

ADVOCACY MEMORANDUM ON THE 2026 FEDERAL HEALTH BUDGET PROPOSALS

1. INTRODUCTION

The total sum allocated to the Federal Ministry of Health and Social Welfare out of the overall expenditure of ₦58,472,628,944,759 is ₦2,149,365,867,131 inclusive of the ₦214,909,411,387 provided for the Basic Health Care Provision Fund (BHCPF). This is 3.675% of the proposed budget expenditure. This vote is 24.5% of the 15% Abuja Declaration commitment. It is imperative to note that apart from the Ministry's headquarters, there are 148 other agencies and institutions under the Ministry. So, this vote is for 149 institutions.

However, there are other provisions related to health in the budget viz, Provisions for the National Health Insurance Scheme, Drugs Supply and Medical Expenses of MDAs (₦229,266,221,325), NHIS for Military Retirees (₦11,139,962,924), NHIS for Corps Members (₦5,000,000,000), Counterpart Funding Including Global Fund/Health (₦7,416,508,000), GAVI/Immunization Counterpart Funding (₦263,507,366,160), and Presidential Committee on Health Sector Reform (₦500,000,000), Nigeria Intelligence Agency (NIA) Hospital (₦208,049,108,010), Malaria Vaccination of Infants (₦12,547,969,830), Presidential Women's Health Transformation Initiative - (OSSAP – WH) (₦6,000,000,000), Domestic Co-financing to Support the National Response to HIV/AIDS, Tuberculosis and Malaria (₦22,680,000,000). These add up to an extra ₦766,107,136,249. This increases the health vote to ₦2,915,473,003,380 being 4.98% of the proposed overall expenditure. This is just 33% of the Abuja Declaration. Fifteen% (15%) of the overall budget vote would have amounted to ₦8,770,894,341,713.85. Based on the Abuja Declaration, the extant health vote leaves a funding gap of ₦5,855,421,338,333.85. This is aptly captured in Table 1.

Table 1: Allocations to the Health Sector

S/N	PROJECT	Amount N
1	Allocation to the Ministry of Health	2,149,365,867,131.00
2	Provisions for the National Health Insurance Scheme Drugs Supply and Medical Expenses of MDAs	229,266,221,325
3	NHIS for Military Retirees	11,139,962,924
4	NHIS for Corps Members	5,000,000,000
5	Counterpart Funding Including Global Fund/Health	7,416,508,000
6	GAVI/Immunisation Counterpart Funding	263,507,366,160
7	Presidential Committee on Health Sector Reform	500,000,000
8	Nigeria Intelligence Agency (NIA) Hospital	208,049,108,010
9	Malaria Vaccination of Infants	12,547,969,830
10	Presidential Women's Health Transformation Initiative	6,000,000,000
11	Domestic Co-financing to Support the National Response to HIV/AIDS, Tuberculosis and Malaria	22,680,000,000

Total	2,915,473,003,380.00
₦2,915,473,003,380.00 is 5% of the overall expenditure of ₦58,472,628,944,759	

Source: 2026 Budget Estimates, Budget Office of the Federation

The budget estimate is disaggregated into ₦1170,495,177,648 for personnel, ₦54,649,208,124 for overheads and ₦92,4221,481,359 for capital expenditure. The translates to 54% for personnel, 3% for overheads and 43% for capital expenditure respectively. The recurrent vote is 85.4% personnel and 14.6% overheads.

2. THE HEALTH VOTE AND THE APPROPRIATION BILL

By S.4 of the Appropriation Bill, it is provided that:

“Targeted Health Interventions, investment in Healthcare, should not be less than 6% of total Budget size, net of Debt Service and Liabilities.”

The total budget size is N58,472,628,944,759 while debt service which is the only liability recognized in the budget is N15,909,361,631,657. This leaves a budget figure net of debt and liabilities at N42,563,267,313,102. The health expenditure proposal of N2,149,365,867,131 is just 5% of total budget size net of debts and liabilities. Therefore, there is a variance of N425, 623,673,131 that should be appropriated for the health sector capital budget to bring the overall health proposal up to N2,574,989,540,262.

3. PREVIOUS HEALTH BUDGETS AND THEIR PERFORMANCE

It is imperative to review previous health allocation and their performance before a further analysis of the 2026 estimates. Table 2 shows the allocation, releases and utilization of the capital vote. The emphasis is on the capital expenditure considering that it is the part of the budget that directly impacts on the welfare of the people. It is assumed that personnel and overheads would have been released and spent for health governance to have continued over the years.

Table 2: Allocation and Performance of the Health Budget 2021-2024

Year and Appropriation	Total Amount Released	Total Amount Cash Backed	Utilisation		
			Utilisation	As % of Annual Capital Appropriation	Percentage of Releases
2024: 543,399,337,824	197,708,296,132	197,708,296,132	174,979,892,048	32.20	88.50
2023: 448,043,380,488	120,963,464,313	120,963,464,313	77,494,053,165	17.30	64.06
2022: 207,389,943,865	123,770,856,549	123,770,856,549	74,229,381,450	35.79	59.97
2021 134,591,025,027	90,003,801,783	90,003,801,783	54,762,279,189	40.69	60.84
Total 1,406,222,606,042	532,446,418,777	532,446,418,777	381,465,605,852		

Source: Budget Office of the Federation - Fourth Quarter and Consolidated Budget Implementation Reports 2021, 2022, 2023 and 2024.

Table 2 shows that only 32.20%, 17.30%, 35.79% and 40.69% of the health capital allocation were utilized for the years 2024, 2023, 2022, and 2021. This is a four-year average of 31.49% implementation of the capital vote. Out of a total appropriation of 1,406,222,606,042, only 532,446,418,777 was released being 37.86% of the appropriation. Furthermore, utilisation was only 71.65% of the overall cash backed sum. It is clear from the foregoing that health service delivery and resources available for health is influenced not just by the approved budget figure but the willingness of the authorities to release the appropriated sum and the capacity of the Ministry and its agencies to absorb and utilise the released votes.

