



Who Benefits?

**Assessing Equity and Inclusion
in Nigeria's 2026 Budget**

**Inclusive Analysis
of Nigeria's 2026
Approved Budget**

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BudgIT is a civic organisation that uses creative technology to simplify public information, stimulate a community of active citizens, and enable their right to demand accountability, institutional reforms, efficient service delivery, and an equitable society.

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Abbreviations

AfDB - African Development Bank
BIR - Budget Implementation Report
BPP - Bureau of Public Procurement
CAPEX - Capital Expenditure
CCT - Conditional Cash Transfers
CISLAC - Civil Society Legislative Advocacy Centre
CSO - Civil Society Organization
EFCC - Economic and Financial Crimes Commission
FEC - Federal Executive Council
GDP - Gross Domestic Product
GIFMIS - Government Integrated Financial Management Information System
GRB - Gender Responsive Budgeting
HQTRS - Headquarters
IDPs - Internally Displaced Persons
ICPC - Independent Corrupt Practices Commission
IFFs - Illicit Financial Flows
IPPIS - Integrated Payroll and Personnel Information System
IPSAS - International Public Sector Accounting Standards
JONAPWD - Joint National Association of Persons With Disabilities
MDAs - Ministries, Departments and Agencies
MTEF - Medium Term Expenditure Framework
NBS - National Bureau of Statistics
NCPWD - National Commission for Persons With Disabilities
NEC - National Economic Council
NHIA - National Health Insurance Authority
NSIP - National Social Investment Programme
OAuGF - Auditor General for the Federation
OBS - Open Budget Survey
PACs - Public Accounts Committees
PFM - Public Financial Management
PLWDs - Persons Living With Disabilities
PWDs - Persons With Disabilities
TETFUND - Tertiary Education Trust Fund
TJNA - Tax Justice Network Africa
TSA - Treasury Single Account
SDG - Sustainable Development Goals
UN - United Nations
UNDP - United Nations Development Programme
UNICEF - United Nations Children's Fund
UNESCO - United Nations Educational, Scientific and Cultural Organization
VAT - Value Added Tax
WASH - Water, Sanitation, and Hygiene
WHO - World Health Organisation
WRAPA - Women's Right Advancement and Protection Alternative.
ZIP - Zonal Intervention Projects

Insights

98.5%

Reports from civil society groups and the National Commission for Persons with Disabilities indicate that as little as 2% of buildings nationwide are fully accessible, and nearly 98.5% of public infrastructure lacks basic compliant features like ramps and elevators.

35 million

Persons living with disabilities, estimated at approximately 35 million Nigerians or 15% of the population, are largely unrepresented in the 2026 budget architecture.

N26.17bn

Persons with disabilities are the most marginalised pillar in the budget. PWD-related interventions amount to only N26.17bn (0.08%) of capital expenditure. Youth spending is almost 25 times larger, while spending tagged to women and girls is more than 21 times larger.

N43.34bn

The Almajiri and out-of-school children crisis receives remarkably little fiscal attention. Together, the two pillars receive approximately N43.34bn in identified allocations, despite the scale of educational exclusion discussed in this report.

80.83%

Inclusion is a relatively small component of the capital expenditure component of the budget. After accounting for overlaps between the six inclusion pillars, only N5.09tn, or 15.76% of the N32.28tn capital expenditure, is linked to at least one of the identified inclusion groups. This leaves 80.83% (N26.10tn) of capital expenditure outside the defined inclusion framework.

20m

Nigeria continues to face one of the largest out-of-school populations globally, with an estimated 20 million out-of-school children.

N165.48bn

The Federal Ministry of Women Affairs received N169.39bn to advance gender and social inclusion objectives. Notably, 97% of the ministry's budget (N165.48bn) is allocated to capital expenditure, with much of this directed toward capacity-building initiatives.

70%

Nigeria's demographic profile, with approximately 70% of the population under 30 years of age, indicates that youth development is not merely a welfare concern but a central determinant of long-term economic growth, productivity and social stability.

4.3%

Data from the most recently available Nigeria Labour Force Survey of Q2 2024 shows that youth unemployment is 4.3%, with underemployment disproportionately affecting young women and individuals in rural areas.

The distribution of inclusion spending is highly uneven. By comparison, women and girls receive N571.32bn, youth N643.62bn, PWDs N26.17bn, out-of-school children N41.56bn and Almajiri programmes just N1.78bn.

571.32bn
Women and Girls

643.62bn
Youth

26.17bn
PWDs

41.56bn
out-of-school
children

1.78bn
Almajiri

Definition of the Pillars

1. Persons with Disabilities (PWDs)

Persons with disabilities are people with long-term physical, mental, intellectual, or sensory impairments which, when interacting with social, institutional, physical, or environmental barriers, may limit their full and effective participation in society on an equal basis with others. This is consistent with the rights-based definition contained in the UN Convention on the Rights of Persons with Disabilities.¹

This pillar assesses the extent to which the 2026 Federal Budget addresses the needs of persons with disabilities (PWDs) through dedicated and mainstreamed investments. It examines allocations for accessibility, inclusive education, healthcare, social protection, skills development, employment, and other interventions that promote full economic and social participation. The analysis also assesses whether disability inclusion is integrated across government spending, including infrastructure, transportation, schools, hospitals, and public services, rather than treated as the responsibility of a single institution. It therefore evaluates the alignment of budgetary provisions with the Discrimination Against Persons with Disabilities (Prohibition) Act and whether public spending is advancing accessibility, economic participation, and social inclusion. The analysis therefore goes beyond identifying programmes specifically labelled "disability" and examines whether disability considerations are mainstreamed across broader government spending.

2. Women

This pillar assesses the extent to which the federal budget responds to the different economic and social needs of women and girls

and whether government spending helps reduce gender-based inequalities.

The analysis applies a gender-responsive budgeting perspective, examining both gender-specific allocations and the integration of gender considerations across MDAs. It focuses on maternal and reproductive healthcare, childcare, girls' education, gender-based violence, women's economic empowerment, social protection, agriculture, employment, and political participation. This approach recognises that seemingly gender-neutral budgets can reinforce existing inequalities if they fail to address the distinct barriers faced by women and girls. Importantly, gender-responsive budgeting does not mean creating a separate budget exclusively for women.

Gender-responsive budgeting involves analysing how revenue and expenditure decisions affect women and men differently and adjusting policies and spending priorities to address identified inequalities. The United Nations defines gender-responsive budgeting as an approach that integrates a gender perspective into the budget process and assesses how government revenues, expenditures and allocations affect women and men differently.²

3. Youth

Youth refers to the population transitioning from childhood into adulthood and facing distinctive challenges and opportunities relating to education, skills development, employment, entrepreneurship, health, political participation, and economic independence. The age range varies by definition: Nigeria's National Youth Policy defines youth as persons aged 18–35, while the National Bureau of Statistics has used 15–34 for statistical purposes.³

1. (2007, February 27). Convention on the Rights of the Child. United Nations. Retrieved August 12, 2026, from <https://docstore.ohchr.org/SelfServices/FilesHandler.ashx>

2. UN Women (n.d.). Gender-Responsive Budgeting. Retrieved August 12, 2026, from <https://asiapacific.unwomen.org/en/focus-areas/women-poverty-economics/gender-responsive-budgeting>

3. (n.d.). National Youth Policy. NSYouthSDGs. Retrieved August 12, 2026, from <https://nigerianyouthsdgs.org/download-national-youth-policy-2019-2023/UN>

The youth pillar assesses whether federal spending reflects Nigeria's youth-heavy population and creates meaningful opportunities for skills development, decent employment, entrepreneurship, innovation, and economic participation. It goes beyond programmes explicitly labelled "youth development" to include investments in education, technical and vocational training (TVET), digital skills, agriculture, infrastructure, and other productive sectors that shape young people's economic prospects. This approach recognises that a small youth-specific allocation may still generate significant benefits, while large but fragmented empowerment programmes may have limited long-term impact.

4. Out-of-School Children

Out-of-school children are children of official school age who are not enrolled in formal education. This includes children who have never attended school, as well as children who enrolled but subsequently dropped out and are no longer receiving formal education.

This pillar assesses whether the 2026 FG budget adequately addresses Nigeria's out-of-school crisis, particularly among poor, rural, conflict-affected, and underserved children. While UNICEF estimates that about 10.5 million children aged 5–14 are out of school, with girls comprising roughly 60%⁴, the analysis goes beyond overall education allocations to examine spending on basic education, infrastructure, teachers, learning materials, school feeding, transport, social protection, girls' education, and rehabilitation in conflict-affected areas. It therefore assesses whether resources are targeted at populations and locations facing the greatest barriers to enrolment, retention, completion, and re-entry, rather than simply measuring aggregate education spending.

5. Almajiri

Almajiri are children and young people participating in the traditional Almajiri education

system, particularly those who experience socioeconomic exclusion, limited access to formal education, poverty, and inadequate social protection.

This pillar assesses whether federal spending adequately supports the integration of vulnerable children into quality and accessible education while addressing the socioeconomic conditions that contribute to exclusion. This includes education infrastructure, skills development, social protection, nutrition, healthcare, and programmes supporting reintegration into formal education. The analysis therefore considers whether allocations to programmes targeting the Almajiri population are appropriately aligned with their needs and whether interventions are being implemented through institutions with clear mandates. It also raises the broader question of whether spending is sufficiently coordinated across education, social protection, youth development, and poverty reduction programmes.

6. Rural Communities

Rural Nigerians face a particularly severe combination of geographic and socioeconomic disadvantage. UNICEF's child deprivation analysis found that 65.7% of children in rural areas are multidimensionally poor, compared with 28.4% in urban areas.⁵ The rural communities pillar examines the geographical distribution of public expenditure and whether government resources are reaching communities that face the greatest deficits in infrastructure and access to essential services.

This pillar focuses on investments in rural healthcare, education, roads, water and sanitation, electricity, agricultural infrastructure, social protection, digital connectivity, and livelihood opportunities. It also considers whether budget allocations are based on need and development gaps or whether resources are distributed without sufficient consideration of differences in poverty levels, population vulnerability, and service access.

4. UNICEF Nigeria (n.d.). Education. Retrieved August 12, 2026, from <https://www.unicef.org/nigeria/education>

5. UNICEF (2022, May 22). New evidence on the situation of child deprivation in Nigeria. UNICEF Nigeria. Retrieved August 24, 2026, from <https://www.unicef.org/nigeria/press-releases/new-evidence-situation-child-deprivation-nigeria>



Executive Summary

Nigeria's N68.32tn 2026 Federal Budget, themed "Consolidation, Renewed Resilience and Shared Prosperity," aims to balance fiscal consolidation with economic recovery and development. The increase in capital expenditure to N32.28tn, or 47.3% of total spending, marks a shift from Nigeria's traditionally consumption-focused budgets. However, an equity and inclusion analysis reveals a significant gap between the government's development goals and the actual distribution, quality, and impact of public spending. With 23% of the budget allocated to debt service and 133 million Nigerians living in multidimensional poverty, fiscal space for social investment is limited. The key issue is not only whether resources reach vulnerable groups, but whether the scale and structure of these allocations are adequate to address the systemic barriers that exclude millions from economic opportunity and essential services.

The analysis identifies six key inclusion pillars: Persons with Disabilities (PWDs), women and girls, youth, out-of-school children, Almajiri, and rural communities. Spending linked to at least one of these groups totals N5.09tn, or 15.76% of capital expenditure, leaving 80.83% outside these categories. Distribution is uneven: rural communities receive N2.53tn (7.82%), constituency projects N2.45tn (7.58%), youth N643.62bn (1.99%), women and girls

N571.32bn (1.77%), out-of-school children N41.56bn (0.13%), PWDs N26.17bn (0.08%), and Almajiri programmes N1.78bn (0.01%). These figures show that while inclusion is present, government focus is concentrated on certain groups, leaving some of the most vulnerable populations at the margins of fiscal planning.

These disparities are especially concerning given the scale of the challenge. Nigeria has about 27 million persons with disabilities, yet few public facilities are accessible. With 70% of the population under 30, youth development is critical for future productivity. The country also faces a severe education crisis, with 10.2 million primary-school-age and 8.1 million junior-secondary-school-age children out of school, in addition to millions of Almajiri children. Despite this, inclusive education receives limited attention; only two federal institutions are identified as addressing educational inclusion for PWDs, Almajiri, and out-of-school children, receiving a combined N36.78bn. This indicates that groups facing the greatest structural disadvantages are not adequately prioritized in public investment.

Beyond allocation size, the report raises serious concerns about the quality and prioritisation of expenditure. Of the N5.09tn in tagged spending analysed, N4.49tn is genuine

capital investment. Beyond allocation size, the report highlights concerns about the quality and prioritisation of spending. Of the N5.09tn in tagged spending, N4.49tn is genuine capital investment, while N365.32bn is recurrent-type expenditure included in the capital budget, and N189.92bn is mixed capital and recurrent spending. Additionally, 60 low-value or potentially frivolous projects total N8.96bn. This issue is most evident in youth, women, and rural interventions, where significant funds go to empowerment schemes, equipment purchases, training, cash-based interventions, and other fragmented projects. While these may offer short-term benefits, their proliferation raises concerns about whether limited capital is being used to build lasting assets and strengthen public systems. The analysis suggests the issue is not only underfunding, but also the selection and structure of funded initiatives. Inefficiencies, corruption and inadequate monitoring and evaluation can prevent appropriated resources from translating into improved health, education and welfare outcomes. This is compounded by the N5.71tn provision to regularise outstanding capital obligations from previous years, meaning a substantial portion of current capital expenditure is committed to settling past obligations rather than creating new development assets. Consequently, increases in nominal allocations should not automatically be interpreted as improvements in inclusion or welfare.

Institutional weaknesses further limit the effectiveness of inclusive budgeting. Gender, youth, and disability inclusion require coordinated action across ministries and

agencies, but the budget process remains fragmented, with weak inter-agency coordination and limited joint planning. Marginalised communities have few opportunities to influence budget priorities. The pre-budget consultation process offers limited structured engagement for ordinary citizens, especially rural communities, northern communities with low literacy, and persons with disabilities. This weakens the link between public spending and citizens' real needs.

Finally, the 2026 budget recognises inclusion issues but does not prioritise them sufficiently. While capital spending and allocations to infrastructure, social protection, women, and youth programmes have increased, these efforts do not fully match the scale of Nigeria's development and inclusion needs. The evidence calls for a shift from fragmented, politically dispersed interventions to strategic, needs-based, measurable investments in education, healthcare, accessibility, social protection, employment, rural infrastructure, and basic services. Inclusive budgeting should be integrated across all ministries, not limited to those focused on vulnerable groups. Stronger monitoring, transparent beneficiary tracking, citizen participation, and accountability are also needed to ensure budget commitments lead to real improvements.



Introduction

01

1.1 Background to Nigeria's Fiscal Environment

Nigeria enters the 2026 budget cycle burdened by multiple, overlapping fiscal crises. The economy, which is one of Africa's largest by GDP, has experienced sustained volatility. Inflation has exceeded 30%. In May 2026, inflation stands at 15.93%, the naira depreciated by nearly 70% following the 2023 exchange rate reform, the naira is projected to depreciate to 6% between 2025 and 2026, and according to 2023 budget implementation report, debt service-to-revenue ratio is at over 65% as at q3 2025.⁶

The present administration inherited an economy structurally affected by decades of dependence on fuel subsidies, opaque foreign exchange management, and pro-cyclical fiscal policy. The removal of subsidies and the devaluation of the naira, though widely regarded as economically necessary, imposed high costs on households.

Within this context, 133 million Nigerians, representing approximately 63% of the population, were classified as multidimensionally poor in the most recent National Bureau of Statistics survey. This classification reflects deprivations across health, education, living standards, security, and employment.⁷



6. (2026, May 14). 2025 THIRD QUARTER BUDGET IMPLEMENTATION REPORT. BUDGET OFFICE OF THE FEDERATION MINISTRY OF BUDGET AND ECONOMIC PLANNING. Retrieved July 1, 2026, from <https://budgetoffice.gov.ng/index.php/2025-third-quarter-macroeconomics-financial-analysis/2025-third-quarter-macroeconomics-financial-analysis/viewdocument/1007>
8. National Bureau of Statistics. (2024). Nigeria multidimensional poverty index survey 2022. NBS. <https://www.nigerianstat.gov.ng/pd/uploads/NIGERIA%20MULTIDIMENSIONAL%20POVERTY%20INDEX%20SURVEY%20RESULTS%202022.pdf>

The 2026 budget, totalling N68.32tn, is based on a revenue projection of N36.87tn, resulting in a projected deficit of approximately N31.45tn to be financed through domestic and external borrowing. Although the fiscal consolidation agenda embedded in the budget demonstrates a credible macroeconomic management framework, this brief examines whether the specific expenditure allocations address the equity and inclusion imperatives required by Nigeria's human development challenges.⁸

1.2 Rationale for Inclusive Budgeting

Inclusive budgeting is based on the understanding that public expenditure is inherently political; each allocation decision reflects normative judgments about whose needs are prioritised and who bears the costs of fiscal trade-offs. Inclusive budgeting is essential because it ensures that public resources are allocated in ways that reflect the needs and realities of all segments of society, particularly groups that have historically been underserved or excluded from decision-making processes. Oxfam's analysis of austerity in Nigeria indicates that expenditure consolidation, when implemented without an equity perspective, systematically disadvantages women, the rural poor, youth, and persons living with disabilities (PWDs). These groups rely most heavily on public services and have limited capacity to access market alternatives.⁹



Inclusive budgeting strengthens government accountability, transparency, and public trust. Inclusive budgeting encourages evidence-based decision-making and greater scrutiny of spending priorities. It requires policy makers to assess who benefits from public expenditure and who may be left behind. The UNDP Human Development Report 2023/2024 situates Nigeria's development challenge within a global context of ongoing crises, where economic, climate, and conflict shocks disproportionately erode the capabilities of already marginalised

populations. Nigeria's Human Development Index score of 0.535 places it in the low human development category, ranking 161st out of 193 countries.¹⁰ This ranking has remained stagnant despite nominal GDP growth, highlighting the disconnect between aggregate economic growth and progress in human development.

Gender-responsive budgeting, a key aspect of inclusive fiscal policy, has been formally endorsed by the Federal Government through the National Gender Policy (2021–2026) and repeated commitments in the Medium-Term Expenditure Framework (MTEF).¹¹ However, implementation has remained limited. Inclusive and gender-responsive budgeting enhances transparency by making resource allocations more visible and measurable, enabling citizens and civil society organizations to monitor whether government commitments are being translated into actual spending.¹²

By incorporating principles of equity and inclusion, governments can better identify and address structural inequalities, ensuring that budgetary allocations contribute to broad-based development rather than reinforcing existing disadvantages. This brief applies both the analytical rigour of gender-responsive budgeting (GRB) and the broader inclusion framework recommended by the UNDP and international public financial management (PFM) practitioners to assess the equity structure of the 2026 budget.

1.3 Research Purpose

Nigeria has a mostly young population, with women making up about half and around 44%¹³ of people living in rural areas. The country is also dealing with an education crisis. About 10.2 million children of primary school age and 8.1 million of junior secondary school age are not in school, and there are millions of Almajiri children as well.¹⁴ People with disabilities continue to face challenges in education, mobility, healthcare, and economic opportunities. Over the years, the federal government's budget has focused on

8. Budget Office of the Federation. (2026). 2026 Approved Budget. Federal Government of Nigeria. <https://budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2026-budget>

9. Oxfam Nigeria. (2024). Inequality report: Who pays the price of austerity in Nigeria? Oxfam International. <https://nigeria.oxfam.org/latest/press-release/nigeria-inequality-report-2024>

10. United Nations Development Programme. (2023). Human development report 2023/24: Breaking the gridlock. UNDP. <https://hdr.undp.org/content/human-development-report-2023-24>

11. National Gender Policy. (2021). Nigeria national gender policy 2021–2025. Federal Ministry of Women Affairs. <https://www.wrapanigeria.org/wp-content/uploads/2023/06/NATIONAL-GENDER-POLICY.pdf>

12. (2024, July 17). What is gender-responsive budgeting? UN WOMEN. Retrieved June 9, 2026, from <https://www.unwomen.org/en/articles/explainer/what-is-gender-responsive-budgeting>

13. Trading Economics. (2024). Nigeria - Rural Population <https://tradingeconomics.com/nigeria/rural-population-percent-of-total-population-wb-data.html>

14. Samardzija Michele Kpolime Aminu Eun Dewan, M., G., H., B., E., P. (2025, January 28). Nigeria's success in growing the Learning Passport Accelerating towards making quality education universally accessible. Learning Passport. <https://www.unicef.org/learningpassport/stories/nigerias-success-growing-learning-passport>

fragmented empowerment programs, equipment distribution, and training for these groups, instead of making coordinated investments in systems and public infrastructure that could address exclusion on a larger scale.

This analysis evaluates the equity, inclusiveness, and effectiveness of Nigeria's 2026 Approved Federal Budget, with a particular focus on its implications for women, youth, and persons living with disabilities (PWDs). Through an examination of budget priorities, sectoral allocations, and inclusion-sensitive provisions, the analysis evaluates the extent to which public resources are allocated in a manner that promotes equitable outcomes and leaves no one behind. The brief also provides actionable evidence for civil society, legislative advocates, development partners, and government reformers.

1.4 Research Objectives



Objective 1: Analyse the 2026 budget using an inclusion lens, specifically addressing gender, youth, and persons living with disabilities (PLWDs).



Objective 2: Assess the alignment between sectoral allocations and the development outcomes required for Nigeria's progress.



Objective 3: Evaluate revenue strategies and their distributional impacts across different income groups.



Objective 4: Examine capital expenditure prioritisation and its accessibility to vulnerable populations.



Objective 5: Identify structural gaps and propose specific policy recommendations to enhance inclusive budgeting.

