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Where Does

Disability Inclusion

Sit in Nigeria's Federal Budget?

A fiscal architecture analysis grounded in the 2024 Appropriation Act

About BudgIT

BudgIT is a civic organization using creative technology to simplify public information, stimulating a community of active citizens and enabling their right to demand accountability, institutional reforms, efficient service delivery, and an equitable society.

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Acronym

CBM	Christian Blind Mission
CRPD	Convention on the Rights of Persons with Disabilities
CSDPA	Discrimination Against Persons with Disabilities (Prohibition) Act
DPO	Disabled Persons' Organisation
DRPC	Development Research and Projects Centre
ERGP	Economic Recovery and Growth Plan (Budget Project Coding System)
FCT	Federal Capital Territory
FGN	Federal Government of Nigeria
MDA	Ministry, Department and Agency
NHRC	National Human Rights Commission
NILDS	National Institute for Legislative and Democratic Studies
NCPWD	National Commission for Persons with Disabilities
NSIPA	National Social Investment Programme Agency
OHCHR	Office of the United Nations High Commissioner for Human Rights
OGP	Open Government Partnership
PLAC	Policy and Legal Advocacy Centre
PWD	Person with Disability
PWDs	Persons with Disabilities
SDGs	Sustainable Development Goals
TALI	The Ability Life Initiative
UBEC	Universal Basic Education Commission
UNCRPD	FUnited Nations Convention on the Rights of Persons with Disabilities

Insights

0.014 %

Nigeria appropriated just 0.014 percent of its 2024 federal budget to the institution primarily responsible for implementing disability rights.

Of the N28.78 trillion appropriated in the 2024 federal budget, only N4.02 billion (0.014%) was allocated to the National Commission for Persons with Disabilities (NCPWD). Put differently, for every N10,000 appropriated by the Federal Government, just N1.40 was directed to the country's lead disability institution. This suggests that while Nigeria has established a legal framework for protecting the rights of persons with disabilities, those commitments are yet to be reflected proportionately in its fiscal priorities.

N2.43 billion

The largest share of NCPWD's capital budget is allocated to broad administrative expenditure rather than clearly identifiable disability programmes.

Three expenditure heads - Monitoring and Evaluation, Research and Development, and Anniversaries and Celebrations, account for N2.43 billion, representing approximately 77% of NCPWD's capital budget. However, these allocations do not consistently reconcile with the underlying project schedule, making it difficult to establish how much of the capital envelope is ultimately directed to specific disability interventions.

Nigeria cannot accurately quantify its total disability expenditure because disability is not recognised as a budget category.

Unlike gender-responsive budgeting and emerging climate budget tagging, the federal budget has no disability marker or reporting convention. Disability-related allocations can only be identified through manual review of thousands of budget line items.

N130 million

Not every project in the disability budget appears to be about disability. A N130 million allocation for housing indigent persons in a single senatorial district is charged to the NCPWD budget, despite no explicit reference to persons with disabilities.

This raises concerns about the alignment of disability funding with the Commission's statutory mandate.

Nigeria's disability challenge is increasingly one of fiscal architecture rather than legislation. The Disability Act establishes rights relating to employment, education, accessibility and healthcare.

However, the analysis finds that many of these obligations have no corresponding implementation budgets, reporting mechanisms or cross-government funding arrangements.

Executive Summary

This study focuses on the 2024 Appropriation Act because it represents the first federal budget following the expiry of the five-year transition period established under the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018. As such, it provides an appropriate case for examining the extent to which disability rights are reflected in Nigeria's federal budget. In 2024, the Federal Government of Nigeria appropriated N28.78 trillion (Federal Government of Nigeria [FGN], 2024). Of that amount, N4.02 billion, representing 0.014 percent of the federal budget, was allocated to the National Commission for Persons with Disabilities (NCPWD), the country's lead institution responsible for coordinating the implementation of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 (Policy and Legal Advocacy Centre [PLAC], 2020). Put differently, for every N10,000 appropriated by the Federal Government, only about N1.40 was directed to its primary disability institution.

