

# Nigeria: Health Budget Analysis



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# INTRODUCTION

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Nigeria's federal government is proposing to spend N8.612tn in 2018. Approximately 30.8% or N2.65tn of its total proposed spendings will go into Capital items, while the balance will be spent on Recurrent items - if the budget is passed by the National Assembly and implemented as proposed.

The 2018 proposed budget for the federal government (FG) is anchored around Revenue projections of N6.06tn for 2018, which is 30% higher than 2017's budgeted figure of N5.08tn. Actual Revenue for the FG in 2016 was N2.62tn, down from 2015 levels of N2.78tn.

The government's Revenue projections in 2016 were off the mark, numbers suggest that 2017 budget also toed these lines. As of the end of 2017, the FG's Retained Revenue came to N2.76tn, as against annual projections of N5.08tn.

Given that budget implementation is strongly connected to the ability of any government to generate and meet its revenue targets, the persistent wide gaps between budget projections and actual revenue raise huge questions.

At sub-national level, state governments are collectively planning to spend approximately N9.15tn in 2018, noting a strong focus of improving and enhancing the economy. Simultaneously, most states are struggling to meet their Recurrent expenditure obligations, with Revenue projections also overly stated.

Against this backdrop, it is however important to understand expenditure patterns at state and federal level, as they relate to the health sector.

If Nigeria hopes to reverse the trend of decline and realign its economy for inclusive growth, then a healthy workforce is a necessity. Nigeria will need to significantly upgrade its health sector spending if the aspirations of government and the needs of all citizens are to be met.

Unfortunately, allocations to the health sector at the federal level, relative to the budget size, continue to decline, falling from a high of 5.97% in 2012, to 4% in 2018. This trend may make the economic and developmental objectives of government, as contained in the Economic Recovery Growth Plan (ERGP), nearly impossible to realise.

This paper is furthermore pertinent, as the federal government's proposed 2018 budget makes no provision for the implementation of the National Health Act, alongside other red flags.

# OVERVIEW OF NIGERIA'S HEALTH SECTOR



Every day, approximately 2,300 under-five-year-olds and 145 women of childbearing age die in Nigeria. These deaths are mostly preventable. About 50% of maternal deaths in Nigeria is said to result from pre-eclampsia and eclampsia, obstetric hemorrhage and complications from unsafe abortions.<sup>2</sup>

Public spending has failed to address these abnormalities; Nigeria's annual budget grew more than 20-fold since the nation's return to democracy in 1999, with regrettably little impact on key socio-economic parameters. Over N52.67tn<sup>3</sup> has been spent by the federal government of Nigeria alone, between 1999 and 2016.

While the FG's role is centered around providing a regulatory framework for the health sector to address underlying challenges, government at the sub-national level is also involved in coordinating the affairs of teaching hospitals and federal medical centers – which are the key institutions for the delivery of tertiary healthcare in Nigeria.

As it stands, the 36 States and state-controlled entities (local governments) are directly responsible for the delivery of primary and secondary healthcare services through the managing of general hospitals and primary health centres across the country. As such, state governments' failure to address these health issues and direct expenditure towards correcting existing challenges will exert and sustain significant dwindling of the health sector.

Between 1999 and 2016, Nigeria's 36 states and their local governments collectively spent N55.36tn . Despite this, today, the country has one of the highest numbers of newborn deaths in Africa, with a neonatal mortality rate of 37 per 1000 live births and approximately 250,000 deaths every year. At least

124 children die per 1000 before their fifth birthday, making the under-five mortality rate in Nigeria one of the world's highest.

Although the country halved its maternal mortality ratio over 20 years, from 1200 in 1990 to about 560 in 2013, the current ratio leaves Nigeria worse than the rest of Africa's 53 countries, with the number of women dying needlessly from pregnancy-related issues second only to India.

About 70% of Nigerians are living in poverty, whilst critical and essential expenditures capable of contributing to improved public health are often not prioritized. Health-related spending by government accounts for approximately 25%, while the gap is filled by private funds – primarily out-of-pocket payments.