Therefore, while advocacy for FGN to meet the 15% Abuja Declaration benchmark is important, the release and utilisation of the appropriated sums should attract greater civil society advocacy and oversight.

4. ISSUES FROM THE HEALTH BUDGET PROPOSAL

4.1 Disaggregation of the Budget Vote: Table 3 shows the disaggregation into personnel, overheads and capital votes.

Table 3: Disaggregation of the Health vote

Expenditure Head	Amount	Percentage (%)
Personnel	1,170,495,177,648	54
Overhead	54,649,208,124	3
Capital	924,221,481,359	43
Total	2,149,365,867,131	100

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

The budget estimate is disaggregated into ₦1,170,495,177,648 for personnel, ₦54,649,208,124 for overheads and ₦92,422,148,135 for capital expenditure. This translates to 54% for personnel, 3% for overheads and 43% for capital expenditure respectively.

The Ministry's headquarters vote of N197,362,827,995 is 9.18% of the Ministry's vote while the headquarters capital vote of N 186,513,301,676 is 20.1% of the Ministry's capital vote.

4.2 Personnel and Overheads Mix: The proposal in recurrent expenditure 85.4% and 14.6% respectively for personnel and overheads. This improves on previous funding when overheads were less than 5%. This recurrent mix of personnel and overheads will facilitate functional health institutions that focus on effective service delivery. The overhead vote to run the institutions will facilitate value for money and more health for money service delivery.

4.3 Bulk Capital Vote without Details: The biggest chunk of the capital votes is found in Table 4 below.

Table 4: Bulk Capital Votes Without Details

Code	Purpose	Amount
ERGP25233649	DRUGS, CONSUMABLES, EQUIPMENT, LAB REAGENTS, TEST KITS: TARGETING 10 MILLION VULNERABLE NIGERIANS	42,175,897,021
ERGP25233650	INFRASTRUCTURE	9,295,070,512
ERGP25233651	PROGRAMME OPERATIONS AND EXECUTION	4,275,683,893
ERGP25234153	MULTILATERAL/BILATERAL TIED LOAN - LIVES AND LIVELIHOOD FUND (LLF) IN SUPPORT OF MALARIA ELIMINATION	25,896,462,000
ERGP25242215	RENEWED HOPE HEALTH CONNECT: FREE MEDICAL OUTREACH	10,500,000,000
	Presidential Women's Health Transformation Initiative	6,000,000,000

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

These five projects are in excess of N92bn and the details of what is to be done with the votes are not indicated. A general vote for drugs, consumables, equipment is loose and wooly. It is not a candidate for easy monitoring and reporting. The purpose of a loan is not sufficient detail to enable monitoring by stakeholders. What is “infrastructure” when specific infrastructure projects with locations and clear deliverables have been budgeted for? What is “programme operations and execution” beyond the day to day routine work of the Ministry? A vote for free medical outreach is simply a political vote. The vote can be better utilised in an evidence based, legal and legitimate manner through the Vulnerable Group Fund. Presidential Women's Health Transformation Initiative in the sum of N6bn has no publicly known activities, programmes and projects. Is it for maternal and child health? What exactly is it for? Opacity and lack of details is usually the foundation of the absence of value for money, creating opportunities for mismanagement of funds. These votes should be broken down to specific deliverables, projects with locations and their support figures. Details should be provided for bulk capital votes of this nature, otherwise the concept of transparency and accountability in budgeting would be defeated.

4.4 Preponderance of Administrative Capital: It is imperative to understand the difference between administrative capital votes and developmental capital votes. Administrative capital refers to the votes for running the administration of the sector and these include vehicles, office buildings and their renovation and furnishing, office equipment, staff capacity building, etc. A review of the capital allocations at the headquarters shows a preponderance of administrative capital. Whilst administrative capital generally supports service delivery in the implementation of developmental capital, it is important that the later is prioritized. However, there are borderline cases especially, the huge project tied loans and the bulk votes without details which are hard to classify between the two types of capital, simply because their details are not available.

4.5 Basic Health Care Provision Fund (BHCPF): There are concerns around the 1% Consolidated Revenue Fund (CRF) for BHCPF in the 2026 FGN budget proposal. The ₦ 214,909,411,387 provided for the BHCPF was included in the vote of the Ministry of Health, as well as in statutory transfers. This amounts to double counting. The National

Health Act anticipates that the BHCPF should be a statutory transfer. If it is retained under the Ministry of Health, this poses a challenge because section 28 of the Fiscal Responsibility Act (FRA) stipulates as follows regarding the duties of the Finance Minister on budgetary matters:

“Where, by the end of three months, after the enactment of the appropriation Act, the Minister determines that the targeted revenues may be insufficient to fund the heads of the expenditure in the Appropriation Act, the Minister shall, within the next 30 days of such determination, take appropriate measures to restrict further commitments and financial operations according to the criteria set in the Fiscal Risk Appendix – such provisions shall not apply to statutory or constitutional expenditure.”

The above implies that if there is a paucity of resources for budget implementation, the vote provided for BHCPF would be subject to budget cuts alongside other budget lines that are not statutory transfers. This is very likely to happen considering the huge deficit financing of the 2026 budget.

The second challenge associated with the allocation is that S.11 of the National Health Act did not provide that the BHCPF must get only 1% of the CRF. It merely states that it must not be less than 1%. Thus, 1% is the minimum threshold and not the maximum. Since inception, the BHCPF had not got more than 1% allocation. This should not be the case. Beefing up the vote to the BHCPF is imperative because of its knock-on effect on access to primary health care which is very important to maintain the good health of the poorest of the poor.

