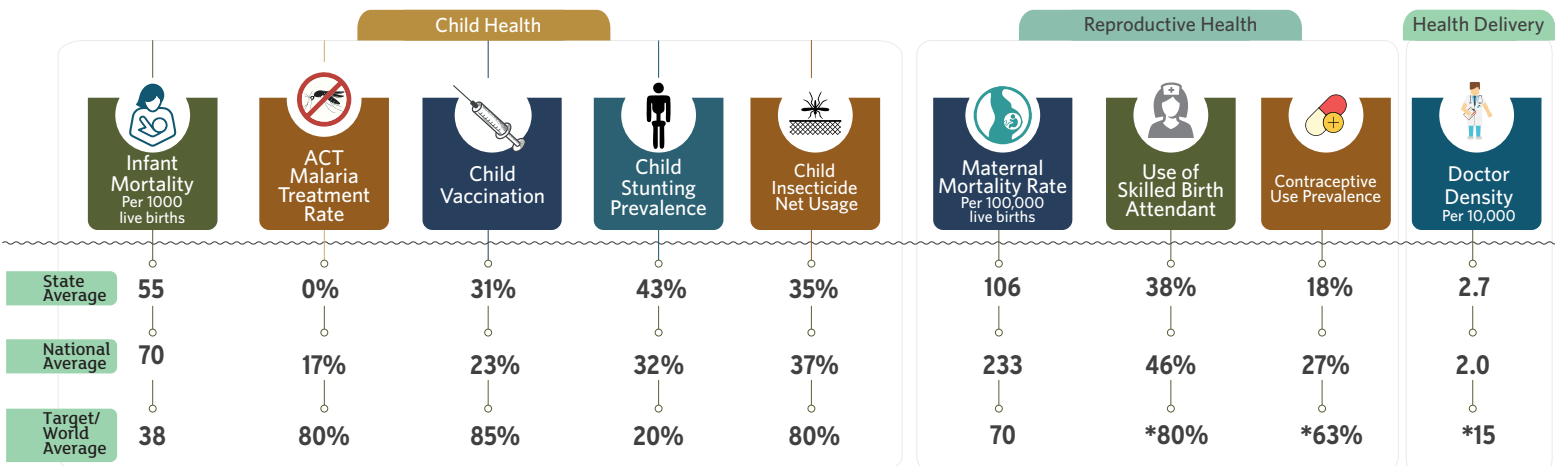
Plateau needs to do more to ensure that its human capital development is improved by ensuring the security of lives and property within its walls.

### 2019 HEALTH ALLOCATION

Low funding to the health sector is also a contributing factor to the state's health challenges. In the 2019 budget, the state only allocated N4.6bn to the sector out of the total budget of N152.53bn, the same trend was also witnessed in 2018 where the total percentage that went to this sector was about 2.97% from the total budget.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✗
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✗	✗	*

Source(s): River State Website \*Not applicable as the year is yet to end

A thorough check on the Rivers State Government's website shows that state does not have any public document online. The state ranks low in terms of fiscal transparency.

The state should, as a matter of importance, stop operating its financial books in secrecy despite the huge revenues generated by the state internally and received from the Federal Government coffers monthly.

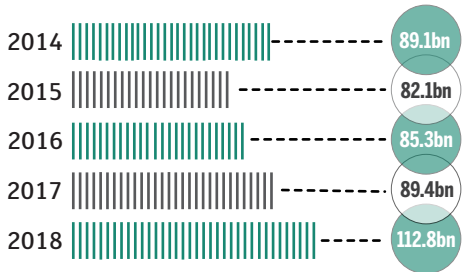
The citizens have the right to know how the government spends its resources.



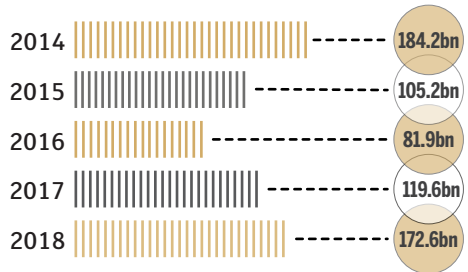
## Revenue Trends

Amount in Naira

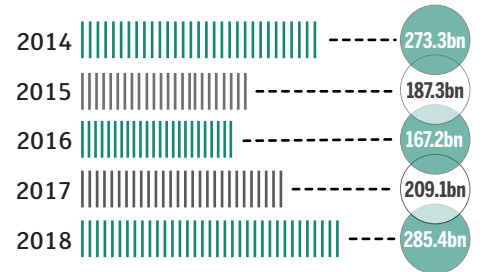
**IGR**  
This has seen an overall increase of 26.6% between 2014 and 2018.



**Net FAAC**  
This has fluctuated but has seen a 6,3% decrease between the 2014 and 2018 allocation.

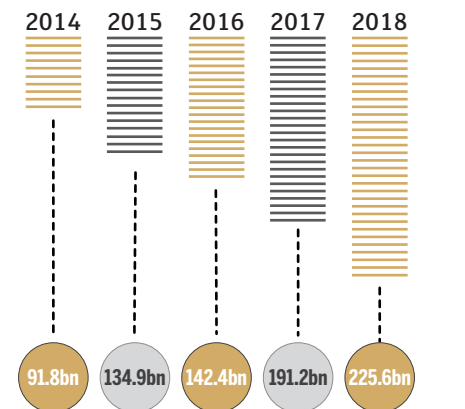


**Total Revenue**  
IGR share of this sum is currently 40%, up from 2014's 33%.

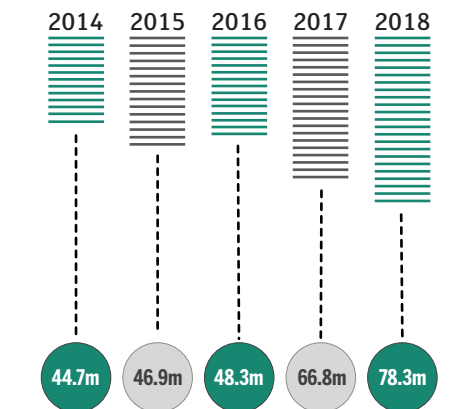


## Debt Trends

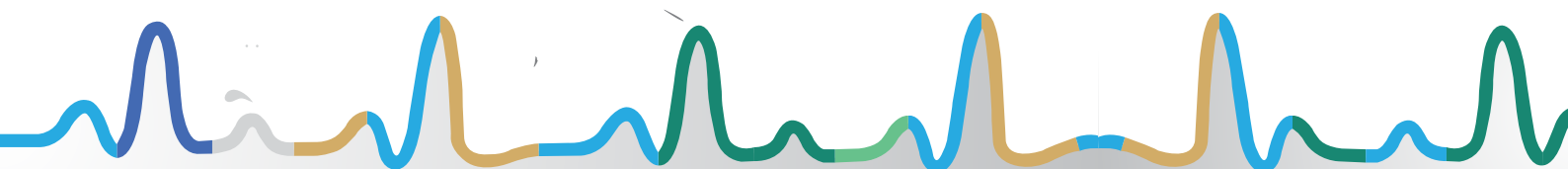
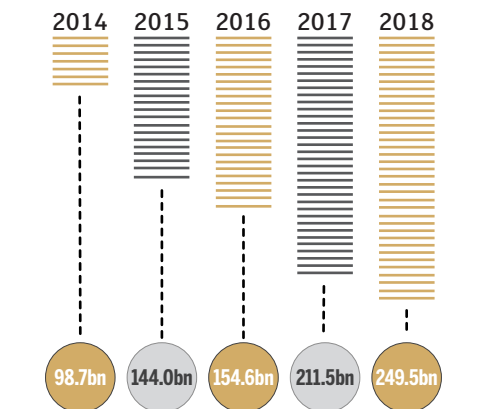
**Domestic Debt (₦)**  
This has more than doubled between 2014 and 2018 with a total increase of 145.9% in that time period.



**External Debt (\$)**  
The dollar value of the foreign debt has increased by 75.0% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt is the majority component of debt - taking up 90% of the total debt stock as at Q4 2018.





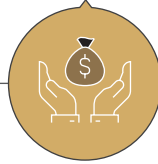
Sustainability Ranking  
**2**

### Actual Revenue

Amount in Naira

IGR  
**92.7bn**

Gross FAAC Allocation  
**138.1bn**

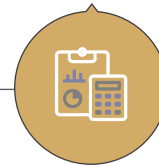


### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**132.4bn**

Capital Expenditure  
**N155.1bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



In terms of revenue generation performance, Rivers state has a robust revenue profile. At the end of 2018, NBS data revealed that Lagos, Rivers and three other states had the highest IGR. The state generated N112.7bn, an increase of 23.5bn from the N89.4bn recorded in 2017.

Total debt of the state as at December 2018 grew to N249.8bn from N211.5bn recorded in 2017. Its domestic debt comes third in the country, with N225.59bn, 5.85% of the country's subnational domestic debt. Its external debt was \$79.5m in 2018, higher than its \$66.7m figure at the end of 2017.

With its total 2017 revenue at about N209.12bn, the state is able to meet its recurrent obligations and can successfully pay workers' salaries without borrowing. In 2019, the state plans to spend N480.1bn, the third largest budget size in the country after Cross-River and Lagos.



All my children, that [the PHC near me] is where I normally go for all their immunization. They are capable and the way they attend to people is very nice and okay. But if you do not register with them for antenatal (that is if you just appear when you want to put to bed), they do not normally give you full attention. But if you want to put to bed and have been coming for ante natal, they attend to you very very well. The one thing to improve is that it would be good if they can attend to people at anytime because if they are closed, they will not attend to you.

Mrs I. Ukeria, Rumukurushi, Port Harcourt, Rivers



Primary and secondary healthcare centres in Rivers state are run by the state government, rather than leaving the control of the PHCs to local government authorities that will properly monitor their functionality. The maternal mortality rate in the state has been put at a high 243 deaths per 100,000 live births by 2018 data from the National Health Management Information System. This is not only above the national average of 233 but well above the Sustainable Development Goal of 70.

Problems in the health sector of the state have also been linked to several factors such as traditional and faith based health facilities that communities patronise because they are more cost effective compared to government-owned hospitals. Funding to the health sector in Rivers state has been low over the years. In 2019, the state only allocated N25bn - 5.3% of its total budget of N480bn. This can be increased to enable the impoverished access to quality health services.

