



Centre for Social Justice

Centre for Social Justice (CSJ)
(Mainstreaming Social Justice in Public Life)

ADVOCACY MEMORANDUM ON THE 2025 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 ₦49,740,165,355,396 is ₦1,909,534,245,747 inclusive of the ₦298,421,122,636 provided for the Basic Health Care Provision Fund (BHCPF). This is 3.84% of the proposed budget expenditure. This is less than one-third of the 15% Abuja Declaration commitment.

However, there are other provisions related to health in the budget vis, Provisions for the National Health Insurance Scheme fund of MDAs (₦182,656,334,197), NHIS for Military Retirees (₦4,442,721,215), NHIS for Corps Members (₦5,000,000,000), Counterpart Funding Including Global Fund/Health (₦7,416,508,000), GAVI/Immunization Counterpart Funding (₦231,737,478,756), and Presidential Committee on Health Sector Reform (₦500,000,000). These add up to an extra ₦431,753,042,168. This increases the health vote to ₦2,341,287,287,915 being 4.71% of the proposed overall expenditure. This is just 31.4% of the Abuja Declaration. Fifteen% (15%) of the overall budget vote would have amounted to ₦7,461,024,803,309.40. Based on the Abuja Declaration, the extant health vote leaves a funding gap of ₦5,119,737,515,394.

Table 1: Allocation to the Health Sector

S/N	PROJECT	AMOUNT (₦)
1	Allocation to the Ministry of Health	1,909,534,245,747
2	Provisions for the National Health Insurance Scheme fund of MDAs ¹	182,656,334,197
3	NHIS for Military Retirees	4,442,721,215
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	231,737,478,756
7	Presidential Committee on Health Sector Reform	500,000,000
	TOTAL	2,342,795,500,112
	₦2,342,795,500,112 is 4.71% of the overall expenditure of ₦49,740,165,355,396	

Source: 2025 Budget Estimates, Budget Office of the Federation

¹ <https://csj-ng.org/publication/2025-federal-budget-nhis-pull-out/>

The budget estimate is disaggregated into ₦1,206,487,102,523 for personnel, ₦49,432,172,349 for overheads and ₦653,614,970,875 for capital expenditure. The translates to 63.19% for personnel, 2.58% for overheads and 34.23% for capital expenditure respectively.

2. ISSUES FROM THE HEALTH BUDGET PROPOSAL

2.1 Centralisation of Capital Votes at the Headquarters: Out of the Ministry’s total capital vote of N653,614,970,875, the sum of N248,316,907,133 is reserved and programmed for the Ministry’s headquarters. This is 38% of the entire capital vote. However, the headquarters share of the entire health vote is 13.6%. Within the context of the total budget of the Ministry of Health and the share domiciled in the Ministry’s headquarters (13.6%), keeping 38% of the capital vote of the Ministry within the headquarters is too much. This is over-centralization of resources for capital expenditure at the headquarters.

2.2 Personnel and Overheads Mix: For recurrent expenditure, the proposal is 96.1% for personnel and 3.9% for overheads. However, there is a challenge with this scenario. This recurrent mix of personnel and overheads cannot facilitate functional health institutions that focus on effective service delivery. The overhead vote is simply not enough to run the institutions to facilitate value for money and more health for money service delivery.

2.3 Bulk Capital Vote without Details: The biggest chunk of the capital votes is found in Table 2 below.

Table 2: Bulk Capital Votes Without Details

Code	Purpose	Amount
ERGP25233649	DRUGS, CONSUMABLES, EQUIPMENT, LAB REAGENTS, TEST KITS: TARGETING 10 MILLION VULNERABLE NIGERIANS	60,251,281,458
ERGP25234152	MULTILATERAL/BILATERAL TIED LOAN - IMMUNIZATION PLUS & MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)- IMMUNIZATION	35,699,426,250
ERGP25234153	MULTILATERAL/BILATERAL TIED LOAN - LIVES AND LIVELIHOOD FUND (LLF) IN SUPPORT OF MALARIA ELIMINATION	25,896,462,000

