Share of each state's 2026 health budget implemented by end-September

3 of 34
states met the 67% (two-thirds) implementation target

₦1.15T
spent on health by the 34 states, Q1–Q3 2026

3 of 34
states have a health budget allocation of 15% or more

State	Health budget allocation[1]	Health budget implemented, Q1–Q3	Health budget performance[2]	PHC budget performance[3]	Total state budget performance[4]
Abia	✓15.0%		18.7%	9.2%	26.1%
Adamawa	8.1%		49.4%	3.4%	45.0%
Akwa Ibom	11.1%		7.1%	5.6%	32.3%
Anambra	9.8%		41.4%	13.8%	30.0%
Bauchi	14.6%		43.1%	25.6%	56.3%
Bayelsa	4.1%		68.3%	48.5%	52.5%
Benue	6.5%		35.3%	98.0%	42.1%
Borno	14.8%		20.1%	38.5%	40.0%
Cross River	3.9%		7.8%	1.8%	25.3%
Delta	5.7%		84.8%	14.7%	50.5%
Ebonyi	4.2%		29.4%	55.7%	29.0%
Edo	6.8%		31.7%	20.5%	48.9%
Ekiti	5.1%		82.7%	36.7%	65.0%
Enugu	6.2%		37.8%	42.9%	18.4%
Gombe	11.2%		13.9%	0.7%	46.8%
Imo	4.8%		17.7%	75.1%	21.0%
Jigawa	8.8%		40.0%	34.9%	33.9%
Kaduna	14.7%		19.3%	12.4%	38.5%
Kano	14.5%		64.8%	73.2%	40.4%
Katsina	7.3%		39.3%	59.2%	40.3%
Kebbi	7.6%		29.1%	11.9%	20.8%
Kogi	9.4%		23.4%	17.0%	50.0%
Kwara	13.4%		34.4%	44.5%	45.5%
Lagos	10.6%		48.1%	40.7%	55.0%
Nasarawa	6.6%		43.8%	61.5%	33.9%
Niger	7.3%		31.0%	17.6%	39.7%
Ogun	12.6%		11.5%	5.5%	26.2%
Ondo	11.4%		50.2%	51.6%	58.5%
Osun	*Q3 2026 Budget Implementation Report not available at time of publication*				
Oyo	8.7%		43.0%	22.8%	56.6%
Plateau	4.1%		45.3%	53.5%	37.9%
Rivers	*Q3 2026 Budget Implementation Report not available at time of publication*				
Sokoto	✓15.7%		10.3%	22.1%	33.3%
Taraba	6.5%		44.0%	18.6%	36.8%
Yobe	✓15.0%		26.3%	9.4%	45.4%
Zamfara	10.6%		28.5%	19.0%	34.3%

Green: met target (67% or more) **Red: below target (under 67%)** Ticks: half-target 33.5% · target 67%

[1] Health budget allocation: 2026 health budget as a share of the total 2026 state budget, rounded to one decimal place. ✓ = 15.0% or more (Abuja Declaration).

[2] Health budget performance: share of the state's own 2026 health budget implemented (Q1–Q3 health expenditure ÷ health budget). This is health budget performance, not health's share of the total state budget.

[3] PHC budget performance: share of the state's own 2026 PHC budget implemented (Q1–Q3 PHC expenditure ÷ PHC budget). This is PHC budget performance, not PHC's share of the health budget.

[4] Total state budget performance: the state's total Q1–Q3 2026 expenditure on personnel, other recurrent costs and capital, across all sectors, as a share of its 2026 original budget.

Source: each state's Q3 2026 Budget Implementation Report (BIR). Implemented = Q1–Q3 2026 expenditure ÷ 2026 original budget. Target: 67% (two-thirds) of the 2026 budget implemented. States are listed alphabetically.

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