



UNDERSTANDING THE NIGERIA 2025 PROPOSED BUDGET: THE HEALTHCARE SECTOR IN FOCUS

By

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info@drpcngr.org

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Executive Summary

The 2025 Appropriation Bill, presented by President Bola Ahmed Tinubu, is titled "Budget of Restoration: Securing Peace and Rebuilding Prosperity." With a proposed expenditure of ₦49.7 trillion, the budget represents a 41.9% increase in naira terms compared to 2024 but a 23.2% contraction in dollar terms due to naira devaluation. Key assumptions include reducing inflation to 15%, achieving a GDP growth rate of 4.6%, and strengthening the naira against the dollar.

Economic Highlights

- Increased spending reflects ambition but raises concerns about the real purchasing power of government funds in international markets. The 2025 budget is proposed at ₦49.7 trillion, a 41.89% increase from 2024 (₦35.05 trillion), but a 24.33% decrease in dollar value due to naira devaluation.
- A growing debt servicing burden (32.8% of the budget) limits fiscal flexibility for essential services and infrastructure.
- The budget deficit of ₦13.08 trillion will be financed through borrowing, intensifying debt sustainability concerns.

Healthcare Sector Allocation Highlights

- Healthcare funding increased by 58.53% from ₦1.62 trillion in 2024 to ₦2.56 trillion in 2025, but its dollar value declined by 15.45%, from \$2.02 billion to \$1.7 billion.
- Healthcare spending per capita increased from ₦7,395 (\$9.2) in 2024 to ₦11,724 (\$7.8) in 2025, but remains critically low, equating to ₦33 (\$0.02) per day.
- Healthcare accounts for only 5.15% of the total budget, significantly below the Abuja Declaration target of 15%, leaving a funding gap of ₦4.89 trillion.
- Routine immunization funding increased by 17.56%, from ₦211.72 billion in 2024 to ₦249.54 billion in 2025, with a 511.96% rise in supply chain strengthening allocations.
- Family planning funding was slashed by 97%, from ₦2.23 billion in 2024 to ₦66.39 million in 2025, with no provision for contraceptive procurement.
- The NPHCDA's total budget decreased by 29.27%, with capital budget allocations reduced by 33.8% in 2025.
- NHIS funding increased overall by 74.07% due to growth in Basic Healthcare Provision Fund (126.94%) and MDAs allocations (52.79%), but its core budget was reduced by 25.36%.
- In 2023, only 26.99% of the Federal Ministry of Health's capital budget was released, and just 17.29% of the allocated funds were utilized. The only ₦5.4 billion health capital budget released in first health of the 2024 under the SWV was not utilised

Challenges and Priorities

- Healthcare Workforce Migration: ₦46 billion allocated for addressing health workforce migration, critical for sustaining healthcare delivery amidst ongoing brain drain.
- Fragmentation in Funding: Disjointed allocations across non-health-focused MDAs and within the SWV compromise accountability and efficiency.
- Underfunding in Family Planning: A 97% reduction raises concerns about meeting reproductive health goals.

- Debt and Exchange Rate Pressures: Rising costs for imported medical supplies and inflation erode the real value of healthcare investments.

Recommendations

- Centralize healthcare funding under the Ministry of Health for better transparency and management.
- Stabilize the exchange rate to reduce inflationary pressures on essential sectors like healthcare.
- Enhance stakeholder involvement in the budget cycle to address implementation challenges effectively.
- Prioritize local production of medical supplies to mitigate exchange rate volatility impacts.

1. Background Context

Nigeria, with its population exceeding 200 million, faces formidable challenges in its healthcare sector despite some progress in recent years. The country's healthcare system is burdened by high out-of-pocket expenditures, which account for approximately 74.68% of total healthcare funding—significantly above the regional average. Furthermore, neonatal mortality remains alarmingly high at 41 deaths per 1,000 live births as of 2023, and the maternal mortality rate is among the worst globally, standing at 576 deaths per 100,000 live births. These metrics underscore the critical gaps in access to essential health services and the growing burden on a healthcare system that is already understaffed, with only 55,000 licensed doctors to serve the population as of March 2024. The challenges extend beyond mortality metrics to include systemic issues such as inequitable distribution of healthcare services, inadequate infrastructure, the brain drain of healthcare professionals. Socioeconomic inequalities further exacerbate disparities in access to maternal, newborn, and child health services, particularly in rural and underserved regions. Many facilities lack basic equipment and amenities necessary for quality care, and the ongoing emigration of skilled medical personnel continues to weaken the system's capacity as personnel are either ill-equipped or underpaid.

Addressing these pressing healthcare challenges in Nigeria will require sustained investments, strategic policy reforms, and coordinated efforts to enhance healthcare delivery, ensuring equitable access and quality care for all citizens. Recognizing these needs, the government has introduced a sector-wide approach, which includes strengthening primary healthcare services, expanding immunization programs, improving maternal and child health, and addressing workforce shortages through capacity building and retention initiatives. However, these goals cannot be achieved without adequate and strategic funding. In this regard, the objective of this report is to assess the allocations for health in terms of their sources, intended purposes, and alignment with the overarching goals of improving access, equity, and quality in the Nigerian healthcare system.

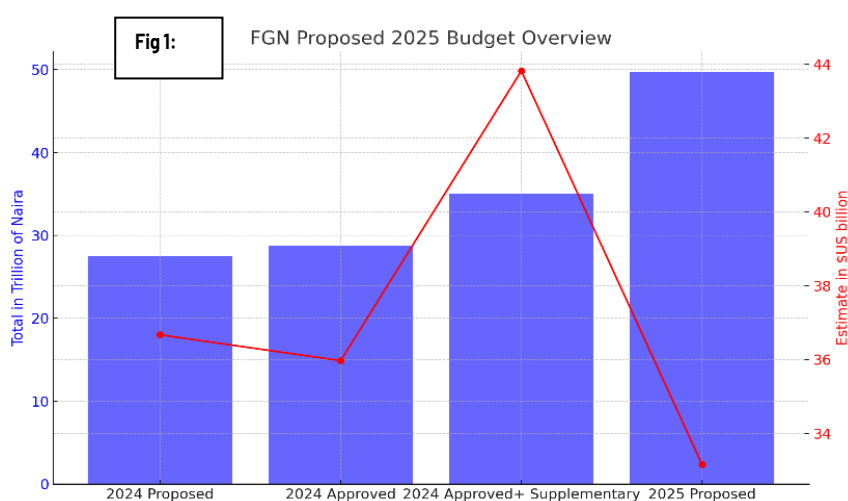
2. Methodology

The methodology for this report involves a comprehensive analysis of Nigeria's 2025 Appropriation Bill, utilizing quantitative and qualitative approaches. Data was sourced from official government documents, including the Budget Office of the Federation and supplementary reports. Key financial parameters were analysed to assess trends, projections, and implications across sectors, particularly healthcare. Comparative evaluations were conducted against previous fiscal years to identify shifts in funding priorities and their alignment with policy goals. The 2025 analysis, unlike the previous one, took into consideration healthcare funding from other non-health MDAs, with recurrent and capital expenditures focused on healthcare. Cross-sectoral funding was also examined to highlight inefficiencies, fragmentation, and systemic challenges. This analysis was supplemented with a review of secondary literature and global benchmarks, such as the Abuja Declaration, to provide context and actionable recommendations.

3. 2025 Appropriation Bill: Analysing the Budget of Restoration

The President Bola Ahmed Tinubu on December 18, 2024, presented the 2025 Appropriation Bill to the Nigerian National Assembly in a joint sitting of the Senate and House of Representatives. The proposed budget, titled "Budget of Restoration: Securing Peace and Rebuilding Prosperity," is based on critical assumptions including reducing inflation from 34.6% to 15%, higher crude oil output and exports, with a production target of 2.06 million barrels per day, coupled with a reduction in upstream oil and gas production costs. The budget also projects increased foreign exchange inflows through foreign portfolio investments and aims to strengthen the naira, improving the exchange rate from ₦1,700 to ₦1,500 per US dollar. The budget amounts to ₦49.7 trillion, marking a significant increase from the 2024 budget of ₦35.05 trillion. The 2025 budget proposal reflects an ambitious fiscal strategy aimed at addressing Nigeria's persistent infrastructure gaps and development challenges. In nominal terms, it represents a 41.89% increase from the previous year's budget. However, when converted to US dollars, the budget actually shows a contraction of 23.22%, dropping from \$36.7 billion in 2024 to \$28.18 billion in 2025 due to the naira's devaluation.