The infant mortality rate currently stands at 41 deaths of children under one per 1,000 live births. Though lower than the national average of 70, this can be slightly improved to reach and become better than the national target of 38. Likewise, the doctor density of 2.7 doctors per 10,000 though better than the national average, leaves much room for improvement when compared to the world average of 15 doctors per 10,000.

Research shows increasing attacks on healthcare facilities in the Niger Delta; Rivers State is no exemption. In addition to this, violence against healthcare personnel working in government hospitals and PHCs has affected the quality of healthcare delivery in the state. Government should invest in human resources and infrastructure even as it provides adequate security for health facilities in order to ensure the delivery of comprehensive and quality healthcare services.

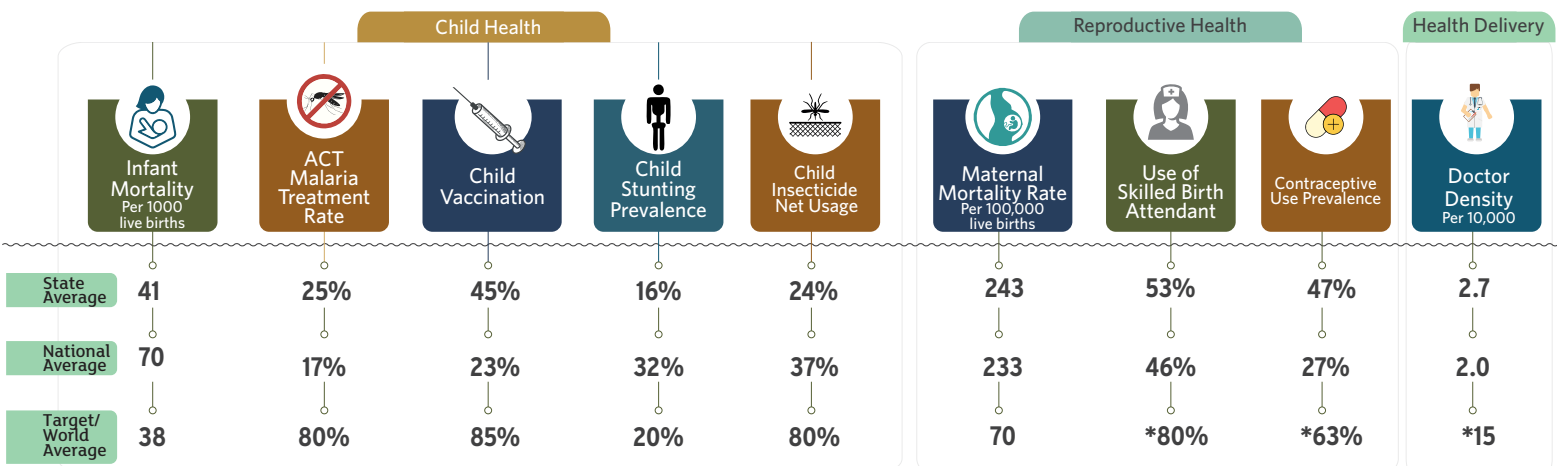
### 2019 HEALTH ALLOCATION

In 2019, the state only allocated N25bn out of the total budget of N480bn; this does not provide enough healthcare financing mechanism that will give the impoverished access to quality health services.

TOTAL HEALTH BUDGET



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✓	✗
Audited Financial Report	✓	✓	*

Source(s): Sokoto State Website

\*Not applicable as the year is yet to end

Sokoto state has been publishing its budget online but the state needs to perform better in publishing its financial statements online. As at the third quarter of 2018, the state had not published its full year financial reports of 2018.

The state is advised to produce a simplified version of its documents and continue to make its budget implementation reports available to the public.



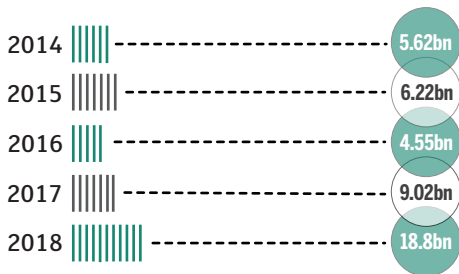
**Sokoto State**  
SEAT OF THE CALIPHATE

## Revenue Trends

Amount in Naira

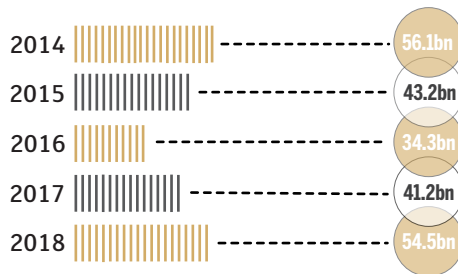
### IGR

This has seen an overall increase of 234% between 2014 and 2018 and has thus more than tripled in this time frame.



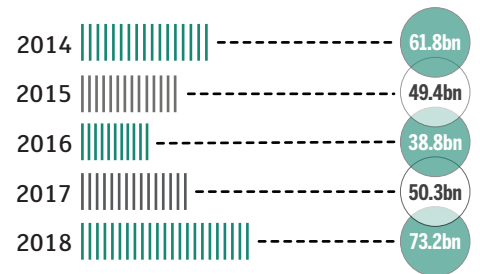
### Net FAAC

This has fluctuated but has seen a 3.0% decrease between the 2014 and 2018 allocation.



### Total Revenue

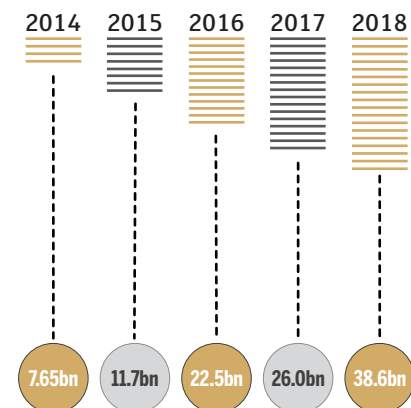
IGR share of this sum is currently 26%, up from 2014's 9%.



## Debt Trends

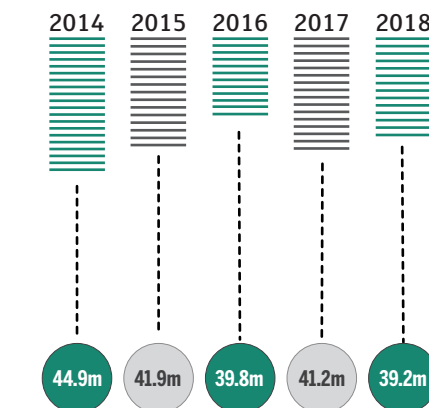
### Domestic Debt (₦)

This has continuously increased and has more than quintupled in the last 5 years, rising by 404% between 2014 and 2018.



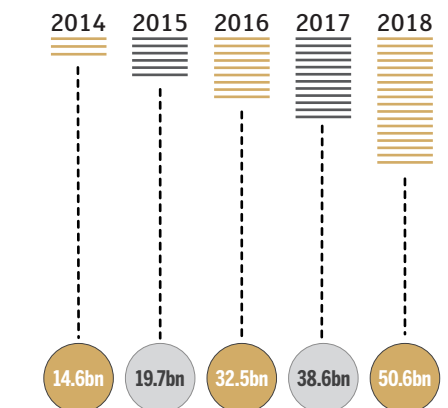
### External Debt (\$)

The dollar value of foreign debt has seen an overall decline of 12.6% between 2014 and 2018.



### Total Debt (₦)

Domestic debt is the majority component of debt - taking up 76% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**16**

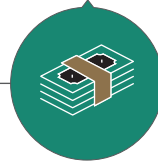
### Actual Revenue

Amount in Naira

IGR  
**13.9bn**



Gross FAAC Allocation  
**45.7bn**



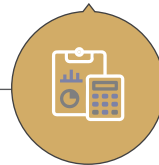
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**58.1bn**



Capital Expenditure  
**N19.2bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Sokoto state recorded a total sum of N18.7bn in IGR in 2018, a significant increase of 208% annual growth compared to 2017 figure of N9.01bn. The state also budgeted N169.65bn for 2019, a N50.85bn decrease from N220.5bn that was budgeted for 2017 fiscal year.

Its domestic debt grew with about N12bn from the 2017 figure of N26.0bn to N38.6bn even though it is one of the least indebted in the domestic debt profile among the 36 states.



There is a Primary Healthcare Centre in my community at Kaffe, about twenty minutes drive from my house. The health facility is not in a good condition because there are no medical doctors, we only have community health workers. Due to lack of medical doctors, the rate of maternal death is high, there are no drugs in the primary health centre, we travel for about two hours to the capital in Sokoto for drugs and also for critical conditions like surgery which are beyond the community health workers. The government is not doing enough with regard to public health care service delivery. I therefore urge the government to please intervene in providing medical doctors and drugs to reduce the high rate of maternal deaths.

N. Isa, Kaffe Community, Gadan Local Government Area of Sokoto State



The Primary Health Centres in Sokoto state are not comprehensive enough to provide integrated and optimum healthcare services. Studies show that these health facilities are not fully equipped to handle severe health conditions. The state specialist hospitals and the federal owned teaching hospitals provide diagnostic services but accessibility to the rural populace is worrisome.

According to the UNICEF Multi Indicator Cluster Survey of 2016/2017, an abysmally low 2% of children aged 12-24 months have gotten full vaccination coverage for preventable childhood diseases. Tuberculosis is also prevalent in the state as a result of poor supply of drugs or patients abandoning their therapy due to inability to purchase them.

Inadequate funding of the health sector was a major challenge for the provision of quality health services in Sokoto state but has steadily improved over the years. Health budgetary allocation was 3.7% of total budget in 2017 and more than doubled in 2018 with 9.1% of budget going to health in 2018 (with the health ministry allocated N20bn out of the

N220.5bn budget). In the 2019 budget, health has been further prioritized with 12.9% allocated to health.

The state recently drafted a state health insurance scheme which would intervene and strengthen reproductive, maternal, neonatal and child health activities. This scheme will also support the state social health insurance scheme.

Maternal mortality rate still stands at a high 304 deaths per 100,000 live births as noted in 2018 data from the National Health Management Information System. This is much worse than the national average of 233 and with much space for improvement to get to the Sustainable Development Goal of 70. The infant mortality rate is however better at 51 deaths per 1,000 and is thus better than the national average of 70.