1.5 Methodology

1.5.1 Desk Review

This brief is informed by a comprehensive review of primary and secondary sources, including the 2026 Approved Federal Budget and its explanatory memorandum, 2026 Zonal Intervention Fund, the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper 2026–2028, Budget Office of the Federation performance reports, National Bureau of Statistics household survey data, and sectoral policy documents from the Ministries of Health, Education, Women Affairs, Youth, and Agriculture.

1.5.2 Analytical Framework

- **Equity Analysis:** This framework examines beneficiaries of allocations and identifies groups that are systematically excluded by mapping spending across income quintiles, gender, age cohorts, and disability status.
- **Public Financial Management (PFM) Analysis:** This approach assesses the institutional architecture, including budget formulation, execution, reporting, and accountability, to determine whether appropriations result in effective service delivery.
- **Gender-Responsive Budgeting (GRB) Framework:** This framework applies UN Women's GRB methodology to assess the gender sensitivity of allocations, track gender-specific budget lines, and evaluate institutional mechanisms for GRB implementation.
- **Social Inclusion Lens:** This approach assesses the representation of youth and persons living with disabilities (PLWDs) in the budget structure, including dedicated program lines, institutional mandates, and measurable targets.



Expenditure Analysis

02

2.1 Sectoral Allocation

Nigeria's N68.32tn 2026 Appropriation Act, approved by the National Assembly in April 2026 under the theme "Consolidation, Renewed Resilience and Shared Prosperity" provides clear insight into the government's priorities. However, the figures highlight

significant disparities. The structure of sectoral allocations in the 2026 budget reveals a tension between macro-fiscal consolidation and inclusive development. The dominant share of expenditure, approximately 23%, is absorbed by debt service, leaving social sectors competing for a diminished fiscal envelope. The table below summarises key sector allocations.

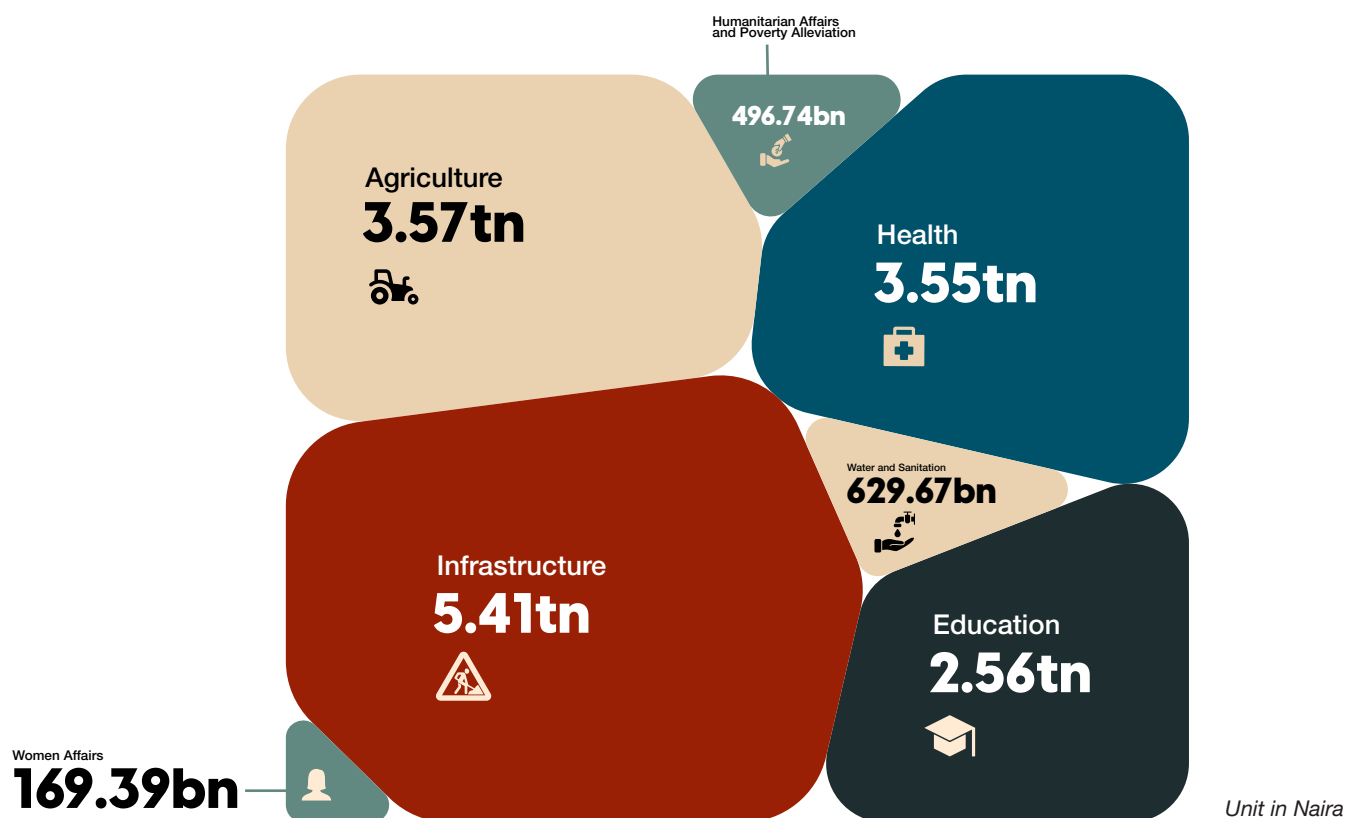


Table 1: Sectoral Review of Allocation to Agencies with Inclusive Budget (Billions)

S/N	Sector	Personnel	Overhead	Capital (bn)	Total	Allocation to the MDAs working on Inclusion (%)
1	Education	1740	132.29	686.47	2560	0.29%
	Federal College Of Education, Oyo	6.32	0.34744	0.71271	7.38	
	National Commission for Almajiri and Out-of-School Children Education - HQTRS	0.74295	3.4	25.26	29.4	
2	Health	1200	54.65	1250	3550	0
3	Agriculture	136.26	11.26	3430	3570	0
4	Infrastructure	92.94	51.58	5900	5410	0
5	Water and Sanitation	19.19	4.01	606.46	629.67	0
6	Women Affairs	2.66	1.25	165.48	169.39	100%
7	Humanitarian Affairs and Poverty Alleviation	255.38	5.57	235.79	496.74	0.73%
	National Senior Citizen Centre	0.28958	0.43971	1.49	2.22	
	National Commission For Persons With Disability	0.52736	0.76326	1.53	2.82	

Source: 2026 Appropriation Act, Federal Republic of Nigeria

Education received N2.73tn, just 3.99% of the total 2026 budget, far below UNESCO's 20% benchmark.¹⁵ This underinvestment is concerning, given Nigeria's severe learning crisis: an estimated 75% learning poverty rate means three in four ten-year-olds cannot read and comprehend a simple text.¹⁶ Education financing should be a national priority for development and inclusion. **As is, budgetary commitments to inclusive education remain limited. Only two federal agencies explicitly address educational inclusion of vulnerable populations: the Federal College of Education (Special), Oyo, the country's only tertiary institution for persons with disabilities (PWDs), and the National Commission for Almajiri and Out-of-School Children Education.** Together, they received just N36.78bn to support access for over 35 million PWDs and about 10 million almajiri and out-of-school children.

The structure of education spending raises equity concerns. Budget allocations are heavily skewed toward tertiary institutions, especially federal universities and the Tertiary Education Trust Fund (TETFund). Basic education, where enrollment deficits, dropouts, and foundational learning gaps are most severe, receives less attention. This imbalance disproportionately affects girls in northern Nigeria, where exclusion is driven by poverty, insecurity, and entrenched social norms. Evidence from ActionAid Nigeria shows girls in the Northwest and Northeast face structural barriers to schooling, including inadequate, unsafe school infrastructure, shortages of trained female teachers, and weak community engagement.¹⁷ These interventions lack dedicated budget lines in the 2026 appropriation, limiting the government's ability to address gendered educational exclusion systematically.

The health sector received N3.55tn, accounting for 5.2% of total expenditure. While this marks a nominal increase from the previous fiscal year, it remains significantly below both the 15%

commitment adopted by African Heads of State under the Abuja Declaration and the benchmark recommended by the World Health Organisation (WHO). Health inflation rose sharply to 30.35% in January 2026, highlighting sustained pressure on households as the cost of drugs, hospital treatment, and other medical services remained elevated despite a moderation in headline inflation.¹⁸ This undermines the affordability of medicines and medical equipment, as well as the workforce expansion needed to improve health outcomes for vulnerable populations.

Within the health budget, spending is disproportionately concentrated in tertiary and curative healthcare services. Primary healthcare, the first access point for rural communities, women needing maternal care, persons with disabilities, and low-income households, remains chronically underfunded.

Inclusion-related health interventions are institutionally fragmented. Social protection measures linked to health and welfare, including the National Social Investment Programme (NSIP), Conditional Cash Transfers (CCT), and school feeding initiatives, are largely housed within the Ministry of Humanitarian Affairs and Poverty Alleviation. However, concerns persist about beneficiary targeting, transparency in cash transfer disbursement, and the lack of robust independent programme evaluations, raising doubts about whether intended beneficiaries are effectively reached.¹⁹

The Federal Ministry of Women Affairs received N169.39bn to advance gender and social inclusion objectives. Notably, 97% of the ministry's budget (N165.48bn) is allocated to capital expenditure, with much of this directed toward capacity-building initiatives. The emphasis on capacity development suggests an intention to strengthen institutional support for women and vulnerable populations. However, questions remain about the measurability and direct impact of these investments on reducing gender inequality, expanding economic

15. Essien, G. (February 27, 2026). 2026 Budget: Education Ministry Seeks Increased Allocation. Voice of Nigeria. <https://von.gov.ng/2026-budget-education-ministry-seeks-increased-allocation/>
16. James Ojo. (2023). UNICEF: 75% of Nigerian children aged 7 to 14 can't read simple sentence - Nigeria. The Cable. <https://www.thecable.ng/unicef-75-of-nigerian-children-aged-7-to-14-cant-read-simple-sentence/>
17. Action Aid. (2025). Transforming education for girls in Nigeria: Endline research summary report. ActionAid International. https://actionaid.org/sites/default/files/3351_ed4girlsigeriaendfinal.pdf
18. Sami, T. (February 22, 2026). Medical costs surge as healthcare inflation hits 30.35%. In the Punch Newspapers (Online). https://punchng.com/medical-costs-surge-as-healthcare-inflation-hits-30-35/#google_vignette
19. Enhancing Financial Inclusion and Advancement (EFInA). (2025, November 7). Rethinking Social Investments in Nigeria: From Relief to Resilience. EFINA. Retrieved July 1, 2026, from <https://efina.org.ng/2025/11/07/rethinking-social-investments-in-nigeria-from-relief-to-resilience/>

participation, or improving access to services for excluded women and girls. Without clear outcome-oriented indicators, high capital allocations risk becoming administratively intensive rather than socially transformative.

The Federal Ministry of Humanitarian Affairs and Poverty Reduction occupies a central place in Nigeria's inclusion architecture, receiving N496.74bn in the 2026 budget. The allocation reflects the scale of Nigeria's humanitarian burden, including an estimated 3.5 million²⁰ internally displaced persons (IDPs) in the Northeast and the continued implementation of social investment programmes inherited from previous administrations. Several inclusion-focused agencies under the ministry received dedicated funding, including the National Senior Citizens Centre (N2.22bn), the National Commission for Persons with Disabilities (N2.82bn), and the National Commission for Refugees, Migrants and Internally Displaced Persons (N17.23bn). These allocations highlight the ministry's critical role in advancing the welfare and inclusion of populations that are often excluded from economic opportunities and social support systems.

However, structural concerns persist. Much of humanitarian expenditure remains recurrent and consumption-driven, focused on immediate relief rather than long-term resilience. The absence of a credible graduation strategy, one that transitions beneficiaries from emergency assistance into sustainable livelihoods and economic self-sufficiency, weakens the long-term effectiveness of social investments. Without pathways to employment, skills acquisition, or asset-building, social protection risks functioning as temporary relief rather than a durable mechanism for inclusion.

Beyond the traditionally recognised social sectors, inclusion concerns also extend to agriculture, infrastructure, water, and sanitation. These sectors are critical to reducing

multidimensional poverty, particularly for rural communities, women, and persons with disabilities. Yet the 2026 budget offers limited clarity on inclusion-focused allocations across these sectors.

2.2 Inclusion Lens

2.2.1 Gender Responsiveness of Allocations

Gender-responsive budgeting requires more than allocating funds to ministries that serve women; it requires all sectors of government to assess how public expenditure affects women and men differently and to design programmes that reduce existing inequalities. According to the UN Women, gender-responsive budgeting is a mechanism for ensuring that public resources are allocated in ways that address gender gaps and promote equitable development outcomes.²¹

Viewed through this lens, the 2026 federal government budget shows a significant gap between policy commitments and fiscal reality. The Federal Ministry of Women Affairs receives N169.39bn, a token allocation representing 0.73% of the total budget, for its role in coordinating gender mainstreaming across all MDAs. This institutional underfunding signals low political priority for the GRB agenda. While the National Gender Policy (2021–2025) mandates that all MDAs develop Gender Action Plans and track gender-disaggregated expenditure, compliance remains low. The concentration of gender-related spending within the Federal Ministry of Women Affairs, rather than mainstreaming it across other MDAs like health, agriculture, education, trade, and infrastructure sectors, limits the transformative potential of public expenditure.²² The 2026 budget omits several key gender-responsive investments, such as dedicated maternal health facility upgrades in high-mortality states, gender-based violence response infrastructure, market access programmes for female traders, and childcare infrastructure to support women's labour force participation. Nigeria's female labour force

20. Office of the United Nations High Commissioner for Refugees. (2025) 2024 Annual Results Report. UNHCR <https://www.unhcr.org/sites/default/files/2025-06/Nigeria%20ARR%202024.pdf>
21. (2024, July 15). What is gender-responsive budgeting? UN Women. Retrieved June 15, 2026, from <https://www.unwomen.org/en/articles/explainer/what-is-gender-responsive-budgeting>
22. (2024, July 15). What is gender-responsive budgeting? UN Women. Retrieved June 15, 2026, from <https://www.unwomen.org/en/articles/explainer/what-is-gender-responsive-budgeting>

participation rate is approximately 43%, significantly below the African average, reflecting persistent structural barriers that public expenditure could address.²³

Another major concern is the absence of a comprehensive monitoring framework for gender outcomes. The effectiveness of gender-responsive budgeting depends not only on the amount allocated but also on the government's ability to track who benefits from public spending. Gender-disaggregated expenditure reporting across MDAs are not publicly available, this not only weakens accountability but also limits evidence-based policymaking. This makes it difficult to determine whether public expenditure is reducing gender inequalities or merely maintaining existing patterns of exclusion.

2.2.2 Youth-Focused Investments

Despite the allocation of N512.54bn to youth-related programmes in the 2026 budget, the scale of investment remains modest relative to the size of the youth population and the magnitude of labour-market challenges. Nigeria's demographic profile, with approximately 70%²⁴ of the population under 30 years of age, indicates that youth development is not merely a welfare concern but a central determinant of long-term economic growth, productivity and social

stability. Yet, youth-focused spending accounts for less than 1% of total federal expenditure, raising questions about whether the budget sufficiently matches the country's demographic profile and development needs.

Data from the most recently available Nigeria Labour Force Survey of Q2 2024 shows that youth unemployment is 4.3%,²⁵ with underemployment disproportionately affecting young women and individuals in rural areas. The National Youth Policy report²⁶ identifies skills mismatches, inadequate vocational training infrastructure and a lack of startup capital as the primary drivers of youth economic exclusion. These challenges require sustained capital investment rather than the episodic grant schemes that currently dominate the budget architecture.

However, the budget continues to rely heavily on fragmented training initiatives and short-term empowerment schemes rather than sustained investments in productive sectors capable of generating large-scale employment. Many of these initiatives suffer from inadequate coordination, weak implementation frameworks, insufficient funding and limited inclusion of vulnerable groups. As a result, numerous interventions have produced limited long-term employment outcomes despite substantial public expenditure.²⁷



23. National Bureau of Statistics. (2024). Nigeria Labour Force Survey Q3 2023. <https://nigerianstat.gov.ng/library/read/1241455>

24. Sakor, B. Z., Albert, O., Eramah, N., and Urdal, H. (2025). Unlocking Nigeria's future demographic dividend through its youth. PRIO Policy Brief, 6. Oslo: PRIO. D. <https://cdn.cloud.prio.org/files/2c058512-778e-4286-994a-ecd91a0fcb8/PRIOPolicy%20Policy%20Brief%206%20-%202025.pdf?inline=true>

25. National Bureau of Statistics. (n.d.). Nigeria Labour Force Survey Q2 2024. <https://nigerianstat.gov.ng/library/read/1241594>

26. Federal Ministry of Youth and Sports Development & UNFPA Nigeria. (June 19 2019). National Youth Policy Enhancing Youth Development and Participation in the context of Sustainable Development. Available at: <https://nigeria.unfpa.org/en/publications/national-youth-policy-enhancing-youth-development-and-participation-context-sustainable>

27. Omoju, O. E., Ikhide, E. E., Olanrele, I. A., Abeng, L. E., Petreski, M., Adebayo, F. O., Odigie, I., & Muhammed, A. M. (2023, October 11). Empirical Review of Youth-Employment Policies in Nigeria. *Arxiv*. Retrieved June 15, 2026, from <https://arxiv.org/abs/2310.07789>

2.2.3 PWD Inclusion

Persons living with disabilities, estimated at approximately 35 million²⁸ Nigerians or 15% of the population, are largely unrepresented in the 2026 budget architecture.²⁹ **he marginal allocation to disability-focused institutions in the 2026 budget reflects a broader pattern in Nigerian public finance, where disability inclusion is often treated as a welfare concern rather than a development imperative.** The National Commission for Persons with Disabilities (NCPD), established under the Discrimination Against Persons with Disabilities (Prohibition) Act 2018, is responsible for enforcing accessibility standards, investigating discrimination complaints, monitoring compliance in public buildings and transportation systems, supporting access to education and employment, and procuring assistive devices for persons with disabilities. These statutory obligations require sustained capital investment, technical personnel, monitoring systems, and enforcement infrastructure. Without adequate funding, the Commission remains structurally constrained in fulfilling the responsibilities assigned to it by law.

Extensive data confirms that Nigeria's public infrastructure remains deeply inaccessible to Persons Living with Disabilities (PLWDs). Reports from civil society groups and the National Commission for Persons with Disabilities indicate that as little as 2% of buildings nationwide are fully accessible, and nearly 98.5% of public infrastructure lacks basic compliant features like ramps and elevators.³⁰ The passage of the Disability Act was widely celebrated as a landmark achievement for human rights in Nigeria, but legislation alone cannot transform lived realities. Effective implementation requires ministries, departments, and agencies to mainstream disability considerations into procurement processes, infrastructure projects, transportation planning, education spending, healthcare investments, and social protection programmes. This demands a shift from

viewing disability funding as a standalone allocation for the NCPWD, to embedding inclusion requirements across the entire federal budget architecture. Rather than viewing disability spending as a social expenditure, policymakers should recognise it as an economic investment capable of expanding workforce participation, reducing dependency, increasing tax revenues, as well as stimulating local markets for inclusive services.

There is a stark disconnect between legislative intent and fiscal execution which leaves civil societies scrambling to bridge a chasm that political rhetoric alone cannot close. According to advocacy frameworks championed by the Joint National Association of Persons with Disabilities (JONAPWD) and insights from the Centre for Disability and Inclusion Africa, integrating disability rights into public finance and procurement is a critical economic strategy rather than an act of charity.³¹ While the leadership of the National Commission for Persons with Disabilities (NCPWD) has actively lobbied the National Assembly to massively scale up its funding to address structural demands such as inclusive educational scholarships, targeted medical outreach, and widespread mobility aid procurement, the current budget architecture keeps these needs sidelined.³² Without a fundamental transition from tokenistic operational overhead to robust capital allocation, the statutory promise of the 2018 Prohibition Act remains an unfunded mandate, systemically locking millions of capable Nigerians out of economic participation and national productivity.

2.3 Regional Equity

2.3.1 Geographic Distribution of Projects

Regional equity in Nigeria's federal budget is shaped by the constitutional revenue-sharing formula and by sectoral ministries' project-based capital expenditures.³³ Regional equity is not necessarily achieved when every geopolitical zone receives an equal share of capital

28. The Borgen Project. (July 18, 2019). Living with Disabilities in Nigeria. Available at: <https://borgenproject.org/disabilities-in-nigeria/>

29. (2026). 2026 Budget. Budget Office of the Federation. <https://budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2026-budget>

30. Victor Opat. Only 2% Of Buildings In Nigeria Are Accessible To Persons With Disabilities. March 6, 2026. <https://propertyaccess.ng/only-2-of-buildings-in-nigeria-are-accessible-to-persons-with-disabilities/>

31. Joint National Association of Persons with Disabilities (JONAPWD). Disability Rights Movement in Nigeria The Beginning, the Now and the Future. 2025. https://jonapwdng.org/wp-content/uploads/2025/12/Disability-rights-movement-in-Nigeria-printed_Main.pdf

32. Anyanwu, S. (2024, October 25). ES NCPWD advocates for increased budgetary allocation during a visit to the Speaker, House of Representatives. Federal Ministry of Information and National Orientation. <https://fminfo.gov.ng/es-ncpwd-advocates-for-increased-budgetary-allocation-during-a-visit-to-the-speaker-house-of-representatives/>

33. Development Initiatives. (2024). Nigeria's regional inequality and the fiscal transfer system. <https://srspublisher.com/wp-content/uploads/2025/06/Fiscal-Federalism-and-Regional-Inequality-A-Political-Economy-Analysis-of-Northwestern-Nigerias-Development-Challenges.pdf>

expenditure; rather, it is achieved when allocations reflect disparities in poverty, educational attainment, health outcomes, infrastructure deficits, and economic opportunities. A meaningful assessment of equity in Nigeria's budget must move beyond the aggregate size of allocations and examine whether public spending is directed toward regions facing the greatest developmental deficits. The six geopolitical zones exhibit markedly different human development profiles. The northwest and northeast, where child poverty rates exceed 90% and female school enrolment rates are among the lowest globally, require proportionately higher per capita investment to achieve convergence with national averages.³⁴

A zone-by-zone analysis of the 2026 capital budget may reveal that higher allocations to northern states are justified not as a matter of political balancing but as a response to objectively higher levels of deprivation. In contrast, the South-West and South-East generally record stronger educational outcomes, higher female enrolment rates, greater internally generated revenue, and comparatively lower multidimensional poverty levels. While these regions continue to require significant investment, particularly in urban infrastructure and economic competitiveness, their developmental indicators suggest a relatively lower urgency for poverty-targeted expenditure compared to the most deprived northern states.

