



## Centre for Social Justice Newsletter, January 2026

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**The January 2026 Newsletter contains Recommendations on the Line Items of Frivolous, Inappropriate, Unclear and Wasteful Estimates in the 2026 Federal Appropriation Bill Estimates; Review Of The Federal Power Sector Budget Proposals 2026; and Health Sector Reform Coalition's Advocacy Memorandum On The 2026 Federal Health Budget Proposals**

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### **Recommendations on the Line Items of Frivolous, Inappropriate, Unclear and Wasteful Estimates in the 2026 Federal Appropriation Bill Estimates.**

CSJ and its partners in the Citizens Wealth Platform are continuing the yearly pullout of frivolous, inappropriate, unclear and wasteful expenditure in the Federal

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the National Assembly. A total savings of N3,134,053,374,245 (three trillion, one hundred and thirty-four billion, fifty-three million, three hundred and seventy-four thousand, two hundred and forty-five naira) is available for reprogramming as indicated in this pullout.

The pullout highlights budgetary provisions which have no details, locations and deliverables. It also shows duplicated projects and some that have been in the budget for so many years. After providing for specific infrastructure projects across the federation or in a state, a general provision for infrastructure Nigeria/State/Geopolitical Zone wide have been severally identified in the budget. There are line items which do not clearly indicate what the treasury will be paying for – empty jargons that make no meaning. For instance, the National Rural Electrification Agency has votes for “Provision of Productive Use Equipment for Catalytic in North Central, North East, North West, South South, South East and South West”. We have asked NASS to thoroughly scrutinise these line items on behalf of the Nigerian people before approval.

The vote of the Ministry of Agriculture and Food Security is suffused with projects that have no locations, class of beneficiaries and sometimes no clear deliverables. This is the case in over 90% of the projects. This has been the norm in agriculture budgeting over the years. The most troubling part of this proposal is that many of the unclear proposals are to be funded from debt. Borrowing and demonstrating a clear intent to mismanage the resources is economic sabotage of the highest order and should be discontinued. The vote needs to be totally repackaged and these nebulous expenditure proposals made clear and to be of benefit to Nigerians.

The meagre resources allocated to the Works Sector have been so thinly spread across hundreds of projects to the extent that money will be spent without any concrete improvements in the works sector. The proposals present very little sums of money for major road projects, for instance N70m that cannot pay for the construction of a kilometre of road. Out of a capital vote of N3.244trillion, it allocates N1.3trillion by aggregation on a geopolitical basis instead of a properly costed road by road basis. This is a slush fund that be easily abused. The votes should be reprogrammed to specific roads while maintaining geopolitical equity. The Lagos-Calabar Coastal Highway and Badagry to Sokoto Highway have paltry provisions of N70m each. This cannot be the actual public investment going into the roads in 2026. If the money for the continued construction is borrowed or if the project is a public private partnership, the cost should be reflected in the budget. The monies to be spent are public resources to be paid back or somehow absorbed by tax payers.

cannot scratch the surface of the challenges associated with the implementation of its constitutional mandate. For instance, voting about N200m for investigation and monitoring of over 5million asset declarants is grossly insufficient. There is nothing in the proposal for the operationalisation of the online asset declaration system. If the FGN is serious about the fight against corruption, it must give the Auditor General and the Bureau not less than N50bn each in 2026 and progressively improve this over the years.

The trillions piled up in Service Wide Votes as special interventions funds for poverty reduction and SDGs raises a cause for concern. This has been a yearly ritual. But there is no evidence of where and how the monies have been spent. No documentation of beneficiaries, projects, etc. These votes should be reprogrammed to projects that citizens can follow-up on through monitoring.

Statutory transfers in the sum of N4.435trillion is stated as bulk figures without disaggregation. This is wrong as no MDA or arm of government is entitled to spend public funds in a way and manner unknown to the citizen, the tax payer and ultimate sovereigns on whose behalf the MDA or arms of government purport to act or exercise authority. These votes should be disaggregated and the details put in the public domain before they are approved by NASS. For the avoidance of doubt, the agencies and funds are National Judicial Council, National Assembly, Independent National Electoral Commission, Basic Health Care Provision Fund, Universal Basic Education Fund, North East Development Commission, South East Development Commission, North West Development Commission, South West Development Commission, South South Development Commission, North Central Development Commission, National Human Rights Commission, Public Complaints Commission and National Agency for Science and Engineering Infrastructure.