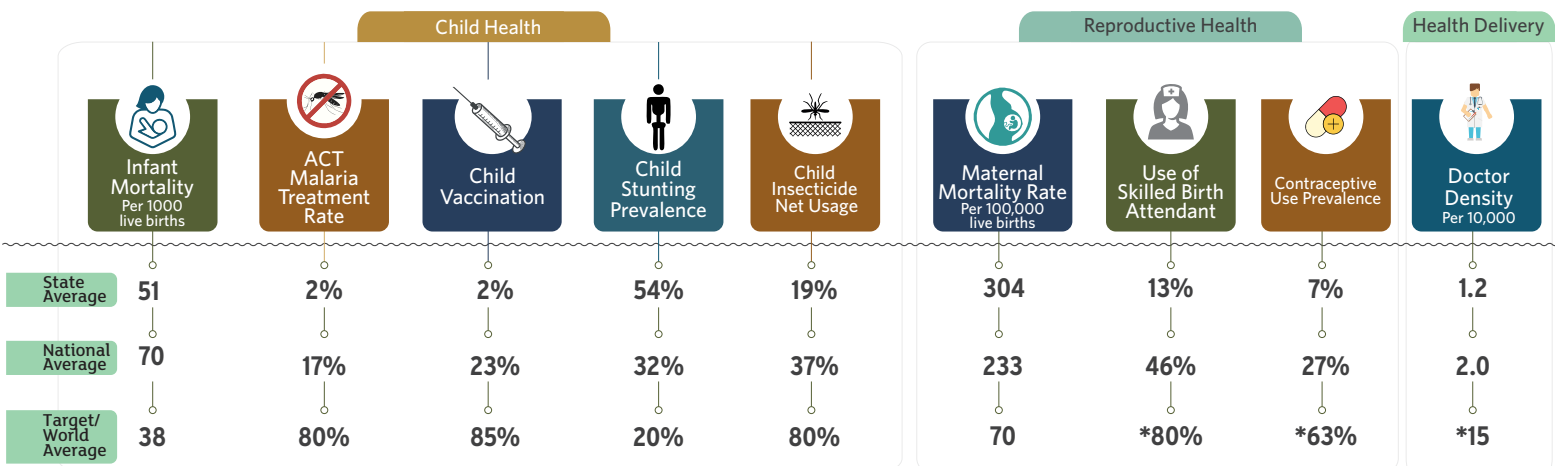
### 2019 HEALTH ALLOCATION

Inadequate funding of the health sector is a major challenge for the provision of quality health services in Sokoto state. Health budgetary allocation was 7.8% out of the total budget in 2017, not much difference was witnessed in the 2018 allocation as the health ministry only got N20bn out of the N220.5bn of the total budget.

TOTAL HEALTH BUDGET



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✓
Citizen Budget	✗	✗	✓
Budget Implementation Report	✗	✗	✓
Audited Financial Report	✓	✓	*

Source(s): Taraba State Website \*Not applicable as the year is yet to end

In the last three years, Taraba state has not published its state budgets, but the citizen version of 2019 budget was made available online.

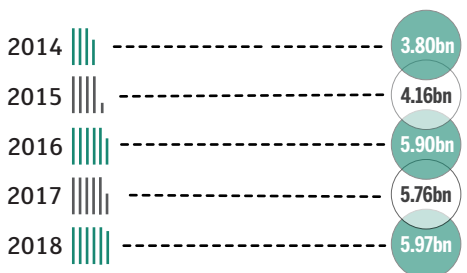
The state has also been consistent in publishing budget implementation reports, but more efforts should be put in making its financial statements available as evidence showed that the state has not published online either audited or accountant general's report since 2017.



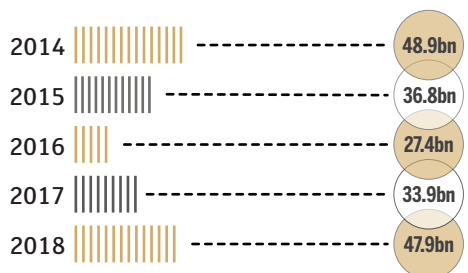
## Revenue Trends

Amount in Naira

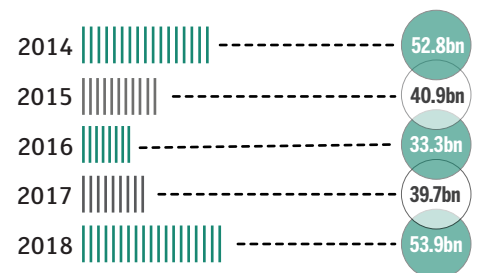
**IGR**  
This has seen an overall increase of 57.1% between 2014 and 2018



**Net FAAC**  
This has fluctuated but has seen a 2.3% decrease between the 2014 and 2018 allocation

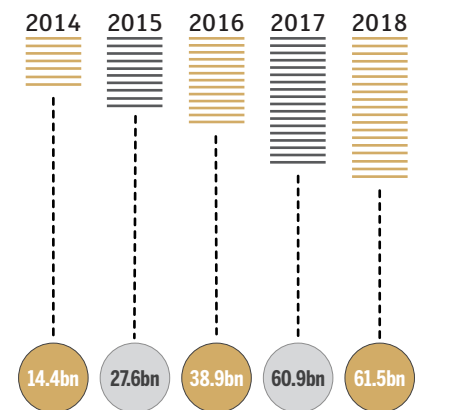


**Total Revenue**  
IGR share of this sum is currently 11%, up from 2014's 7%

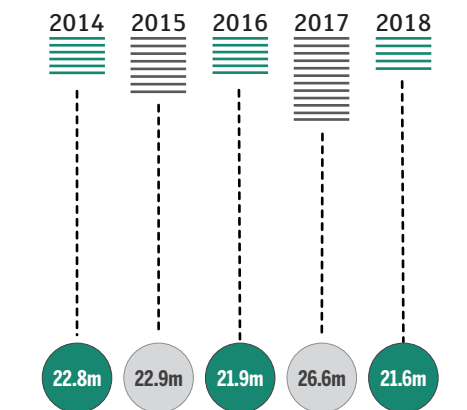


## Debt Trends

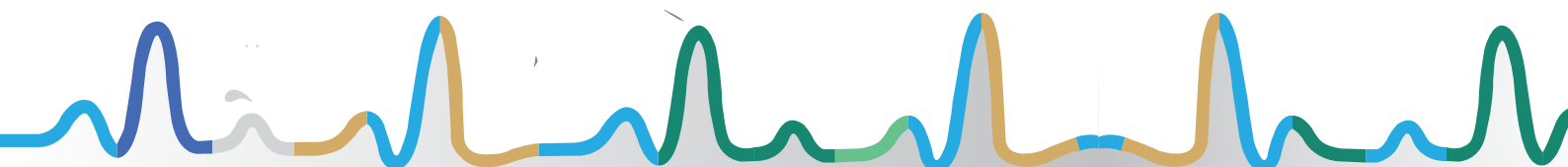
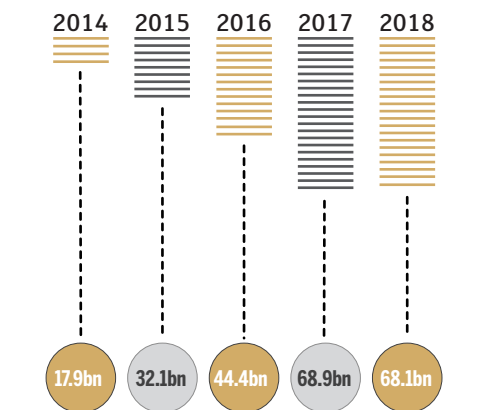
**Domestic Debt (₦)**  
This has continuously increased and has more than quadrupled in the last 5 years, rising by 327% between 2014 and 2018.



**External Debt (\$)**  
The dollar value of foreign debt has seen an overall decline of 5.1% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt forms the majority component of debt - taking up 90% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**33**

### Actual Revenue

Amount in Naira

IGR  
**6.4bn**



Gross FAAC ALLOCATION  
**40.0bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**60.5bn**



Capital Expenditure  
**34.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Taraba state generated N5.9bn in 2016 and N5.8bn in 2017 while the 2018 record shows that the state generated N5.8bn. This shows that within this period the state has not made efforts to significantly increase its IGR and it may not survive without FAAC receipts. At the end of 2017, the state received a total sum of N33.9bn as FAAC allocation while the 2018 figure shows that the net allocation increased with about 41%, with the total sum of N47.8bn.

With the domestic and foreign debt profile of N68.1bn as at the end of 2018, a little reduction from the N68.95bn recorded in 2017. The state is being celebrated as one of the states in Nigeria with the lowest debt profile as it ranks 25th out of the 36 states of the federation.



Funding has been identified as one of the major problems of the Taraba state primary healthcare coupled with inadequate and inappropriate funding of the major areas for efficient service delivery. In the 2019 budget, the state only allocated N8bn to the health sector out of the total budget of N146.1bn, which comes to only 5.5% of its budget. There are also the problems of procurement of medical equipment and delay in salary payment of health workers which affects attitude to work.

The dearth of human resources as well as inadequate training for available workforce is also responsible for the failure in Taraba state healthcare sector. The maternal mortality rate in the state is 367 per 100,000 live births, which is worse than the national average of 233 deaths per 100,000.

Data from NBS National Nutrition and Health Survey shows that only 12% of children under-5 use mosquito nets. Furthermore, of children who have fever, a mere 3% were treated with Artemisinin-based combination therapy when

this should in fact be the first line of treatment for children with malaria. This is therefore not only three times less than the national average of 17% but much farther from the national target of 80% noted in Nigeria's National Strategic and Health Development Plan (NSHDP). Furthermore, child stunting, though at par with the national average of 32%, could be further reduced to reach the national target of 20%.