This allocation pattern will reflect the nation's needs based on available data, rather than the longstanding “absorptive capacity bias” in Nigerian capital budgeting, in which projects are allocated to areas where implementation is easier rather than where need is greatest. The SDG Localisation Nigeria Status Report (2024) observes that the ten states with the lowest SDG composite scores, primarily located in the north, also receive the least consistent capital project allocations.³⁵ The implications for the budget

are significant; it means that if the federal government seeks to promote inclusive growth and national cohesion, capital expenditure should increasingly be guided by measurable indicators of need, including poverty incidence, educational deprivation, healthcare access, infrastructure gaps, and SDG performance.

2.3.2 Urban vs Rural Disparities

Urban-rural disparities in access to public services are rooted in the structural design of service delivery in Nigeria. Federal spending remains concentrated in sectors and institutions that are disproportionately accessible to urban populations. Tertiary hospitals, federal universities, research institutes and many major infrastructure projects are located in state capitals and large metropolitan centres. While these investments may generate national benefits, their immediate impact is often skewed towards urban residents who already enjoy relatively better access to public services and economic opportunities.

The absence of a clear rural-targeting framework within the budget raises concerns about whether federal expenditure will effectively address geographic disparities in development outcomes. **Many capital projects are presented without disaggregated information on their locations or intended beneficiaries, making it difficult to assess whether historically underserved rural areas will receive equitable attention.** The consequences of these disparities are evident across key social indicators. Rural communities continue to experience some of the country's highest poverty rates and face significant deficits in education, healthcare, water supply, sanitation, and transportation infrastructure. Limited road connectivity increases the cost of accessing markets, healthcare facilities, and schools, while inadequate public investment constrains local economic development.

Rural communities, which are home to over half of the Nigerian population, experience the highest rates of poverty, maternal mortality,

34. National Bureau of Statistics. (2022). Nigeria Launches its Most Extensive National Measure of Multidimensional Poverty. NBS. <https://nigerianstat.gov.ng/news/78>
35. Nigeria, U. N. (n.d.). UN Nigeria Annual Results Report 2024. <https://nigeria.un.org/en/292111-un-nigeria-annual-results-report-2024>



out-of-school children, and deficits in water, sanitation, and hygiene (WASH).³⁶ Yet WASH-related allocations within federal budgets are often fragmented across ministries and agencies, making it difficult to determine whether resources are reaching the communities with the greatest needs. The reliance of rural communities on state and local governments further compounds these challenges. While many responsibilities for primary healthcare, basic education, rural roads, and water provision fall within the

mandates of subnational governments, these institutions frequently operate with limited fiscal capacity and weaker accountability systems. As a result, federal budget decisions have significant implications for regional equity. Without deliberate efforts to direct resources towards lagging regions and rural populations, existing disparities in human development outcomes are likely to persist, limiting the inclusiveness of economic growth and undermining the government's broader development objectives.

36. the United Nations Children's Fund. (n.d.). Water, Sanitation and Hygiene | UNICEF Nigeria. UNICEF Nigeria. <https://www.unicef.org/nigeria/water-sanitation-and-hygiene>



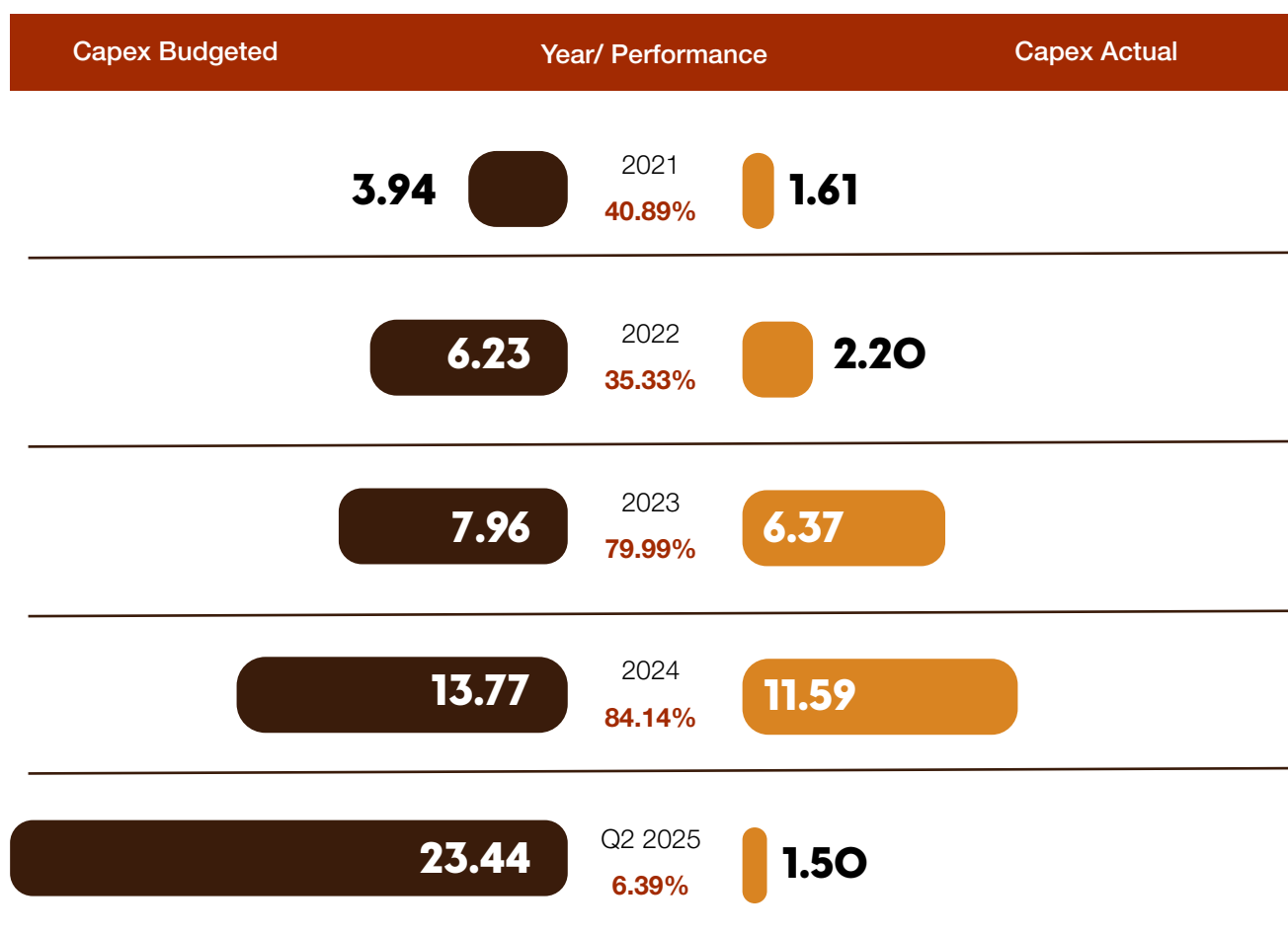
Capital Expenditure Assessment

3.1 Nigeria's Capital Expenditure Ratio Trends

“Nigeria’s capital budget performance has undergone a dramatic but misleading shift. **While budgeted expenditure surged from N3.94tn in 2021 to N23.44tn by Q2 2025, historical utilisation was weak, hovering around 40.89% in 2021 and dipping to 35.33% in 2022. Performance jumped to 79.99% in 2023 and 84.14% in 2024, but this spike is largely artificial. It occurred during an overlapping fiscal window in which the government simultaneously implemented the 2023 approved budget, the 2023 supplementary budget, and the**

2024 approved budget. This “trinity-budget” overlap created a bunching effect, capturing disbursements from multiple fiscal years within a single calendar period and inflating reported performance. The subsequent Q2 2025 performance crashed to 6.39%, reflecting early-cycle delays and administrative fatigue after massive drawdowns. This pattern indicates that while nominal budget increases signal fiscal ambition, institutional capacity to execute large-scale capital investments under a consolidated single-year cycle remains a severe bottleneck. Without addressing procurement and implementation constraints, high budget figures will not translate into inclusive development outcomes.

Table 2: Nigeria's Capital Expenditure Ratio Trends (2021-2025) (in Trillions of Naira)



Source: Budget Implementation Reports, Budget Office of the Federation

The recurrent expenditure component includes N15.81tn for debt servicing and N15.43tn for non-debt recurrent spending. Debt servicing alone consumes a larger share of the budget than education and health combined, highlighting the structural fiscal constraint imposed by Nigeria's debt burden. Nigeria's debt service-to-revenue ratio at 83.62% in Q2 2025, meaning that nearly all

government revenue is consumed by debt payments before reaching service delivery. While the 2026 revenue projection of N36.87tn, including N34.33tn in the initial proposal, would improve this ratio if realised, oil price volatility, production challenges, and tax collection inefficiencies make revenue projections highly uncertain.

3.2 Share of Capital Expenditure vs Recurrent Expenditure

The 2026 budget's capital expenditure (capex) allocation of N32.28tn represents approximately 47.3% of total expenditure, a significant improvement over historical patterns in which recurrent expenditure dominated fiscal space. The approved capex figure reflects an increase from the initial proposal of N26.08tn

and demonstrates the government's stated commitment to infrastructure-led growth and poverty reduction. This sum is excluding the constitutional statutory N100bn zonal intervention project (ZIP). This capital-to-recurrent ratio, approaching parity, represents progress in fiscal consolidation and development-oriented budgeting, warranting recognition as a positive departure from Nigeria's historical consumption-heavy budget structure.

Table 3: Overall Budget Snapshot

Pillar	ERGP Count	ERGP Amount (BN)	ZIP Count	ZIP Amount (BN)	Combined Amount (BN)	% of Total Capital Budget
PWD Related spending	104	N25.47	2	N0.70	N26.17	0.08%
Women & Girls Focused Spending	1797	N558.45	114	N12.86	N571.32	1.77%
Youth Focused Spending	2344	N628.22	138	N15.47	N643.62	1.99%
Out-of-school children	18	N41.56	0	0	N41.56	0.13%
Almajiri	12	N1.78	0	0	N1.78	0.01%
Rural communities	4776	N2,503.11	103	N22.57	N2,525.69	7.82%
Constituency projects	11453	N2,366.04	615	N80.13	N2,446.17	7.58%
Any pillar (union, de-duplicated)					N5,089.17	15.76%
No pillar match (rest of budget)					N26,097.04	80.83%

Source: BudgIT's internal analysis of the 2026 Approved Budget

Table 3 Note: "Any Pillar" are line items that have similarities across our pillar categories and "No pillar" are line items that cannot be tied to any of our identified pillars.

Further analysis of the 2026 capital line items and the zonal intervention project pronounced imbalance within Nigeria's inclusive spending framework, as Persons with Disabilities (PWDs) receive a disproportionately limited share of both budgetary focus and financial resources. Across the defined inclusion pillars, 36,583 line-item entries were recorded. These entries represent pillar matches and may overlap when a single budget item serves multiple categories. Spending related to PWDs comprises only 106 line items, 104 under the Economic Recovery and Growth Plan (ERGP) and 2 under the Zonal Intervention Projects (ZIP), with a total allocation of N26.17 billion. This constitutes merely 0.08% of the total capital expenditure budget. In contrast, allocations for women and girls total N571.32 billion (1.77%), and

youth-focused spending amounts to N643.62bn (1.99%). The disparity is substantial, youth-focused spending is nearly 25 times greater than PWD-related spending, while spending on women and girls exceeds PWD allocations by more than 21 times.

The marginalisation of PWDs is further accentuated when the broader inclusion framework is examined. Rural communities receive the highest allocation among the identified pillars, with N2.53tn; representing 7.82% of the total capital expenditure budget. Constituency projects, however, account for N2.45tn (7.58%). These figures indicate that, although inclusion and geographically targeted spending form a significant portion of the budget, disability



inclusion remains largely peripheral within the overall fiscal structure. The data further reveals notable disparities in how sources to vulnerable and underserved groups are treated. Out-of-school children receive N41.56bn (0.13%), while programmes targeting the Almajiri population are allocated only N1.78bn (0.01%). Although these amounts are modest relative to the total budget, the allocation for out-of-school children still surpasses that for PWD-related interventions. This disparity raises critical questions about how effectively disability inclusion is integrated into broader social protection, education, health, infrastructure, and economic empowerment programmes.



Another key finding is the distinction between the quantity of budget items and the actual financial commitment. The Economic Recovery and Growth Plan (ERGP) accounts for the vast majority of identified allocations across the pillars, whereas the Zonal Intervention Projects (ZIP) contribute a much smaller portion. For PWD-related spending, the ERGP includes 104 items valued at N25.47bn, compared to only 2 ZIP items totaling N700mn. This indicates that disability-focused interventions are not only limited in number but are also underrepresented across the various components of the budget framework.

When the inclusion pillars are analysed collectively using a de-duplicated approach, budget items aligned with at least one identified pillar total N5.09tn, representing 15.76% of the

overall budget. This matters because aggregating allocations across individuals would inflate the total, as some projects simultaneously target multiple groups such as rural communities, women, youth, or constituency-level beneficiaries. After adjusting for these overlaps, 80.83% of the budget, or N26.10tn, does not correspond to any of the identified inclusion pillars.

The implications are twofold. First, the government has allocated a significant portion of the budget to interventions that may benefit specific demographic and geographic groups. Second, the relatively inclusive framework captures only a share of public spending, leaving portions outside clearly defined inclusion categories. This situation presents both an opportunity and a responsibility to assess whether mainstream expenditures within the remaining 80.83% sufficiently address accessibility and inclusion considerations.

For PWDs, the issue extends beyond the absolute size of the allocation. An allocation of N26.17bn from a total capital expenditure budget of approximately N32.28tn reflects a minimal fiscal commitment to a population requiring targeted investments in accessibility, inclusive education, healthcare, mobility, assistive technologies, social protection, and economic participation. In the absence of dedicated and adequately funded interventions, persons with disabilities are at risk of exclusion from the benefits of public investment, even when broader programmes are ostensibly intended to serve the general population.

3.3 Expenditure Quality Classification

3.3.1 Quality Of Expenditure Classification

The expenditure quality classification analysis provides a more comprehensive assessment of the structural quality of the budget's inclusive

spending framework. The analysis covers 16,287 tagged budget line items valued at approximately N5.09tn. However, closer examination reveals that the headline capital figure masks a significant volume of expenditure that is recurrent, combines capital and recurrent components, or provides little developmental value.

Table 4: Quality Of Expenditure Classification

Unit in NGN

Quality Tag	Amount (count)	% of Tagged Amount
Genuine Capital Investment	4,488.52 (13,855)	88.20%
Recurrent-type (in capital budget)	365.32 (1,769)	7.18%
Mixed Expenditure (Capital+Recurrent)	189.92 (469)	3.73%
Administrative/Overhead	36.44 (134)	0.72%
Frivolous/Low-value	8.96 (60)	0.18%

Source: 2026 Approved Budget, Budget Office of the Federation



Genuine capital investments had the highest line items comprising 13,855 line items valued at N4.49tn. This represents 88.20% of the total tagged amount and about 85.1% of all tagged line items.

The scale of this allocation indicates the budget is, at least in classification terms, heavily oriented toward asset creation, infrastructure development, equipment acquisition, and other forms of long-term public investment. A total of 1,769 line items worth N365.32bn (7.18% of tagged expenditure) are classified as Recurrent-type expenditure despite appearing in the capital budget. These items are important from a budget-quality perspective because they may be labelled as capital but do not necessarily create durable public assets. Such spending can include operational or consumption-oriented activities, potentially weakening the developmental impact of the capital budget. A further 469 line items valued at

N189.92bn (3.73%) are classified as Mixed expenditure (Capital + Recurrent). While these interventions may legitimately contain both investment and operational components, the blended structure makes it difficult to determine how much of the allocation contributes to durable asset creation. The budget line items also contains 134 Administrative/Overhead line items worth N36.44bn, representing 0.72% of tagged expenditure. Although small in financial terms, their presence within a capital-oriented spending framework is significant.

Despite the general quality of the line items we still have Frivolous/Low-value expenditure, comprising 60 line items worth N8.96bn, or 0.18% of the tagged amount. While this is a small share of expenditure by value, the existence of low-value or potentially wasteful projects remains relevant to expenditure efficiency.

3.3.2 Quality Breakdown Within Each Pillar

The quality assessment of the 2026 Approved Budget shows that genuine capital investment dominates spending across most inclusion pillars, but the extent of lower-quality expenditure varies. PWD-related spending includes 106 line items, of which 86 are genuine capital investments, totaling N23.62bn.

The Women and Youth pillars show a similar pattern but at a much larger scale. Women-focused spending contains 1,351 genuine capital items worth N467.58bn, while 526 items worth N97.67bn are recurrent-type expenditures. Youth spending records 1,625 genuine capital items worth N474.58bn, alongside 787 recurrent-type items valued at N159.04bn.

Table 5: Quality Breakdown Within Each Pillar

Quality Breakdown Within Each Pillar			
Pillar	Quality Tag	Count	Amount (BN)
PWDs	Frivolous/Low-value	2	0.108
	Genuine capital investment	86	23.62
	Mixed capital + recurrent	1	0.175
	Recurrent-type (in capital budget)	17	2.26
Women	Administrative/Overhead	4	1.17
	Frivolous/Low-value	8	0.476
	Genuine capital investment	1351	467.58
	Mixed capital+recurrent	22	4.41
Youth	Recurrent-type (in capital budget)	526	97.67
	Administrative/Overhead	2	0.154
	Frivolous/Low-value	16	2.12
	Genuine capital investment	1625	474.58
	Mixed capital+recurrent	52	7.74
Out-of-school children	Recurrent-type (in capital budget)	787	159.04
	Genuine capital investment	13	41.13
	Mixed capital+recurrent	1	0.105
	Recurrent-type (in capital budget)	4	0.321
	Genuine capital investment	11	1.47
Almajiri	Recurrent-type (in capital budget)	1	0.315
	Administrative/Overhead	25	22.99
Rural communities	Frivolous/Low-value	14	3.52
	Genuine capital investment	4366	2,288.84
	Mixed capital+recurrent	168	102.91
	Recurrent-type (in capital budget)	306	107.43
Constituency projects	Administrative/Overhead	110	14.34
	Frivolous/Low-value	30	5.03
	Genuine capital investment	10429	2,134.30
	Mixed capital+recurrent	317	93.56
	Recurrent-type (in capital budget)	1182	198.94

Source: 2026 Approved Budget, Budget Office of the Federation

Rural-community spending includes 4,366 genuine capital items worth N2.29tn, while constituency projects contain 10,429 genuine capital items valued at N2.13 trillion. However, both pillars also record significant recurrent-type and mixed expenditures. Notably, constituency projects have 1,182 recurrent-type items worth N198.94bn, while rural-community interventions have 306 recurrent-type items worth N107.43bn. Constituency projects also contain 110 administrative/overhead items and 30 frivolous/low-value items, indicating a need for stronger scrutiny of project quality and value for money.

The out-of-school children and Almajiri pillars show a stronger capital orientation, with most allocations classified as genuine capital investments. Out-of-school children have 13 genuine capital items worth N41.13bn, while Almajiri interventions have 11 genuine capital items worth N1.47bn. Nevertheless, both pillars contain recurrent allocations, suggesting that even highly targeted interventions require closer examination of the balance between durable investments and operational expenditure.

3.3.3 Top Allocations By Inclusive Spending Category

Available data has shown that the main issue is not just how much is spent on capital projects, but what the government chooses to focus on. With the 2026 budget, large sums are set aside for projects that do not clearly align with the main goals of the agencies in charge. These include empowerment programs, equipment distribution, cash transfers and other

scattered efforts. For example, the biggest projects tagged for people with disabilities include N5bn for minibuses and motorcycles. For women, the budget includes N107.2bn for the Nigeria for Women Project and N14.2bn for sports tournaments. Youth spending includes N25bn for the Nigeria Youth Development Fund and N14bn for youth empowerment programs.

While some of these projects may have social or economic benefits, spreading them across agencies not primarily responsible for these activities raises concerns about whether the budget is being used to meet Nigeria's most urgent development needs.



Another issue is that the line between capital investment and regular spending is becoming unclear. Many projects listed as capital spending are actually training programs, cash-based empowerment, or other activities that are more like regular expenses. For example, the youth-focused section lists N7bn for youth empowerment as regular spending, N7bn for vocational training and livelihood support as a mix of capital and regular, N6bn for take-home cash empowerment as regular, and N5bn for agricultural training as regular, even though they are included in the capital budget. Meanwhile, areas that clearly need infrastructure get large amounts, such as N70bn for rural electrification and transformers, N16.8bn for solar home systems and rural street lighting, and N14bn for rural transport and logistics. The focus should move towards projects that build lasting public assets, improve service delivery and directly support the main goals of the agencies, while cutting back on scattered and regular-type projects that are labelled as capital spending.

