

# BUDGETING FOR THE CITIZENS

Insights on the level of adequacy of the  
National budget

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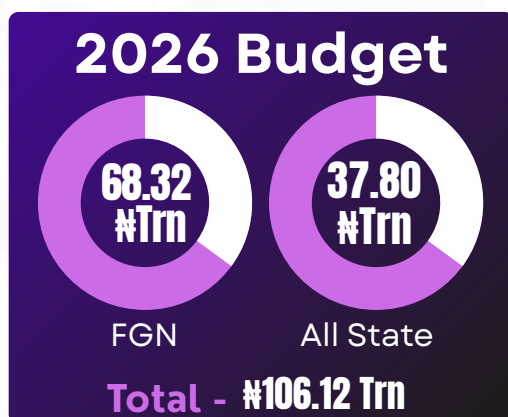


# Introduction ↗

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Budget season arrives every year like clockwork, Governors take to podiums, the President addresses the National Assembly, and the numbers fill the headlines. But for the average Nigerian, the question is never about fiscal frameworks, rather it is simple and personal: **will I actually feel the impact this time?**

***This report examines the implications of the budget for the average Nigerian by translating combined federal and state government spending into per-citizen terms. The central question it addresses is what an average Nigerian would receive if public spending were evenly distributed across the population.***



- For 2026, the combined national fiscal envelope has expanded to **#106.12 trillion**, a 27.87% increase from **#82.99 trillion** in 2025.
- The Federal Government's 2026 budget alone stands at **#68.32 trillion**, while the 36 states together plan to spend **#37.80 trillion**.

Similar to GDP per capita, budget per capita is used as an indicator of budget adequacy, reflecting the capacity of governments to mobilize financial resources to serve citizen needs.

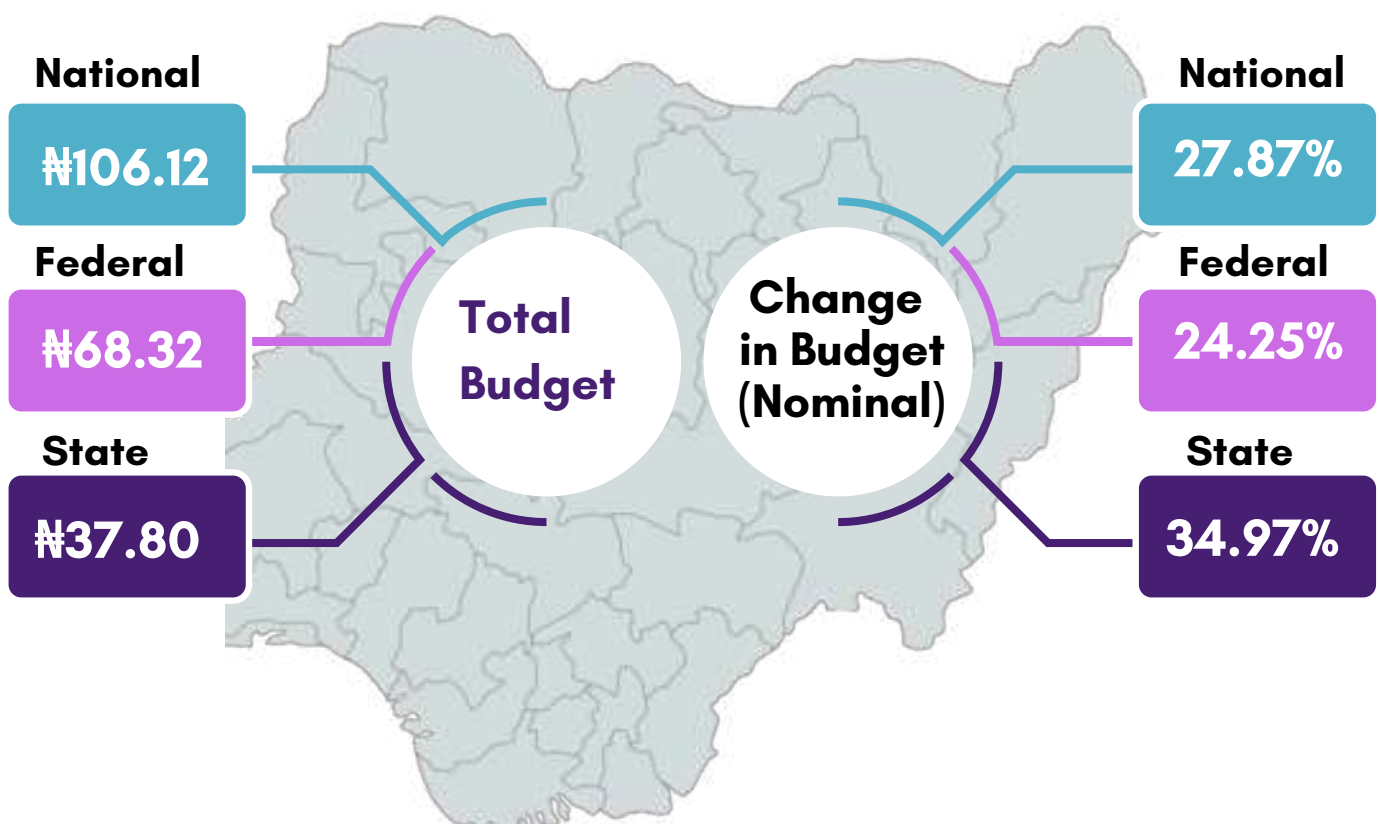
At both the federal and state level, this report examines: total budget size and its capital component; the budget per citizen annually and daily; the budget-to-GDP ratio as a measure of fiscal ambition; and nominal versus real (inflation-adjusted) growth, which ultimately determines whether citizens genuinely experience improvement.

