



2020 FOURTH QUARTER AND CONSOLIDATED BUDGET IMPLEMENTATION REPORT



BUDGET OFFICE OF THE FEDERATION
Ministry of Finance, Budget and National Planning

FOREWORD

It is with pleasure that I present to you the Fourth Quarter and Consolidated 2020 Budget Implementation Report (BIR), which analyses the budget performance for the year. The budget is a key tool for delivering on the policy objectives of the Federal Government of Nigeria (FGN). The 2020 Budget was titled “Budget of Sustaining Growth and Job Creation” and the fifth full year budget by the present Administration. The Budget was anchored on the Economic Recovery and Growth Plan (ERGP) and the Economic Sustainability Plan (ESP) which were designed to restore the Nigerian economy to the path of robust, sustainable and inclusive growth.

The publication of this report is in line with Sections 30 and 50 of the Fiscal Responsibility Act (FRA), 2007 which requires the Budget Office of the Federation (BOF) to prepare quarterly Budget Implementation Reports. These Reports are to be submitted to the Joint Finance Committee of the National Assembly (NASS) and the Fiscal Responsibility Commission (FRC). They are also to be disseminated widely to all stakeholders and the general public through electronic and other media. I congratulate the Budget Office of the Federation and the relevant Ministries, Departments and Agencies (MDAs) for the hard work and efforts in preparing this Report. I also appreciate the critical roles of both the Fiscal Responsibility Commission and the National Assembly’s Joint Finance Committee in promoting best practices in public financial management. I look forward to the continued consolidation of our cooperative work in this regard.

Lastly, I encourage all readers of this Report to continue to show interest in public financial management in Nigeria. I also implore all stakeholders to take advantage of the various opportunities provided by the Government to contribute towards the enhancement of budgetary outcomes for the benefit of all Nigerians.

Zainab Shamsuna Ahmed (Mrs)

Honourable Minister of Finance, Budget and National Planning

PREFACE

The Budget Office of the Federation monitors the implementation of Federal Government's budgets quarterly and produces the reports thereof in accordance with the requirements of the Fiscal Responsibility Act 2007. This Fourth Quarter and Consolidated Budget Implementation Report is one of the reports prepared by the BOF for the assessment of the 2020 Budget performance. In addition, these reports are prepared to enhance budget transparency, accountability and credibility as a key component of Nigeria's commitment to the Open Government Partnership (OGP).

The preparation, execution and monitoring of the FGN budget has continued to improve. The BOF continues to implement key reforms/initiatives that have delivered more purposeful, implementable and comprehensive budget. Appropriate technologies and models are being adopted to ensure timely and accurate budget preparation, implementation and evaluation. Revenue projection and mobilization however remains a key challenge for budget implementation in Nigeria especially as the key source has precisely remained concentrated in the very volatile oil sector. Revenue receipts in 2020 have significantly performed below targets.

The execution of the 2020 Budget was made further challenging due to the impact of COVID-19 which led to the collapse of the global economy and resulted to the revision of the budget. Despite these challenges, Government was able to deliver ₦1,949.94 billion capital expenditure under the 2020 Budget by end of 31st May, 2021. This considerably contributed to the positive GDP growth recorded in the last quarter of the year. The extension of the 2020 capital budget to 31st May, 2021 was to enable MDAs complete all outstanding procurement processes and utilize the funds allocated and released to them for their 2020 capital projects/programmes.

This Report is a product of the joint effort of the financial and statistical agencies of government that provided the required data. I am very pleased with the collective efforts of the various Departments of the Budget Office of the Federation in producing this report. I commend their hard work and wish them every success as they continue to carry out this important function.

Ben Akabueze

Director General (Budget Office of the Federation)

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LIST OF ACRONYMS

A/C:	<i>Account</i>	MDAs:	<i>Ministries, Departments and Agencies</i>
AIE:	<i>Authority to Incur Expenditure</i>	MPR:	<i>Monetary Policy Rate</i>
AF:	<i>Alternative Funding</i>	MTEF:	<i>Medium Term Fiscal Framework</i>
AEs:	<i>Advanced Economies</i>	N:	<i>Naira</i>
B:	<i>Billion</i>	NBS:	<i>National Bureau of Statistics</i>
BDC:	<i>Bureau De-Change</i>	NDDC:	<i>Niger Delta Development Commission</i>
BOF:	<i>Budget Office of the Federation</i>	NHRC:	<i>National Human Rights Commission</i>
BREXIT:	<i>British Exit</i>	NJC:	<i>National Judiciary Commission</i>
CBN:	<i>Central Bank of Nigeria</i>	NNPC:	<i>Nigerian National Petroleum Corporation</i>
CIT:	<i>Company Income Tax</i>	NTB:	<i>Nigerian Treasury Bills</i>
COVID-19:	<i>Corona Virus Disease - 2019</i>	OAGF:	<i>Office of the Account General of the Federation</i>
DMO:	<i>Debt Management Office</i>	ONSA:	<i>Office of National Security Adviser</i>
ECA:	<i>Excess Crude Account</i>	OPEC:	<i>Organization of Petroleum Exporting Countries</i>
EMDEs:	<i>Emerging Markets and Developing Economies</i>	OTC-FMDQ-OTC:	<i>Over the Counter Financial Market Dealer Quotation</i>
EMEs:	<i>Emerging Markets Economies</i>	PCC:	<i>Public Complaint Commission</i>
FAAC:	<i>Federation Account Allocation Committee</i>	PPT:	<i>Petroleum Profit Tax</i>
FGN:	<i>Federal Government of Nigeria</i>	PSC:	<i>Production Sharing Contracts</i>
FMFBNP:	<i>Federal Ministry of Finance, Budget and National Planning</i>	SC:	<i>Service Contracts</i>
GDP:	<i>Gross Domestic Product</i>	SWF:	<i>Sovereign Wealth Fund</i>
IMF:	<i>International Monetary Fund</i>	TSA:	<i>Treasury Single Account</i>
INEC:	<i>Independent National Electoral Commission</i>	UBEC:	<i>Universal Basic Education Commission</i>
JVC:	<i>Joint Venture</i>	US:	<i>United States</i>
LNG:	<i>Liquefied Natural Gas</i>	VAT:	<i>Value Added Tax</i>
M2:	<i>Money Supply</i>	WEO:	<i>World Economic Outlook</i>
MB&NP:	<i>Ministry of Budget and National Planning</i>	ZBB:	<i>Zero Base Budgeting</i>
MBPD:	<i>Million Barrels Per Day</i>		

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EXECUTIVE SUMMARY

The 2020 Budget titled “Budget of Sustaining Growth and Job Creation” was aimed at improving the macroeconomic environment, enhancing investment in critical infrastructure and human capital development, as well as enabling institutions, especially in key job creating sectors. It was also expected to incentivize private sector investment to complement Government’s efforts, and enhance social investment programmes being implemented to ensure more equitable distribution of resources to include vulnerable people.

Nigeria’s Gross Domestic Product (GDP) grew by 0.11 percent (year-on-year) in real terms in the fourth quarter of 2020, representing the first positive quarterly growth since the second quarter. The performance in the fourth quarter of 2020 represents 3.74 percent increase and 2.44 percent decrease when compared with the -3.63 percent and 2.55 percent reported in the third quarter of 2020 and fourth quarter of 2019 respectively. The aggregate GDP in the fourth quarter stood at N43,564.01 billion in nominal terms. This performance was higher when compared to the fourth quarter of 2019 which recorded a GDP aggregate of N39,577.34 billion, representing a year-on-year nominal growth rate of 10.07 percent.

Nigeria recorded persistent increases in prices in the review period with headline inflation rate growing from 12.13 percent in January to 15.75 percent in December 2020. This was the highest inflation rate recorded in 33 months. The increase was attributed to the rise in both Food and Core components of inflation. Food Inflation increased from 16.66 percent in September to 19.56 percent in December 2020. Similarly, Core Inflation rose from 10.58 percent in September to 11.37 percent in December 2020. The continued increases in Food and Core inflation were attributed to the persistence of insecurity across the country as well as long-lasting structural deficiencies.

Monetary aggregates increased in the review period relative to the third quarter of 2020. Broad Money Supply (M2) increased by ~~N~~3,032.59 billion (8.68 percent) from ~~N~~34,925.0 billion in September 2020 to ~~N~~37,957.59 billion in December 2020. The growth in M2 was mainly driven by the expansion in the Net Domestic Assets. Net Domestic Credit (NDC) drove the expansion in Net Domestic Assets (NDA) growing by 5.71 percent (~~N~~2,248.59 billion) from ~~N~~39,387.73 billion in September 2020 to ~~N~~41,636.32 billion in December 2020.

The development in Net Domestic Credit was due to increases in Credit to Government and Private Sector. Credit to the Government increased by 18.54 percent (₦1,793.62 billion) from ₦9,675.56 billion in September 2020 to ₦11,469.18 billion in December 2020. Similarly, Credit to the Private Sector grew by 1.53 percent (₦454.97 billion) from ₦29,712.17 billion in September 2020 to ₦30,167.14 billion in December 2020.

The Central Bank of Nigeria (CBN) retained the Monetary Policy Rate (MPR) at 11.5 percent in the review period. The asymmetric corridor around the MPR was also retained at +100/-700 basis points. Other key monetary policy instruments remained the same during the period under review as the Cash Reserve Ratio (CRR) and the Liquidity Ratio were left at 27.5 percent and 30.0 percent respectively. The average interbank call rate fell from 2.0 percent in September to 1.25 percent in December 2020. On the other hand, the average prime lending rate fell slightly from 11.55 percent in September to 11.35 percent in December 2020. Similarly, the average maximum lending rate also fell slightly from 28.45 percent in September to 28.31 percent in December 2020.

The value of Nigeria's total merchandise trade stood at ₦9,120.20 billion, representing 8.90 percent increase over the level recorded in the third quarter of 2020 and 9.90 percent decrease below the level reported in the fourth quarter of 2019. The value of trade in fourth quarter of 2020 was the highest recorded over the past year. The export component of trade stood at ₦3,194.50 billion. The value of imports was nearly double the value of exports, hence the trade deficit rose to its highest level, and a fifth consecutive quarterly deficit, standing at ₦2,731.20 billion. On an annual basis, total trade was valued at ₦32,420.70 billion in 2020, indicating a 10.30 percent decrease below the value recorded in 2019. The value of total imports in 2020 stood at ₦19,898.0 billion while total exports was valued at ₦12,522.70 billion. The annual merchandise trade deficit in 2020 was thus ₦7,375.30 billion.

The Official/Inter-Bank segment of the foreign exchange market remained stable at about ₦381.0/US\$ throughout the fourth quarter of 2020. On the other hand, the Investors' and Exporters' (I&E) Window and Bureau-de-Change (BDC) segments of the foreign exchange market were somewhat unstable in the fourth quarter of 2020. The Naira/Dollar exchange rate at the

Investors' and Exporters' (I&E) FX Window depreciated slightly from ₦386.01/US\$ in September to ₦394.92/US\$ in December 2020. Similarly, the Naira/US\$ depreciated at the Bureau De-Change (BDC) segment of the market, from ₦453.68/US\$ in September to ₦471.62/US\$ in December 2020. Nigeria's gross official (external) reserves increased from US\$35.96 billion in September 2020 to US\$36.48 billion in December 2020.

The total public debt stock as at 31st December, 2020 stood at US\$86,392.54 million (N32,915.51 billion) indicating an increase of US\$2,339.22 million (N5,514.13 billion or 20.12 percent) when compared to the N27,401.38 billion (US\$84,053.32 million) recorded at the end of December 2019. The breakdown comprised of US\$33,348.08 million (N12,705.62 billion or 38.60 percent) for external debt while the balance of US\$53,044.46 million (N20,209.89 billion or 61.40 percent) was for domestic debt stock. This translates to a net present value of total public Debt to GDP ratio of 23.60 percent as at the end of December 2020. This is below the country specific threshold of 25 percent and the international threshold of 56 percent.

Revenue shortfalls impacted FGN Budget implementation in the fourth quarter of 2020. The price of crude oil in the international market averaged US\$44.26 per barrel in the review period, representing an increase of US\$1.26 per barrel (2.93 percent) from the US\$43.0 per barrel reported in the third quarter of 2020. This also reflects a decrease of US\$16.24 per barrel (26.84 percent) but an increase of US\$16.26 per barrel (58.07 percent) when compared to US\$60.50 per barrel recorded in the fourth quarter of 2019 and US\$28.0 amended 2020 Budget benchmark price, respectively.

Average oil production and lifting (including Condensates) in the fourth quarter of 2020 was 1.56mbpd. The oil production figure revealed a decrease of 0.24mbpd (13.33 percent) from the 1.80mbpd benchmark for the amended 2020 Budget. The volume of oil production in the period was also 0.11mbpd (6.59 percent) and 0.34mbpd (17.89 percent) below the 1.67mbpd and 1.90mbpd reported in the third quarter of 2020 and fourth quarter of 2019 respectively.

Gross Oil Revenue therefore stood at ₦3,804.96 billion representing a ₦771.60 billion (25.44 percent) increase above ₦3,033.96 billion projected in the 2020

amended Budget. It was however, ₦799.53 billion (17.36 percent) below the actual gross oil revenue of ₦4,604.49 billion generated in the corresponding period of 2019. Gross non-oil revenue of ₦3,861.81 billion received in 2020 signified a shortfall of ₦1,284.19 billion (24.96 percent) below the annual estimate of ₦5,146.0 billion. A breakdown of the non-oil revenue items showed that all the non-oil revenue items were below their corresponding estimates. The net distributable revenue for the three tiers of government after cost deductions therefore stood at ₦6,528.74 billion in 2020, representing a shortfall of ₦370.0 billion (5.36 percent).

A total of ₦4,039.10 billion was received to fund the FGN budget in 2020. This comprises ₦1,409.23 billion (35.61 percent) oil revenue and ₦2,548.72 billion (64.39 percent) non-oil revenue and additional inflow of ₦81.15 billion. The amount received was ₦1,326.57 billion (24.72 percent) below the 2020 amended annual revenue estimate and ₦80.99 billion (1.97 percent) lower than the ₦4,120.09 billion recorded in 2019.

The FGN continued to implement public expenditure reform initiatives during the period. Total expenditure of Government in 2020 therefore stood at ₦10,017.26 billion, slightly above the ₦9,973.92 billion projected for the review period by ₦43.34 billion (0.43 percent). This was ₦1,718.44 billion (20.71 percent) higher than the actual expenditure of ₦8,298.82 billion recorded in 2019. A total of ₦4,645.21 billion was spent on non-debt recurrent expenditure in 2020 representing an increase of ₦11.35 billion (0.24 percent) above the year estimate of ₦4,633.86 billion. It was however above the non-debt recurrent expenditure of ₦4,251.11 billion spent in 2019 by ₦394.10 billion (9.27 percent). Statutory Transfers amounts to ₦428.03 billion during the review period.

Total Debt Service in 2020 stood at ₦2,425.12 billion indicating a decrease of ₦253.69 billion (9.47 percent) from the ₦2,678.81 billion projected for the year. The sum of ₦1,871.94 billion was used for domestic debt servicing while ₦553.18 billion was spent for external debt servicing during the period under review. The amount used for domestic debt servicing was ₦1.40 billion (0.07 percent) below the projection for the year. A total of ₦1,601.76 billion was

released and cash backed for the implementation of 2020 capital projects and programmes of MDAs.

The revenue and expenditure outturns of the Federal Government resulted in a fiscal deficit of ₦5,978.17 billion during the year (3.92 percent of the 2020 GDP) and ₦1,649.06 billion in the fourth quarter of 2020. The annual deficit was ₦1,369.92 billion (29.73 percent) higher than the projected fiscal deficit of ₦4,608.25 billion for the period. The 2020 fiscal deficit was also higher than the ₦4,178.73 billion deficit recorded in 2019. The deficit was partly financed through domestic borrowing of ₦2,057.54 billion.

Overall, the nation's economy grew by 0.11 percent in the fourth quarter of 2020, an indication that the Nigerian economy is on the path of recovery after the two consecutive quarters of negative growth. Full year 2020 GDP growth was -1.92 percent. The quick recovery, though fragile economic performance, in the quarter under review was due to the effective measures put in place to curtail the negative impact of the COVID-19 pandemic on the economy. Nonetheless, owing to the recent rise in global economic activities, leading to the rise in crude oil demand and price, coupled with the various economic stimulus packages being implemented by the Federal Government, it is expected that the economy will continually improve in subsequent quarters of 2021.

1.0 INTRODUCTION

The Federal Budget remains a very significant tool in realising Government's strategic objectives and plans for the socio-economic development of the country. It shows the allocation of resources to different Sectors/Agencies by the Government in its bid to deliver public goods/services to the people. The Federal Budget is not just about expenditure allocations as it is frequently perceived by many. Revenue remains a critical and important element of the FGN Budget. In recent times revenue generation has become a major challenge affecting effective implementation of FGN budgets but this is being tackled vigorously.

The 2020 Budget titled "Budget of Sustaining Growth and Job Creation" aimed at improving the macroeconomic environment, enhancing investment in critical infrastructure and human capital development and enabling institutions, especially in key job creating sectors. It was also expected to incentivize private sector investment to complement Government's efforts, and enhance social investment programmes being implemented to ensure more equitable distribution of resources to vulnerable people.

The 2020-2022 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) provides the economic framework for the 2020 Budget, along with fiscal policy objectives and spending priorities of the Government over the three-year period. It also stipulates the plans for achieving Government's defined objectives, and highlights the key assumptions behind revenue projections and fiscal targets as well as possible fiscal risks over the medium term. Furthermore, it articulates the nature of Federal Government's debt liabilities, their fiscal consequences, and measures aimed at reducing them. The MTEF also specifies the basis for the preparation of revenue and expenditure estimates of the annual Federal Budget. Hence, the MTEF represent efforts towards multi-year perspective in budgeting.

Accompanying the 2020 Budget Proposal to the National Assembly was the Finance Bill 2019 which had been passed and signed into law. The Finance Act has five strategic objectives, vis: promoting fiscal equity by mitigating instances of regressive taxation; reforming domestic tax laws to align with global best practices; introducing tax incentives for investments in infrastructure and capital markets; supporting Micro, Small and Medium-Sized businesses in line with the Ease of Doing Business reforms; and raising revenues for government. The Act increased the Value Added Tax (VAT) rate from 5% to 7.5%. Hence, the 2020 Budget was based on this new VAT rate.

The additional revenues are expected to be used to fund health, education and infrastructure programmes. As the States and Local Governments are allocated 85% of all VAT revenues, greater investment is expected from them in these areas as well.

Investment in critical infrastructure is a key component of the fiscal strategy under the 2020 Budget. Thus, an aggregate sum of N2.49 trillion (exclusive of N196.77 billion in Statutory Transfers) was approved for capital projects in 2020. The main emphasis is the completion of as many ongoing projects as possible, rather than commencing new ones. Therefore, capital projects that were not likely to be fully funded by the end of 2019, especially those with higher alignment with the objectives of government and nearing completion, were rolled over into the 2020 Budget. Some of the key sectors for capital spending in the 2020 Budget included: Works and Housing; Power; Transportation; Defence; Agriculture and Rural Development; Water Resources; Niger Delta Development Commission; Education; Health; Industry, Trade and Investment; North East Development Commission; Interior; Social Investment Programmes; Federal Capital Territory; and Niger Delta Affairs Ministry.

Government remains committed to ensuring the equitable sharing of economic prosperity. The emphasis on inclusive growth and shared prosperity underscores the keen interest in catering for the poor and the most vulnerable. The newly created Ministry of Humanitarian Affairs, Disaster Management and Social Development is expected to institutionalize and improve the implementation of the National Social Investment Programme. The Programme has been creating jobs and economic opportunities for local farmers and cooks. Funds are also provided to artisans, traders and youths while small businesses are supported with business education and mentoring. The provision for the Presidential Amnesty Programme was retained in the 2020 Budget in addition to other strategic priorities.

The 2020 Budget was designed to fast-track the pace of economic recovery, promote economic diversification, enhance competitiveness and ensure social inclusion. The Government is hopeful of attaining higher and more inclusive GDP growth in order to realise the objective of massive job creation and lifting many citizens out of poverty. The efficiency of port operations will also be enhanced through effective implementation of a single customs window, speeding up vessel and cargo handling and issuing more licenses to build modern terminals in existing ports, especially outside Lagos.

This Report gives detailed information on the 2020 Fourth Quarter and Consolidated Budget Implementation. The other parts of the Report are arranged as follows: Section 2 reviews the macroeconomic performance, highlighting performance of the real, monetary and external sectors. Section 3 presents an analysis of Government's revenue receipts and expenditure in the period under review, while Section 4 is a brief conclusion of the Report.

2.0 MACROECONOMIC DEVELOPMENTS AND ANALYSIS

2.1 PERFORMANCE OF THE GLOBAL ECONOMY

A forecast of a better-than-expected recovery in most economies towards the end of 2020, led to moderation in the contraction of global output. It was, however, noticed that the rapid spread of the new variant of the Coronavirus pandemic, seemingly related spike in mortalities and the recent reintroduction of containment measures across several economies, may reduce the expected recovery in 2021. In the Advanced Economies, headwinds largely associated with the COVID-19 pandemic such as vaccination-related challenges, weak total demand associated with less than full employment in labour markets, partially functioning supply chain networks, the rapid spread of the new variant of the Coronavirus and a high infection rate slowed down economic recovery towards the end of 2020.

Output growth in the Emerging Market and Developing Economies (EMDEs) remained uneven across countries. In China, output slowed marginally in the third and fourth quarters of 2020, following a faster-than-expected rebound in the second quarter of 2020. India's economy grew remarkably in the third quarter, reflecting the impact of stimulus measures. Hence, the International Monetary Fund (IMF) expected the global economy to contract by 3.3 percent in 2020 and grow by 6.0 percent in 2021. This forecast was however, based on the successful vaccination of a substantial number of people to create the much-desired immunity.