Table 1: 2025 budget key parameters	
Oil Production Benchmark (mbpd)	2.06 million
Oil Price (US\$)	75.0
Exchange Rate (N/\$)	1,500.00
Inflation	15.75%
GDP Growth Rate	4.6%



The 2025 proposed budget presents an unusual scenario where, the total expenditure in naira increases significantly from ₦35.06 trillion (2024 Approved + Supplementary) to ₦49.74 trillion. However, when converted to U.S. dollars, the budget value declines sharply from \$43.82 billion to \$28.16 billion,

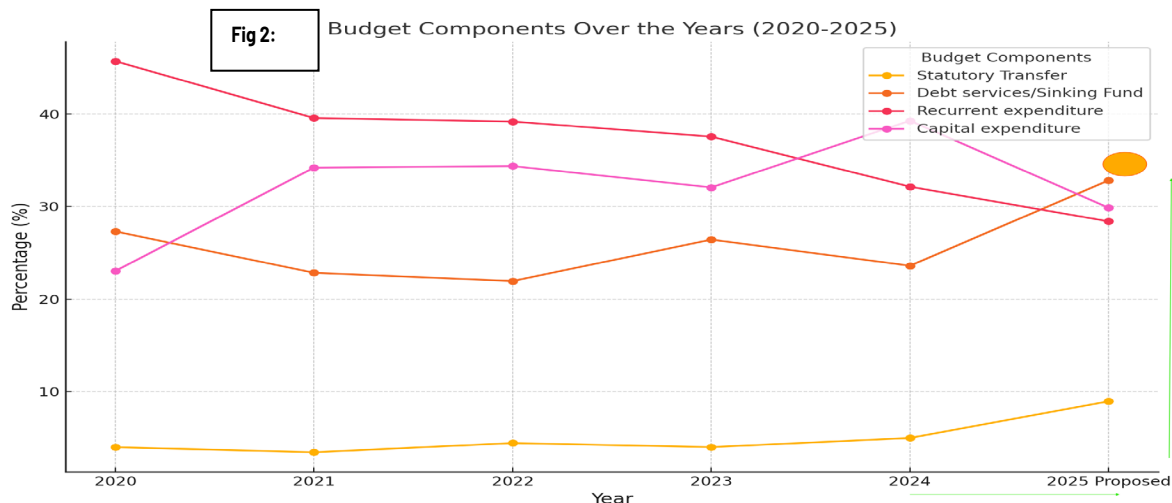
representing 24.33%. This disconnect suggests a severe depreciation of the naira relative to the dollar through exchange rate unification. As a result, the real purchasing power of government spending in international terms is declining, limiting its ability to import goods, fund foreign projects, or service external debt. The implications for the Nigerian economy are significant. Domestically, while higher nominal expenditure may signal a commitment to tackling developmental challenges, the diminishing dollar value reflects a loss in the real capacity to finance critical projects, particularly those reliant on foreign inputs, such as infrastructure, technology, and healthcare. Internationally, it increases vulnerability to external shocks, as the government will need to allocate more naira to service existing foreign debt or meet import obligations, further straining fiscal resources.

Table 2: FGN Key Budget Components (In Billions)

Budget Components	2024 Proposed	2024 Approved	2024 Approved+ Supplementary	2025 Proposed	% Increased 2024 & 2025
Statutory Transfer	₦1,376.35	₦1,742.79	₦1,742.79	₦4,435.77	154.52%
Debt services/ Sinking Fund	₦8,490.96	₦8,270.96	₦8,270.96	₦16,327.14	97.40%
Recurrent Expenditure	₦9,915.64	₦8,768.51	₦11,268.51	₦14,123.54	25.33%
Capital expenditure	₦7,720.45	₦9,995.14	₦13,773.28	₦14,853.72	7.84%
Total	₦27,503.40	₦28,777.40	₦35,055.54	₦49,740.17	41.88%
Estimate in \$US	\$36.67	\$35.97	\$43.82	\$33.16	-24.33%

Source: Budget Office of the Federation: Analysis by dRPC

The above table 1 and fig below shows that shows an increase in the proportion of funds allocated to debt servicing, rising from 27.30% in 2020 to 32.82% in 2025. This reflects a concerning trend where a larger portion of the government's financial resources is being diverted to manage existing debts rather than funding developmental or growth-oriented activities. The decline in the share allocated to recurrent and capital expenditures—key components necessary for public services and infrastructure—signals potential constraints in government capacity to deliver essential services and drive economic development. The growth in statutory transfers indicate the government revenue particularly with gain in the exchange rate unification and subsidy removal. The rising debt servicing obligations suggest growing fiscal pressures and reliance on borrowing. It is evidenced that the proposed budget targets a revenue of ₦34.82 trillion to fund a projected expenditure of ₦47.9 trillion, leaving a deficit of ₦13.08 trillion (3.89% of GDP) to be financed through new borrowings. The goring appetite for borrowing has led to higher debt levels of ₦134.29 trillion and increased vulnerability to external shocks, such as interest rate hikes or currency fluctuations as recently increased by the CBN to 27.6%. This could erode fiscal sustainability and leave limited fiscal space for responding to emergencies or investing in critical areas like healthcare, education, and infrastructure.



During the budget presentation, President Tinubu stated that the 2025 budget allocations align with the administration's strategic priorities, particularly advancing the Renewed Hope Agenda and achieving key developmental goals. The budget highlights substantial allocations to critical sectors, including Defence and Security, Infrastructure, Education, and Health.

4. Proposed Healthcare Financing for the 2025 Fiscal Year

The 2025 fiscal year healthcare sector financing, as detailed in the proposed budget, highlights an overall increase of 58.53% in total funding compared to 2024, rising from ₦1.62 trillion to ₦2.56 trillion. This funding is sourced from multiple streams, including the Federal Ministry of Health's budget, statutory transfers to the Basic Health Care Provision Fund (BHCPF), investments from the Service-Wide Vote, and contributions from other Ministries, Departments, and Agencies (MDAs). The Federal Ministry of Health and Social Welfare's allocation, encompassing both capital of ₦653.6 billion and recurrent expenditures ₦957.5 billion, saw a 33.09% increase, moving from ₦1.21 trillion in 2024 to ₦1.61 trillion in 2025. Statutory transfers to the BHCPF increased by 126.90%, from ₦131.5 billion to ₦298.4 billion. Healthcare investments from the Service-Wide Vote increased by 213.15% increase, the highest among all sources, growing from ₦155.56 billion in 2024 to ₦487.15 billion in 2025. Similarly, healthcare investments through other MDAs increased by 39.59%, indicating ongoing cross-sectoral efforts purchasing medical equipment and expanding programs like the National Health Insurance Scheme (NHIS). Despite the marked growth in funding, healthcare remains a relatively small portion of the total budget, increasing from 4.61% in 2024 to 5.15% in the proposed 2025 budget estimate.

The unification of exchange rates in Nigeria has significantly impacted healthcare financing, with the proposed ₦2.48 trillion healthcare budget for 2025 translating to approximately \$1.65 billion at the projected exchange rate of ₦1,500 to \$1. This represents a substantial decline compared to previous years, with the 2024 budget valued at \$2.02 billion (at ₦800 to \$1) and the 2023 budget at \$2.68 billion (at ₦436 to \$1). This trend shows a dramatic 64% decrease in the dollar value of Nigeria's healthcare funding over this period. The sharp decline can be attributed to the rapid depreciation of the Naira against the US dollar, a consequence of the exchange rate unification policy implemented by the Central Bank of Nigeria. The reduced dollar value of healthcare financing has significant implications for Nigeria's healthcare sector, particularly for imports of medical equipment, pharmaceuticals, and other essential supplies that are typically priced in foreign currency. This situation may lead to increased costs for

healthcare providers and potentially impact the affordability and accessibility of healthcare services for Nigerian citizens.