Out-of-pocket payments dominate in Nigeria, accounting for almost 71.7% of total health spending in 2014. Given that out-of-pocket health expenditure is the biggest proportion of private health-related spending, the working poor and the have-nots suffer more.

At state level, the less privileged, who are cramped in the informal economy, are forced to pay tax from their lean resources but see little benefit in terms of healthcare delivery. Many resort to traditional medicine, which worsens Nigeria's overall health indicators.

<sup>1</sup>[https://www.unicef.org/nigeria/children\\_1926.html](https://www.unicef.org/nigeria/children_1926.html)

<sup>2</sup>Say, L., Chou, D., Gemmill, A., Tunçalp, Ö., Moller, A.B., Daniels, J., Gülmezoglu, A.M., Temmerman, M. and Alkema, L., 2014. Global causes of maternal death: a WHO systematic analysis. *The Lancet Global Health*, 2(6), pp.e323-e333.

<sup>3</sup>[http://www.cbn.gov.ng/Out/2017/SD/eCopy%20of%202016%20Statistical%20Bulletin\\_Public%20Finance%20Statistics\\_Final.xlsx](http://www.cbn.gov.ng/Out/2017/SD/eCopy%20of%202016%20Statistical%20Bulletin_Public%20Finance%20Statistics_Final.xlsx)

# HEALTH SECTOR ALLOCATIONS



## FEDERAL GOVERNMENT: MINISTRY OF HEALTH BUDGET

Allocations in the 2018 budget of the Ministry of Health come to N340.46bn, or 4% of the federal government budget; up from 2017 levels of N308.46bn. Of the total, N269.3bn or 78% of the budget will be spent on Recurrent items, including payment of salaries and emoluments of government workers and Overheads, if the budget is fully implemented. The balance of N71.11bn will be spent on Capital projects.

### RECURRENT EXPENDITURE

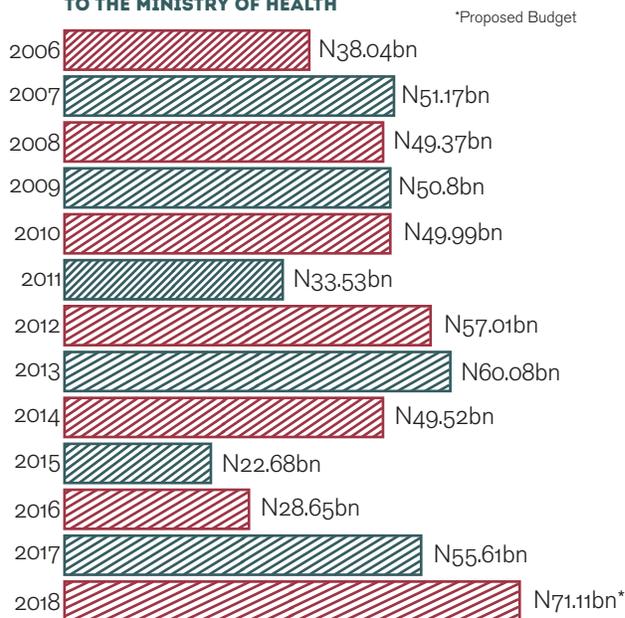
It is critical to note that since 2011, Recurrent expenditure has accounted for 78-95% of the proposed allocations to the Ministry of Health. For more than half a decade, successive governments continue to spend the barest minimum on the Capital components of health budgets. The largest chunks of expenditure are mainly on Personnel and Overhead costs.

In 2018, an allocation totalling N265.00bn was proposed for the Ministry of Health as Recurrent expenditure. The figures show that the Recurrent component decreased from 81.9% in 2017, to 77.83% in 2018.

### CAPITAL EXPENDITURE

The approved Capital allocations for the agencies and departments under the direct control of the Ministry of Health, along with the main Ministry in 2018, amount to N71.11bn - a rise from the proposed budget of N55.6bn in 2017.