4.6 Vulnerable Group Fund of the National Health Insurance Authority Act (NHIAA):

The VGF established by S.25 of the National Health Insurance Authority (NHIA) Act has many sources of funding. The first is the resources accruing from the BHCPF which apparently has been activated before the enactment of the Act. The second source of funding is the health insurance levy which has not been fixed or imposed. It is not clear, in view of the prevalent negative macroeconomic indicators, which sets of individuals, companies, or organizations that can afford to pay any extra levies. The third and fourth are monies from grants, donations and gifts; and accruals from investments. The fifth source is the special intervention fund to be allocated by Government and appropriated to the Fund. Surprisingly, there was no vote for this expenditure head in the 2026 budget proposal. And the VGF is yet to be activated three years after the enactment of the Act. Indeed the 2026 federal budget estimates still referred to the NHIA as the National Health Insurance Scheme.

4.7 The Compulsory Health Insurance Regime of the NHIAA: Per S.3 (b) of the NHIAA, health insurance is mandatory for all Nigerians and residents in Nigeria. The National Health Insurance Authority has the mandate of ensuring the full implementation of the mandatory health insurance regime. The Authority is both a regulator and player in the industry. There is nothing in the 2026 health budget proposal for the kickstarting of

the compulsory health insurance regime – no votes for education, sensitization and enforcement. Nigeria’s march towards universal health coverage will remain a mirage until the compulsory health insurance regime kicks off. It is estimated that not less than N6trillion in premiums will accrue from the compulsory premiums when it starts.

4.8 Primary Health Care Including Maternal and Child Health and Immunization:

Although there are a number of constructions of PHC facilities that seem to be constituency projects of legislators, and the Local Government Councils are expected to play more roles in the delivery of PHC services (due to local government autonomy), the total allocation of ₦64,006,645,050 given to the NPHCDA seems paltry considering that PHC is the first level of contact for citizens and the community within the national health system. There is also N253.5bn for GAVI/Immunisation and Counterpart Funding for Global Fund of N7.4bn provided in Service Wide Votes. Considering Nigeria’s relatively high rates of infant/child mortality and maternal mortality and morbidity rates, budget votes based on a costed MNCH policy interventions would better respond to the crisis in the sector.

In NPHCDA, there are a number of very general votes without details as shown in table 5.

Table 5: General and Difficult to Track Votes

Code	Project	Amount
ERGP25224287	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN NORTH CENTRAL ZONE	174,131,205
ERGP25224291	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN NORTH EAST ZONE	199,007,092
ERGP25224304	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN NORTH WEST ZONE	199,007,092
ERGP25224312	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN SOUTH EAST ZONE	124,379,432
ERGP25224317	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN SOUTH SOUTH ZONE	149,255,318
ERGP25224324	IMPLEMENTATION OF MATERNAL NEONATAL AND CHILD (MNCH) INNOVATIONS IN PRIORITIZED LGAs IN SOUTH WEST ZONE	149,255,318

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

These resources may be better channeled through an evidence led NPHCDA gateway of the BHCPF and subject to its accountability mechanisms rather than being votes that are hanging- without project locations and clear deliverables. Details should be provided to NASS and Nigerians before approval.

4.9 Family Planning: According to the Nigeria Family Planning 2030 Commitment:

“By the end of 2030, Nigeria envisions a country where everyone including adolescents, young people, populations affected by crisis and other vulnerable populations are able to make informed choices, have equitable and affordable access to quality family planning and participate as equals in society’s development”

Nigeria promised to improve financing for Family Planning (FP) by leveraging both existing and additional innovative domestic mechanisms and to improve financing for FP by allocating a minimum of 1% annually of the National and State Health budgets. 1% of the overall health vote of N2,915,473,003,380.00 (across all MDAs) would amount to N29,154,730,033 and 1% of the Ministry of Health and Social Welfare vote of N2,149,365,867,131 would be N21,493,658,671. The 2026 budget proposal for family planning as shown in Table 6.

Table 6: Family Planning Provisions in the 2026 Federal Budget Estimates

Code	Purpose	Amount N
ERGP25158195	INCREASE ACCESS TO COMPREHENSIVE AND QUALITY FAMILY PLANNING INFORMATION, SUPPLY CHAIN AND SERVICES, INCLUDING SELFCARE INTERVENTIONS	46,475,353
ERGP25223751	CONSTRUCTION OF GYNAECOLOGY CLINIC COMPLEX WITH FAMILY PLANNING AREA	164,683,622
Total		211,158,975
Variance from overall health Budget across all MDAs	N29,154,730,033-211,158,975	28,943,571,058
Variance from the Budget of Ministry of Health and Social Welfare	N21,493,658,671-211,158,975	21,282,499,696

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

These were exactly the two items provided in the 2025 budget and now replicated this year. In scenario 1 on health estimates across all MDAs, there is a funding gap of N28.9bn and in the second scenario of just the votes of the Ministry of Health and Social Welfare, there is a funding gap of N21.2bn. The vote is not enough to meet Nigeria’s family planning commitments. It needs to be increased.

4.10 Nutrition: The National Strategic Plan of Action for Nutrition (2021 – 2025; “NSPAN”) Intervention projects a Moderate and Ambitious Scenarios. Although, it expired by the effluxion of time in 2025, this analysis deploys the Plan for the analysis of the 2026 estimates. The Moderate Scenario in 2025 is to cost N230.853 billion while the Ambitious Scenario will cost N301.829 billion. This rate is calculated on the basis of the United States dollar equivalent of the estimates at the 2021 value and using that value and the exchange rate of N1500=1USD to arrive at the ideal NSPAN budget figure. Table 7 shows the provisions in the 2026 health estimates.