Table 3: Proposed 2025 Health Funding Sources

Funding Source	2024 Approved	2024 Approved + Supplementary	2025 Proposed	% increase 2024 & 2025
Federal Ministry of Health and Social Welfare in Naira (₦)	1,210,526,637,070	1,210,526,637,070	1,611,113,123,105	33.09%
Statutory Transfer -BHCPF in Naira (₦)	131,521,775,625	131,521,775,625	298,421,122,636	126.90%
Healthcare Investment from the Service Wide Vote in Naira (₦)	155,562,003,012	155,562,003,012	487,145,815,981	213.15%
Healthcare Investment from other MDAs in Naira (₦)	118,690,665,777	118,690,665,777	165,677,932,110	39.59%
Total for Health in Naira (₦)	1,616,301,081,484	1,616,301,081,484	2,562,367,993,832	58.53%
Total for Health in \$US	2,020,376,351	2,020,376,351	1,708,238,662	-15.45%
Budget Size in Naira (₦)	28,777,404,073,861	35,055,536,770,218	49,740,165,355,396	41.88%
Health as % of the Budget Size	5.61%	4.61%	5.15%	
Health funding per capita	₦7,395(\$9.2)	₦7,395(\$9.2)	₦11,724(\$7.8)	

Note: Our new methodology includes funding for healthcare activities in other MDAs. The exchange rate is based on Official Budget projection of ₦800 per \$US for 2024 fiscal year and ₦1500 per \$US for the proposed 2025 fiscal year.

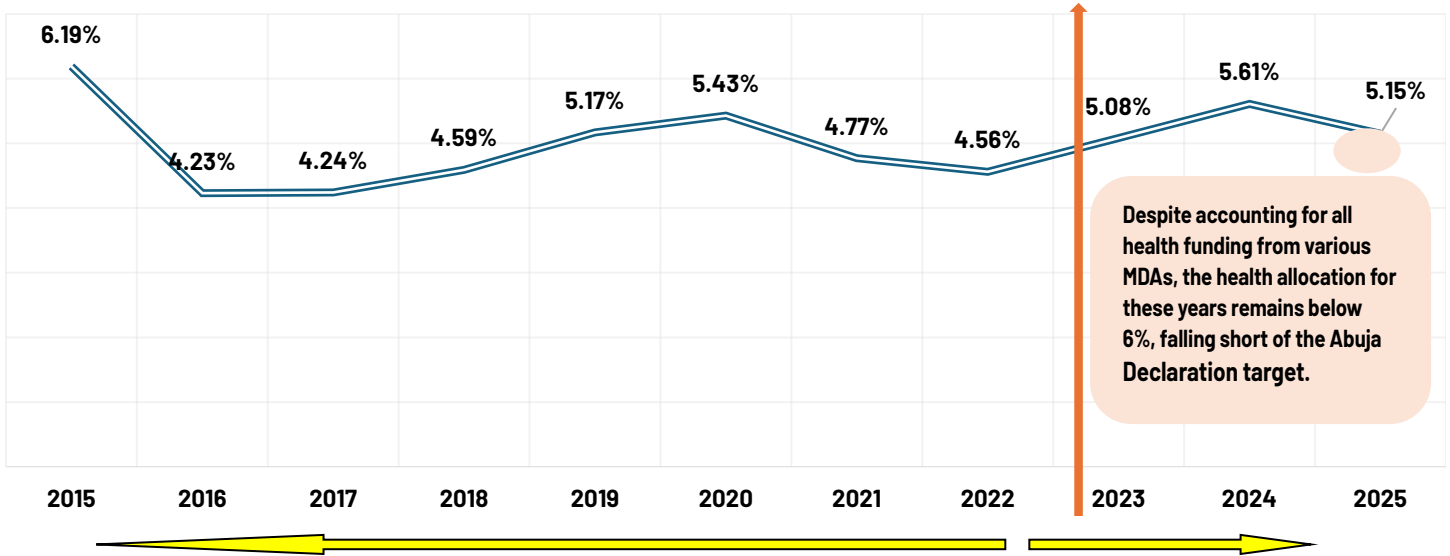
Table 4: Breakdown of the proposed funding

Sources	Descriptions	Amount	%
FMoH&SW and it' Agencies	Capital	653,614,970,892	25.49%
	Recurrent	957,498,152,213	37.36%
Statutory Transfer	Basic Health Care Provision Fund	298,421,122,636	11.64%
Service Wide Vote	Gavi/Immunisation	188,472,771,130	7.35%
	Malaria Vaccination of Infants	41,024,707,626	1.60%
	Vaccines And Devices Tracking System	2,240,000,000	0.09%
	Provision For Corp Members NHIS	5,000,000,000	0.19%
	NHIS - Military Retirees - Including Arrear	3,571,846,330	0.14%
	Counterpart Funding Including Global Fund/Health/ Refund to Gavi	7,416,508,000	0.29%
	Medical Retirees	870,874,885	0.03%
	Presidential Committee on Health Sector Reform	500,000,000	0.02%
Other MDAs (Capital)	Nigeria Intelligence Agency (NIA) Hospital	238,049,108,010	9.29%
Other MDAs (Recurrent)	Purchase of Health / Medical Equipment	8,239,568,701	0.32%
	National Health Insurance Scheme (Excluding FMHSW & its agencies)	157,438,363,409	6.14%
Total		2,562,367,993,832	100%

Source: Budget Office of the Federation: Analysis by dRPC

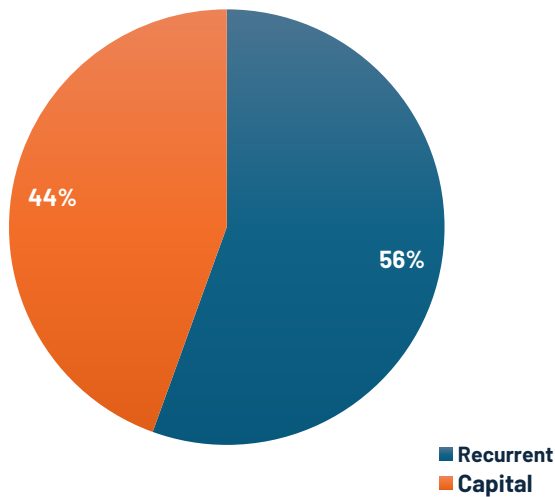
The share of healthcare allocation in Nigeria's budget has fluctuated over the years, reflecting inconsistent prioritization of the health sector. From 2015, when it stood at 6.19%, the allocation dropped sharply to 4.23% in 2016 and remained below 5% for several years, reaching its lowest at 4.23% and 4.24% in 2016 and 2017, respectively. A modest upward trend was observed from 2019, with allocations peaking at 5.61% in 2024, though still below the 15% target set by the Abuja Declaration for African Union member states. Despite incremental increases in some years, such as in 2020 (5.43%) and 2024 (5.61%), the share remains insufficient to address Nigeria's healthcare challenges.

FIG 3: Share of healthcare allocation in the budget

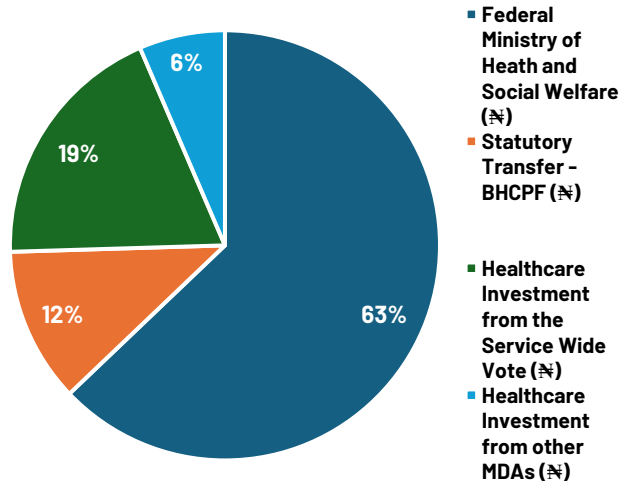


The aggregation of the capital and recurrent budget across funding sources for the healthcare sector indicates a total allocation of ₦1.14 trillion for the capital budget, representing 44% of the overall funding. On the other hand, the recurrent budget stands at ₦1.42 trillion, accounting for 56% of the total allocation, emphasizing the importance of sustaining operational costs such as salaries for healthcare workers, maintenance of existing facilities, and procurement of essential supplies. This balance between capital and recurrent expenditure underscores the dual focus on immediate service delivery and long-term structural improvements in Nigeria's healthcare system, although it raises questions about whether the allocation is sufficient to meet the sector's growing demands.