This figure understates the problem. The fiscal weight of disability inclusion in the federal budget is not just small; it is structurally invisible. Disability is neither recognised as a budget category nor treated as a cross-cutting marker. Policy assessments by the Global Disability Fund (2025) and Agora Policy (Otive-Igbuzor, 2024) similarly conclude that chronic underfunding and weak enforcement continue to undermine disability policy implementation in Nigeria.
Within NCPWD's own allocation, the picture is more complex than the topline suggests. Of the N3.15 billion appropriated for capital expenditure, the budget combines disability-specific interventions with broader institutional and administrative expenditure. Notably, N705 million is allocated to Anniversaries and Celebrations, an amount that exceeds the N600 million provided for the bulk purchase of assistive devices. The composition of the capital budget therefore raises questions about the extent to which NCPWD's resources are directed toward clearly identifiable programme outcomes for persons with disabilities. This pattern of fragmented and non-programmatic expenditure is consistent with wider concerns about the structure of public spending across Nigerian MDAs (BudgIT, 2025, 2026).

Nigeria's disability inclusion challenge is not primarily one of political will. It is one of fiscal architecture. The 2018 Act established legal rights without embedding corresponding budgetary structures for their implementation. Until the appropriations process makes disability spending visible, traceable, and accountable across MDAs, the promise of disability rights will remain significantly constrained by the way public resources are planned, allocated, and monitored.

Methodological Note

This paper is grounded in a primary-source analysis of the 2024 Appropriation Act of the Federal Republic of Nigeria, signed on the basis of an aggregate appropriation of N28,777,404,073,861 (FGN, 2024). All figures and line items cited from the appropriation are drawn directly from the Act, which is publicly available through the Budget Office of the Federation and BudgIT's publications archive. The detailed NCPWD analysis draws from Chapter 44 of the Act (Federal Ministry of Humanitarian Affairs and Poverty Alleviation, printed pages 1913 to 1944), within which the National Commission for Persons with Disabilities (Agency Code 0554007001) is housed. Cross-ministry scans cover the Federal Ministries of Education, Health and Social Welfare, Labour and Employment, and Women Affairs at the summary level. Legal, statistical, and policy context is referenced to publicly available sources from the World Health Organization, the World Bank, the United Nations Office of the High Commissioner for Human Rights, BudgIT, the Policy and Legal Advocacy Centre (PLAC), Human Rights Watch, the African Disability Rights Yearbook, the Global Disability Fund, Agora Policy, the National Social Investment Programme Agency, and contemporary Nigerian policy and media reporting. The analysis examines appropriations as approved by the National Assembly; it does not examine releases, actual expenditure, or sub-national budgets.

Background

Nigeria ratified the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) on 30 March 2007 and its Optional Protocol on 24 September 2010 (United Nations Office of the High Commissioner for Human Rights [OHCHR], 2025; Umeh, 2023). The Discrimination Against Persons with Disabilities (Prohibition) Act, hereafter the 2018 Act or CSDPA, was signed into law by President Muhammadu Buhari on 17 January 2019, following nine years of advocacy by disability rights groups (Human Rights Watch, 2019; National Commission for Persons with Disabilities [NCPWD], n.d.). The Act establishes a five-year moratorium for accessibility retrofitting of public buildings (Section 6, now lapsed), a five percent employment quota for persons with disabilities in public institutions (Section 28), the National Commission for Persons with Disabilities (Section 31), and provisions on free education, healthcare, and certification of disability (PLAC, 2020; LawPadi, 2025).

Estimates of the population of persons with disabilities in Nigeria vary. The World Health Organization and World Bank, applying the 15.3 percent global prevalence rate from the World Report on Disability (World Health Organization & World Bank, 2011), place the figure at approximately 25 million people, or one in eight Nigerians (Dataphyte, 2020; Human Rights Watch, 2019). The World Bank's 2020 Rapid Assessment estimated approximately 29 million persons with disabilities in Nigeria as of 2018 (World Bank, 2020). More recent figures suggest the number may now be closer to 30 to 35 million, although the federal government has not completed a dedicated national census of persons with disabilities (Umeh, 2023; Premium Times, 2024). The 2018 Act was designed to anchor this population's economic, civil, and social entitlements in enforceable law. The question this paper takes up is what the federal budget did, in 2024, to deliver on those entitlements.

