

PFM Dashboard
States Budget Deviation Y2019 and Y2020

S/No	State	Revenue			Expenditure			Fiscal Balance			Financing			S/No
		2018 - 19 Mm	2019 - 20 Mm	Change Mm	2018 - 19 Mm	2019 - 20 Mm	Change Mm	2018 - 19 Mm	2019 - 20 Mm	Change Mm	2018 - 19 Mm	2019 - 20 Mm	Change Mm	
1	Abia	94,524.3	106,800.0	12,275.7	136,617.8	136,617.8	(2,625.3)	(44,718.8)	(29,817.8)	14,901.0	(33.3)	-	-	1
2	Adamawa	209,013.1	178,970.0	(30,043.1)	183,359.0	183,359.0	(61,371.0)	(35,716.9)	(4,389.0)	31,327.9	(87.7)	46,730.0	-	2
3	Akwa Ibom	374,243.0	381,556.0	7,313.0	597,851.3	597,851.3	(72,866.7)	(296,475.0)	(216,295.3)	80,179.7	(27.0)	-	-	3
4	Anambra	138,061.4	120,961.2	(17,100.1)	137,135.7	137,135.7	(11,958.6)	(11,033.0)	(16,174.5)	(5,141.5)	46.6	5,299.6	(1,727.2)	4
5	Bauchi	180,193.3	132,507.2	(47,686.1)	155,501.6	155,501.6	(36,674.6)	(11,882.9)	(22,994.4)	(11,011.5)	91.9	41,920.2	(4,660.6)	5
6	Bayelsa	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Benue	127,660.0	149,344.0	21,684.0	189,483.5	189,483.5	(10,216.5)	(72,040.0)	(40,139.6)	31,900.4	(44.3)	39,900.0	-	7
8	Borno	211,449.8	173,683.1	(37,766.8)	146,694.2	146,694.2	2,154.7	66,710.3	26,788.8	(39,921.5)	(59.8)	-	-	8
9	Cross River	104,341.5	929,233.6	824,892.1	1,097,992.5	1,097,992.5	(50,539.2)	(1,044,190.1)	1,044,190.1	(31,902.3)	(100.0)	-	-	9
10	Delta	393,675.0	342,376.8	(51,298.2)	395,475.4	395,475.4	42,685.4	40,885.0	(53,098.6)	(93,983.6)	(229.9)	-	-	10
11	Ebonyi	167,960.1	217,321.6	49,361.5	155,731.3	155,731.3	(12,248.1)	(19.3)	61,590.3	61,609.6	(319,721.3)	62.3	27,350.0	11
12	Edo	122,547.0	128,232.3	(5,685.3)	177,601.8	177,601.8	(4,222.5)	(30,426.4)	(49,369.5)	(18,943.1)	(100.0)	-	-	12
13	Ekiti	91,119.0	106,800.0	(15,681.0)	169,517.7	169,517.7	78,641.7	203.0	(29,817.8)	(9,416.2)	(33.3)	-	-	13
14	Enugu	107,376.8	102,065.6	(5,311.2)	130,828.7	130,828.7	14,653.5	(8,798.5)	(28,763.1)	(19,964.7)	226.9	-	-	14
15	Gombe	143,330.5	143,330.5	0.0	147,530.0	147,530.0	(4,200.0)	(169,437.6)	(54,276.8)	115,160.8	(68.0)	-	-	15