Source: 2025 Budget Estimates, Budget Office of the Federation of Nigeria

These three projects are in excess of N121billion and the details of what is to be done with the votes are not indicated. The purpose of a loan is not sufficient detail to enable monitoring by stakeholders. These votes should be broken down to specific deliverables and their support figures. Because these votes lack specificity, how do you reconcile ERGP25233093 on PROCUREMENT OF RAPID TEST KITS FOR MALARIA with the multilateral/bilateral project tied loans on malaria. Is the big vote not inclusive of rapid test kits? There is an allocation of a huge sum of N564,343,567 (ERGP25212854) for “PROJECT MANAGEMENT” without details. Which project? This opacity and lack of details is usually the foundation of the absence of value for money, creating opportunities for mismanagement of funds. This practice of bulk capital votes without details was observed in some other projects. There is another allocation of N531,146,886 titled “FEDERAL TEACHING HOSPITAL, AKURE, ONDO STATE” with budget code ERGP25233135. It has no details. It is in the estimates of the Ministry’s headquarters. It is not the vote of the Teaching Hospital which is usually divided into capital and recurrent expenditure. Details should be provided for bulk capital votes of this nature, otherwise the concept of transparency and accountability in budgeting would be defeated.

2.4 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 supports the provision 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.

2.5 Basic Health Care Provision Fund (BHCPF): There are concerns around the 1% Consolidated Revenue Fund (CRF) for BHCPF in the 2025 FGN budget proposal. The N 298,421,122,636 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 2025 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.

2.6 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 2025 budget proposal. And the VGF is yet to be set up three years after the enactment of the Act.

2.7 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 2025 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.

2.8 Primary Health Care: 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 capital allocation of ₦ 41,934,971,223 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. PHC focuses on the primary health problems in the community, providing preventive, curative, rehabilitative and promotional health services. It engages the broad determinants of health through a multi-sector/stakeholder approach anchored on the understanding of the complex interplay of factors that lead to improved health.

2.9 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 N2.3trillion (across all MDAs) would amount to N23.412billion and 1% of the Ministry of Health and Social Welfare vote of N1.909trillion would be N19.095billion. The 2025 budget proposal provides ~~N~~66,393,361 for “INCREASE ACCESS TO COMPREHENSIVE AND QUALITY FAMILY PLANNING INFORMATION, SUPPLY CHAIN AND SERVICES, INCLUDING SELFCARE INTERVENTIONS” (ERGP25158195). There is a further sum of N235,262,318 in the estimate of the Federal Medical Centre Umuahia for CONSTRUCTION OF GYNAECOLOGY CLINIC COMPLEX WITH FAMILY PLANNING AREA (ERGP25223751).² In scenario 1 on health estimates across all MDAs, there is a funding gap in excess of N23.3billion and in the second scenario of just the votes of the Ministry of Health and Social Welfare, there is a funding gap of not less than 18.8billion. However, this amount is not enough to meet Nigeria’s family planning commitments.

2.10 Nutrition: The National Strategic Plan of Action for Nutrition (2021 – 2025; “NSPAN”) Intervention projects a Moderate and Ambitious Scenario. 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 current budget exchange rate of N1500=1USD to arrive at the ideal NSPAN budget figure. The total sum of N67,928billion 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.³

2.11 Sin and Other Health-Related Taxes/Levies: In accordance with the recommendations of the Nigeria Health Care Financing Policy and Strategy:⁴

“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,

² <https://csj-ng.org/publication/nutrition-and-family-planning-line-items-in-the-2025-federal-budget-proposals/>

³ <https://csj-ng.org/publication/nutrition-and-family-planning-line-items-in-the-2025-federal-budget-proposals/>

⁴ At page 32.

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.