***A key insight is that headline budget figures shrink considerably when viewed through population size, economic output, and inflation. With Nigeria's population estimated at 239.87 million in 2026, the #106.12 trillion national budget translates to roughly #442,400 per person per year and about #1,212 per day.***

# Total budget ↗

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- ✓ Nigeria's total National budget for 2026 stands at N106.12 trn
  - **This figure combines the federal government approved budget of N68.32 trillion and the combined state governments budget of N37.80 trillion.**
    - This represents an increase of 27.87% compared to 2025 budget.
  - At the federal level, spending grew by 24.25%, while states collectively expanded their budgets by 34.97%, reflecting an even more aggressive push at the sub-national level.
  - These increases are not happening in a vacuum. They mirror the economic realities facing governments at every tier: the pressure of a newly implemented minimum wage, the urgent need to close infrastructure gaps, investments in critical sectors and more



# Capital Budget [↗](#)

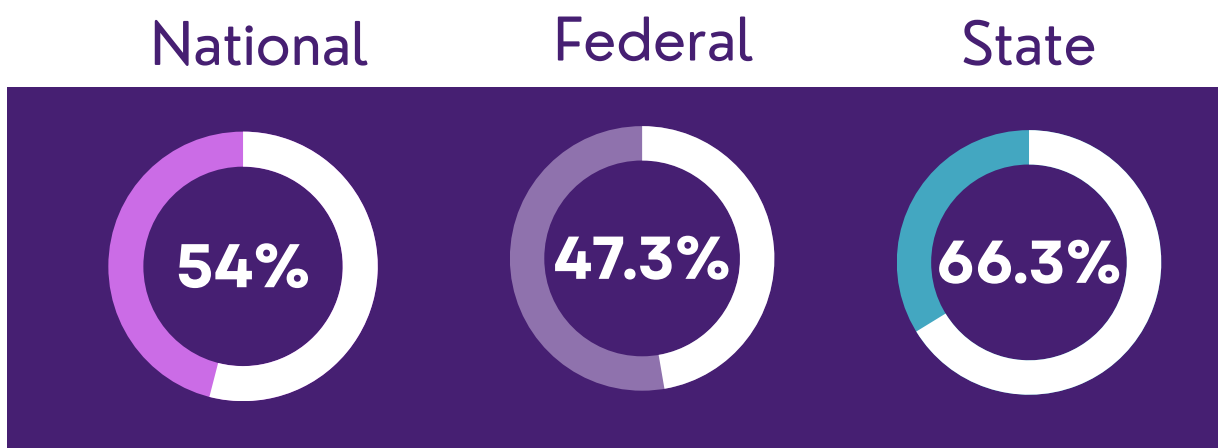
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- ✓ On the capital side, the federal government has set aside ₦32.29 trillion for capital expenditure, while the states collectively plan to invest ₦25.04 trillion, bringing the total capital budget at the National level to ₦57.33 trillion.



