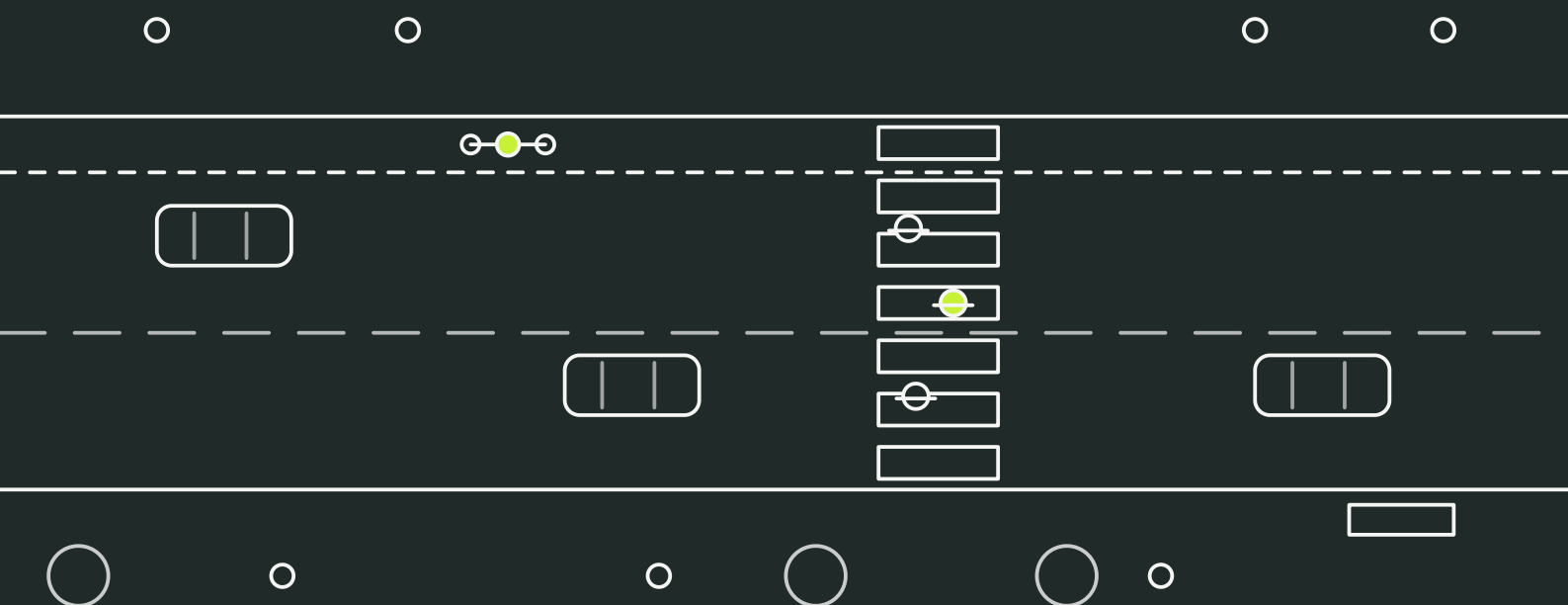




Who pays for the pavement?

Financing walking and cycling in Lagos

Lagos approved N13.6trn of spending between 2022 and 2026, and its walking and cycling policy commits 40% of the street infrastructure budget to footpaths and cycle tracks. This report follows the money: what the state names in its budget, what it spends, who else pays for roads, and how other places organise the finance for walking.



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Lagos has more than 20 million trips a day¹ and about 30% of its travel is on foot or by bicycle.² We read every capital project Lagos reported from 2023 to 2026, about 2,300 lines in all, with its approved budgets, its transport plans and policies, Nigeria's road financing records and twelve years of road death data. One line names pedestrians: N150m to N200m a year for pedestrian bridges, shared with slip roads and road bridges. None names footpaths, crossings or cycle lanes.

TIMELINE

- **2014**
Two transport master plans set out walking and cycling networks for Lagos
- **2018**
Non-Motorised Transport Policy drafted, with a 40% commitment to walking and cycling
- **JANUARY 2019**
Road tax credit scheme begins under Executive Order 007
- **MAY 2024**
Lagos State Transport Policy sets walking and cycling goals and refers to the 2021 policy document
- **JULY 2024**
Supreme Court orders federal allocations paid directly to councils
- **2025**
Construction starts on bus corridors whose loans include walkways
- **APRIL 2026**
AFD-funded master plan update presented to stakeholders; its terms of reference include a costed walking and cycling plan

KEY INSIGHTS

Walking has no programme in the state budget.

Lagos reports about 500 to 740 capital project lines a year. From 2023 to 2026 one names pedestrians: a pedestrian-bridge line of N150m to N200m, about 0.01% of capital. No line names footpaths, crossings or cycling.

The plans exist; what is built comes with transit loans.

Two 2014 master plans, a 2018 policy and a 2024 transport policy set walking goals. Bus corridor walkways are financed by AFD and IFC loans, which the state repays, and a 500m pilot by a GIZ grant. The terms of reference for an AFD-funded master plan update require a costed walking plan.

Lagos spends what it budgets.

The state spent 94% of final capital in 2023 and 86% in 2024 and 2025. It spent 81% to 100% of the pedestrian-bridge line in each full year. A named programme would be likely to be delivered.

Other road funding has no footpath clause.

Companies committed trillions of naira to roads under tax credits; NNPC's second phase alone covers 4,554km. Council allocations rose by half in a year. None carries a footpath clause.

Places that build have a programme, not a percentage.

Paris, England and New York publish named programmes for cycling or footpaths. Chennai and Nairobi, like Lagos, set a percentage and publish no spending against it.

Walking is a large share of travel in Lagos but has no programme in the budget

Every working day, millions of people in Lagos walk to a bus stop, a market, a school or an office. LAMATA's fieldwork puts about 30% of travel on foot or by bicycle;² the state's own walking and cycling policy says they are "upwards of a third of all trips".³

Lagos does not ignore walking. It has planned for it repeatedly, in two master plans in 2014, a Non-Motorised Transport Policy drafted in 2018 and a transport policy in 2024.^{4, 5, 3, 6} Lenders and donors have paid for walkways on bus corridors and a footpath pilot.

What Lagos has not done is give walking a programme of its own. Its budget reports list every capital project, down to office furniture. Across four years, the only line naming pedestrians is a small one for pedestrian bridges, shared with slip roads and road bridges.^{7, 8, 9, 10} Footpaths and crossings may be built inside road projects, but nothing in the budget shows how much.

So the answer to our title is this. Today the state pays for footpaths inside road contracts, and no one can see how much. The other walkways we could identify came through loan-financed bus corridor projects, which the state repays, and one donor-funded pilot. Companies and councils build roads without a footpath clause.

ABOUT THIS RESEARCH

This is a desk review of public documents. We searched every line of the capital project tables in Lagos's budget implementation reports for 2023, 2024, 2025 and the first half of 2026, and read the approved budgets for 2022 to 2026, the citizens' budgets and two months of state procurement award registers. We also read Lagos's transport master plans and policies and the records of lender projects.

We also reviewed FRSC and National Bureau of Statistics road death data for 2014 to 2025, WHO country profiles, records of the federal road tax credit scheme, council allocations and evidence from other cities.