Many MDAs are demanding for specific brands of vehicles instead of providing for functional specification of vehicles. This stultifies competition and value for money in public procurement. And the vehicles frequently demanded are foreign brands that should compete with made in Nigerian brands in accordance with the Executive Order on Local Content in Budgeting and the National Automobile Policy. The budget provides for the construction of a nuclear power plant. Nigeria lacks the human and technical capacity and the discipline to develop, run and manage a nuclear power plant. This is coming at a time more advanced countries are decommissioning their nuclear power plants.

The foregoing are just samples of the frivolous, inappropriate, unclear and wasteful expenditure which the NASS needs to review and possibly re-work or re-allocate before approval.

[Read the full details](#)

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## REVIEW OF THE FEDERAL POWER SECTOR BUDGET PROPOSALS 2026

The Power Sector got a total allocation of N1,107,103,148,958 (one trillion, one hundred and seven billion, one hundred and three million, one hundred and forty eight thousand, nine hundred and fifty-eight naira). This allocation is 1.893% of the overall 2026 budget estimates of =N=58,472,628,944,759. The 2026 Power Sector estimates is just 58.39% of the 2025 approved vote of N1,895,782,043,711 (one trillion, eight hundred and ninety-five billion, seven hundred and eighty-two million, forty-three thousand, seven hundred and eleven naira). This is a reduction of 41.6% between 2025 and 2026.

The review dealt with issues like the disaggregation of the votes to Power Sector MDAs, previous years capital budget performance, multilateral and bilateral loan funded projects and \$50m returned loot, it further dealt with key issues arising from the sectoral votes including opaque and unclear votes, votes without location and play on words. It ended with recommendations as follows.

- The Ministry of Power working in collaboration with Civil Society should devise an Accountability Framework that monitors and reports all projects in the sector.
- The Accountability Framework should guarantee that projects are not double counted and duplicated in federal, state, local government and Development Commission's budgets.
- Considering extant constitutional position which places electricity in the Concurrent List, effective collaboration with states and local governments is imperative for value for money in the sector.

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power and renewable energy in particular.

- Over the long term, FGN should be increasing investments in the transmission sub sector while reducing the funding footprint in generation and distribution which have been privatized.
- FGN through the Ministries of Finance, Budget and Economic Planning and Accountant General's office should ensure that appropriated funds are released. The alternative is for FGN to prune expenditure projections across MDAs to reflect actual available resources rather than anchoring expenditure on a revenue profile founded on overoptimistic revenue projections that will never materialize.
- Lump sum provisions in the budget for multilateral, bilateral and other debt funds is not sufficient. Just like other projects, the details of projects, activities, locations and class of beneficiaries should be stated in the budget.
- The details of projects funded by counterpart funding should also provide projects, activities, locations and class of beneficiaries to be funded by the budget.
- The \$50million recovered loot and other recoveries should be identified as a source of revenue/budget funding in the MTEF and Appropriation Act.
- The Power Sector vote should be devoid of jargons, repeated and duplicated projects, vague, nebulous projects and projects without locations. All projects in the Sector Vote must provide enough leads to make them monitorable and trackable.

**Read the full details of the power sector  
review**  
**Read the full details**

# THE 2026 FEDERAL HEALTH BUDGET PROPOSALS

The Health Sector Reform Coalition (HSRC), being the voice and accountability Coalition of the Nigerian Health Sector prepared an advocacy memorandum on the 2026 Federal Health budget proposals to facilitate a nuanced legislative approval of the executive health budget proposals. The memorandum contained an introduction, reviewed the health vote and the Appropriation Bill, previous health budgets and their performance and critical issues arising from the budget proposal.

These include disaggregation of the vote, bulk capital votes without details, preponderance of administrative capital, Basic Health Care Provision Fund, Vulnerable Group Fund of the National Health Insurance Authority, health insurance, emergency services, MNCH, nutrition and family planning. Other issues reviewed include Sin and other health related taxes; frivolous, inappropriate, wasteful expenditure proposals. It further reviewed the estimates and the National Health act provisions. It ended with recommendations.

**Read the full details of the memo**  
**Read the full details**



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