Table 6: Top 10 PWD Tagged Spending

Rank	Project Code	Project Title	MDA	Amount (₦)	Quality Tag
1	ERGP20270806	PROVISION AND SUPPLY OF MINIBUSES, TRICYCLE, MOTORCYCLE AND DISABLED MOTORCYCLE TO EASE TRANSPORTATION FROM RURAL FARM TO MARKET IN SELECTED COMMUNITIES OF SOUTH-SOUTH, SOUTH WEST AND SOUTH EAST (LOT 1-10)	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	5,000,000,000	Genuine capital investment
2	ERGP20270107	PROVIDING ECONOMIC AIDS TO THE BLIND AND PHYSICALLY CHALLENGED PEOPLE IN SELECTED LOCATIONS OF THE NATION (MULTIPLE LOTS)	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY, VOM, PLATEAU STATE	5,000,000,000	Genuine capital investment
3	ERGP20273251	PROVISION OF HOUSEHOLD FOOD ITEMS AND PACKAGING FOR PENSIONERS/ SENIOR CITIZENS/PERSONS WITH SPECIAL NEEDS IN SELECTED CENTRAL COMMUNITIES IN SW	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	1,725,000,000	Genuine capital investment
4	ERGP23235528	CONSTRUCTION OF PRIMARY/SECONDARY SCH FOR THE DISABLED IN A SELECTED LOCATION IN NORTH WESTERN NIGERIA (MULTIPLE LOTS)	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	1,400,000,000	Genuine capital investment
5	ERGP26233917	DEVELOPMENT OF SPECIAL PROGRAMMES FOR DISABLE ATHLETES AND OFFICIALS/3RD PARA GAMES	NATIONAL SPORTS COMMISSION HQTRS	1,280,000,000	Genuine capital investment
6	ERGP20273938	SCHOOL SUPPORT, MARKET WOMEN SUPPORT PROGRAMS AND PROVISION OF SPECIAL NEEDS TO SELECTED HIGHER INSTITUTION IN A SOUTHERN STATE OF NIGERIA (LOT A-B)	INDUSTRIAL ARBITRATION PANEL	1,000,000,000	Genuine capital investment
7	ERGP30243543	PROCUREMENT AND INSTALLATION OF (1) ECHOCARDIOGRAPHY, (2) BRONCOSCOPY AND (3) ENDOSCOPY MACHINES (4) X-RAY MEDICAL EQUIPMENT 30 HANDHELD DIGITAL X RAY MACHINE ALL IN ONE DR SYSTEM WITH FLAT PANEL DETECTOR MODEL NO. MSLGX88. (5) MEDICAL DOUBLE CRANK ABS BED WITH PLASTIC RAILS, MATTRESSES, PILLOWS AND BEDSHEETS (6) WHEEL CHAIRS FOR DISABLES, (7) OTHER MEDICAL EQUIPMENT FOR IBB SPECIALIST HOSPITAL CHANCHAGA.	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	910,000,000	Genuine capital investment
8	ERGP20276155	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN WITH DISABILITY IN FOOTWEAR AND LEATHER GOODS PRODUCTION AT OGUN WEST SENATORIAL DISTRICT, OGUN STATE (MULTIPLE LOTS)	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	900,000,000	Recurrent-type (in capital budget)
9	ERGP20275372	EMPOWERING PWD'S IN TALATA MAFARA/BUKKUYUM LOCAL GOVERNMENT AREA, ZAMFARA WEST SENATORIAL DISTRICT, ZAMFARA STATE	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	500,000,000	Genuine capital investment
10	ERGP20271945	SUPPLY OF MOTORIZED WHEEL CHAIRS TO PERSONS WITH DISABILITY IN OWAN FEDERAL CONSTITUENCY	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	500,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 7: Top 10 Women & Girls Focused Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP22234170	MULTILATERAL/BILATERAL TIED LOAN - NIGERIA FOR WOMEN PROJECT	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	107,175,000,000	Genuine capital investment
2	ERGP26233967	NIGERIA PARTICIPATION IN AFCON 2025 (AFRICAN NATIONA'S CUP) AWCON 2025 (AFRICAN WOMEN NATION'S CUP AND OTHER FIFA TOURNAMENT FOR MEN AND WOMEN, WHICH NIGERIA HAS ALREADY QUALIFIED TO IN 2025	NATIONAL SPORTS COMMISSION HQTRS	14,200,000,000	Genuine capital investment
3	ERGP20271913	SUPPLY OF HOUSE HOLD AND MICRO ENTERPRISES SUPPORT EQUIPMENTS TO WOMEN AND YOUTH IN SELECTED LOCATIONS IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	8,000,000,000	Genuine capital investment
4	ERGP14240490	CONSTRUCTION IN ERINJAR FENCING, COMPLETION OF STAFF QTRS ASPHALT, DRAINAGES, SPORT PAVILLION PARADE GROUND & SOLAR STREET LIGHTS N7,000,000,000.00, MALE HOSTELS, FEMALE HOSTELS CLINIC. N3,654,286,277.66	POLICE FORMATIONS AND COMMANDS	7,108,000,395	Genuine capital investment
5	ERGP30233963	ACQUISITION OF CONTENT (SUPPORT RIGHT) OF DOMESTIC PROFESSIONAL FOOTBALL (MALE AND FEMALE) AND OTHER ELITE SPORTS LEAGUES FOR NATIONAL BROADCAST AND MONITIZATION THROUGH NTA AND OTHER MEDIA PLATFORMS NATIONAL AND INTERNATIONAL	NATIONAL SPORTS COMMISSION HQTRS	7,100,000,000	Genuine capital investment
6	ERGP20273425	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH IN SELECTED COMMUNITIES IN NIGERIA(MULTIPLE LOTS)	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	7,000,000,000	Genuine capital investment
7	ERGP20272873	PROCUREMENT OF VOCATIONAL TRAINING AND LIVELIHOOD SUPPORT EQUIPMENT FOR YOUTH AND WOMEN EMPOWERMENT IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	7,000,000,000	Recurrent-type (in capital budget)
8	ERGP20272619	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENT FOR YOUTH AND WOMEN IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	7,000,000,000	Genuine capital investment
9	ERGP20271914	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENTS IN SUPPORT OF WOMEN & YOUTH ENTREPRENEURS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	6,000,000,000	Genuine capital investment
10	ERGP20273937	PROVISION OF AND DEVELOPMENT OF VARIOUS EMPOWERMENT EQUIPMENT FOR ARTISAN, MARKET WOMEN, YOUTH AND SKILL WORKERS IN SELECTED COMMUNITIES OF THE FEDERATION (LOT 1-10)	INDUSTRIAL ARBITRATION PANEL	5,000,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 8: Top 10 Youth Focused Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP22211684	NIGERIA YOUTH DEVELOPMENT FUND	SERVICE WIDE VOTE	25,000,000,000	Genuine capital investment
2	ERGP30237650	YOUTH EMPOWERMENT PROGRAMMES ACROSS THE NATION	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	14,000,000,000	Recurrent-type (in capital budget)
3	ERGP22240394	EMPOWERMENT OF YOUTHS AND ALSO MEDICAL/SURGICAL OUTREACH TO PATIENTS.	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	14,000,000,000	Genuine capital investment
4	ERGP20276621	PROVISION OF TRANSPORTATION EQUIPMENTS IN SUPPORT OF YOUTH IN THE TRANSPORTATION AND LOGISTICS SECTORS IN SELECTED COMMUNITIES IN NIGERIA	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,000,000,000	Genuine capital investment
5	ERGP20271913	SUPPLY OF HOUSE HOLD AND MICRO ENTERPRISES SUPPORT EQUIPMENTS TO WOMEN AND YOUTH IN SELECTED LOCATIONS IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	8,000,000,000	Genuine capital investment
6	ERGP20270711	CONSTRUCTION OF RECREATIONAL/ENTERTAINMENT CENTRES IN SUPPORT OF YOUTH DEVELOPMENT IN SELECTED COMMUNITIES IN NIGERIA	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	8,000,000,000	Genuine capital investment
7	ERGP20271329	EMPOWERMENT OF YOUTHS WITH DIFFERENT ITEMS IN SELECTED LOCATIONS OF THE FEDERATION TO IMPROVE AGRO-COMMERCIAL ACTIVITIES (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	7,000,000,000	Genuine capital investment
8	ERGP20272873	PROCUREMENT OF VOCATIONAL TRAINING AND LIVELIHOOD SUPPORT EQUIPMENT FOR YOUTH AND WOMEN EMPOWERMENT IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OVERRI	7,000,000,000	Recurrent-type (in capital budget)
9	ERGP20273425	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH IN SELECTED COMMUNITIES IN NIGERIA(MULTIPLE LOTS)	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	7,000,000,000	Genuine capital investment
10	ERGP20272619	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENT FOR YOUTH AND WOMEN IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	7,000,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 9: Top 10 Out of School Children Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP24225846	SUPPORT FOR OUT OF SCHOOL CHILDREN PROJECT	FEDERAL MINISTRY OF EDUCATION - HQTRS	35,000,000,000	Genuine capital investment
2	ERGP20271327	CONSTRUCTION OF CLASSROOMS ACROSS SELECTED AREAS OF THE FEDERATION TO SUPPORT OUT OF SCHOOL CHILDREN IN SOME SELECTED PARTS OF THE FEDERATION (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	3,000,000,000	Genuine capital investment
3	ERGP1247024	CONSTRUCTION OF SCHOOL IN DIFFERENT COMMUNITIES IN OGUN STATE TO DISCOURAGE OUT OF SCHOOL CHILDREN OF FARMERS @500M PER LOT	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	1,400,000,000	Genuine capital investment
4	ERGP20270200	IMPROVING ACADEMIC PERFORMANCES AND ENCOURAGING OUT OF SCHOOL CHILDREN WITH THE CONSTRUCTION OF SCHOOLS ACROSS THE SOUTHWEST (LOT 1 & 2)	FEDERAL COLLEGE OF PRODUCE INSPECTION AND STORED PRODUCTS TECHNOLOGY, KANO	1,050,000,000	Genuine capital investment
5	ERGP30235567	CONSTRUCTION AND EQUIPPING OF 2 NUMBER SKILLS DEVELOPMENT CENTERS FOR ALMAJIRI AND OUT OF SCHOOL CHILDREN TYPE C IN RABAH AND WURNO TOWNS SOKOTO STATE.	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	252,000,000	Genuine capital investment
6	ERGP20277745	PROCUREMENT OF TRICYCLES AND MOTORCYCLES FOR ENROLLMENT MOBILIZATION OF OUT OF SCHOOL CHILDREN AND ALMAJIRI IN RABAH/WURNO LOCAL GOVERNMENT, FEDERAL CONSTITUENCY, SOKOTO STATE	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	175,000,000	Genuine capital investment
7	ERGP30235719	PROCUREMENT/SUPPLY OF 1 NUMBER TOYOTA HILUX VAN MOTOR CYCLES AND TRICYCLES FOR OUTREACH, SENSITIZATION AND LOGISTICS TO FACILITATORS ON NOMADIC AND OUT OF SCHOOL CHILDREN EDUCATION IN SOME SELECTED LGAS IN SOKOTO STATE.	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	115,500,000	Recurrent-type (in capital budget)
8	ERGP22227370	RENOVATION AND EQUIPPING OF SELECTED TSANGAYA SCHOOLS AND OUT OF SCHOOL LEARNING CENTRES	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	105,000,000	Mixed capital+recurrent
9	ERGP20277692	TRAINING OF YOUTH AND ADOLESCENT OUT OF SCHOOL CHILDREN ON VACATIONAL SKILLS FOR PRODUCTIVITY IN WURNO RABAH FEDERAL CONSTITUENCY SOKOTO STATE	DIVISION OF AGRICULTURAL COLLEGE, ABU ZARIA	100,000,000	Recurrent-type (in capital budget)
10	ERGP30243712	TECHNICAL, BUSINESS AND FINANCIAL MANAGEMENT TRAINING AND PROVISION OF SPECIALISED EMPOWERMENT EQUIPMENT FOR ARTISANS, UNEMPLOYED OUT OF SCHOOL YOUTH AND WOMEN IN IJUMU / KABBA BUNU FEDERAL CONSTITUENCY, KOGI STATE. LOT 1-2	NATIONAL PRODUCTIVITY CENTRE	70,000,000	Recurrent-type (in capital budget)

Source: 2026 Approved Budget, Budget Office of the Federation

Table 10: Top 10 Almajiri Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP20274414	BUILDING OF CLASSROOM IN VARIOUS COMMUNITY SCHOOLS TO STOP ALMAJIRI SYSTEM OF EDUCATION IN KEBBI STATE	NATIONAL PRODUCTIVITY CENTRE	500,000,000	Genuine capital investment
2	ERGP30241715	RENOVATION OF ISLAMIYYA SCHOOLS (ALMAJIRI SCHOOLS) ACROSS ZAMFARA CENTRAL SENATORIAL DISTRICT, ZAMFARA STATE.	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	315,000,000	Recurrent-type (in capital budget)
3	ERGP30235567	CONSTRUCTION AND EQUIPPING OF 2 NUMBER SKILLS DEVELOPMENT CENTERS FOR ALMAJIRI AND OUT OF SCHOOL CHILDREN TYPE C IN RABAH AND WURNO TOWNS SOKOTO STATE.	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	252,000,000	Genuine capital investment
4	ERGP30241713	CONSTRUCTION OF ISLAMIYYA SCHOOLS (ALMAJIRI SCHOOLS) ACROSS ZAMFARA CENTRAL SENATORIAL DISTRICT, ZAMFARA STATE.	INSTITUTE OF AGRICULTURAL RESEARCH- ZARIA	245,000,000	Genuine capital investment
5	ERGP20277745	PROCUREMENT OF TRICYCLES AND MOTORCYCLES FOR ENROLLMENT MOBILIZATION OF OUT OF SCHOOL CHILDREN AND ALMAJIRI IN RABAH/WURNO LOCAL GOVERNMENT, FEDERAL CONSTITUENCY, SOKOTO STATE	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	175,000,000	Genuine capital investment
6	ERGP22233363	SKILL ACQUISITION FOR ALMAJIRI LEARNERS AND ARABIC LANGUAGE	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	94,500,000	Genuine capital investment
7	ERGP24227309	MOPPING UP EXERCISE FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN IN SELECTED STATES	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	70,000,000	Genuine capital investment
8	ERGP29227283	DIGITALISATION OF WORK PROCESSES OF THE NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDRENS EDUCATION (NCAOOSCE)	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	35,000,000	Genuine capital investment
9	ERGP3227416	PROCUREMENT OF TEACHING AND LEARNING MATERIALS FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN NATIONWIDE	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	35,000,000	Genuine capital investment
10	ERGP22227216	SKILLS ACQUISITION PROGRAMMES FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN IN SELECTED STATES	NATIONAL COMMISSION FOR ALMAJIRI AND OUT-OF-SCHOOL CHILDREN EDUCATION - HQTRS	35,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 11: Top 10 Rural Communities Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP20276536	PROVISION AND IMPLEMENTATION OF ELECTRIFICATION PROJECTS AND INSTALLATION OF DIFFERENT TRANSFORMER CAPACITIES TO IMPROVE ELECTRICITY SUPPLY AND ENHANCE RURAL DEVELOPMENT IN SELECTED COMMUNITIES ACROSS THE NATION (MULTIPLE LOTS)	ENERGY COMMISSION OF NIGERIA	70,000,000,000	Genuine capital investment
2	ERGP10234206	DISTRIBUTION OF SOLAR HOMES SYSTEMS AND RURAL STREET LIGHTING ACROSS THE 6 GEO-POLITICAL ZONES UNDER THE RENEWED HOPE LIGHT UP RURAL AREAS	FEDERAL MINISTRY OF POWER -HQTRS	16,800,000,000	Genuine capital investment
3	ERGP20271908	PROVISION OF TRANSPORTATIONS & LOGISTICS EQUIPMENTS IN SUPPORT OF SMALL BUSINESSES, ARTISANS & FARMERS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	14,000,000,000	Genuine capital investment
4	ERGP20272620	PROCUREMENT AND DISTRIBUTION OF ECONOMIC EMPOWERMENT EQUIPMENT AND UTILITY VEHICLES TO BENEFICIARIES IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	14,000,000,000	Genuine capital investment
5	ERGP12240135	CONSTRUCTION OF SURFACE AND RURAL FEEDER ROADS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	14,000,000,000	Genuine capital investment
6	ERGP20276224	PROVISION, SUPPLY, AND INSTALLATION OF SOLAR (ASTRAL ENERGY) POWER SYSTEMS FOR UNDERSERVED COMMUNITIES AND TOWNS IN THE SOUTHWEST REGION, MULTIPLE LOTS	ENERGY COMMISSION OF NIGERIA	10,000,000,000	Genuine capital investment
7	ERGP20271338	CONSTRUCTION AND ASPHALTING OF RURAL FARMING ROAD IN SELECTED LOCAL GOVERNMENT OF THE FEDERATION (LOT 1-10)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	10,000,000,000	Genuine capital investment
8	ERGP20276728	CONSTRUCTION OF ULTRAMODERN MARKETS, FENCED WITH VARIOUS AMENITIES IN SELECTED FARMING COMMUNITIES IN NIGERIA (LOT A-J)	FEDERAL COLLEGE OF FISHERIES AND MARINE TECHNOLOGY - LAGOS	10,000,000,000	Genuine capital investment
9	ERGP20276621	PROVISION OF TRANSPORTATION EQUIPMENTS IN SUPPORT OF YOUTH IN THE TRANSPORTATION AND LOGISTICS SECTORS IN SELECTED COMMUNITIES IN NIGERIA	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,000,000,000	Genuine capital investment
10	ERGP20277214	PROVISION OF SOLAR POWERED BOREHOLES TO PROVIDE PORTABLE WATER FOR THE COMMUNITIES ACROSS 6 GEOPOLITICAL ZONES (MULTIPLE LOTS)	HADEJIA-JAMAARE RBDA	10,000,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 12: Top 10 Constituency Projects Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP1210823	SPECIAL INTERVENTION/ CONSTITUENCY PROJECTS	SERVICE WIDE VOTE	100,000,000,000	Genuine capital investment
2	ERGP20276812	PAYMENT FOR 2022/2023 OUTSTANDING LIABILITIES,	FEDERAL MINISTRY OF WORKS	12,208,723,429	Mixed capital+recurrent
3	ERGP12247885	PACIFIC MAJOR ROAD, IJEDE LINKING IGBE LAARA IKORODU FEDERAL CONSTITUENCY LAGOS STATE 4KM	FEDERAL MINISTRY OF WORKS	5,000,000,000	Genuine capital investment
4	ERGP20276011	EROSION CONTROL WORKS IN VARIOUS LOCATIONS IN BENDE FEDERAL CONSTITUENCY, ABIA STATE (MULTIPLE LOTS)	PROJECT DEVELOPMENT INSTITUTE - ENUGU	4,266,666,667	Genuine capital investment
5	ERGP20276867	CONSTRUCTION /REHABILITATION OF GIRGIR-KARAGE ROAD IN YOBE NORTH SENATORIAL DISTRICT, YOBE STATE	FEDERAL ROAD MAINTENANCE AGENCY	4,000,000,000	Genuine capital investment
6	ZIP20260632	CONSTRUCTION OF RURAL MARKET ROADS AND DRAINAGE IN AKWA IBOM NORTH WEST SENATORIAL DISTRICT LOT 1 TO 4	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	3,500,000,000	Genuine capital investment
7	ERGP20275868	CONSTRUCTION/RENOVATION AND FURNISHING OF EDUCATIONAL/TRADITIONAL AND GOVERNMENT INSTITUTIONS IN VARIOUS SELECTED LOCATIONS IN BORNO NORTH SENATORIAL DISTRICT, BORNO STATE	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	3,500,000,000	Mixed capital+recurrent
8	ERGP20275867	CONSTRUCTION OF TOWNSHIP ROADS IN VARIOUS SELECTED LOCATIONS OF BORNO NORTH SENATORIAL DISTRICT (LOT 1-5)	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	3,500,000,000	Genuine capital investment
9	ERGP20270039	CONSTRUCTION OF 2 AND 3 BEDROOMS HOUSING UNITS FOR LOW INCOME AND VULNERABLE IN SELECTED LOCATIONS IN NIGER EAST SENATORIAL DISTRICT	HYDRO-ELECTRIC POWER PRODUCING AREAS DEVELOPMENT COMMISSION (HYPPADEC)	3,300,000,000	Genuine capital investment
10	ERGP20275227	PURCHASE AND SUPPLY OF SPECIAL AGRICULTURAL INPUTS TO FARMERS IN GOMBE CENTRAL SENATORIAL DISTRICT GOMBE STATE	NATIONAL PRODUCTIVITY CENTRE	3,000,000,000	Genuine capital investment

Source: 2026 Approved Budget, Budget Office of the Federation

Table 13: Top 10 Jointly Inclusive Spending

Rank	Project Code	Project Title	Agency	Amount (₦)	Quality Tag
1	ERGP20276621	PROVISION OF TRANSPORTATION EQUIPMENTS IN SUPPORT OF YOUTH IN THE TRANSPORTATION AND LOGISTICS SECTORS IN SELECTED COMMUNITIES IN NIGERIA	NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY	10,000,000,000	Unclassified/General Capital
2	ERGP20271913	SUPPLY OF HOUSE HOLD AND MICRO ENTERPRISES SUPPORT EQUIPMENTS TO WOMEN AND YOUTH IN SELECTED LOCATIONS IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	8,000,000,000	Unclassified/General Capital
3	ERGP20270711	CONSTRUCTION OF RECREATIONAL/ENTERTAINMENT CENTRES IN SUPPORT OF YOUTH DEVELOPMENT IN SELECTED COMMUNITIES IN NIGERIA	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	8,000,000,000	Capital (Investment)
4	ERGP20272873	PROCUREMENT OF VOCATIONAL TRAINING AND LIVELIHOOD SUPPORT EQUIPMENT FOR YOUTH AND WOMEN EMPOWERMENT IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	7,000,000,000	Recurrent-type
5	ERGP20272619	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENT FOR YOUTH AND WOMEN IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	7,000,000,000	Capital (Investment)
6	ERGP20273425	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH IN SELECTED COMMUNITIES IN NIGERIA(MULTIPLE LOTS)	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	7,000,000,000	Unclassified/General Capital
7	ERGP20271914	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENTS IN SUPPORT OF WOMEN & YOUTH ENTREPRENEURS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	6,000,000,000	Capital (Investment)
8	ERGP20271326	TRAINING AND EMPOWERMENT OF YOUTHS WITH TAKE HOME CASH IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	6,000,000,000	Recurrent-type
9	ERGP20273874	ENTREPRENUESHIP DEVELOPMENT TRAINING OF YOUTHS IN THE OPERATING COMMUNITIES OF THE OIL AND GAS FREE TRADE ZONE OF A SOUTHERN STATE(LOT 1-10)	OIL AND GAS FREE ZONES AUTHORITY, NIGERIA (OGFZA)	5,000,000,000	Recurrent-type
10	ERGP20275412	PROVISION OF VARIOUS EMPOWERMENT AND ECONOMIC SELF SUSTAINING EQUIPMENT FOR SOME LAGOS UNEMPLOYED MEN AND WOMEN	SHEDA SCIENCE AND TECHNOLOGY COMPLEX - ABUJA	5,000,000,000	Unclassified/General Capital