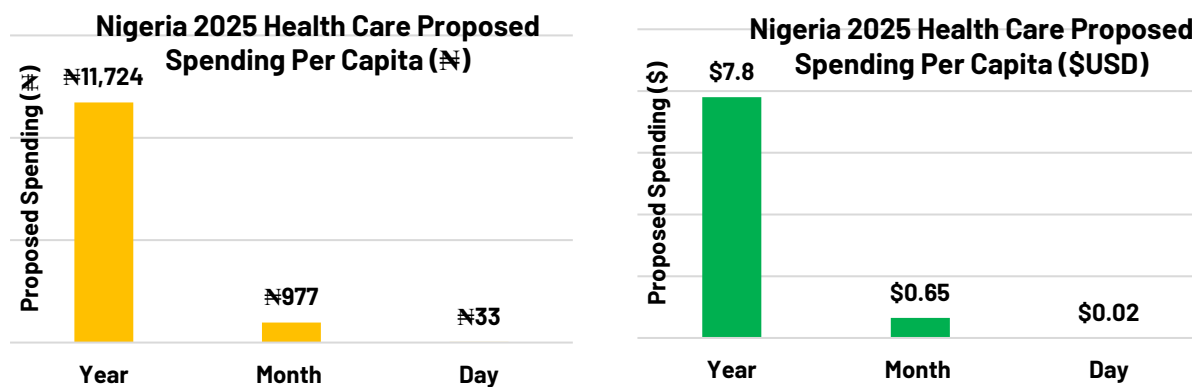
Fig 4: Capital and Recurrent Expenditure



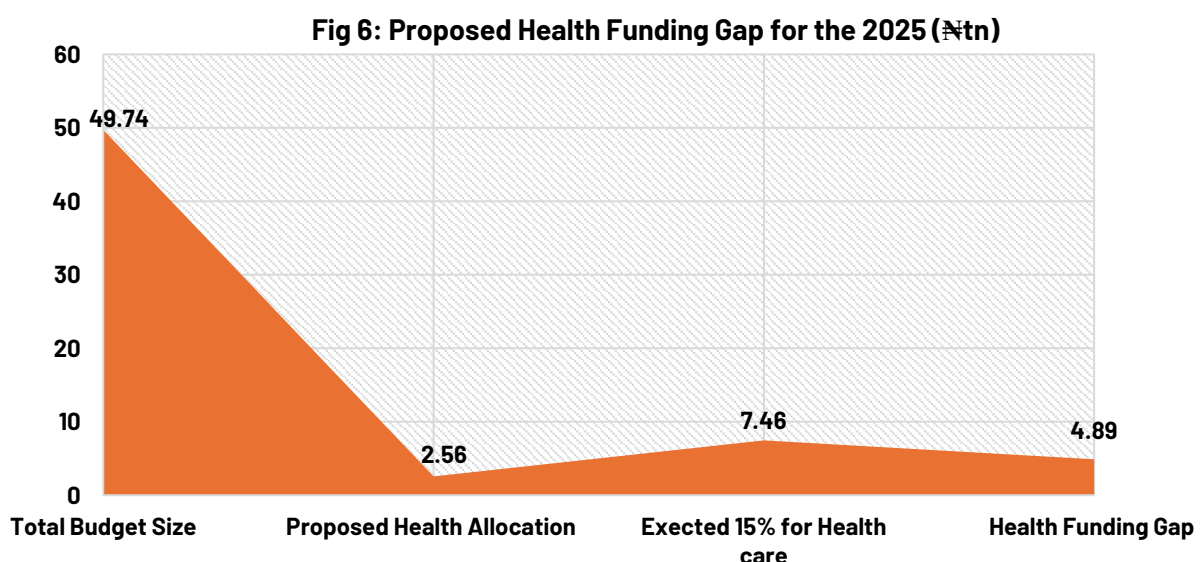
Figb 5: Funding Sources



The 2025 healthcare budget allocation reflects an increase in per capita spending, rising to ₦11,724 (\$7.8) annually compared to ₦7,395 (\$9.2) in the previous year. When broken down, the allocation translates to ₦977 (\$0.65) per month and ₦33 (\$0.02) per day, underscoring the limited resources available for individual healthcare needs. While the increase is a step forward, the figures highlight the challenges Nigeria faces in adequately funding its healthcare system to meet the growing demands of a population exceeding 200 million.¹



The 2025 proposed Federal Government of Nigeria budget has a significant shortfall in health sector funding when compared to the Abuja Declaration, which recommends allocating 15% of the national budget to healthcare. With a total budget size of ₦49.74 trillion, the expected allocation for health, based on this benchmark, would amount to ₦7.46 trillion. However, the proposed health allocation is only ₦2.56 trillion, leaving a funding gap of ₦4.89 trillion. This shortfall underscores the need for increased investment in the health sector to improve access to quality healthcare, strengthen public health systems, and address the growing healthcare demands of the population. Bridging this gap would require strategic prioritization of health in budget planning, innovative financing mechanisms, and partnerships with private and international stakeholders.



¹ This calculated using the Nigeria 218,541,212 population estimate by the World Bank <https://data.worldbank.org/indicator/SP.POP.TOTL?locations=NG>

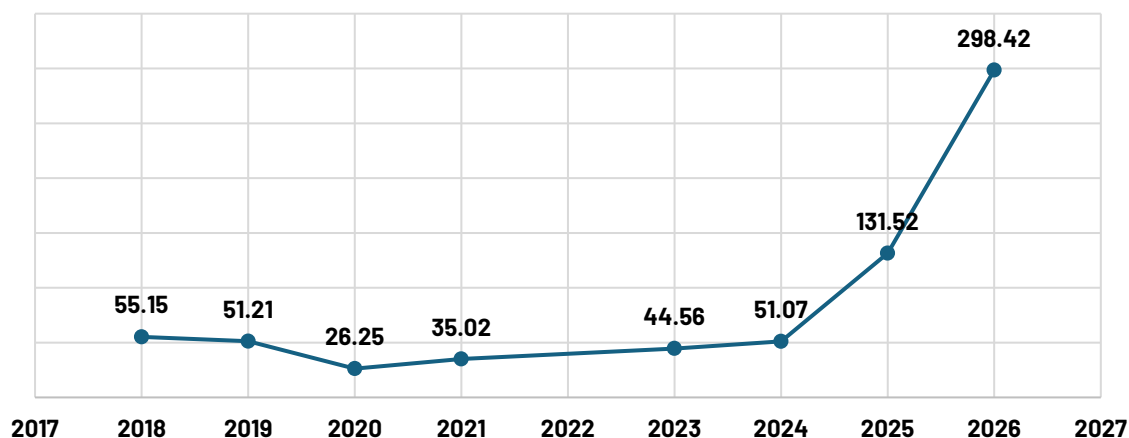
5. Sub sectoral Analysis of the proposed health budget

5.1 Basic Health Care Provision Fund

The Basic Health Care Provision Fund (BHCPF) is a pivotal initiative established under Nigeria's National Health Act of 2014 to improve access to primary health care services, especially for vulnerable populations. It provides a Basic Minimum Package of Health Services (BMPHS) and is funded through an annual federal grant of at least 1% of the Consolidated Revenue Fund (CRF), supplemented by contributions from international donors and the private sector. The fund is allocated as follows: 50% supports essential health services via the National Health Insurance Scheme (NHIS), 45% is directed to the National Primary Health Care Development Agency (NPHCDA) for essential drugs, facility maintenance, transportation, and workforce development, while the remaining 5% is reserved for emergency health responses managed by the Federal Ministry of Health. Since 2018, the BHCPF budgetary allocation from N55.15 billion to ₦298.42 in 2025. Between 2024 and 2025, the funding increased by 127%.

The funding allocated to the National Primary Health Care Development Agency (NPHCDA) under the Basic Health Care Provision Fund (BHCPF) has shown significant variation between 2018 and the proposed allocation for 2025. Starting at ₦24.82 billion in 2018, the funding experienced a dip in subsequent years, reaching its lowest point in 2020 at ₦11.81 billion, reflect broader economic constraints or shifts in government priorities. A gradual recovery followed, with allocations rising to ₦22.98 billion in 2023. The approved funding for 2024 saw a significant increase to ₦59.18 billion, while the proposed allocation for 2025 marks a dramatic jump to ₦134.29 billion, reflecting renewed commitment to strengthening primary healthcare systems. This upward trend highlights the growing recognition of the NPHCDA's pivotal role in delivering essential health services and achieving Universal Health Coverage in Nigeria.