National	Federal	State
N'Trn	N'Trn	N'Trn
57.33	32.29	25.04

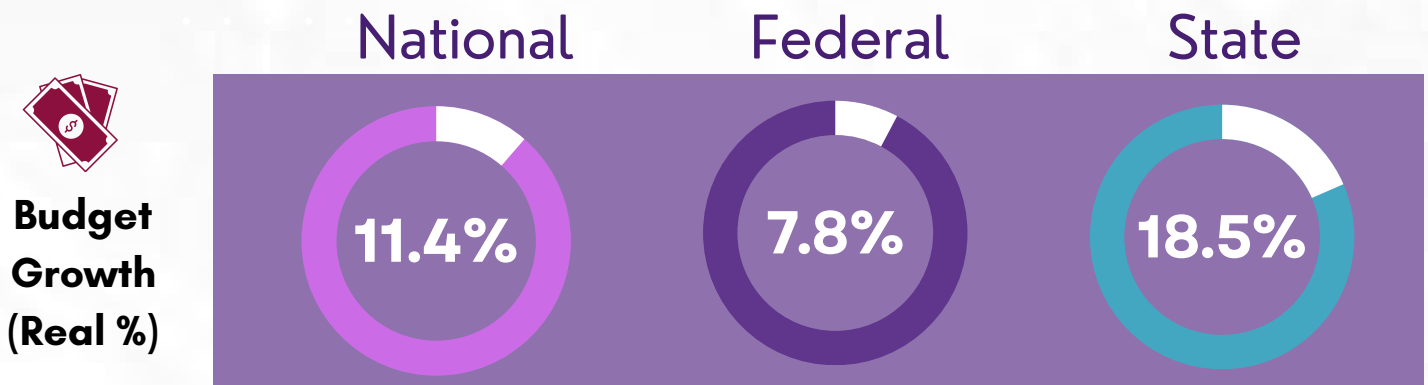
- Although states allocate a larger share of their budgets to capital projects (66.25% versus 47.26% federally), these projects vary widely in impact.
- Overall, the average Share of Capital expenditure in Budget at the national level stands at 54.02%
- Some investments expand infrastructure and access to essential services, while others are administrative in nature, with less direct relevance to citizens' everyday economic and social outcomes.
- For a country with significant infrastructure deficits, this tilt toward capital investment is an encouraging signal, even if execution remains the ultimate test.



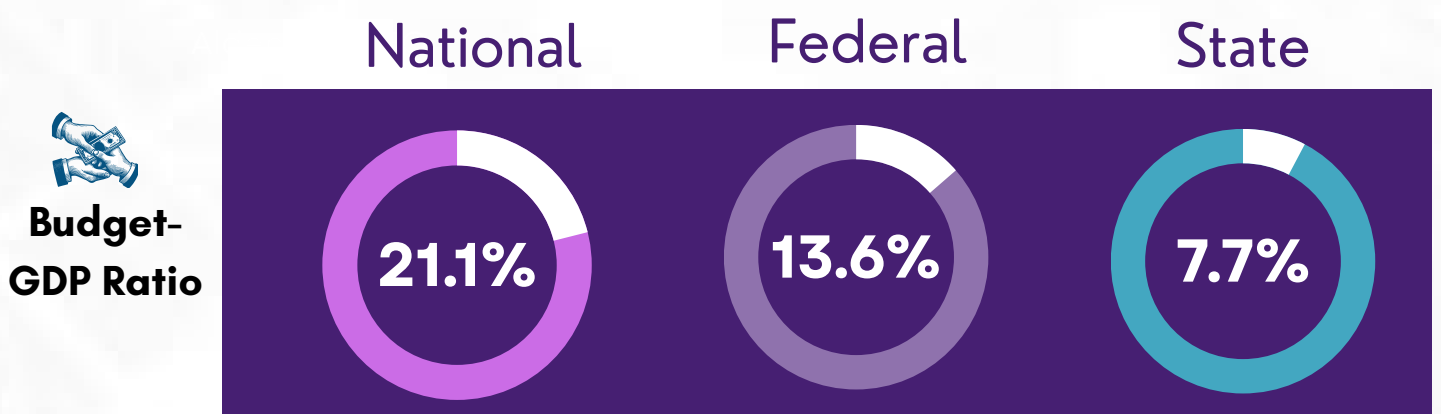
# Budget Growth & GDP



- Accounting for inflation, the FGN 2026 budget represents a real growth of **7.75%** compared to 2025. The FGN budget represents **13.56%** of Nigeria's GDP reflecting the significant contribution of public spending plays in the national economy



At the state level, real budget growth stays at 18.47% - states are not just spending more, they are spending more even after inflation is accounted for. Their combined budget stands at 7.74% of GDP - lower than the FG's budget.