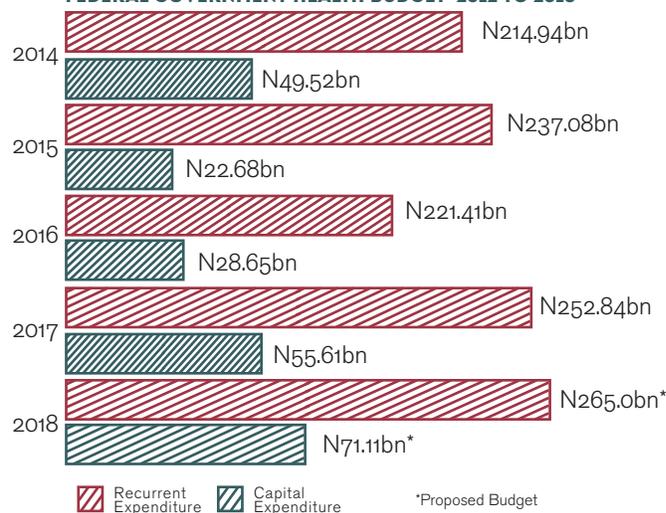
A HISTORY OF CAPITAL ALLOCATIONS TO THE MINISTRY OF HEALTH



Source: Newspapers, State government's Budget, BudgIT Research

The Capital items within the approved budget range from the provision of vaccines, rehabilitation of hospitals and primary health centers, to the purchase of medical equipment, interventions in the control of HIV and other diseases, as well as counterpart funding to leverage specific international donor programmes within Nigeria's health sector.

FEDERAL GOVERNMENT HEALTH BUDGET 2012 TO 2018



\*Out of pocket expenditure is any direct outlay by households, including gratuities and in-kind payments, to health practitioners and suppliers of pharmaceuticals, therapeutic appliances, and other goods and services whose primary intent is to contribute to the restoration or enhancement of the health status of individuals or population groups. It is a part of private health expenditure.

<sup>9</sup><https://data.worldbank.org/indicator/SH.XPD.OOPC.TO.ZS>

# STATE GOVERNMENT HEALTH BUDGET

In 2018, the 36 state governments plan to spend Ng.15tn, up from 2017 figures of N6.75tn. Two years prior, total health-related budgetary allocations by approximately 22 state was N343.28bn (in 2016). In 2017, the health budget of the 36 states was a little above N332.1bn, which was about 4.9% of total budget size, notably short of the “Abuja conference” target, where African Union countries pledged to set a target of allocating at least 15% of their annual budget to improve the health sector - and requested support from donors.

## PRELIMINARY ANALYSIS: STATE GOVERNMENTS HEALTH SECTOR ALLOCATIONS

■ 15% and Above 
 ■ 10% - 14.99% 
 ■ 0% - 9.99% 
 ■ Budget Information Not Publicly Available

States	Health Budget 2018 (in N'bn)	Total Budget 2018 (in N'bn)	Percentage of total budget	15% of the Budget (N'bn)	Funding Gap (in N'bn)
Abia	5.62	141	3.99%	21.15	15.53
Adamawa	N/A	177.9	N/A	26.685	N/A
Anambra	7.8	646.65	1.21%	96.9975	89.1975
Akwa Ibom	8.2	166.9	4.91%	25.035	16.835
Bauchi	25.57	167.9	15.23%	25.185	Achieved
Bayelsa	8.5	295	2.88%	44.25	35.75
Benue	N/A	178.4	N/A	26.76	N/A
Borno	17.7	181.2	9.77%	27.18	9.48
Cross River	N/A	1300	N/A	195	N/A
Delta	N/A	308.8	N/A	46.32	N/A
Ebonyi	8.5	208.33	4.08%	31.2495	22.7495
Enugu	3.7	150.09	2.47%	22.5135	18.8135
Edo	N/A	98.6	N/A	14.79	N/A
Ekiti	N/A	103.5	N/A	15.525	N/A
Gombe	9.7	114	8.51%	17.1	7.4
Imo	N/A	190.9	N/A	28.635	N/A
Jigawa	6.7	138.6	4.83%	20.79	14.09
Kaduna	17.58	216.5	8.12%	32.475	14.895
Kano	32.24	246.6	13.07%	36.99	4.75