The fiscal context matters. BudgIT (2024a, 2026) has documented a structural pattern in Nigerian federal budgets: large headline appropriations coupled with persistent underperformance in implementation, increasing volumes of National Assembly insertions, and weak monitoring across MDAs. In 2024, federal revenue stood at N20.98 trillion against actual expenditure of N34.49 trillion, producing a deficit of N13.58 trillion, and the capital component of the 2024 budget was subsequently extended into 2025 (BudgIT, 2026; Punch Newspapers, 2025). Disability spending operates within this broader fiscal environment of limited execution capacity.

Scope and Method

This paper examines the 2024 Appropriation Act of the Federal Republic of Nigeria (FGN, 2024). The analysis identifies three categories of fiscal activity: dedicated allocations to NCPWD as the lead disability institution; specific disability-tagged projects appearing within other Ministries, Departments and Agencies (MDAs); and the absence of disability provisions where the 2018 Act creates an implementation obligation. The analysis draws on the Act itself, supplemented by contextual sources on disability policy and law in Nigeria.

Three limitations should be acknowledged. First, the Appropriation Act does not use a consistent disability tagging convention, so identifying disability-relevant spending requires manual scanning rather than aggregation. Some intra-MDA spending may serve persons with disabilities without being labelled as such. Second, this analysis examines appropriations, not releases or actual expenditure. The gap between what is approved and what is spent is a separate and consequential question that requires the Budget Office of the Federation and the Office of the Auditor-General for the Federation performance data (AllAfrica/Vanguard, 2025). Third, this analysis covers the federal tier only and does not examine the disability provisions in the budgets of the 36 states and the Federal Capital Territory, where domestication of the 2018 Act is incomplete (Christian Blind Mission [CBM], 2025).

Findings

3.1 NCPWD's Allocation, in Absolute and Relative Terms

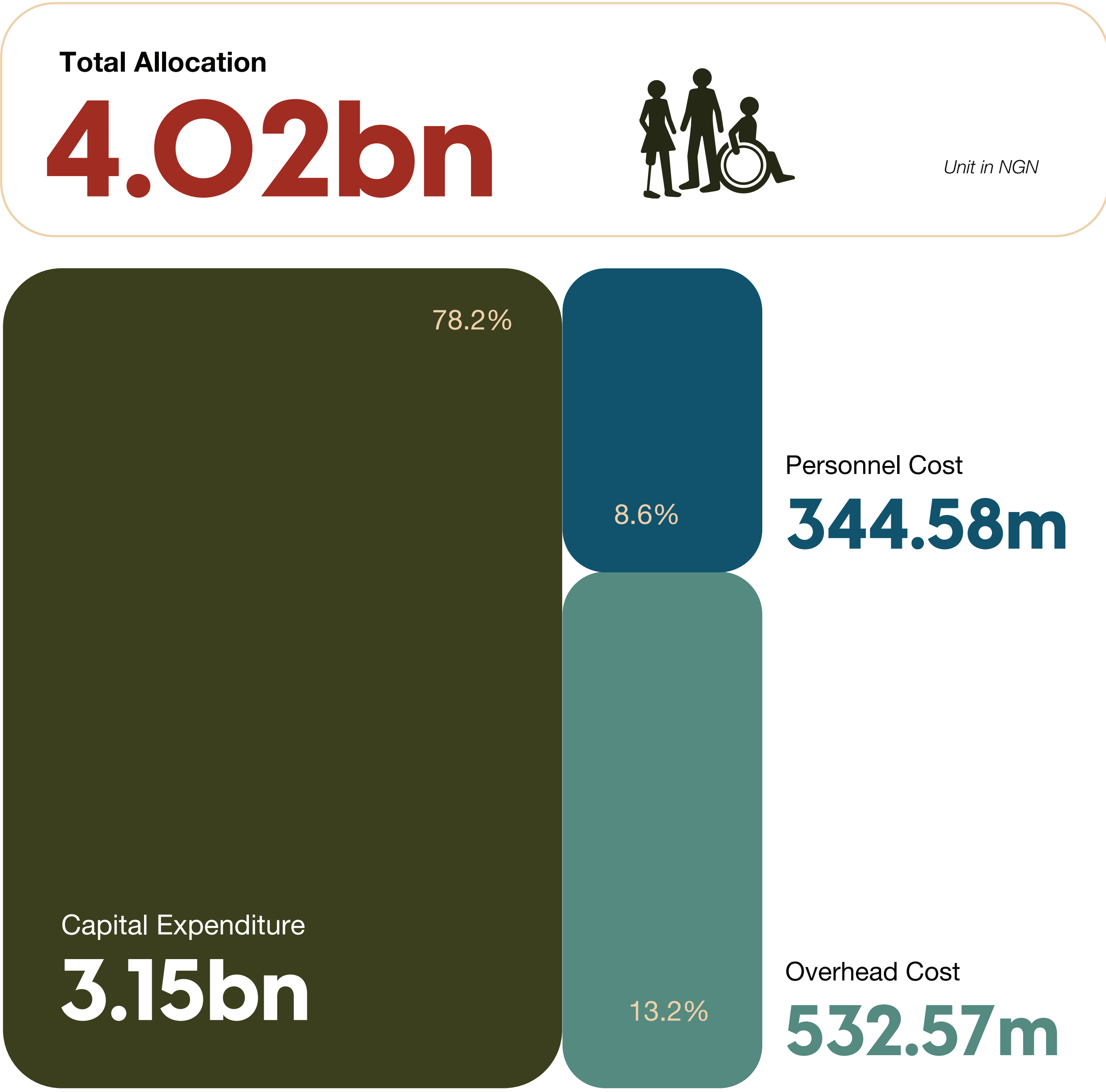
The National Commission for Persons with Disabilities received a total allocation of N4,024,987,217 in the 2024 Appropriation Act (FGN, 2024, pp. 1933–1935). This figure breaks down as follows.