16	Imo	155,800.0	125,660.8	(30,139.2)	148,770.0	148,770.0	(6,015.0)	1,015.0	(1,240.0)	(2,255.0)	(222.2)	4,340.0	5,390.0	16
17	Jigawa	118,400.0	125,660.8	7,260.8	256,500.8	256,500.8	45,638.2	(92,462.6)	(130,840.0)	(38,377.4)	41.5	-	-	17
18	Kaduna	158,662.7	169,783.4	11,120.7	197,607.3	197,607.3	(69,520.4)	(26.0)	(169,437.6)	(54,276.8)	115,160.8	-	-	18
19	Kano	139,376.8	138,135.8	(1,241.0)	200,742.0	200,742.0	(16,107.5)	(7.5)	(55,128.2)	(27,900.0)	(27,228.2)	-	-	19
20	Katsina	151,462.2	138,135.8	(13,326.4)	151,462.2	151,462.2	0.0	(61,365.2)	(64,100.4)	(2,735.2)	31.0	-	-	20
21	Kebbi	158,172.1	176,123.1	17,951.0	158,172.1	158,172.1	0.0	-	31.0	31.0	-	-	-	21
22	Kogi	130,078.7	155,060.7	24,981.9	153,810.0	153,810.0	31,560.7	7,829.5	1,250.7	(6,578.8)	(84.0)	-	-	22
23	Lagos	799,996.0	1,071,029.0	271,033.0	1,168,562.0	1,168,562.0	295,030.0	(73,536.0)	(97,533.0)	(23,997.0)	32.6	-	-	23
24	Nassarawa	83,692.8	99,450.0	15,757.2	90,170.2	90,170.2	100,520.0	(6,477.4)	(1,070.0)	5,407.4	(83.5)	-	-	24
25	Niger	114,194.6	136,941.6	22,747.0	164,450.9	164,450.9	148,211.9	(16,238.9)	(9.9)	(50,256.2)	(11,270.3)	38,985.9	(77.6)	25
26	Ogun	241,078.5	449,967.5	208,889.0	86.6	400,323.0	449,974.0	49,651.0	12.4	(159,244.5)	(6.5)	159,238.0	(100.0)	26
27	Ondo	153,290.9	187,858.5	(34,567.6)	163,170.4	163,170.4	(10,171.7)	(5.9)	20,560.8	24,688.1	20.1	-	-	27
28	Oyo	285,151.2	184,792.7	(100,358.5)	119,506.5	119,506.5	(34,856.1)	(1,115.6)	(13,660.9)	(12,445.3)	1,124.5	-	-	28
29	Plateau	530,813.4	428,824.0	(101,989.3)	528,312.8	528,312.8	(2,500.6)	(0.5)	(99,488.8)	(99,488.8)	-	-	-	29
30	Rivers	138,982.8	133,547.7	(5,435.1)	202,444.5	202,444.5	32,121.7	18.9	(31,340.0)	(68,896.8)	(37,556.8)	119.8	-	30
31	Sokoto	-	130,969.6	130,969.6	-	213,632.1	213,632.1	-	-	-	-	-	-	31
32	Taraba	-	-	-	-	-	-	-	-	-	-	-	-	32
33	Yobe	77,896.7	84,914.1	7,017.4	141,916.6	141,916.6	(23,737.7)	(64,019.9)	(23,400.0)	40,619.9	(63.4)	3,633.0	84,854.0	33
34	Zamfara	-	-	-	-	-	-	-	-	-	-	-	-	34
35		-	-	-	-	-	-	-	-	-	-	-	-	35
36		-	-	-	-	-	-	-	-	-	-	-	-	36