Fig 7: Basic Health Care Provision Fund (Nbn)



5.2 Primary Health Care Development

The 2025 proposed capital budget for the agency is N41.93 billion, reflecting a -33.80% reduction, while the N6.21 billion allocation to NPHCDA's recurrent budget indicates a 31.47% increase. Overall, the agency's total proposed budget of N48.14 billion represents a -29.27% reduction, amounting to N19 billion less than the 2024

approved budget. The agency's budget accounts for 7.36% of the total capital health budget, a decrease from the 11.67% in the 2024 health budget. Notably, about eight projects comprise 63% of the NPHCDA capital budget. These projects include:

- N4,596,363,928 for Procurement of Routine Immunization (RI) Vaccines, Devices & Operational Cost
- N4,177,909,175 for Immunization Supply Chain Strengthening at NSCS And Zonal Cold Stores, Including the Use of Technology for Last Mile and Vaccines and Devices Tracking from Pre-Shipment to Last Mile User.
- N4,500,000,000 for Enovation, Equipping, Furnishing and Logistics Upgrade of NPHCDA Headquarters Annex and Zonal Offices
- N3,900,000,000 for the Expanded Midwives Service Scheme in Six Geopolitical Zones
- N2,990,946,136 for the Polio Eradication Initiative (PEI)
- N2,850,000,000 for the Provision and Installation, Maintenance of Solar Electricity in Head of Office, National Strategic Cold Store (NSCS), Six Zonal Cold Stores and Zonal Offices
- N1,682,090,825 for the Vaccine Distribution and Movement from National Strategic Cold Store (NSCS) To Six Zones and from the Zones to the 36 States Plus FCT.
- N1,672,338,932 Procurement of Non Polio-SIA Vaccine, Device and Operational Cost

here are some other sources for PHC activities. These include the BHCPF, as well as the PHC capital allocation from other non-health MDAs. The funding allocated to the National Primary Health Care Development Agency (NPHCDA) under the Basic Health Care Provision Fund (BHCPF) has shown significant variation between 2018 and the proposed allocation for 2025. Starting at ₦24.82 billion in 2018, the funding experienced a dip in subsequent years, reaching its lowest point in 2020 at ₦11.81 billion, reflect broader economic constraints or shifts in government priorities. A gradual recovery followed, with allocations rising to ₦22.98 billion in 2023. The approved funding for 2024 saw a significant increase to ₦59.18 billion, while the proposed allocation for 2025 marks a dramatic jump to ₦134.29 billion.

Table 5: PHC Funding Sources 2024-2025 (Nbn)

Year	2024 Approved	2025 proposed	Variance	% change
NPHCDA Main Budget	68.07	48.15	-19.92	-29.27%
45% of BHCF to NPHCDA	59.18	134.29	71.11	126.92%
All MDAs Allocation to PHC	21.78	1.74	-20.04	-92.01%

Source: Budget Office of the Federation: Analysis by dRPC

Although the primary mandate of the NPHCDA is to fund primary healthcare (PHC), the proposed budget also identifies 10 other ministries and agencies involved in 10 PHC projects, collectively amounting to N1.74 billion in funding. Key activities include constructing and renovating primary healthcare centres, schools, and water facilities across Nigeria. Additionally, the focus extends to supplying specialized medical equipment, training healthcare workers, and advancing disease prevention efforts, such as cancer screening and safe blood transfusion practices nationwide.

5.2 Universal health Coverage-NHIS

The National Health Insurance Authority (NHIA), previously known as the NHIS, plays a critical role in Nigeria's drive to achieve Universal Health Coverage (UHC) by 2030. However, funding for the agency has been inconsistent, reflecting challenges in financial sustainability. The proposed 2025 NHIA main budget is reduced by 25.36%, continuing a trend of unpredictable financial support. Despite this reduction, significant allocations are directed toward essential programs such as maternal and child healthcare with N305 million, elderly health insurance interventions with N227 million, and retirees' health insurance intervention with N171 million continuous enrollment initiatives. These priorities emphasize NHIA's focus on vulnerable populations, but the funding volatility raises concerns about the agency's ability to sustain long-term programs vital for achieving UHC.

Analysing the funding breakdown reveals an overall 74.07% increase in NHIA's total allocation from 2024 to 2025, primarily due to a 126.94% rise in allocations from the Basic Healthcare Provision Fund (BHCF) and a 52.79% increase from MDAs. However, the SWV allocation for NHIA decreased by 9.59%, and the core NHIA main budget saw a substantial cut. This uneven distribution underscores a lack of cohesive financial planning, which could hinder the effectiveness of critical health programs. To achieve UHC, the NHIA requires more consistent and balanced funding mechanisms, ensuring adequate support for its programs and aligning resources with Nigeria's health priorities. A stable funding framework will enable NHIA to address the nation's health challenges more comprehensively and sustainably.

Table 5: NHIS Source of Funding 2024-2025 (N)

Year	2024 Approved	2025 proposed	Variance	% change
NHIS Main Budget	1,145,554,925	854,944,149	-290,610,776	-25.36%
50% of BHCF to NHIS	65,760,887,812.5	149,210,561,318	83,449,673,505	126.94%
All MDAs Allocation to NHIS	120,529,433,299	184,140,581,045	63,611,147,746	52.79%
SWV for NHIS	9,481,145,223	8,571,846,330	-909,298,893	-9.59%
Total	196,917,021,260	342,777,932,842	145,860,911,582	74.07%
As a % of the health budget	12.18%	13.38%		

Source: Budget Office of the Federation: Analysis by dRPC

3.3 Routine Immunization

The 2025 proposed budget for routine immunization has been set at N249 billion, which includes counterpart funding, procurement of routine immunization (RI) vaccines, devices, operational costs, and distribution. This funding is N37.28 billion, or 17.56% higher than the N211.72 billion allocated for 2024. However, there are significant reductions in certain areas, such as the procurement of Non-Polio SIA vaccines, devices, and operational costs, which saw a decrease from N2.1 billion in 2024 to N1.67 billion in 2025, representing a reduction of N437 million or 20.75%. Additionally, funding for the World Bank-assisted Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services Project was also slashed by 37.7%.

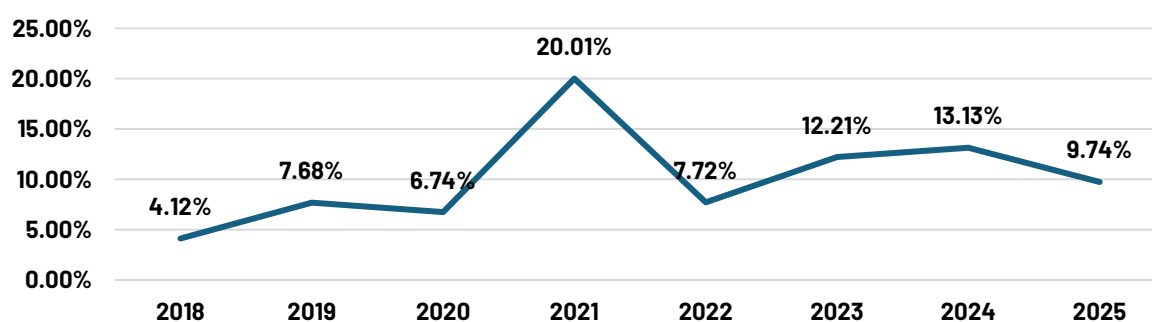
Table 6: Routine Immunization

Budget Lines	2024 Approved	2025 Proposed	Variance	% change
Procurement of RI Vaccines, Devices and Operational Cost	3,805,008,413	4,596,363,928	791,355,515	20.80%
Polio Eradication Initiative (PEI)	1,819,132,527	2,990,946,136	1,171,813,609	64.42%
Procurement of Non-Polio SIA Vaccine, Device & Operation Cost	2,110,154,428	1,672,338,932	-437,815,496	-20.75%
Procurement of Outbreak (Emergency) Response Vaccine, Devices & Operational Cost	948,592,558	1,403,296,222	454,703,664	47.93%
Vaccine Distribution and Movement from National Strategic Cold Store to Six Zones and from the Zones to the 36 States Plus FCT	324,035,480	1,682,090,825	1,358,055,345	419.11%
Immunization Supply Chain Strengthening at NSCS and Zonal Cold Stores Including the Use of Technology for Last Mile	682,710,750	4,177,909,175	3,495,198,425	511.96%
Procurement of Travelers and Pilgrims Vaccines	550,000,000	1,428,000,918	878,000,918	159.64%
GAVI/Immunization	137,210,720,045	188,472,771,130	51,261,205,085	37.36%
Counterpart Funding Including Global Fund/Health/Refund to Gavi	7,416,508,000	7,416,508,000	-	0.00%
Immunization Plus and Malaria Progress by Accelerating Coverage and Transforming Services Project	57,392,640,000	35,699,426,250	-21,693,213,750	-37.79%
Total	212,259,502,201	249,539,651,516	37,280,149,315	17.56%
As a % of the total health budget	13.13%	9.74%		