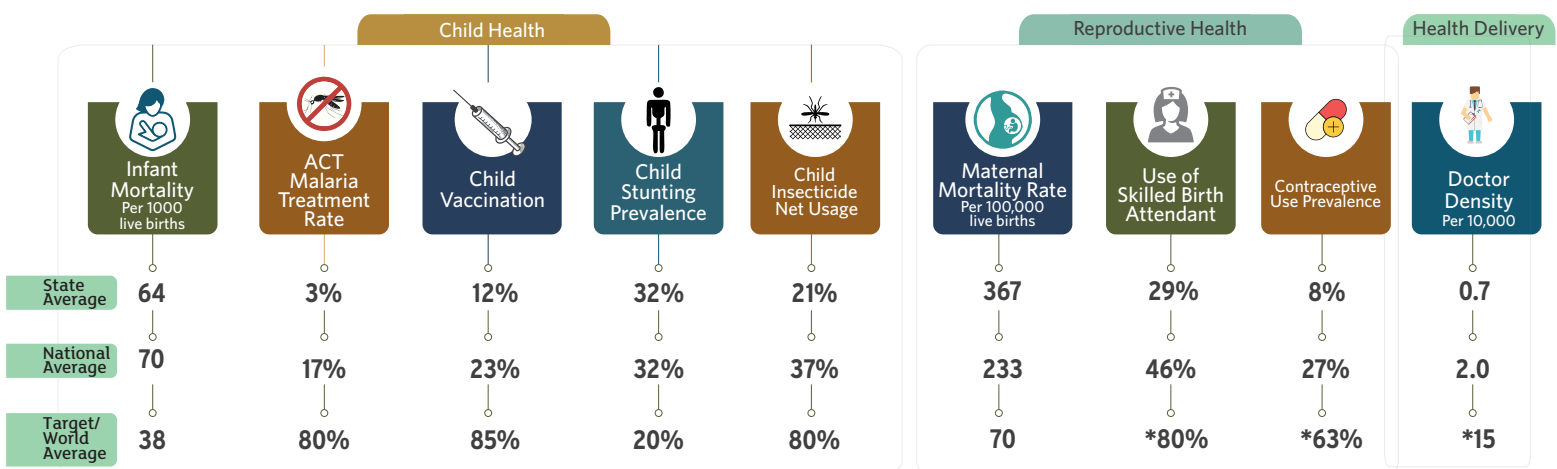
As reported by Multiple Indicator Cluster Survey 2017, records also show that the use of skilled birth attendants is at 29% with the national average of 46%. Doctor density is also a low 0.7 per 10,000 which is below the national average of 2.0 as well as well below the world average.

### 2019 HEALTH ALLOCATION

In the 2019 budget, the state only allocated N8bn to the health sector out of the total budget of N146.1bn. There are also the problems of procurement of medical equipment and delay in salary payment of health workers which affects attitude to work.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s) ?

As at October 1, 2019

	2017	2018	2019
State Budget	✓	✓	✓
Citizen Budget	✗	✓	✓
Budget Implementation Report	✓	✓	✓
Audited Financial Report	✓	✓	*

Source(s): Yobe State Website \*Not applicable as the year is yet to end

Yobe state can be commended for its high level of fiscal transparency. The state website revealed that the state has been consistent in publishing its state budget online over the years, the citizen versions of the budgets have also been published from 2018 to 2019.

The state has also performed tremendously by publishing its budget implementation reports.

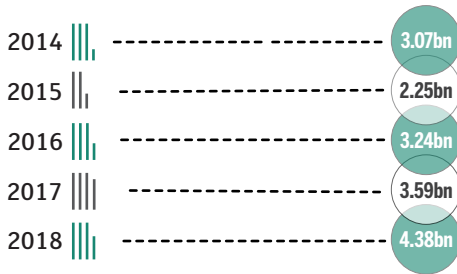


## Revenue Trends

Amount in Naira

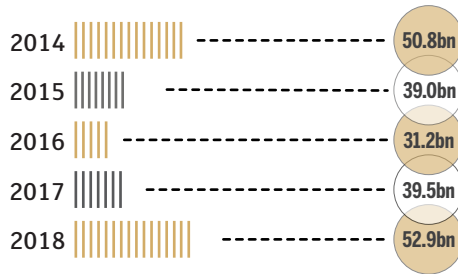
### IGR

This has seen an overall increase of 42.6% between 2014 and 2018



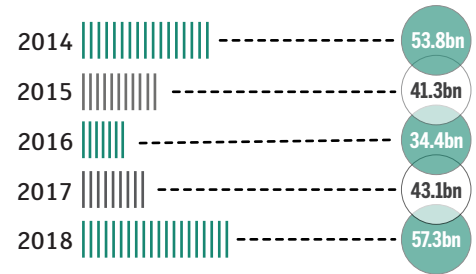
### Net FAAC

This has fluctuated but has seen a 4.2% increase between the 2014 and 2018 allocation



### Total Revenue

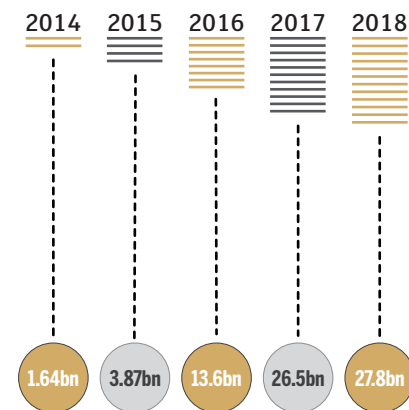
IGR share of this sum is currently a low 8%, up from 2014's 6%



## Debt Trends

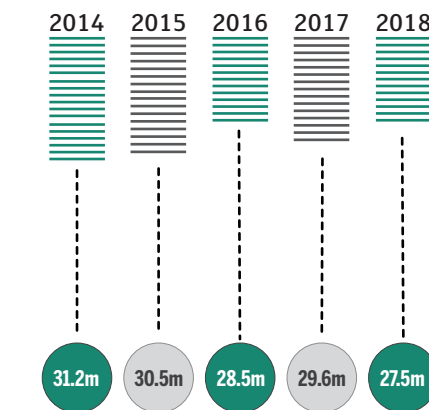
### Domestic Debt (₦)

This has continuously increased and has ballooned, increasing by 1595% between 2014 and 2018.



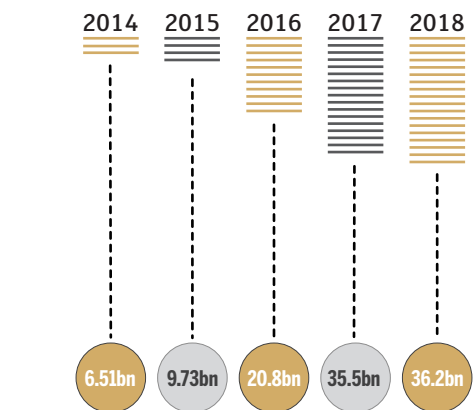
### External Debt (\$)

The dollar value of foreign debt has seen an overall decline of 12% between 2014 and 2018.



### Total Debt (₦)

Domestic debt has become the major component of debt - taking up 77% of the total debt stock as at Q4 2018, up from 25% in 2014.





Sustainability Ranking  
**22**

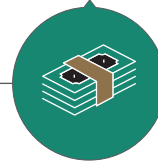
### Actual Revenue

Amount in Naira

IGR  
**3.6bn**



Gross FAAC Allocation  
**41.0bn**



### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**39.9bn**



Capital Expenditure  
**28.5bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure commitments



Yobe state had the lowest IGR out of the 36 states at the end of 2018, from N3.59bn recorded in 2017 to N4.38bn in 2018. The main revenue source is the FAAC allocation, the state got N52.8bn from the federal coffers at the end of 2018, a N13.4bn increment from the 2017 figures.

2019, a slight decrease of about 500m over the total budget of N92.18bn in the 2018 fiscal year. Out of the 2019 total budget of N91.6bn, N13bn was allocated to the health sector, a 106% increment to N6.29bn that was allocated to this sector in 2018.

The state is the least domestic indebted state of the federation with N27.7bn in 2018 and an external debt of \$27.5m which puts its total debt at N36.2bn as at the end of 2018 fiscal year. The state budgeted a total sum of N91.6bn in





*There's a Primary Healthcare Centre in my community and is called Nanawa Primary Health Care centre. The health centre is very far from my house and takes about two hours to get there coupled with bad road which makes it longer. There are no vaccines for child care and there are no medical equipment and non-availability of doctors. Sometimes they give free drugs but most of the time, we get drugs ourselves. Government is not doing enough with regards to public health service delivery, so I will urge them to make drugs and medical personnel available. The government should also help us make the roads accessible so patients would stop dying enroute the facility."*

H. Muhammed ,Nanawa Community, Damaturu, Yobe State



Yobe is one of the poorest states in Nigeria and has been plagued by insecurity due to Boko Haram activities in the region. As such, its residents have inadequate access to quality medical care and health facilities. For children under five acute malnutrition is put at 7.3% as against the national average of 4.18%. The state faces many challenges in the health sector as can be seen by in indices.

Its maternal mortality rate according to data from the 2018 National Health Management Information System is a high 599 deaths per 100,000 live births. This is the second highest in the country after Kebbi. Its infant mortality rate of 64 per 1,000 live births is however fair when compared to the national average of 70 per 1,000 live births.

The insecurity in the state has further undermined its health facilities as several of its few facilities are either destroyed or not functioning due to the displacement of citizens. According to an assessment done by the WHO<sup>19</sup> on the availability of health resources in the North-Eastern region, 46% of the health facilities are either destroyed in Yobe, Borno and Adamawa. With nearly two million women and 1.6 million

men sexually active in these states, primary health care facilities that can offer ante-natal and other services are crucial.

Child vaccination of 7% is extremely low and below the national average of 23%. This is a persistent problem caused by the inability to reach children in the rural areas due to the insurgency and regional insecurity. There is also the problem of support and commitment of the government across all levels to fully allocate a significant fund for vaccination coverage. Improvement has also not been made in antenatal and skilled birth attendance as records also point out that only 23% of the citizens are attended to by skilled attendants, with the national average of 46%.