On price developments, inflation, in most Advanced Economies, is likely to remain low in the short to medium term. The recent rise in COVID-19 infection and mortality rates had increased the rate of unemployment and worsened labour market conditions, which had reduced aggregate demand across the economies. In the EMDEs, however, inflation remains relatively high compared with the Advanced Economies, with some economies faced with stronger upside risks than others, as a result of weak accretion to reserves, persisting exchange rate pressures, poor inflow of capital as well as longstanding structural issues.

There was a steady build-up of total liquidity across the global economy, arising from the support by fiscal authorities and central banks to boost the recovery and return confidence to the financial markets. The response to the pandemic had also heightened the risk of debt accumulation, raising concerns of debt sustainability and vulnerability of the global economy to financial crisis once central banks commence normalization of monetary policy.

2.2 DOMESTIC MACROECONOMIC PERFORMANCE

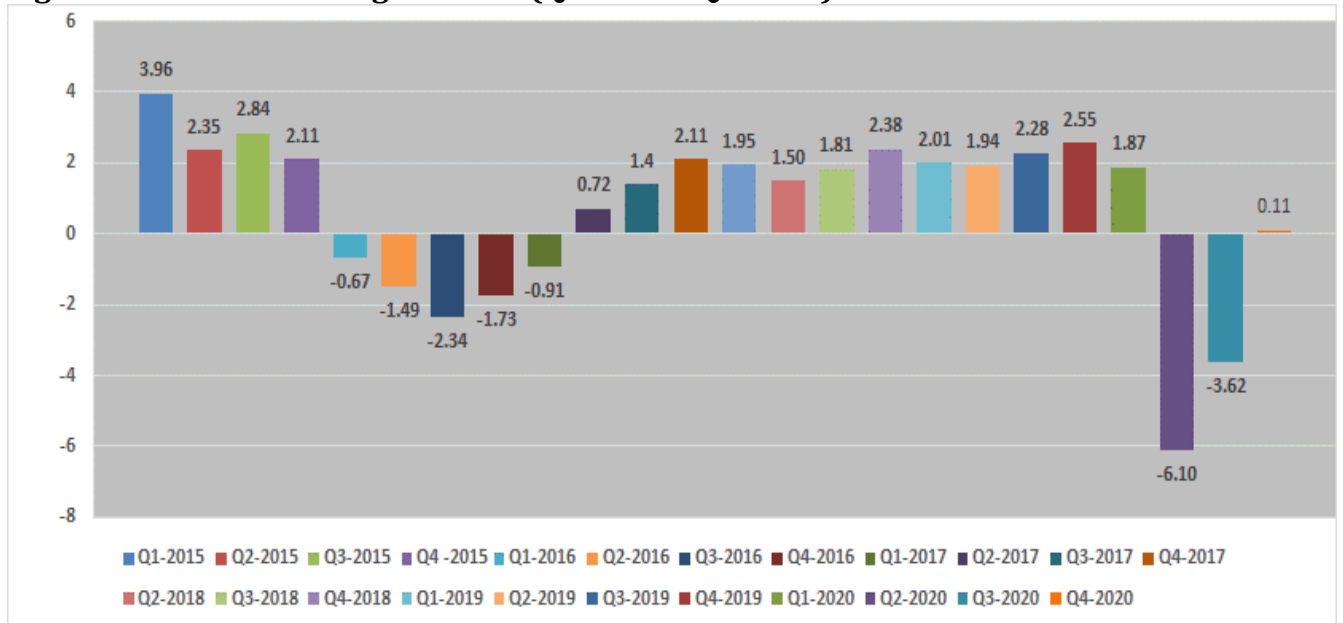
2.2.1 Developments in Real Sector

2.2.1.1 GDP Growth

Nigeria's Gross Domestic Product (GDP) grew by 0.11 percent (year-on-year) in real terms in the fourth quarter of 2020, representing the first positive quarterly growth in the last three quarters. Though weak, the positive growth reflects the gradual return of economic activities following the easing of restricted movements and limited local and international commercial activities in the preceding quarters. The performance in the fourth quarter of 2020 represents 3.74 percent increase and 2.44 percent decrease when compared with the -3.63 percent and 2.55 percent reported in the third quarter of 2020 and fourth quarter of 2019 respectively. On a quarter-on-quarter basis, real GDP growth was 9.68 percent indicating a second positive consecutive quarter on quarter real growth rate in 2020 after two negative quarters. Overall, in 2020, the annual growth of real GDP was estimated at -1.92 percent indicating a decline of 4.19 percentage points when compared to the 2.27 percent performance recorded in 2019.

In the quarter under review, aggregate GDP stood at N43.564 trillion in nominal terms. This performance was higher when compared to the fourth quarter of 2019 which recorded an aggregate nominal GDP of N39.577 trillion, representing a year-on-year nominal growth rate of 10.07 percent. This growth rate was also 2.26 percent lower and 6.68 percent higher when compared with 12.34 percent and 3.39 percent reported in the fourth quarter of 2019 and the third quarter of 2020 respectively.

Figure 2.1: GDP Percentage Growth (Q1 2015 – Q4 2020)

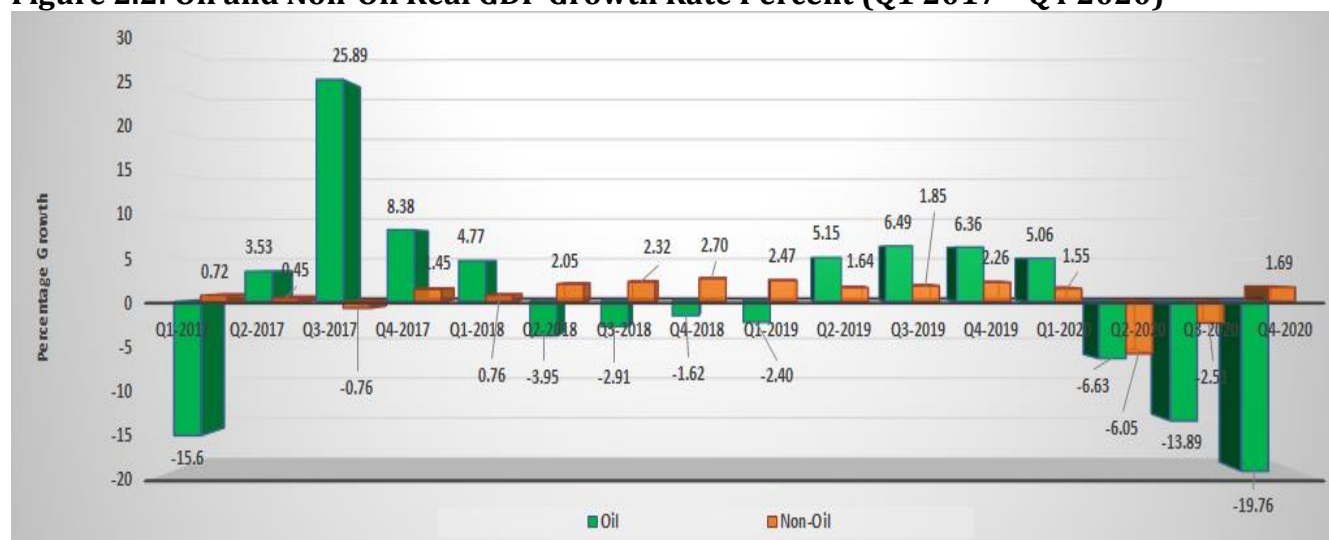


Source: National Bureau of Statistics, 2020

2.2.1.2 Oil Sector

Nigeria recorded an average daily oil production of 1.56 million barrels per day (mbpd) in the fourth quarter of 2020. This was 0.42mbpd and 0.11mbpd lower than the daily average oil production of 1.98mbpd and 1.67mbpd recorded in the fourth quarter of 2019 and third quarter of 2020 respectively. Real growth of the oil sector was –19.76 percent (year-on-year) in fourth quarter of 2020 indicating a decrease of 5.87 percent and 26.12 percentage points relative to the rate recorded in the third quarter of 2020 and fourth quarter of 2019 respectively. Quarter-on-quarter, the oil sector recorded a growth rate of –26.27 percent in the fourth quarter of 2020. On an annual basis, the oil sector grew by –8.89 percent in 2020 compared to 4.59 percent in 2019. The sector contributed 5.87 percent to total real GDP in fourth quarter of 2020, as against the 8.73 percent and 7.32 percent reported in the third quarter of 2020 and fourth quarter of 2019 respectively.

Figure 2.2: Oil and Non-Oil Real GDP Growth Rate Percent (Q1 2017 – Q4 2020)



Source: National Bureau of Statistics, 2020

2.2.1.3 Non-Oil Sector

The non-oil sector grew by 1.69 percent in real terms in the fourth quarter of 2020. This performance was lower than 2.26 percent but higher than -2.51 percent recorded in the fourth quarter of 2019 and third quarter of 2020 respectively. For the full year of 2020 however, the non-oil sector grew by – 1.25 percent as against 2.06 percent reported in 2019. Growth in the sector was driven by Information and Communication (Telecommunications & Broadcasting). Other drivers were Agriculture (Crop Production), Real Estate, Manufacturing (Food, Beverage & Tobacco), Mining and Quarrying (Quarrying and other Minerals), and Construction, accounting for the positive GDP in the quarter. In real terms, the Non-Oil sector contributed 94.13 percent to the nation’s GDP in the fourth quarter of 2020. This performance was higher than the 91.27 percent and 92.68 percent reported in the third quarter of 2020 and the fourth quarter of 2019 respectively. The sector contributed 91.84 percent to real GDP as against 91.22 percent recorded in 2019 on annual basis.

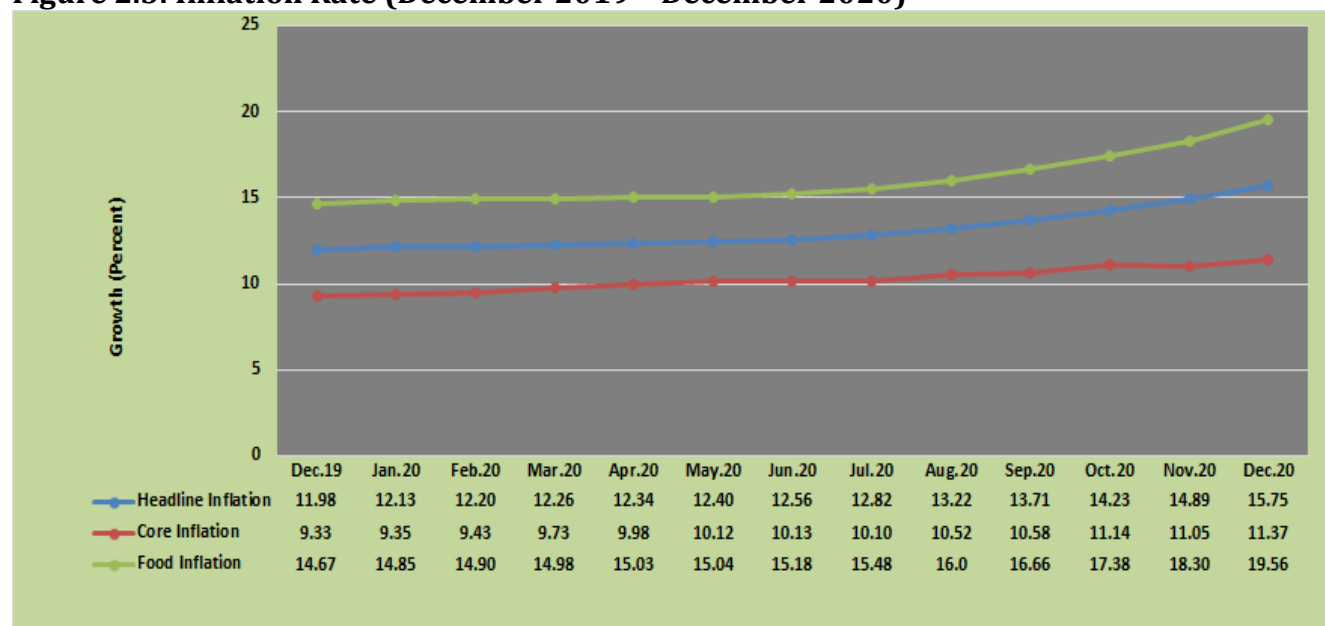
2.2.2 Price Developments

Nigeria recorded persistent increases in prices in the review period with headline inflation rate rising from 12.13 percent in January to 15.75 percent in December 2020. This being the highest inflation rate recorded in 33

months, the increase was attributed to the rise in both Food and Core components of inflations. Food Inflation increased from 16.66 percent in September to 17.38 percent, 18.30 percent and 19.56 percent in October, November and December 2020 respectively. Similarly, Core Inflation rose from 10.58 percent in September to 11.14 percent, 11.05 percent and 11.37 percent in October, November and December 2020 respectively.

The continued increases in food and core inflation were attributed to the persistence of insecurity across the country as well as lasting structural deficiencies impacting on the logistics of moving food items to urban areas such as poor road networks, unstable power supply and a host of other infrastructural deficits. Other factors included the impact of the second wave of coronavirus-induced supply disruptions, hikes in the price of energy products (PMS and electricity), build up in monetary aggregates, exchange rate pass through and weak crude oil prices.

Figure 2.3: Inflation Rate (December 2019 - December 2020)



Source: National Bureau of Statistics, 2020

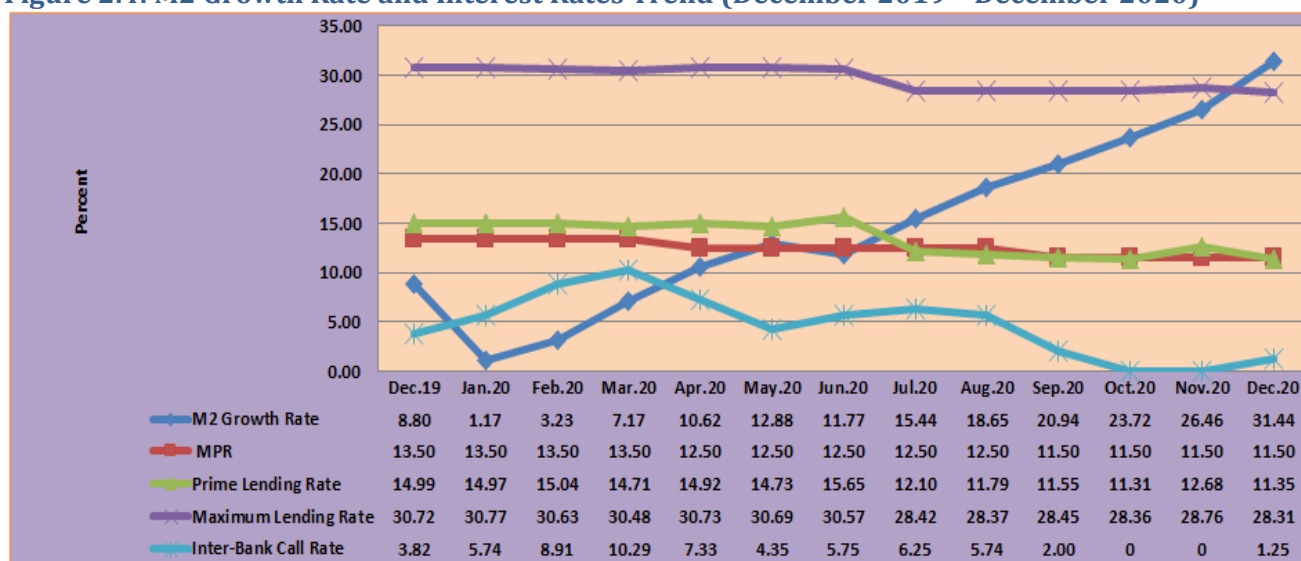
It was however, expected that the inflation rate will likely moderate in the medium term, as domestic production is expected to recover, following the recovery from recession and resumption of economic activities after COVID-19 lockdown. In addition to this, the improvement in the prices of crude oil will also help to moderate the exchange rate push inflation.

2.2.3 Developments in Money Market

Monetary aggregates increased in the review period relative to the third quarter of 2020. Broad Money Supply (M2) increased by ₦3,032.59 billion (8.68 percent) from ₦34,925.0 billion in September 2020 to ₦37,957.59 billion in December 2020. The growth in M2 was mainly driven by the expansion in the Net Domestic Assets. Net Domestic Credit (NDC) drove the expansion in Net Domestic Assets (NDA) growing by 5.71 percent (₦2,248.59 billion) from ₦39,387.73 billion in September 2020 to ₦41,636.32 billion in December 2020. The development in Net Domestic Credit was due to increases in Credit to Government and Private Sector. Credit to Government improved by 18.54 percent (₦1,793.62 billion) from ₦9,675.56 billion in September 2020 to ₦11,469.18 billion in December 2020. Similarly, Credit to the Private Sector grew by 1.53 percent (₦454.97 billion) from ₦29,712.17 billion in September 2020 to ₦30,167.14 billion in December 2020.

Relative to the third quarter of 2020, Narrow Money Supply (M1) increased in the fourth quarter of 2020. The M1 registered a 17.66 percent (₦2,389.72 billion) growth from ₦13,534.22 billion in September 2020 to ₦15,923.94 billion at the end of the fourth quarter 2020. The rise in M1 is traceable to the increases in both the Demand Deposit and the Currency Outside Bank in the review period.

Figure 2.4: M2 Growth Rate and Interest Rates Trend (December 2019 - December 2020)



Source: Central Bank of Nigeria, 2020

The Central Bank of Nigeria retained the Monetary Policy Rate (MPR) at 11.5 percent in the review period. The asymmetric corridor around the MPR was also retained at +100/-700 basis points. Other key monetary policy instruments remained the same during the period under review as the Cash Reserve Ratio (CRR) and the Liquidity Ratio were left at 27.5 percent and 30.0 percent respectively.

The above developments led to changes across the board in deposit and lending rates in the economy. The average interbank call rate fell from 2.0 percent in September 2020 to zero percent in both October and November 2020 before rising to 1.25 percent in December 2020. On the other hand, the average prime lending rate fell slightly from 11.55 percent in September 2020 to 11.31 percent in October 2020, rose to 12.68 percent in November 2020 before falling again to 11.35 percent in December 2020. Similarly, the average maximum lending rate also fell slightly from 28.45 percent in September 2020 to 28.36 percent, rose to 28.76 percent in November 2020 before falling again to 28.31 percent in December 2020 (Figure 2.4).

2.2.4 Developments in the External Sector

2.2.4.1 External Trade

In the fourth quarter of 2020, Nigeria's total merchandise trade stood at ~~N~~9,120.20 billion, representing 8.90 percent increase over the level recorded in the third quarter of 2020 and 9.90 percent decrease below the level reported in the fourth quarter of 2019. The value of trade in the fourth quarter of 2020 was the highest recorded over the past year. The export component of trade stood at ~~N~~3,194.50 billion, indicating an increase of 6.70 percent over the third quarter of 2020 but a drop of 33.0 percent below the fourth of 2019. Furthermore, the share of exports in total trade declined to 35.0 percent in the fourth quarter of 2020 as against 47.0 percent reported in the fourth quarter of 2019.

On the other hand, total imports reached a record level of ~~N~~5,925.7 billion in the fourth quarter of 2020 representing an increase of 10.10 percent and

10.80 percent over the third quarter of 2020 and fourth quarter of 2019 respectively. Imports also accounted for 65.0 percent of total trade in the fourth quarter of 2020 as against 53.0 percent recorded in the fourth quarter of 2019.

2.2.4.2 Balance of Trade

As the value of imports nearly doubled the value of exports, the trade deficit rose to its highest level and a fifth consecutive quarterly deficit standing at ₦2,731.20 billion, indicating an increase of 14.30 percent when compared to the third quarter of 2020. The predominant export remained crude oil, which was valued at ₦2,424.80 billion, representing 81.02 percent of total exports while non-crude oil was valued at ₦568.20 billion (18.98 percent) of total export during the period under review.

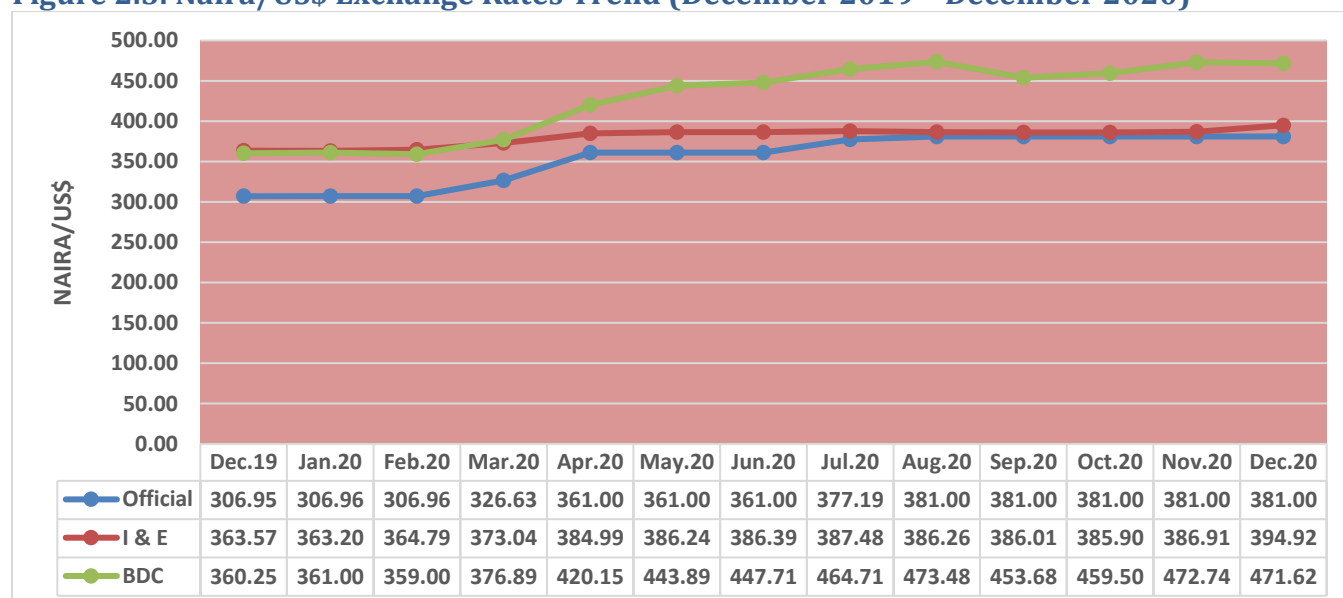
On an annual basis, total trade was valued at ₦32,420.70 billion in 2020, indicating a 10.30 percent decrease below the value recorded in 2019. The value of total imports in 2020 stood at ₦19,898.0 billion, representing 17.30 percent increase above the 2019 figure, while total exports was valued at ₦12,522.70 billion, revealing 34.80 percent decrease below the figure reported in 2019. The annual merchandise trade deficit recorded in 2020 was ₦7,375.30 billion.