2.12 Frivolous, Inappropriate and Wasteful Expenditure: There are expenditure heads considered unclear, frivolous, inappropriate and wasteful. They should be reviewed, saved and reprogrammed.

Table 3: Frivolous, Inappropriate and Wasteful Expenditure

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR RECOMMENDATION POSITION/
ERGP25233650	INFRASTRUCTURE	13,278,672,160	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	6,108,119,847	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	398,360,165	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. Save and re-programme this vote.
ERGP25202868	DIGITAL HEALTH CAPACITY BUILDING ICT STRATEGIES AND INNOVATION	86,279,832	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	199,180,082	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%.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR RECOMMENDATION POSITION/
ERGP25159834	CAPACITY BUILDING/ SENSITIZATION 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	175,942,406	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%.
ERGP25192490	LIGITATION AND SOLICITORS	132,786,722	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.	46,475,353	Are we still at the level of policy articulation in safe motherhood?
ERGP25156944	MONITORING TRANSPARENT IMPLIMENTATION AND COMPLIANCES WITH 2024 CAPITAL APPROPRIATION NATIONWIDE. CODE OF ETHICS, NATIONAL ANTICORRUTION LAWS AND DECLARATION TO ENSURE ACCOUNTABILITY.	43,314,033	Just a pack of words 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 IMPLEMENTATION AT NATIONAL AND SUBNATIONAL LEVELS FOR INCREASED AVAILABILITY AND UPTAKE OF ESSENTIAL	46,475,353	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 nothing. Save and re-programme this vote.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR POSITION/ RECOMMENDATION
	HEALTH SERVICES		
ERGP25212854	PROJECT MANAGEMENT	564,343,567	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	152,704,730	What is the relationship between this vote and that for project management? Use this vote for budget monitoring.
ERGP25212906	QUARTERLY PROCUREMENT COMPLIANCE MONITORING TO ALL THE FMOH TERTIARY/FMC HOSPITALS ON PROJECTS IMPLEMENTATION IN LINE WITH THE DUE PROCESS	119,784,246	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	80,200,517	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	146,065,394	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25132193	QUARTERLY COLLABORATION WITH MINISTRY OF BUDGET & NATIONAL PLANNING TO MONITOR FMOH PARASTATALS AND AGENCIES PROJECTS	79,672,033	This is still about capital budget monitoring. Save and re-programme this vote.
ERGP25132240	MONITORING OF PPP PROJECTS IN FEDERAL TERTIARY HEALTH INSTITUTIONS	164,416,651	This is still about capital budget monitoring. Save and re-programme this vote.

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR RECOMMENDATION POSITION/
ERGP25212902	MONITORING OF COMPLIANCE IN LINE WITH IPSAS PRACTICE ON ACCOUNTING PROCESSES IN HEALTH SECTOR	181,452,022	This is a [ack of loose words without a clear deliverable.
ERGP25232605	CONDUCTING OF PHYSICAL VERIFICATION AND HEAD COUNT OF STAFF UNDER THE MINISTRY AGENCIES AND PARASTATERS	53,121,570	This is about personnel audit. Use it for the purpose indicated.
ERGP25132216	MANPOWER AUDITING TO ASCERTAIN THE ACTUAL STAFF STRENGTH ON GOVERNMENT PAYROLL IN THE MINISTRY FOR PLANNING PURPOSES	23,370,463	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	182,581,742	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, PARTITIONING, AND MAINTENANCE OF THE MINISTRY'S HEADQUARTER BUILDING	318,688,132	
ERGP25204299	GENERAL RENOVATION, FURNISHING, AND EQUIPPING OF THE PRINCIPAL OFFICERS CONFERENCE ROOMS AND 6TH FLOOR MAIN CONFERENCE ROOM AT MINISTRY HEADQUARTERS	331,966,804	
ERGP25223745	REMODELLING AND FURNISHING OF BUDGET DIVISION, FINAL ACCOUNTS AND OTHER OFFICES IN FINANCE AND ACCOUNTS	99,590,041	
ERGP25223764	PROCUREMENT AND INSTALLATION OF OFFICE EQUIPMENT AND FURNISHING OF FINANCE AND ACCOUNTS	152,704,730	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,

CODE	LINE ITEM	INAPPROPRIATE, UNCLEAR AND WASTEFUL EXPENDITURE (N)	OUR RECOMMENDATION POSITION/
			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)	331,966,804	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	597,540,247	Clarity and more information on this project should be presented to the National Assembly before approval.