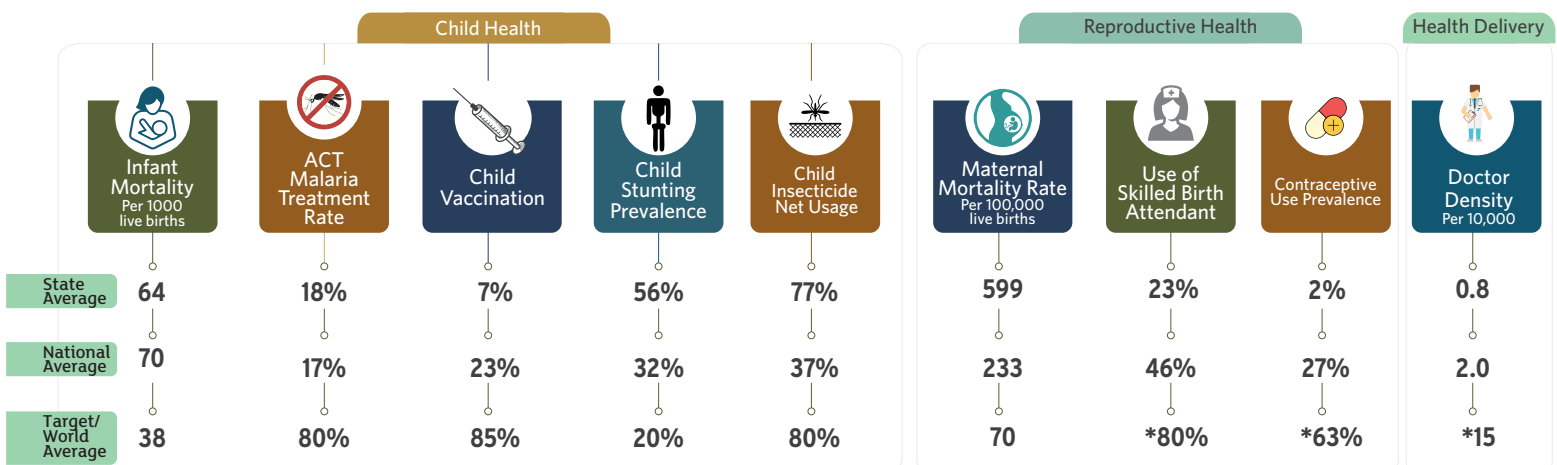
To indeed stand tall as the "Pride of the Sahel", all hands must be on deck to rebuild the state from the rubble of insecurity, even as efforts are being made to resettle citizens to their homes, to improve its IGR and to put all the necessary health infrastructure in place. The people of Yobe state, once again, need to be able to stand tall in the comity of states and this is a burden for all the stakeholders to carry.

### 2019 HEALTH ALLOCATION

The insecurity situation in the state has further undermined its health facilities as many of its few facilities are either destroyed or not functioning due to the displacement of citizens.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages

<sup>19</sup><https://www.afro.who.int/news/strengthening-healthcare-system-north-east-nigeria-priority-who>



## Fiscal Data Accessibility

Are these documents easily accessible on the official state website(s)?

As at October 1, 2019

	2017	2018	2019
State Budget	✗	✗	✗
Citizen Budget	✗	✗	✗
Budget Implementation Report	✗	✗	✗
Audited Financial Report	✗	✗	*

Source(s): Zamfara State Website \*Not applicable as the year is yet to end

Zamfara state is the only state out of the 36 states that does not have an official state website which has hindered citizens' access to the state public financial documents. The state is advised to make public

documents available online so citizens can be aware about government revenues and how public money is spent.

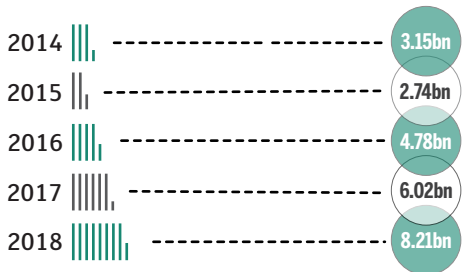
It must however be noted that some documents can be accessed in hardcopy by making direct request to the state offices. BudGIT was thus able to acquire the State's audited financial records for 2017.



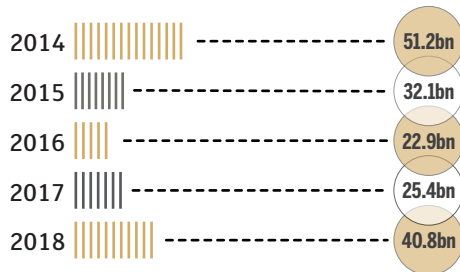
## Revenue Trends

Amount in Naira

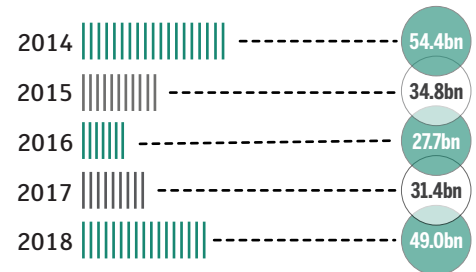
**IGR**  
This has seen an overall increase of 160.6% between 2014 and 2018 and has thus more than doubled in this time frame.



**Net FAAC**  
This has fluctuated but has seen a 20.3% decrease between the 2014 and 2018 allocation.

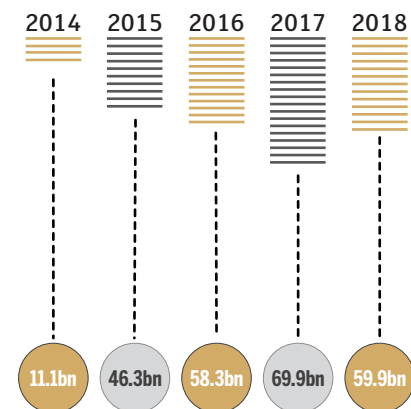


**Total Revenue**  
IGR share of this sum is currently 17%, up from 2014's 6%.

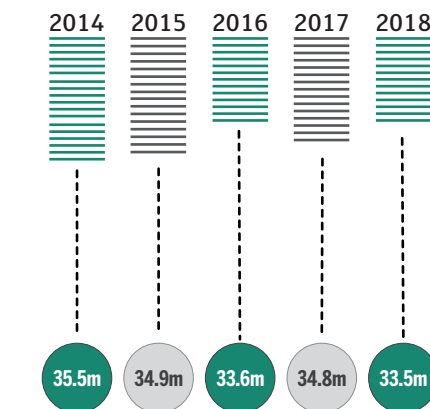


## Debt Trends

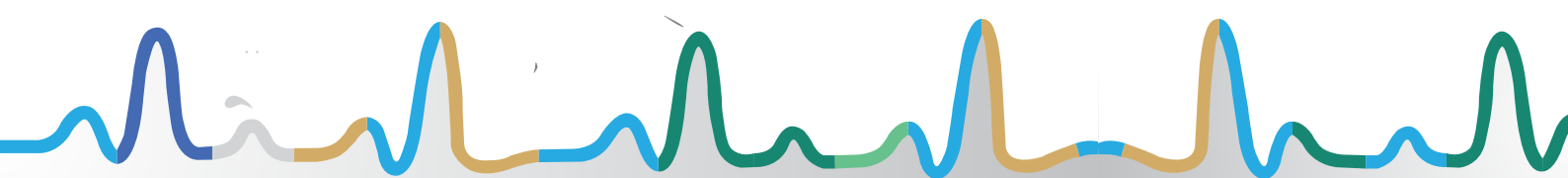
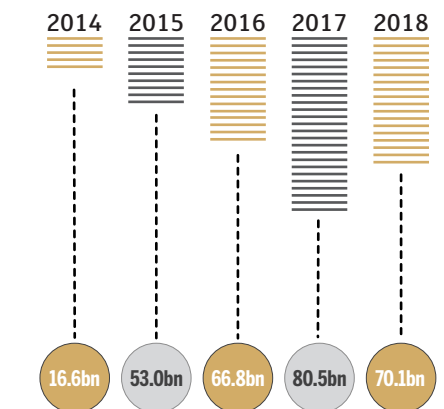
**Domestic Debt (₦)**  
This has continuously increased and has more than quintupled in the last 5 years, rising by 441% between 2014 and 2018.



**External Debt (\$)**  
The dollar value of foreign debt has seen an overall decline of 5.7% between 2014 and 2018.



**Total Debt (₦)**  
Domestic debt is the majority component of debt - taking up 85% of the total debt stock as at Q4 2018.





Sustainability Ranking  
**23**

### Actual Revenue

Amount in Naira

IGR  
**3.8bn**



Gross FAAC Allocation  
**41.7bn**



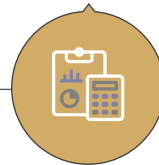
### Actual Expenditure

Amount in Naira

Recurrent Expenditure  
**40.2bn**



Capital Expenditure  
**21.9bn**



Source: State 2017 Audited Financial Statements, OAGF

### Ability to Meet Recurrent Expenditure Commitments



Zamfara state plans to spend N135.4bn in 2019—a N2bn increment from N133bn budgeted in 2018—with recurrent expenditure of N63.8bn and a capital expenditure of N72.6bn. The state is one of the 36 states with the lowest IGR.

The state has witnessed a reduction in its domestic debt stock from N69.9bn in 2017 down to N59.9bn at the end of 2018. The state's external debt was \$33.5m in 2018. This resulted in a reduction of total debt stock from N80.5bn in 2017 to N70.13bn in Q4 2018.

As the end of 2018, the state IGR came at N8.21bn, a little higher than N6bn that was generated in the 2017 fiscal year. The state survives on federal allocation for its revenue as NBS figures show that the state received N40.8bn as statutory revenue in 2018, a N15bn increment from its 2017 figure of N25.3bn.



*We have [a PHC] in my neighborhood and it is about a ten-minute walk [away]. I took my younger brother to the facility recently and the services can be rated average and generally termed fair. The only challenge we faced was that there was no medical personnel available and most of the personnel available were students or temporary workers, so we had to wait for an hour before a doctor came. There's vaccination in the facility but it's not often. So I will advise government to recruit professional medical personnel than being attended to by students of health colleges.*

S. Mustapha, Gusau, Zamfara State.



Zamfara state's healthcare problems have been linked to the lack of commitment by the government to fund the sector, the deterioration of health facilities and poor coverage of healthcare. Consequently, the state's health indices remain one of the lowest in the country. The state only committed N8.4bn to the health sector out of the total budget of N135.4bn in 2019.

Zamfara's doctor density is a low 0.3 doctors per 10,000 which leaves space for much improvement. According to 2018 data from the National Health Management Information System and Federal Ministry of Health, the maternal mortality rate in the state is a high 324 per 100,000 live births. The state also struggles with cases of lead poisoning. Approximately 400 children have died since 2010 as a result of exposure to lead in the rural areas.

The prevalence of stunting in children under five years is a high 56%; well above the national average of 32% and the national target of 20%. Therefore, more than one in every 2 young children in the state are stunted and malnourished.

This has a ripple effect on children's physical and mental development. To ameliorate this, the European Union in September, 2019 provided humanitarian aid of 300,000 euros to Zamfara and Sokoto state for the provision of life saving treatment for malnourished children.