For context, the National Commission for Refugees received N23.4 billion. The National Emergency Management Agency received N8.9 billion. The Office of the Senior Special Assistant to the President on the SDGs received N67.5 billion (FGN, 2024, p. 1913). NCPWD's allocation is smaller than each of these. Within the Federal Ministry of Humanitarian Affairs and Poverty Alleviation, which received N262.8 billion in total, NCPWD's share is 1.53 percent.

As a share of the full N28.78 trillion federal budget, NCPWD's allocation is 0.014 percent. For comparison, the Nigeria Atomic Energy Commission and its centres in the Presidency received N3.92 billion. The Federal Polytechnic Bida received N8.04 billion (FGN, 2024). The Federal Republic of Nigeria allocated less to its primary disability institution than it did to a single mid-sized polytechnic.

To frame the contrast in another way, the National Institute for Legislative and Democratic Studies (NILDS) found that gender-specific projects across all Nigerian MDAs constituted only 0.11 percent of the 2022 federal budget (Bello & Suleiman, 2024); NCPWD's allocation is an order of magnitude smaller than that already-modest baseline for a comparable cross-cutting policy area.

Table 1. National Commission for Persons with Disabilities Budget Breakdown



3.2 What NCPWD's Capital Budget actually Funds

The N3.15 billion classified as capital expenditure under NCPWD is not, in its majority, programmatic spending on persons with disabilities. Disaggregating the capital envelope reveals a different picture. Table 3 below presents all line items in the capital budget, allowing for easy identification of those that explicitly reference persons with disabilities or disability-related programme outcomes, as well as those that do not.

Table 2 And 3. National Commission for Persons with Disability Budget

Table 2

Code	Capital Expenditure	3,147,832,560
23010105	Purchase of Motor Vehicles	200,000,000
23010112	Purchase of Office Furniture and Fittings	50,000,000
23020101	Construction / Provision of Office Buildings	310,000,000
23050101	Research and Development	770,000,000
23050103	Monitoring and Evaluation	960,000,000
23050104	Anniversaries/Celebrations	705,000,000
23050105	Gas Royalty and Reconciliation	40,000,000
23050106	Facilities and Technical Services	112,832,560