2.2.4.3 Exchange Rates

The Official/Inter-Bank segment of the foreign exchange market remained stable at ₦381.0/US\$ throughout the fourth quarter of 2020. On the other hand, the Investors' and Exporters' (I&E) Window and Bureau-de-Change (BDC) segments of the foreign exchange market witnessed some element of instability in the fourth quarter of 2020. This fluctuation could be ascribed to the uncertainty in global economic prospect as a result of the impact of the second wave of COVID-19. The Naira/Dollar exchange rate at the Investors' and Exporters' (I&E) FX Window segment of the foreign exchange market appreciated slightly from ₦386.01/US\$ in September 2020 to ₦385.90/US\$ in October 2020 before depreciating to ₦386.91/US\$ and ₦394.92/US\$ in November and December 2020 respectively. Similarly, the Naira/US\$

depreciated at the Bureau De-Change (BDC) segment of the market, from ₦453.68/US\$ in September 2020 to ₦459.50/US\$, ₦472.74/US\$ and ₦471.62/US\$ in October, November and December 2020 respectively.

Figure 2.5: Naira/US\$ Exchange Rates Trend (December 2019 – December 2020)

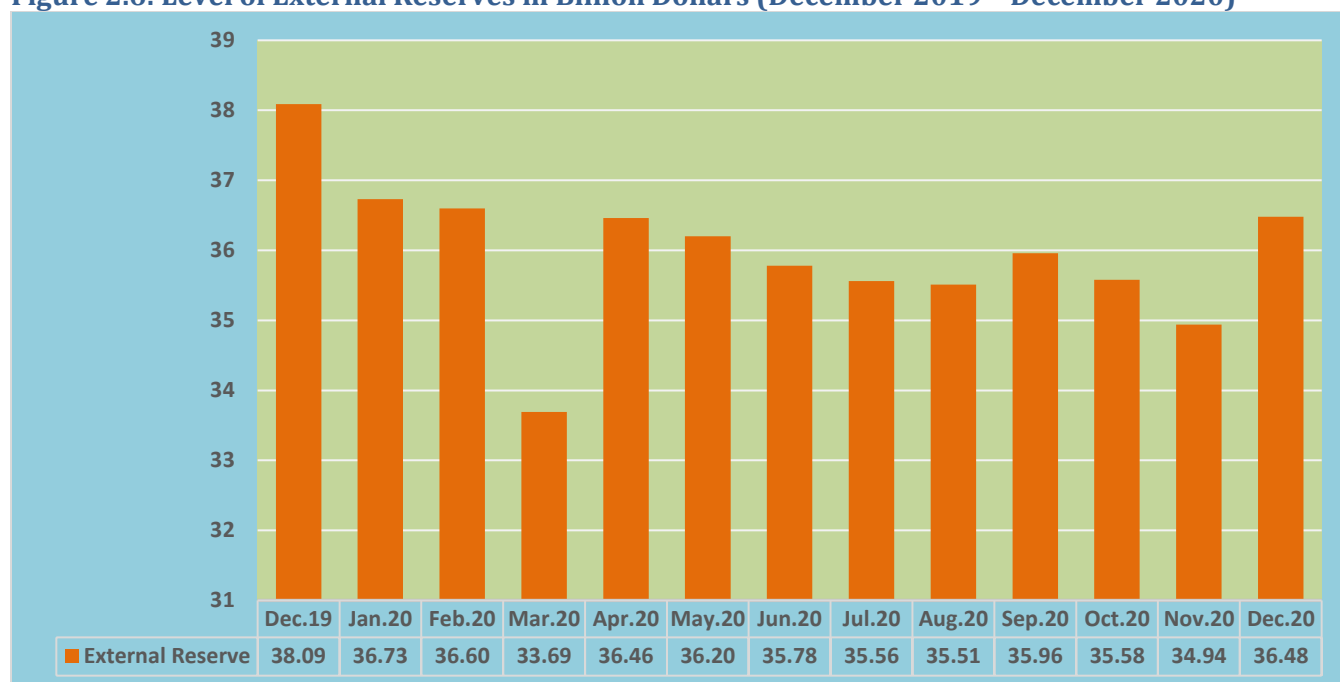


Source: Central Bank of Nigeria, 2020

2.2.4.4 External Reserves

Figures from the CBN showed that Nigeria's gross official (external) reserves increased at the end of the fourth quarter of 2020. It improved from US\$35.96 billion in September 2020 to US\$36.48 billion in December 2020. The performance at the end of December 2020 revealed an increase of US\$0.52 billion (1.45 percent) above the figure reported at the end of September 2020. It however represents a significant fall by US\$1.61 billion (4.23 percent) relative to the end of fourth quarter of 2019 level of US\$38.09 billion. There are possibilities of further increase in the level of external reserves in the subsequent quarters. This expectation is due to the improvement in the prices of crude oil at the international market following the improvement in economic activities after the gradual easing of the global lock down by some countries due to the roll-out of COVID-19 vaccines.

Figure 2.6: Level of External Reserves in Billion Dollars (December 2019 – December 2020)



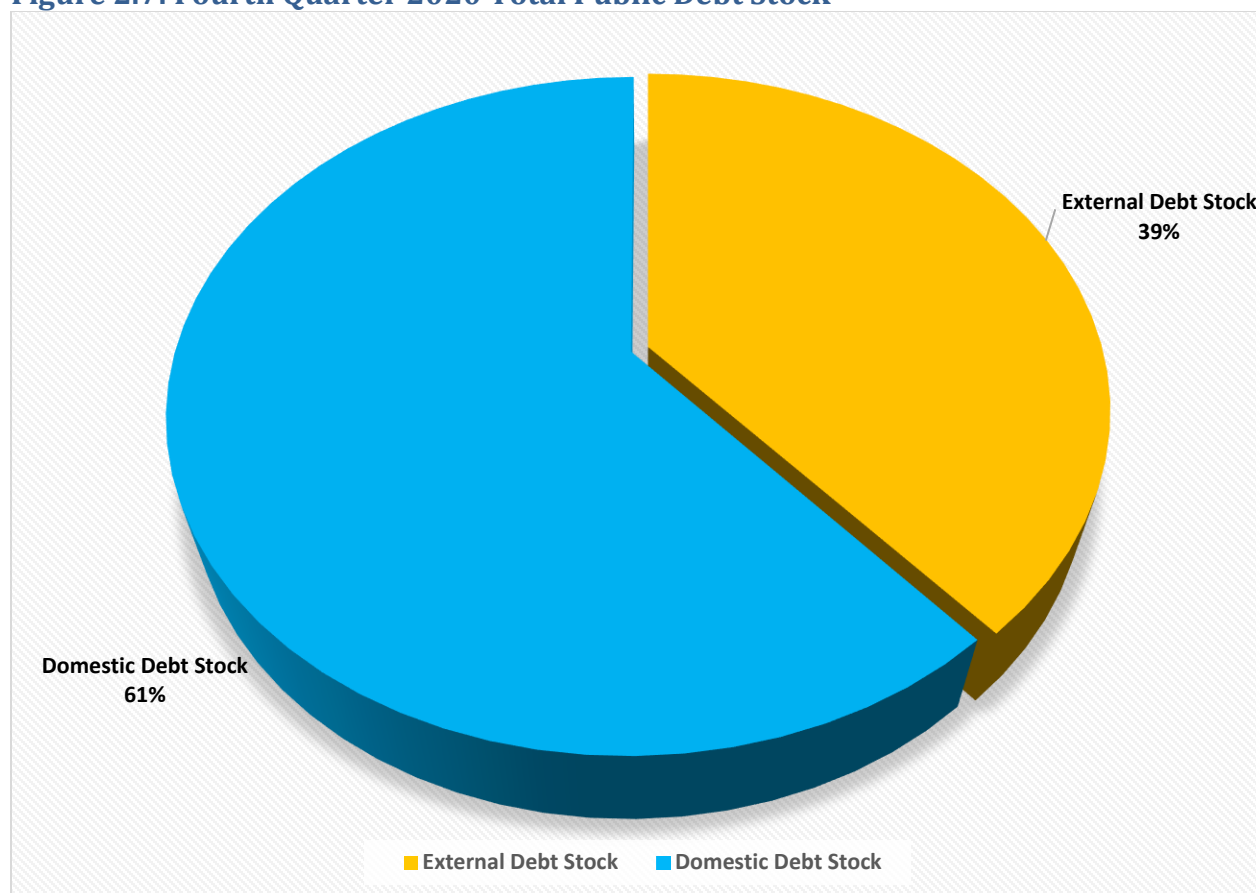
Source: Central Bank of Nigeria, 2020

2.2.5 Debt Stock

2.2.5.1 Total Public Debt Stock

The total public debt stock as at 31st December, 2020 stood at US\$86,392.54 million (N32,915.51 billion). This indicates an increase of US\$2,339.22 million (N5,514.13 billion or 20.12 percent) when compared to the N27,401.38 billion (US\$84,053.32 million) recorded at the end of December 2019. The breakdown comprised of US\$33,348.08 million (N12,705.62 billion or 38.60 percent) for external debt and domestic debt stock of US\$53,044.46 million (N20,209.89 billion or 61.40 percent). This translates to a net present value of total public debt-to-GDP ratio of 21.61 percent as at the end of December 2020. This is below the country specific threshold of 25 percent and the international threshold of 56 percent.

Figure 2.7: Fourth Quarter 2020 Total Public Debt Stock



Source: Debt Management Office, 2020

2.2.5.2 Domestic Debt Stock

The Federal Government's domestic debt stock stood at ₦16,023.89 billion as at end of December 2020, representing an increase of ₦177.66 billion (1.12 percent) above the ₦15,846.23 billion recorded in the third quarter of 2020. It was also ₦1,751.25 billion (12.27 percent) above the ₦14,272.64 billion reported in the same period of 2019. The increase in domestic debt relative to the third quarter of 2020 was due to the new issues of FGN bonds and FGN Savings bond during the period. A breakdown of the domestic debt stock as at 31st December, 2020 reveal that ₦11,830.26 billion (73.83 percent) is for FGN Bonds, ₦2,720.44 billion (16.98 percent) is for Nigerian Treasury Bills (NTBs), ₦100.99 billion (0.63 percent) is for Treasury Bonds, ₦12.29 billion (0.08 percent) is for FGN Savings Bond, ₦362.56 billion (2.26 percent) is for FGN Sukuk, ₦25.69 billion (0.16 percent) is for Green Bond and ₦971.66 billion (6.06

percent) is for Promissory Notes.

2.2.5.3 External Debt Stock

Nigeria's external debt stock as at 31st December 2020, stood at US\$33,348.08 million indicating an increase of US\$1,362.91 million (4.26 percent) and US\$5,671.94 million (20.49 percent) above US\$31,985.17 million and US\$27,676.14 million recorded in the third quarter of 2020 and fourth quarter of 2019 respectively. A breakdown of the external debt stock as at 31st December, 2020 revealed that Multilateral Debts amounted to US\$17,933.64 million (53.78 percent), Non-Paris Club Bilateral Debts amounted to US\$4,059.39 million (12.17 percent), Commercial (Euro-Bond) amounted to US\$11,168.35 million (33.49 percent) while Promissory Notes accounted for the balance of US\$186.70 million (0.56 percent).

3.0 FINANCIAL ANALYSIS OF THE 2020 BUDGET IMPLEMENTATION

3.1 Key Assumptions and Projections

The 2020 Budget was based on the 2020-2022 Medium Term Fiscal Framework and Fiscal Strategy Paper (MTFF/FSP) which was in line with the Government's ERGP. Table 3.1 presents the key assumptions and targets over the period 2016 - 2020.

Table 3.1: Key Budget Assumptions and Targets, 2016 - 2020

KEY ASSUMPTION & TARGETS	2016	2017	2018	2019	2020
Projected Production (in mbpd)	2.2	2.20	2.30	2.30	1.80
Budget Benchmark Price (per barrel in US)	38	44.50	51	60	28
Technical Cost of JVC Pbl to Oil Companies					
Operating Expenses (T1) in US \$	10.29	10.43	11.24	20.45	11.30
Capital Expenses (T2) in US \$	11.12	10.85	11.97	14.89	13.99
Petroleum Investment Allowance (10%)				0.51	0.34
Technical Cost of PSC Pbl to Oil Companies					
Operating Expenses (T1) in US \$	8.22	8.85	8.7	10.01	10.02
Capital Expenses (T2) in US \$	19.62	17.86	11.01	10.04	8.19
Investment Tax Credit	4.94	2.85	2.13	1.54	2.38
Technical Costs of SC pbl to Oil Company					
Operating Expenses (T1) in US \$	18.62	18.62	22.79	29.49	
Capital Expenses (T2) in US \$	2.44	2.05	2.05	5.49	
Investment Allowances	2.996	0.46	0.46	2.67	
Technical Costs of Independent pbl to Oil Company					
Operating Expenses (T1) in US \$					12.43
Capital Expenses (T2) in US \$					15.39
Investment Allowances					0.37
Weighted Average Rate of PPT - JV Oil	85%	85%	85%	85%	
Weighted Average Rate of PPT - PSC Oil	50.17%	50.2%	50.2%	50.1%	
Weighted Average Rate of PPT - SC Oil	85%	85%	85%	85%	
Weighted Average Rate of PPT - Independent (Indigenous)	85%	85%	85%	85%	
Weighted Average Rate of PPT - Marginal	51.6%	51.6%	85%	85%	
Royalty Rates					
Weighted Average Rate of Royalties - JV Oil	19.1%	19.1%	18.67%	18.67%	
Weighted Average Rate of Royalties - PSC	4.5%	4.5%	2.3%	2.83%	
Weighted Average Rate of Royalties - SC Oil	18.5%	18.5%	18.5%	18.50%	
Weighted Average Rate of Royalties -Independent	19.3%	19.3%	19.31%	19.31%	
Weighted Average Rate of Royalties - Marginal	9.3%	9.3%	9.3%	9.29%	
Average Exchange Rate (NGN/US\$)	197	305	305	305	360
VAT Rate	5%	5%	5%	5%	7.5%
CIT Rate	30%	30%	30%	30%	30%

Source: BOF, NNPC, FIRS and NCS, 2020

3.1.1 Budget Benchmark Oil Price and Production

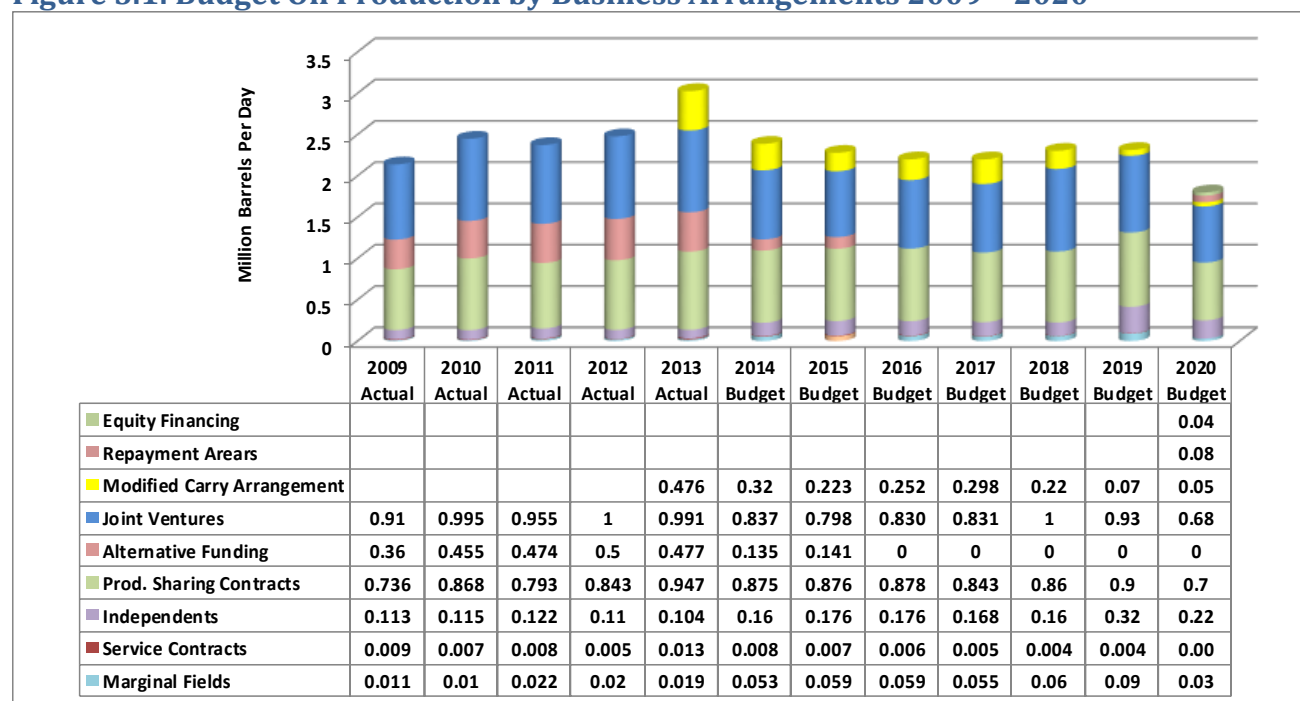
The benchmark price of oil for the 2020 Budget was initially fixed at US\$57.0/barrel while benchmark oil production was pegged at 2.18 million

barrels per day (mbpd). Government's continued use of crude oil production and price benchmarks for its yearly budgets is intended to insulate its budget expenditures from crude oil market volatilities. However, due to the impact of the COVID-19 on global economic activities, the benchmark crude oil price and production for the 2020 Budget was adjusted to US\$28.0/barrel and 1.80 million barrels per day (mbpd) respectively in the 2020 Appropriation (Amendment) Act.

The productivity and consequently cost outlay in the oil sector was projected to improve significantly in the 2020 fiscal year. The Technical Cost comprising average of operating and capital expenses were adjusted downward in the 2020 fiscal year compared to the rates in 2019 for both the Joint Ventures (JVs) and the Production Sharing Contracts (PSCs). The average expenses [Capital (T1) and Operating (T2)] for the JVs production arrangement was reduced from US\$35.34 per barrel in 2019 to US\$25.63 per barrel in 2020 indicating a reduction of US\$9.71 per barrel over the period. The average expenses for the PSC were also reduced to US\$18.21 per barrel in 2020 from US\$20.05 per barrel in 2019. This was due to reduction in Capital Expenses for PSC.

The share of oil production by business arrangement remained relatively stable with the PSCs and JVs dominating at approximately 39.03 and 37.60 percent respectively. Information on expected contributions of oil production by business arrangement are presented in Figure 3.1 while the analysis of contributions and duties for key oil taxes that are projected to accrue to the Federation are also represented in *Table 3.2*. These rates remained largely unchanged with the rates in the 2019 budget framework.