Source: 2025 Budget Estimates, Budget Office of the Federation of Nigeria

The savings from these frivolous, inappropriate, wasteful, etc., expenditure proposals amounts to N22,134,208,456 (N22.134 billion). This sum should be used to part fund the identified funding gaps.

2.13 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 4: 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 NATIONAL HEALTH RESEARCH ETHICS COMMITTEE (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	5,311,895
ERGP25156732	S.31 on the National Health Research Committee	DEVELOPMENT OF NATIONAL HEALTH RESEARCH STRATEGIC PLAN 2025-2030	6,639,336
ERGP25203516		NATIONAL HEALTH RESEARCH COMMITTEE (NHRC) ACTIVITIES, OPERATIONALIZATION OF THE NHREC E-PORTAL AND NATIONAL HEALTH RESEARCH SUMMIT	80,321,903
ERGP25132163	S.35 on coordination	STRENGTHENING OF THE NATIONAL HEALTH INFORMATION MANAGEMENT SYSTEM (DHIS 2) TO IMPROVE DATA QUALITY AND DATA USE.	17,076,477

ERGP25132164	of National Health Management Information System	SUPPORT FOR DATA GOVERNING STRUCTURES AT ALL LEVELS	31,536,846
ERGP25173752		STRENGTHENING ROUTINE HEALTH MANAGEMENT INFORMATION SYSTEM: ARHITECTURE, ENTERPRISE AND SECURITY	13,548,924
ERGP25232634		STRENGTHEN THE HEALTH INFORMATION SYSTEM (HIS) GOVERNANCE FRAMEWORKS TO PROVIDE GUIDANCE AND COORDINATION OF HIS RESOURCES AND OUTPUTS	97,046,844
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	25,893,411
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	46,024,504

Source: 2025 Budget Estimates, Budget Office of the Federation of Nigeria

The conclusion is the 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; certification and certificate of standards; accountability for health indicators; emergency treatment and care, etc.

2.14 The Estimates and the Supreme Court Judgement on Local Government Autonomy: The estimates were silent on required responses to critical governance and other challenges that have arisen from the need for the full implementation of local government autonomy in compliance with the May 2024 Supreme Court decision. Between the Ministry’s headquarters, NPCDA, etc., there should have been votes for engagements leading to the development of a new governance architecture, especially for the Primary Health Care Under One Roof framework.

3. RECOMMENDATIONS

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

3.1 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 in the estimates should be re-allocated by the National Assembly to beef up the resources in underfunded areas.

3.2 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. And the required resources should be funded from savings, reallocations and sin taxes.

3.3 Decentralize Capital Votes to the Implementing Agencies: The Ministry's headquarters should not retain 38% of the entire capital vote. It should be disaggregated and only those for operations at the headquarters retained there and others sent to the responsible agencies.

3.4 Increased Allocation to Overheads: Provide not less than 10% of recurrent expenditure for overhead costs. The recurrent mix of personnel (96.1%) and overheads (3.9%) cannot facilitate functional health institutions that deliver effective services.

3.5 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.

3.6 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.

3.7 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.

3.8 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.

3.9 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.

3.10 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.

3.11 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 N23.3billion necessary for family planning.

3.12 Increase the Vote for Nutrition: To meet the demands of the NSPAN 2021-2025, a funding gap of N233 billion needs to be filled in the appropriation.

3.13 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.