- Nationally, the overall real growth of the 2026 budget is 11.37%, with the total budget representing 21.06% of Nigeria's GDP.
- These numbers make it clear that Inflation is still a major problem.

# Budget Per Citizen (₦)

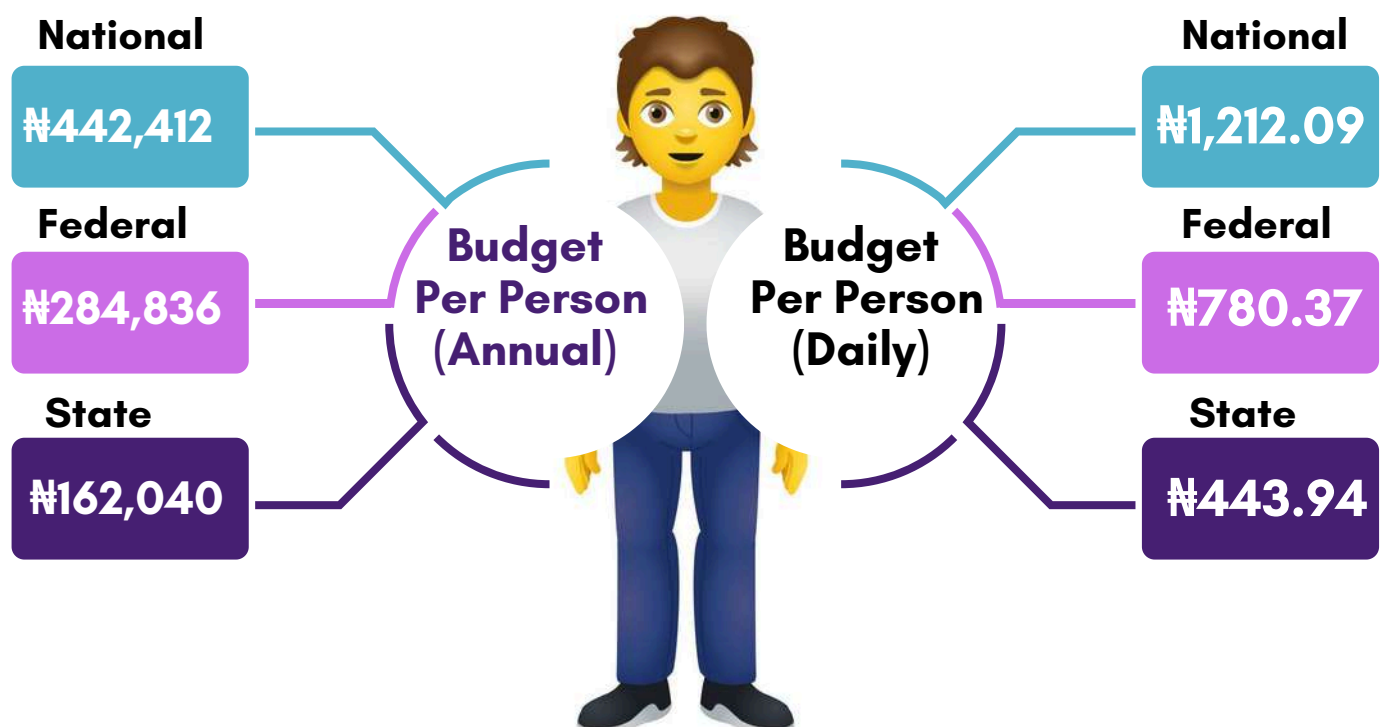


✓ If Nigeria's 2026 national budget were distributed equally among every citizen, each person's share would amount to **N442,412 annually** or roughly **₦1,212** every single day.

- *That is the per-capita story behind the #106.12 trillion headline figure.*

- Breaking it down further, the FGN's budget alone translates to ₦284,836 per citizen annually, equivalent to ₦780 per person per day. At the state level, each Nigerian's share of their state's budget amounts to ₦162,040 for the year, or ₦444 daily.
- These numbers are more than arithmetic, they are important measure of how much government is actually investing in each of its citizens on the average; cutting through the noise of trillion-naira announcements and bringing the conversation back to the individual.