Table 7: Nutrition Provisions in the 2026 Federal Budget Estimates

Code	Purpose	Amount N
FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE – HQTRS		
ERGP25132265	SCALING UP OF THE PROVISION OF MATERNAL, INFANT AND YOUNG CHILD NUTRITION INTERVENTION IN NIGERIA INCLUDING MICRONUTRIENT DEFICIENCY CONTROL AND NUTRITION INFORMATION SURVEILLANCE SYSTEM (NUT.3.NP)	48,445,996
ERGP25212810	PROCUREMENT OF EQUIPMENT INCLUDING TOOLS FOR VIRTUAL CONFERENCES AND ENGAGEMENT OF STAKEHOLDERS FOR DEPARTMENT OF NUTRITION (NUT.3.NP)	18,590,141
ERGP25212811	BUILD CAPACITY OF HEALTH WORKERS AT NATIONAL AND SUB-NATIONAL LEVELS ON SPECIALISED COMPETENCIES IN NUTRITION INTERVENTION FOR IMPROVED COORDINATION AND LEADERSHIP (NUT.3.NP)	55,770,423
ERGP25212812	PROCURE AND INSTALL ESSENTIAL NUTRITION EQUIPMENT IN ADDITIONAL 6 SELECTED FTHIS TO ENHANCE DELIVERY OF OPTIMAL NUTRITION SERVICES INCLUDING IMAM SERVICES (NUT.3.NP)	46,475,353
ERGP25212815	PROCUREMENT OF SEED STOCK OF MMS, MNP AND SQLNS FOR PRIORITISED STATES WITH HIGH RATE OF ANAEMIA AMONGST PREGNANT WOMEN AND SAM CHILDREN AND DISTRIBUTION OF SEED STOCK (NUT.3.NP)	120,835,917
ERGP25212816	MAINTAIN DATA REPOSITORY PLATFORM FOR NUTRITION SERVICES, HUMAN RESOURCES AND INFORMATION TO STRENGTHEN NATIONAL NUTRITION INFORMATION MANAGEMENT SYSTEM (NUT.3.NP)	13,942,606
ERGP25212817	QUARTERLY INTEGRATED SUPPORTIVE SUPERVISORY VISITS TO SUB-NATIONAL LEVELS TO MONITOR THE PROGRESS OF IMPLEMENTATION OF NUTRITION ACTIVITIES AND INTERVENTIONS (NUT.3.NP)	27,885,211
ERGP25212818	DISSEMINATION OF DEVELOPED/REVIEWED NUTRITION POLICY DOCUMENTS AND ADVOCACY BRIEFS (NUT.3.NP)	46,475,353
ERGP25212819	ENGAGE PRIVATE SECTORS TO PROMOTE INDUSTRIAL FORTIFICATION OF STAPLE FOOD VEHICLE AND IN-COUNTRY PRODUCTION OF ESSENTIAL NUTRITION COMMODITIES SUCH AS RUTF, SQLNS, ETC (NUT.3.NP)	23,237,676
ERGP25212820	COMMEMORATION OF NUTRITION SPECIFIC NATIONAL AND INTERNATIONAL DAYS (NUT.3.NP)	13,942,606
ERGP25212821	ONBOARD NUTRITION COMMODITY LOGISTIC MANAGEMENT SYSTEM INTO THE NIGERIAN HEALTH LOGISTICE MANAGEMENT INFORMATION SYSTEM (NUT.3.NP)	83,655,634
ERGP25212822	QUARTERLY ROUND TABLE DIALOGUE WITH MEDIA EXECUTIVES INCLUDING ROUTINE ORIENTATION OF MEDIA CORRESPONDENCE TO QUARTERLY ROUND TABLE DIALOGUE WITH MEDIA EXECUTIVES INCLUDING ROUTINE ORIENTATION OF MEDIA	27,885,211

	CORRESPONDENCE ON ADEQUATE NUTRITION IN NIGERIA (NUT.3.NP)	
ERGP25212824	PARTICIPATION AT LOCAL AND INTERNATIONAL CONFERENCE, FORUMS, STUDY TOURS AND SEMINARS (NUT.3.NP)	31,303,894
ERGP25212825	QUARTERLY MEETINGS OF NUTRITION TECHNICAL WORKING GROUP (NUT.3.NP)	23,237,676
ERGP25212826	ROUTINE MINISTERIAL BRIEFING AND DIRECTORS APPEARANCE ON SELECTED MEDIA HOUSES TO ENGAGE THE PUBLIC ON GOVERNMENT EFFORTS TO PROMOTE FOOD AND NUTRITION SECURITY (NUT.3.NP)	13,942,606
ERGP25232263	PROCUREMENT OF OFFICE FURNITURE FOR DEPARTMENT OF NUTRITION (NUT.3.NP)	9,295,070
ERGP25232264	PROCUREMENT OF UTILITY/PROGRAMME VEHICLES (3 NOS) FOR THE DEPARTMENT OF NUTRITION (NUT.3.NP)	69,713,029
NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY		
ERGP25157520	EMERGENCY MANAGEMENT OF ACUTE MAL-NUTRITION AND STUNTING IN HIGH BURNDEN STATES	350,000,000
FEDERAL MEDICAL CENTRE, UMUAHIA		
ERGP25223712:	CONSTRUCTION OF NUTRITION/DIETETICS BUILDING WITH BIOMEDICAL ANNEX	210,000,000
FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION		
ERGP22233239	DEVELOPMENT OF SUB-SECTOR STRATEGIC PLAN OF ACTION ON NUTRITION AND FOOD SECURITY FOR THE FMHAPA	54,600,000
ERGP22233242	PROVISION OF NUTRITION INPUT/LOGISTIC FOR HOME GROWN GARDENS SET-UPS	70,000,000
Subtotal		
NATIONAL EMERGENCY MANAGEMANT AGENCY		
ERGP30233407	TRAINING OF EMERGENCY MANAGERS ON MAINSTREAMING NUTRITION IN FEEDING PROGRAM, TRAINING TO MAINTAIN PROFICIENCY AND FLIGHT SAFETY (NCAA) REQUIREMENT, COSPAS-SARSAT, SOUTH CENTRAL DATA DISTRIBUTION REGION MEETING	94,500,000
NATIONAL SENIOR CITIZEN CENTRE		
ERGP22232584:	AWARENESS CREATION SENSITIZATION COMMUNITY OUTREACH AND CAPACITY ENHANCEMENTS OF OLDER PERSONS, AND COMMUNITY BASED ORGANIZATION ON HEALTHY AGEING NUTRITION AND AVAILABILITY OF CARE SERVICES.	21,000,000
INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING- IBADAN		
ERGP30151660:	NUTRITION, QUALITY CONTROL AND STANDARDIZATION EQUIPMENT	31,885,686
FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER		
ERGP30235129:	STRATEGIC EMPOWERMENT AND TRAINING OF YOUTHS ON FOOD NUTRITION IN SURULERE 2 FEDERAL CONSTITUENCY	70,000,000
FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING – HQTRS		
ERGP30210253	COORDINATE THE IMPLEMENTATION OF THE NATIONAL POLICY ON FOOD AND NUTRITION (NUT.6.NP)	17,500,000