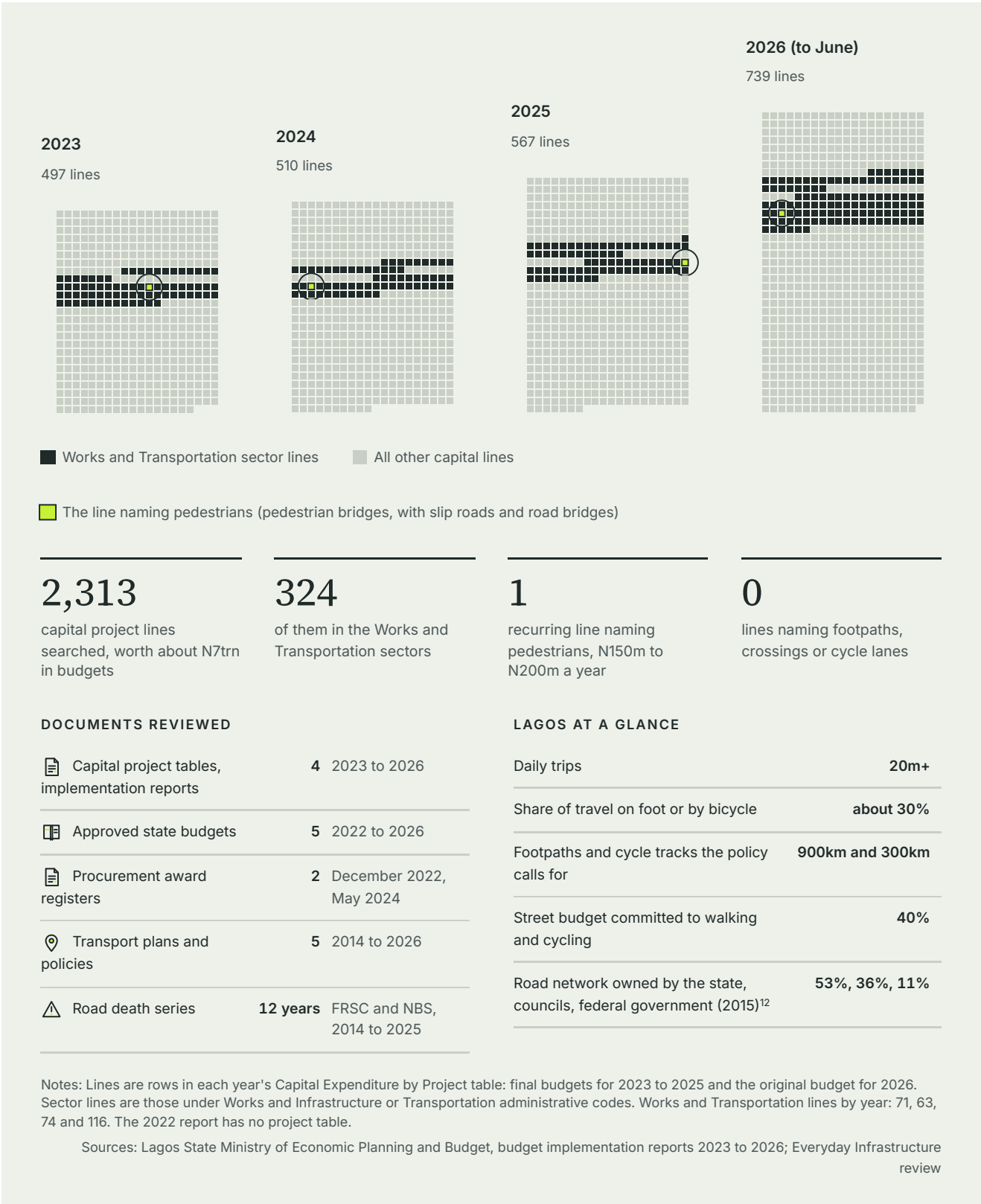
Three limits apply. Budget lines do not show what is inside a road project, so we cannot say how much is spent on footpaths within them. The policy's status is unclear: in April 2020 UNEP said it was going to the State Executive Council, and the 2024 transport policy describes it as published in 2021.^{11, 6} And we have not yet surveyed the people who pay; the next edition will.

We use "footpath", the term in the Lagos policy, for what many Lagosians call a walkway.

Figures are as published, in nominal naira, with sources in the endnotes. Where we have calculated a share or total ourselves, the figure notes say so.

Figure 1. One line in 2,313 names pedestrians

Every line in Lagos's capital project tables, 2023 to mid-2026; each square is one line, in the order the state lists them



Lagos budgets and the footpath

What the state approves, what its project tables name and what it spends, 2022 to 2026.

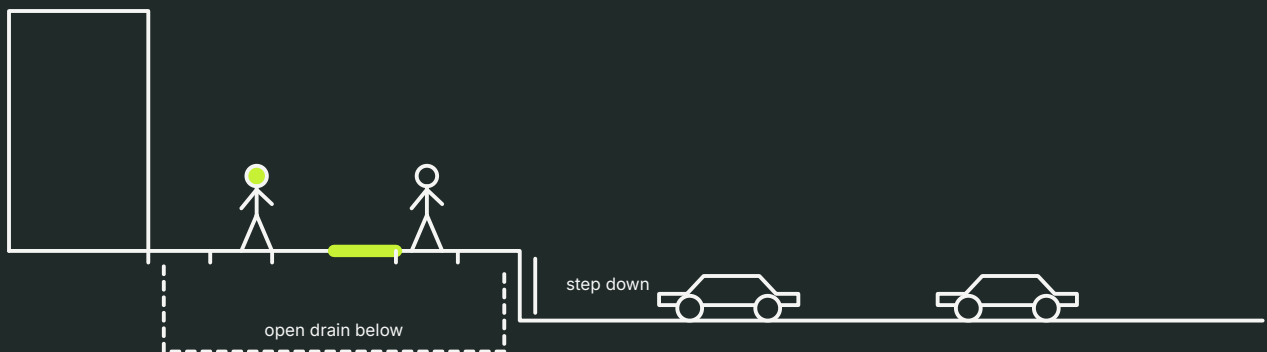


Illustration: a raised footpath over an open drain.

Works and Transportation hold 43.7% of state capital

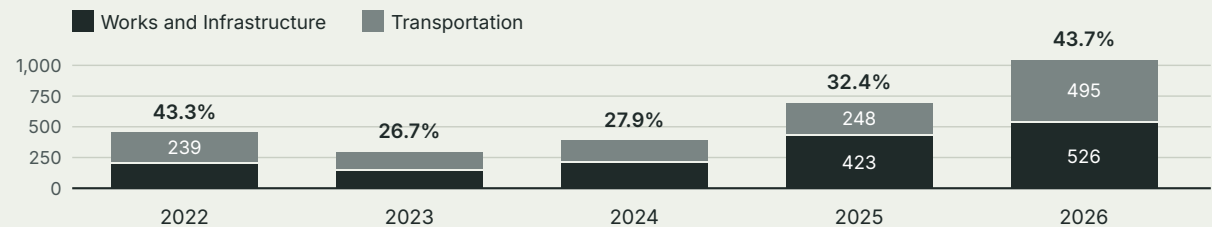
Lagos approved N1.76trn of spending for 2022 and N4.44trn for 2026, N13.6trn over the five years.^{13, 14} Capital was N2.34trn of the 2026 total. The Works and Transportation sectors held N1.02trn of it, or 43.7%, close to its 2022 share of 43.3%.^{15, 16, 17}

Their share dipped to just over a quarter in 2023 and 2024, then rose with the Lekki-Epe rebuild, the Blue and Red Line rail projects and the Omi Eko waterways programme. At agency level, the Office of Infrastructure has N391bn of capital in 2026 and LAMATA N295bn. No agency allocation is named for walking or cycling.¹⁴

Figure 2. Works and Transportation hold 43.7% of state capital in 2026

Approved capital for the Works and Transportation sectors, Nbn; labels show share of all state capital

Takeaway: The two sectors' share of capital returned close to its 2022 level in 2026, after dipping in 2023 and 2024.



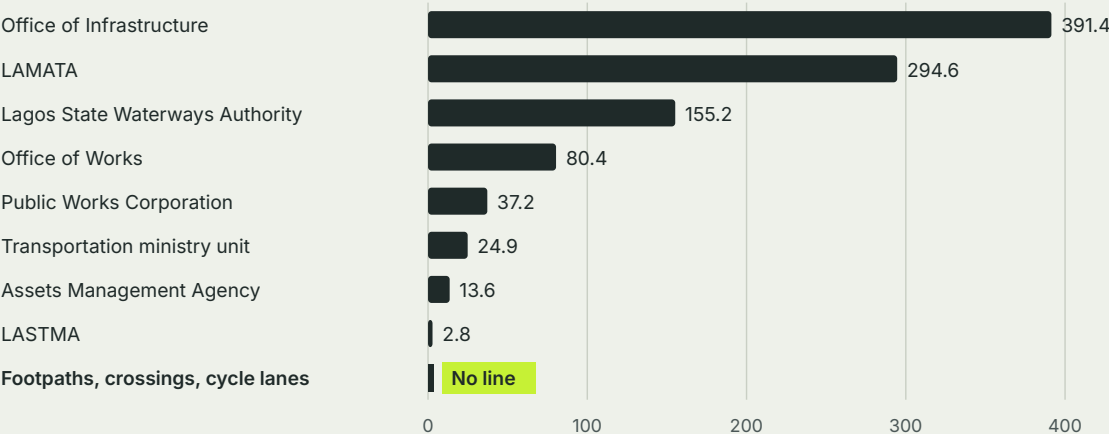
Notes: Sector subtotals as printed; agencies such as LAMATA, LASWA and the Public Works Corporation sit inside them. Shares are our calculation.

Source: Lagos State Ministry of Economic Planning and Budget, approved budgets 2022 to 2026

Figure 3. Capital is allocated by agency; none is named for walking or cycling

Approved capital by agency, Lagos State 2026, Nbn

Takeaway: Any walking and cycling work sits inside larger agency allocations and cannot be identified.



Notes: Agencies within the Works and Transportation sectors as listed in the 2026 Appropriation Law. Not all agencies shown.

Source: Lagos State Ministry of Economic Planning and Budget, 2026 approved budget

Lagos lists every capital project, and one names pedestrians

Lagos's budget implementation reports include a table of every capital project with its budget and spending. We searched all 2,313 lines for 2023 to mid-2026.^{7, 8, 9, 10}

In each year one line names pedestrians. Under the Office of Infrastructure it reads "Construction of PPP slip Roads, Bridges and Pedest. Bridges witnin [sic] the State", with small changes of wording and code between years.

No line in any year names footpaths, walkways, crossings or cycle lanes. The tables name individual roads, bus terminals and, in places, office furniture, so the absence of walking is a choice about what is named.