Figure 3.1: Budget Oil Production by Business Arrangements 2009 - 2020



Source: NAPIMS/NNPC, 2020

Table 3.2: Detailed Assumptions for Oil Production and Taxes (2018 - 2020)

	2018 Production Volume	2018 Percentage	2019 Production Volume	2019 Percentage	2020 Production Volume	2020 Percentage
Share of Oil Production						
Joint Ventures	1.00	43.48%	0.93	37.8%	0.68	37.60%
Alternative Funding						
Modified Carry Arrangement	0.22	9.57%	0.07	2.8%	0.05	2.92%
Production Sharing Contracts	0.86	37.39%	0.90	36.7%	0.70	39.03%
Independents	0.16	6.96%	0.32	12.8%	0.22	11.96%
Service Contracts	0.004	0.17%	0.004	0.2%	0.00	0.18%
Marginal	0.06	2.61%	0.09	3.5%	0.03	1.86%
Base Production	2.30	100%	2.3	100%		
Repayment Arrears	0.21	8.37%	0.15	6.2%	0.08	4.26%
Equity Financing					0.04	2.18%
Total Oil Production	2.51	100%	2.45	100%	1.80	100%
PPT Rates						
Weighted Average -JV/AF/Independent/Marginal		85%	85%			85%
Weighted Average -PSC		50.2%	50.10%			50.10%
Weighted Average -SC		85%	85%			85%
Royalties Rates						
Weighted Average -JV		18.67%	18.67%			18.67%
Weighted Average -Independent						19.31%
Weighted Average -Marginal						9.29%
Weighted Average -PSC		2.3%	2.83%			3.15%
Weighted Average -SC Oil		19.31%	19.31%			18.50%

Source: NNPC and BOF, 2020

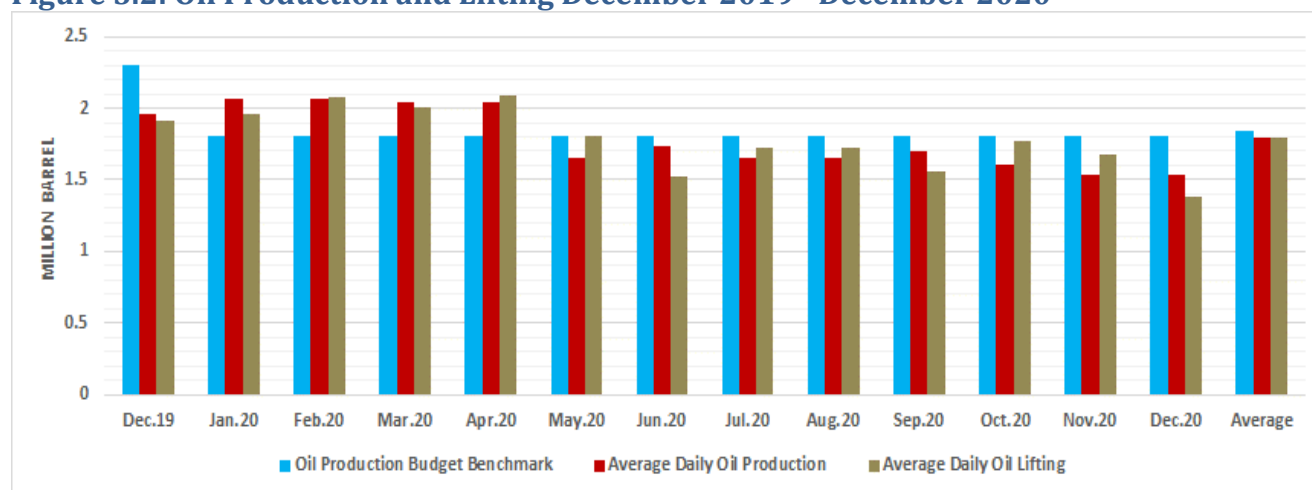
3.2 Analysis of Revenue Performance

3.2.1 Performance of Key Oil Revenue Parameters

The price of crude oil at the international market averaged US\$41.68 per barrel in 2020 and US\$44.26 per barrel in the fourth quarter, indicating an increase of US\$1.26 per barrel (2.93 percent) above US\$43.0 per barrel recorded in the third quarter of 2020 but US\$19.0 per barrel (30.03 percent) lower than the US\$63.26 per barrel recorded in the fourth quarter of 2019. It also represents an increase of US\$16.26 per barrel (58.07 percent) above the US\$28.0 per barrel oil price benchmark for the 2020 Amended Budget. The increase in crude oil price during the period could be attributed to the cut in production quota of member countries by OPEC and the gradual easing of the global lockdown due to the impact of COVID-19 which also resulted in the uptick in global economic activities during the period.

Provisional data from the Nigerian National Petroleum Corporation (NNPC) revealed that the average oil production and lifting (including Condensates) in 2020 both stood at 1.78mbpd while oil production and lifting in the fourth quarter of 2020 was 1.56mbpd and 1.61mbpd respectively. The average oil production figure in 2020 showed a shortfall of 0.02mbpd (1.11 percent) below the 1.80mbpd projected for the 2020 Budget. The volume of oil production in the fourth quarter was also 0.11mbpd and 0.42mbpd below 1.67mbpd and 1.98mbpd reported in the third quarter of 2020 and fourth quarter of 2019 respectively.

Figure 3.2: Oil Production and Lifting December 2019 –December 2020



Source: NNPC, 2020

The above translates to an average monthly oil production and lifting of 47.90 million barrels and 49.36 million barrels respectively in the fourth quarter of 2020. The shortfall in oil production during the quarter as against the projected budget figure could be ascribed to terminal shut-in losses due to scheduled maintenance as well as limited explorable OPEC quota for the period. Others are legacy issues of crude oil theft, illegal bunkering and pipeline vandalism.

3.3 Aggregate Revenue of the Federation

The Amended 2020 Fiscal Framework projected a Gross Federally Collectible Revenue of ₦10,162.02 billion, comprising of ₦3,033.36 billion (29.85 percent) Gross Oil Revenue and ₦7,128.66 billion (70.15 percent) Gross Other Revenue.

3.4 Oil Revenue Performance

Gross Oil Revenue stood at ₦692.89 billion in the fourth quarter of 2020. This represents a shortfall of ₦65.45 billion (8.63 percent) when compared with the quarterly prorated estimate. The performance was also 120.69 billion (14.83 percent) and ₦457.71 billion (39.78 percent) below the ₦813.59 billion and ₦1,150.60 billion reported in the third quarter of 2020 and corresponding period of 2019 respectively.

A breakdown of the oil revenue performance in the fourth quarter of 2020 showed that Petroleum Profit and Gas Taxes of ₦215.23 billion, Royalties (Oil & Gas) of ₦364.86 billion, Concessional Rentals of ₦1.63 billion and Miscellaneous (Pipeline fees etc.) of ₦4.70 billion exceeded their quarterly estimate of ₦177.65 billion, ₦236.34 billion, ₦1.51 billion and ₦1.57 billion by ₦37.58 billion (21.15 percent), ₦128.51 billion (54.38 percent), ₦0.12 billion (7.85 percent) and ₦3.13 billion (198.63 percent) respectively. On the other hand, Crude Oil and Gas Sales of ₦64.33 billion, Gas Flared Penalty of ₦19.90 billion and Incidental Oil Revenue (Licenses & Early License Renewal) of ₦0.09 billion fell below their quarterly estimates of ₦164.22 billion, ₦25.88 billion and ₦151.17 billion by ₦99.88 billion (60.82 percent), ₦5.98 billion (23.11 percent) and ₦151.08 billion (99.94 percent) respectively. Exchange Gain (Based on Budget) which had zero projection yielded ₦22.16 billion in the quarter. Please see Table 3.4.

3.4.1 Net Oil Revenue

The actual Net Oil Revenue that accrued into the Federation Account in the fourth quarter of 2020, was ₦532.81 billion, depicting an increase of ₦7.62 billion (1.45 percent) above the estimated quarterly budget of ₦525.19 billion. The inflow was however lower than the ₦669.67 billion and ₦827.83 billion net oil revenue recorded in the third quarter of 2020 and fourth quarter of 2019 by ₦136.86 billion (20.44 percent) and ₦295.02 billion (35.64 percent) respectively (Table 3.4). The high Net Oil Revenue performance in the third quarter of 2020 when compared with the quarterly projection could be attributed to the resurgence in oil price from the third quarter of the year. These data are presented in *Table 3.3*.

3.4.2 Year to Date Oil Revenue Performance

Gross Oil Revenue of ₦3,804.96 billion was collected in the year as against ₦3,033.36 billion projected for 2020 budget. This reflects an increase of ₦771.60 billion (25.44 percent) above the 2020 budget estimate but ₦799.53 billion (17.36 percent) below the actual gross oil revenue of ₦4,604.49 reported in 2019. A breakdown of the revenue by sub-head indicates that Petroleum

Profit and Gas Taxes of ₦1,651.04 billion, Royalties (Oil & Gas) of ₦1,290.82 billion and Miscellaneous (Pipeline fees etc.) of ₦14.84 billion surpassed their annual projections of ₦710.62 billion, ₦945.37 billion and ₦6.30 billion by ₦940.22 billion (132.34 percent), ₦345.45 billion (36.54 percent) and ₦8.55 billion (135.74 percent) respectively.

The inflow of the remaining Oil Revenue items fell below their respective 2020 projections. Crude Oil and Gas Sales of ₦406.71 billion, Concessional Rentals of ₦4.07 billion, Gas Flared Penalty of ₦89.85 billion and Incidental Oil Revenue (Licenses & Early License Renewal) of ₦128.43 billion fell below their yearly projections of ₦656.86 billion, ₦6.03 billion, ₦103.51 billion and ₦604.67 billion by ₦250.15 billion (38.08 percent), ₦1.96 billion (32.51 percent), ₦13.66 billion (13.20 percent) and ₦476.24 billion (78.76 percent) respectively. Exchange Gain (Based on Budget) which had zero projection cumulatively yielded ₦219.19 billion as at the end of the year (*Table 3.4*).

Table 3.3: Performance of Revenue in the Fourth Quarter of 2020 Vs 2019

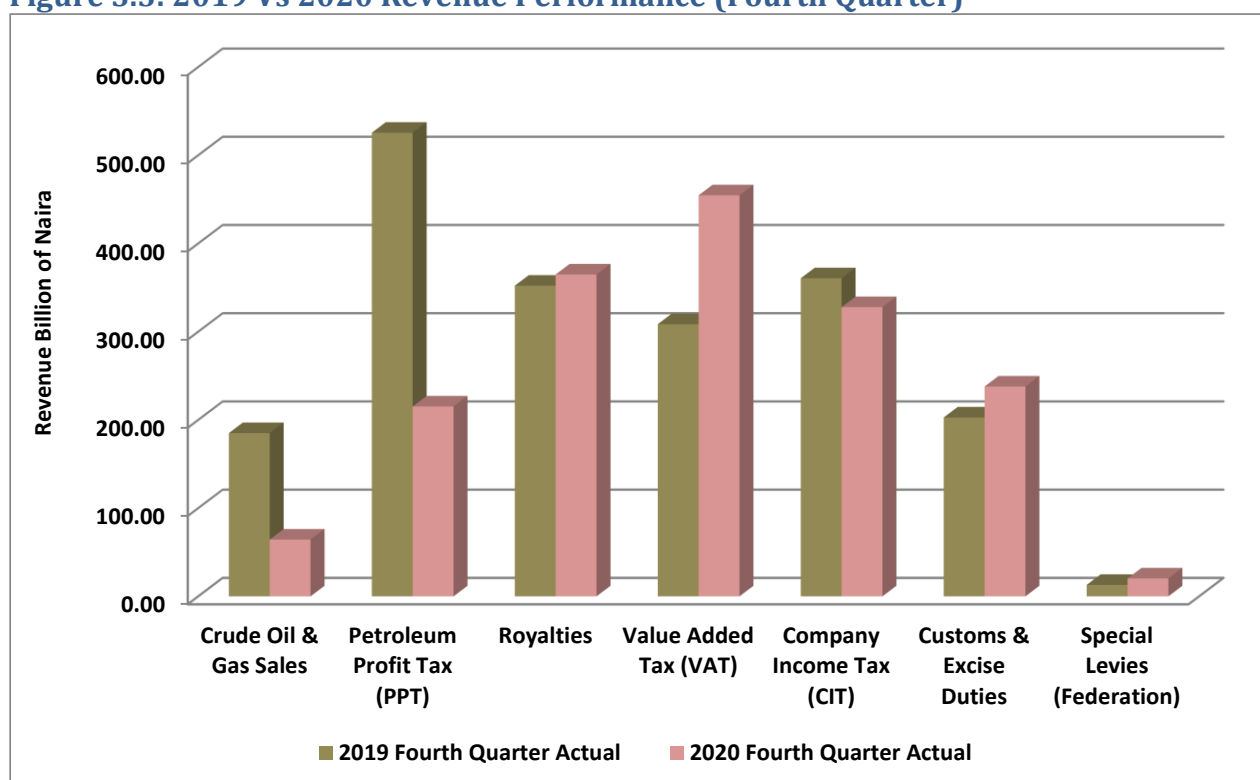
Revenue Items	2019	2020	Variance	
	Fourth Quarter Actual	Fourth Quarter Actual	4th Quarter 2020 Vs 4th Quarter 2019	
Oil Revenue	N'bens	N'bens	N'bens	%
Crude Oil Sales	185.03	64.33	-120.70	-65.23
Petroleum Profit Tax (PPT)	525.51	215.23	-310.28	-59.04
Royalties	352.12	364.86	12.74	3.62
Gross Oil Revenue	1,150.60	692.89	-457.71	-39.78
Net Oil Receipts	827.83	532.81	-295.02	-35.64
Non-Oil Revenue				
Value Added Tax (VAT)	308.48	454.61	146.13	47.37
Company Income Tax (CIT)	360.53	327.85	-32.68	-9.06
Customs & Excise Duties	202.76	237.83	35.07	17.30
Special Levies	12.97	20.31	7.34	56.59
Gross Non-Oil Revenue	884.74	1,040.60	155.86	17.62
Net Non-Oil Receipts	838.49	970.92	132.43	15.79

Source: OAGF and Budget Office of the Federation, 2020

Revenue performance decreased when compared to the level in 2019 for most of the oil revenue sources and broad category in the fourth quarter of

2020 (Figure 3.3). The same flow pattern was applicable to some of the non-oil revenue categories during the review period. The low performances of the oil and non-oil revenue items within the period could be attributed to the impact of COVID-19 on the global and national economies. It is expected that the situation would improve in 2021 as the world continue to adjust and mitigate the impact of the virus.

Figure 3.3: 2019 Vs 2020 Revenue Performance (Fourth Quarter)



Source: OAGF and Budget Office of the Federation, 2020

3.5 Non-Oil Revenue Performance

Gross non-oil revenue of ₦1,040.60 billion was collected in the fourth quarter of 2020 signifying a shortfall of ₦245.90 billion (19.11 percent) below the quarterly estimate of ₦1,286.50 billion. A breakdown of the non-oil revenue items showed that they all fell below their respective quarterly expectations. Value Added Tax of ₦454.61 billion, Company Income Tax of ₦327.85 billion, Customs & Excise Duties of ₦237.83 billion and Special Levies of ₦20.31 billion were below their

quarterly estimates of ₦547.65 billion, ₦449.65 billion, ₦251.06 billion and ₦38.13 billion by ₦93.05 billion (16.99 percent), ₦121.80 billion (27.09 percent), ₦13.23 billion (5.27 percent) and ₦17.82 billion (46.74 percent) respectively. Solid Minerals & Other Mining Revenue recorded an inflow of ₦1.53 billion representing an increase of ₦0.41 billion (35.98 percent) above the quarterly projection of ₦1.13 billion. On the other hand, Revenue Dividend by Companies / Investments Funded by FAAC, which had quarterly projection of ₦40.19 billion yielded nothing in the quarter. The poor performances of all the non-oil revenue items in the quarter when compared with their quarterly budget projections could be attributed to restriction in economic activities as a result of the impact of the global and national measures to contain the COVID-19.

When compared with their corresponding third quarter performances, Value Added Tax, Customs & Excise Duties and Special Levies grew by ₦29.90 billion (7.04 percent), ₦9.05 billion (3.96 percent) and ₦7.44 billion (57.83 percent) respectively. While Company Income Tax fell by ₦71.86 billion (17.98 percent). Solid Minerals & Other Mining Revenue also decreased by ₦0.16 billion (9.44 percent). The improved performance of the non-oil revenue items in the fourth as against the preceding quarter could be ascribed to the gradual pickup in economic activities after the global and national lock down necessitated by the impact of COVID-19. Nevertheless, it is also anticipated that these returns will continue to improve in the succeeding quarters of 2021 as the global and national economic activities continue to open up.

3.5.1 Year to Date Non-Oil Revenue Performance

The gross non-oil revenue in the year amounted to ₦3,861.81 billion depicting a shortfall of ₦1,284.19 billion (24.96 percent) from the annual estimate of ₦5,146.0 billion. This results from the underperformance of all the non-oil revenue items compared to their corresponding annual budget estimates. Value Added Tax of ₦1,531.09 billion, Company Income Tax of ₦1,399.13 billion, Customs & Excise Duties of ₦875.33 billion and Special Levies of ₦56.27 billion respectively fell short by ₦659.53 billion (30.11 percent), ₦399.49 billion (22.21 percent), ₦128.91 billion (12.84 percent) and ₦96.27 billion (63.11 percent) over the period. Solid Minerals & Other Mining Revenue recorded a revenue of ₦5.48

billion indicating an overperformance of ₦0.97 billion (21.43 percent) above the projection of ₦4.52 billion for the year. On the other hand, Revenue Dividend by Companies / Investments Funded by FAAC which had annual projections of ₦160.75 billion yielded nothing in the period.

Table 3.4: Net Distributable Revenue as at December 2020 (Oil Revenue at Benchmark Assumptions)

S/NO	FISCAL ITEMS	2020 BUDGET		2020 ACTUAL					2019	VARIANCE							
		Annual	Quarterly	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual	Annual Actual	4th Quarter Actual Vs Quarterly Budget	4th Quarter Vs 3rd Quarter (Actual)	Actual Vs Budget (Annual)		2020 Vs 2019 (Actual)			
A	OIL REVENUE	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%	Nb	%
1	Gross Profit Oil from Crude Oil & Gas Sales	656.86	164.22	172.05	106.36	63.97	64.33	406.71	736.83	-99.88	-60.82	0.37	0.57	-250.15	-38.08	-330.12	-44.80
2	PPT & Gas Income @ 30% CITA	710.62	177.65	539.35	518.01	378.45	215.23	1,651.04	2,114.27	37.58	21.15	-163.21	-43.13	940.42	132.34	-463.23	-21.91
3	Oil & Gas Royalties	945.37	236.34	370.60	247.88	307.49	364.86	1,290.82	1,415.93	128.51	54.38	57.36	18.66	345.45	36.54	-125.11	-8.84
4	Concessional Rentals	6.03	1.51	0.16	0.23	2.06	1.63	4.07	0.79	0.12	7.85	-0.43	-21.02	-1.96	-32.51	3.28	415.23
5	Gas Flared Penalty	103.51	25.88	31.04	18.63	20.28	19.90	89.85	94.09	-5.98	-23.11	-0.39	-1.91	-13.66	-13.20	-4.24	-4.51
6	Incidental Oil Revenue (Royalty Recovery & Marginal Field Licences)	604.67	151.17	67.05	53.33	7.96	0.09	128.43	236.86	-151.08	-99.94	-7.87	-98.87	-476.24	-78.76	-108.43	-45.78
7	Miscellaneous (Pipeline Fees etc)	6.30	1.57	2.48	2.70	4.96	4.70	14.84	5.72	3.13	198.63	-0.26	-5.19	8.55	135.74	9.12	159.47
8	Exchange Gain (Based on Budget)	0.00	0.00	98.03	70.58	28.42	22.16	219.19	0.00	22.16		-6.26	-22.04	219.19		219.19	
9	Sub-Total	3,033.36	758.34	1,280.75	1,017.73	813.59	692.89	3,804.96	4,604.49	-65.45	-8.63	-120.69	-14.83	771.60	25.44	-799.53	-17.30
10	Deductions																
11	Fiscal Deductions (Base JV Cash Call + EF + MCA + RA)	0.00	0.00	376.39	306.21	133.94	243.71	1,060.25		243.71		109.77	81.95	1,060.25		1,060.25	
12	Other Federally Funded Upstream Projects	424.23	106.06	227.19	106.12	29.03	65.02	427.35	1,003.69	-41.04	-38.70	35.99	124.00	3.12	0.73	-576.34	-57.42
13	DPR 4% Cost of Collection (Royalty, Concessional, Gas Flared & Miscellaneous)		0.00	13.17	7.64	11.24	12.88	44.94	50.85	12.88		1.64	14.63	44.94		-5.91	-11.62
14	FIRS 4% Cost of Collection on Gas Income Tax		0.00	0.68	3.11	1.01	0.56	5.36	5.33	0.56		-0.45	-44.79	5.36		0.03	0.61
15	Transfer to ECA								122.00							-122.00	-100.00
16	Transfer of Lagos State 13% Derivation								0.04							-0.04	-100.00
17	Sub-Total	2,609.13	652.28	1,039.71	900.85	772.31	614.43	3,327.31	3,422.58	-37.85	-5.80	-157.88	-20.44	718.18	27.53	-95.27	-2.78
18	Special Federation Transfers:	169.20	42.30	0.00	0.00	0.00	0.00	0.00	0.00	-42.30	-100.00			-169.20	-100.00		
19	13% Derivation	339.19	84.80	138.01	119.42	102.64	81.62	441.69	591.28	-3.17	-3.74	-21.01	-20.47	102.50	30.22	-149.59	-25.30
20	Net Oil Revenue	2,100.74	525.19	901.71	781.43	669.67	532.81	2,885.62	2,831.30	7.62	1.45	-136.86	-20.44	784.87	37.36	54.32	1.92
21	TO FEDERATION ACCOUNT (OIL)	2,090.24	522.56	901.71	781.43	669.67	532.81	2,885.62	2,831.30	10.25	1.96	-136.86	-20.44	795.38	38.05	54.32	1.92
B	DIVIDEND BY COMPANIES/INVESTMENTS																
22	Total Dividend Payment	160.75	40.19	0.00	0.00	0.00	0.00	0.00	0.00	-40.19	-100.00			-160.75	-100.00		
C	SOLID MINERALS & OTHER MINNING REVENUE																
23	Total Solid Minerals Revenue	4.52	1.13	1.46	0.79	1.69	1.53	5.48	5.00	0.41	35.98	-0.16	-9.44	0.97	21.43	0.48	9.66
24	Less 13% Derivation	0.59	0.15	0.19	0.10	0.22	0.20	0.71	0.65	0.05	35.98	-0.02	-9.44	0.13	21.43	0.06	9.66
25	TO FEDERATION ACCOUNT (SOLID MINERALS)	3.93	0.98	1.27	0.69	1.47	1.34	4.77	4.35	0.35	35.98	-0.14	-9.44	0.84	21.43	0.42	9.66
D	SIGNATURE BONUS	350.52	87.63	69.99	0.41	47.14	0.04	117.57		-87.59	-99.95	-47.10	-99.91	-232.95	-66.46	117.57	
E	NON-OIL REVENUE																
26	Value-Added Tax	2,190.62	547.65	324.58	327.20	424.71	454.61	1,531.09	1,188.58	-93.05	-16.99	29.90	7.04	-659.53	-30.11	342.51	28.82
27	Corporate Tax (CIT, Stamp Duties & CGT)	1,798.62	449.65	284.03	387.52	399.72	327.85	1,399.13	1,517.51	-121.80	-27.09	-71.86	-17.98	-399.49	-22.21	-118.38	-7.80
28	Customs: Import, Excise & Fees	1,004.24	251.06	212.90	195.82	228.78	237.83	875.33	792.06	-13.23	-5.27	9.05	3.96	-128.91	-12.84	83.27	10.51
29	Special Levies (Federation Account)	152.53	38.13	12.10	10.99	12.87	20.31	56.27	50.40	-17.82	-46.74	7.44	57.83	-96.27	-63.11	5.87	11.64
30	Sub-Total	5,146.00	1,286.50	833.62	921.53	1,066.07	1,040.60	3,861.81	3,548.56	-245.90	-19.11	-25.47	-2.39	#####	-24.96	313.25	8.83
31	4% Cost of Collection (VAT)	87.62	21.91	12.98	13.09	16.99	18.18	61.24	47.54	-3.72	-16.99	1.20	7.04	-26.38	-30.11	13.70	28.83
32	3% Transfer to North East Development Commission (NEDC) from VAT	63.09	15.77	9.74	9.82	12.74	13.64	45.93		-2.13	-13.53	0.90	7.04	-17.16	-27.19	45.93	
33	0.5% Transfer to Nigerian Police Trust Fund from VAT	10.51	2.63	8.27	6.99	7.07	6.28	28.60		3.65	138.84	-0.79	-11.16	18.09	172.01	28.60	
34	Value-Added Tax Net of Cost of Collection and Transfers to NEDC and Police Trust Fund	2,029.39	507.35	301.86	308.16	407.72	436.42	1,454.16		-70.92	-13.98	28.70	7.04	-575.23	-28.34	1,454.16	
35	4% Collection Cost (CIT, Stamp Duties & Capital Gains)	70.94	17.74	11.56	18.25	17.00	13.51	60.32	65.24	-4.23	-23.85	-3.50	-20.56	-10.62	-14.98	-4.92	-7.54
36	7% Cost of Collection (Duty, Excise & Fees)	70.30	17.57	14.90	13.71	16.01	16.65	61.27	55.44	-0.93	-5.27	0.63	3.96	-9.02	-12.84	5.83	10.52
37	7% Cost of Collection (Spec. Levies -Fed. Acct.)	10.68	2.67	0.85	0.77	0.90	1.42	3.94	3.53	-1.25	-46.74	0.52	57.83	-6.74	-63.11	0.41	11.58
38	FIRS Tax Refund	25.00	6.25	12.00	9.00	0.00	0.00	21.00	21.00	-6.25	-100.00			-4.00	-16.00	0.00	0.00
39	TO FEDERATION ACCOUNT (NON-OIL)	2,778.47	694.62	469.72	552.61	607.44	554.42	2,184.19	2,214.76	-140.20	-20.18	-53.03	-8.73	-594.28	-21.39	-30.57	-1.38
40	Total VAT Pool	2,029.39	507.35	301.86	308.16	407.72	436.42	1,454.16	1,141.04	-70.92	-13.98	28.70	7.04	-575.23	-28.34	313.12	27.44
41	Net Non-Oil	4,807.86	1,201.96	763.31	849.91	995.36	970.92	3,579.50	3,355.80	-231.04	-19.22	-24.43	-2.45	#####	-25.55	223.70	6.67
42	Sub-Total: FEDERATION ACCOUNT	4,883.14	1,220.79	1,372.70	1,334.73	1,278.59	1,088.56	5,074.58	5,050.41	-132.22	-10.83	-190.03	-14.86	191.44	3.92	24.17	0.48
43	Actual Balances in Special Accounts	10.68	2.67	0.00	0.00	0.00	0.00	0.00	0.00	-2.67	-100.00			-10.68	-100.00		
44	TO FEDERATION ACCOUNT	4,893.82	1,223.45	1,372.70	1,334.73	1,278.59	1,088.56	5,074.58	5,050.41	-134.89	-11.03	-190.03	-14.86	180.76	3.69	24.17	0.48
45	Transfer to Police Trust Fund (0.5% of Fed. Acct.)	24.47	6.12	0.00	0.00	0.00	0.00	0.00		-6.12	-100.00			-24.47	-100.00		
F	TOTAL DISTRIBUTABLE																
1	Federation Account	4,869.35	1,217.34	1,372.70	1,334.73	1,278.59	1,088.56	5,074.58	5,050.41	-128.78	-10.58	-190.03	-14.86	205.23	4.21	24.17	0.48
2	VAT Pool Account	2,029.39	507.35	301.86	308.16	407.72	436.42	1,454.16	1,141.04	-70.92	-13.98	28.70	7.04	-575.23	-28.34	313.12	27.44
3	GRAND TOTAL	6,898.74	1,724.68	1,674.56	1,642.88	1,686.31	1,524.98	6,528.74	6,191.45	-199.70	-11.58	-161.33	-9.57	-370.00	-5.36	337.29	5.45