ERGP30233817	NUTRITION DATA ALLIANCE, NIGERIA NUTRITION DASHBOARD AND PERFORMANCE MANAGEMENT SYSTEM SUPPORT	7,000,000
ERGP30233818	PROJECT ON CAPACITY DEVELOPMENT FOR NUTRITION IMPROVEMENT	14,000,000
ERGP5233815	NUTRITION RESEARCH	7,000,000
ERGP5233816	QUARTERLY SUBNATIONAL AND NATIONAL LEVELS FOOD AND NUTRITION SUPERVISION AND MONITORING	7,000,000
ERGP5233819	COORDINATE IMPLEMENTATION OF NUTRITION INTERVENTIONS IN THE 774 LOCAL GOVERNMENT AREAS PLUS FCT IN THE COUNTRY TO DELIVER N774 LGA INITIATIVE OF THE NATIONAL COUNCIL ON NUTRITION.	10,500,000
ERGP5233820	REVIEW OF THE NATIONAL POLICY ON FOOD AND NUTRITION AND ITS MULTISECTORAL PLAN OF ACTION INCLUDING NATIONAL/STATE COMMITTEE ERGP28171124	7,000,000
ERGP523382	COMPLIMENTARY FUNDING FOR IMPLEMENTATION OF THE WORLD BANK/FGN PROJECT ON PHASE 2 OF THE ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRIN 2.0)	10,500,000
FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION – HQTRS		
ERGP28111173	NUT.3. WASH MAINSTREAMING NUTRITION INTO WASH	27,732,119
ERGP28171124	NUT.3. WASH NATIONAL MULTI-SECTORAL PLAN OF ACTION FOR NUTRITION (WASH COMPONENT)	24,661,790
NIGER DELTA RBDA		
ERGP28233305	PROVISION FOR COMMUNITY NUTRITION OUTREACH INITIATIVE	21,000,000
FEDERAL MINISTRY OF WOMEN AFFAIRS – HQTRS		
ERGP22228919	IMPLEMENTATION OF NUTRITION 774 INITIATIVE	14,000,000
ERGP22228628	NATIONAL AND INTERNATIONAL CONFERENCES, SEMINARS, WORKSHOPS ON NUTRITION INTERVENTION PROGRAMMES	14,000,000
ERGP22228944	NUTRITION EDUCATION TO VULNERABLE WOMEN AND ADOLESCENT GIRLS IN SIX GEO-POLITICAL ZONES COVERING NORTH AND SOUTHERN STATES	7,000,000
ERGP22229041	NUTRITION EDUCATION TARGETING RELIGIOUS LEADERS, TRADITIONAL LEADERS, MEN AND BOYS IN 2 GEO-POLITICAL ZONES COVERING NORTH AND SOUTH	21,000,000
ERGP30228975	PRODUCTION OF ADDITIONAL COPIES AND DISSEMINATION OF NATIONAL GUIDELINES ON WOMEN AND GIRLS EMPOWERMENT ON OPTIMAL NUTRITION.	3,500,000
FEDERAL MINISTRY OF EDUCATION – HQTRS		
ERGP24225836	SCHOOL NUTRITION FEEDING PRIMARY SCHOOL	42,000,000,000
TOTAL		43,790,013,997

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

The total sum of N43,790,013,997 voted in the estimates of the Ministry Health and Social Welfare and other MDAs is therefore insufficient to meet both the Moderate and Ambitious Scenarios detailed in the NSPAN. Indeed, the bulk of the votes (97%) is the N42bn vote

of the Ministry of Education. There is a funding gap of N226bn in the Moderate Scenario and N258bn in the Ambitious Scenario.

Furthermore, there are borderline provisions which may not be strictly about nutrition but the word “nutrition” is mentioned in a general context of the provisions. These are mostly found in the votes of the Ministry of Agriculture and Food Security as shown in Table 8.