Source: 2026 Approved Budget, Budget Office of the Federation

Table 14: Top 10 Youth Focused Spending

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Expenditure Class
ERGP20270711	CONSTRUCTION OF RECREATIONAL/ENTERTAINMENT CENTRES IN SUPPORT OF YOUTH DEVELOPMENT IN SELECTED COMMUNITIES IN NIGERIA	ONGOING	8,000,000,000	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	Capital
ERGP20271913	SUPPLY OF HOUSE HOLD AND MICRO ENTERPRISES SUPPORT EQUIPMENTS TO WOMEN AND YOUTH IN SELECTED LOCATIONS IN NIGERIA (MULTIPLE LOTS)	ONGOING	8,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Capital
ERGP20271329	EMPOWERMENT OF YOUTHS WITH DIFFERENT ITEMS IN SELECTED LOCATIONS OF THE FEDERATION TO IMPROVE AGRO COMMERCIAL ACTIVITIES (MULTIPLE LOTS)	ONGOING	7,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Recurrent
ERGP20272619	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENT FOR YOUTH AND WOMEN IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	ONGOING	7,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Capital
ERGP20272873	PROCUREMENT OF VOCATIONAL TRAINING AND LIVELIHOOD SUPPORT EQUIPMENT FOR YOUTH AND WOMEN EMPOWERMENT IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	ONGOING	7,000,000,000	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	Mixed (Cap+Rec)
ERGP20273425	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH IN SELECTED COMMUNITIES IN NIGERIA(MULTIPLE LOTS)	ONGOING	7,000,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	Mixed (Cap+Rec)
ERGP20271326	TRAINING AND EMPOWERMENT OF YOUTHS WITH TAKE HOME CASH IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	ONGOING	6,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Recurrent
ERGP20271914	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENTS IN SUPPORT OF WOMEN & YOUTH ENTREPRENEURS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	ONGOING	6,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Capital
ERGP20270250	FABRICATION OF EQUIPMENT AND AGRICULTURAL TRAINING OF YOUTH AND WOMEN IN SELECTED RURAL COMMUNITIES OF SIX GEO POLITICAL ZONE OF NIGERIA (LOT 1-10)	ONGOING	5,000,000,000	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Recurrent
ERGP20271333	PURCHASE OF VEHICLES OF VARIOUS TYPES TO SOME SELECTED YOUTH, ASSOCIATIONS AND SECURITY COMMANDS TO EASE MOVEMENT ACROSS THE FEDERATION (MULTIPLE LOTS)	ONGOING	5,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	Capital



“

A closer examination of what constitutes “capital expenditure” in Nigerian budgeting practice reveals reasons for caution. Nigeria’s definition of capital expenditure includes spending on tangible fixed assets, software and research and development. **However, supplementary budgets, late releases, and implementation shortfalls have historically led to appropriated capital budgets being substantially under-implemented. The**

2026 budget includes N5.71tn specifically for the regularisation of outstanding capital obligations carried over from the 2025 budget, indicating that a significant portion of the “new” capital budget is actually committed to clearing past liabilities rather than initiating new projects.³⁷ This practice, while necessary for contract settlement, reduces the impact on current-year development appropriations.

37. National Post, (2026, April 1). National Assembly passes N6.83tn 2026 budget, approves 2025 budget period. <https://www.nationalpost.ng/2026/04/01/national-assembly-passes-n683tn-2026-budget-approves-2025-budget-period>



Service Delivery and Social Outcomes

04

4.1 Link Between Spending and Outcomes

The relationship between public expenditure and social outcomes in Nigeria is shaped by a complex institutional environment. The transmission mechanism from appropriation to budget release, procurement, project execution and service delivery is vulnerable to numerous points of leakage, delay, and diversion. As a result, Nigeria's social outcome indicators significantly underperform relative to its public spending levels when compared to regional peers.

The effectiveness of public spending is ultimately measured not by the amount allocated in budgets, but by improvements in

the quality of life of citizens. **In Nigeria, however, a persistent disconnect exists between government expenditure and social outcomes. Weak public financial management systems, delayed budget releases, procurement inefficiencies, corruption, and inadequate monitoring and evaluation mechanisms often prevent allocated funds from translating into tangible improvements in health, education and social welfare.** Consequently, increases in budgetary allocations frequently fail to produce proportional gains in human development indicators.

In the health sector, expenditure remains low by international standards, and a significant



proportion of healthcare financing comes directly from households through out-of-pocket spending. Nigeria allocates approximately \$26 per capita to health annually, representing one of the lowest absolute spending levels in Africa.³⁸ The limited effectiveness of this expenditure further exacerbates the consequences of low funding. Maternal mortality in Nigeria remains among the highest globally, at approximately 512 per 100,000 live births, this reflects persistent challenges in access to quality maternal healthcare, skilled birth attendance, emergency obstetric services, and primary healthcare infrastructure. While countries such as Ghana and Rwanda, have achieved substantial reductions in maternal mortality, with a record of 292 and 270 respectively, despite Nigeria's significantly larger economy.³⁹

4.2 Gaps in Healthcare, Education, and Welfare Delivery

In the healthcare sector, inadequate funding, weak accountability mechanisms, and poor infrastructure continue to limit access to quality care. The primary healthcare system in Nigeria, which includes approximately 34,000 facilities, operates without essential medicines which affect an estimated 60% of facilities, functional laboratories, reliable electricity, staff absenteeism and non-functional equipment.⁴⁰ Rural communities are particularly affected, forcing households to rely on private providers or informal healthcare services that are often costly and unregulated. As a result, out-of-pocket spending remains one of the dominant sources of healthcare financing in Nigeria, pushing many vulnerable households into poverty when confronted with illness. Although the government has expanded health insurance initiatives through the National Health Insurance Authority (NHIA), coverage remains limited relative to the size of the population. The contributory scheme covers only about 2% of the population, leaving the remaining 98% exposed to catastrophic out-of-pocket health expenditures.⁴¹

The education sector presents a similar pattern of weak service delivery despite substantial budgetary commitments over successive years. Nigeria continues to face one of the largest out-of-school populations globally, with an estimated 20 million out-of-school children.⁴² Poverty, insecurity, child labour, early marriage, and inadequate school infrastructure remain major drivers of educational exclusion. Many public schools lack sufficient classrooms, learning materials, qualified teachers, and sanitation facilities. These deficiencies particularly affect girls, who are more likely to discontinue their education because a lot of schools lack gender-sensitive facilities, such as separate toilets and menstrual hygiene support.⁴³

Nigeria's social protection programmes also face considerable implementation challenges. The Conditional Cash Transfer (CCT) programme, Nigeria's primary direct cash support mechanism which was designed to reduce poverty and support vulnerable households, has consistently faced exclusion errors.⁴⁴ Exclusion errors often prevent many poor households from accessing benefits, while inclusion errors can result in resources being allocated to individuals who do not meet eligibility criteria. Delays in payments further diminish the programme's ability to provide timely support during periods of economic hardship, inflation, or food insecurity. The programme's reliance on centralised federal registers that lack real-time updating perpetuates these issues.

4.3 Impact on Poverty and Inequality

Despite repeated commitments to inclusive growth, Nigeria's fiscal framework continues to have a limited redistributive impact. Multidimensional poverty affects millions of Nigerians, particularly in rural communities, where inadequate access to healthcare, education, sanitation, and productive assets reinforces intergenerational poverty. The National Bureau of Statistics (NBS) Multidimensional Poverty Index (2022) states that 132.92 million

38. WHO. (2023). African Region health expenditure atlas. Available at: <https://iris.who.int/handle/10charakterised65/378489>

39. UNICEF, UNFPA, Group, W. B. & Division, U. (n.d.). Trends in Maternal Mortality 2000 to 2023. <https://www.who.int/publications/item/9789240108462>

40. Onwujekwe, O., Agwu, P., Roy, P., Hutchinson, E., Orjabor, C., McKee, M., Odi, A., Nwoko, C., Khan, M., Mayhew, S. & Balabanova, D. (2023). The Promise of Grassroots Approaches to Solving Absenteeism in Primary Health-Care Facilities in Nigeria: Evidence from a Qualitative Study. *Health Systems and Reform* 9(1). Available at: <https://doi.org/10.1080/23288604.2023.2199515>

41. National Health Insurance Authority. (2024). NHIA OPERATIONAL GUIDELINES 2023. Ministry of Health, Federal Republic of Nigeria. Available at: <https://www.nhia.gov.ng/download/nhia-operational-guidelines-2023/>

42. United Nations Educational, Scientific and Cultural Organization. (2024). Out-of-school rate. UNESCO. <https://www.unesco.org/en/education/view/outofschool>

43. Uzoechi, C. A., Parsa, A. D., Mahmud, I., Alasqah, I. & Kabir, R. (2023). Menstruation among In-School Adolescent Girls and Its Literacy and Practices in Nigeria: A Systematic Review. *Medicina* 59(12). <https://doi.org/10.3390/medicina59122073>

44. Udoim, A.A., and J. U.N. (2025). Conditional Cash Transfer and Poverty Reduction Among Vulnerable Households in Nigeria Public Service Delivery. RSIS International. <https://doi.org/10.47772/URISS.2025.910000527>



Nigerians are poor. 65% of poor people 86 million live in the North, while 35%-nearly 47 million - live in the South. Disparities between zones are greater than those between rural and urban areas. In the least-poor zone, the South West, the MPI of 0.151 shows that poor people experience 15% of possible deprivations, while in North East and North West, the MPI of 0.324 shows they experience over 32% of possible deprivations. As a result, official figures may present a less severe picture of inequality than actually exists.⁴⁵

The present structure of taxation further raises concerns about equity. Nigeria relies heavily on indirect taxes, particularly Value Added Tax (VAT), which applies uniformly to consumers regardless of income level. Although VAT exemptions exist for some essential goods, lower-income households generally spend a larger proportion of their earnings on consumption and therefore bear a heavier tax

burden relative to income compared to wealthier households. A research carried out by Oxfam Nigeria, the Tax Justice Network Africa (TJNA), and the Civil Society Legislative Advocacy Centre (CISLAC) highlights how tax avoidance, tax incentives, and weak enforcement mechanisms contribute to widening inequality.⁴⁶ The report argues that Nigeria's tax system places disproportionate pressure on ordinary citizens while many high-net-worth individuals and large corporations contribute relatively little compared to their economic capacity.

Tax Justice Network Africa's 2024 analysis of Nigeria's tax incidence finds that the bottom income quintile pays an effective tax rate, including VAT and levies, of approximately 22% of household expenditure, compared to about 16% for the top quintile.⁴⁷ This pattern directly contradicts the constitutional principle of progressive taxation.



46. Nigeria Bureau of Statistics. (2022). Nigeria's Multidimensional Poverty Index (MPI). <https://www.nigerianstat.gov.ng/eLibrary/read/1241254>

46. Oxfam. Social bomb in Nigeria: 99% of the wealthiest evade or avoid paying tax while millions go hungry - Press Release. <https://nigeria.oxfam.org/latest/press-release/nigeria-inequality-report-2024#:~:text=Oxfam%20exposes%20a%20staggering%20wealth,before%20a%20social%20bomb%20explodes.>

47. (n.d.). Nigerian Fair Tax Monitor Thematic Report: Taxing The Rich. Available at: <https://www.taxjusticeafrica.net/resources/news/new-report-calls-progressive-taxation-nigerias-wealthiest-bridge-revenue-gaps>



Institutional Capacity and Governance

05

5.1 Budget Implementation Capacity

The gap between budget appropriation and actual implementation is one of the most persistent and damaging features of Nigeria's public finance landscape. Year after year, federal MDAs return unspent capital allocations at the end of the fiscal year, not because funds were not needed but because implementation capacity was insufficient to translate resources into outputs. This implementation gap has multiple dimensions: bureaucratic, technical, human resource-related, and systemic.

At the bureaucratic level, Nigeria's public procurement architecture, governed by the Public Procurement Act of 2007 and overseen

by the Bureau of Public Procurement (BPP), creates lengthy, cumbersome approval chains that delay project initiation well into the fiscal year. Procurement processes that should take 90 days often take 6 to 9 months, leaving insufficient time for project execution before the end of the fiscal year.⁴⁸ Reform of procurement timelines, including pre-qualification of contractors in key sectors and the establishment of framework agreements for recurring procurement categories, is urgently needed but has been slow to come.

Technical capacity within MDAs for project management, financial management, and results monitoring varies enormously. While some agencies, such as the Federal Inland Revenue

48. Adeniran, A., Raifu, I. A. & Nnamani, G. (2024). Transparency in the procurement process in Nigeria. Brookings. Available at: <https://www.brookings.edu/articles/transparency-in-the-procurement-process-in-nigeria/>

Service (FIRS) and the Nigeria Sovereign Investment Authority (NSIA), have developed relatively robust institutional capacities, many social sector ministries lack the staff, systems, and skills needed to manage complex multi-year capital programmes. The concentration of technical expertise in Abuja-based headquarters, rather than at the point of service delivery, further weakens implementation.

Human resource management challenges compound these problems. Ghost workers on government payrolls drain personnel cost budgets, while critical frontline positions, such as doctors, nurses, teachers, and extension workers, go unfilled due to hiring freezes or low compensation. The IPPIS system has helped address ghost-worker fraud in some agencies but has also created new administrative burdens that slow down personnel management.⁴⁹ A comprehensive civil service reform focused on right-sizing, skills development, and performance management is essential for translating budget allocations into service delivery.

Cash management also constrains implementation. Treasury Single Account (TSA) consolidation has improved the government's visibility into its cash position but has also introduced rigidities in the release of funds that impede spending by agencies whose activities require flexible, timely access to cash.⁵⁰ Quarterly cash-planning processes that better align fund releases with project implementation schedules, and stronger cash-flow management systems at the MDA level would materially improve implementation rates.

The International Monetary Fund's 2024 Article IV Consultation for Nigeria noted continued weaknesses in fiscal credibility, the degree to which enacted budgets are implemented as planned.⁵¹ Improving fiscal credibility requires not only stronger implementation capacity but also more realistic budget formulation, grounded in achievable revenue projections and cost estimates validated by historical data rather than aspirational figures.



49. Chibuzo, J. (2026, May 15). Government to review IPPIS operations for improved efficiency. *The Guardian*. <https://guardian.ng/business-services/government-to-review-ippis-operations-for-improved-efficiency/>

50. Agbata, A. E. (2021). Effect of Treasury Single Account On Government Expenditure and Borrowing: An Empirical Study. *Social Sciences And Education Research Review*, VOL. 9 <https://seerri.org/wp-content/uploads/2022/12/sserri-9-2-40-53.pdf> ISSUE 2- 2022

51. IMF. (2024, May 9). Nigeria: 2024 Article IV Consultation-Press Release; Staff Report; Staff Statement; and Statement by the Executive Director for Nigeria. International Monetary Fund. Retrieved June 30, 2026, from <https://www.imf.org/en/publications/cr/issuues/2024/05/08/nigeria-2024-article-iv-consultation-press-release-staff-report-staff-statement-and-548726>

5.2 Transparency and Accountability Mechanisms

Budget transparency is a precondition for accountability, and accountability is a precondition for equity. When citizens, civil society organisations, and legislators cannot access timely, comprehensible information about how public money is being spent, the mechanisms for holding the government to account for inclusive service delivery break down. Nigeria's budget transparency record shows improvement in some dimensions but remains significantly below international standards in others.

The International Budget Partnership's (IBP) Open Budget Survey (OBS) ranks Nigeria based on the publication of eight key budget documents: the Pre-Budget Statement, the Executive's Budget Proposal, the Enacted Budget, the Citizens Budget, the In-Year Reports, the Mid-Year Review, the Year-End Report, and the Audit Report.⁵² Nigeria's most recent OBS score places it below the global transparency threshold of 61 out of 100.⁵³ Key weaknesses include the timeliness and comprehensiveness of in-year implementation reports and the limited accessibility of audit findings to the general public.⁵⁴

The Office of the Auditor-General for the Federation (OAuGF) produces annual audit reports that identify instances of financial irregularity, misappropriation, and non-compliance across MDAs. However, these reports are often delayed, technically complex, and receive limited public attention.⁵⁵ The National Assembly's Public Accounts Committees (PACs), responsible for reviewing audit findings and recommending remedial action, are chronically under-resourced and often lack follow-through. While the Committee may face capacity and resource constraints, experience shows they can act when citizens and civil society provide credible evidence and sustained engagement.

In 2025, Tracka submitted a list of federally funded projects with verified disbursements that were either poorly executed or not executed at all. The PAC responded by inviting the concerned MDAs and contractors to account for the discrepancies, demonstrating that targeted citizen engagement can trigger legislative oversight. The challenge, therefore, is not only institutional capacity but also ensuring consistent public pressure, evidence-based advocacy, and sustained follow-up to translate audit findings into accountability and corrective action. The consequence is a culture of impunity in which audit findings consistently fail to lead to the recovery of misappropriated funds or to the imposition of administrative sanctions.

The Fiscal Responsibility Act of 2007, which requires MDAs to publish monthly financial and activity reports, is routinely violated without consequence.⁵⁶ The Freedom of Information Act of 2011, which gives citizens the right to request and receive government information, is widely underutilised due to poor public awareness and inadequate government compliance.⁵⁷ Building a culture of proactive fiscal disclosure, where budget information is published in accessible formats as a matter of routine rather than in response to individual requests, is essential for meaningful budget accountability.

Nigeria's adoption of the International Public Sector Accounting Standards (IPSAS) is an important long-term reform that will improve the quality and comparability of government financial reporting. The Government Integrated Financial Management Information System (GIFMIS) is a critical enabler of real-time financial data. However, the coverage of GIFMIS across all MDAs remains incomplete, and data quality issues limit its utility as an accountability tool.⁵⁸ Full GIFMIS implementation, combined with the publication of transaction-level expenditure data as open data, would represent a transformational improvement in fiscal transparency.

52. International Budget Partnership (n.d.). Open Budget Survey. Retrieved June 30, 2026, from https://internationalbudget.org/open-budget-survey/?gad_source=1&gad_campaignid=21394842154&gbraid=AAAAAABU9cx9DUIAOXK6uzrBKBZIDFNqC&gclid=CjwKCAw0c3SBHBEIwAh28-jVAtyQ1P5_YHwJTbmyGeste92c8GgXUyQ59yvZiZmdao9Or1Sav1Qhnc8O4QAuID_BwE

53. Nwite, S. (May 31, 2024). Nigeria Ranks 92nd in Global Budget Transparency Survey. Takeda. <https://www.takeda.com/nigeria-ranks-92nd-in-global-budget-transparency-survey/>

54. Nwite, S. Nigeria Ranks 92nd in Global Budget Transparency Survey, op.cit.

55. Ogunyale, K. (February 17, 2024). Audit report indicts 101 MDAs for N149.4 billion unaccounted fund. The International Centre for Investigative Reporting. <https://www.icirnigeria.org/audit-report-indicts-101-mdas-for-n149-4-billion-unaccounted-fund/>

56. Budget Foundation (2024, March 30). Recalibrating Government Agencies for Resource Efficiency and Economic Growth: A REVIEW OF NIGERIA'S 2024 FEDERAL GOVERNMENT BUDGET OF RENEWED HOPE. BudgetT. Retrieved June 30, 2026, from <https://budget.org/wp-content/uploads/2024/05/2024-FG-Budget-Analysis-2.pdf>

57. Orji, N. (March 2, 2021). NASS and challenges of new Fiscal Responsibility Act. The Sun Nigeria. <https://thesun.ng/nass-and-challenges-of-new-fiscal-responsibility-act/>

58. Obara, L. & Nangh, E. (2017). International Public Sector Accounting Standards (IPSAS) Adoption and Governmental Financial Reporting in Nigeria-An Empirical Investigation. Journal of Accounting and Social Science 3(1), pp. 1-10. <https://doi.org/10.15520/jassh301184>

5.3 Role of MDAs and Coordination Challenges

Nigeria's federal budget is implemented through a complex ecosystem of Ministries, Departments, and Agencies (MDAs), each with its own mandate, institutional culture, and capacity level. Coordination across this ecosystem, particularly on cross-cutting issues such as gender equality, disability inclusion, and youth employment, is a persistent governance challenge that directly undermines inclusive development outcomes.⁵⁹

Inclusive budgeting, by its nature, requires cross-sectoral coordination. Gender equality cannot be achieved solely through the Ministry of Women Affairs; it requires gender-sensitive policies and programmes across the Ministries of Health, Education, Agriculture, Finance, and Labour. Similarly, youth employment demands coordination between Youth and Sports Development, Industry and Trade, Education, and Labour and Productivity.

Disability inclusion requires harmonised action across virtually every MDA. Yet Nigeria's governance architecture is characterised by strong inter-ministerial silos, weak inter-agency coordination mechanisms, and limited joint planning and budgeting processes.

The National Economic Council (NEC) and the Federal Executive Council (FEC) provide high-level coordination platforms, but these bodies focus primarily on macroeconomic management rather than the granular inter-ministerial coordination needed for inclusive programme delivery.