- These figures invite a simple but powerful question: **is this enough?**

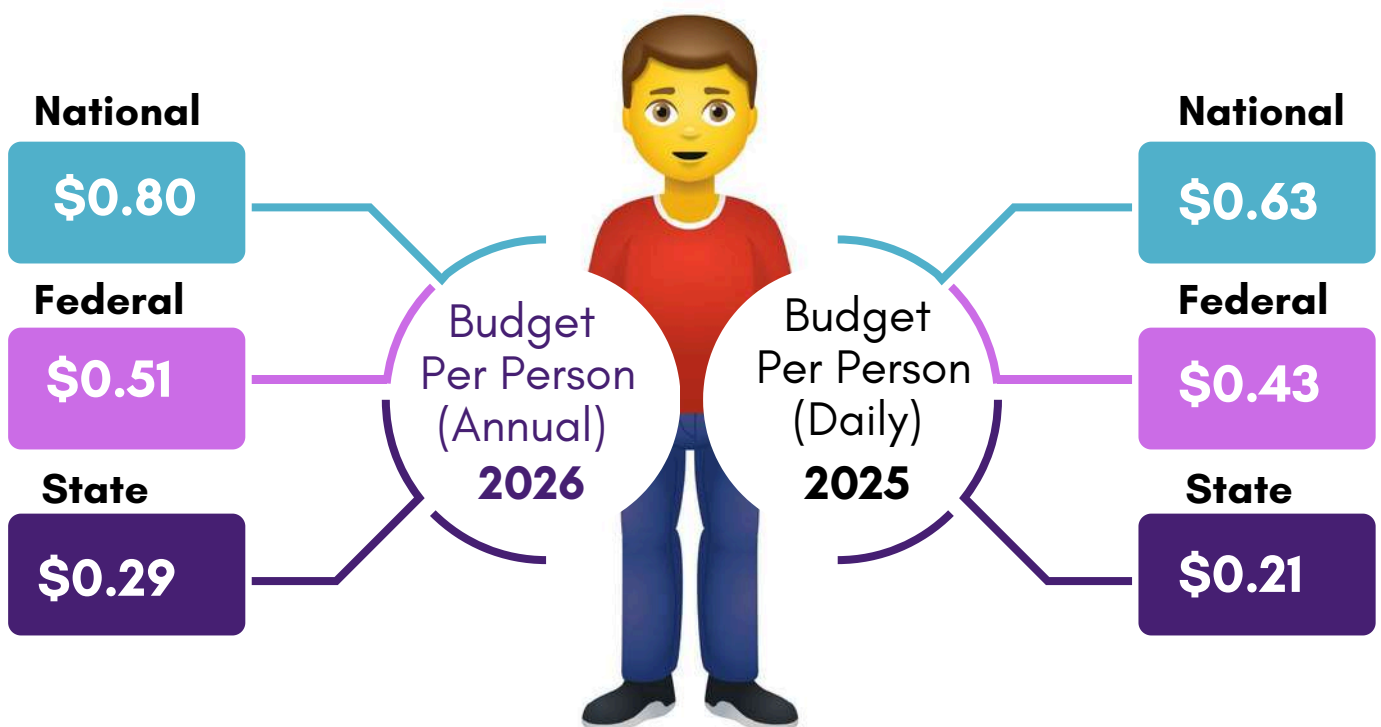


# Budget Per Citizen (\$)



✓ In dollar terms, the daily budget per person in 2026 stands at \$0.80 nationally, an improvement from \$0.63 in 2025.

- *At the federal and state levels, allocations are estimated at \$0.51 and \$0.29 respectively, both showing modest gains over 2025.*
- Yet, despite these increases, spending per person across all levels remains well **below the \$3.00 poverty line**. This highlights a deeper structural issue: even as budgets grow on paper, their real impact on citizens' welfare remains muted.
- *This therefore raises questions about how efficiently national resources are mobilized and deployed to meaningfully improve the lives of the average citizen.*