Table 3

Code	Project Name	3,147,832,560
ERGP22200724	Special Intervention on Accessibility Facilities	100,000,000
ERGP22200725	National Educational Intervention Programme for Persons with Disabilities	50,000,000
ERGP22200728	Collection of Relevant Data of Persons with Disabilities in the Country	160,000,000
ERGP22200731	Bulk Purchase of Assistive Devices for Pwds	600,000,000
ERGP22200733	Access to Work Scheme: Employment Support Programme for with Disabilities	30,000,000
ERGP22200735	Disability Socio-Economic Empowerment Programme	500,000,000
ERGP22200738	Production and Issuance of Permanent Disability Certificates (Nation Wide)	40,000,000
ERGP22200739	Gender And Development Programme for Women with Disabilities	5,000,000

Table 3

Code	Project Name	3,147,832,560
ERGP22200740	Mass Awareness and Advocacy Programme for Enhanced Implementation of the Disability Act and Subsequent Domestication at Sub-Nationals	112,832,560
ERGP22200742	Support to Disabled Peoples Organisations	50,000,000
ERGP22200743	Braille Production Centre to Support Inclusive Education	20,000,000
ERGP22213008	Purchase of Operational and Project Vehicles	200,000,000
ERGP22213011	Compliance and Enforcement	100,000,000
ERGP22213012	ConstructioFFn/Purchase of Zonal Offices	310,000,000
ERGP22213014	Office Furniture and Appliances	50,000,000
ERGP30200722	Research and Development Grant for Pwds	60,000,000
ERGP30200737	Procurement Activities	10,000,000
ERGP30200741	Monitoring and Evaluation of Programmes and Projects	20,000,000
ERGP30205867	African Union Summit On Disability	100,000,000
ERGP20241383	Medical Outreach & Provision of Medications and Basic Financial Assistance to Persons with Disabilities in Owan Federal Constituency, Edo State	50,000,000
ERGP20242892	Eye Screening and Supply of Medical Glasses in Oshodi/ Oshodi/Isolo 1 Federal Constituency.	160,000,000
ERGP20242893	Entrepreneurship and Skills Acquisition Training in Surulere Federal Constituencys	600,000,000
ERGP20242926	Construction and Equipping Primary Healthcare Centre in Bokkos Lga, Mangu/Bokkos Federal Constituency, Plateau State	30,000,000
ERGP20246354	Vocational Training and Empowerment of People with Disability across Katsina Central Senatorial District	500,000,000
ERGP20246481	Provision Of Five (5) Units Of 3 Bedroom Bungalow For Indigent Persons In Imo West Senatorial District, Imo State	40,000,000

Three observations follow from this breakdown

1

Three of the four largest capital expenditure allocations, totalling N2.43 billion (77 percent of NCPWD's capital budget), are recorded under the broad expenditure headings of Monitoring and Evaluation (N960 million), Research and Development (N770 million), and Anniversaries and Celebrations (N705 million). While the project schedule contains corresponding projects for some of these categories, the allocations do not reconcile consistently with the expenditure heads. For example, the budget allocates N960 million to Monitoring and Evaluation, yet the only explicitly corresponding project, Monitoring and Evaluation of Programmes and Projects, is allocated N20 million. Likewise, the N705 million allocated to Anniversaries and Celebrations exceeds the N100 million allocated to the African Union Summit on Disability, the only clearly related project. This lack of reconciliation makes it difficult to trace how substantial portions of the Commission's capital budget are distributed across specific interventions.

2

The N705 million allocated to Anniversaries and Celebrations within NCPWD's capital budget warrants closer scrutiny. While the budget provides project-level details for several broad expenditure headings, the allocation for Anniversaries and Celebrations remains disproportionately large relative to many core disability interventions. At N705 million, it exceeds allocations for the National Educational Intervention Programme for Persons with Disabilities (N50 million), Support to Disabled People's Organisations (N50 million), Accessibility Facilities (N100 million), Data Collection (N160 million), and several other implementation-focused initiatives. Given that the Commission's statutory mandate under Sections 31 to 39 of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 is to protect the rights of persons with disabilities, promote accessibility, monitor compliance, and advance inclusion, the prominence of this allocation raises legitimate questions about whether capital spending is sufficiently aligned with the Commission's core implementation responsibilities (Discrimination Against Persons with Disabilities (Prohibition) Act, 2018; NCPWD, n.d.).