The National Council for Persons with Disabilities, established under the 2018 PLWD Act, should serve as a coordination mechanism for disability inclusion across government, but its operationalisation has been slow and under-resourced. The Gender Technical Working Group, which involves multiple ministries in gender-responsive budgeting processes, represents a positive coordination mechanism that deserves expansion and formalisation.⁶⁰

State-federal coordination adds another layer of complexity. Nigeria's constitutional design assigns significant responsibilities for service delivery, particularly in health and education to state governments, while federal funding flows through a combination of statutory transfers, grants, and conditional allocations. **The effectiveness of federal social investments often depends on state-level implementation capacity and political will, creating wide variation in service delivery quality across Nigeria's 36 states and the FCT.**⁶¹ Strengthening the performance conditionality attached to federal transfers to states, requiring evidence of progressive gender and inclusion mainstreaming as a condition for the release of certain grants, could be a powerful lever for systemic change.

5.4 Citizen Participation Gaps

Meaningful citizen participation in budget processes is both a governance right and a practical mechanism for improving budget equity. When citizens, particularly marginalised citizens, have genuine opportunities to voice their priorities and hold the government accountable for budget commitments, budget allocations are more likely to reflect community needs, and budget implementation is more likely to be monitored effectively. Nigeria's current budget process falls far short of genuine participatory democracy in its fiscal dimensions.

The pre-budget consultation process, managed by the Budget Office of the Federation, involves limited engagement with organised civil society groups and professional associations and provides no structured mechanism for input from ordinary citizens, particularly those in rural areas, northern communities with low literacy rates, or communities of persons with disabilities. Budget hearings in the National Assembly, while formally open, are, in practice, dominated by executive branch officials, private-sector representatives, and urban-based civil society groups, leaving vast

59. Obi, H. O., Aduma, O. C. & Anushiem, M. (2025). THE BEIJING PLATFORM FOR ACTION AT 30: MARKING PROGRESS AND ADDRESSING CHALLENGES IN PURSUIT OF GENDER EQUALITY AND WOMEN EMPOWERMENT IN NIGERIA. *Journal of Commercial and Property Law* 123. <https://doi.org/10.36108/jcp/2025/1203/6488>
60. Orabueze, A. I. & Omenugha, O. K. (2023). The protection of the rights of persons with disabilities under the Nigerian disability act: Whether a fable? *Interdisciplinary Journal of African & Asian Studies* 9. Available at: <https://doi.org/10.13140/RG.2.2.12435.94244>
61. Resnick, D. & Okumo, A. (2017). Subnational Variation in Policy Implementation: The Case of Nigerian Land Governance Reform. FSP Research Paper 84. Available at: <https://doi.org/10.22004/ag.econ.265412>



swaths of the Nigerian population without a meaningful voice in budget deliberations.

Community-level participatory budgeting, practised in various forms in Brazil, South Africa, Kenya, and several Nigerian states, including Lagos, offers a model for embedding citizen voice at the point of service delivery.⁶²

Participatory budgeting processes, where community members directly deliberate over the allocation of a portion of local resources, have been shown to improve budget equity, increase transparency, and strengthen civic engagement.⁶³ Scaling participatory budgeting principles to federal constituency interventions and state-level capital programmes could dramatically improve the responsiveness of public investment to citizen priorities.

Civil society organisations (CSOs) play a critical role as budget monitors and accountability advocates. Groups such as the Civil Society Legislative Advocacy Centre (CISLAC),⁶⁴ the Centre for Social Justice (CSJ),⁶⁵ and the Women's Rights Advancement and Protection Alternative (WRAPA)⁶⁶ have made important contributions to budget transparency and equity advocacy in Nigeria. However, these organisations operate in a challenging

environment, with limited access to timely budget data, inadequate government responsiveness to civil society monitoring findings, and shrinking civic space in some dimensions. **Strengthening the legal and institutional framework for civil society participation in budget monitoring, including codifying CSO access to budget implementation data and establishing formal feedback mechanisms between CSOs and the Budget Office, would significantly strengthen accountability for inclusive outcomes.**

International experience demonstrates the power of institutionalised citizen engagement. South Africa's post-apartheid budget process includes statutory public hearings on the national budget, with specific provisions for submissions from marginalised communities.⁶⁷ Uganda's Local Government Budget Framework Papers require consultation with citizens at the district level.⁶⁸ Brazil's Participatory Budgeting, pioneered in Porto Alegre, has been adopted in over 1,500 municipalities globally and consistently shows that citizen-driven budget processes allocate more resources to basic services for the poor.⁶⁹ These models should inform a comprehensive reform of Nigeria's budget participation architecture.

62. Ako, I.B., Unegbu, C.P., Oyelude, O., Oyalabu, G.I., and Osah, G. (2024). Participatory Budgeting And Community Development In Nigeria. *International Journal of Social Sciences & Humanities Review*, Vol 14. <https://www.ijshr.com/journal/index.php/IJSHR/article/view/975>

63. Bartocci, L., Grossi, G., Mauro, S. G. & Ebdon, C. (2023). The journey of participatory budgeting: a systematic literature review and future research directions. *International Review of Administrative Sciences* 89(3), pp. 369-386. <https://doi.org/10.1177/00208523221078938>

64. Omolayo, S. (2024, December 24). CISLAC warns against padding 2025 budget, demands accountability. *The Guardian*. <https://guardian.ng/news/cislac-warns-against-padding-2025-budget-demands-accountability/>

65. Centre for Social Justice (n.d.). REVIEW OF THE FEDERAL POWER SECTOR BUDGET PROPOSALS 2026. Retrieved July 1, 2026, from <https://csj-ng.org/publication/review-of-the-federal-power-sector-budget-proposals-2026/>

66. Women's Rights Advancement & Protection Alternative (WRAPA) (n.d.). REVIEW OF THE FEDERAL POWER SECTOR BUDGET PROPOSALS 2026. GENDER & ACCOUNTABILITY Outcomes, Impacts & Lessons Project Endline Evaluation Report Supported By: Assessing Knowledge, Contributions & Impact of Corruption on Women. Retrieved July 1, 2028, from <https://www.wrapiigeria.org/wp-content/uploads/2023/06/GENDER-ACCOUNTABILITY-ENLIDE-REPORT-1.pdf>

67. Langa, Jerome, B. A. (2003). Participatory Budgeting in South Africa. IDRC Digital Library <https://idl-bnc-idrc.dspacedirect.org/bitstreams/c9a7d4b2-7097-447b-9e89-1be69465e261/download>

68. ACODE (2023). Citizen Participation in Inclusive Planning, Budgeting and Accountability at Local Government Level: Sensitization Manual, Kampala. ACODE. <https://www.acode-u.org/uploadedFiles/Sensitization-Manual.pdf>

69. Muhammad, S. (2025, May 29). Deciding Porto Alegre's spending via participatory budgeting (1989–Present). New York University Center on International Cooperation. <https://www.sdg16.plus/policies/participatory-budgeting-brazil/>





Conclusion and Recommendations

06

6.1 Conclusion

An analysis of Nigeria's 2026 Federal Budget from the perspective of equity and inclusion reveals a concerning trend. While macroeconomic management has improved, these gains have not resulted in a comprehensive social inclusion strategy. The fiscal structure, characterised by prioritisation of debt service and security expenditures, allocates insufficient resources to social sectors relative to both international standards and domestic requirements. This fiscal arrangement perpetuates systemic disadvantages for the poor, women, youth, and persons with disabilities (PWDs).

The 2026 budget demonstrates some positive aspects. Increases in nominal allocations for education and health, a focus on infrastructure investment, and formal commitments to social protection indicate recognition of Nigeria's development priorities. However, without proportional resource allocation, institutional reform, and robust accountability mechanisms, such awareness is unlikely to translate into tangible human development outcomes.

There are 133 million multidimensionally poor Nigerians, most of whom are women, children, rural residents, and persons with disabilities. Incremental improvements within a fiscal framework that structurally marginalises their needs are insufficient. The following recommendations are therefore presented with urgency.

6.2 Recommendations

1. Reprioritising Expenditure to Advance Social Inclusion

➤ Increase Health Financing

Although Nigeria committed itself to the 2001 Abuja Declaration, which recommends allocating at least 15% of national budgets to health, government spending on health has consistently remained below this benchmark. It is recommended that the Federal Government (and subnationals) adopt a credible medium-term trajectory to increase health expenditure to 8% by 2027 and progressively reach 15% by 2028, with an interim target of 8% in 2027. This will help strengthen the health sector's capacity to provide equitable and affordable healthcare services. Particular attention should be given to revitalising primary healthcare centres, which remain the first point of contact for millions of poor and rural Nigerians. Priority should be given to the rehabilitation of the primary healthcare system, the capitalisation of the National Health Insurance Authority (NHIA) to expand universal coverage, and the strengthening of maternal health infrastructure in states with high mortality rates.

➤ Raise Education Allocation

Education remains one of the most powerful instruments for breaking cycles of poverty and exclusion. UNESCO recommends that governments allocate between 15% and 20% of public expenditure to education because investment in education generates substantial social and economic returns.⁷⁰ The government should prioritise additional funding for basic education, particularly in underserved regions, where out-of-school rates remain disproportionately high. Allocations should be ring-fenced for girl-friendly school infrastructure, provision of separate sanitation facilities, recruitment/retention of female teachers, and implementation of Safe Schools programmes.

➤ Agriculture Financing Floor

Agriculture is the primary source of livelihood for millions of Nigerians, particularly in rural areas where poverty levels are highest.⁷¹ Yet public spending on agriculture continues to fall below the 10% target established under the African Union's Maputo Declaration.⁷² The Federal Government should commit to the Maputo Declaration floor of 10% of the national budget for agriculture, with a phased roadmap beginning at 5% in 2027. This will demonstrate a commitment to inclusive economic growth. Agricultural funding should be increased for smallholder farmers who account for the bulk of domestic food production but often lack access to credit, extension services, markets, and climate-resilient technologies. There should also be dedicated budget lines that will provide support for women farmers, youth agripreneurs, and climate-smart agricultural practices to improve productivity, food security, and resilience against climate shocks.

➤ Scale WASH Investment

Rural communities, women, and girls are disproportionately affected by inadequate access to water, sanitation, and hygiene (WASH). UNICEF reports that poor WASH access contributes significantly to disease burden and child mortality.⁷³ Increasing WASH allocations in the federal government budget will help address these deficits and improve public health outcomes. Priority should be given to states with the lowest access rates, particularly rural and conflict-affected communities. For inclusion purposes, all WASH projects should incorporate gender-disaggregated targets and ensure the provision of girl-friendly sanitation facilities in schools.

70. (2026, February 2). What you need to know about education financing. UNESCO. Retrieved June 19, 2026, from <https://www.unesco.org/en/education-financing/need-know>

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Social Protection Graduation Strategy

While social protection programmes such as Conditional Cash Transfers provide essential support to poor households, their long-term effectiveness depends on whether beneficiaries can transition to sustainable livelihoods. Hence, there is a need for the government to redesign social investment programmes to include a clear graduation framework that moves beneficiaries from dependence to self-reliance. Aside from cash assistance, governments should provide vocational training, financial literacy, savings schemes, entrepreneurship support, and employment opportunities for beneficiaries. Beneficiary databases should be strengthened and the adoption of digital targeting systems will help to improve efficiency and reduce exclusion and duplication errors.

2. Revenue, Equity, and Progressive Taxation Policies

Progressive Tax Reform

The Federal Government should commission and publish a comprehensive tax incidence analysis documenting the effective tax burden by income quintile. The findings should inform adjustments to the VAT rate structure, including introducing differential rates for essential goods consumed by low-income households, to reduce regressivity. The upper income tax brackets should be increased, with a maximum marginal rate of 35 to 40%. The additional revenue should be explicitly allocated to social sector financing. This reform should be supported by enhanced enforcement capacity at the Federal Inland Revenue Service to ensure compliance among high-net-worth individuals.

Illicit Financial Flow Recovery and Social Investment

Illicit Financial Flows (IFFs) continue to undermine Nigeria's development prospects by depriving the country of substantial public revenues that could otherwise be invested in social and economic development. **Hence, there is a need for the Federal Government to strengthen the institutional and legal framework for investigating and recovering illicit financial flows, including measures to address transfer mispricing by multinational corporations. Recovered funds and assets should not simply be absorbed into general government expenditure.** Instead, they should be channelled into a dedicated Social Equity Investment Fund governed by transparent accountability mechanisms to support investments in primary healthcare, quality education, social protection, gender equality programmes, disability inclusion initiatives, rural infrastructure, and employment generation schemes. This measure can help to strengthen public confidence in anti-corruption efforts and ensure that recovered resources directly benefit marginalized populations.

3. Framework for Gender-Responsive and Inclusive Budgeting

Mandatory Gender-Responsive Budgeting Implementation

he Federal Government should move beyond rhetorical commitments to gender equality by institutionalising Gender-Responsive Budgeting (GRB) as a compulsory component of the budget call circular across all MDAs. This should include requirements for gender-disaggregated needs assessments, gender-tagged expenditure coding, and quarterly sex-disaggregated performance reporting. Furthermore, compliance with GRB requirements should be integrated into budget performance assessments, with sanctions for MDAs

that consistently fail to provide gender-responsive budget data. This will help strengthen accountability and improve the government's capacity to monitor progress toward gender equality and the Sustainable Development Goals (SDGs).

➤ Establishment of a Dedicated PLWD Inclusion Fund

Although Nigeria has enacted the Discrimination Against Persons with Disabilities (Prohibition) Act and established the National Commission for Persons with Disabilities (NCPWD), budgetary provisions for disability inclusion remain fragmented and inadequate. A dedicated Persons Living With Disabilities (PLWD) Inclusion Fund would provide a predictable financing mechanism for implementing accessibility standards and disability-inclusive programmes nationwide. Allocated resources should be directed toward accessibility retrofitting of public buildings to meet accessibility requirements, inclusive transportation systems, adaptive learning technologies in educational institutions, and improving disability-friendly healthcare infrastructure. This will help to enhance the social and economic participation of millions of Nigerians with disabilities.

➤ Scaling Up Youth-Focused Investments

With a large youth population facing high unemployment, underemployment, and limited access to productive opportunities, the federal government budget should significantly increase investments targeted at youth empowerment. Existing allocations for vocational training, entrepreneurship development, digital skills acquisition, and mental health services should be increased and better coordinated. Particular attention should be paid to vulnerable groups, including young women, rural youth, and young persons with disabilities who often face multiple layers of exclusion.

➤ Mandatory Gender and Social Inclusion Impact Assessments for Capital Projects

A significant weakness in Nigeria's public investment system is the limited consideration of social inclusion outcomes during project design and implementation. **To address this gap, all federally funded capital projects above a specified financial threshold should be required to undergo a Gender and Social Inclusion Impact Assessment before receiving approval from the Bureau of Public Procurement (BPP).** These assessments should identify expected beneficiaries by sex, age, disability status, and geographic location, while also evaluating whether project designs adequately address accessibility and inclusion requirements.

4. Reforming Capital Expenditure and Advancing Regional Equity

➤ Consolidate Project Portfolio

The federal capital budget has long been characterised by an excessive number of fragmented projects spread across MDAs. The proliferation of thousands of small and often duplicated projects dilutes resources, slows implementation, and contributes to the widespread phenomenon of abandoned public projects. **A comprehensive zero-based review of the federal project portfolio would enable the government to eliminate non-performing, duplicated, and stalled projects while prioritising investments capable of generating measurable developmental outcomes.** Resources freed through this process should be redirected toward completion of near-term, high-impact projects with a focus on key sectors like education, health, and infrastructure that can deliver immediate benefits to citizens and improve human development outcomes.

Need-Based Regional Allocation

The distribution of federal capital projects should move beyond political bargaining and adopt a transparent needs-based allocation framework. This framework should incorporate poverty rates, human development indices, educational attainment, infrastructure deficits, and Sustainable Development Goal (SDG) indicators. This approach should prioritise allocating capital projects to states facing the most severe development challenges, particularly in northern regions.

Capital Expenditure Execution Reform

Allocating funds in the budget is insufficient if projects are not implemented effectively. Nigeria's budget process has historically been plagued by low capital budget releases and weak implementation rates. Budget implementation reports reveal that capital spending frequently lags behind approved appropriations, resulting in delayed projects and limited developmental impact. To improve accountability, the Budget Office should introduce quarterly capital expenditure performance dashboards, published in accessible disaggregated formats that provide citizens, civil society organisations, and legislators with accessible information on project implementation, fund releases, and expenditure outcomes. In addition, MDAs that fail to achieve at least 50% execution rates over consecutive quarters should undergo mandatory performance reviews before the release of subsequent allocations.

5. Strengthening Institutional Capacity, Transparency, and Participation

Inclusion Data Infrastructure

While aggregate allocations may appear substantial, policymakers and citizens often lack the information on who benefits from public spending. **To address this gap, the National Bureau of Statistics, in partnership with the Budget Office, should develop a disaggregated public expenditure tracking system that captures and publishes budget allocations, disbursements and expenditures by gender, age, disability status, and geographic zone quarterly and this should be made accessible via an open data portal.**

Participatory Budgeting Pilots

Budget decisions are often made through highly centralised processes that limit citizen engagement, particularly among marginalised groups. Participatory budgeting offers an opportunity to bridge this gap by allowing communities to directly influence the selection and prioritisation of public projects. **The Budget Office should collaborate with state governments and civil society organisations to pilot participatory budgeting initiatives across the six geopolitical zones. This is essential to facilitate community input into the selection of capital projects. Pilot sites should be accessible to women, youth, persons living with disabilities, and also factor in language barriers.**

National Assembly Inclusion Mandate

The National Assembly plays an important role in shaping budget priorities but currently lacks a dedicated mechanism for systematically assessing the inclusiveness of budget proposals.

Establishing a Joint Committee on Inclusive Budgeting would institutionalise oversight of gender equality, disability inclusion, youth development, and regional equity within the appropriations process. The committee should review all Appropriation Bills through an inclusion lens and conduct public hearings involving civil society and affected groups, such as women's groups, youth organisations, and PLWD networks. Also, publishing an annual Inclusion Audit that assesses how federal spending aligns with national and international commitments to social inclusion will help measure how the country is performing in terms of inclusion.

➤ **Anti-Corruption Reinforcement for Social Sectors**

Even where allocations for key sectors like health, education, and social protection are adequate on paper, weak oversight and corruption can significantly reduce the benefits reaching intended beneficiaries. Given the disproportionate reliance of vulnerable populations on public services, strengthening integrity within these sectors should become a national priority. Dedicated mandates and resources can be given to the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices Commission (ICPC) for monitoring integrity within social sectors. Although, their overall impact on reducing corruption in Nigeria's social sectors has been mixed. Both institutions continue to face challenges including political interference, inadequate funding, lengthy judicial processes, weak inter-agency coordination, and a greater emphasis on high-profile criminal investigations than on preventing corruption in public service delivery. Their operational independence should be strengthened through secure funding, transparent leadership appointments, and stronger legal safeguards against political interference, while performance should be measured not only by arrests and convictions but also by demonstrable reductions in corruption risks, improvements in service delivery, and increased public trust. To strengthen their effectiveness, specialised units can be established within these agencies that will focus on monitoring social-sector expenditure, procurement processes, and project implementation. Efforts should focus specifically on health, education, and social protection programs that are most critical to vulnerable populations. Priority should be given to programmes targeting women, children, youth, and persons with disabilities.

➤ **Development Partner Alignment**

Nigeria receives substantial support from development partners through grants, loans, technical assistance, and donor-funded programmes. However, these interventions are often planned independently of federal budgeting processes, creating risks of duplication, fragmentation, or misalignment with national priorities. **To maximise impact, the Federal Government should organise a biannual Nigeria Inclusive Budget Forum bringing together major development partners, including the World Bank, the African Development Bank (AfDB), UNDP, UNICEF, and UN Women.** The forum would review evidence from annual budget analyses, identify inclusion gaps, and coordinate complementary interventions. This will help to ensure that donor resources strengthen rather than substitute government investments, while promoting a more coherent and equitable development agenda.