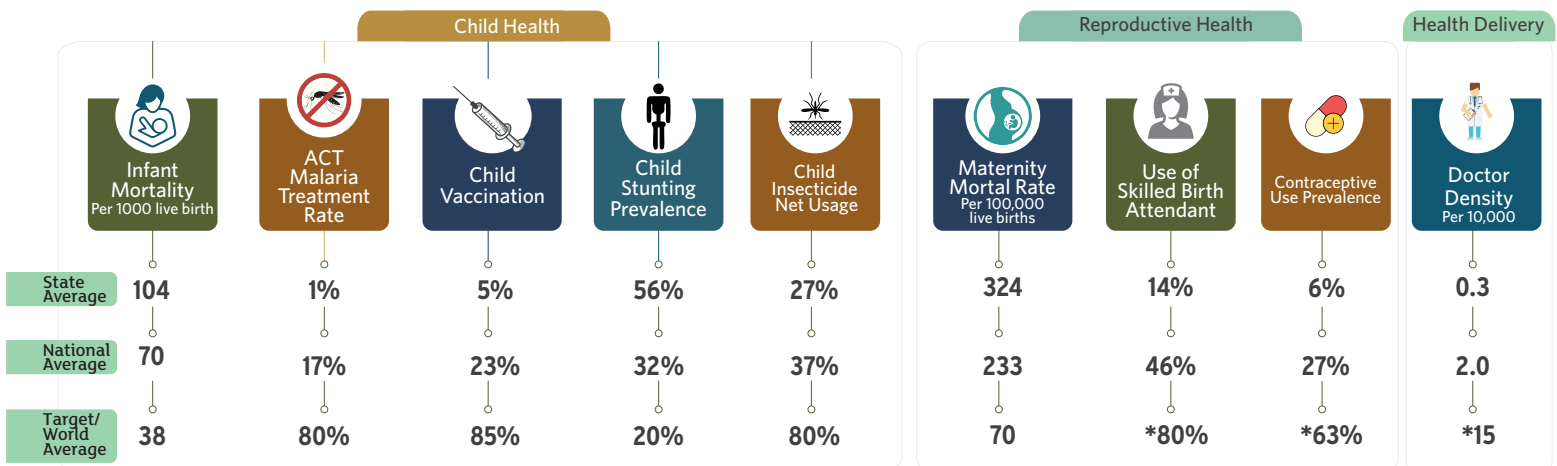
Immunisation has continued to be an instrument to curtail morbidity and mortality associated with infectious diseases and is a key element of primary health care. This has however not manifested in Zamfara state where only 5 % of children aged 12 - 23 months have received the full suite of vaccinations available for preventable childhood diseases. This is abysmally low when compared against the national average of 23% and the national target of 85% articulated in the National Strategic and Health Development Plan. The problem of lack of vaccination in children in the state can be associated to the poor knowledge of routine vaccination and the low level of education in the rural communities. There is also the problem of penetration of health personnel into the rural areas to serve the teeming children population.

### 2019 HEALTH ALLOCATION

The state only committed N8.4bn to the health sector out of the total budget of N135.4bn in 2019.



### HEALTH METRICS



Sources: NBS, Ministry of Health, United Nations SDGs, NSHDP, NMCS, World Bank

\*World Averages





# Rankings





### Ability of States to meet Monthly Recurrent Expenditure Obligations

States	Average Monthly Recurrent Expenditure (N'bn)	Average Monthly Revenue (N'bn)	Average Monthly Recurrent Expenditure Surplus/Deficit (N'bn)
ABIA	6.44	4.98	-1.46
ADAMAWA	5.59	4.00	-1.59
AKWA IBOM	9.41	14.68	5.28
ANAMBRA	3.63	5.11	1.47
BAUCHI	4.93	4.60	-0.33
BAYELSA	11.46	11.38	-0.09
BENUE	4.86	4.62	-0.24
BORNO	4.05	4.50	0.46
CROSS RIVER	3.13	5.01	1.88
DELTA	16.74	16.22	-0.53
EBONYI	2.50	3.56	1.06
EDO	6.22	6.33	0.10
EKITI	5.09	4.14	-0.95
ENUGU	4.33	5.40	1.07
GOMBE	4.44	3.73	-0.70
IMO	3.66	5.08	1.42
JIGAWA	5.00	4.75	-0.24
KADUNA	4.80	6.88	2.08
KANO	6.59	9.50	2.91
KATSINA	4.68	5.16	0.48
KEBBI	2.93	4.02	1.09
KOGI	7.42	4.66	-2.75
KWARA	5.87	4.79	-1.09
LAGOS	16.65	38.12	21.46
NASARAWA	3.49	4.05	0.55
NIGER	5.16	4.57	-0.60
OGUN	8.31	9.63	1.32
ONDO	7.45	5.81	-1.64
OSUN	5.45	4.23	-1.21
OYO	8.41	6.22	-2.19
PLATEAU	6.26	4.53	-1.73
RIVERS	11.03	19.24	8.21
SOKOTO	4.84	4.97	0.13
TARABA	5.04	3.87	-1.17
YOBE	3.32	3.71	0.39
ZAMFARA	3.35	3.79	0.44

Sources: State financial statements, Office of the Accountant General of the Federation, Budget analysis

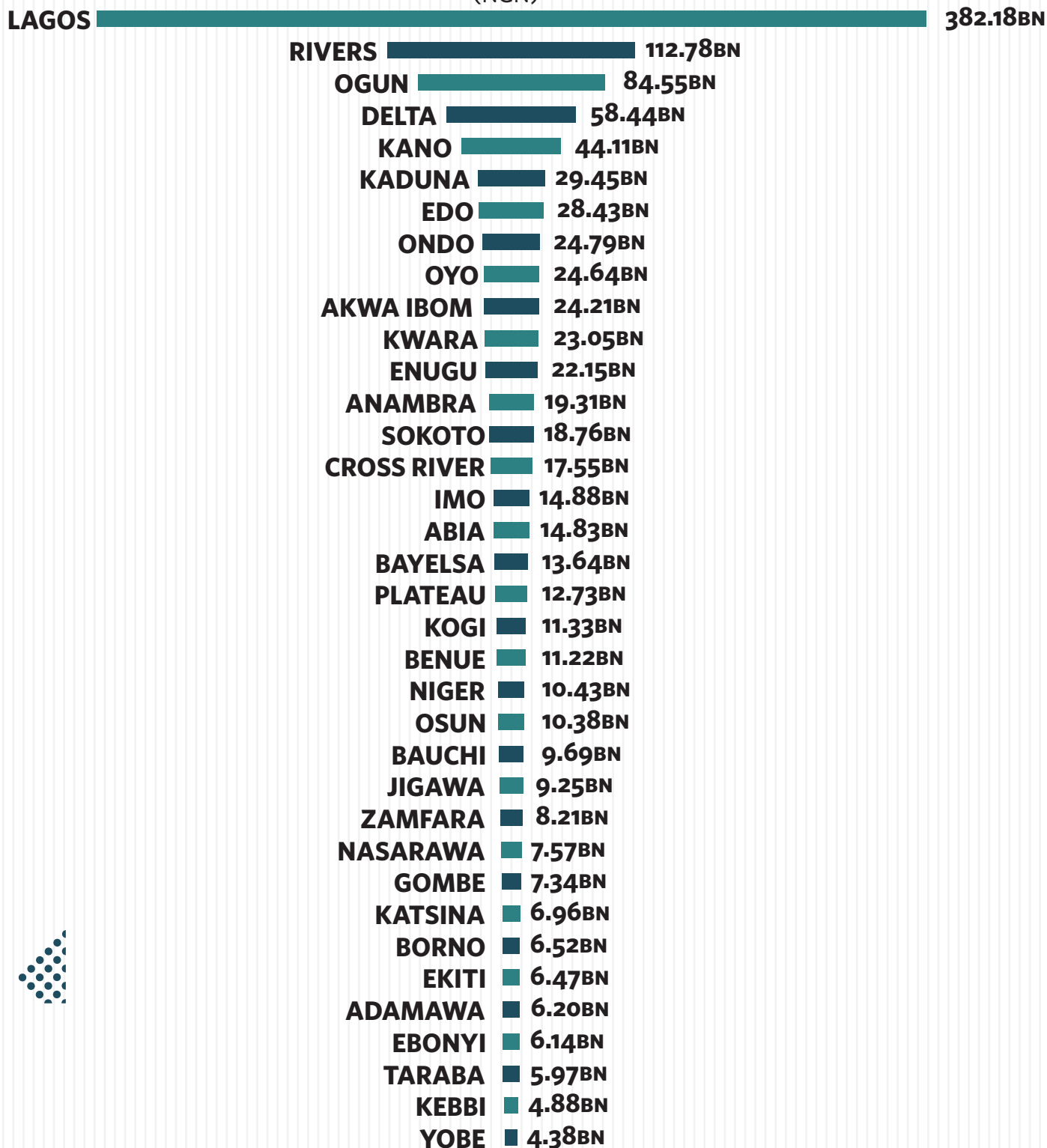
■ Surplus ■ Deficit

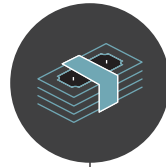
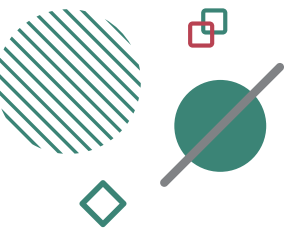


# INTERNALLY GENERATED REVENUE 2018

## RANKING

(NGN)





## Average Monthly Net VAT Allocation (Jan-June 2019)

State	(NGN)	
LAGOS	8,106,264,332	
KANO	1,811,123,146	
OYO	1,643,973,507	
RIVERS	1,493,210,537	
KADUNA	1,394,201,167	
KATSINA	1,273,907,224	
DELTA	1,229,909,647	
JIGAWA	1,175,874,857	
BAUCHI	1,158,014,979	
OGUN	1,157,691,724	
ANAMBRA	1,149,020,013	
IMO	1,114,946,155	
BENUE	1,111,004,129	
NIGER	1,108,507,838	
BORNO	1,102,921,692	
AKWA IBOM	1,098,137,225	
EDO	1,091,489,955	
SOKOTO	1,063,883,708	
ONDO	1,050,150,915	
ENUGU	1,049,452,292	
OSUN	1,027,119,812	
KOGI	1,020,964,226	
PLATEAU	1,017,573,074	
KEBBI	1,015,448,678	
ADAMAWA	1,011,788,219	
ZAMFARA	1,006,224,564	
ABIA	977,468,688	
CROSS RIVER	975,591,910	
YOBE	945,149,549	
EKITI	935,606,596	
EBONYI	929,281,411	
KWARA	925,602,203	
GOMBE	921,545,141	
TARABA	909,776,353	
NASSARAWA	887,746,022	
BAYELSA	878,344,737	