The line is used. It was spent at 81% to 100% in each full year. But as capital more than doubled, from about N1trn to N2.3trn, the line stayed between N150m and N200m and its share of capital fell by more than half.

Figure 4. One capital line a year names pedestrians

Capital project lines and the pedestrian-bridge line, Lagos State, 2023 to 2026

Takeaway: In each year one line names pedestrians, and it is shared with slip roads and road bridges.

Year	Capital project lines	Total capital, Nbn	Pedestrian-bridge line, Nm	Spent on it, Nm	Share of line spent	Line as share of capital
2023	497	1,006.8	197.9	177.9	90%	0.020%
2024	510	1,533.0	153.9	153.9	100%	0.010%
2025	567	2,073.0	150.1	122.1	81%	0.007%
2026, to June	739	2,337.8	200.0	nil	0%	0.009%

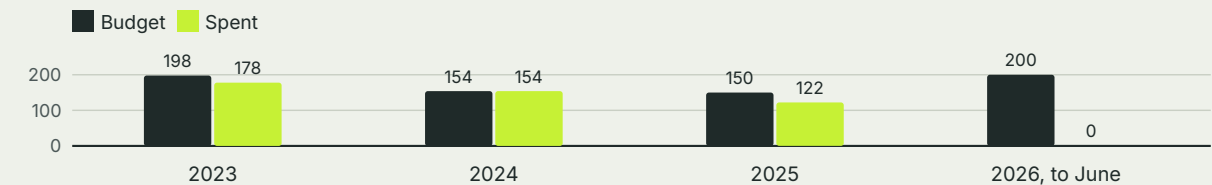
Notes: Final budgets for 2023 to 2025 as printed in each Q4 report; original budget and spending to 30 June for 2026. The line also covers slip roads and road bridges. Counts and shares are ours.

Sources: MEPB budget implementation reports, Q4 2023, Q4 2024, Q4 2025 and Q2 2026

Figure 5. The pedestrian-bridge line has stayed between N150m and N200m

Pedestrian-bridge line, budget and spending, Nm

Takeaway: While total capital more than doubled, the line stayed between N150m and N200m and was mostly spent.



Notes: Final budgets for 2023 to 2025; 2026 is the original budget, with spending to 30 June.

Sources: MEPB budget implementation reports 2023 to 2026

Walking spending could sit inside N500bn of road and transit lines

If Lagos builds footpaths and crossings, the money is inside larger lines. In 2026 the three Lekki-Epe Expressway lines total N175.2bn, the Blue Line rail lines N179.5bn and the ten new bus terminals N20bn.¹⁰ Each of the 20 council areas has a road and drainage completion line of N1.52bn and a road repair line of N1.36bn.

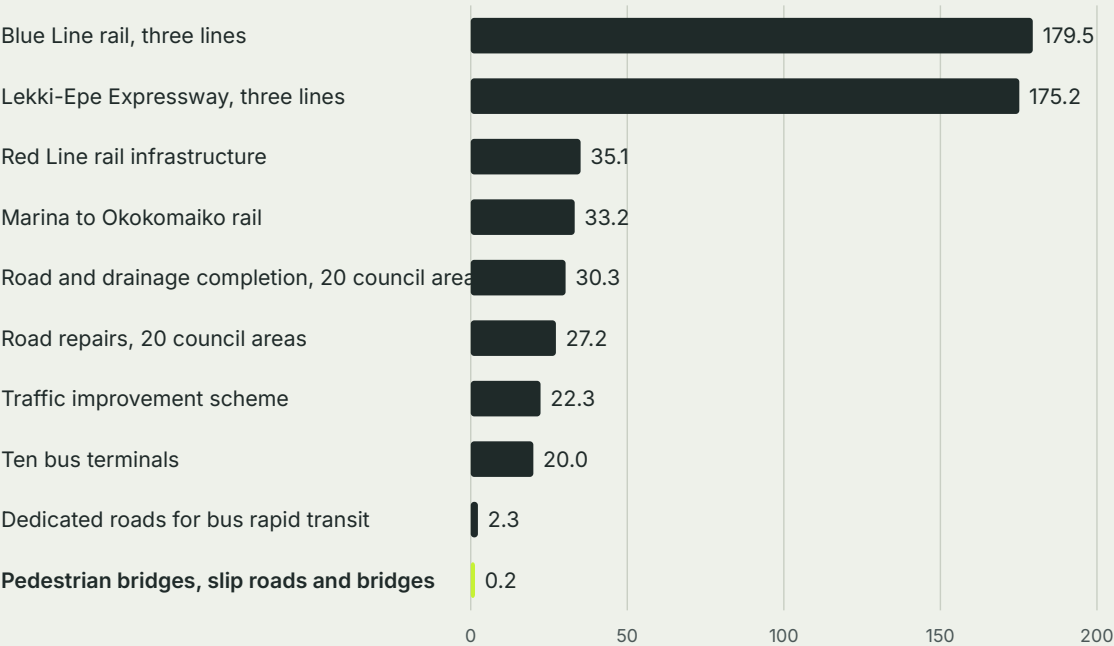
Any of these could include footpaths and crossings, and some certainly do; in 2024 the state reported completing 36 road projects "including bridges, link bridges and pedestrian infrastructure".¹⁸ But none of them reports how much. Set beside them, the one line that names pedestrians is N200m, or 0.04% of the N526bn Works capital.

The state's procurement registers point the same way. Of about 650 contracts awarded in December 2022 and May 2024, one was walking-related: N7.8m for kerbs outside a government resource centre.¹⁹

Figure 6. The one walking line is small beside the lines that could contain walking

Selected 2026 capital lines that build or rebuild streets and stations, Nbn

Takeaway: The only named walking item is a fraction of 1% of the road and transit lines around it.



Notes: Lines grouped where a project has several lines. Whether each contains footpaths or crossings, and how much, is not reported. The pedestrian-bridge line (lime) is N0.2bn.

Source: MEPB, Budget Implementation Report Q2 2026, Table 20; Everyday Infrastructure grouping

Lagos spends most of its capital budget

Budgets in Nigeria are often promises rather than plans. Lagos is an exception. It spent 94% of its final capital budget in 2023, and 86% in both 2024 and 2025; in 2025 that was N1.77trn.^{7, 8, 9} Its accountability report shows close to 100% spent in 2025 by the Office of Infrastructure, LAMATA and the Public Works Corporation.²⁰

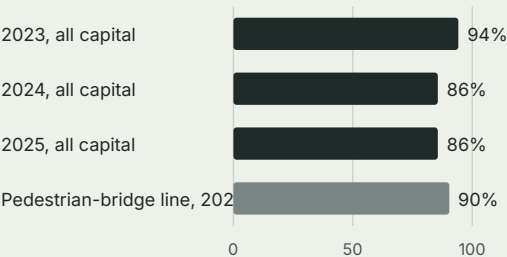
That is good news for anyone who wants footpaths built. The pedestrian-bridge line was spent at about the same rate as capital as a whole, 90% across 2023 to 2025. A state that delivers its capital budget would be likely to deliver a named walking programme. With no programme, there is nothing to spend against, nothing to report and no official accountable for it.

The Office of Infrastructure's 2025 budget was raised from N357bn to N465bn during the year and spent in full.²⁰ Money moves to where a line exists.

Figure 7. Lagos spent 86% to 94% of final capital, 2023 to 2025

Capital spent as a share of final budget

Takeaway: Approved capital is largely spent, so a named walking programme would be likely to be delivered.



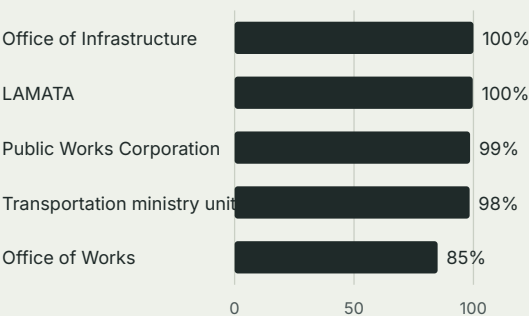
Notes: From the Q4 project tables. The 2025 Appropriation Law prints a 2024 revised capital budget N200bn lower, which would put 2024 at about 98%. The pedestrian-bridge line figure is total spending over total budget for 2023 to 2025 (N453.9m of N501.9m, 90%); our calculation.

Sources: MEPB budget implementation reports 2023, 2024, 2025

Figure 8. Infrastructure units spent 85% to 100% of final capital in 2025

Capital spent as a share of final budget, 2025

Takeaway: Units that received in-year increases spent them in full.



Notes: Final budgets after in-year revisions.