3

Several of the budget lines most directly linked to implementing the rights and obligations established under the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 receive comparatively modest allocations. The Access to Work Scheme, which supports implementation of the employment quota for persons with disabilities under Section 28 of the Act, received N30 million. The Gender and Development Programme for Women with Disabilities, the only allocation in the federal budget explicitly targeting women with disabilities, received N5 million, while the Braille Production Centre received N20 million (FGN, 2024). Relative to the Commission's national mandate, these allocations are unlikely to support implementation at scale and appear more symbolic than transformative. The budget analysis presented in this study suggests that the scale of funding allocated to key implementation programmes is unlikely to support effective nationwide implementation of the Discrimination Against Persons with Disabilities (Prohibition) Act, 2018. This finding aligns with broader concerns about the Act's slow implementation and persistent compliance gaps documented in recent policy discussions (Qualitative Magazine, 2024).

3.3 Where Disability Sits Outside NCPWD

Nigeria ratified the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) on 30 March 2007 and its Optional Protocol on 24 September 2010 (United Nations Office of the High Commissioner for Human Rights [OHCHR], 2025; Umeh, 2023). The Discrimination Against Persons with Disabilities (Prohibition) Act, hereafter the 2018 Act or CSDPA, was signed into law by President Muhammadu Buhari on 17 January 2019, following nine years of advocacy by disability rights groups (Human Rights Watch, 2019; National Commission for Persons with Disabilities [NCPWD], n.d.). The Act establishes a five-year moratorium for accessibility retrofitting of public buildings (Section 6, now lapsed), a five percent employment quota for persons with disabilities in public institutions (Section 28), the National Commission for Persons with Disabilities (Section 31), and provisions on free education, healthcare, and certification of disability (PLAC, 2020; LawPadi, 2025).

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3.4 The Constituency Project Channel

The cross-MDA analysis identified numerous disability-related constituency projects embedded within the capital budgets of the National Commission for Persons with Disabilities (NCPWD) and the Federal Ministry of Humanitarian Affairs and Poverty Alleviation (FGN, 2024). These include medical outreaches, assistive devices, housing projects, and vocational training targeted at specific constituencies or senatorial districts rather than nationwide programmes. For example, the budget allocates N200 million for a medical outreach for persons with disabilities in Owan Federal Constituency, Edo State; N130 million for the construction of five three-bedroom bungalows for persons with disabilities in Imo West Senatorial District; N100 million for the supply of tricycle wheelchairs and white canes in Bama/Ngala/Kala Balge Federal Constituency, Borno State; and N50 million for vocational training and empowerment of persons with disabilities in Katsina Central Senatorial District (FGN, 2024).

These projects may deliver meaningful benefits to their intended beneficiaries. However, their geographic concentration reflects a constituency project approach rather than a nationally coordinated implementation strategy. As a result, access to disability interventions may depend more on legislative insertions than on strategic planning or assessed need. This pattern aligns with BudgIT's documentation of extensive National Assembly insertions into the 2024 and 2025 federal budgets (BudgIT, 2025, 2026) and raises important questions about whether disability financing is being shaped by legislative priorities rather than a coherent national framework for implementing the Disability Act.

3.5 The Missing Long-Horizon Fnancing Vehicle

The 2018 Act creates the National Commission for Persons with Disabilities under Sections 31 to 39 and assigns it a coordinating role for disability inclusion across Nigeria's three tiers of government (PLAC, 2020). Civil society has consistently called for a dedicated Disability Rights Trust Fund as a long-horizon financing mechanism for the Act's substantive provisions, most recently at a national roundtable organised by the National Human Rights Commission, NCPWD, and The Ability Life Initiative in 2025 (Guardian Nigeria, 2025). A scan of the 2024 Appropriation Act produced no identifiable allocation, capitalisation line, or transfer to such a Fund (FGN, 2024). Without a dedicated, ring-fenced financing vehicle, disability inclusion in Nigeria remains dependent on the annual fluctuations of an institutional budget that, as this paper has shown, is structurally inadequate to its mandate.