Appendix

Inclusive Budget Line Items

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP20276155	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN WITH DISABILITY IN FOOTWEAR AND LEATHER GOODS PRODUCTION AT OGUN WEST SENATORIAL DISTRICT, OGUN STATE (MULTIPLE LOTS)	ONGOING	900,000,000	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS'	Jointly Inclusive Spending	Recurrent	No	No
ERGP1208767	ESTABLISHMENT OF AGRICULTURAL MARKETING INCUBATION CENTRES FOR YOUTH AND WOMEN ACROSS THE SIX GEO- POLITICAL ZONES	ONGOING	455,000,000	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY	Jointly Inclusive Spending	Capital	No	No
ERGP30242266	ENTREPRENEURSHIP TRAINING AND EMPOWERMENT OF YOUTHS, WOMEN AND DISABLES PERSONS ACROSS NIGER NORTH	ONGOING	350,000,000	NATIONAL PRODUCTIVITY CENTRE	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT -HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP30234971	MEDICAL OUTREACH TO ELDERLY, PREGNANT WOMEN, PHYSICALLY CHALLENGED AND YOUTHS, INCLUDING SCREENING AND TREATMENT FOR PROSTATE AND CERVICAL CANCER ACROSS EBONYI CENTRAL SENATORIAL DISTRICT	ONGOING	280,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Other/Administrative	Yes	No
ERGP20270634	PROVISION OF GRANTS TO SUPPORT VULNERABLE PEOPLE, WIDOWS, PEOPLE LIVING WITH DISABILITIES AND ELDERLY PEOPLE ACROSS OSUN WEST SENATORIAL DISTRICT.	ONGOING	250,000,000	FEDERAL COLLEGE OF AGRICULTURE - AKURE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP1245344	EMPOWERMENT OF RURAL VULNEABLE PEOPLE, AGED, WIDOWS AND PEOPLE WITH DISABILITIES IN OSUN WEST SENATORIAL DISTRICT	ONGOING	210,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP20277969	EMPOWERMENT OF DISABLE AND WIDOWS IN AGRIC BUSINESS AND SUSTAINABLE AGRICULTURE IN IBADAN NORTH FEDERAL CONSTITUENCY,OYO STATE	ONGOING	200,000,000	FEDERAL COLLEGE OF FORESTRY IBADAN	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	Jointly Inclusive Spending	Recurrent	No	No

Code	Line Item	Status	Amount (	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP8233374	TECHNOLOGY TRANSFER(TRAIN THE TRAINER) ON MOBILE PHONES TECHNOLOGY FOR SELECTED YOUTHS, UNEMPLOYED GRADUATES AND DISABLED YOUTHS IN SELECTED LOCATIONS IN NIGERIA	ONGOING	140,000,000	NATIONAL OFFICE OF TECHNOLOGY ACQUISITION AND PROMOTION - ABUJA	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP30235699	TRAINING AND EMPOWERMENT OF SELECTED WIDOWS AND PEOPLE LIVING WITH DISABILITIES ON SKILL ACQUISITION IN ABAKALIKI/IZZU FEDERAL CONSTITUENCY, EBONYI STATE.	ONGOING	105,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Mixed (Cap+Rec)	No	No
ERGP20274359	GRANTS FOR WOMEN, YOUTHS AND PEOPLE LIVING WITH DISABILITIES ACROSS OLUYOLE FEDERAL CONSTITUENCY	ONGOING	100,000,000	NATIONAL PRODUCTIVITY CENTRE	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP22240423	SKILLS ACQUISITION AND EMPOWERMENT FOR YOUTHS, WOMEN AND DISABLES IN KALGO LOCAL GOVERNMENT OF KEBBI STATE	ONGOING	70,000,000	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	Jointly Inclusive Spending	Mixed (Cap+Rec)	No	No
ERGP30232849	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN WITH DISABILITY IN FOOTWEAR AND LEATHER GOODS IN ENUGU STATE	ONGOING	70,000,000	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP8239390	STRATEGIC EMPOWERMENT FOR YOUTH AND WOMEN AND PEOPLE WITH DISABILITY IN ABEOKUTA SOUTH LOCAL GOVERNMENT	ONGOING	70,000,000	OGUN/ OSUN RBDA	FEDERAL MINISTRY OF WATER RESOURCES AND SANITATION - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP20277862	BLOOD TRANSFUSION AND BLOOD PRODUCTS SENSITIZATION AND INTEGRATED FREE MEDICAL TREATMENT FOR MATERNAL, CHILDREN AND THE THE DISABLED AT FEDERAL UNIVERSITY TEACHING HOSPITAL, OWERRI ANNEX UMUAMUSA, NJABA LOCAL GOVERNMENT	ONGOING	50,000,000	FEDERAL TEACHING HOSPITAL, OWERRI	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE - HQTRS	Jointly Inclusive Spending	Recurrent	Yes	No

Code	Line Item	Status	Amount ()	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP20276160	TRAINING AND EMPOWERMENT OF YOUTH,WOMEN AND PEOPLE WITH DISABILITY IN FOOTWEAR AND LEATHER GOODS AT MASHI/DUTSI FEDERAL CONSTITUENCY, KATSINA STATE	ONGOING	50,000,000	NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST) HQTRS	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP30245323	SKILLS ACQUISITION AND EMPOWERMENT GRANT FOR NANO BUSINESSES FOR 250 MALE YOUTH, 200 WOMEN, NANO BUSINESSES FOR 250 MALE YOUTH, 200 WOMEN, 50 PEOPLE WITH SPECIAL NEEDS(DISABLED PERSONS) IN GADA LG, SOKOTO STATE	ONGOING	49,000,000	NATIONAL DIRECTORATE OF EMPLOYMENT	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT -HQTRS	Jointly Inclusive Spending	Mixed (Cap+Rec)	No	No
ERGP16239809	PROVISION OF MATERIALS AND GRANTS TO THE DISABLED AND VULNERABLE WOMEN IN ZAKI FEDERAL CONSTITUENCY, BAUCHI STATE.	ONGOING	35,000,000	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP25242088	INTEGRATED FREE MEDICAL TREATMENT FOR MATERNAL, CHILDREN AND THE DISABLED AT FEDERAL UNIVERSITY TEACHING HOSPITAL (FUTH), OWERRI ANNEX UMUAMUSA, NJABA LOCAL GOVERNMENT	ONGOING	35,000,000	FEDERAL TEACHING HOSPITAL, OWERRI	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP1244502	PROVISION OF GRANT AND EMPOWERMENT TO WOMEN, PHYSICALLY CHALLENGED PERSON IN NANGERE/POTISKUM FEDERAL CONSTITUENCY, YOBE STATE	ONGOING	35,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP30238823	AGRICULTURAL GRANT TO WIDOWS AND PHYSICALLY CHALLENGED IN AKAMKPA/BIASE FED CONST. CROSS RIVER	ONGOING	35,000,000	INDUSTRIAL ARBITRATION PANEL	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	Jointly Inclusive Spending	Other/Administrative	No	No
ERGP1246851	"EMPOWERMENT OF VULNERABLE PEOPLE, AGED, WIDOWS AND PEOPLE WITH DISABILITIESVIN OSUN WEST SENATORIAL DISTRICT "	ONGOING	17,500,000	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Jointly Inclusive Spending	Recurrent	No	No

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP22208628	SOCIAL SECURITY PROGRAMMES FOR THE VULNERABLE : THE ELDERLY, WOMEN AND PEOPLE WITH DISABILITIES.	ONGOING	13,300,000	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	Jointly Inclusive Spending	Recurrent	No	No
ERGP20270107	PROVIDING ECONOMIC AIDS TO THE BLIND AND PHYSICALLY CHALLENGED PEOPLE IN SELECTED LOCATIONS OF THE NATION (MULTIPLE LOTS)	ONGOING	5,000,000,000	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY, VOM, PLATEAU STATE	FEDERAL MINISTRY OF LIVESTOCK DEVELOPMENT	PWD related spending	Other/Administrative	No	Yes
ERGP23235528	CONSTRUCTION OF PRIMARY/SECONDARY SCH FOR THE DISABLED IN A SELECTED LOCATION IN NORTH WESTERN NIGERIA (MULTIPLE LOTS)	ONGOING	1,400,000,000	NATIONAL SENIOR SECONDARY EDUCATION COMMISSION (NSSEC)	FEDERAL MINISTRY OF EDUCATION - HQTRS	PWD related spending	Capital	No	No
ERGP26233917	DEVELOPMENT OF SPECIAL PROGRAMMES FOR DISABLE ATHLETES AND OFFICIALS/ 3RD PARA GAMES	ONGOING	1,280,000,000	NATIONAL SPORTS COMMISSION HQTRS	NATIONAL SPORTS COMMISSION HQTRS	PWD related spending	Recurrent	No	No
ERGP30243543	PROCUREMENT AND INSTALLATION OF (1)ECHOCARDIOGRAPHY, (2)BRONCOSCOPY AND (3) ENDOSCOPY MACHINES (4) X-RAY MEDICAL EQUIPMENT 30 HANDHELD DIGITAL X RAY MACHINE ALL IN ONE DR SYSTEM WITH FLAT PANEL DETECTOR MODEL NO. MSLGX88. (5)MEDICAL DOUBLE CRANK ABS BED WITH PLASTIC RAILS, MATTRESSES, PILLOWS AND BEDSHEETS (6) WHEEL CHAIRS FOR DISABLES, (7) OTHER MEDICAL EQUIPMENT FOR IBB SPECIALIST HOSPITAL CHANCHAGA.	ONGOING	910,000,000	NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY - ABUJA	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	PWD related spending	Capital	No	Yes
ERGP20271945	SUPPLY OF MOTORIZED WHEEL CHAIRS TO PERSONS WITH DISABILITY IN OWAN FEDERAL CONSTITUENCY	ONGOING	500,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Capital	No	Yes
ERGP20275484	PROVISION OF EMERGENCY MEDICAL SUPPLIES TO PRIMARY HEALTH CARE CENTERS AND MEDICAL OUTREACH FOR DISABLED & ELDERLY PEOPLE ACROSS KWARA SOUTH SENATORIAL DISTRICT, KWARA STATE	ONGOING	400,000,000	NATIONAL BIOTECHNOLOGY DEVELOPMENT AGENCY - ABUJA	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	PWD related spending	Other/Administrative	Yes	No

Code	Line Item	Status	Amount ()	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP20272582	PROVISION OF DISABILITY TRICYCLE FOR THE PHYSICALLY CHALLENGED IN SELECTED IN RURAL COMMUNITIES OF SOUTHERN STATE	ONGOING	350,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP20272582	PROVISION OF DISABILITY TRICYCLE FOR THE PHYSICALLY CHALLENGED IN SELECTED IN RURAL COMMUNITIES OF SOUTHERN STATE	ONGOING	350,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP19239853	PROVISION OF FOOD GRAINS TO ALL IDPs AND DISABLE PERSONS IN YOBE SOUTH	ONGOING	280,000,000	NATIONAL AGENCY FOR GREAT GREEN WALL HQTRS	FEDERAL MINISTRY OF ENVIRONMENT HEADQUARTERS	PWD related spending	Other/Administrative	No	No
ERGP20273585	PROVISION OF SUPPORT EQUIPMENTS FOR PHYSICALLY CHALLENGED PEOPLE IN IKEJA	ONGOING	250,000,000	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP202Z8053	SUPPLY OF EMPOWERMENT MATERIALS (TRICYCLES, MOTORCYCLES) IN BADAGRY FEDERAL CONSTITUENCY	ONGOING	200,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Mixed (Cap+Rec)	No	No
ERGP30236337	EMPOWERMENT OF PHYSICALLY CHALLENGED ARTISANS IN DIFFERENT COMMUNITIES OF EKITI CENTRAL SENATORIAL DISTRICT	ONGOING	175,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Recurrent	No	No
ERGP30227850	UPGRADING AND RENOVATION OF 20 YEARS OLD ECN BUILDING- ENCASEMENT AND EQUIPING OF OFFICE BUILDING, ACCESS MOBILITY CONSTRUCTION FOR PEOPLE LIVING WITH DISABILITIES	ONGOING	175,000,000	ENERGY COMMISSION OF NIGERIA	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	PWD related spending	Capital	No	No
ERGP30242838	VOCATIONAL TRAINING AND EMPOWERMENT OF PEOPLE WITH DISABILITY ACROSS JIGAWA NORTH EAST SENATORIAL DISTRICT, JIGAWA STATE	ONGOING	140,000,000	NATIONAL INSTITUTE FOR CULTURE ORIENTATION	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	PWD related spending	Recurrent	No	No
ERGP22236516	PROVISION OF RELIEF MATERIALS TO IDENTIFIED PEOPLE LIVING WITH DISABILITIES IN IKEJA FEDERAL CONSTITUENCY.LOT 1-2	ONGOING	140,000,000	BORDER COMMUNITIES DEVELOPMENT AGENCY (BCDA) HQTRS	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	PWD related spending	Other/Administrative	No	No

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP30235631	PROVISION OF PROSTHETIC LIMBS, WALKING AIDS, HEARING AIDS/ TRAINING AND EMPOWERMENT OF PEOPLE WITH DISABILITIES ACROSS EKITI STATE, EKITI NORTH I FEDERAL CONSTITUENCY, EKITI STATE	ONGOING	140,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Recurrent	No	No
ERGP20272918	MEDICAL OUTREACH AND PROVISION OF WHEELCHAIRS AND OTHER EQUIPMENTS FOR MOBILITY FOR PEOPLE LIVING WITH DISABILITY IN THREE AREA COUNCILS, FCT SENATORIAL DISTRICT	ONGOING	100,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	Yes	No
ERGP20277566	CAPACITY BUILDING,SKILL ACQUISITION AND EMPOWERMENT FOR SELECTED PERSONS WITH DISABILITIES [PWDs] IN SW NIGERIA.	ONGOING	100,000,000	FEDERAL POLYTECHNIC ILARO	FEDERAL MINISTRY OF EDUCATION - HQTRS	PWD related spending	Mixed (Cap+Rec)	Yes	No
ERGP30230085	OVER VIEW OF FCSSIP-25 WORKSHOP;CAPACITY BUILDING ON HARMONIZATION OF BUSINESS PROCESSES FOR IPPIS HR/NOMINAL ROLL ROLE PLAYERS FOR GLOBAL BEST PRACTICES AND IN LINE WITH E-GOVERNANCE POLICIES;WORKSHOP ON CONITNOUS ROLL-OUT OF THE NEW PERFORMANCE MANAGEMENT SYSTEM (PMS) AND ENTERPRISE CONTENT MANAGEMENT (ECM);CAPACITY BUILDING ON EFFECTIVE TRAINING IN LEADERSHIP AND PERSONNEL MANAGEMENT;ZONAL CAPACITY BUILDING ON IPPIS FOR OUTSTATION STAFFIPPIS CAPACITY BUILDING ON IPPIS FOR HQ STAFFPAYMENT OF SCHOOL FEES FOR OFFICERS OF THE MINISTRY DEVELOPING THEIR CAPACITY AT FEDERAL TREASURY ACADEMY (FTAS) AND FEDERAL TRAINING CENTRES(FTCS) CAPACITY BUILDING WORKSHOP FOR OFFICERS WITH WITH	ONGOING	95,768,063	FEDERAL MINISTRY OF EDUCATION - HQTRS	FEDERAL MINISTRY OF EDUCATION - HQTRS	PWD related spending	Mixed (Cap+Rec)	Yes	No

Code	Line Item	Status	Amount (	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
	SPECIAL NEEDS(DISABLED AND PHISICALLY CHALLENGED)CAPACITY BUILDING /WORKSHOP ON FCSSIP-25 IN THE FEDERAL CIVIL SERVICE;LEADERSHIP COMPETENCE/CAPABILITI ES, LEADERSHIP STRATEGIES FOR PRODUCTIVITY, RECORDS MANAGEMENT, REGISTRY ADMIN/MGT OF SECRETARIAL FUNCTIONS ;CAPACITY BUILDING ON HUMAN RELATIONS&INTERPERSONAL								
ERGP20276569	EMPOWERMENT DRIVE FOR PEOPLE WITH DISABILITIES ACROSS NASARAWA SOUTH SENATORIAL DISTRICT.	ONGOING	75,000,000	ENERGY COMMISSION OF NIGERIA	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	PWD related spending	Recurrent	Yes	No
ERGP22213008	PURCHASE OF OPERATIONAL AND PROJECT VEHICLES	ONGOING	70,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP22213012	CONSTRUCTION/PURCHASE OF ZONAL OFFICES	ONGOING	70,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP22240305	PROVISION OF MOTORIZED WHEEL AND NON- MOTORIZED WHEEL CHAIR AND OTHER ITEMS FOR PERSONS WITH DISABILITY IN OWAN FEDERAL CONSTITUENCY, EDO STATE	ONGOING	70,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22240319	PROVISION OF MEDICAL OUTREACH, CONSULTATION DRUGS AND GLASSES TO PEOPLE WITH DISABILITIES IN IMO WEST SENATORIAL DISTRICT IMO STATE	ONGOING	70,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	Yes	No
ERGP8240382	PROVISION AND EMPOWERMENT OF YOUTHS AND THE PHYSICALLY CHALLENGED IN ANKPA FEDERAL CONSTITUENCY KOGI STATE.	ONGOING	70,000,000	NIGERIAN BUILDING AND ROAD RESEARCH INSTITUTE - LAGOS	FEDERAL MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION - HQTRS	PWD related spending\	Recurrent	No	No

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP30237727	SPECIAL FINANCIAL GRANT FOR SELECTED PEOPLE WITH DISABILITIES AND SPECIAL NEEDS IN OBOWO LOCAL GOVERNMENT AREA, IMO STATE	ONGOING	70,000,000	SMEDAN - H/QTRS	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP22240554	TRAINING AND EMPOWERMENT OF PEOPLE WITH DISABILITIES IN KATSINA STATE	ONGOING	70,000,000	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22240991	HUMANITARIAN SUPPORT FOR PEOPLE LIVING WITH DISABILITIES AND UNDERPRIVILEGED CONSTITUENTS IN OLUYOLE FEDERAL CONSTITUENCY, OYO STATE	ONGOING	70,000,000	NATIONAL COMMISSION FOR REFUGEES	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22200740	MASS AWARENESS AND ADVOCACY PROGRAMME FOR ENHANCED IMPLEMENTATION OF THE DISABILITY ACT AND SUBSEQUENT DOMESTICATION AT SUB-NATIONALS	ONGOING	66,500,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	Yes	No
ERGP9124023	SPECIAL ENLIGHTENMENT CAMPAIGN ON GOVERNMENT POLICIES AND PROGRAMMES; THE RENEWED HOPE AGENDA,NATIONAL CAMPAIGN ON DISABILITY RIGHTS AND VANDALIZATION	ONGOING	63,000,000	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	PWD related spending	Recurrent	Yes	No
ERGP30235599	PROVISION OF MOTORCYCLES AND OTHER EMPOWERMENT FOR PHYSICALLY CHALLENGED IN IKA FEDERAL CONSTITUENCY, DELTA STATE	ONGOING	56,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Recurrent	No	No
ERGP1230739	MENTORING & LIFE ENHANCING PROGRAMME FOR YOUTH WITH DISABILITIES IN THE SOUTH EAST GEO-POLITICAL ZONE	ONGOING	56,000,000	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	FEDERAL MINISTRY OF YOUTH DEVELOPMENT - HQTRS	PWD related spending	Recurrent	No	No

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ERGP23228294	NEEDS ASSESSMENT OF THE 16 INTEGRATED FEDERAL UNITY (FUCS) INVOLVED IN THE IMPLEMENTATION OF INCLUSIVE EDUCATION AND PROVISION OF ASSISTIVE DEVICES, PROCUREMENT OF NEEDED MATERIALS TO THE 16 INTEGRATED FUCS FOR PERSON WITH DISABILITIES/ RETOOLING OF REGULAR CLASSROOM TEACHERS ON UTILIZATION OF SPECIAL NEEDS MATERIALS AND MARKING OF GLOBAL INTERNATIONAL DAY OF PERSONS WITH DISABILITIES IN SCHOOLS.	ONGOING	56,000,000	FEDERAL MINISTRY OF EDUCATION - HQTRS	FEDERAL MINISTRY OF EDUCATION - HQTRS	PWD related spending	Capital	Yes	Yes
ERGP20270864	DISTRIBUTION OF TRICYCLES TO SELECTED PERSONS WITH DISABILITIES IN ALL GEO-POLITICAL ZONES OF NIGERIA	ONGOING	50,000,000	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP20270865	PROVISION OF CASH GRANTS FOR PERSONS LIVING WITH DISABILITIES IN ALL GEO-POLITICAL ZONES OF NIGERIA	ONGOING	50,000,000	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP20273543	PROVISION AND ASSISTIVE DEVICES TO PERSONS LIVING WITH DISABILITIES & OTHERS ACROSS KADUNA SOUTH SENATORIAL DISTRICT	ONGOING	50,000,000	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP23245355	RENOVATION OF THE SCHOOL FOR THE BLIND HOSTEL, GINDIRI, MANGU LGA, PLATEAU	ONGOING	49,000,000	NATIONAL DIRECTORATE OF EMPLOYMENT	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	PWD related spending	Capital	No	No
ERGP22233222	EMPOWERMENT PROGRAMMES FOR PERSONS WITH DISABILITIES FOR SELF RELAINCE	ONGOING	44,800,000	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22200728	COLLECTION OF RELEVANT DATA OF PERSONS WITH DISABILITIES IN THE COUNTRY	ONGOING	42,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No

Code	Line Item	Status	Amount (₦)	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP30230665	NATIONAL STAKEHOLDERS MEETING ON SEXUAL GENDER BASED VIOLENCE (SGBV) AMONG WOMEN AND GIRLS WITH DISABILITIES IN THE SIX GEO-POLITICAL ZONES OF THE FEDERATION	ONGOING	40,600,000	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	PWD related spending	Recurrent	Yes	No
ERGP30230665	NATIONAL STAKEHOLDERS MEETING ON SEXUAL GENDER BASED VIOLENCE (SGBV) AMONG WOMEN AND GIRLS WITH DISABILITIES IN THE SIX GEO-POLITICAL ZONES OF THE FEDERATION	ONGOING	40,600,000	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	PWD related spending	Recurrent	Yes	No
ERGP29151134	ICT SKILLS FOR PEOPLE LIVING WITH DISABILITY	ONGOING	35,000,000	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP30242688	ENTREPRENEURSHIP AND SKILLS ACQUISITION TRAINING FOR PEOPLE WITH DISABILITY IN LAVUN/MOKWA/EDATI FEDERAL CONSTITUENCY NIGER STATE.	ONGOING	35,000,000	NATIONAL CENTRE FOR WOMEN DEVELOPMENT	FEDERAL MINISTRY OF WOMEN AFFAIRS - HQTRS	PWD related spending	Mixed (Cap+Rec)	No	No
ERGP22200725	NATIONAL EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22200731	BULK PURCHASE OF ASSISTIVE DEVICES FOR PWDs	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP22200742	SUPPORT TO DISABLED PEOPLES ORGANISATIONS	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP30200722	RESEARCH AND DEVELOPMENT GRANT FOR PWDs	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No

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ERGP30240330	TRAINING AND EMPOWERMENT OF PEOPLE WITH DISABILITIES IN KATSINA STATE	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP3024033Z	SUPPLY OF NURSING SURGICAL TOOLS AND CONSUMABLES IN DAN-MUSA AND FUNTUA LGA, KATSINA STATE	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP202Z8059	SUPPLY OF WHEEL-CHAIRS TO PERSONS WITH DISABILITIES IN OWAN FEDERAL CONSTITUENCY	ONGOING	35,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP30238955	SUPPLY OF GRAINS TO SELECTED SPECIAL SCHOOLS - PHYSICALLY CHALLENGED IN PLATEAU CENTRAL AND JOS	ONGOING	35,000,000	MICHAEL IMODU INSTITUTE OF LABOUR STUDIES	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTRS	PWD related spending	Capital	No	No
ERGP20277702	PROVISION OF GRANTS TO DISABLED IN KOGI EAST SENATORIAL DISTRICT	ONGOING	30,000,000	NATIONAL BOARD FOR ARABIC AND ISLAMIC STUDIES (NBAIS) HQTRS	FEDERAL MINISTRY OF EDUCATION - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP20278054	PROVISION OF HEARING AIDE FOR PEOPLE WITH HEARING IMPAIRMENT IN GWALE FEDERAL CONSTITUENCY, KANO STATE	ONGOING	30,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP30240312	SUPPLY OF FOOD ITEMS TO PERSONS WITH DISABILITIES IN OSHODI ISOLO I, FEDERAL CONSTITUENCY LAGOS STATE	ONGOING	28,900,622	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP22213011	COMPLIANCE AND ENFORCEMENT	ONGOING	28,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22230813	NIGERIAN DISABILITY SUMMIT	ONGOING	28,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No