Source: Lagos State Y2025 Citizens Accountability Report

N1.77trn

of capital spent by Lagos in 2025, 86% of the final budget

N465bn

spent in 2025 by the Office of Infrastructure, after an in-year rise from N357bn

The policy sets detailed commitments; delivery is not reported

The Non-Motorised Transport Policy was drafted in 2018 by LAMATA and the Ministry of Transportation with the UN Environment Programme and ITDP.³ Its status since is unclear. In April 2020 UNEP said it would go to the State Executive Council for approval; LAMATA now describes it as approved by the Governor; the 2024 Lagos State Transport Policy refers to it as published in 2021.^{11, 21, 6}

The policy is unusually specific about money. It commits a share of the budget, names four sources of funding and sets targets five, ten and fifteen years after adoption. Figure 9 sets each commitment beside what we could find. The 2024 transport policy adds no figures for walking. It lists walking among elements best undertaken at local level, and says the policy as a whole will be "financed from budgetary resources, revenue from user charges and funds from the private sector and external donors".⁶

Figure 9. Commitments in the walking and cycling policy and evidence of delivery

Funding commitments and targets in the Lagos Non-Motorised Transport Policy

Takeaway: Of the policy's funding commitments, only lender finance has visible results, and it is not tracked against the policy.

Commitment	Section	Public evidence of delivery
At least 40% of the street infrastructure budget to walking and cycling	20.1	One line, N150m to N200m a year in 2023 to 2026, for pedestrian bridges with slip roads and road bridges
50% of parking fee and outdoor advertising revenue to a Transport Fund	20.3	No published Transport Fund accounts found
Foreign loans, grants and investment directed to projects that improve walking and cycling	20.2	Walkways inside AFD and IFC bus corridor finance and a GIZ pilot; not reported against the policy
Public private partnerships and incentives for businesses	20.4	No scheme found
900km of footpaths and 300km of cycle tracks (estimated need)	4	No published progress report found
Walking and cycling at least 50% of trips, and no more than 10 road deaths per 100,000, within 15 years	Table 1	No baseline survey or Lagos death rate published

Notes: Evidence column reflects public records found as of October 2026, not a finding that nothing has been done.

Sources: Lagos NMT Policy; MEPB budget implementation reports 2023 to 2026; Everyday Infrastructure review

What 40% means on a street

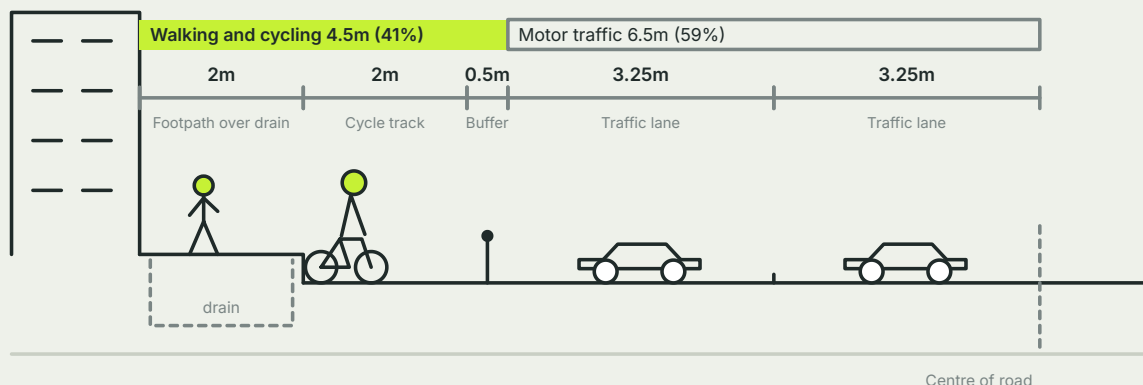
Alongside its budget commitment, the policy sets a design rule: in a typical cross section, walking and cycling take at least 40% of the road reserve (Section 8, note 14).³ It does not say whether the budget share in Section 20.1 follows from this geometry. Drawing 1 shows one way it works on a half-street of 11m, with a footpath over the drain, a protected cycle track and two traffic lanes.

Either way, a commitment needs a way of checking it. The policy does not define the "street infrastructure budget", and no road project reports the share of its width or cost given to walking and cycling. Neither reading of the 40%, as geometry or as budget, can be checked from anything Lagos publishes.

For comparison, the UN Environment Programme urges countries to spend at least 20% of transport budgets on walking and cycling.²²

Drawing 1. An illustrative half-street with 40% for walking and cycling

Widths in metres, kerb to centre of road



Illustrative widths, not a design.

WHAT WOULD 900KM COST?

We do not know, and we found no published Lagos cost per kilometre of footpath. Costs depend on whether the drain beneath is rebuilt, on land and on crossings. For scale only, Seville built segregated cycle track for about €270,000 a kilometre around 2010.²³

900km

of footpaths the policy calls for

N200m

the most Lagos has named for pedestrians in any year, 2023 to 2026

What Lagos has planned and built for walking

Lagos has planned walking networks three times since 2014, and none became a budget programme. The most promising plan is the one now being written: the terms of reference for the AFD-funded master plan update require "a Non-Motorized Mobility Master Plan, with cost estimate, phasing-out and action plan".²⁸ Planned for 24 months from January 2023, the update was presented to stakeholders in April 2026; the walking plan's status is not public.¹

What has been built is real but small: a 500m footpath pilot funded by a GIZ grant, and walkways inside bus corridor projects financed by AFD and IFC loans that the state repays.^{29, 27, 26} The state's own named spending is the pedestrian bridge, which moves people over the road rather than across it.

Figure 10. Walking and cycling plans, policies and projects in Lagos, 2014 to 2026

Plans, policies and projects found in public records

Takeaway: Lagos has planned walking networks three times since 2014; what has been built came through loan-financed transit projects, a donor pilot and the state's own footbridges.

Year	Item	Status	Who pays or leads	What it contains
2014	Strategic Transport Master Plan	Plan	LAMATA	Draft walking and cycling plan for selected areas (chapter 5) ⁴
2014	Lagos Urban Transport Master Plan	Plan	Study team for Korea's transport ministry	Costed walking and cycling projects in phases (section 4.2) ⁵
2018	Non-Motorised Transport Policy	Policy	LAMATA, Ministry of Transportation, UNEP, ITDP	900km of footpaths, 300km of cycle tracks, 40% commitment; approval date unclear ³
2020	Sidewalk pilot near Tafawa Balewa Square	Built	GIZ (TUMI grant), Walk21, LAMATA	About 400m to 500m of protected footpath and one redesigned junction ²⁴
2021	Blue Line footbridge, Alaba to Mile 2	Contracted, ongoing in 2022	LAMATA	N398.8m contract award, one of the few named pedestrian items found ²⁵
2023 to 2026	Pedestrian-bridge budget line	Budgeted	Lagos State	N150m to N200m a year, shared with slip roads and road bridges ¹⁰
2024	Lagos State Transport Policy	Policy	State	Walking and cycling goals; lists walking among local-level tasks; no figures ⁶
2025 to 2027	Quality Bus Corridors	Under construction	AFD (EUR178m credit in a EUR312m project); IFC (up to US\$50m)	Walkways and crossings inside bus corridors; loans repaid by the state; walking cost not stated ^{26, 27}
2026	Master plan update with a walking and cycling plan	Terms of reference; status not public	AFD, LAMATA	Terms of reference require a cost estimate and phasing; no figures published ²⁸

Notes: Not a complete list of footbridges, which are also built inside rail and BRT projects. Status as found in public records as of October 2026.

Sources: as cited in each row

Counting people on foot

Road death records and WHO estimates for Nigeria and other African countries.

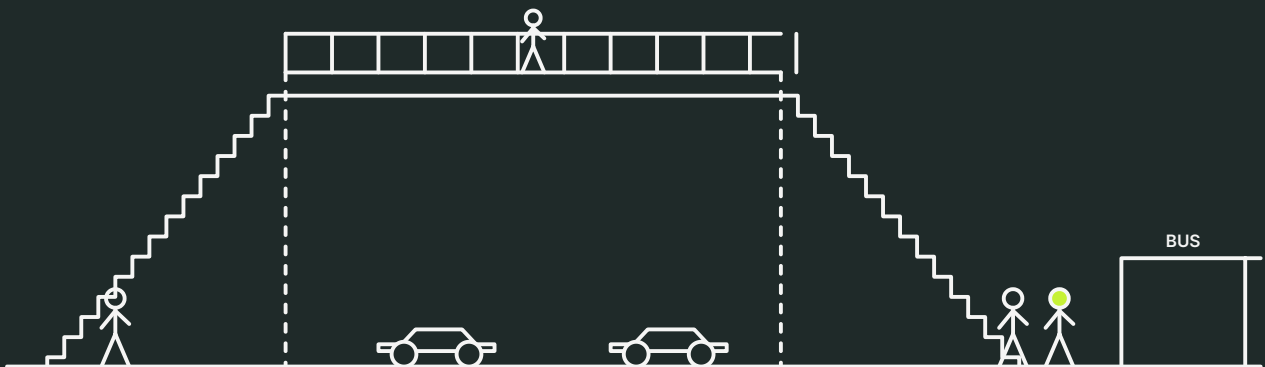


Illustration: people crossing at road level beside a footbridge.