Key Issues

Issue 1:

Disability is not a Budget Category

Nigeria has no disability budget tag, marker, or cross-ministerial reporting convention (Global Disability Fund, 2025). Gender-responsive budgeting exists as a stated principle, however unevenly applied (DRPC, 2025; Adeyemi, 2024). Climate-tagged spending now appears in some MDA budget submissions. Disability has no equivalent. The Budget Office of the Federation (n.d.) cannot, from its own reporting, produce a consolidated figure of total federal spending on disability inclusion. Civil society organisations including BudgIT can extract this information only through manual scanning of the appropriations document, as the present paper demonstrates. This makes such items seemingly invisible and invisibility precedes inaction.

Issue 2:

NCPWD is Structurally Underfunded Relative to its Statutory Mandate

The 2018 Act assigns NCPWD responsibility for coordinating disability policy across all tiers of government, enforcing compliance with the Act's substantive provisions including the employment quota and accessibility requirements, conducting awareness campaigns, and supporting persons with disabilities through direct interventions (PLAC, 2020; NCPWD, n.d.). The Commission's N4 billion allocation, N877 million of which is operational and N3.15 billion capital, cannot deliver this mandate (FGN, 2024).

The capital budget itself is dominated by generic institutional spending, with less than half identifiably tied to programmatic outcomes for persons with disabilities.

Issue 3:

The 2018 Act's Implementation Provisions across MDAs

The Discrimination Against Persons with Disabilities (Prohibition) Act, 2018 assigns implementation responsibilities across multiple MDAs (PLAC, 2020). However, the 2024 Appropriation Act provides limited evidence of a coordinated fiscal framework to support these obligations. No clearly identifiable allocations were found for implementing or monitoring the Act's 5% public sector employment quota or for accessibility compliance across key infrastructure MDAs. Although isolated disability-related allocations exist in the education sector, they do not constitute a comprehensive budgeting framework for implementing the Act's broader inclusive education obligations. As the first federal budget following the expiry of the Act's five-year transition period, the 2024 budget highlights the gap between statutory commitments and their fiscal implementation (FGN, 2024).

Issue 4:

Long-Horizon Financing for Disability Inclusion has no Fiscal Vehicle

Civil society and disability rights actors have consistently called for a dedicated trust fund to anchor sustained, ring-fenced disability financing (Guardian Nigeria, 2025). Without such a vehicle, disability spending in Nigeria is hostage to annual budget cycles, vulnerable to political reprioritisation, and unable to plan beyond the current fiscal year. The 2024 Appropriation Act offers no such instrument.

Issue 5:

Social Protection Bypasses Disability

Disability inclusion within social investment spending remains fragmented. The National Social Investment Office received N5.53 billion in the 2024 Appropriation Act, including a N109.8 million allocation for the “Supply of Required Needs to Disabled Persons in Lagos West.” While this demonstrates that persons with disabilities are recognised within the social investment budget, the allocation is a single location-specific project rather than an identifiable disability-inclusive component of the major national programmes administered through the Office, such as the Conditional Cash Transfer, Home-Grown School Feeding, GEEP and N-Power programmes. The budget therefore provides limited visibility into how persons with disabilities are systematically incorporated across federal social investment programmes.

Issue 6:

Disability Spending is Increasingly driven by Constituency Projects, not Policy

The pattern of legislator-inserted disability projects across NCPWD and the Humanitarian Affairs ministry headquarters is symptomatic of a broader fiscal vacuum (FGN, 2024). BudgIT (2025, 2026) has documented how the volume of National Assembly insertions has grown sharply across recent budget cycles, including N2.24 trillion of such insertions in 2024 alone. Where institutional budgets fail to deliver, individual legislators substitute. The result is fragmented, geographically uneven, and disconnected from any national disability strategy. This is the worst of both worlds: it is insufficient at scale, and unaccountable in design.

Implications

For Policymakers and Legislators

The 2018 Act creates legally enforceable rights. UNCRPD obligations are justiciable (OHCHR, 2025). The gap between the Act's substantive provisions and their fiscal backing creates real litigation exposure. More immediately, the absence of fiscal architecture means the Act cannot deliver (Otive-Igbuzor, 2024).