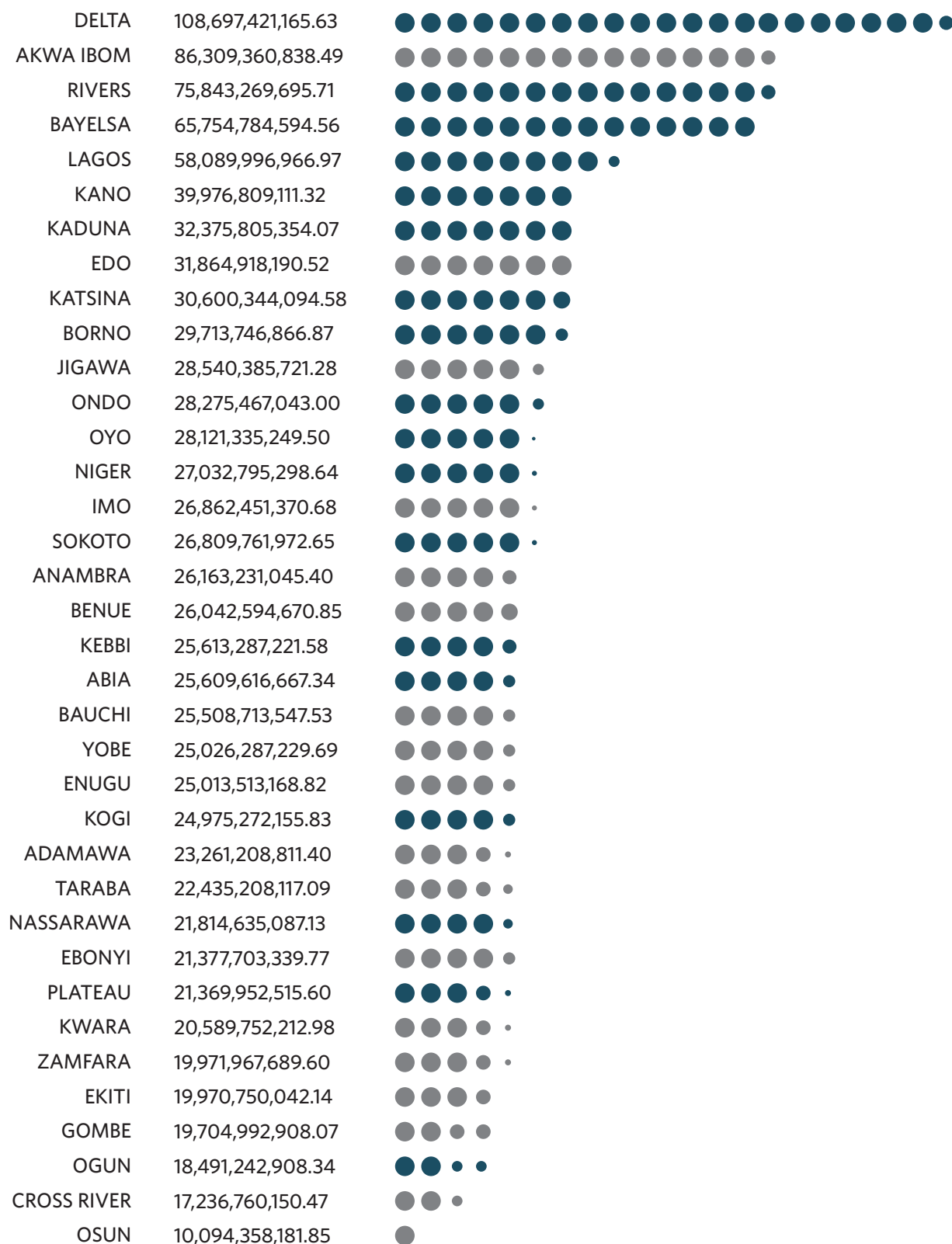




# TOTAL NET FAAC ALLOCATION

JANUARY - JUNE, 2019 (NGN)

## STATE



Source: OAGF, BudgIT Research





## RANKINGS: EXTERNAL DEBT (2018)

State		USD
Lagos		1,426,428,935.47
Edo		276,253,922.96
Kaduna		227,252,685.58
Cross River		188,773,736.81
Bauchi		133,930,757.08
Enugu		126,177,662.23
Anambra		107,041,487.48
Ekiti		106,208,598.19
Oyo		104,997,383.47
Ogun		103,256,042.18
Osun		99,085,406.37
Abia		98,582,798.91
Adamawa		97,790,423.73
Ondo		79,854,005.14
Rivers		78,278,786.10
Ebonyi		66,653,026.12
Kano		63,409,069.74
Delta		63,286,948.43
Katsina		62,133,706.90
Niger		61,345,344.97
Imo		59,515,586.62
Nassarawa		59,183,665.51
Bayelsa		56,623,178.71
Kwara		48,599,040.43
Akwa Ibom		45,657,647.14
Kebbi		45,605,534.73
Benue		39,610,851.64
Sokoto		39,218,901.04
Gombe		37,406,069.57
Zamfara		33,524,208.01
Jigawa		32,008,444.77
FCT		31,848,844.12
Kogi		31,584,158.36
Plateau		28,874,208.63
Yobe		27,486,482.07
Borno		21,618,240.11
Taraba		21,611,262.68

# 2019 Budget Size

States	N'bn
CROSS RIVER	1,148.5
LAGOS	873.5
AKWA IBOM	670.7
RIVERS	480.41
OGUN	400.32
DELTA	390.4
BAYELSA	299.0
IMO	276.8
ADAMAWA	244.7
KANO	219.97
KATSINA	202.4
BAUCHI	198.9
BENUE	196.5
ONDO	193.9
EBONYI	188.4
EDO	183.7
OYO	183.3
SOKOTO	169.65
NIGER	164.45
JIGAWA	160.14
KWARA	157.8
KADUNA	157.44
ANAMBRA	157.1
OSUN	154.4
PLATEAU	152.53
KEBBI	151
KOGI	146.73
TARABA	146.1
BORNO	144.7
ABIA	140.2
EKITI	129.9
GOMBE	122.4
ENUGU	109.1
NASARAWA	90.17



## Actual Recurrent Expenditure 2017

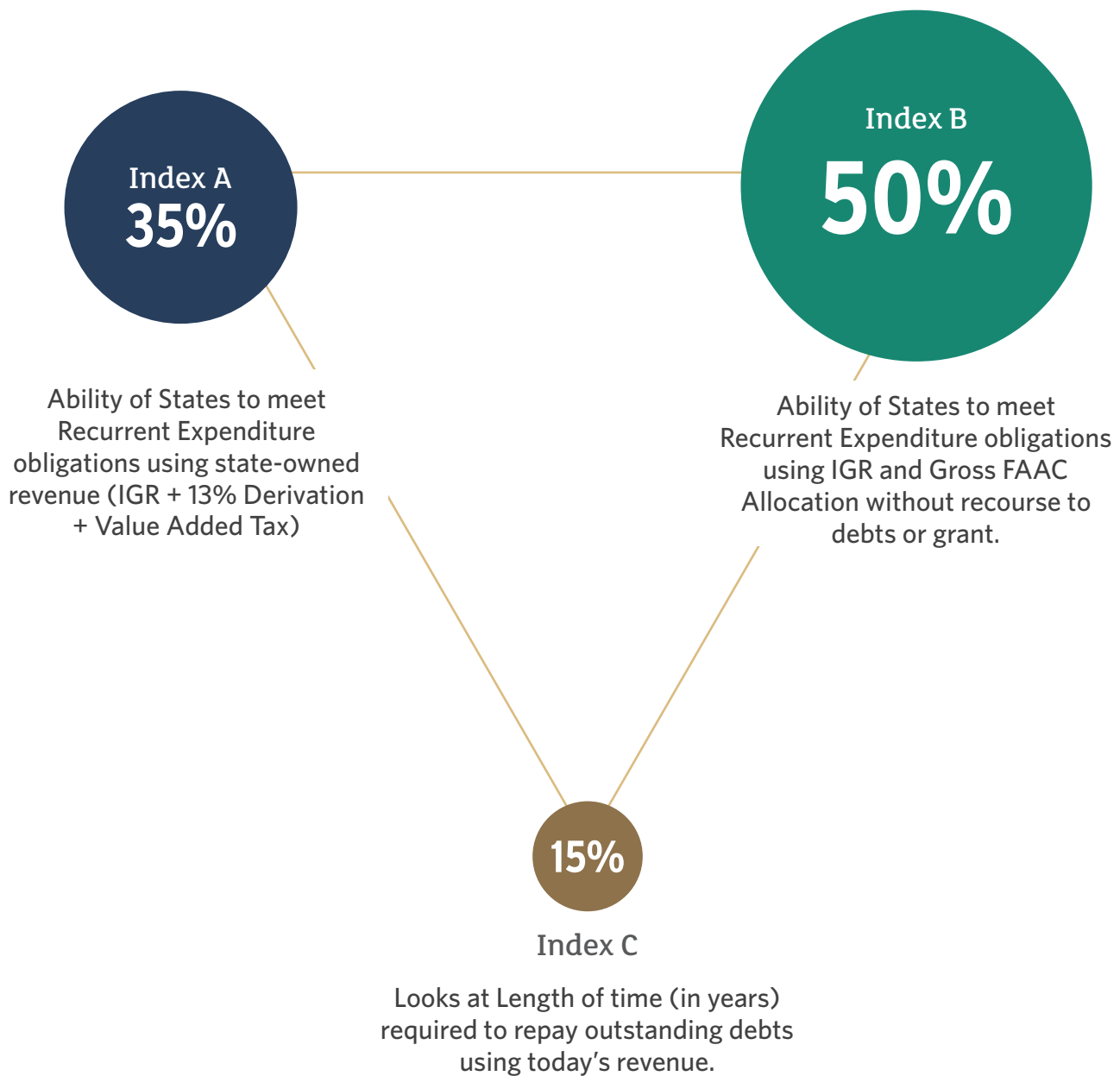
State	(NGN)	
DELTA	200,925,130,774	
LAGOS	199,851,533,000	
BAYELSA	137,565,536,792	
RIVERS	132,350,691,781	
AKWA IBOM	112,884,092,865	
OYO	100,960,077,828	
OGUN	99,742,161,464	
ONDO	89,387,402,365	
KOGI	89,019,395,058	
KANO	79,034,371,000	
ABIA	77,278,719,773	
PLATEAU	75,070,420,819	
EDO	74,676,627,164	
KWARA	70,478,531,095	
ADAMAWA	67,021,470,359	
OSUN	65,346,663,121	
NIGER	61,973,831,525	
EKITI	61,020,585,355	
TARABA	60,506,887,044	
JIGAWA	59,979,978,849	
BAUCHI	59,193,296,148	
BENUE	58,268,396,700	
SOKOTO	58,079,899,552	
KADUNA	57,642,252,000	
KATSINA	56,173,364,462	
GOMBE	53,241,496,932	
ENUGU	51,906,506,014	
BORNO	48,556,695,085	
IMO	43,870,894,478	
ANAMBRA	43,596,797,325	
NASARAWA	41,916,129,018	
ZAMFARA	40,187,426,765	
YOBE	39,899,149,404	
CROSS RIVER	37,509,384,137	
KEBBI	35,163,967,230	
EBONYI	30,059,649,911	