Source: OAGF and Budget Office of the Federation, 2020

Table 3.5: Actual Performance of Non-Oil Revenue Categories (Fourth Quarter) 2011 - 2020

Description	FOURTH QUARTER (ACTUAL)										
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	10 - Year Average
	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b
Customs & Excise Duties	51.82	54.58	57.70	70.72	58.95	64.02	156.82	181.88	202.76	237.83	113.71
Company Income Tax	93.34	78.26	78.72	91.89	129.96	86.57	297.56	347.15	360.53	327.85	189.18
Value Added Tax	22.14	24.71	29.84	25.92	23.89	28.15	246.53	276.41	308.48	454.61	144.07
FGN Independent Revenue	44.51	83.54	41.68	62.44	8.97	23.09	37.50	90.03	130.38	235.77	75.79

Source: OAGF and BOF, 2020

Further analysis of the fourth quarter non-oil revenue performance revealed that the key non-oil revenue sub-heads, had shown some trends of improvement especially between 2017 and 2020, notwithstanding some few years of fluctuations. Table 3.5 and 3.6.

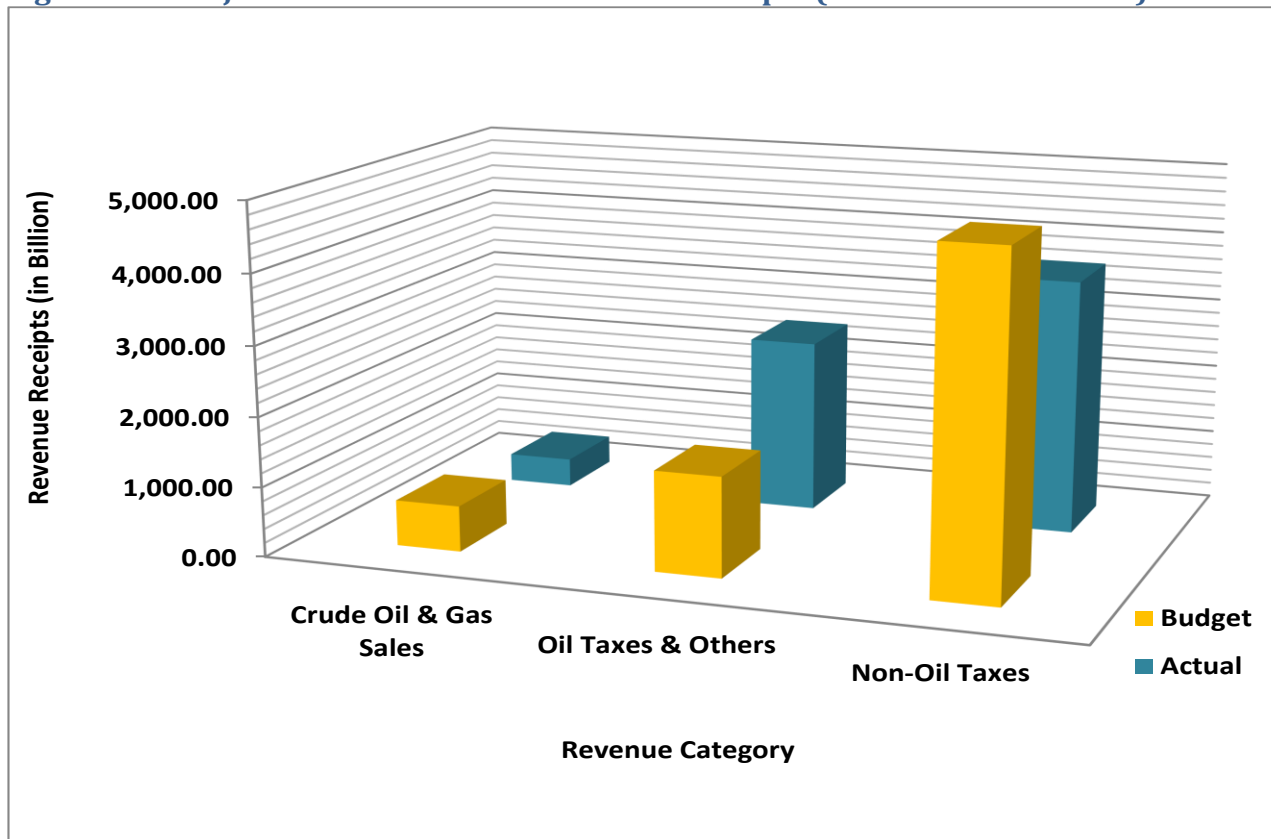
Table 3.6: Percentage Growth in Non-Oil Revenue Performance (Fourth Quarter) 2012 - 2020

Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	9 - Year Average
	%	%	%	%	%	%	%	%	%	%
Customs & Excise Duties	5.33	5.72	22.56	-16.64	8.60	144.95	15.98	11.48	17.30	23.92
Company Income Tax	-16.16	0.59	16.73	41.43	-33.39	243.72	16.67	3.85	-9.06	29.38
Value Added Tax	11.61	20.76	-13.14	-7.83	17.83	775.77	12.12	11.60	47.37	97.34
FGN Independent Revenue	87.69	-50.11	49.81	-85.63	157.41	62.41	140.08	44.82	80.83	54.15

Source: OAGF and BOF, 2020

Overall, with the exception of Petroleum Profit and Gas Taxes, Royalties (Oil & Gas) and Miscellaneous (Pipeline fees etc.), the actual performances of other revenue categories were below their 2020 annual budgeted figures. The underperformance was however, more severe for Non-Oil Taxes (Figure 3.4).

Figure 3.4: Projected Vs Actual FAAC Revenue Receipts (as at December 2020)

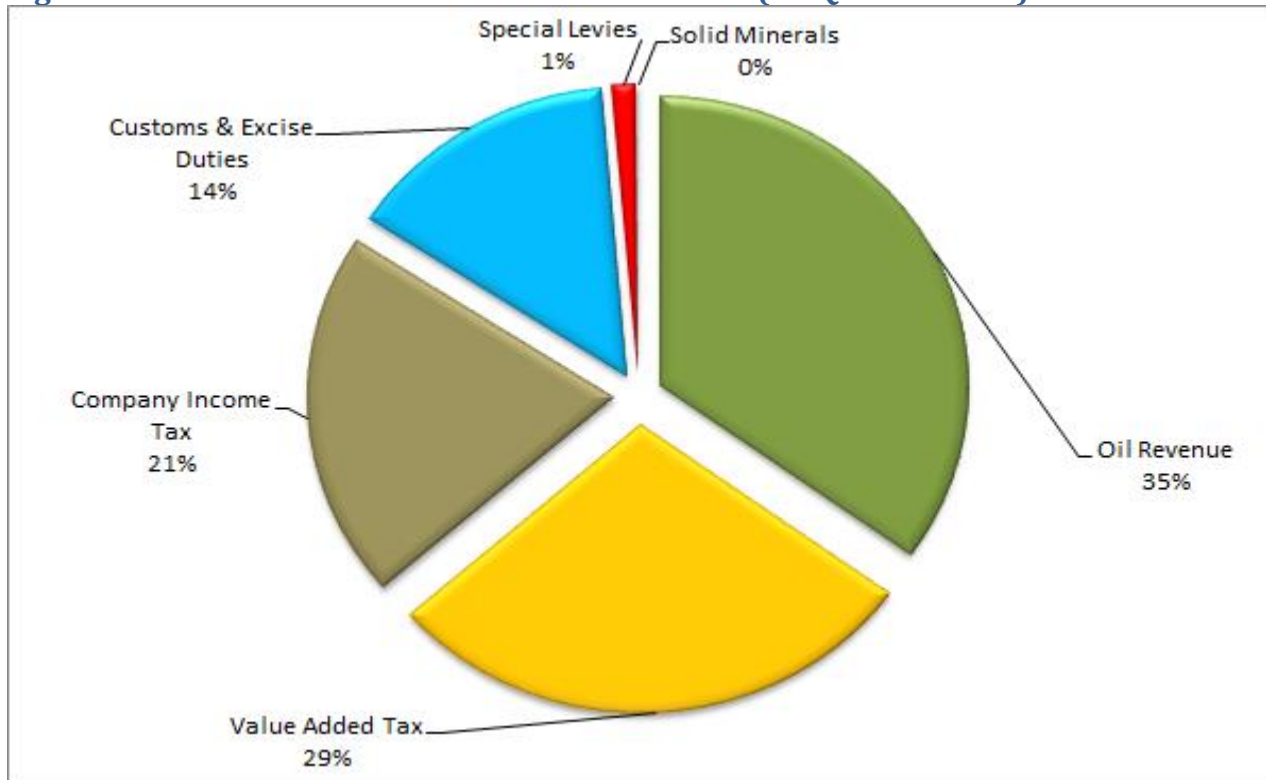


Source: Budget Office of the Federation, 2020

3.6 Distributable Revenue:

The net distributable revenue available for sharing among the three tiers of government after the deduction of all costs stood at ₦1,524.98 billion in the fourth quarter of 2020. This represents a shortfall of ₦199.70 billion (11.58 percent) when compared with the quarterly projection of ₦1,724.68 billion. A breakdown by sources indicated that oil revenue accounted for 34.94 percent of the distributable revenue while the balance came from non-oil revenue items (Figure 3.5).

Figure 3.5: Contributions to Distributable Revenue (4th Quarter 2020)



Source: Budget Office of the Federation, 2020

3.7 Excess Crude Account

Analysis of the reports of the Excess Crude Account (ECA) revealed an opening balance of US\$72.41 million as at 1st October, 2020. The sum of US\$0.0018 million being accrued interest on fund investment (September – November 2020) was received into the account in the fourth quarter of 2020. No withdrawal was made from the account within the period under review. This resulted to a closing balance of US\$72.411 million as at 31st December, 2020 (Table 3.7).

Table 3.7: Net Excess Crude Account

Description	2019 Actual					2020 Actual				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Jan - Dec	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Jan - Dec
Inflows										
Transfer to Excess Crude Oil Account	0	US\$105.55 million	US\$340.14 million	0	US\$445.69 million	0	0	0	0	0
Accrued Interest on Fund Investment	US\$2.25 million	US\$0.21 million	US\$0.31 million	US\$1.36 million	US\$4.13 million	US\$1.25 million	US\$0.19 million	US\$0.002 million	US\$0.002 million	US\$1.444 million
Reconciliation of Inflow and Outflow	0	0	US\$10.15 million	0	US\$10.15 million	0	0	0	0	0
Total Inflow	US\$2.25 million	US\$105.76 million	US\$350.60 million	US\$1.36 million	US\$459.97 million	US\$1.25 million	US\$0.19 million	US\$0.002 million	US\$0.002 million	US\$1.444 million
Outflows										
Consultancy Fee & Litigation Expenses	US\$350.0 million	0	0	0	US\$350.0 million	US\$4.0 million	0	0	0	US\$4.0 million
NSIA Payment for Fertilizer Purchase	US\$14.55 million	0	0	0	US\$14.55 million	0	0	0	0	0
Payment of Commission/Exchange Rate Loss on Transfers	US\$1.28 million	0	0	US\$4.51 million	US\$5.79 million	0	0	0	0	0
Amount approved by Mr. President as advance payment for the purchase of Super Tucano Aircraft	0	0	0	0	0	0	0	0	0	0
Amount approved by Mr. President for the first batch of procurement of critical equipment for the Nigerian Army, Navy and Defence Intelligence Agency	0	0	0	0	0	0	0	0	0	0
Paris Club Refund to States & FCT	US\$68.28 million	US\$225.22 million	US\$85.49 million	0	US\$378.99 million	0	0	0	0	0
Bank Charges	0	0	0	0	0	0	0	0	0	0
Charges for Breaking Investment	0	US\$0.30 million	0	0	US\$0.30 million	0	0	0	0	0
States Matching Grants to UBEC	US\$16.80 million	0	0	0	US\$16.80 million	0	0	0	0	0
Transfers to Nigerian Sovereign Investment Authority for Investment	0	0	0	0	0	US\$250.0 million	0	0	0	US\$250.0 million
Total Outflow	US\$450.92 million	US\$225.52 million	US\$85.49 million	US\$4.51 million	US\$766.43 million	US\$254.0 million	0	0	0	US\$254.0 million
Net Excess Crude Account	(US\$448.67 million)	(US\$119.76 million)	US\$265.11 million	(US\$3.15 million)	(US\$306.46 million)	(US\$252.75 million)	US\$0.19 million	US\$0.002 million	US\$0.002 million	(US\$252.556 million)

Source: Office of the Accountant General of the Federation, 2020

3.8 FGN Budget Revenue

Based on the amended 2020 Budget Framework, the sum of ₦5,365.67 billion was projected to fund the Federal Budget, indicating a quarterly estimate of ₦1,341.42 billion. A total of ₦1,027.99 billion, excluding other funding sources, was received in the fourth quarter of 2020. This amount was ₦313.43 billion (23.37 percent) lower than ₦1,341.42 billion quarterly budget projection but ₦88.79 billion (9.45 percent) higher than ₦939.20 billion recorded in the preceding quarter of 2020. The total inflow available to fund the budget also stood at ₦1,031.31 billion for the period.

The sum of ₦258.41 billion received from oil sources in the fourth quarter of 2020 was higher than the quarterly estimate of ₦253.44 billion by ₦4.97 billion (1.96 percent). Also, FGN's share of Dividend (NLNG) of ₦36.0 billion and Solid Minerals of ₦0.65 billion were above their quarterly estimates of ₦20.09 billion and ₦0.47 billion by ₦15.91 billion (79.16 percent) and ₦0.17 billion (36.66

percent) respectively. All the non-oil revenue items however fell below their quarterly budget projections. FGN's share of VAT of ₦61.10 billion, Company Income Tax of ₦152.46 billion, Customs of ₦107.27 billion and Special Levies (Federation Account) of ₦9.16 billion were below their corresponding quarterly budget estimates of ₦71.03 billion, ₦205.42 billion, ₦112.67 billion and ₦17.11 billion by ₦9.93 billion (13.98 percent), ₦52.96 billion (25.78 percent), ₦5.40 billion (4.79 percent) and ₦7.95 billion (46.47 percent) respectively.

Similarly, Signature Bonus/Renewals of ₦0.04 billion and Domestic Recoveries of ₦11.54 billion fell short of their quarterly budget projections of ₦87.63 billion and ₦59.25 billion by ₦87.59 billion (99.95 percent) and ₦47.71 billion (80.52 percent) respectively. On the other hand, Independent Revenue of ₦235.77 billion and Transfers from Special Levies Accounts of ₦155.58 billion were higher than their quarterly estimates of ₦233.21 billion and ₦75.0 billion by ₦2.56 billion (1.10 percent) and ₦80.58 billion (107.44 percent) respectively.

Transfers from Special Accounts, Stamp Duties, Grants & Donor Funding, Transfers from Special Accounts for COVID-19 Intervention Across the Federation and Grants and Donations for COVID-19 Crisis Intervention Fund yielded nothing in the quarter. This followed similar pattern of their respective performances in the Federation Account level (Table 3.8).