Table 8: Nutrition Related Provisions in the 2026 Agriculture Budget Estimates

Code	Project	Amount
ERGP30208761	REVIEW OF EXISTING AGRICULTURAL LAWS AND DRAFTING OF NEW ONES TO SUPPORT AGRIBUSINESS AND INVESTMENTS FOR AGRICULTURAL DEVELOPMENT AND FOOD AND NUTRITION SECURITY	140,000,000
ERGP30208768	INSTITUTIONALIZING THE NIGERIAN FOOD SYSTEM DASHBOARD ON THE STATE OF FOOD AND NUTRITION IN THE COUNTRY	1,750,000,000
ERGP30208781	EDUCATION PROMOTION OF HOME GARDEN, HOME ECONOMICS AND NUTRITION KNOWLEDGE TRANSFER AND PRACTICE AT THE STATE AND LOCAL GOVERNMENTS LEVELS FOR THE RENEWED HOPE INITIATIVE FOR FOOD AND NUTRITION SECURITY	476,742,384
ERGP30208786	CAPACITY BUILDING ON PROJECTS MONITORING EVALUATION, ACCOUNTABILITY AND LEARNING FOR EFFICIENCY AND HIGH PERFORMANCE FOR FOOD AND NUTRITION SECURITY	282,936,375
ERGP30208799	DEVELOPMENT AND IMPLEMENTATION OF STRATEGIC COMMUNICATION TO PROMOTE AGRICULTURE AND FOOD SECURITY VALUE CHAINS DEVELOPMENT AND KNOWLEDGE DISSEMINATION FOR ENHANCED FOOD AND NUTRITION SECURITY	505,759,062

Source: Budget office of the Federation, 2026 Federal Budget Estimates

4.11 Sin and Other Health-Related Taxes/Levies: In accordance with the recommendations of the Nigeria Health Care Financing Policy and Strategy:¹

“Government shall earmark a percentage of the taxes on tobacco, alcohol, harmful environmental pollutants, and unhealthy foods as Sin Taxes to generate revenue for health as follows: 5% on Alcohol Tax; 20% on Tobacco Tax; 3 kobo/second on all phone calls; 0.5% of Companies Income Tax (CIT) and; 0.5% on all aviation air tickets”.

Furthermore, the justification for the imposition of Sugar and other Sin Taxes is related to promoting good and healthy lifestyles and reducing obesity and other non-communicable diseases such as type two diabetes, cardiovascular diseases, dental caries, liver disease, etc. However, in the fulfilment of the plan, policy and budget continuum, the expectation was that the proceeds or at least 50% of these taxes should have been earmarked in the estimates to the health sector. But the estimates were silent on this.

¹ At page 32.

4.12 Frivolous, Inappropriate and Wasteful Expenditure: There are expenditure heads considered unclear, frivolous, inappropriate and wasteful. They should be reviewed, saved and reprogrammed. Table 9 shows some of the details

Table 9: Frivolous, Inappropriate and Wasteful Expenditure

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION
ERGP25233650	INFRASTRUCTURE	9,295,070,512	Voting this large sum of money for an un-named and un-identified infrastructure after specific infrastructure projects have been provided is an abuse of the budgeting process. Save and re-programme this vote.
ERGP25233651	PROGRAMME OPERATIONS AND EXECUTION	4,275,683,893	Which programme? This is a further abuse of the budgeting process coming after specific votes for identified deliverables. Save and re-programme this vote.
ERGP25192710	HUMAN CAPACITY DEVELOPMENT FOR 3,000 FMOH&SW STAFF	278,852,116	Specific capacity building votes numbering over ten have been provided in the estimates ERGP25132224, ERGP25156214, ERGP25202744, ERGP25202787, ERGP25212811, ERGP25212814, ERGP25223759, ERGP25223768, ERGP25232265, etc). This is just an omnibus provision not tied to any deliverables. Clarity and more information on this project should be presented to the National Assembly before approval. Otherwise re-programme this vote.
ERGP25202868	DIGITAL HEALTH CAPACITY BUILDING ICT STRATEGIES AND INNOVATION	60,395,882	Clarity and more information on this project should be presented to the National Assembly before approval.
ERGP25232677	STRENGTHENING CAPACITY ON PROCUREMENT FOR HEAD OF DEPARTMENTS	139,426,057	This is a very large sum of money for the capacity building. What is the proposal? A workshop? Use 30% for this purpose and re-programme the remaining 70%.
ERGP25159834	CAPACITY BUILDING/ SENSITIZATION	123,159,684	This is a very large sum of money for the capacity building. What is the

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION
	WORKSHOP ON E-INVENTORY CONTROL MANAGEMENT FOR STORE OFFICERS/ STOCK VERIFIERS AND OTHERS AT THE FMOH HEADQUARTERS AND STATE OFFICES IN LINE WITH EXTANT RULES		proposal? A workshop? Use 30% for this purpose and re-programme the remaining 70%.
ERGP25192490	LIGITIATION AND SOLICITORS	92,950,705	This provision is not specific. Is the Ministry hiring lawyers? What is the treasury asked to pay for? Save this vote and if they need lawyers, the Ministry of Justice is there to defend them.
ERGP25158193	ARTICULATION OF POLICY AND STATEGIC PLAN AND FACILITATE DELIVERY OF SAFE-MOTHERHOOD INTERVENTIONS FOR REDUCTION OF MATERNAL MORTALITY AND MOBIDITY IN NIGERIA.	32,532,747	Are we still at the level of policy articulation in safe motherhood? No, we are at the implementation level. Save and re-programme this vote
ERGP25156944	MONITORING TRANSPARENT IMPLIMENTATION AND COMPLIANCES WITH 2024 CAPITAL APPROPRIATION NATIONWIDE. CODE OF ETHICS, NATIONAL ANTICORRRUTION LAWS AND DECLARATION TO ENSURE ACCOUNTABILITY.	30,319,823	Just a pack of words assembled together and without meaning. 2024 capital appropriation? What exactly is the treasury asked to pay for? Save and re-programme this vote.
ERGP25158197	ARTICULATION OF POLICY/STRATEGIC PLAN, COORDINATION AND TECHNICAL SUPPORT FOR EFFECTIVE MULTISECTORAL	32,532,747	The Ministry seeks to articulate and implement policy for availability and uptake of essential health services. What are essential health services and which health services are not essential? This is a pack of loose words that denotes and signifies