# The Research Methodology

## Weight of the Fiscal Sustainability Index





## 2018: PER CAPITA INTERNALLY GENERATED REVENUE

Amount in Naira

Lagos	30,451
Ogun	16,205
Rivers	15,441
Delta	10,319
Kwara	7,218
Edo	6,711
Bayelsa	5,986
Ondo	5,306
Enugu	5,020
Cross-River	4,540
Akwa-Ibom	4,416
Abia	3,980
Sokoto	3,754
Kaduna	3,568
Anambra	3,492
Kano	3,373
Oyo	3,142
Plateau	3,030
Nassarawa	2,999
Imo	2,752
Kogi	2,534
Gombe	2,255
Osun	2,206
Ebonyi	2,133
Ekiti	1,977
Benue	1,953
Taraba	1,946
Niger	1,878
Zamfara	1,817
Jigawa	1,586
Bauchi	1,482
Adamawa	1,461
Yobe	1,330
Borno	1,113
Kebbi	1,100
Katsina	889

Source: NBS, CBN, BudgIT Research



# States' Fiscal Sustainability Index

Rank	States	13% Share of derivation (OAGF)	Gross VAT (OAGF)	Gross FAAC (OAGF)	IGR (2017 Actuals)	IGR + Gross FAAC (aka Total Revenue)	Total Debt Stock (as at Q4 2017)	Recurrent Expenditure (2017 Actuals)	Methodology			Sustainability Index (0.35Index A + 0.50Index B + 0.15IndexC)	Scores (100/Index)
									Index A	Index B	Index C		
									(Recurrent Ex./IGR + 13% Deri. + VAT)	(Recurrent Exp. / Total Rev)	(Total Debt Stock/Total Revenue)		
1	LAGOS	196,953,512	80,231,701,544	123,421,828,999	333,967,978,880	457,389,807,880	810,163,172,524	199,851,533,000	0.48	0.44	1.77	0.65	153.15
2	RIVERS	70,175,029,256	18,269,541,636	138,146,967,672	92,742,525,138	230,889,492,810	211,506,254,518	132,350,691,781	0.73	0.57	0.92	0.68	147.13
3	AKWA IBOM	93,268,713,316	10,655,970,519	156,685,320,477	19,513,860,605	176,199,181,082	202,676,316,050	112,884,092,865	0.91	0.64	1.15	0.81	123.01
4	KANO	-	20,667,704,943	71,573,414,287	42,419,811,000	113,993,225,287	112,536,103,204	79,034,371,000	1.25	0.69	0.99	0.93	107.16
5	ANAMBRA	-	11,179,170,570	43,089,159,429	18,197,787,013	61,286,946,442	28,801,147,146	43,596,797,325	1.48	0.71	0.47	0.95	105.75
6	OGUN	-	10,891,870,463	40,708,133,205	74,835,979,001	115,544,112,205	139,279,840,548	99,742,161,464	1.16	0.86	1.21	1.02	98.07
7	KADUNA	-	13,677,360,628	55,726,950,028	26,882,718,000	82,609,668,028	156,450,565,091	57,642,252,000	1.42	0.70	1.89	1.13	88.47
8	BAYELSA	72,287,039,958	9,330,802,508	124,156,811,758	12,384,959,658	136,541,771,416	144,029,172,384	137,565,536,792	1.46	1.01	1.05	1.17	85.17
9	IMO	3,695,229,401	10,668,740,461	48,583,755,724	12,348,370,083	60,932,125,806	99,940,619,832	43,870,894,478	1.64	0.72	1.64	1.18	84.68
10	DELTA	81,055,600,747	11,321,599,918	139,480,327,720	55,124,894,597	194,605,222,318	246,125,452,321	200,925,130,774	1.36	1.03	1.26	1.18	84.55
11	ENUGU	-	10,441,354,017	42,716,616,458	22,039,060,903	64,755,677,361	100,316,285,350	51,906,506,014	1.60	0.80	1.55	1.19	83.86
12	CROSS RIVER	-	9,690,648,976	41,963,126,085	18,104,562,226	60,067,688,310	176,829,652,836	37,509,384,137	1.35	0.62	2.94	1.23	81.56
13	EBONYI	-	9,060,964,924	37,773,046,846	4,982,712,634	42,755,759,480	53,928,751,760	30,059,649,911	2.14	0.70	1.26	1.29	77.53
14	EDO	7,394,300,488	10,593,815,391	48,714,041,301	27,194,034,181	75,908,075,482	139,287,724,761	74,676,627,164	1.65	0.98	1.83	1.35	74.32
15	KEBBI	-	9,923,524,920	43,811,680,597	4,425,486,315	48,237,166,911	63,304,534,867	35,163,967,230	2.45	0.73	1.31	1.42	70.47
16	SOKOTO	-	10,317,823,080	45,687,555,678	13,937,673,384	59,625,229,062	38,573,597,060	58,079,899,552	2.39	0.97	0.65	1.42	70.32
17	KATSINA	-	12,580,675,916	52,031,151,883	9,894,527,335	61,925,679,219	51,800,639,395	56,173,364,462	2.50	0.91	0.84	1.45	68.79
18	NASARAWA	-	8,632,442,754	38,228,892,610	10,326,140,014	48,555,032,624	90,524,701,009	41,916,129,018	2.21	0.86	1.86	1.49	67.33
19	KWARA	-	9,090,178,115	37,658,120,655	19,783,471,899	57,441,592,554	55,725,629,246	70,478,531,095	2.44	1.23	0.97	1.61	61.98
20	JIGAWA	-	11,290,404,233	47,180,643,234	9,859,445,280	57,040,088,514	43,479,597,852	59,979,978,849	2.84	1.05	0.76	1.63	61.25
21	ONDO	14,846,749,497	10,174,457,879	58,575,809,015	11,189,593,592	69,765,402,607	73,866,983,758	89,387,402,365	2.47	1.28	1.06	1.66	60.12
22	YOBE	-	9,104,066,429	40,973,075,351	3,598,131,937	44,571,207,288	35,479,009,910	39,899,149,404	3.14	0.90	0.80	1.67	60.01
23	ZAMFARA	-	9,809,372,250	41,746,252,856	3,757,852,141	45,504,104,997	80,540,182,778	40,187,426,765	2.96	0.88	1.77	1.74	57.35
24	BENUE	-	10,869,582,069	46,861,550,275	8,569,927,292	55,431,477,567	85,758,345,889	58,268,396,700	3.00	1.05	1.55	1.81	55.35
25	ABIA	3,899,154,937	9,552,235,876	44,333,850,727	15,462,346,085	59,796,196,813	91,580,266,695	77,278,719,773	2.67	1.29	1.53	1.81	55.21
26	BORNO	-	10,762,532,402	50,636,475,022	3,388,145,222	54,024,620,244	60,928,647,449	48,556,695,085	3.43	0.90	1.13	1.82	54.96
27	OYO	-	16,179,327,220	52,175,272,111	22,445,205,866	74,620,477,976	157,625,633,372	100,960,077,828	2.61	1.35	2.11	1.91	52.41
28	NIGER	-	10,709,864,900	48,725,186,988	6,064,105,882	54,789,292,870	57,350,420,049	61,973,831,525	3.69	1.13	1.05	2.02	49.61
29	GOMBE	-	9,073,340,759	39,302,668,694	5,492,281,550	44,794,950,244	53,885,144,142	53,241,496,932	3.66	1.19	1.20	2.05	48.68
30	BAUCHI	-	11,365,308,960	49,754,094,667	5,472,148,744	55,226,243,411	107,495,215,592	59,193,296,148	3.52	1.07	1.95	2.06	48.58
31	EKITI	-	9,059,086,276	37,754,966,137	11,901,854,044	49,656,820,182	141,285,556,798	61,020,585,355	2.91	1.23	2.85	2.06	48.54
32	OSUN	-	10,157,820,259	39,427,491,640	11,350,647,181	50,778,138,820	167,684,475,436	65,346,663,121	3.04	1.29	3.30	2.20	45.41
33	TARABA	-	9,124,184,048	40,038,808,118	6,441,443,523	46,480,251,641	68,947,446,078	60,506,887,044	3.89	1.30	1.48	2.23	44.76
34	PLATEAU	-	10,042,372,678	43,555,783,577	10,788,343,576	54,344,127,154	131,514,837,473	75,070,420,819	3.60	1.38	2.42	2.32	43.20
35	ADAMAWA	-	9,962,088,838	41,931,969,504	6,044,493,706	47,976,463,210	98,434,312,255	67,021,470,359	4.19	1.40	2.05	2.47	40.46
36	KOGI	-	10,014,002,427	45,484,670,911	10,493,181,737	55,977,852,648	112,426,390,235	89,019,395,058	4.34	1.59	2.01	2.62	38.23

Sources: Office of the Accountant General of the Federation, DMO, State Financial Statements

Notes:

\* Recurrent Expenditure includes Operating Costs and Loan Repayment costs

\* Plateau State Recurrent Expenditure includes Depreciation



# Simplifying the Nigerian Budget



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