Nigeria records about one sixth of the road deaths WHO estimates, and not who died

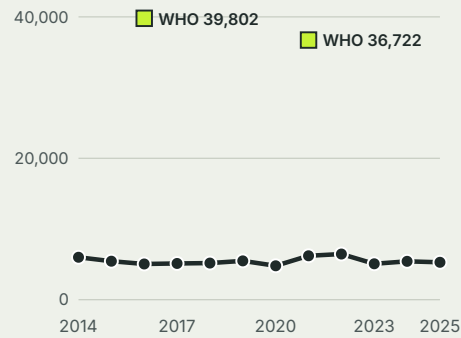
FRSC and the National Bureau of Statistics have recorded between 4,800 and 6,500 road deaths a year since 2014.^{30, 31, 32} WHO, which models deaths where registration is incomplete, estimated 39,802 in its 2018 report and 36,722 for 2021, or 17.2 per 100,000 people.^{33, 34} The 6,205 deaths recorded for 2021 are about 17% of WHO's estimate.

Nigeria's WHO profile gives no breakdown of deaths by road user, while eight of the other African countries we checked report pedestrians as 23% to 42% of recorded deaths.³⁵ Across Africa in 2019, according to UNEP and UN-Habitat, pedestrians were 36% of road deaths.³⁶ The Lagos policy says only that pedestrians and cyclists are "a majority of the traffic deaths" in the city, and that "recent data on walking and cycling are not available".³ A state that does not count who dies, or how many people walk, cannot show what a footpath is worth.

Figure 11. Recorded road deaths are about one sixth of the WHO estimate

Road deaths in Nigeria, recorded 2014 to 2025, with WHO estimates

Takeaway: Both WHO estimates are about six times or more the recorded count for the nearest year.



Notes: Recorded series mixes FRSC briefings and NBS data. WHO 2018 report estimate placed at 2016, the data year we infer; the 2021 estimate has a 95% interval of 32,053 to 41,391.

Sources: FRSC; NBS; WHO Global Status Reports on Road Safety 2018 and 2023

Figure 12. Pedestrians' share of reported road deaths

WHO 2023 country profiles, latest year reported

Takeaway: Where countries report a breakdown, pedestrians are between about a quarter and two fifths of recorded deaths.



Notes: Shares of deaths reported by national authorities, not WHO estimates. Ethiopia records 63% as unknown, so its share is a lower bound.

Source: WHO Global Status Report on Road Safety 2023

"Ultimately, pedestrians optimise for time, comfort and perceived safety, not simply compliance."

Prof. Samuel Odewumi, former dean, Lagos State University, in The Guardian, June 2026³⁷

17.2

road deaths per 100,000 people in Nigeria in 2021, on WHO's estimate; the Lagos policy target is 10

Who pays for Lagos roads

The state, councils, federal agencies, companies, developers and lenders, and what each could fund.



Illustration: delivery riders waiting at a kerbside bay.

Several bodies pay for Lagos roads, but none owns the footpath

In 2015 the state put the Lagos road network at 5,500km: 53% state, 36% local government and 11% federal.¹² Each owner has its own budget. A footpath sits at the edge of all of them, often over a drain that belongs to another department again. Only the state names any walking spending, and only for pedestrian bridges.

Beyond government, companies rebuild roads in exchange for tax credits, developers pay a development levy to obtain a permit,³⁸ and lenders have financed BRT corridors and pilots. The pattern in Figure 13 is consistent: the money exists, but it is attached to roads, buildings or buses, never to the footpath itself.

Figure 13. Possible payers for footpaths in Lagos

What each controls, what it could fund and what stops it

Takeaway: Each payer controls part of the street, but none is responsible for the footpath.

Payer	Channel	What it controls	What it could fund	What stops it
 Lagos State	Works, Transportation, LAMATA, Public Works Corporation	About 53% of the road network	Main roads, crossings, BRT and rail station access	Only a small pedestrian-bridge line; policy status unclear
 Local councils	20 local governments and 37 development areas	About 36% of the network	Side streets, drains, street lights	Allocations rising, but spending is not published
 Federal government	Ministry of Works, FERMA	About 11% of the network	Footpaths and crossings on federal roads in the city	Low capital release; no walking line found
 Companies	Road tax credit scheme	Roads they rebuild for tax credits	Footpaths and crossings where credit roads pass through towns	Order is silent on footpaths; scheme's future unclear
 Developers	Planning permits and development levy	Frontage of every new building	Footpaths along their frontage	Levy not earmarked; no standard to build to
 Lenders and donors	World Bank, AFD, GIZ	Loans and grants to state projects	Station access, footbridges, pilots	Walkways inside bus and rail projects, not costed separately

Notes: Network shares are from 2015, the latest published breakdown.

Sources: Lagos State Ministry of Works; Executive Order 007 of 2019; World Bank; Everyday Infrastructure review

Different money builds different roads

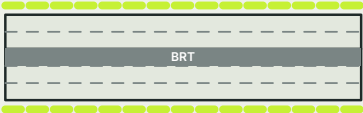
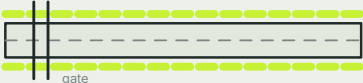
Lagos's roads are not paid for by one budget. Federal expressways in the city have been rebuilt by companies under tax credits: Dangote took on the 35km Apapa to Oshodi Expressway at N72.9bn³⁹ and the 54.2km Lekki Deep Sea Port access road at N85.8bn.⁴⁰ The state funds its own expressways, such as Lekki-Epe; LAMATA and its lenders fund BRT and rail; councils fund side streets; and estates and companies fund private roads, such as Access Bank's 5km Oniru road under the tax credit scheme.⁴¹

Each channel names what it pays for, and none names the footpath. Where a company builds a road for tax credits, the approval does not mention footpaths; where the state builds one, the footpath sits inside the project; where a council owns the street, its spending is not published.^{42, 43}

The fix is to give the footpath a name in each channel that already exists: a line in the state budget, a clause in tax credit and lender approvals, a standard in planning permits and a reporting duty for councils.

Drawing 2. Who pays for which roads in Lagos, and what happens to the footpath

Six kinds of road, their main payer and a real example from this review

ROAD TYPE AND PAYER	ROAD (PLAN), FOOTPATH EDGES IN LIME	EXAMPLE AND FOOTPATH STATUS
 Federal expressway in Lagos Companies, through tax credits		Apapa to Oshodi Expressway Dangote, 35km, N72.9bn No footpath requirement in the approval
 Port and regional access road Companies, through tax credits		Lekki Deep Sea Port access road Dangote, 54.2km, N85.8bn No footpath requirement in the approval
 State expressway and arterial Lagos State capital budget		Lekki-Epe Expressway, three lines N175.2bn in the 2026 budget Inside the project, no named line
 BRT and rail corridor LAMATA, with lenders		Mile 12 to Ikorodu BRT, US\$314.6m project Blue Line rail, N179.5bn in 2026 Footbridges added late; station access not costed
 Local street Local councils		Lagos's 20 councils N37.8bn in June 2025 alone Council-owned; spending not published
 Estate and private road Residents, developers, companies		Oniru road, Victoria Island, 5km Access Bank, under tax credits Frontages built to no common standard

Examples are illustrative of each channel, not complete lists. BRT project value is the total World Bank-supported project, not the corridor alone. Lime edges mark footpaths with no named owner or budget.

Road tax credit approvals do not mention footpaths

Executive Order 007 of 2019 lets companies build or repair approved roads and recover the cost as a credit against company income tax, with an uplift of the policy rate plus two percentage points.⁴² The Federal Executive Council approved more than N3.96trn of projects in its first five years.³⁹ NNPC's second phase alone covers 4,554km of road, five times the 900km of footpaths the Lagos policy calls for.⁴⁴

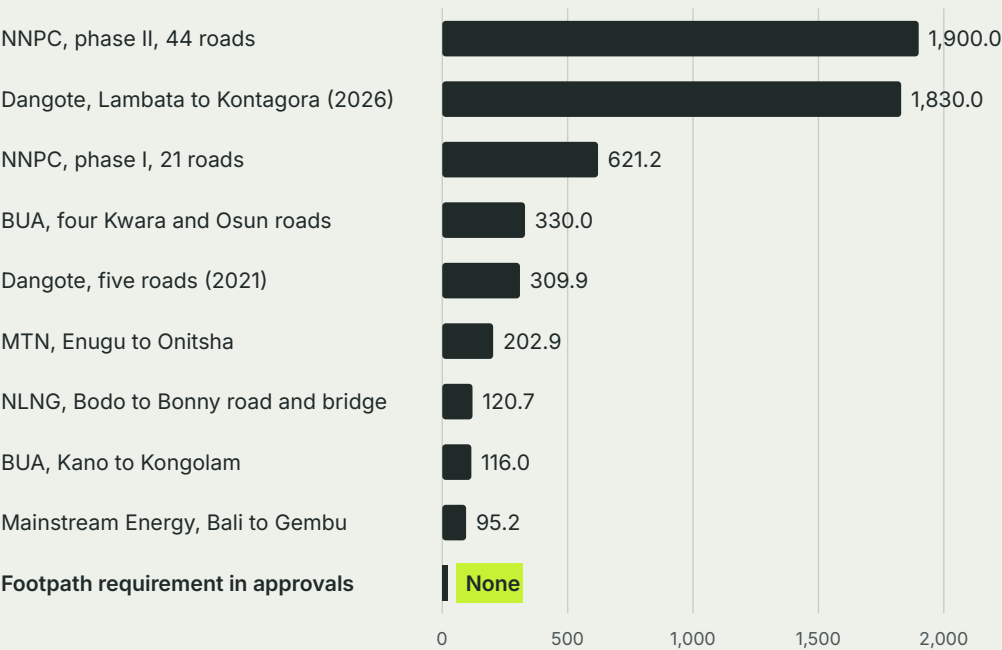
The order never mentions footpaths, crossings or drains, and it does not exclude them. An eligible road is one the President approves on the Minister of Finance's recommendation. One clause in the approval could put footpaths and safe crossings wherever a credit road passes through a town.