# Data Table

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States	2026 Total Budget (N'Bn)	2026 Capital Budget (N'Bn)	Share of Capital in Budget (%)	Budget per citizen N'000	Budget Per Person, daily (N)	Budget-GDP Ratio (%)	Nominal Budget Change (2025 vs 2026, %)	Budget Growth (Real, %)
Abia	1,016.23	811.80	79.88	228.31	625.51	15.81	35.45	20.07
Adamawa	583.30	373.70	64.07	113.47	310.87	7.62	(6.09)	(17.05)
Akwa Ibom	1,585.00	1,167.68	73.67	231.17	633.34	9.63	(4.23)	(14.36)
Anambra	766.37	596.77	77.87	115.33	315.98	5.49	26.26	15.07
Bauchi	877.05	568.30	64.80	107.27	293.89	6.50	88.61	77.93
Bayelsa	1,010.00	661.54	65.50	366.42	1,003.89	11.05	44.37	31.97
Benue	695.01	342.42	49.27	99.37	272.26	4.56	26.34	10.36
Borno	892.45	507.32	56.85	121.77	333.60	13.85	44.91	27.05
Cross River	961.62	671.27	69.81	205.55	563.15	10.30	49.75	37.00
Delta	1,730.00	1,230.00	71.10	247.50	678.07	7.15	84.81	70.95
Ebonyi	885.81	719.55	81.23	255.84	700.92	11.35	99.51	85.10
Edo	939.85	633.33	67.39	185.82	509.08	7.04	17.51	2.35
Ekiti	415.57	193.70	46.61	103.62	283.90	6.10	10.59	(5.91)
Enugu	1,620.00	1,296.00	80.00	301.51	826.05	14.57	66.82	51.71
Gombe	617.95	428.50	69.34	153.72	421.16	10.57	93.04	80.40
Imo	1,474.22	1,235.72	83.82	220.83	605.02	11.20	82.66	68.44
Jigawa	901.84	689.82	76.49	127.88	350.35	10.58	18.00	3.63
Kaduna	985.90	698.90	70.89	98.08	268.72	5.14	24.73	10.24
Kano	1,477.83	1,048.00	70.91	90.96	249.20	5.73	105.38	90.40
Katsina	897.87	730.13	81.32	94.13	257.88	7.07	29.71	17.29
Kebbi	642.93	497.36	77.36	118.10	323.55	8.42	10.79	(4.02)
Kogi	820.49	453.04	55.22	150.58	412.54	7.17	40.88	26.58
Kwara	656.60	443.98	67.62	168.83	462.55	5.20	12.30	(0.98)
Lagos	4,444.51	2,337.81	52.60	286.92	786.07	7.02	32.01	17.98
Nasarawa	545.20	316.27	58.01	177.38	485.97	7.48	10.19	(4.84)
Niger	1,073.99	783.00	72.91	154.55	423.43	8.51	(31.11)	(46.80)
Ogun	1,669.00	1,044.00	62.55	257.45	705.35	7.83	58.27	43.16
Ondo	524.41	303.58	57.89	92.16	252.49	4.47	7.03	(3.10)
Osun	723.45	402.68	45.14	153.60	420.82	6.50	108.55	93.92
Oyo	892.09	504.95	69.80	73.77	202.12	3.10	5.74	(8.43)
Plateau	817.51	501.09	61.29	162.98	446.52	8.53	63.83	51.08
Rivers	1,854.25	833.00	44.92	202.98	556.12	9.88	24.81	11.75
Sokoto	758.70	553.34	72.93	124.62	341.43	8.28	44.00	32.53
Taraba	653.50	457.00	69.93	176.10	482.46	8.42	13.69	0.99
Yobe	515.53	291.90	56.62	124.31	340.56	8.75	60.70	50.18
Zamfara	871.33	714.00	81.94	156.34	428.34	17.09	59.58	46.79
<b>A. All States</b>	<b>37,797.36</b>	<b>25,041.45</b>	<b>66.25</b>	<b>162.04</b>	<b>443.94</b>	<b>7.74</b>	<b>34.97</b>	<b>18.47</b>
<b>B. Federal Government</b>	<b>68,323.31</b>	<b>32,287.06</b>	<b>47.26</b>	<b>284.84</b>	<b>780.37</b>	<b>13.56</b>	<b>24.25</b>	<b>7.75</b>
<b>C. TOTAL NIGERIA (National)</b>	<b>106,120.67</b>	<b>57,328.51</b>	<b>54.02</b>	<b>442.41</b>	<b>1,212.09</b>	<b>21.06</b>	<b>27.87</b>	<b>11.37</b>

## DATA SOURCES:

- FGN budgets obtained from the Appropriation Bill passed by the National Assembly on Tuesday, March 31, 2026.
- States' budget obtained from various news sources and respective States' websites
- Historical Nigeria's population obtained from NPopC and NBS
- 2026 forecasts of National Population, GDP and Inflation obtained from the IMF WEO, October, 2025
- State population forecasts obtained by applying respective State's population growth rate to project the historical figures forward
- States' expected inflation for 2026 computed as equal-weighted average of last 3 years inflation from NBS
- State GDP are projected from the 2023 edition of Nigeria In Figures: A Socio-Economic Databook (see: [figures.adsrng.com/](https://figures.adsrng.com/) and [states-forecasts.adsrng.com/](https://states-forecasts.adsrng.com/) )

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