7A

PERFORMANCE OF STATES (IN BILLION / MILLION): SHOWING RECURRENT AND CAPITAL EXPENDITURE PERCENTAGE

S/N	STATE	NAME OF GOVERNOR	SOURCE	TOTAL BUDGET (N)	T RANK	RECURRENT EXPENDITURE (N)	RECURRENT %	R RANK	CAPITAL EXPENDITURE (N)	CAPITAL %	C RANK	CAPITAL/ RECURRENT WEIGHT	RANK
1	ABIA	H.E. Okazie V. Ikpeazu	State Website	137.42	28	67.04	48.78	27	70.38	51.22	30	1.05	24
2	ADAMAWA	H.E. Ahmadu Irimiri	Nat. Dailies	183.36	16	85.94	46.87	12	97.42	53.13	18	1.13	22
3	AKWA IBOM	H.E. Emmanuel Udom Gabriel	State Website	597.73	3	228.16	38.17	2	369.57	61.83	4	1.62	8
4	ANAMBRA	H.E. Willie M. Obiano	State Website	137.10	29	58.69	42.81	30	78.30	57.11	27	1.33	16
5	BAUCHI	H.E. Bala Mohammed	State Website	167.22	23	72.62	43.43	21	94.60	56.57	20	1.30	17
6	BAYELSA *	H.E. David Lyon	Nat. Dailies	#N/A			#DIV/0!	#N/A					
7	BENUE	H.E. Orton Samuel Ioracer	Nat. Dailies	189.48	14	74.93	39.55	19	114.55	60.45	14	1.53	12
8	BORNO	H.E. Babagana Zulum	Nat. Dailies	134.50	30	67.54	50.22	26	66.96	49.78	31	0.99	25
9	CROSS RIVER	H.E. Ayade Benedict B.	State Website	1100.17	2	188.08	17.10	3	912.09	82.90	1	4.85	1
10	DELTA	H.E. Okowa Ifeanyi Arthur	State Website	395.47	6	172.15	43.53	5	223.32	56.47	6	1.30	17
11	EBONYI *	H.E. Nwaze David Umahi	State Website	178.14	19	46.08	25.87	35	132.06	74.13	10	2.87	2
12	EDO	H.E. Godwin Obaseki	State Website	179.21	18	86.54	48.29	11	92.67	51.71	21	1.07	23
13	EKITI	H.E. Kayode Fayemi	State Website	124.72	32	71.19	57.08	23	53.53	42.92	33	0.75	31
14	ENUGU	H.E. Ifeanyi Ifeanyi Lawrence	State Website	169.56	22	68.79	40.57	25	100.77	59.43	17	1.46	15
15	GOMBE	H.E. Inuwa Yahaya	G. Mfr. of Jin	130.83	31	59.78	45.69	29	71.05	54.31	29	1.19	20
16	IMO	H.E. Ihedioha Ihekweke (former Gov)	State Website	197.61	13	91.38	46.24	10	106.23	53.76	15	1.16	21
17	JIGAWA	H.E. Mohammed Badaru A.	State Website	152.92	26	77.74	50.84	16	75.18	49.16	28	0.97	26
18	KADUNA	H.E. Nasir Ahmad Ji. Rufai	State Website	259.25	7	75.15	28.99	18	184.10	71.01	7	2.45	3
19	KANO	H.E. Abdullahi Umar Ganduje	State Website	197.68	12	79.97	40.45	13	117.71	59.55	12	1.47	14
20	KATSINA	H.E. Aminu Bello Masari	State Website	249.46	8	75.58	30.30	17	173.88	69.70	8	2.30	5
21	KEBBI	H.E. Abubakar Atiku Bagudu	State Website	138.13	27	52.91	38.30	34	85.22	61.70	24	1.61	9
22	KOGI	H.E. Yahaya Bello	State Website	176.12	21	78.97	44.84	15	97.15	55.16	19	1.23	18
23	KWARA	H.E. Abdulrahman Abdulrazaq	State Website	162.48	24	73.01	44.93	20	89.47	55.07	22	1.23	18
24	LAGOS	H.E. Babajide Olusola Sanwo-Olu	State Website	1168.56	1	457.53	39.15	1	711.03	60.85	2	1.55	10
25	NASARAWA	H.E. Abdullahi Sule	State Website	108.44	34	56.80	52.38	33	43.80	40.39	35	0.77	30
26	NIGER	H.E. Abubakar Sani Bello	State Website	155.45	25	70.00	45.03	24	85.46	54.98	23	1.22	19
27	OGUN	H.E. Adedapo Abiodun	State Website	449.97	5	178.74	39.72	4	271.23	60.28	5	1.52	13
28	ONDO	H.E. Oluwarotimi Akereolu	State Website	187.86	15	107.39	57.16	8	80.47	42.84	25	0.75	31
29	OSUN	H.E. Adegboyege Oyelola	State Website	119.50	33	57.67	48.26	32	61.88	51.78	32	1.07	23
30	OYO	H.E. Oluwasoyi A. Makinde	State Website	213.78	10	110.42	51.65	7	103.36	48.35	16	0.94	27
31	PLATEAU	H.E. Simon Bakio Jalong	State Website	177.30	20	98.70	55.67	9	78.60	44.33	26	0.80	29
32	RIVERS	H.E. Willie Izevwo Nyesom	State Website	530.81	4	156.66	29.51	6	374.15	70.49	3	2.39	4
33	SOKOTO	H.E. Aminu Waziri Tambuwal	Nat. Dailies	202.44	11	79.61	39.33	14	122.83	60.67	11	1.54	11
34	TARABA	H.E. Darius Ishaku	State Website	215.82	9	72.34	33.52	22	143.48	66.48	9	1.98	6
35	YOBE	H.E. Maina Buni	State Website	108.31	35	57.79	53.36	31	50.52	46.64	34	0.87	28
36	ZAMFARA *	H.E. Bello Matavalle	Nat. Dailies	182.20	17	65.80	36.11	28	116.40	63.89	13	1.77	7
TOTAL:				9,179.00									

NB: * Ondo State Recurrent Expenditure includes Appropriation of Debt Service and Statutory Transfer of N10.51B and N14.18B respectively.

* Kwara State Recurrent Expenditure includes Public Debt Charges of N7.14B

* Ogun State Recurrent Expenditure includes Consolidated Revenue Charges of N25.94B

* A Capital/Recurrent weight below 1.0 indicates higher public spending on wages, salaries and other supplements.

* (*) indicate States with Proposed Budget.