## PRELIMINARY ANALYSIS: STATE GOVERNMENTS HEALTH SECTOR ALLOCATIONS

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States	Health Budget 2018 (in N'bn)	Total Budget 2018 (in N'bn)	Percentage of total budget	15% of the Budget (N'bn)	Funding Gap (in N'bn)
Katsina	23	213	10.80%	31.95	8.95
Kebbi	N/A	151.2	N/A	22.68	N/A
Kebbi	N/A	151.2	N/A	22.68	N/A
Kogi	13.31	151	8.81%	22.65	9.34
Kwara	23.92	190.9	12.53%	28.635	4.715
Lagos	92.67	1046	8.86%	156.9	64.23
Nasarawa	N/A	125.4	N/A	18.81	N/A
Niger	N/A	128	N/A	19.2	N/A
Ogun	21.19	343.9	6.16%	51.585	30.395
Ondo	N/A	181.42	N/A	27.213	N/A
Osun	N/A	173.9	N/A	26.085	N/A
Oyo	3.25	267	1.22%	40.05	36.8
Plateau	4.35	146.4	2.97%	21.96	17.61
Rivers	N/A	510	N/A	76.5	N/A
Sokoto	20.93	220.5	9.49%	33.075	12.145
Taraba	N/A	104.3	N/A	15.645	N/A
Yobe	6.29	92.18	6.82%	13.827	7.537
Zamfara	5.1	133	3.83%	19.95	14.85

Source: Newspapers, State governments' budgets, BudgIT Research

### Note:

A comprehensive look at the 2018 budget projections of states shows that only Bauchi (out of the 22 states) surpassed the 15% target. If the state governments were to fulfil their obligations under the Abuja declaration, the health sector budget for all 36 states should have been N1.37tn.



# PRIMARY CHALLENGES WITH THE HEALTH SECTOR BUDGET

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## A LAG IN THE REDUCTION OF VACCINE-PREVENTABLE DEATHS

In Africa's largest economy, over 750,000 children died in 2015<sup>6</sup> alone, with many of these deaths being preventable by vaccines.

Estimates from the national immunization financing task team in 2016 noted that it cost about N13,000 (about \$36) to vaccinate one Nigerian. That puts the total amount needed to vaccinate children in Nigeria at approximately Ngobn (\$295million), given that an estimated 7.4million are born in Nigeria yearly.

In 2015, fewer than half of newborn Nigerians receive the most basic vaccines to prevent deaths from common diseases. The UN child agency UNICEF also regards the provision of immunisation as a basic child right and a significant cost effective survival intervention.

Another noteworthy scenario is the Global Alliance for Vaccines and Immunization (GAVI) funding, a program designed for countries with Gross National Income per capita below \$1,580.

Nigeria became part of the GAVI initiative, where the federal government pays a portion of the funding needs - called its counterpart fund. Donors within GAVI then match the fund, to ensure children get essential support.

In 2014, Nigeria's gross national income stood at \$2,950; this surpassed the eligibility threshold for GAVI funding. Consequently, the country is expected to exit the GAVI funding Program, lessening the possibility of more monetary resources for health care.

Currently, the 2018 proposed budget only provides N8.89bn for the procurement of Routine Immunisation vaccines, a leap from 2017 numbers of N4.1bn. Specifically, allocations for routine polio eradication were slashed from N4.86bn (in 2017) to N1.2bn, in the 2018 proposed budget.

With huge funding gaps such as these, quick action is needed, to forestall deadly consequences on the most vulnerable of Nigeria's population.

Already, the GAVI has begun a reduction in financial support for Nigeria since 2017. With a 20% annual stepwise commitment reduction till its final exit in 2022, there is a significant threat to child survival from vaccine-preventable diseases.

This could geometrically escalate infant mortality in Nigeria. Therefore, the most pressing need is for Nigeria to develop sustainable immunization financing strategies, before health funding crises escalate.