Source: Budget Office of the Federation: Analysis by dRPC

The allocation to Routine Immunization (RI) in Nigeria has fluctuated significantly over the years, reflecting changing priorities and funding commitments in the health sector. Between 2018 and 2020, RI allocations experienced a steady increase in monetary terms, growing from ₦17.24 billion in 2018 (4.12% of the health budget) to ₦38.79 billion in 2020 (6.74%). However, despite the increase in absolute amounts, the percentage share of the overall health budget remained relatively low, suggesting limited prioritization within the broader health framework. A significant leap occurred in 2021, with RI funding skyrocketing to ₦139.11 billion, representing 20.01% of the health budget. This increase indicate a heightened focus on immunization programs, influenced by global health challenges such as the COVID-19 pandemic and intensified efforts to address vaccine-preventable diseases.

Fog 8: RI Allocation as % of Overall Health Budget



From 2022 to 2025, while the monetary allocation to RI continued to grow, its share as a percentage of the overall health budget showed variability. The allocation reached ₦64.68 billion in 2022 (7.72%) and

₦153.98 billion in 2023 (12.21%). By 2024 and 2025, allocations rose to ₦212.26 billion (13.13%) and ₦249.54 billion (9.74%), respectively. Although the rising financial commitment signals progress, the fluctuating percentage share highlights the need for consistent prioritization to sustain gains in immunization coverage.

5.4 Nutrition

In the 2025 fiscal year, a total of ₦170.01 billion has been allocated to nutrition-related activities across 20 Ministries, Departments, and Agencies (MDAs) in Nigeria. Among the funding, ₦2.53 billion is from healthcare MDAs, ₦100.2 billion from the Federal Ministry of Budget and National Planning, ₦4.68 billion from the Ministry of Agriculture and Food Security, ₦60.1 billion from the Federal Ministry of Education, ₦433 million from the Ministry of Women Affairs and Social Development, and ₦1.98 billion from the Federal Ministry of Humanitarian Affairs, Disaster Management, and Social Development.

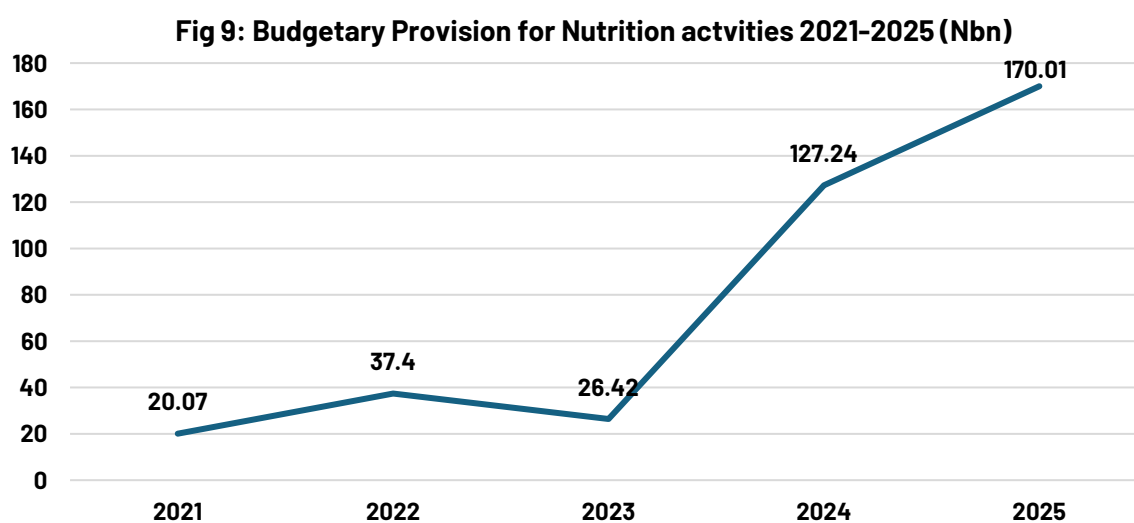


Table 7 below shows the breakdown of the FMoH and associated agencies' proposed nutrition projects, categorized by focus areas and allocated budgets. These projects address maternal, infant, and young child nutrition, with interventions like scaling up micronutrient deficiency control (₦69.2M). Capacity building through the training of health workers on specialized nutrition interventions (₦79.7M) and managing severe acute malnutrition in tertiary institutions (₦99.6M). Infrastructure projects, including constructing a nutrition and dietetics complex (₦439.1M) and completing a dietetics unit (₦60M), underscore the government's commitment to strengthening nutrition service delivery. Emergency management initiatives for acute malnutrition and stunting in high-burden states receive significant funding (₦500M), while advocacy, data management, and private sector engagement ensure awareness, coordination, and industrial support for nutrition efforts. Support mechanisms, such as quarterly monitoring and policy development, emphasize accountability and strategic planning.

Table 7: FMOH and Agencies Proposed Nutrition Projects

Project Classification	Projects	Amount
Maternal, Infant, and Young Child Nutrition	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)	69,208,566
Capacity Building	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)	79,672,033
	ERGP25212814: Capacity building of health workers (paediatrician, nurses, nutritionist, dietitian) on in-patient management of severe acute malnutrition in additional 6 selected tertiary institutions across the country (NUT.3.NP)	99,590,041
Procurement and Infrastructure	ERGP25212810: Procurement of equipment including tools for virtual conferences and engagement of stakeholders for department of nutrition (NUT.3.NP)	26,557,344
	ERGP25212812: Procure and install essential nutrition equipment in additional 6 selected this to enhance delivery of optimal nutrition services including imam services (NUT.3.NP)	66,393,361
	ERGP25232263: Procurement of office furniture for department of nutrition (NUT.3.NP)	13,278,672
	ERGP25232264: Procurement of utility/programme vehicles (3 NOS) for the department of nutrition (nut.3.np)	99,590,041
	ERGP25223712: Construction of nutrition/dietetics building with biomedical Anne	300,000,000
	ERGP25202566: Construction of nutrition and dietetics complex	439,097,897
	ERGP25227212: Completion of dietetics unit	60,000,000
Emergency and Nutrition Commodities	ERGP25157520: Emergency management of acute mal-nutrition and stunting in high Burden states	500,000,000
	ERGP22233240: Provision of essential nutritious commodities and food items on any emergency outbreak that may lead/result in malnutrition in the country	102,500,000
	ERGP22233241: Provision of one off grant/scale up rights nutrients to 36,000 identified malnourished households in the six geo-political zones scale up rights nutrients.	100,000,000
Engagement and Advocacy	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)	19,918,008
	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 correspondence on adequate nutrition in Nigeria (NUT.3.NP)	39,836,016
	ERGP25212818: Dissemination of developed/reviewed nutrition policy documents and advocacy briefs (NUT.3.NP)	66,393,361
	ERGP25212820: Commemoration of nutrition specific national and international days (NUT.3.NP)	19,918,008
Data and information management	ERGP25212816: Maintain data repository platform for nutrition services, human resources and information to strengthen national nutrition information management system (NUT.3.NP)	19,918,008
	ERGP25212821: Onboard nutrition commodity logistic management system into the Nigerian health logistic management information system (nut.3.np)	119,508,049
Private Sector Engagement	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)	33,196,680
Support and Monitoring	ERGP25212817: Quarterly integrated supportive supervisory visits to sub-national levels to monitor the progress of implementation of nutrition activities and interventions (NUT.3.NP)	39,836,016