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ERGP25232257	FACILITATE AND MONITOR IMPLEMENTATION OF THE HEALTH COMPONENTS OF THE DISABILITY ACT FOR INCLUSIVITY AS ADOPTED BY THE MINISTERIAL STEERING COMMITTEE ON PWD.	ONGOING	27,885,211	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE - HQTRS	FEDERAL MINISTRY OF HEALTH AND SOCIAL WELFARE - HQTRS	PWD related spending	Other/Administrative	No	No
ERGP22200738	PRODUCTION AND ISSUANCE OF PERMANENT DISABILITY CERTIFICATES (NATION WIDE)	ONGOING	24,968,070	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22200735	DISABILITY SOCIO-ECONOMIC EMPOWERMENT PROGRAMME	ONGOING	21,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22213014	OFFICE FURNITURE AND APPLIANCES	ONGOING	21,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22240325	PROVISION OF ASSISTIVE DEVICES FOR PERSONS WITH DISABILITIES IN OSHODI/ISOLO 1 FEDERAL CONSTITUENCY, LAGOS STATE	ONGOING	21,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP30235696	SUPPLY AND DISTRIBUTION OF VARIOUS EMPOWERMENT MATERIALS/CASH TO PHYSICALLY CHALLENGED PERSONS IN EBONYI/OHAUKWU FEDERAL CONSTITUENCY, EBONYI STATE.	ONGOING	21,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	PWD related spending	Mixed (Cap+Rec)	No	No
ERGP30238038	EMPOWERMENT OF PEOPLE WITH DISABILITIES IN EKITI NORTH 1 (IKOLE/OYE) FEDERAL CONSTITUENCY	ONGOING	21,000,000	SMEDAN - H/QTRS	FEDERAL MINISTRY OF INDUSTRY, TRADE AND INVESTMENT - HQTRS	PWD related spending	Recurrent	No	No
ERGP22200733	ACCESS TO WORK SCHEME: EMPLOYMENT SUPPORT PROGRAMME FOR WITH DISABILITIES	ONGOING	14,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No

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ERGP22200743	BRALLE PRODUCTION CENTRE TO SUPPORT INCLUSIVE EDUCATION	ONGOING	14,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP30231326	SPECIAL INTERVENTION IN DESIGN AND CONSTRUCTION OF ACCESSIBLE FACILITIES IN THREE SELECTED FEDERAL UNIVERSITIES, POLYTECHNICS AND COLLEGE OF EDUCATION PER EACH GEO-POLITICAL ZONES AND THE FCT	ONGOING	14,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP3023134Z	DEVELOPMENT TRAINING OF BUILDING PLAN APPROVAL BODIES ACROSS THE NATION ON ACCESSIBLE BUILDING PLAN APPROVAL CHECK LIST.	ONGOING	14,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Mixed (Cap+Rec)	No	No
ERGP30144780	COMMEMORATION: INTERNATIONAL DAY OF OLDER PERSONS, INTERNATIONAL DAY OF COOPERATIVES AND INTERNATIONAL DAY OF PERSONS LIVING WITH DISABILITY (PLWD)	ONGOING	8,400,000	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTR	FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT - HQTR	PWD related spending	Other/Administrative	Yes	No
ERGP22200739	GENDER AND DEVELOPMENT PROGRAMME FOR WOMEN WITH DISABILITIES	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22230883	EMPOWERMENT OF MDAs IN DISABILITY INCLUSION	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP22230897	STRENGTHEN DISABILITY INCLUSION AT ALL LEVELS	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP22230899	CORPORATE PARTNERSHIP FOR SOCIAL IMPACT	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No

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ERGP30230892	PROMOTE DISABILITY INCLUSION AND MAINSTREAMING OF DISABILITY COMPONENT IN THE PRIVATE SECTOR PROGRAMME, PROJECTS AND INTERVENTION	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP30230913	PROMOTE THE DEVELOPMENT AND THE IMPLEMENTATION OF DISABILITY INCLUSIVE POLICIES AND PRACTICES	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Other/Administrative	No	No
ERGP30231296	NATIONAL SIGN LANGUAGE DEVELOPMENT PROGRAMME	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP30231333	DESIGN AND CONSTRUCTION OF A COMPENDUM OF ACCESSIBILITY CHECK LIST FOR VARIOUS BUILDING TYPE AND ENVIRONMENT	ONGOING	7,000,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP27226824	MAINSTREAMING PROGRAMMES FOR PERSONS WITH DISABILITY IN THE ACTIVITIES OF THE MINISTRY	ONGOING	3,500,000	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT - HQTRS	FEDERAL MINISTRY OF HOUSING AND URBAN DEVELOPMENT - HQTRS	PWD related spending	Recurrent	No	No
ERGP22231304	INTERVENTION PROGRAMMES TO PROMOTE MENSTRUAL HEALTH OF GIRLS WITH DISABILITY IN RELATION TO WASH	ONGOING	3,500,000	NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Recurrent	No	No
ERGP29230929	PURCHASE OF COMPUTER,CAMERAS, POWERBANK, TABLATE, SCANNERS, PRINTERS AND ACCESSORIES	ONGOING		NATIONAL COMMISSION FOR PERSONS WITH DISABILITY	FEDERAL MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	PWD related spending	Capital	No	No
ERGP20271913	SUPPLY OF HOUSE HOLD AND MICRO ENTERPRISES SUPPORT EQUIPMENTS TO WOMEN AND YOUTH IN SELECTED LOCATIONS IN NIGERIA (MULTIPLE LOTS)	ONGOING	8,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	Yes
ERGP20272619	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENT FOR YOUTH AND WOMEN IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	ONGOING	7,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	Yes

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ERGP20272873	PROCUREMENT OF VOCATIONAL TRAINING AND LIVELIHOOD SUPPORT EQUIPMENT FOR YOUTH AND WOMEN EMPOWERMENT IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOT)	ONGOING	7,000,000,000	FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY - OWERRI	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	Yes
ERGP20273425	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH IN SELECTED COMMUNITIES IN NIGERIA(MULTIPLE LOTS)	ONGOING	7,000,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	Yes
ERGP20271914	PROCUREMENT OF BUSINESS DEVELOPMENT EQUIPMENTS IN SUPPORT OF WOMEN & YOUTH ENTREPRENEURS IN SELECTED COMMUNITIES IN NIGERIA (MULTIPLE LOTS)	ONGOING	6,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	Yes
ERGP20270106	EMPOWERMENT OF WOMEN ACROSS THE NATION WITH DIFFERENT ITEMS AND SUPPORT FOR A BETTER LIFE (MULTIPLE LOTS)	ONGOING	5,000,000,000	FEDERAL COLLEGE OF VETERINARY AND MEDICAL LABORATORY TECHNOLOGY, VOM, PLATEAU STATE	FEDERAL MINISTRY OF LIVESTOCK DEVELOPMENT	Women & Girls Focused Spending	Recurrent	No	Yes
ERGP20270250	FABRICATION OF EQUIPMENT AND AGRICULTURAL TRAINING OF YOUTH AND WOMEN IN SELECTED RURAL COMMUNITIES OF SIX GEO POLITICAL ZONE OF NIGERIA(LOT 1-10)	ONGOING	5,000,000,000	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	Yes
ERGP20273560	ENCOURAGING YOUTH AND WOMEN ACROSS THE NIGER DELTA WITH DIFFERENT ITEMS FOR EMPOWERMENT AND INCREASE IN AGRO-ECONOMIC OUTPUT (MULTIPLE LOTS)	ONGOING	5,000,000,000	NIGERIA STORED PRODUCTS RESEARCH, ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	Yes
ERGP25247832	PRESIDENTIAL WOMEN'S HEALTH TRANSFORMATION INITIATIVE (OSSAP-WH)	ONGOING	4,460,000,000	SERVICE WIDE VOTE	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No

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ERGP30243293	SENSITIZATION AGAINST DRUG ADDICTION, FEMALE GENITAL MUTILATION, AND DOMESTIC VIOLENCE AGAINST WOMEN AND CHILDREN IN NORTH WEST NIGERIA (MULTIPLE LOTS)	ONGOING	3,500,000,000	NATIONAL ORIENTATION AGENCY	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	Women & Girls Focused Spending	Recurrent	Yes	No
ERGP20269682	PURCHASE AND DISTRIBUTION OF SUPPORTIVE EMPWERMEN TOOLS FOR YOUTH AND WOMEN BUSINESS OWNERS IN SELECTED RURAL COMMUNITIES NATIONWIDE - MULTIPLE LOTS	ONGOING	3,300,000,000	NIGERIAN FILM CORPORATION	FEDERAL MINISTRY OF ARTS, CULTURE AND CREATIVE ECONOMY - HQTRS	Women & Girls Focused Spending	Capital	No	No
ERGP20270677	SUPPLY AND EMPOWERMENT OF WOMEN FOR SELF SUSTAINABILITY IN SELECTED LOCATIONS IN SOUTH WEST - MULTIPLE LOTS	ONGOING	3,300,000,000	FEDERAL COLLEGE OF AGRICULTURE - ISHIAGU	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	No
ERGP20271336	ECONOMIC EMPOWERMENT OF YOUTH AND WOMEN FOR SELF SUSTAINABILITY AND IMPROVEMENT OF AGRO ECONOMIC OUTPUT NATIONWIDE (MULTIPLE LOTS)	ONGOING	3,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP20272784	SUPPLY OF EMPOWERMENT MATERIALS FOR THE TEAMING YOUTH AND WOMEN IN SELECTED LOCATIONS IN LAGOS AND OGUN STATES (MULTIPLE LOTS)	ONGOING	3,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	No
ERGP1245958	STRATEGIC EMPOWERMENT FOR MEN AND WOMEN IN AMAGU,OBIOHA,OSINA, AMANATO AND VARIOUS RURAL COMMUNITIES IN NIGERIA	ONGOING	2,450,000,000	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP20272581	MEDICAL EQUIPMENT FOR HOSPITALS AND MEDICAL OUTREACH FOR MEN AND WOMEN IN SELECTED RURAL FARMING COMMUNITIES OF SOUTH SOUTH REGION (LOT 1-6)	ONGOING	2,100,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Other/Administrative	Yes	No

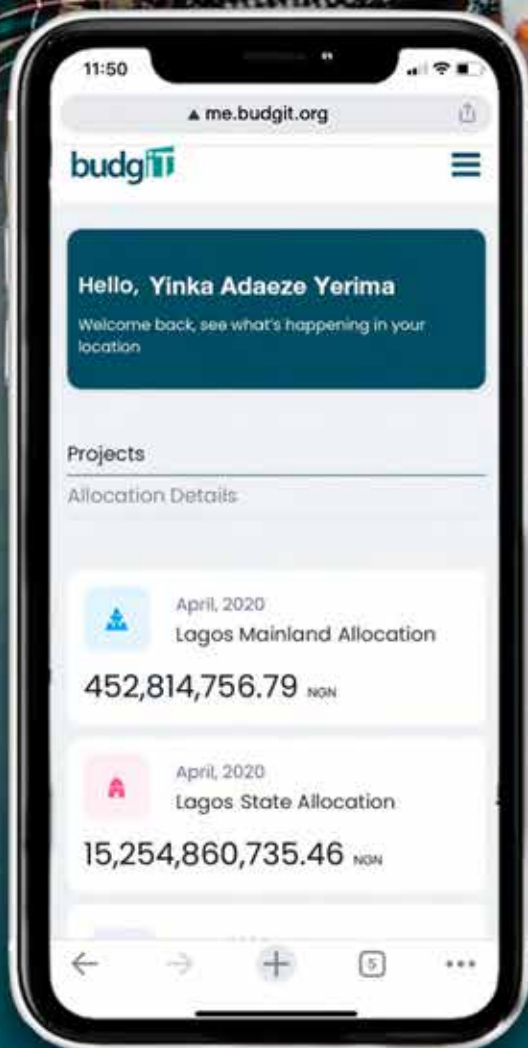
Code	Line Item	Status	Amount ()	Implementing Ministry	Mother Ministry	Spending Type	Expenditure Class	Frivolous Flag	Inflated Flag
ERGP20269584	PROVISION OF ECONOMIC EMPOWERMENT AND LIVELIHOOD SUPPORT INFRASTRUCTURE FOR WOMEN AND YOUTH ACROSS COMMUNITIES IN BORNO CENTRAL SENATORIAL DISTRICT (MULTIPLE LOTS)	ONGOING	2,000,000,000	INSTITUTE FOR PEACE AND CONFLICT RESOLUTION	MINISTRY OF FOREIGN AFFAIRS - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	No
ERGP20279877	TRAINING AND EMPOWERMENT OF YOUTH AND WOMEN IN VARIOUS SKILLS IN SELECTED LOCATIONS OF OGUN AND LAGOS STATES (MULTIPLE LOTS)	ONGOING	2,000,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP20273727	EMPOWERMENT OF WOMEN AND YOUTHS FOR IMPROVEMENT IN AGRO-COMMERCIAL OUTPUT IN SELECTED FARMING COMMUNITIES IN ANAOCHA/NJIKOKA/DUNU KOFIA FEDERAL CONSTITUENCY (MULTIPLE LOTS)	ONGOING	2,000,000,000	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30239541	STRATEGIC EMPOWERMENT FOR YOUTHS AND WOMEN IN RURAL FARM AREAS OF OF NIGER DELTA STATES	ONGOING	1,750,000,000	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30239543	VOCATIONAL EMPOWERMENT FOR YOUTHS AND WOMEN IN FOOD SECURITY AND BEST AGRICULTURAL PRACTICES IN FARMING FOR SELECTED COMMUNITIES IN NIGERIA	ONGOING	1,750,000,000	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30241919	SUPPLY AND DISTRIBUTIONS OF EMPOWERMENT KIT FOR YOUTH AND WOMEN IN IDOGO, ILASHE AND IWOYE RURAL COMMUNITIES (LOT 1-3)	ONGOING	1,750,000,000	NATIONAL HORTICULTURAL RESEARCH INSTITUTE- IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	No
ERGP1246023	CONSTRUCTION OF ULTRA MODERN MARKETS RURAL MARKET WOMEN AND MEN IN VARIOUS COMMUNITIES OF NIGER DELTA STATE OF NIGERIA (LOT 1-5)	ONGOING	1,750,000,000	FEDERAL CO-OPERATIVE COLLEGE- IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	No

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ERGP25247808	PRESIDENTIAL WOMEN'S HEALTH TRANSFORMATION INITIATIVE - RECURRENT (OSSAP-WH	ONGOING	1,540,000,000	SERVICE WIDE VOTE	FEDERAL MINISTRY OF BUDGET AND ECONOMIC PLANNING - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP20271331	ENCOURAGING THE WOMEN WITH MEANINGFUL APPLIANCES TO ENABLE THEM FEND FOR THEIR HOME IN SOME SELECTED PARTS OF THE FEDERATION (MULTIPLE LOTS)	ONGOING	1,500,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP20273162	EMPOWERMENT/TRAINING OF WOMEN AND YOUTHS IN DIFFERENT CAPACITIES IN VARIOUS LGAs IN KANO STATE	ONGOING	1,500,000,000	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP23184034	MENTORING OF YOUTHS AND WOMEN ON HORTICULTURAL BEST PRACTICES	ONGOING	1,434,998,250	FEDERAL COLLEGE OF HORTICULTURE, DADIN-KOWA, GOMBE	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP20269633	PROCUREMENT OF ELECTRIC INDUSTRIAL SEWING MACHINE FOR UNEMPLOYED YOUTHS AND WOMEN IN FASHION INDUSTRY IN SOUTH SOUTH STATE FARMING COMMUNITIES	ONGOING	1,400,000,000	NIGERIA PRESS COUNCIL	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	Women & Girls Focused Spending	Capital	No	No
ERGP20269634	PROVISION OF WELDING EQUIPMENT, GRINDING MACHINES AND VULCANIZING MACHINES TO EMPOWER YOUTHS AND WOMEN IN ESTABLISHING SMALL BUSINESS IN NIGER DELTA STATES (LOT 1-4)	ONGOING	1,400,000,000	NIGERIA PRESS COUNCIL	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP20270416	EMPOWERMENT OF YOUTHS AND WOMEN WITH OPEN CARGO TRICYCLES AND INDUSTRIAL SEWING MACHINE AND LEATHER SEWING MACHINE IN SELECTED COMMUNITIES OF THE FEDERATION (BATCH 1(A-D))	ONGOING	1,400,000,000	NATIONAL CENTRE FOR AGRICULTURAL MECHANISATION ILORIN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No

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ERGP30241851	EMPOWERMENT OF YOUTHS AND WOMEN INVOLVED IN AGRO PROCESSING TO ENSURE SERVICE DELIVERY AND SUSTAINABLE INCOME ACROSS SOUTH SOUTH GEO-POLITICAL ZONE @ 100M PER LOT	ONGOING	1,400,000,000	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30241863	VOCATIONAL TRAINING OF YOUTH ARTISANS AND WOMEN IN AGRICULTURE VALUE CHAIN IN SELECTED STATES ACROSS THE NATION	ONGOING	1,400,000,000	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30241922	CAPACITY BUILDING AND EMPOWERMENT OF YOUTH AND WOMEN IN HORTICULTURAL AND VALUE-CHAIN IN SOUTH WEST (LOT 1-5)	ONGOING	1,400,000,000	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	Yes	No
ERGP20271046	CONSTRUCTION OF COOLING SYSTEM EQUIPMENT TO RURAL MARKET WOMEN IN EGGUA, OKUTA, AGO-OBA, SOYINDO (BATCH 1(A-D))	ONGOING	1,400,000,000	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Capital	No	No
ERGP30236270	TRAINING, SUPPLY OF EMPLOYMENT MATERIAL TO WOMEN AND YOUTHS IN SMALL SCALE BUSINESS IN SOUTH EAST STATE OF NIGERIA	ONGOING	1,400,000,000	FEDERAL CO-OPERATIVE COLLEGE- OJI RIVER	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	No
ERGP1246980	EMPOWERMENT OF YOUTH AND WOMEN IN FOOTWEAR AND LEATHER GOODS MANUFACTURE IN IFEDO ISLAND, IDEGUN AND VARIOUS LOCATION IN NIGERIA	ONGOING	1,400,000,000	AGRICULTURAL RESEARCH COUNCIL OF NIGERIA	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Recurrent	No	No
ERGP30240255	PROVISION OF WELDING EQUIPMENT, GRINDING MACHINES,MOBILE CART AND VULCANIZING MACHINES TO EMPOWER YOUTHS AND WOMEN IN ESTABLISHING SMALL BUSINESS IN NIGER DELTA STATES	ONGOING	1,190,000,000	NATIONAL CEREALS RESEARCH INSTITUTE-BADEGGI	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP30241926	HUMAN CAPITAL DEVELOPMENT AND STRATEGIC EMPOWERMENT FOR MEN AND WOMEN IN SANGO OTA, IJOMU, IHUNBO AND AGOSASA COMMUNITIES (LOT 1-5)	ONGOING	1,050,000,000	NATIONAL HORTICULTURAL RESEARCH INSTITUTE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No

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ERGP20276695	GENERAL RENOVATION OF GOVERNMENT GIRLS SCIENCE SECONDARY SCHOOL, KATCHA LOCAL GOVERNMENT AREA, NIGER STATE	ONGOING	1,000,000,000	NIGERIAN INSTITUTE FOR OCEANOGRAPHY AND MARINE RESEARCH	FEDERAL MINISTRY OF MARINE AND BLUE ECONOMY - HQTRS	Women & Girls Focused Spending	Capital	No	No
ERGP20269661	SENSITIZATION AGAINST DRUG ADDICTION, FEMALE GENITAL MUTILATION, VESICOVAGINAL FISULA (VVF), AND VIOLENCE AGAINST WOMEN AND CHILDREN IN KASTINA NORTH SENATORIAL DISTRICT, KASTINA STATE	ONGOING	1,000,000,000	NATIONAL ORIENTATION AGENCY	FEDERAL MINISTRY OF INFORMATION AND NATIONAL ORIENTATION - HQTRS	Women & Girls Focused Spending	Other/Administrative	No	No
ERGP20269770	SENSITIZATION OF PREGNANT WOMEN TO PREVENT MOTHER TO-CHILD TRANSMISSION OF HIV IN SELECTED LOCAL GOVERNMENT AREAS IN OSUN STATE MULTIPLE LOTS	ONGOING	1,000,000,000	NATIONAL AGENCY FOR THE CONTROL OF AIDS (NACA)	SECRETARY TO THE GOVERNMENT OF THE FEDERATION HQTRS	Women & Girls Focused Spending	Recurrent	Yes	No
ERGP20270873	SUPPLY AND DISTRIBUTION OF EMPOWERMENT MATERIALS TO YOUTHS, WIDOWS, WOMEN AND VULNERABLE GROUPS IN IBADAN NORTH WEST/IBADAN SOUTH WEST FEDERAL CONSTITUENCY, IBADAN, OYO STATE.	ONGOING	1,000,000,000	FEDERAL CO-OPERATIVE COLLEGE-IBADAN	FEDERAL MINISTRY OF AGRICULTURE AND FOOD SECURITY - HQTRS	Women & Girls Focused Spending	Mixed (Cap+Rec)	No	No

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