## FAILURE TO IMPLEMENT THE NATIONAL HEALTHACT

Nigeria's annual budget has grown more than 20-fold since the country's return to democracy in 1999, but with little impact on key development parameters. Nigeria has one of the highest numbers of newborn deaths in Africa, with a neonatal mortality rate of 37 per 1000 live births and approximately 250,000 deaths every year.

At least 124 children die per 1000 before their fifth birthday, making Nigeria's under-five mortality one of the highest worldwide. Although the country halved its

<sup>6</sup>UNICEF, 2017. Nigeria. <https://data.unicef.org/country/nga/> (Last accessed 15 August 2017).



## PRIMARY CHALLENGES WITH THE HEALTH SECTOR BUDGET

maternal mortality ratio from 1200 in 1990 to about 560 in 2013, the current figures still puts Nigeria as worse than the remaining 53 African countries - the number of women dying needlessly from pregnancy-related issues are second only to India.

Many of the factors causing maternal mortality in Nigeria are preventable, according to various health journals and health research. Scholars from the Nigerian Journal of Clinical Practice for example, estimate that 50% of maternal deaths in Nigeria result from pre-eclampsia and eclampsia, obstetric hemorrhage and complications from unsafe abortions.

They add that Nigeria could further halve current maternal mortality ratio by preventing these deaths through mostly simple treatments.

Currently, Nigeria is yet to prioritize the implementation of its National Health Act (NHA) passed in 2015, which provides for a 1% Consolidated Revenue Fund (CRF) - money set aside to provide basic health packages for all Nigerians.

It was expected that the 2015, 2016, 2017 and 2018 budgets would reflect this legal provision, which allocates 1% of the CRF to be administered through the National Healthcare Development Agency - the entity authorised to manage 45% of the fund - and the Federal Ministry of Health, which will manage 5% of the fund for the provision of emergency services.

Heightened advocacy by civil society since 2015 to pressure the Nigerian government to commit tangibly to this component of the National Health Act has been unsuccessful. Several other commitments in the health sector such as education, provision of rural water and safe sanitation remain unmet, thereby contributing to poverty and rising inequality in Nigeria.

Given that the FG expects a total of N6.06tn as revenue from the CRF, we estimate that the sum of N60.6bn should have been mandatorily taken into account in the 2018 proposed budget, to create the basic health care provision fund, as stated in the National Health Act.

### INADEQUATE ALLOCATIONS TO THE HEALTH SECTOR

Besides the National Health Act, in April 2011, African Union countries pledged (at a conference in Nigeria's capital Abuja) to set a target of allocating at least 15% of their annual budgets to improve the health sector within their borders.

In Nigeria, the health budget is approximately 4% of the 2018 proposed budget, which falls very short of the delineated target.

Furthermore, given that out-of-pocket health expenditure accounts for the biggest proportion of private health-related spending in Nigeria, the past spending pattern seen in government expenditure - and the current 2018 budget framework - shows that government policies are not tailored at closing the disheartening gap that makes ordinary Nigerians bear the overwhelming cost of healthcare.



## PRIMARY CHALLENGES WITH THE HEALTH SECTOR BUDGET

### NUTRITION: 33 PERCENT OF NIGERIAN CHILDREN AGED UNDER FIVE YEARS HAVE STUNTED GROWTH

Recent research from the Global Alliance for Improved Nutrition states that about 33% of Nigerian children aged under five years exhibit stunted growth<sup>7</sup> and the incidence of Severe Acute Malnutrition, (especially in the Northern part of Nigeria) remains a source of concern.

Pronouncements by the United Nations child agency UNICEF that about 50,000 children faced death in 2016 if action was not taken,<sup>8</sup> seemed to have yielded the requisite attention from the government.

However, federal funding for nutrition-related investments required to reverse the trend of malnutrition is still grossly inadequate. The National Strategic Plan of Action for Nutrition (NSPAN) assumes that the FG will provide \$10mn annually for the period of 2014-2018.

In 2018, the federal government is allocating N1.1bn for the procurement of Ready-to-Use Therapeutic Food (RUTF), a figure which falls notably short from provisions in 2017, which were approximately N1.23bn.