The scheme's future is unclear. In February 2026 the chair of the Nigeria Revenue Service said it would stop;⁴⁵ in October 2026 the government flagged off a N1.83trn Dangote road under it.⁴⁶ Whatever replaces it should carry the clause.

Figure 14. Selected road tax credit projects by value

Selected projects approved or reported under the road tax credit scheme, project value, Nbn

Takeaway: The projects listed with lengths cover about 7,500km of road, none with a stated footpath requirement.



Notes: Project values as reported, not credits issued; NLNG's tax credit was N20bn of a N120.7bn project. Lengths: NNPC II 4,554km, NNPC I 1,804.6km, Dangote Lambata 401km, Dangote five roads 274.9km, MTN 91.9km, BUA Kano 132km, Mainstream 234km. NNPC had drawn down about 38% to 40% by December 2023.^{40, 47, 48}

Sources: TheCable; News Agency of Nigeria; ThisDay; Nairametrics; Prime Business Africa; The Guardian; BusinessDay; Federal Ministry of Works

Council allocations have risen; council spending is not published

In July 2024 the Supreme Court ordered federal allocations to be paid directly to elected local governments.⁴⁹ Implementation has been uneven, but the money reaching councils has grown: allocations to all 774 local governments rose from N3.7trn in 2024 to N5.5trn in 2025.⁵⁰

Lagos's 20 local governments received N15.99bn in June 2023 and N37.77bn in June 2025, and N310.85bn gross in the first half of 2026.⁴³ Councils own about a third of Lagos's roads, mostly the side streets where people walk to the main road.

Reporting has not kept pace. A 2025 investigation found that budget implementation by Lagos councils "remains secret".⁴³ Councils are the owners best placed to look after side-street footpaths and drains, and now have budgets to do so; what they lack is a standard to build to and a requirement to report.

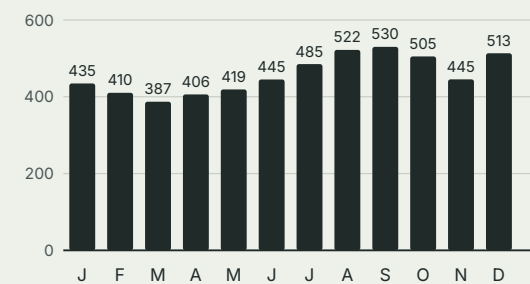
LOAN-FINANCED PROJECTS HAVE INCLUDED WALKING, LATE

The World Bank's first Lagos urban transport project improved 70 junctions with zebra crossings and dropped kerbs, inside a US\$150m loan with no separate walking budget.⁵¹ Its second added footbridges, platforms and shelters along the Mile 12 to Ikorodu BRT in a 2012 restructuring, within a US\$314.6m project.⁵² A pilot funded through GIZ's TUMI programme, with Walk21, built about 500m of footpath by 2020.²⁴ Today AFD and IFC finance for bus corridors includes walkways, again with no separate cost.²⁶

Figure 15. Allocations to local governments, 2025

Monthly federation account allocations to all 774 local governments, Nbn

Takeaway: Monthly allocations to all councils ranged from N387bn to N530bn in 2025.

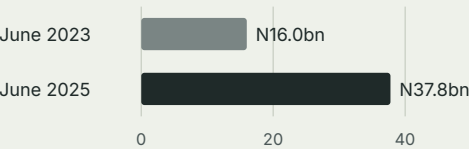


Notes: Total for 2025: N5.5trn, against N3.7trn in 2024.
Source: ThisDay, February 2026, from FAAC data

Figure 16. Lagos councils' monthly allocation, June 2023 and June 2025

Federation account allocation to Lagos's 20 local governments in one month

Takeaway: Lagos councils' monthly allocation was 2.4 times higher in June 2025 than in June 2023.



Notes: Nominal naira.
Source: The Guardian, August 2025



Conditions for funding

Five conditions funders need before paying for a footpath, and how other places budget for walking and cycling.

Five gaps stand between funding and the footpath

Every payer faces the same problem. It can see the need, but it cannot see what its money would buy, who would be responsible or whether it would last. Infrastructure investors call this bankability. For a footpath the question is simpler: could a funder sign a cheque for it today, and know what happens next?

The case for paying is strong where it has been measured. A 2014 review for the UK Department for Transport found an average benefit-cost ratio of 5.62 to 1 across UK walking and cycling studies.⁵³ The WHO's HEAT tool lets any city estimate health and economic benefits from its own counts.⁵⁴ Lagos has no comparable estimate, because it has no counts.

Figure 17. Five gaps between funding and the footpath

Five conditions funders need before paying for a footpath

Takeaway: Each gap can be closed by a decision about who does what, rather than by new money.

Gap	What happens now	What would release funding
 No line	Only footbridges are named; footpaths and crossings sit unmeasured inside road projects	A walking programme line with an annual total, and the walking share of each large road project reported
 No owner	Footpaths sit between roads, drains and frontages	A single agency or council named as owner of each street's footpath
 No standard	Funders cannot tell good design from bad	A Lagos street design standard that funding is conditional on
 No proof	No travel survey, no pedestrian death data	Before and after counts on every funded scheme
 No keeper	New paving decays, so funders hesitate to pay twice	A maintenance partner named before construction starts

Source: Everyday Infrastructure analysis

The case against a separate line, and our answer

The objection. A ministry official could fairly say that footpaths are already funded inside road projects. A road contract normally includes drainage, kerbs and walkways, and splitting them out adds paperwork without adding money. The state reported 36 completed road projects in 2024 "including bridges, link bridges and pedestrian infrastructure".¹⁸ Lenders' bus corridors include walkways too.

Our answer. We agree that footpaths are built inside road projects, and we do not claim the state spends nothing on walking. Our point is narrower. Lagos already names its capital spending in detail: its project tables list individual roads, bus terminals and items of office furniture. Walking is the exception. The only line naming pedestrians is for bridges, and nothing shows how much of any road project goes to footpaths or crossings.

That matters for three reasons. No one can show whether the 40% commitment is being kept. No one can compare what a naira buys on one road with another. And no lender, company or council can co-fund a footpath programme, because there is none to attach money to.

What we ask for does not require new money. It is a programme line for work that stands on its own, such as crossings, footpath repair and a cycle network, and a reporting rule that shows the walking share inside large road projects.

WHAT THIS REPORT DOES NOT SHOW

Whether footpaths are being built. We reviewed budgets and records, not streets.

How much walking spending sits inside road projects. The project tables do not show it, and we have not seen contract documents.

The walking cost of lender projects. AFD and IFC bus corridor finance includes walkways, but their cost is not stated separately.

Council spending. Lagos councils do not publish what they spend, so we could not review it.

The view of the people who pay. We have not yet surveyed government, companies or developers. The next edition will.

How other places budget for walking and cycling

Places that have built walking and cycling at scale give it a named programme with an annual or multi-year total. Paris has its Plan Vélo, England a national active travel fund, London its Healthy Streets allocation and New York a \$3.2bn capital line for sidewalks.^{55, 56, 57, 58} They also build footpaths inside road projects, and none of them reports a single walking share of all road spending.

Cities with a percentage in policy look different. Chennai committed 60% of its transport budget in 2014 and Nairobi 20% of its road or transport budget in 2015.^{59, 60} We found no published spending against either. Lagos is in this group: its 40% is among the highest shares written anywhere, and it is not reported.

The lesson is that a programme is easier to fund, track and co-fund than a percentage.

Figure 18. Named programmes and budget shares for walking and cycling

How selected places set money aside for walking and cycling

Takeaway: The places that build at scale name a programme; those that set a percentage do not report against it.