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION
	IMPLEMENTATION AT NATIONAL AND SUBNATIONAL LEVELS FOR INCREASED AVAILABILITY AND UPTAKE OF ESSENTIAL HEALTH SERVICES		nothing. Save and re-programme this vote.
ERGP25212854	PROJECT MANANGEMENT	395,040,497	What is project management? Which projects? Is this different from capital budget monitoring? What exactly is the deliverable for this appropriation request? Save and re-programme this vote.
ERGP25212895	MONITORING AND EVALUATION OF CAPITAL PROJECTS TO ENSURE VALUE FOR MONEY AUDITING	106,893,311	What is the relationship between this vote and that for project management? Use this vote for budget monitoring.
ERGP25212906	QUATERLY PROCUREMENT COMPLIANCE MONITORING TO ALL THE FMOH TERTIARY/FMC HOSPITALS ON PROJECTS IMPLEMENTATION IN LINE WITH THE DUE PROCESS	83,848,972	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25112255	JOINT PERFORMANCE MONITORING OF CAPITAL PROJECTS & PROGRAMMES IN THE HEALTH SECTOR IN LINE WITH THE PROVISIONS OF NATIONAL HEALTH ACT 2014	56,140,362	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25112543	QUARTERLY MONITORING AND EVALUATION EXERCISE ON CAPITAL PROJECTS, PERSONNEL COSTS, IGR AND OTHER RECURRENT UTILIZATION AS IT AFFECTS EMOLUMENT OF STAFF IN THE HEALTH SECTORS	102,245,776	This is still about budget monitoring. Save and re-programme this vote.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION
ERGP25132193	QUARTERLY COLLABORATION WITH MINISTRY OF BUDGET & NATIONAL PLANNING TO MONITOR FMOH PARASTATALS AND AGENCIES PROJECTS	55,770,423	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25132240	MONITORING OF PPP PROJECTS IN FEDERAL TERTIARY HEALTH INSTITUTIONS	115,091,656	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25212902	MONITORING OF COMPLIANCE IN LINE WITH IPSAS PRACTICE ON ACCOUNTING PROCESSES IN HEALTH SECTOR	127,016,415	This is a pack of loose words without a clear deliverable. Save and re-programme this vote.
ERGP25232605	CONDUCTING OF PHISICAL VERIFICATION AND HEAD COUNT OF STAFF UNDER THE MINISTRY AGENCIES AND PARASTATERS	37,185,099	This is about personnel audit. Use it for the purpose indicated.
ERGP25132216	MANPOWER AUDITING TO ASCERTAIN THE ACTUAL STAFF STRENGHT ON GOVERNMENT PAYROLL IN THE MINISTRY FOR PLANNING PURPOSES	16,359,324	This is still about personnel audit. Save and re-programme this vote.
ERGP25112546	GENERAL RENOVATION AND FURNISHING OF PRINCIPAL OFFICERS OFFICES AND THEIR SUPPORTING STAFF AT FMOH&SW HEADQUARTERS	127,807,219	What is the difference between these four votes? These are duplications. Save the second, third and fourth vote. The first vote will be sufficient for the "general renovation and furnishing".
ERGP25159822	GENERAL RENOVATION, PAINTING, PATITIONING, AND MAINTENANCE OF THE MINISTRY'S HEADQUARTER BUILDING	223,081,692	
ERGP25204299	GENERAL RENOVATION, FURNISHING, AND EQUIPPING OF THE PRINCIPAL OFFICERS	232,376,763	

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR RECOMMENDATION POSITION/
	CONFERENCE ROOMS AND 6TH FLOOR MAIN CONFERENCE ROOM AT MINISTRY HEADQUARTERS		
ERGP25223745	REMODELLING AND FURNISHING OF BUDGET DIVISION, FINAL ACCOUNTS AND OTHER OFFICES IN FINANCE AND ACCOUNTS	69,713,029	
ERGP25223764	PROCUREMENT AND INSTALLATION OF OFFICE EQUIPMENT AND FURNISHING OF FINANCE AND ACCOUNTS	106,893,311	How do you reconcile this provision with ERGP25223745 above? Something is not adding up in these two requests. There are specific requests in some departments and units for photocopiers, laptops, printers, etc. But here, the nebulous word, "office equipment" is used. Save and re-programme this vote.
ERGP25232313	NATIONAL ACTION PLAN FOR THE IMPLEMENTATION AND PREVENTION OF NON COMMUNICABLE DISEASE (NCD)	232,376,763	Is this vote for the development of the plan or for implementation of the plan? Clarity and more information on this project should be presented to the National Assembly before approval.
ERGP25232582	SOCIAL WELFARE INTERVENTIONS AMONG NIGERIANS AND ITS COORDINATION, AND PROMOTION OF OTHER SOCIAL DETERMINANTS OF HEALTH	418,278,173	What is a social welfare intervention? Clarity and more information on this project should be presented to the National Assembly before approval.

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

The savings from these frivolous, inappropriate, wasteful, etc., expenditure proposals amounts to N15,912,224,216 (N15.9bn). This sum should be used to part fund the identified funding gaps.

4.13 The Estimates and National Health Act (NHA) Provisions: Generally, the estimates in the spirit of the plan, policy, law and budget continuum should reflect key policies and laws including the NHA. This section reviews the relevant estimates related to critical NHA provisions that are often ignored.