### FAMILY PLANNING

The sum of N1.2bn is allocated within the 2018 proposed budget, as counterpart funding for the procurement and distribution (nationwide) of contraceptive commodities.

This current allocation is a far cry from expected provisions of the \$122.5mn required for family planning programmes in 2017, as indicated in Nigeria's costed policy document for Family Planning, called the Nigeria Family Planning Blueprint (Scale-Up Plan 2014-2018).

This costed plan was developed to address pledges made at the London Family Planning Conference 2012, hosted by the UK government. The commitments mandated increasing the Couple Years of Protection (CYP) component to 36 years, by 2018<sup>9</sup>.

However, considering that international partners' contribution to family planning commodities is pegged at \$33mn, Nigeria has to fund a total of \$111mn (or N33.86bn) in 2018.

As it stands, a gap of N32.66bn (or 96% of Nigeria's commitments) remain outstanding for family planning related costs.

### FEDERAL GOVERNMENT-OWNED HOSPITALS

Total allocations scheduled to go to federal government-owned hospitals (comprised of university teaching hospitals, federal medical centers and federal teaching hospitals) amounted to N231.74bn for 2018, up from 2017 levels of N179bn. In 2016, total allocation to federal government-owned hospitals was approximately N156bn.

About 92.49% of allocations to federal government-owned hospital will be expended on Recurrent expenditure items - primarily Personnel costs, and to a lesser degree, on Overhead costs. In 2016, Recurrent expenditure made up approximately 97.25% of total allocations to federal government-owned hospitals.

Also instructive is that so far, growth in Capital allocations has remained flat: for 2017, provision here



## PRIMARY CHALLENGES WITH THE HEALTH SECTOR BUDGET

stood at approximately N4.9bn; while N4.6bn and N4.8bn was devoted to capital allocations in 2015 and 2016 respectively.

Alongside these budgetary allocations, the sum of N6bn (which serves as counterpart funding from the Sovereign Wealth Fund), is intended to boost tertiary health services and reduce capital flight due to medical tourism - which is said to cost Nigeria's economy \$1bn annually.

Very little detail is known about what specific framework the Nigeria Sovereign Investment Authority and tertiary health institutions will use; but given the overall objective of the proposal, low quality of service and infrastructure in tertiary health facilities across the country, this development is welcome.



# OUR RECOMMENDATIONS

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## IMPLEMENTATION OF THE NATIONAL HEALTH ACT

Allocations made to the Basic Health Care Provision Fund (BHCPF) should be drawn directly from the National Health Act, which seeks no less than 1% of the Consolidated Revenue Fund of the Federation - and is to come from the FG's share of revenue. Funds should be part of statutory transfers, to safeguard their withdrawal, disbursement and audit.

This is because the 2018 Budget does not make any provision recognising the National Health Act as a statutory payment. If wholly implemented, this 1% of the CRF would be worth an estimated N60.6bn, raising funding for the health sector.

## ADDITIONAL FUNDS WORTH N33.5BN NEEDED TO REDUCE VACCINE-PREVENTABLE DEATHS

Nigeria should include a provision of N33.5bn (\$110mn) for vaccine procurement, to close the funding gap over the 2017/2018 period and fulfill her co-financing obligations towards GAVI. As things stand, very scant information exists about what state governments are doing to reduce vaccine-preventable deaths, and empirical analyses, audits and reporting on these specifics is highly recommended.

## FAMILY PLANNING: IMPLEMENTATION OF THE COMMITMENT MADE IN THE LONDON FAMILY PLANNING CONFERENCE

The FG plans to spend only N1.2bn on Family Planning programmes this year, which is grossly inadequate and falls short of the commitment made

in the London Family Planning Conference (LFPC) in 2012. Nigeria is obliged to provide a figure that is three times that - N3.6bn (\$11.5mn) for family planning and reproductive health commodities - to ensure it delivers on its own commitment from the LFPC.