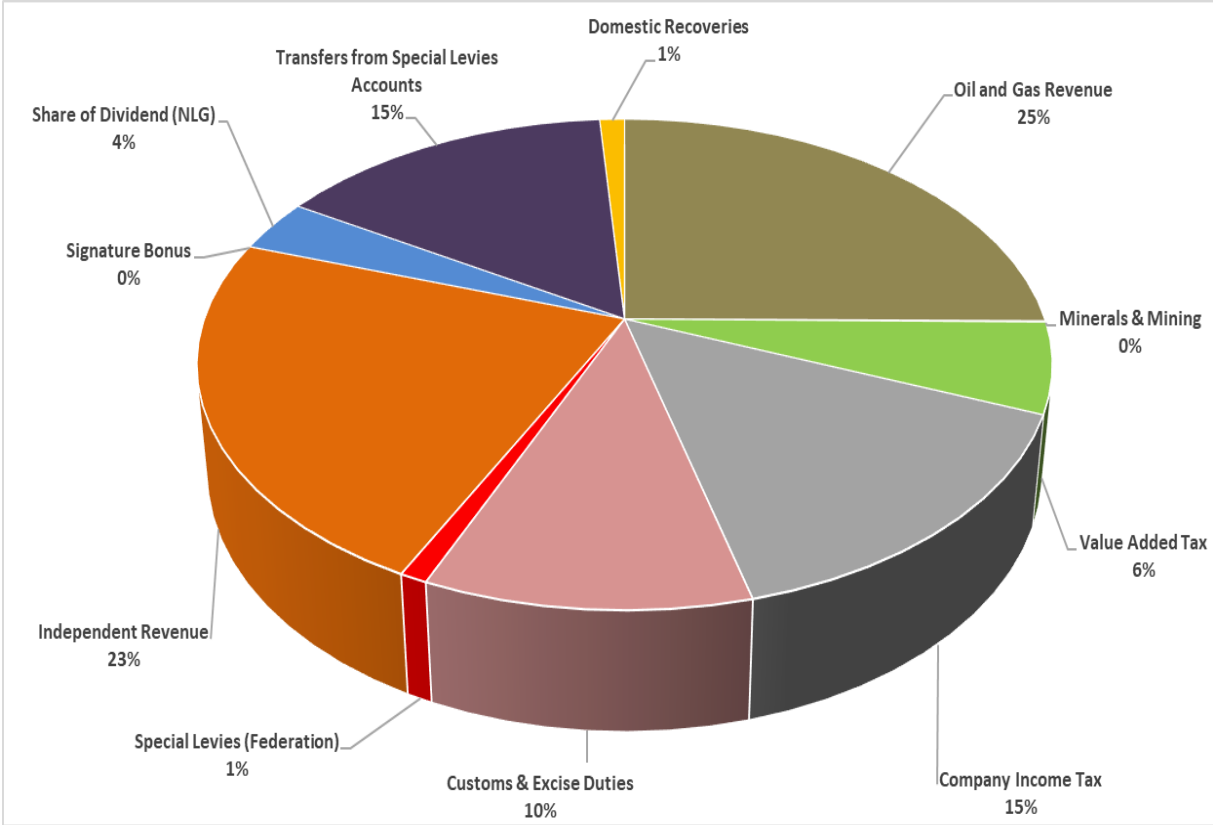
Table 3.8: Federal Government Revenue Inflows as at December 2020

S/NO	FISCAL ITEMS	2020 BUDGET		2020 ACTUAL				2019		VARIANCE							
		Annual	Quarterly	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual	Annual	4th Quarter Actual Vs Quarterly Budget	4th Quarter Vs 3rd Quarter (Actual)	Actual Vs Budget (Annual)		2020 Vs 2019 (Actual)			
1	Inflow to the Federal Budget (CRF)	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%	Nb	%
2	FGN Share of Oil Revenue	1,013.77	253.44	441.22	382.40	327.20	258.41	1,409.23	1,373.18	4.97	1.96	-68.78	-21.02	395.46	39.01	36.05	2.63
3	FGN Share of Dividend (NLNG)	80.38	20.09	36.00	36.00	36.00	36.00	144.00	0.00	15.91	79.16			63.62	79.16		
4	FGN Share of Minerals & Mining	1.90	0.47	0.62	0.34	0.72	0.65	2.31	2.11	0.17	36.66	-0.07	-9.44	0.42	22.04	0.20	9.65
5	FGN Share of Non-Oil Revenue	1,624.93	406.23	270.08	311.16	351.69	329.99	1,262.92	1,582.58	-76.24	-18.77	-21.70	-6.17	-362.02	-22.28	-319.66	-20.20
6	FGN Share of Value Added Tax (VAT)	284.11	71.03	42.26	43.14	57.08	61.10	203.58	159.75	-9.93	-13.98	4.02	7.04	-80.53	-28.34	43.83	27.44
7	FGN Share of Company Income Tax (CIT)	821.67	205.42	126.33	174.73	185.62	152.46	639.14	694.17	-52.96	-25.78	-33.16	-17.86	-182.53	-22.21	-55.03	-7.93
9	FGN Share of Customs	450.70	112.67	96.03	88.33	103.19	107.27	394.82	357.26	-5.40	-4.79	4.08	3.96	-55.88	-12.40	37.56	10.51
10	FGN Share of Special Levies (Federation Account)	68.46	17.11	5.46	4.96	5.80	9.16	25.38	22.73	-7.95	-46.47	3.36	57.83	-43.08	-62.93	2.65	11.65
13	Independent Revenue	932.84	233.21	94.55	83.49	212.46	235.77	626.27	557.34	2.56	1.10	23.31	10.97	-306.57	-32.86	68.93	12.37
14	Transfers from Special Accounts	345.00	86.25	0.00	0.00	0.00	0.00	0.00	0.00	-86.25	-100.00			-345.00	-100.00		
15	Transfers from Special Levies Accounts	300.00	75.00	166.00	28.93	33.61	155.58	384.11	549.10	80.58	107.44			84.11	28.04	-164.99	-30.05
16	FGN Share of Signature Bonus/Renewals/Early Renewals	350.52	87.63	69.99	0.41	47.14	0.04	117.57	348.67	-87.59	-99.95	-47.10	-99.91	-232.95	-66.46	-231.10	-66.28
17	Domestic Recoveries + Assets + Fines	237.01	59.25	0.00	0.00	0.00	11.54	11.54	55.78	-47.71	-80.52			-225.47	-95.13		
18	Stamp Duty	200.00	50.00	0.00	0.00	0.00	0.00	0.00		-50.00	-100.00			-200.00	-100.00		
19	Grants and Donor Funding	42.96	10.74	0.00	0.00	0.00	0.00	0.00		-10.74	-100.00			-42.96	-100.00		
20	Transfers from Special Accounts for COVID-19 Interventions across the Federation	186.37	46.59	0.00	0.00	0.00	0.00	0.00		-46.59	-100.00			-186.37	-100.00		
21	Grants and Donations for COVID-19 Crisis Interventions Funds	50.00	12.50	0.00	0.00	0.00	0.00	0.00		-12.50	-100.00			-50.00	-100.00		
22	AMOUNT AVAILABLE FOR FGN BUDGET (Excluding GOEs Budget & Project-tied Loans)	5,365.67	1,341.42	1,078.44	842.72	1,008.81	1,027.99	3,957.95	4,120.09	-313.43	-23.37	19.18	1.90	-1,407.72	-26.24	-162.14	-3.94

Source: Budget Office of the Federation and the OAGF, 2020

Oil and Gas revenue remained a large share of revenue inflow of Federal Government accounting for 31 percent of total revenue in the review period. Other revenue sources are as depicted in figure 3.6.

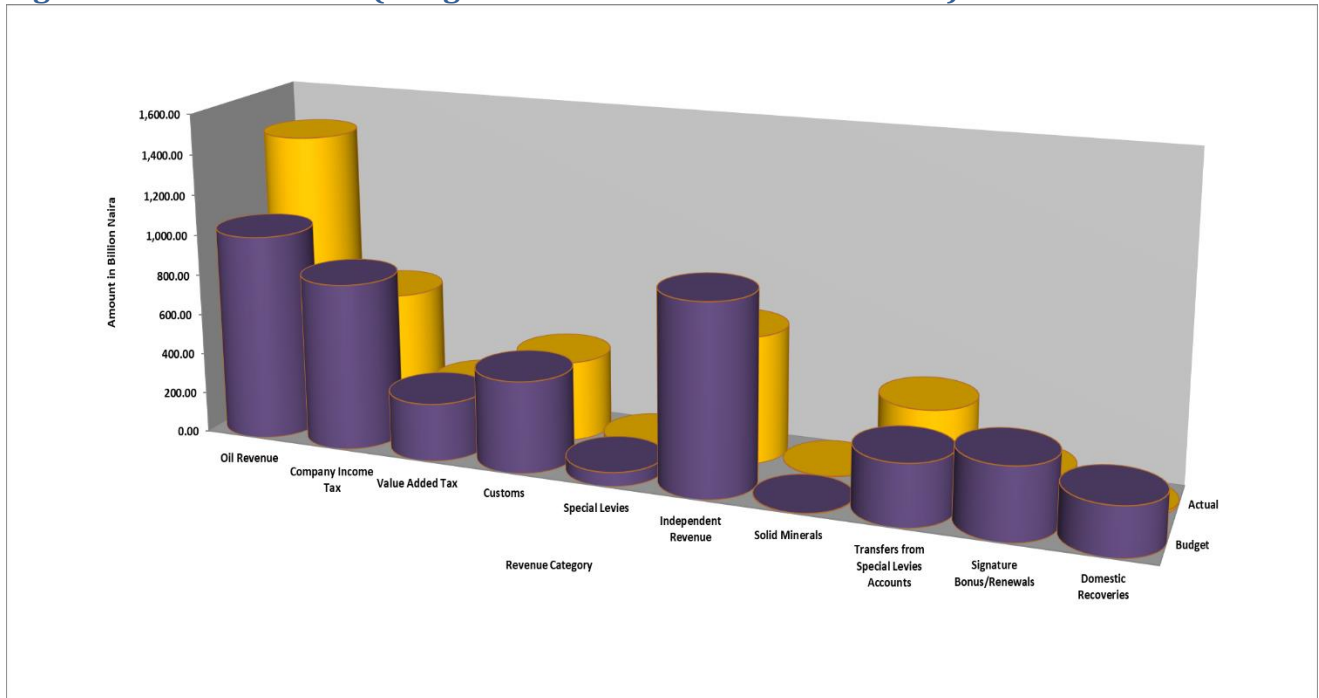
Figure 3.6: Contributions to the FGN Revenue in the Fourth Quarter of 2020



Source: The OAGF and Budget Office of the Federation, 2020

The Non-Oil, Transfers from Special Accounts and Share of Signature Bonus/Renewals/Early Renewal revenue contributed largely to the revenue shortfall experienced by FGN in the quarter under review accounting for ₦250.08 billion (79.79 percent) of the entire revenue shortfall. Other major contributors included Domestic Recoveries, Stamp Duty and Transfers from Special Accounts for COVID-19 which accounted for ₦47.71 billion (15.22 percent), ₦50.0 billion (15.95 percent) and ₦46.59 billion (14.86 percent) respectively of the shortfall.

Figure 3.7: FGN Revenue (Budget Vs Actual as at December 2020)



Source: The OAGF and Budget Office of the Federation, 2020

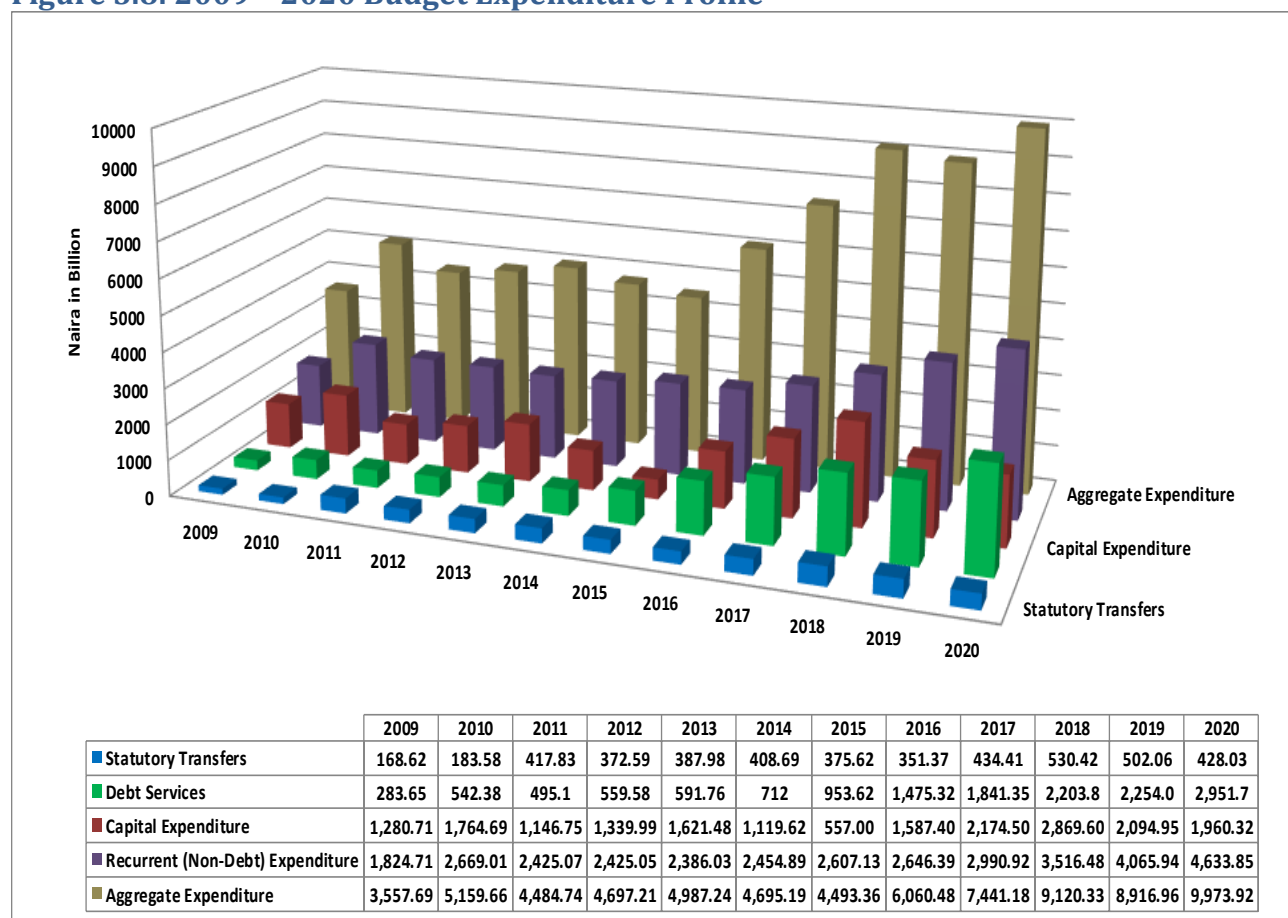
3.8.1 Total Inflow of the Federal Government

Total Revenue Inflow of the Federal Government stood at ~~₦~~4,039.10 billion as at the end of December 2020. This represents a ~~₦~~1,326.57 billion (24.79 percent) shortfall from 2020 annual budget estimate.

3.9 Expenditure Developments

A total of ~~₦~~9,973.92 billion (excluding GOEs Budget & Project-tied Loans) was appropriated for expenditure in the 2020 Amended Budget. This comprises of ~~₦~~4,633.85 billion (46.46 percent) for Recurrent (Non-Debt), ~~₦~~2,951.71 billion (29.59 percent) for Debt Service, ~~₦~~428.03 billion (4.29 percent) for Statutory Transfers and ~~₦~~1,960.32 billion (19.65 percent) for Capital Expenditure. This translates to prorate quarterly expenditure outlay of ~~₦~~2,493.48 billion in 2020. Actual expenditure amounted to ~~₦~~2,680.37 billion in the fourth quarter of 2020, translating to a ~~₦~~186.89 billion (7.50 percent) expenditure above the quarterly budget projection for the year. The detailed breakdown is presented below.

Figure 3.8: 2009 – 2020 Budget Expenditure Profile



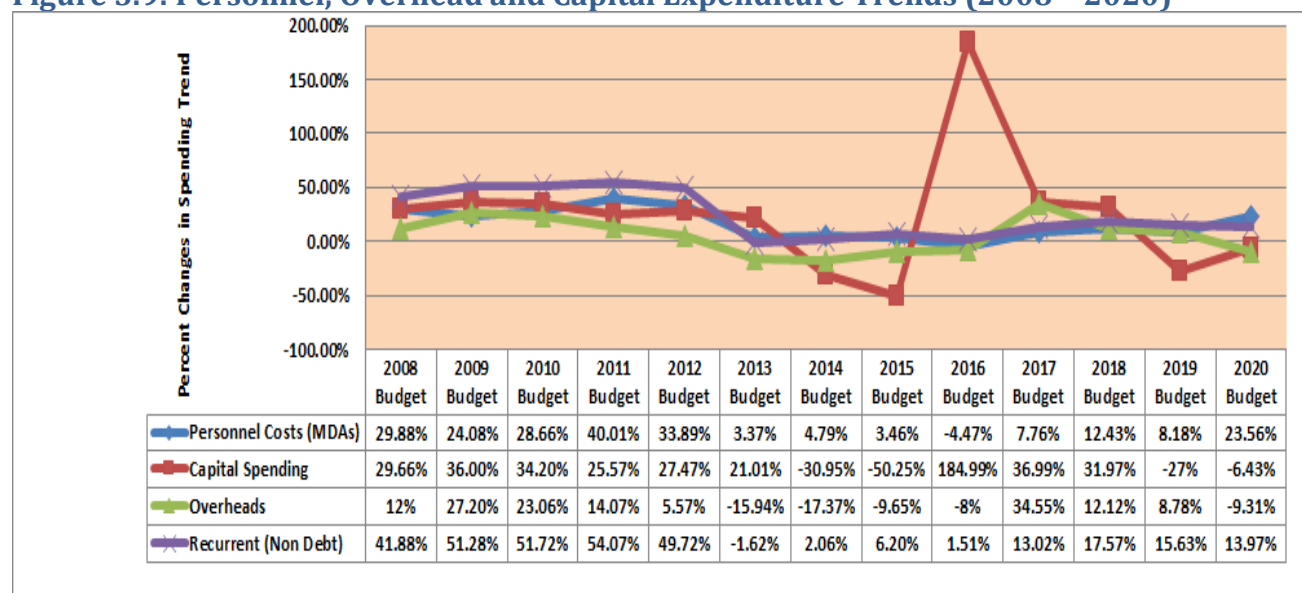
Source: Budget Office of the Federation and OAGF, 2020

3.9.1 Non-Debt Recurrent Expenditure

The FGN continued to pursue its goal of reducing the share of recurrent to total expenditure in its annual budgets as stated in the 2020-2022 Amended Fiscal Framework and Fiscal Strategy Paper. Key initiatives aimed at cutting down recurrent costs were therefore rigorously pursued during the period. This includes the roll-out of the Integrated Payroll and Personnel Information System (IPPIS) to higher institutions of learning and the introduction of the Bottom-up Cash Plan Module. The effects of these efforts have however been reduced by the growing personnel cost as well as the lower revenue generation which resulted to higher borrowing and therefore high recurrent debt expenditure. This is also compounded by the need for fiscal incentives minimize poverty and boost the economy after the COVID-19 disruptions.

Total non-debt recurrent expenditure of ₦1,212.19 billion was spent in the fourth quarter of 2020. This implies an increase of ₦53.73 billion (4.64 percent) from the quarterly estimate of ₦1,158.46 billion. It was also ₦47.77 billion (4.10 percent) and ₦127.66 billion (11.77 percent) above ₦1,164.42 billion and ₦1,084.53 billion levels of expenditure reported in the third quarter of 2020 and fourth quarter of 2019 respectively. A total of ₦4,645.21 billion was spent in the year 2020 as recurrent expenditure. This indicates an increase of ₦11.35 billion (0.24 percent) above the annual estimate of ₦4,633.86 billion.

Figure 3.9: Personnel, Overhead and Capital Expenditure Trends (2008 - 2020)



Source: Budget Office of the Federation and OAGF, 2020

3.9.2 Debt Service

Total Debt Service in the fourth quarter of 2020 stood at ₦719.12 billion indicating a decrease of ₦18.80 billion (2.55 percent) from the ₦737.93 billion projected for the quarter. A total of ₦468.34 billion was proposed for domestic debt service in the quarter under review but ₦327.17 billion was actually used for the service of the FGN domestic debt. This indicates a difference of ₦141.17 billion (30.14 percent) from the prorated quarterly estimate. A total of ₦1,873.34 billion was proposed for FGN domestic debt service in 2020 while ₦1,871.94 billion was actually spent, representing a difference of ₦1.40 billion (0.07

percent) from the annual projection.

The sum of ₦201.37 billion was proposed for external debt servicing in the quarter under review. Actual external debt service payment however amounted to ₦164.86 billion indicating a difference of ₦36.51 billion (18.13 percent) from the prorated quarterly projection. A total of ₦805.47 billion was also projected for the service of external debt in 2020 while ₦553.18 billion (US\$243.88 billion) was used, indicating a difference of ₦252.29 billion (31.32 percent) from the annual estimate.

Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2020

S/NO	ITEMS	2020 BUDGET		2020 ACTUAL				2019		VARIANCE								
		Annual	Quarterly	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual	Annual Actual	4th Quarter Actual Vs Quarterly Budget		4th Quarter Vs 3rd Quarter (Actual)		Actual Vs Budget (Annual)		2020 Vs 2019 (Actual)		
		Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%	Nb	%	
A	RETAINED REVENUE	5,365.67	1,341.42	1,078.44	842.72	1,008.81	1,027.99	3,957.95	4,120.09	(313.43)	(23.37)	19.18	1.90	(1,407.72)	(26.24)	(162.14)	(3.94)	
1	Share from Excess PPT/Forex Equalization			6.41	0.00	0.00	3.32	9.73	0.00	3.32					9.73	9.73		
2	Exchange Rate Difference			1.28	51.19	18.94	0.00	71.41	0.00	0.00			(18.94)	(100.00)	71.41	71.41		
3	AMOUNT AVAILABLE FOR FGN BUDGET (Excluding GOEs Budget & Project-tied Loans)	5,365.67	1,341.42	1,086.13	893.91	1,027.75	1,031.31	4,039.10	4,120.09	(310.11)	(23.12)	3.56	0.35	(1,326.57)	(24.72)	(80.99)	(1.97)	
B	EXPENDITURE:																	
1	RECURRENT (NON-DEBT)																	
2	Personnel Cost (MDAs)	2,827.65	706.91	729.56	697.00	728.76	672.33	2,827.65	2,288.58	(34.58)	(4.89)	(56.43)	(7.74)	0.00	0.00	539.07	23.55	
4	CRF Pensions	536.72	134.18	90.54	89.68	89.68	89.69	359.60	307.38	(44.49)	(33.16)	0.01	0.01	(177.12)	(33.00)	52.22	16.99	
5	Overhead Cost (MDAs)	243.18	60.79	79.67	73.31	53.82	36.37	243.18	250.24	(24.42)	(40.17)	(17.45)	(32.42)	0.00	0.00	(7.06)	(2.82)	
7	Other Service Wide Votes (+ Gavi/Immunization)	397.33	99.33	0.00	19.63	107.84	134.71	262.18	465.03	35.38	35.61	26.87	24.91	(135.15)	(34.01)	(202.85)	(43.62)	
8	Other Service Wide Votes (+ COVID-19 Crisis Intervention Fund)	213.98	53.49	80.32	34.61	49.78	49.27	213.98	0.00	(4.22)	(7.89)	(0.51)	(1.03)	0.00	0.00	213.98		
9	Presidential Amnesty Programme	65.00	16.25	10.83	16.25	10.83	27.08	65.00	65.00	10.83	66.66	16.25	149.98	0.00	0.00	0.00	0.00	
10	Basic Health Care Fund (1% of CRF)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00					(10.00)	(100.00)		
11	Special Intervention (Recurrent)	350.00	87.50	41.66	124.99	79.88	57.33	303.87	340.43	(30.17)	(34.48)	(22.56)	(28.24)	(46.13)	(13.18)	(36.56)	(10.74)	
12	Payments from Special Accounts	0.00	0.00	156.38	24.16	43.81	145.40	369.75	524.45	145.40				101.60	231.90	369.75	(154.70)	(29.50)
13	Sub-Total Non-Debt	4,633.86	1,158.46	1,188.96	1,079.63	1,164.42	1,212.19	4,645.21	4,251.11	53.73	4.64	47.77	4.10	11.35	0.24	394.10	9.27	
14	RECURRENT (DEBT)									0.00		0.00		0.00				
15	Domestic Debts Service	1,873.34	468.34	609.14	291.22	644.41	327.17	1,871.94	1,661.03	(141.17)	(30.14)	(317.24)	(49.23)	(1.40)	(0.07)	210.91	12.70	
16	Foreign Debts	805.47	201.37	129.51	122.25	136.56	164.86	553.18	448.66	(36.51)	(18.13)	28.29	20.72	(252.29)	(31.32)	104.52	23.30	
17	Total Debt Service	2,678.81	669.70	738.65	413.47	780.98	492.03	2,425.12	2,109.69	(177.68)	(26.53)	(288.95)	(37.00)	(253.69)	(9.47)	315.43	14.95	
18	Interest on Ways & Means			219.38	241.97	224.98	226.32	912.57	339.45	226.32		1.41	0.63	912.57	573.12	168.84		
19	Sinking Fund to Retire Maturing Loans	272.90	68.23	0.00	0.00	3.80	0.78	4.58	4.59	(67.45)	(98.86)	(3.02)	(79.46)	(268.32)	(98.32)	(0.01)	(0.26)	
20	Sub-Total (Debts)	2,951.71	737.93	958.02	655.44	1,009.68	719.12	3,342.26	2,453.74	(18.80)	(2.55)	(290.55)	(28.78)	390.55	13.23	888.52	36.21	
21	Total Recurrent Expenditure	7,585.57	1,896.39	2,146.99	1,735.07	2,174.10	1,931.32	7,987.47	6,704.85	34.92	1.84	(242.78)	(11.17)	401.90	5.30	1,282.62	19.13	
22	CAPITAL EXPENDITURE																	
23	Capital Dev. Fund (Main) - 2020	1,349.99	337.50	98.14	250.10	276.97	501.14	1,126.34	873.92	163.64	48.49	224.18	80.94	(223.65)	(16.57)	252.42	28.88	
24	Capital Supplementation	261.35	65.34	41.56	48.04	75.43	91.17	256.19	290.23	25.83	39.54	15.75	20.88	(5.16)	(1.98)	(34.04)	(11.73)	
25	Special Intervention (Capital)	20.00	5.00	0.00	6.92	11.93	1.14	20.00	0.00	(3.86)	(77.12)	(10.79)	(90.41)	0.00	0.00	20.00		
26	Covid-19 Crisis Intervention Fund-Incremental Capital	99.65	24.91	0.00	0.00	45.20	100.44	145.64	0.00	75.53	303.17	55.24	122.20	45.99	46.15	145.64		
27	Covid-19 Intervention Across the Federation	186.37	46.59	0.00	0.00	53.58	0.00	53.58	0.00	(46.59)	(100.00)	(53.58)	(100.00)	(132.79)	(71.25)	53.58		
29	Capital Expenditure in Statutory Transfers	196.77	49.19	0.00	0.00	0.00	0.00	0.00	0.00	(49.19)	(100.00)	0.00		(196.77)	(100.00)	0.00		
30	Grants and Donor Funded Projects	42.96	10.74	0.00	0.00	0.00	0.00	0.00	1.36	(10.74)	(100.00)	0.00		(42.96)	(100.00)	(1.36)	(100.00)	
32	Total Capital Expenditure	2,157.09	539.27	139.70	305.06	463.11	693.90	1,601.76	1,165.51	154.63	28.67	230.79	49.83	(555.33)	(25.74)	436.25	37.43	
33	Capital Expenditure (Exclusive of Transfers)	1,960.32	490.08	139.70	305.06	463.11	693.90	1,601.76	1,165.51	203.82	41.59	230.79	49.83	(358.56)	(18.29)	436.25	37.43	
34	STATUTORY TRANSFERS																	
35	Statutory Transfers	428.03	107.01	140.12	140.12	92.64	55.16	428.03	428.46	(51.85)	(48.45)	(37.48)	(40.46)	0.00	0.00	(0.43)	(0.10)	
36	TOTAL FGN BUDGET (Excluding GOEs Budget & Project-tied Loans)	9,973.92	2,493.48	2,426.80	2,180.25	2,729.84	2,680.37	10,017.26	8,298.82	186.89	7.50	(49.47)	(1.81)	43.34	0.43	1,718.44	20.71	
38	FISCAL DEFICIT (Excluding GOEs Budget & Project-tied Loans)	(4,608.25)	(1,152.06)	(1,340.67)	(1,286.34)	(1,702.00)	(1,649.06)	(5,978.17)	(4,178.73)	(497.00)	43.14	53.02	(3.12)	(1,369.92)	29.73	(1,799.44)	43.06	
C	FINANCING ITEMS																	
1	Privitization Proceeds	126.04	31.51	0.00	0.00	0.00	0.00	0.00	0.00	(31.51)	(100.00)	0.00		(126.04)	(100.00)	0.00		
3	Borrowing from Special Accounts	263.63	65.91	0.00	0.00	0.00	0.00	0.00	0.00	(65.91)	(100.00)	0.00		(263.63)	(100.00)	0.00		
4	Foreign Borrowing	2,213.89	553.47	0.00	0.00	0.00	0.00	0.00	0.00	(553.47)	(100.00)	0.00		(2,213.89)	(100.00)	0.00		
5	Domestic Borrowing	1,984.68	496.17	560.00	859.99	612.56	25.00	2,057.54	912.82	(471.17)	(94.96)	(587.56)	(95.92)	72.86	3.67	1,144.72	125.41	
6	Sub-Total	4,588.24	1,147.06	560.00	859.99	612.56	25.00	2,057.54	912.82	(1,122.06)	(97.82)	(587.56)	(95.92)	(2,530.70)	(55.16)	1,144.72	125.41	
8	Net Deficit/Surplus (Excluding GOEs Budget & Project-tied Loans)	(20.01)	(5.00)	(780.67)	(426.35)	(1,089.53)	(1,624.06)	(3,920.62)	(3,265.91)	(1,619.06)	32,389.38	(534.53)	49.06	(3,900.62)	19,498.22	(654.71)	20.05	
10	Grand-Total (Revenue + Financing)	9,953.91	2,488.48	1,646.13	1,753.90	1,640.31	1,056.31	6,096.64	5,032.91	(1,432.17)	(57.55)	(584.00)	(35.60)	(3,857.27)	(38.75)	1,063.73	21.14	

Note 1: The following accounts balances as at 31st December, 2020 were as follows:
(a). The Special Accounts - N320bn, (b). FGN Domestic Recoveries - N11,540bn, (c). NLNG Dividend - \$800m.
Note 2: (a). The figures for Domestic Debts Service and Independent revenue for the month of December, 2020 are yet to be reconciled
(b). The total Expenditure and the Financing items does not includes Multi/Bi-lateral Projected Loans

Source: OAGF and Budget Office of the Federation, 2020

3.9.3 Statutory Transfers

Statutory Transfers stood at ₦55.16 billion in the fourth quarter of 2020 while ₦92.64 billion was released in the third quarter of 2020. The amount translates to ₦51.85 billion (48.45 percent) decrease from the quarterly estimate of ₦107.01 billion in the 2020 budget.

3.9.4 Capital Expenditure Performance:

Greater portion of Government's available financial resources were directed to structural reform of the economy and the provision of critical infrastructure in the roads, power, housing, rail and aviation sectors as well as the provision of physical and food security. In view of this, a total of ₦1,960.32 billion (excluding capital expenditure in Statutory Transfers, and those of the top 10 GOEs and project tied loans) was allocated to capital spending in the 2020 Budget.

MDAs' Capital Vote Utilization:

The national lock down to contain the spread of COVID-19 significantly affected the implementation of capital projects/programmes in the 2020 Budget. Funds for capital expenditure were released to MDAs periodically based on the availability of resources, type of projects and Government priorities. An analysis of the data from the Office of the Accountant General of the Federation on 2020 capital performance for MDAs as at 31st March, 2021 showed that a total of ₦1,949.94 billion was released and cash backed to MDAs for their 2020 capital projects and programmes. The sum of ₦500.44 billion was released as First Releases, ₦290.49 billion as Second Releases, ₦212.88 billion as Third Release, ₦294.22 billion as Fourth Releases, ₦43.01 billion as Additional Releases, ₦350.36 billion as Online Authority to Incur Expenditure (AIEs) and ₦258.54 billion as Manual AIEs.

Performance as at 31st March, 2021

The data also revealed that ₦1,444.94 billion (74.10 percent) of the total

amount released and cash-backed was utilized by MDAs as at 31st March, 2021. *Appendix 1* to this Report shows the funds released to and utilized by MDAs in the period. A breakdown of the forty-four (44) MDAs reported upon by the Office of the Accountant-General of the Federation (OAGF) indicated different levels of utilization among the MDAs. Twenty (45.45 percent) of the MDAs had utilized more than the overall average utilization rate of 74.10 percent of the amount cash-backed. The MDAs include: Special Duties, Women Affairs, Defence, Foreign & Inter Government Affairs, Information & Culture, Communication Technology, Interior, Police Affairs, Works & Housing, and Transportation. Others are: Mines & Steel, ONSA, Fiscal Responsibility Commission, Infrastructure Concession Regulatory Commission, National Population Commission, Code of Conduct Tribunal, Federal Civil Service Commission, Police Service Commission, Federal Character Commission and RMAFC. Only six (13.64 percent) of them, ONSA Infrastructure Concession Regulatory Commission, Code of Conduct Tribunal, Federal Civil Service Commission, Police Service Commission and RMAFC had 100 percent utilization of their cash-backed funds, while twelve out of them which included Special Duties, Defence, Interior, Police Affairs, Fiscal Responsibility Commission, Federal Character Commission, ONSA and RMAFC had above ninety percent utilization rate.

The utilization report also revealed that 24 MDAs (54.55 percent) utilized less than the average utilization rate of 74.10 percent of their cash-backed funds. The MDAs include: Presidency, OSGF, Youth & Sports, Agriculture, Water Resources, Auditor General, ICPC, Education, FCTA, Finance, Budget & National Planning, and Industry, Trade & Investment. The others are: Health, OHCSF, Justice, Labour & Employment, Power, Science & Technology, Aviation, Petroleum Resources, Salaries & Wages, Environment, Niger Delta, Code of Conduct Bureau and Humanitarian Affairs, Disaster Management and Social Development.

Only 9 MDAs (20.45 percent) utilized less than 50 percent of their cash-backed funds. The MDAs in this category include Presidency, Youth & Sports Development, ICPC, Industry, Trade & Investment, Science & Technology,

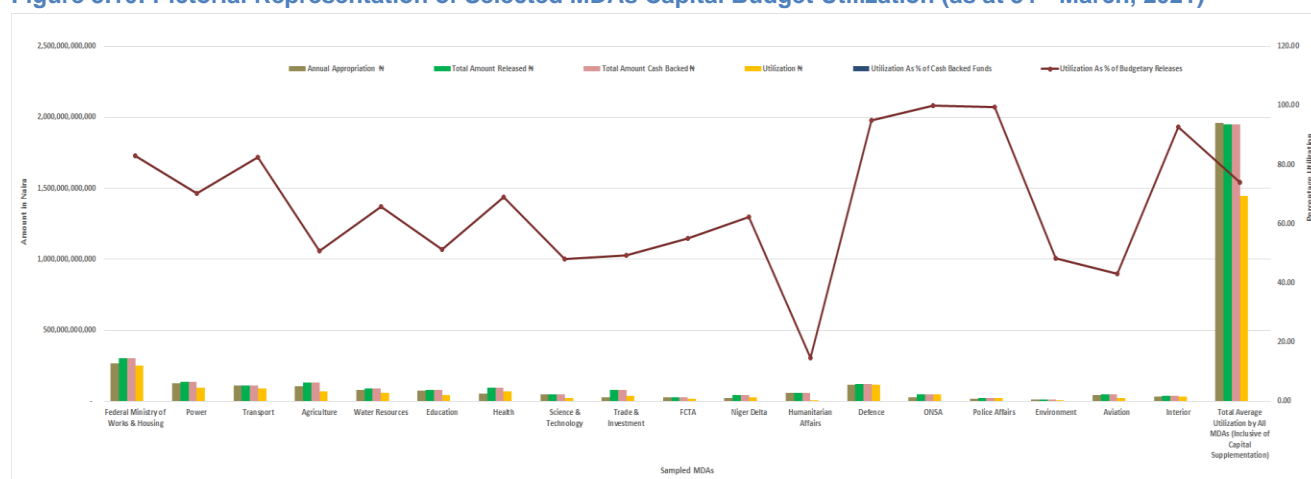
Aviation, Salaries & Wages, Environment and Humanitarian Affairs Disaster Management and Social Development. The Office of the Auditor General of the Federation and Petroleum Resources were yet to draw from their capital allocations. Table 3.10 is an extract from Appendix 1 highlighting the utilization rates of fourteen MDAs considered to be key to the actualization of the Federal Government’s objectives.

Table 3.10: 2020 Capital Budget Utilization by MDAs (as at 31st March, 2021)

MDA	Annual Appropriation	Total Amount Released	Total Amount Cash Backed	Utilization			
	N	N	N	N	As % of Annual Capital Appropriation	As % of Cash Backed Funds	As % of Budgetary Releases
Federal Ministry of Works & Housing	265,868,039,092	303,367,585,956	303,367,585,956	252,134,531,313	94.83	83.11	83.11
Power	128,005,929,363	133,927,354,130	133,927,354,130	94,044,767,343	73.47	70.22	70.22
Transport	109,348,029,912	109,348,029,912	109,348,029,912	90,097,733,548	82.40	82.40	82.40
Agriculture	102,493,492,597	132,328,616,212	132,328,616,212	67,274,448,345	65.64	50.84	50.84
Water Resources	80,701,177,106	87,413,594,706	87,413,594,706	57,429,191,802	71.16	65.70	65.70
Education	75,173,387,778	79,209,165,358	79,209,165,358	40,638,412,716	54.06	51.31	51.31
Health	51,402,884,613	96,801,255,986	96,801,255,986	66,807,010,479	129.97	69.01	69.01
Science & Technology	45,663,279,672	49,491,675,724	49,491,675,724	23,749,026,894	52.01	47.99	47.99
Trade & Investment	26,006,447,689	80,784,371,103	80,784,371,103	39,788,386,274	152.99	49.25	49.25
FCTA	29,657,154,360	29,657,154,360	29,657,154,360	16,304,224,170	54.98	54.98	54.98
Niger Delta	21,712,850,399	41,861,762,898	41,861,762,898	26,099,860,638	120.20	62.35	62.35
Humanitarian Affairs	59,390,761,295	59,704,167,449	59,704,167,449	8,797,900,399	14.81	14.74	14.74
Defence	115,873,903,710	121,393,883,675	121,393,883,675	115,246,708,765	99.46	94.94	94.94
ONSA	25,922,169,323	47,854,729,705	47,854,729,705	47,854,315,140	184.61	100.00	100.00
Police Affairs	15,556,238,229	22,070,895,299	22,070,895,299	21,967,173,448	141.21	99.53	99.53
Environment	10,794,666,376	10,647,071,772	10,647,071,772	5,133,176,238	47.55	48.21	48.21
Aviation	44,272,830,824	49,060,164,762	49,060,164,762	21,158,213,780	47.79	43.13	43.13
Interior	32,925,118,431	37,554,678,953	37,554,678,953	34,856,246,015	105.87	92.81	92.81
Total Average Utilization by All MDAs (Inclusive of Capital Supplementation)	1,960,320,547,535	1,949,938,291,232	1,949,938,291,232	1,444,935,583,183	73.71	74.10	74.10

Source: OAGF and BOF, 2020

Figure 3.10: Pictorial Representation of Selected MDAs Capital Budget Utilization (as at 31st March, 2021)



Source: BOF and OAGF, 2020

3.9.5 Budget Deficit and Performance of the Financing Items:

The 2020 Fiscal Framework estimated a quarterly fiscal deficit of ₦1,152.06 billion (exclusive of Multi-lateral/Bi-lateral Project-tied Loan of ₦96.82 billion) to be financed through earnings from Privatization Proceeds of ₦31.51 billion, Borrowing from Special Accounts of ₦65.91 billion, Foreign Borrowing of ₦496.17 billion and Domestic Borrowing (FGN Bond) of ₦553.47 billion.

The inflow and outflow of fund for the Federal Government resulted in a fiscal deficit of ₦1,649.06 billion (3.79 percent of prorata GDP) in the fourth quarter of 2020. This represents a significant increase in deficit to the tune of ₦497.00 billion (43.14 percent) of the projected deficit for the period. However, only ₦25.0 billion was borrowed domestically (FGN Bond) while other sources of financing items did not materialize. This resulted in a ₦1,624.06 billion net deficit financing for the review period. Overall, a total of ₦5,978.17 billion deficit was recorded in 2020, representing a budget to GDP ratio of 3.92 percent which is above the target rate of 3.30 percent.

4.0 CAPITAL PROJECT IMPLEMENTATION

4.1 INTRODUCTION

The Federal Ministry of Finance, Budget and National Planning in conjunction with representatives of MDAs conducted physical inspection of selected capital projects for the Fourth Quarter (Consolidated), 2020 Budget Implementation Report (BIR). The exercise was held concurrently across the six (6) geo-political zones of the country from **Monday 28th June to 16th July, 2021**.

The objective of the exercise was to track project performance and assess their level of completion vis-à-vis funds expended. This is to ensure that funds released for projects were judiciously utilized and expected outcomes delivered to the Nigerian citizenry. A total of twenty-three (23) Federal Ministries were selected and monitored across the country. They include: Agriculture & Rural Development, Defence, Education, FCTA, Finance, Budget & National Planning, Health, Humanitarian Affairs, Disaster Management & Social Development, Information & Culture, Works & Housing, Interior, Labour & Productivity and OSGF. Others are: Police Affairs, Power, Science & Technology, State House, Industry, Trade & Investment, Transport and Water Resources.

Please note that:

- i. the implementation of the capital projects and programmes for the 2020 financial year was extended to 31st May, 2021. Therefore, this report covered the status of MDAs' 2020 capital performance as at 31st May, 2021;*
- ii. releases to MDAs also included On-line and Manual Authority to Incur Expenditure (AIEs) for COVID-19 special intervention. Hence, the total amount released and utilized in most cases exceeded the amount Appropriated for the MDAs. Details of these are contained in the OAGF's summary of 2020 MDAs' capital performance as attached;*

- iii. *as at the time of monitoring, most of the MDAs had exhausted the funds released to them including the CBN balances as contained in the OAGF statement of MDAs' capital budget performance dated 31st May, 2021;*

The details of the monitoring exercise by MDAs and projects are as follow:

4. 1.0 DEFENCE SECTOR

The primary focus of the Ministry is to provide security and defend the country against external aggression. To achieve this objective, the sum of N115.87 billion was appropriated to the sector for the implementation of its capital projects and programmes. A total of N121.39 billion (inclusive of N1.93 billion Online AIE & N3.61 billion Manual AIE) was released while N115.25 billion was utilized as at end of the fiscal year. The following Agencies and projects were monitored:

4.1.1 DEFENCE RESEARCH AND DEVELOPMENT BUREAU (DRBU), ABUJA

The Bureau is saddled with the conduct of research and development in military technology for the purpose of enhancing local sourcing of materials in support of military operations. To achieve this mandate, a total of N1.61 billion was appropriated to the Bureau in the 2020 budget, out of which N1.56 billion was released and utilized to execute the following projects:

a) *Research and Development of Improvised Explosive Device Detector and Airboat*

The Phase I of the project was necessitated by the re-occurring Improvised Explosive Device (IED) threats to the Armed Forces of Nigeria (AFN) in the ongoing North East counter terrorism operations. In an effort to mitigate the lingering threats, the Bureau has collaborated with the Center for Energy Research and Training in ABU Zaria with a view to finding lasting solution to these challenges.

It was executed in collaboration with Messrs. MG Vowgas Nigeria Limited; Centre for Energy Research & Training – ABU Zaria; and Defence Research and Development Organization, India. The process of execution commenced between March and September 2018 at a cost of N1.11 billion with a completion period of three (3) years. In the 2020 budget, the sum of N1.11 billion was appropriated, released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, it was confirmed that the first phase, which is the design/production and testing of ballistic prototype (MK-1) for the development of the airboat, and procurement of 3D Additive equipment for the explosive device detector had been achieved. The team was informed that the phase II would commence soon.

Observed outcomes:

The project will enhance the capacity of the Military personnel to counter insurgency operations.

ii. Construction of Headquarters' Building

The project entails the construction of a permanent office complex for the Defence and Development Bureau Headquarters, Abuja. Components of the work include: Construction of a 5-storey administrative building, Annex I & II buildings, Gate house, RSM office/Saluting Dais, Generator house, and adjoining facilities, etc.

The Contract was executed through the direct supervision of the Bureau's engineers at a cost of N3.02 billion. It commenced in September 2018 and is expected to be completed in December 2022. In the 2020 budget, the sum of N500 million was appropriated, released and utilized to bring a total commitment on the project since inception to N940 million to achieve 31.13%

level of completion.

Findings:

At the time of monitoring, the Annex I building, Gate house and RSM's office/Saluting dais had been completed and commissioned. Annex II building and the adjoining facilities had also been completed and awaiting commissioning. However, the main administrative building is still at the basement level.



Picture 1: Completed Annex II Building at the Defence Research and Development Bureau Headquarters, Abuja

Observed Outcomes:

The project has created job opportunities for more than forty (40) skilled and eighty (80) unskilled workers. On completion, it will provide a conducive office accommodation for the principal officers, researchers and their supporting staff. In addition, it will improve local researches and in-country sourcing of military hardware.