Place	Named programme or share	What it covers	Spending reported
Paris	Plan Vélo 2021 to 2026, more than €250m ⁵⁵	Cycle tracks, parking and cycling programmes	Yes
England	Consolidated Active Travel Fund, £168.5m in 2025-26, after £54.2m in 2024-25; four-year allocations from 2026-27 ⁵⁶	Council walking and cycling schemes, allocated using national capability ratings	Yes
London	Healthy Streets, more than £158m in 2026/27, including £94.8m to boroughs ⁵⁷	Cycleways, crossings, School Streets and road danger reduction	Yes
New York	\$3.2bn for sidewalks and pedestrian ramps in a \$33bn 10-year capital plan ⁵⁸	Footpath repair and kerb ramps; bike lanes sit mostly inside street and resurfacing budgets	Yes
Chennai	60% of the transport budget (2014 policy) ⁵⁹	A share, not a programme	No spending reported
Nairobi	20% of the road or transport budget (2015 policy; sources differ on the base) ⁶⁰	A share, not a programme	No spending reported
Lagos	40% of the street infrastructure budget (policy drafted 2018) ^{3, 10}	One line for pedestrian bridges, N150m to N200m a year	No spending reported against the 40%

Notes: Programme figures are as announced and cover different periods, so they are not directly comparable. Paris's plan is a city commitment; we did not trace it to a named line in the city's investment budget.

Sources: as cited in each row

WHAT A LAGOS PROGRAMME MIGHT LOOK LIKE

The pedestrian-bridge line already exists, sits in the right agency and is spent. Renaming and widening it into a walking and cycling programme, covering crossings, footpath repair and cycle tracks as well as bridges, would give Lagos a named line at almost no administrative cost. Page 31 sets out a draft.



Designing finance for streets

The review explains **what** stops money reaching the footpath. The four cases that follow show **how** other places organised the finance.

Each solved a different problem: protecting a budget share, paying for upkeep, finding capital outside general taxes and making national money buy good design. Together they cover the five gaps in Figure 17.

CASE STUDY

01

Ring-fence the budget

Chennai, India

2014

policy adopted

60%

of transport budget

50 to 120km

of footpaths built

The city and the problem

Two-thirds of Chennai's residents travel on foot, by bicycle or by public transport, yet its streets were designed around cars.⁶¹ Walking had no protected place in the city's capital plans.

The funding barrier

Without a dedicated share, walking competed with road widening and flyovers for the same transport budget, and lost.

The design

In October 2014 the Chennai Corporation Council adopted the first policy of its kind in an Indian city. It requires "a minimum of 60 percent of the Corporation's transport budget be allocated to construct and maintain NMT infrastructure".^{59, 62} ITDP India, working with the city since 2013, provided engineering support.⁶¹

Why it worked

The budget share turned walking from a request into an entitlement. Ashden reported about 120km of footpaths built within five years, though ITDP's toolkit gives over 50km,^{61, 63} and improved access to about 300 bus stops and 60 schools.⁶⁴ The city's later Mega Streets programme proposed funding from a state grant of 70% to 75%, loans and the city's own revenue, with parking revenue proposed.⁶⁵

We found no published report of actual spending against the 60%, which is itself a lesson: a budget share needs annual public reporting.

Key success factors

- A budget share written into council policy
- A long-term technical partner
- Engineers trained to a common design
- Parking revenue folded into funding

PRINCIPLE

Write the budget share into policy and report spending against it.

Figure A. Chennai: reported outputs

Selected outputs reported by Ashden and Prize for Cities

60%

of transport budget
committed to walking and
cycling

120km

of footpaths reported by
Ashden; ITDP gives over
50km

300

bus stops with improved
access

2,000+

officials trained across
Tamil Nadu

Sources: ITDP 2014; Ashden; Prize for Cities; ITDP NMT toolkit

CASE STUDY

02

Pair public capital with a local keeper

Times Square, New York

2010

plazas made permanent

\$216m

BID spending, FY25

241

public spaces kept by
BIDs**The city and the problem**

New York had space it could take from cars, but no way to pay for the daily cleaning, security and programming that keep a public space in use.

The funding barrier

Capital budgets pay for construction once. Maintenance must be found every year, and city departments were not set up to do it street by street.

The design

The city paid for construction and gave each new space a local partner to run it. Broadway's pedestrianisation in Times Square began as an eight-month trial and was announced as permanent in February 2010, after pedestrian injuries along the corridor fell 35%.⁶⁶ A concession made the Times Square Alliance, a business improvement district, responsible for the plazas. It has spent about \$44m on them since 2009 and generated about \$22m in revenue, which can be spent only on the plazas.⁶⁷

Why it worked

The city also budgets for footpaths directly, with \$3.2bn for sidewalk and ramp repair in its 10-year capital plan.⁵⁸ The plaza model gives capital and upkeep to the party best placed to pay for each. The Plaza Program applies it citywide: applicants must show local support and the capacity to "operate, maintain, and manage" a plaza before the city builds it.⁶⁸ The city's business improvement districts spent about \$216m in fiscal year 2025 and maintained 241 public spaces.⁶⁹

Partners in poorer areas could not carry the cost, so in 2015 the city created a \$1.4m maintenance and technical assistance programme for medium and high need plazas, expanded to up to \$30m in 2023.⁷⁰

Key success factors

- Capital paid publicly, upkeep paid locally
- A named keeper before construction
- Revenue kept for the space
- A subsidy where partners are poor

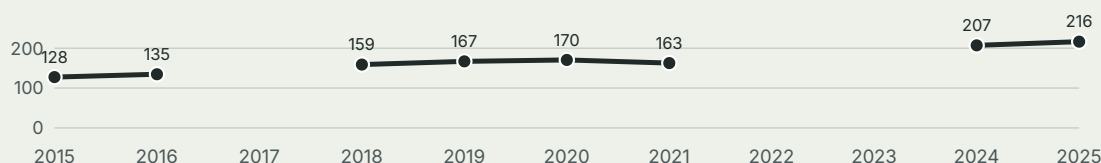
PRINCIPLE

Name a maintenance partner before building.

Figure B. Spending by New York's business improvement districts

Total spending by NYC business improvement districts, fiscal years 2015 to 2025, \$m

Takeaway: Spending rose by about 70% between FY15 and FY25.



Notes: Gaps are years whose reports we could not read. Self-reported figures. Public spaces maintained by BIDs rose from 126 (FY16) to 241 (FY25).

Source: NYC Department of Small Business Services, BID Trends Reports

CASE STUDY

03

Let new development pay

Seville, Spain

120km

built by 2010

€270k

per km to build

5.6%

of trips by bike, 2011

The city and the problem

Cycling was a marginal mode in Seville, at 0.6% of all trips in 1990. A hot, dense Mediterranean city was not thought to suit bicycles.²³

The funding barrier

A network had to be built quickly to be useful, which meant finding capital that did not depend on general taxes or compete with a new metro line.

The design

The city built a minimum grid of about 80km of segregated cycle track in under two years and about 120km by 2010, at €32m to €35m, or roughly €270,000 per kilometre.^{23, 71, 72} According to a 2018 account, the transport department paid for it from about €32m of fees on new housing construction.⁷² A bicycle office was given independent authority over street design.⁷¹

Why it worked

If the planner's account is right, funding from housing fees meant the network did not depend on general taxes, and building the whole grid at once meant people could use it straight away. Cycling's share of trips rose from 0.6% in 1990 to an estimated 5.6% in 2011.²³

Use fell after 2011, the year a new city government took office: about 72,000 daily trips in 2011, 62,000 in 2015 and 55,000 in 2021.⁷³ Development money can build a network fast; keeping it growing needs a permanent owner.

Key success factors

- Capital raised from development fees
- A complete grid built in one term
- Physical separation from traffic
- Low cost per kilometre

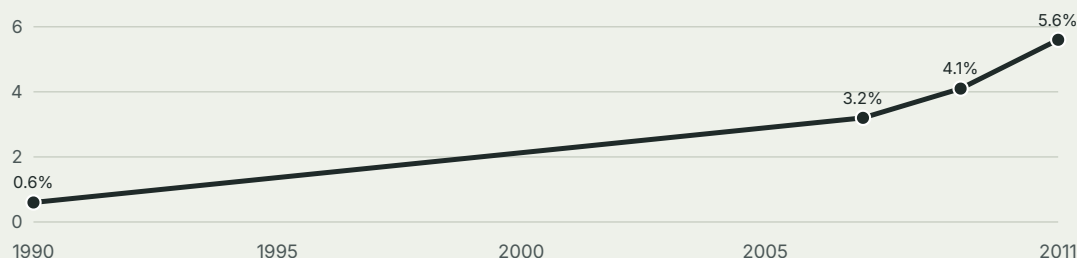
PRINCIPLE

Use fees from new development to fund the network.

Figure C. Cycling's share of all trips in Seville

%, 1990 to 2011

Takeaway: Cycling's share of trips rose about nine times between 1990 and 2011.



Notes: 2009 and 2011 are estimates. Average cyclists per count point rose from 330 (September 2006) to 1,935 (November 2011). Network: 120km by 2010, 164km by 2013, 195km by 2020.

Sources: Marqués and others, 2014; Forum Vies Mobiles, 2022

CASE STUDY

04

Make national money buy good design

Active Travel England

2022
agency established2% to 16%
compliant proposals£4.5bn
five-year strategy**The country and the problem**

England spent public money on cycling for years, but much of it bought painted lanes and schemes that ended at junctions. Councils could take national funds without meeting any standard.