Also, these provisions do not come close to the requirements in the Nigeria Family Planning Blueprint (Scale-Up Plan 2014 - 2018). Given that most State governments' budgets are not placed in the public domain, implementation progress remains at risk if it is unclear what states plan to do in the 2018 financial year as regards family planning - and their level of adherence to commitments made in the LFPC.

## NUTRITION: IMPROVE FUNDING FOR THE PROCUREMENT OF READY-TO-USE THERAPEUTIC FOOD (RUTF)

We push for dedicated funds to address the main drivers of childhood illness, including a specific, budgetary provision for implementing the National Strategic Plan on Nutrition - this envisages at least \$10mn per year coming from the federal government. We recommend that the FG's commitments under the National Strategic Plan on Nutrition should amount to at least \$10mn (N3.05bn).

In 2018, the federal government is allocating N1.1bn for the procurement of Ready-to-Use Therapeutic Food (RUTF) which is grossly inadequate, as this figure is over 50% lower than the N3.05bn contained in Nigeria's national strategic plan on nutrition. At sub-national level, most state governments' budget are not in the public domain; it remains unclear what states plan to do in fiscal year 2018 to improve funding for the procurement of ready-to-use therapeutic food.

## OUR RECOMMENDATIONS

A N200bn “basket” fund to renovate and equip hospitals across Nigeria

Unarguably, the Nigerian health system infrastructure needs a comprehensive overhaul. We suggest the country pools about N200bn in 2018, to kickstart interventionist, corrective measures in this regard, rather than spending primarily on administrative capital items.

This is because the federal government aims to devote N744bn on administrative capital items,

including the purchase of vehicles, retrofitting of government offices and purchase of computers. As Nigeria will borrow to implement these projects, we argue that a more widely beneficial way is to redirect funds into rebuilding the health system sustainably.

It is also pertinent that the government creates a merger of bilateral and multilateral funding for the health sector within the 2018 proposed budget. This will provide a single conduit for investments in the health sector, enabling coordination, monitoring and auditing of budget performance.



# CONCLUSION

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By various indices, healthcare services in Nigeria have been, and are still very poor. As Nigeria's population continues to grow rapidly, emerging health dynamics are equally occurring at the same rate, meaning the country's health system must adapt. Sadly, Nigeria's health sector as is cannot cater to its growing population, much less keep up with rapid changes within the sector at regional, continental and global levels.

A pervasive lack of adequate health infrastructure continues to stall basic healthcare delivery. Where facilities are available, they are often obsolete, and funds to equip existing hospitals are spread thin. This has perpetuated constant friction between government and health workers, resulting in strike actions that continually plague the health system at community, state and federal level.

The health sector is also facing a human-resource crisis of some sorts. Only seven states in Nigeria have specialist care for cancer. The World Health Organisation classifies Nigeria among the 44 percent of nations that have less than one percent of physicians-per-1,000 population<sup>10</sup>.

The challenges facing most states in Nigeria will need to be addressed head-on, if these states are to assume their socio-economic developmental roles at full potential.

The sustainable route almost all states should follow would include improving internally-generated revenue, reining in their Overhead costs and expanding their tax brackets.

States must work to improve the ease of doing business for entities that provide health care services, make property registration and enforcement of contracts more efficient, attract investment within primary health care programmes particularly, and enforce/initiate policies that

maintain a healthy and educated workforce.

The government must also send a strong message through transparency and accountability, to get taxpayers' confidence in their willingness to improve the health sector.

It is imperative for taxpayers to have easy access to budget documents, budget implementation reports, audit reports and other socio-economic indicators that cover the ministries, agencies and departments concerned with the delivery of healthcare.

Furthermore, to attract much-needed funds from donors across various strata, state governments will have to present their case in a factual way, communicating their challenges and opportunities alike to citizens, civil society and the organised private sector in submissions backed by credible data.



<sup>10</sup> Teaching Hospitals And Healthcare Challenges/25/Aug/2015  
<http://www.nursingworldnigeria.com/2015/08/teaching-hospitals-and-healthcare-challenges>

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# Simplifying the Nigerian Budget

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