	ERGP25212825: Quarterly meetings of nutrition technical working group (NUT.3.NP)	33,196,680
Home-Grown Initiatives	ERGP22233242: Provision of nutrition input/logistic for home grown gardens set-up	100,000,000
Policy Development	ERGP22233239: Development of sub-sector strategic plan of action on nutrition and food security for the FMHAPA	78,000,000

Source: Budget Office of the Federation: Analysis by dRPC

Table 8 below show the top five nutrition-related projects proposed by other MDAs. The National Home-Grown School Feeding Programme (NHGSFP) under the service wide vote managed by the Federal Ministry of Budget and National Planning, receives the largest allocation of ₦100 billion. Similarly, the School Nutrition Feeding Primary School initiative, led by the Federal Ministry of Education, is allocated ₦60 billion. The Nigerian Food System Dashboard, a ₦2.5 billion project by the Federal Ministry of Agriculture and Food Security to institutionalize data-driven monitoring of food and nutrition indicators nationwide. Smaller but critical projects include the Home-Grown School Feeding (₦1.8 billion) under the National Social Investment Office and strategic communication initiatives for agriculture and food security value chains and knowledge dissemination for enhanced food and nutrition security enhance nutrition (₦722.5 million) by the Federal Ministry of Agriculture and Food Security.

Table 8: Top 5 Other MDAs Proposed Nutrition Related Projects

Budget Code	Budget Lines	Amount	Implementing agencies
ERGP22219766	National Home Grown School Feeding Programme (NHGSFP)	100,000,000,000	SWV- Federal Ministry of Budget and National Planning (FMBNP)
ERGP24225836	School Nutrition Feeding Primary School	60,000,000,000	Federal Ministry of Education - HQTRS
ERGP30208768	Institutionalizing the Nigerian Food System Dashboard on the State of Food and Nutrition in The Country	2,500,000,000	Federal Ministry of Agriculture and Food Security - HQTR
ERGP22200699	Home-Grown School Feeding	1,817,964,867	National Social Investment Office
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	722,512,946	Federal Ministry of Agriculture and Food Security - HQTR

Source: Budget Office of the Federation: Analysis by dRPC

5.5 Family Planning

Under the proposed 2025 budget estimate, family planning programs have been allocated ₦66.39 million to increase access to comprehensive and quality family planning information, services, and supply chains, including the introduction of self-care interventions. This allocation constitutes a negligible 0.00% of the total health budget, representing a sharp decline compared to the 0.14% allocated for family planning in the 2024 budget. This is 97% reduction compared to the 2024 funding. The significant reduction in funding raises concerns, particularly since the allocation is insufficient to address the critical needs in family planning programs. Furthermore, it is noteworthy that there is no specific funding or budget provision for the procurement of family planning commodities, which are essential to the success of these programs. This lack of funding for commodities could severely impact the effectiveness of family planning initiatives, undermining efforts to provide accessible and high-quality reproductive health services to communities. The omission of such key aspects in the proposed budget

highlights potential gaps in the government’s commitment to improving family planning access and reproductive health outcomes for the population.

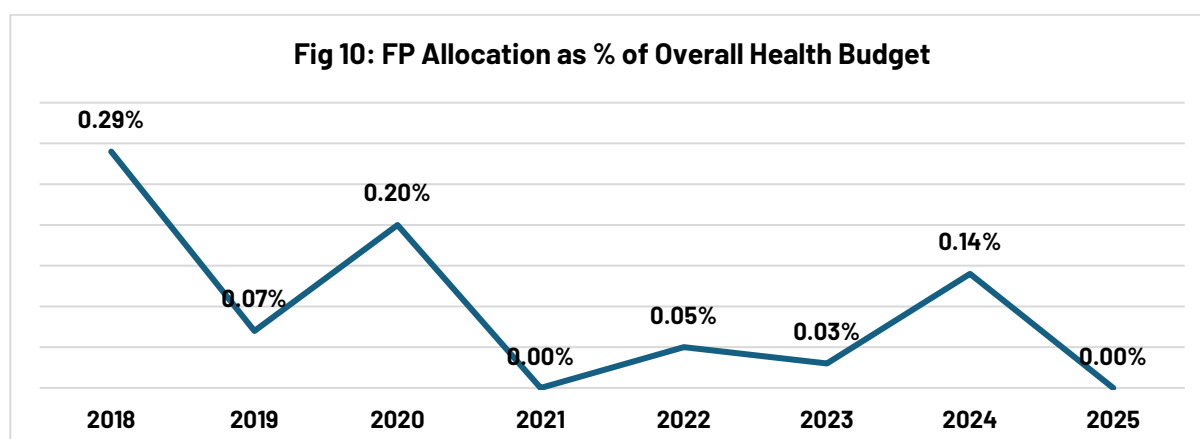
Table 9: Family Planning Activities (N)

Budget Lines	2024	2025	% Changes
Increase access to comprehensive and quality family planning commodities	200,000,000	-	-
Counterpart contribution for family planning Commodities	2,000,000,000	-	-
Construction of a block of six rooms urology, health family planning, communicable and sexual reproductive centre at Nnamdi Azikiwe Teaching Hospital, Neni, Anaocha LGA, Anambra State	25,000,000	-	-
Increase Access to Comprehensive and Quality Family Planning Information, Supply Chain and Services, Including Selfcare Interventions.	-	66,393,361	-
Total	2,225,000,000	66,393,361	-97%
As a % of the total health budget	0.14	0.00%	

Source: Budget Office of the Federation: Analysis by dRPC

Family planning funding in Nigeria has been characterized by fluctuating allocations and a consistently low percentage share of the overall health budget. Between 2018 and 2025, the amounts allocated have varied widely, with a peak allocation of ₦2.225 billion in 2024 (0.14% of the health budget) and the lowest at ₦36.89 million in 2021 (virtually 0.00%). Despite these variations, the share of family planning funding relative to the overall health budget has remained minimal, never exceeding 0.29% (recorded in 2018). This persistent underallocation underscores the challenges in prioritizing family planning services in the national health agenda, which are crucial for addressing reproductive health needs, reducing maternal mortality, and improving overall health outcomes.

The ₦2 billion FGN counterpart contribution for family planning commodities for the 2024 fiscal year was not released



5.6 Health Workforce Migration Management

The proposed ₦46 billion proposed for the development and implementation of the Health Workforce Migration Policy, addressing the migration of health workers and its impact on healthcare delivery in Nigeria is commendable. The Federal Government of Nigeria (FGN) had launched the National Policy on Health Workforce Migration in 2024, aiming to ensure an adequate and well-distributed health workforce capable of delivering integrated, people-centred healthcare at all levels. The policy seeks to create a mutually beneficial migration framework through bilateral agreements, facilitating the seamless

movement of Nigerian health professionals within the country and abroad, while meeting national healthcare delivery needs and ensuring a motivated workforce.

Table 10: Health Workforce Management (N)

Project Code	Budget line	Amount
ERGP25203563 -New	Development of Implementation Plan for the Health Workforce Migration Policy; Implement Policy Interventions to Mitigate Health Workers Migration	46,024,504

Source: Budget Office of the Federation: Analysis by dRPC

6. Challenges in the Proposed Healthcare Projects and Allocations

Fragmentation of healthcare projects and resources: There is significant fragmentation of healthcare capital projects across various ministries and agencies that are not primarily focused on health. For example, in the proposed 2025 budget, the Office of the Permanent Representative to FAO has an allocation of ₦45 million, the Ministry of Transport Headquarters ₦20 million, the Nigerian Meteorological Agency (NiMet) ₦1.48 billion, and the Federal Ministry of Education Headquarters ₦450 million, all directed toward project tagged 'Purchase of Health/Medical Equipment'. In total, 42 such non-health-focused Ministries, Departments, and Agencies (MDAs) account for ₦7.84 billion in healthcare-related allocations. Apart from these lines, several MDAs with funding for construction or rehabilitation of primary health care, include NiMet's allocation of ₦20 million for medical facilities and functional primary healthcare services for students and staff, and the Federal Ministry of Housing and Urban Development's allocation of ₦72.5 million for the renovation of a primary healthcare centre in Ijah Gbagyi. Similarly, the Federal Ministry of Niger Delta Affairs allocated ₦165 million for constructing and furnishing a primary healthcare centre in Idumu Ikika, Edo State. These scattered allocations across non-health MDAs not only reflect a lack of coordination but also raise concerns about the efficient and effective utilization of limited resources as assessment or report for such engagement is always not in existence.