Table 10: Relevant National Health Act Provisions Requiring More Votes in the Budget

Code	Section of NHA	Project Name	Amount
ERGP25112251	S.33 on National Health Research Ethics Committee	QUARTERLY NHREC MONITORING OF AT LEAST 15 APPROVED STUDIES CLINICAL TRIALS AND REGISTERED AND ADVOCACY TO SUPPORT AND PROVIDE GRANT TO NIGERIA HEALTH RESEARCH ECOSYSTEM INSTITUTIONAL ETHICS COMMITTEES	3,718,327
ERGP25156732	S.31 on the National Health Research Committee	DEVELOPMENT OF NATIONAL HEALTH RESEARCH STRATEGIC PLAN 2025-2030	4,647,535
ERGP25203516	Health Research Committee	NATIONAL HEALTH RESEARCH COMMITTEE (NHRC) ACTIVITIES, OPERATIONALIZATION OF THE NHREC E-PORTAL AND NATIONAL HEALTH RESEARCH SUMMIT	56,225,332
ERGP25132163	S.35 on coordination of National Health Management Information System	STRENGTHENING OF THE NATIONAL HEALTH INFORMATION MANAGEMENT SYSTEM (DHIS 2) TO IMPROVE DATA QUALITY AND DATA USE.	11,953,534
ERGP25132164		SUPPORT FOR DATA GOVERNING STRUCTURES AT ALL LEVELS	22,075,792
ERGP25173752		STRENGTHENING ROUTINE HEALTH MANAGEMENT INFORMATION SYSTEM: ARHITECTURE, ENTERPRISE AND SECURITY	9,484,247
ERGP25232634		STRENGTHEN THE HEALTH INFORMATION SYSTEM (HIS) GOVERNANCE FRAMEWORKS TO PROVIDE GUIDANCE AND COORDINATION OF HIS RESOURCES AND OUTPUTS	67,932,791
ERGP25156739	S.2 (2) (d) of the NHA	SUPPORT FOR PREPARATION OF ANNUAL HEALTH REPORT AND STATE OF THE HEALTH OF NIGERIANS AS PROVIDED IN THE NATIONAL HEALTH ACT 2024	18,125,388
ERGP25203563	S.41 on Development and Provision of Human Resources in National Health System	DEVELOPMENT OF IMPLEMENTATION PLAN FOR THE HEALTH WORKFORCE MIGRATION POLICY; IMPLEMENT POLICY INTERVENTIONS TO MITIGATE HEALTH WORKERS MIGRATION	32,217,153

Source: 2026 Budget Estimates, Budget Office of the Federation of Nigeria

The conclusion is that more resources should be channeled to areas such as health research and ethics; health management information system; stabilizing the challenges associated with the development, management and retention of adequate human resources for health; accountability for health indicators; emergency treatment and care, etc. There is hardly any vote dedicated to certification and certificate of standards provided in S.13 of the NHA. Even though states may have a role to play in certification, it is imperative that FGN kickstarts the compliance process and ensures that the quality of service delivery and standards across the nation is maintained at the level of fit and good practices.

5. RECOMMENDATIONS

On the basis of the foregoing, this Advocacy Memorandum makes the following recommendations:

5.1 Increase Allocation to Health: The vote to the Ministry of Health and Social Welfare should be increased to at least 10% of the overall vote. If meeting the 15% benchmark is difficult because of lean resources, the budget should at least target two-thirds of the benchmark. The savings from unclear and frivolous expenditure identified across MDAs in the estimates should be re-allocated by the National Assembly to beef up the resources in underfunded areas. At a minimum, the 6% interventions and investment case stated in S.4 of the Appropriation Bill should be met.

5.2 Ringfence the Health Vote: It is imperative to ringfence most components of the health vote especially in consideration of its inextricable link to the right to life. Releases should be timely and at least constitute not less than 85% of appropriation. Funds to MNCH including immunisation should be treated as first line charges.

5.3 Provide Details of all Bulk Capital Votes without Details: The details of all bulk votes should be provided to the National Assembly and made public to the Nigerian people before it is approved by NASS.

5.4 Increase the Share of Development Capital: The share of administrative capital in the capital estimates should not exceed 30% of the votes while the bulk of 70% goes directly to projects that touch the lives of the people - developmental capital.

5.5 Basic Health Care Provision Fund (BHCPF): The vote to the BHCPF should be further increased beyond the 1% CRF which is the statutory minimum. Nigeria's poor health indicators demand not less than 2% due to the emergency at hand. Furthermore, the BHCPF should be clearly and unequivocally stated as a statutory transfer - as a first line charge.

5.6 Vulnerable Group Fund of the National Health Insurance Authority (NHIA) Act: The budget should, in accordance with S.25 of the NHIAA provide a minimum of N100billion for the special intervention fund to kickstart the Vulnerable Group Fund.

5.7 Provide for Kickstarting the Compulsory Health Insurance Regime: The estimates should contain votes for activities to kickstart the compulsory health insurance regime of the NHIAA. These should include votes for education, sensitization and enforcement action.

5.8 Increased Funding for Primary Health Care: Considering the foundational nature of primary health care, the vote to the National Primary Health Care Development Agency and other programmes related to PHC should be increased to not less than 10% of the overall health vote.

5.9 Increase Funding for Family Planning: The budget should meet and exceed the funding requirements of the Nigerian Family Planning Commitment. This is anchored on the recent donor closures and withdrawals. At a minimum, there is a funding gap of not less than N21.493bn necessary for family planning.

5.10 Increase the Vote for Nutrition: To meet the demands of nutrition post the NSPAN 2021-2025, a funding gap of N258bn needs to be filled in the appropriation.

5.11 Programme Sin and Other Health-Related Taxes/Levies to the Health Sector: Programme not less than 50% of the proceeds of all sin taxes and levies to fill the funding gaps in the health sector.

5.12 Mainstream the National Health Act in the Estimates: Mainstream the provisions of the National Health Act in the health estimates in the spirit of the plan, policy, law and budget continuum. The required resources should be funded from savings, reallocations of expenditure proposals and sin taxes.