For Donors and International Partners

Disability-inclusive programming funded externally is not being matched, scaled, or sustained by the federal budget. This has direct implications for sustainability planning. Any partnership model that assumes federal counterpart financing for disability programmes is operating on a fiscal assumption the 2024 budget does not support (CBM, 2025). Donor engagement may need to shift toward structural reforms in the budget architecture itself, including support to the Budget Office of the Federation on disability tagging methodology, and to civil society partners such as BudgIT on appropriation tracking and constituency-level disability data.

For Civil Society and Disabled Persons' Organisations (DPOs)

The data establishes a clear advocacy target. Advocating for more money for disability is necessary but not sufficient. The structural reforms are more consequential: introducing a disability budget tag, establishing and capitalising a dedicated disability financing vehicle, mandating disability targeting in the National Social Register, and requiring NCPWD to publish annual fiscal performance reports tied to specific 2018 Act implementation milestones. These are concrete, technical, and achievable interventions that do not require new legislation.

Recommendations

This paper makes six recommendations to the Federal Government, the National Assembly, civil society, and development partners.

1 Introduce a Disability Budget Tag

The Budget Office of the Federation should require all MDAs to identify and report disability-targeted spending across personnel, overhead, and capital line items in the 2026 budget cycle. The methodology should follow the gender-responsive budgeting framework already in use (DRPC, 2025), with a defined tagging convention that allows aggregation across MDAs. Civil society partners including BudgIT (n.d.) already maintain the technical infrastructure to track and verify disability-tagged allocations through GovSpend.

2 Establish and Capitalise a Dedicated Disability Rights Trust Fund

Building on the 2025 NHRC, NCPWD, and TALI roundtable consensus (Guardian Nigeria, 2025), the Federal Government and the National Assembly should establish the Fund and provide annual federal capitalisation. A starting baseline of at least one percent of the Federal Ministry of Humanitarian Affairs and Poverty Alleviation's annual envelope is a reasonable threshold subject to upward review.

3 Establish a Minimum Programmatic-to-Institutional Capital Ratio for NCPWD.

At least 70 percent of NCPWD's capital expenditure should be tied to programmatic outcomes for persons with disabilities, with a corresponding ceiling on generic institutional categories including Anniversaries and Celebrations, Monitoring and Evaluation, and Research and Development unless these are specifically scoped to disability outcomes.

4 Mandate Cross-MDA Implementation Budgets for the 2018 Act

The Federal Civil Service Commission and Office of the Head of Service should establish a Section 28 employment quota implementation budget. The Federal Ministry of Education should establish an Inclusive Education line within UBEC. The Federal Ministry of Health and Social Welfare should establish a rehabilitation and assistive devices line. The Federal Ministry of Works should establish an accessibility retrofitting line within its capital envelope, given the lapse of the five-year transitory period under Section 6 of the Act.

5 Integrate Disability into the National Social Register

NSIPA and the National Social Safety Nets Coordinating Office should amend the targeting methodology of the National Social Register to include disability status as a standalone targeting category, not solely as a correlated poverty indicator (NSIPA, n.d.). Disability-disaggregated reporting should accompany all federal social protection programme performance reports.

6 Require NCPWD to Publish a Fiscal Performance Report.

NCPWD should issue an annual report disaggregating its expenditure against specific 2018 Act implementation milestones, including the employment quota, accessibility retrofitting, and Trust Fund capitalisation. The report should be tabled before the National Assembly committees on Disability and on Appropriations, and made publicly available.

Conclusion

Nigeria's disability inclusion problem is not, in the first instance, a problem of advocacy fatigue, low political will, or weak civil society. It is a problem of fiscal architecture. The 2018 Act was a legislative breakthrough. The 2024 Appropriation Act demonstrates that legislative breakthroughs without fiscal scaffolding cannot deliver. N4.02 billion to NCPWD, against a federal envelope of N28.78 trillion, with no Trust Fund, no cross-MDA disability tagging, and limited identifiable budgetary provisions tied to the Act's substantive obligations, illustrates a problem of fiscal design rather than simply a shortage of resources. The reforms required are technical, specific, and within reach. What is missing is the decision to make disability visible in the document that decides what the country actually spends money on.

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