The annual allocation of substantial funding under the service-wide vote for healthcare raises significant concerns, as these funds include programs such as the NHIS for military retirees, NHIS for corps members, Gavi/Immunization, malaria vaccination for infants, and the Vaccines and Devices Tracking System, among others. Some of these programs are allocated annually, but they lack specific budget lines under the Federal Ministry of Health and Social Welfare's main budget, which could help streamline their management and ensure transparency. Without clear allocation within the health ministry's primary budget, there are heightened risks of corruption, mismanagement, and improper fund utilization, especially given the involvement of various entities like the Presidential Committee on Health Sector Reform, the Nigerian Intelligence Agency (NIA) hospital, and other non-health-focused organizations. Centralizing these resources within the ministry's budget could mitigate issues related to accountability and improve the effectiveness of these health programs.

Moreover, the commitment to a unified approach is reflected in recent policy reforms and strategic investments aimed at improving governance and reducing financial barriers within the healthcare system. The Nigeria Health Sector Renewal Investment Initiative (NHSRII) exemplifies this effort by providing a cohesive roadmap for stakeholders to align their resources and actions towards common health goals with the "one plan, one budget, one report, and one conversation" mantra.

Low prioritizations of sub sectoral health activities: The low prioritization of sub-sectoral health activities continues to undermine Nigeria's healthcare system, particularly in areas like family planning and the National Health Insurance Scheme (NHIS). Despite some improvements in health financing compared to previous years, significant issues persist. For instance, the government's commitment to achieving a contraceptive prevalence rate of 27% by 2030 is jeopardized by a drastic **97% cut in funding** for family planning initiatives. This reduction highlights a troubling trend in prioritization, as the NHIS main budget was also reduced by **25%**, further indicating a lack of commitment to essential health services. While some Ministries, Departments, and Agencies (MDAs) have secured funding for their staff through NHIS, a substantial portion of the population remains uninsured and lacks access to healthcare services. This situation is exacerbated by the fact that many individuals work outside the government sector and do not have adequate health coverage. With only about 7% of the population enrolled in NHIS. Many Nigerians still incur high out-of-pocket expenses for healthcare services. The low enrollment rate is partly attributed to inefficient service delivery and inadequate infrastructure.

The proposed **₦282.65 billion** for the Basic Health Care Provision Fund (BHCPF) in Nigeria's proposed 2025 represents an opportunity for enhancing healthcare delivery. This funding, which reflects a **126.94%** increase from the previous year's allocation, is crucial for implementing the Basic Minimum Package of Health Services aimed at improving access to primary healthcare, particularly for vulnerable populations. The BHCPF is designed to strengthen the national health system by covering routine operational costs of primary health care facilities, thereby ensuring that essential services are available and accessible to all Nigerians.

Higher Debt Service Burden: Nigeria's increasing debt service burden, driven by limited foreign reserves and high dependency on external borrowing, continues to constrain fiscal space for critical sectors such as health by implications. The rising cost of servicing debt consumes 32.8% of the proposed 2025 government expenditure, reducing funds available for essential public services. In 2023, debt servicing accounted for 37% of the actual aggregate expenditure, but by the first half of 2024, this proportion had surged to 45.66%.

The exchange rate: This has been a major challenge affecting effective service delivery in Nigeria, with its impact extending across various sectors, including health. The unification of the exchange increased the cost of imported goods, such as fuel, agricultural equipment, and transportation, which has significantly raised production costs for farmers and other industries. This has resulted in a persistently high inflation rate, reducing the purchasing power of both individuals and institutions. Despite increased in health allocations to N2.56 trillion, high inflation and exchange rate volatility have eroded the real value of funds to just \$1.7 billion from \$2 billion in 2024. For instance, the rising cost of imported medical equipment, vaccines, and pharmaceuticals has strained the health sector, making it even more essential to ensure efficient use of available resources.

7. Lessons from the 2023 and 2024 Health Capital Budget Implementation

The 2023 Capital Implementation Rate for the Federal Ministry of Health and Social Welfare (FMoHSW) reveals significant inefficiencies in the utilization of allocated funds, reflecting broader challenges in budget implementation. Out of a total capital allocation of ₦448 billion for 2023, only ₦120.96 billion (26.99%) was released, and of this, only ₦77.49 billion (17.29% of the annual appropriation) was utilized. This means that just 64.06% of the released funds were put to use, leaving a substantial portion of

allocated resources idle. The situation is even more concerning in 2024, whereby mid-year only 1.01% of the ₦543 billion allocation had been released, amounting to ₦5.48 billion. This severe underperformance shows a systemic challenge within the Federal Ministry of Health and its agencies, particularly regarding the absorptive capacity to effectively use available funding. While the allocation of funds may not be the primary issue, it is clear that the ability of the Ministry and its agencies to efficiently deploy these funds is a significant obstacle. This also indicates systemic challenges in disbursement processes, and prioritization which hinders progress in addressing critical healthcare needs. This underutilization of allocated funds not only hampers the improvement of healthcare infrastructure and services but also prevents the health sector from addressing urgent and long-standing issues.

Table 11: FMH&SW 2023 and 2024 Capital Implementation Rate (₦)

Description	2023 (01-04)	2024 (01-02)
FMH&SW Capital Allocation	448,043,380,488	543,399,337,824
Actual released from the main budget	117,877,870,869	-
Actual released from the service wide vote	3,085,593,443	5,481,767,000
Total released	120,963,464,313	5,481,767,000
Released as % of Allocation	26.99%	1.01%
Actual utilized	77,494,053,165	-
Utilized As % of Annual Capital Appropriation	17.29%	-
Utilized as % of released	64.06%	-

Sources: <https://budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation4>

Recommendations

- I. Increase Healthcare Allocation to Meet Abuja Declaration Goals:** Raise the healthcare budget allocation to 15% of the total budget, as stipulated by the Abuja Declaration. This would address the funding gap of ₦4.89 trillion and improve access to quality healthcare for Nigeria's growing population.
- II. Streamline Fragmented Healthcare Funding:** Consolidate healthcare-related projects and resources currently scattered across various non-health ministries and agencies under the Federal Ministry of Health. This would enhance transparency, improve coordination, and ensure efficient utilization of limited funds.
- III. Strengthen Health Workforce Retention Strategies:** Fully involve healthcare professional associations in the implementation of the Health Workforce Migration Policy to address the brain drain of medical professionals. Ensure timely execution of policy interventions and provide incentives to retain health workers within the country.
- IV. Expand Access to Family Planning Services:** Restore and increase funding for family planning initiatives to ensure accessibility and availability of essential reproductive health services. Address the drastic 97% reduction in family planning allocation in the 2025 budget.
- V. Increase NHIS Fund:** Increase the allocation to the National Health Insurance Scheme (NHIS) to ensure adequate funding for expanding coverage to vulnerable populations, including informal workers and low-income groups. Prioritize consistent and equitable funding across all NHIS programs to address current gaps and enhance access to essential healthcare services nationwide.
- VI. Enhance Transparency and Accountability in Health Financing:** Strengthen oversight mechanisms within the National Assembly to track budget implementation and ensure accountability as well as promoting a centralized management under the Ministry of Health for better monitoring.

- VII. Stabilize the Exchange Rate for Effective Resource Allocation:** Implement policies to stabilize the exchange rate and control inflation to safeguard the real value of healthcare allocations. This would ensure affordability and availability of critical imports, such as medical equipment and vaccines.
- VIII. Promote Domestic Production of Medical Supplies:** Encourage local manufacturing of pharmaceuticals and medical equipment to reduce dependence on imports. This would mitigate the impact of exchange rate fluctuations and inflation on healthcare delivery costs.
- IX. Enhance Budget Implementation Efficiency:** Improve the absorptive capacity of the Federal Ministry of Health by addressing systemic challenges in fund utilization. The National Assembly appropriation committee should mandate the MDAs to ensure timely disbursement and effective use of allocated funds to avoid underperformance seen in prior fiscal years.

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