The funding barrier

Poor design wasted money, and poor results made the next round harder to justify.

The design

The 2020 Gear Change plan said government would "not fund or part-fund any scheme that does not meet the new standards", published that year as LTN 1/20.⁷⁴ Active Travel England was established in August 2022 to hold the budget, inspect schemes and rate councils, and became a statutory consultee on major planning applications in 2023.⁷⁵

Why it worked

Design quality became a condition of funding. Councils that removed schemes saw funding withheld; West Sussex was barred in 2021 from bidding for the third round of the Active Travel Fund after removing pop-up cycle lanes.⁷⁶ Compliant proposals rose from 2% to 16% in a year.⁷⁵

The June 2026 strategy projects about £4.5bn (£4,555m) over the five years to 2029/30, with capability ratings used to inform future funding.⁷⁷ The leverage is future funding, not recovery, and no regulation requires compliance.

Key success factors

- One published design standard
- A body that inspects what is built
- Future funding tied to past quality
- Capability ratings for each council

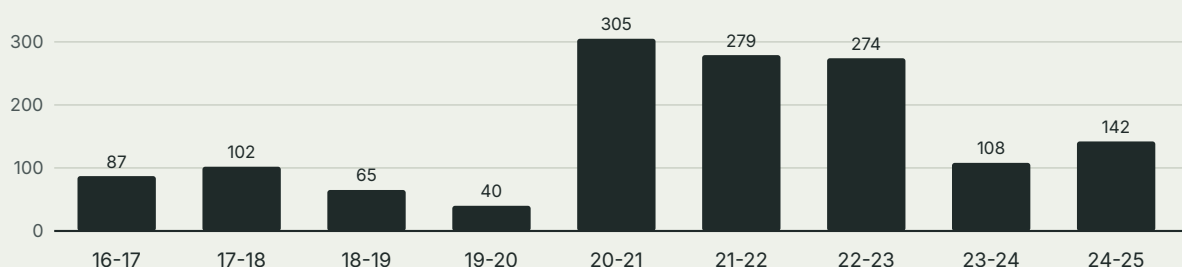
PRINCIPLE

Make funding conditional on a published design standard.

Figure D. England's dedicated active travel funding

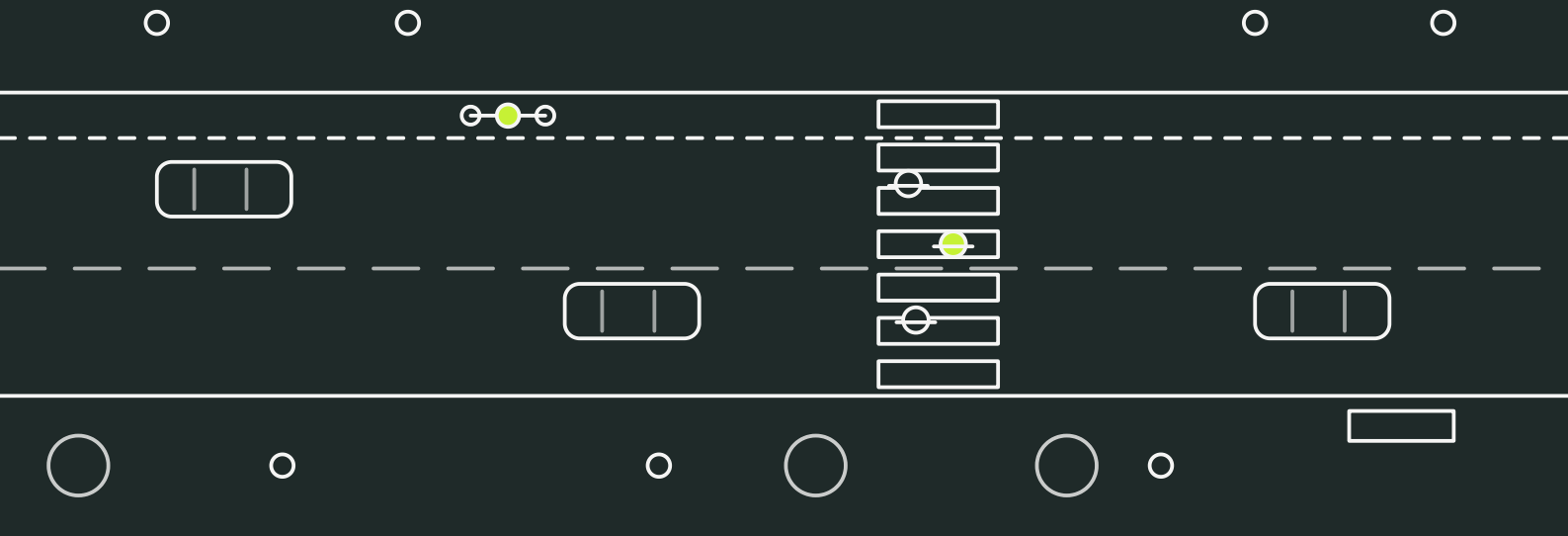
Department for Transport dedicated funding, £m, 2016-17 to 2024-25

Takeaway: Funding rose sharply in 2020-21 and has fallen back since 2023-24.



Notes: Design compliance of cycle scheme proposals rose from 6 of 352 (2%) the year before to 96 of 590 (16%) in 2022-23, the first funding round Active Travel England reviewed.

Source: National Audit Office, 2023, Figure 4; 2023-24 and 2024-25 are allocations



Walking needs a programme of its own, not another plan

Lagos does not lack plans. It has drawn walking networks in 2014, drafted a policy in 2018 and set walking goals again in a 2024 transport policy, and the terms of reference for an AFD-funded master plan update require a costed walking and cycling plan, though its status is not public. It does not lack money either: it approved N2.76trn of Works and Transportation capital in five years and spends most of what it approves.

What it lacks is a programme. Walking appears in the state's own budget as one small line for pedestrian bridges. Footpaths and crossings are built inside road and loan-financed projects that do not say how much they spend on them.

The cases show that the money does not need a single large source. Chennai protected a share, New York split capital from upkeep, Seville, by its planner's account, used development fees and England tied funding to design. Each started by naming what the money was for.

SIX MOVES FOR LAGOS

-  **1. Publish the walking plan and fund it.** Publish the walking and cycling plan in the AFD-funded master plan update, and turn its cost estimate into a multi-year budget programme.
-  **2. Name the programme line.** Widen the pedestrian-bridge line into a walking and cycling line with an annual total, covering crossings, footpath repair and cycle tracks.
-  **3. Report the walking share of road projects.** Require large road and transit projects to report what they spend on footpaths, crossings and cycle tracks.
-  **4. Add a footpath clause.** Require footpaths and safe crossings on tax credit roads, lender-financed corridors and large state roads in built-up areas.
-  **5. Name the owner and the keeper.** Assign each street's footpath to one agency or council, and fund no new street space without a maintenance partner.
-  **6. Count before and after.** Survey travel, record road deaths by road user and count every funded scheme.

A programme line Lagos could adopt

Naming the programme is the easiest of the six moves to act on, because most of the machinery exists. Lagos prepares its budget in the National Chart of Accounts, which codes every line by administrative unit, economic type and function. The chart has codes for building and repairing roads, and none for walking or cycling.⁷⁸ And the state already has one line that names pedestrians.

The draft below builds on both. It widens the existing pedestrian-bridge line into a walking and cycling programme under existing road codes, in the agencies that already build streets, and adds one reporting rule for large projects. It needs no new code and no new agency, and the Ministry of Economic Planning and Budget could include it in the 2027 budget call circular. When the AFD-funded plan is published, its cost estimate would set the line's size.

Figure E. Draft programme line for walking and cycling

Proposed coding and reporting, Lagos State budget

Starting point	The existing Office of Infrastructure line for PPP slip roads, bridges and pedestrian bridges (N200m in 2026), renamed and widened
Administrative	Office of Infrastructure (023400200100), LAMATA (022905300100), Public Works Corporation (023400200200), and each council
Economic	Existing codes 23020114 Construction/provision of roads and 23030113 Rehabilitation/repairs of roads. The National Chart of Accounts has no code for walking or cycling, so the line is created at project level.
Functional	70451 Road transport
Project titles	Construction of footpaths and pedestrian crossings; Construction of protected cycle tracks; Pedestrian bridges; Maintenance of footpaths and crossings
Rule for road projects	Every road or transit project above a set value reports the amount within it spent on footpaths, crossings and cycle tracks
Indicators	Kilometres of footpath and cycle track built or repaired; crossings built; walking and cycling spending as a share of street capital, reported against the 40% commitment
Where reported	The capital project table in each quarterly implementation report, the citizens' budget and the year-end accountability report

Notes: Agency codes as printed in the 2026 Appropriation Law and implementation reports. Economic and functional codes as used in state charts of accounts.

Sources: Lagos State 2026 approved budget; MEPB Q2 2026 implementation report; Yobe State Chart of Accounts 2024; UN COFOG; Everyday Infrastructure proposal

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