4.1.2 DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON), KADUNA

The Corporation is located at Kakuri in Kaduna State. It was established to meet the materials requirements of the Nigerian Armed Forces and other Security Agencies. The sum of N1.68 billion was appropriated, released and

utilized in the 2020 budget to implement its capital projects and programmes. The following projects amongst others were monitored:

a) **Rehabilitation of DICON Indoor Shooting Range**

The project involves the expansion of the structure/rifling system and overhauling of the firing range at the Corporation. Rehabilitation works include: re-roofing of factory building, drainage/concrete works, plastering and repainting, mechanical and electrical works and furnishing. Others are: repair/replacement of some of the existing equipment, precision checks/tests, function firing of the zone area and weapon zeroing.

The contract was awarded to Messrs. Amilon Nigeria Ltd. in July 2020 at a cost of N150 million with a completion date of August 2020. The sum of N150 million was appropriated, released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and in use.



Picture 2: The Rehabilitated Indoor Shooting Range at DICON, Kaduna

Observed Outcomes:

The project has enhanced the sustainability and functionality of the equipment for effective testing of weapons and ammunitions at the Corporation.

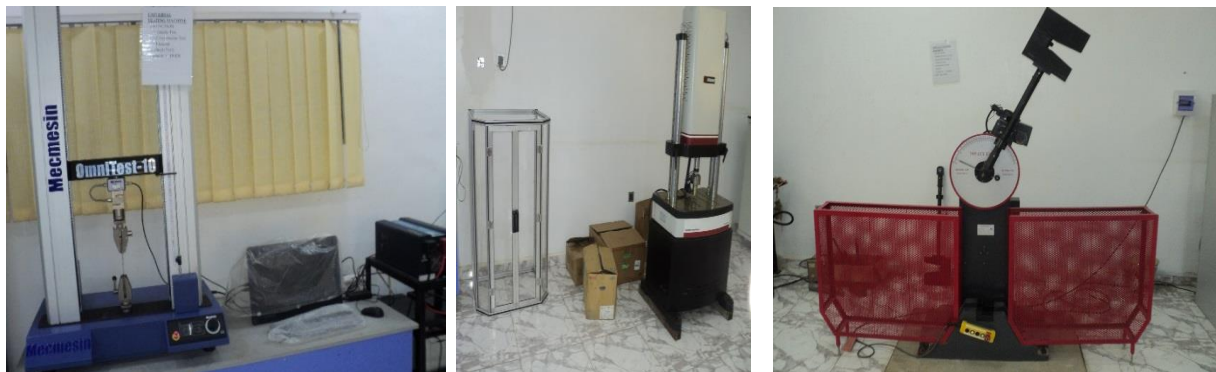
b) **Upgrading of Mechanical Laboratory**

The project involves the supply and installations of equipment (machines) for research and development purposes at the DICON Research & Development Centre. Some of the equipment include: fatigue strength testing machine, Automatic micro hardness, tober materials stiffness and resilience V.S stiffness tester, and impact testing machine, etc.

The contract was awarded to Messrs. Tri-Active Builders Limited in April 2019 at a cost of N498.73 million with a completion date of December 2020. The sum of N150 million was appropriated, released and utilized in the 2020 budget. A total of N448.73 had been committed to the project since inception to achieve 100% level of completion.

Findings:

At the time of monitoring, all the equipment had been supplied, installed and in use at the laboratory. The team was informed that the balance of the contract sum was being processed for payment.



Picture 3: Some of the Machines Supplied & Installed at DICON Mechanical Laboratory, Kaduna.

Observed Outcomes:

The project has enhanced the conduct of research and development thereby ensuring effective production of weapons and ammunitions for better security service delivery by the Nigerian Armed Forces.

4.1.3 NIGERIA ARMY

The sum of N34.04 billion was appropriated, released and utilised by the Nigeria Army under the 2020 budget for the implementation of its capital projects/programmes. The following projects amongst others were monitored:

a) Establishment of Department of Land Forces Simulation Centre, Giri Cantonment Abuja (Phase 1)

The project involves the construction of Headquarters' complex and 20 units of 1bedroom self-contained flats for officers. Scope of works for the headquarters complex include: provision of Chief of Army Staff office, Director General and supporting staff office, 2nos conference halls, Chief clerk's office, Director of Admin's office, Director of planning and research office, Guard house and RSM's office. Others include: Simulation halls, war theatre, Library, 2nos server rooms, staff canteen and kitchen, conveniences and power house.

The Contract was executed through direct labour by Nigeria Army Engineers at a cost of N695.35 million in April, 2019 with a completion date of March 2021. The sum of N695.35 million was appropriated, released and utilised in the 2020 budget to achieve 100% level of completion.

Findings:

At the time of monitoring, the phase one of the project had been completed and ready for use.



Picture 4: Completed Land Forces Simulation Centre and COAS Conference Centre, Giri, Abuja

Observed Outcomes:

The project will provide an avenue for armed forces personnel to practice all war games at the war theatre, study and brainstorm on the possible effect of an operation before embarking on any physical engagement. On completion, the simulation centre is expected to train four hundred and sixty participants from different military cantonments on weekly basis. In addition, at optimal capacity, it will serve as training centre for the Military personnel of other African countries.

b) Movement of Nigeria Army College of Logistics

The Project involves the construction of 3 blocks of 10nos family CBQ, 1 block of 14nos one bedroom flat officers' transit accommodation, 2 blocks of 10nos 2-bedroom flat for Senior Non-Commissioned Officers (SNCO) Quarters and 30nos room of student hostel all in Ojo Military cantonment. The Contract was awarded to Messrs. Eunel Properties Ltd. at a cost of N600 million in May, 2020 with an expected completion date of August, 2021. In the 2020 budget, the sum of N600 million was appropriated, released and utilised on the project to achieve 85% level of completion.

Findings:

At the time of monitoring, all the structural works have been completed. Ongoing works include: fixing of doors and windows, tiling, interlocks, electrical, plumbing and toilet fittings while, screeding, staircase rails, landscaping, painting and safety tanks.



Picture 5: Ongoing Construction of Students Hostel and 2-Blocks of Flats for SNCO at Nigeria Army School of Logistis, Ojo, Lagos State

Observed Outcomes:

The project has created employment opportunities for over 300 skilled and other classes of workers within the host community. On completion, it will provide a conducive accommodation for officers and students of Nigeria Army College of Logistics.

4.1.4 NIGERIAN ARMED FORCES RESETTLEMENT CENTER

The sum of N1.29 billion was appropriated, released and utilized by the institution under the 2020 budget to implement its capital projects and programmes. The following projects amongst others were monitored:

a) **Construction of Corporal & Below Quarters**

The project entails the construction/remodeling of blocks of 36-ensuite one-bedroom apartments. Scope of works include: provision of 0.55mm long span aluminium roofing sheets, PVC ceiling lining, screeding, painting of internal and external walls, tiling, sliding windows, new panel doors, complete electrification and plumbing works, fittings and sanitary wares. Others include: drilling of bore holes and installation of water tank reservoirs at CBO AVM Lar quarters, CBO extension, RSM house and 2 X 4 room apartment as well as landscaping.

The project was handled by NAFRC Direct Labour Execution Committee (DLEC) from August 2020 at a cost of N105.57 million with a completion date of March 2021. In the 2020 budget, the sum of N105.57 was appropriated, released and utilized on the project to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed.



Picture 6: The Completed 36-Rooms Corporal Below Quarters

Observed Outcomes:

This project has improved the accommodation facilities and enhanced the standard of living of the military personnel within the institution.

b) Furnishing of Muhammadu Buhari Hall.

The Project involves the furnishing of 1,200 capacity hall for pre-retirement trainings and other programmes. It comprises: purchase and installation of ACs, TVs, Amplifiers, Speakers, Microphones, Window blinds, Computers, and 1,200 conference and executive chairs. The Contract was executed by NAFRC Direct Labour Execution Committee (DLEC) from August 2020 at a cost of N95.001 million with a completion date of March 2021. The sum of N95.00 million was appropriated, released and utilized in the 2020 budget to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed and put to use.



Picture 7: Muhammadu Buhari's Hall Furnished

Observed Outcomes:

The project has provided a conducive training centre for Military retirees.

4.1.5 NIGERIAN AIR FORCE (NAF)

The Institution had an appropriation, release and utilization of N26.91 billion in the 2020 budget for the implementation of its capital projects/ programmes amongst which are the following:

a) Periodic Depot Maintenance of Aircrafts:

The project entails the complete overhaul and maintenance of 1nos. C.130H

aircrafts out of five (5) number at the Lagos NAF Base. The project involves disassembling, in-dept inspection/removal of all major parts, overhauling of the aircrafts system, re-assembling and testing of flights as well as training of the NAF engineers/technicians. The contract was awarded to Messrs. Shaheen Foundation in January 2020 at a cost of N1.32 billion with an expected completion date of December 2020. In the 2020 budget, the sum of N1.32 billion was appropriated, released and utilized for the maintenance of C.130H aircrafts.

Findings:

At the time of monitoring, the vendors had arrived and were carrying out preliminary investigations on the aircraft.



Picture 8: Ongoing Periodic Depot Maintenance of C.130H Aircrafts by Pakistan Engineers at the Lagos NAF Base.

Observed Outcomes:

Though ongoing, the project has helped in boosting the morale of NAF’s engineers who are expected to gain knowledge by participating in the maintenance of the aircraft.

4.2.0 FEDERAL MINISTRY OF WORKS & HOUSING

The Ministry is saddled with the responsibility of achieving infrastructural renewal in roads and housing sectors. In order to create the foundation for sustainable economic growth and development, a total of N265.87 billion was appropriated to the sector in the 2020 budget to implement its capital projects and programmes. A total of N303.37 billion (inclusive of N30.0 billion Online AIE and N25.49 billion Manual AIE) was released while, N252.13

billion was utilized to execute amongst others the following projects:

4.2.1 WORKS SECTOR:

a) Construction of Bodo – Bonny Road With a Bridge Across the Opobo Channel in River State Contract No 6247

The project is located along Bodo - Bonny Road in River State with GPS coordinates N 5.011264 and E 7.862539. It and covers a length of 39km single carriageway with major and mini bridges and a span of 23m each linking Bonny Island to the rest of Rivers State. Scope of works include: flexible pavement on sand filled embankment, rigid pavement within Bonny town, construction of 3nos. main bridges at Afa Creek, Opobo Channel and Nanabie and 9nos. mini bridges between Ch.6+100 & Ch.21+915.

The contract was awarded to Messrs. Julius Berger Nig. PLC. in December, 2014 at the cost of N120.62 billion with expected completion date of December 2019. However, work was stalled at site due to technical and funding issues. In October 2017, the contractor remobilized to site following the counterpart funding by the Nigeria NLNG. The project is now rescheduled for completion by August 2022.

In 2020 Budget, the sum of N2.00 billion was appropriated, released and utilized on the project. A total of sum of N7.57 billion was released from the national budget and N46.08 billion from NLNG totalling N53.65 billion that had been spent on the project since inception to achieve 36.29% cumulative level of completion.

Findings:

At the time of monitoring, payment of compensation for demolished structures and economic trees had been substantially completed. Others are: site clearance, earthworks concrete kerbs and chutes, adjoining access roads at different locations, stone pitching, culverts and side drains, trapezoidal concrete line drains at both sides, roundabout and Island works, mini bridges, bridge works at Afa-Creek and Opobo which are ongoing at various levels of completion. The team was informed that the low-lying

marshy, muddy/swampy soil conditions and considerable tidal movements slowed down the pace of work.



Picture 9: Ongoing Construction of Bodo – Bonny Road with Bridges Across the Opobo Channel Route in Rivers State

Observed Outcomes:

Although, the project is yet to be completed, it has created jobs opportunities for the various classes of workers engaged in the project. Upon completion, the road will serve as a major infrastructure development for the advancement of the Niger Delta. In addition, it will reduce travel time and boost economic activities along the corridor.

b) Counterpart Funding for The Expansion of Abuja – Keffi Dual Carriageway and Dualisation of Keffi – Akwanga – Lafia – Makurdi Road In Nasarawa and Benue States.

The project is divided into four (4) sections. Section 1 is the expansion of 5.4km road from Kugbo area in Abuja to Mobile Police Junction area in Nyanaya, Abuja with the construction of additional 2-lane auxiliary roads at both sides of the existing road and the rehabilitation of the existing 6-lane main road. Sections 2, 3, & 4 involves expansion/dualization and rehabilitation of the existing two-lane single carriageway to a double lane dual carriageway from Keffi in Nasarawa state to Makurdi in Benue state.

Major components of the project include site clearance to the Right of Way, earth work, pavement construction, asphalt concrete binder/wearing course, construction of 68nos box culverts and 269nos pipe culverts, overpass, bridges, 42nos U-turns, 3nos intersections, 4nos toll gates and other road furniture and ancillary works. It was awarded in April 2019 to Messrs. China Harbour Engineering Company (CHEC) Limited at a cost of N166.36 billion

(USD \$542.14 million) with an expected completion date of April 2022.

In the 2020 budget, the sum of N2.68 billion was appropriated and released to the project while N2.43 billion was utilized. A total of \$76.17 million has been committed to the project since inception to achieve 27.67% level of completion. The team was informed that project is being funded with 85% loan from the Chinese Exim Bank and 15% FGN Counterpart funding.

Findings:

At the time of monitoring, bridge works was in progress at Nyanya area of Section I while at Sections 2, 3 and 4, drainage works and other construction activities such as box and pipe culverts and asphaltic binder course were ongoing at various levels of completion.



Picture 10: Ongoing Asphaltic and Bridge Works at Abuja – Keffi Sections of the Road.

Challenges:

The Team was informed that relocation of existing services, compensation for affected existing structures, delay in IPC payment and the outbreak of COVID – 19 pandemic had significantly slowed down the pace of work.

Observed Outcomes:

Although the project is still ongoing, it has provided employment opportunities to over 1200 skilled and other classes of workers who are currently involved in the construction project. When completed, it is expected to reduce travel time, accident and vehicular maintenance cost for its users.

c) *Rehabilitation of Nguru-Gashua-Bayamari Section II, Phase I: Contract No 6139 (Gashua-Bayamari) Road in Yobe State:*

The project entails the rehabilitation of 58.8km Nguru-Gashua-Bayamari

road (section II phase I) starting from Yusufari junction through Gashua and Bayamari towns to Damaturu in Yobe State. Scope of works include: site clearance, excavation, scarification of bituminous surface, provision of 900mm concrete pipe culverts, 200mm crushed stone base, 60mm asphaltic binder course and 40mm asphaltic concrete wearing course. Others are: construction of concrete lined drains, precast concrete kerbs, kilometre post and provision of guard rail.

The contract was awarded to Messrs. CCECC Nigeria Limited in December 2012 at a cost of N6.58 billion with the completion date of December 2018. The sum of N1.36 billion was appropriated in the 2020 budget out of which N518.89 million was released and utilized bringing total commitment to N6.42 billion to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and awaiting commissioning. However, the team was informed that, the contractor is awaiting the payment of outstanding balance for completed works.



Picture 11: Completed Section II Phase I: Gashua-Bayamari Road in Yobe State.

Observed Outcome:

The project has eased movement of commuters, reduce the rate of accident, travel time and vehicular operating costs along the route.

d). Rehabilitation of Enugu-Port Harcourt Expressway Section III: Enugu-Lokpanta in Enugu State. Contract No. 6251

The project entails the rehabilitation of 61km length of existing Enugu-Port Harcourt dual carriageway from Enugu – Lokpanta. Scope of works include:

site clearance, scarification, provision of culverts and drains, sand filling and 60mm binding and 40mm wearing courses. Others are: rehabilitation of existing bridge, provision of 100mm sand cement, 200mm crushed rock base, prime coat and replacement of eroded abutment etc.

The contract was awarded to Messrs. CGC Nigeria Limited in January 2015 at the cost of N32.31 billion and was to be completed in January 2017. Cost was later reviewed to N57.60 billion and completion date revised to February 2021. The sum of N218.83 million was appropriated in the 2020 budget. Out of this, N150 million was released and utilized. The cumulative performance of 32.4% was achieved with total commitment of N16.57 billion.

Findings:

At the time of visit, a total of 58.15km site clearing, 61km earthworks, 17.5km concrete line drains, 45km binder course and 37km wearing course with surface dressed shoulders had been achieved. However, works in progress include amongst others: construction of culverts, pavement/surfacing and excavation works in other parts of the road.



Picture 12: Ongoing Rehabilitation of Enugu-Port Harcourt Expressway Section III: Enugu-Lokpanta in Enugu State

Observed Outcomes:

The project had created employment opportunities for over 420 skilled and other classes of workers in the host community and its environs. On completion, it is expected to reduce travel time and improve vehicular movement. In addition, it will open up more communities and enhance economic activities along the road corridor.

e) Dualisation Of Ilorin – Jebba - Mokwa – Bokani Junction In (Kwara & Niger State): Section 1: Ilorin – Jebba Road In Kwara State C/NO:6468

The project covers 110.8km dual carriageway from Ilorin-Jebba–Mokwa/Bokani junction involving: construction of additional 92.2km carriageway and outstanding section of 18.6km of existing Ilorin-Jebba Road. Scope of works include: provision of 200mm laterite sub-base, 275mm crushed stone base, 75mm asphaltic binder and 50mm wearing courses, concrete line drains, culverts and construction of a collapse bridge at Bode-Saadu town. Other components include: provision of road markings, kilometre posts, traffic signs and track coats.

The contract was awarded to Messrs. CGC Nig. Ltd. in September, 2018 at a cost of N80.34 billion with completion date of December, 2021. The sum of N3.46 billion was appropriated in the 2020 Budget, out of which N2.70 billion was released and utilized. A total of N15.57 billion had been committed to the project since inception to achieve 15.61% level of completion.

Findings:

At the time of monitoring, site clearance, earth works, sub base, base works/crushed stone, asphaltic binder and wearing courses and first coat surface dressing on both side shoulders had been achieved up to 12.8km on carriageway. In addition, the bridge at Km. 69+100 (RHS), 2962.00m of trapezoidal drain, 3315.56m line drain, 3122.00m of sub soil drain and pipe culverts of single and double cells had also been completed. About 98KM of works on the various components including bridges were still outstanding.



Picture 13: A Portion of Completed Road and Reconstructed Bridge at Bode-Saadu Town of Ilorin-Jebba Road

Observed Outcomes:

The project is one of the major routes used in transporting agricultural

products, goods and services from the north to south west and other neighbouring countries. The dualization of the road will minimize road accidents, reduce travel time and improve socio economic benefit of the road corridor and the nation in general.

f) **Emergency Rehabilitation of 3rd Mainland Bridge in Lagos (Restoration of Defective Substructure Piles Under Water) Contract No: 6238**

The project involves restoration of piles foundation, dynamic testing and replacement of the 11nos. damaged expansion joints and any other defective parts. Others include: sealing of cracks and repairs of spoilt concrete surfaces on pile caps and piers, cement mortars, anti-rust fluids and repairs of any ancillary works.

The contract was awarded to Messrs. Borini Prono & Company Nigeria Limited in June 2018 at a cost N18.87 billion and was expected to be completed in August 2020. The sum of N893 million was appropriated in the 2020 budget out of which N743 million was released and utilized. A total of N5.32 billion had been committed since inception to achieve 24.35% completion.

Findings:

At the time of monitoring, works completed include removal and replacement of 12 expansion joints. The repair of pile caps, patching of pot holes and other associated works were ongoing at various levels of completion.



Picture 14: Part of the Completed Expansion Joints and Repair of Pile Caps in Progress at the 3rd Mainland Bridge, Lagos

Observed Outcomes:

When completed, the project is expected to strengthen the worn-out portions

of the bridge.

g) **Reconstruction and Asphaltic Overlay of Benin-Ofosu-Ore-Ajebandele-Shagamu Dual Carriageway Phase IV: Ajebandele Shagamu: KM 162+586 (Ondo state) to KM261+000 (Ogun state) Contract No. 6241**

The project commences from Benin through Ofosun town in Edo State to Ore and Ajebandele towns in Ondo State and terminates at Shagamu in Ogun State. Scope of works include: rehabilitation of the remaining 19.41km dual carriageway, reconstruction of failed sections of the road, construction of reinforced concrete drains, provision of macadam base, repairs/construction of existing bridges and a weigh bridge.

The contract was awarded to Messrs. Reynolds Construction Company Nig. Ltd. in October, 2014 at a total cost of N71.65 billion with an initial completion date of October 2018. However, the project cost was reviewed upward to N92.53 billion with new completion date scheduled for October 2021. In the 2020 budget, the sum of N218.83 million was appropriated, out of which N150 million was released and fully utilized. A total of N28.31 billion had been committed to the project since inception to achieve 30.16% completion.

Findings:

At the time of monitoring, works completed include: milling of existing asphalt, laying of crushed stone base, laying of 27.8km asphaltic concrete macadam, 25.7km binder and wearing courses. Others are: construction of concrete trapezoidal drains, concrete kerbs, culverts, repairs of parapets and walkway of bridges. Also, palliative works were ongoing between chainage 188 + 525 and 261 + 000 both on Shagamu and Benin bounds.



Picture 15: *Stone Base Laying Under Progress*

Observed Outcomes:

The completed portion of the road has reduced travel time, rate of accidents and boost economic activities along the corridor.

4.2.2 HOUSING SECTOR

a) Modern Rehabilitation of Federal Secretariat, Maiduguri:

The project involves the replacement of roofing sheets, floor screed, felting works, changing of doors, electrical installations, window panes and louvre glasses. Others include: plumbing and painting, floor walls and replacement of ceiling. The project was awarded to Messrs. IZAM Construction and Properties Limited at a cost of N800 million in March, 2019 with a completion date of April, 2021. In the 2020 budget, N1.00 billion was appropriated of which N60.78 million was released and utilized bringing financial commitment to N135.78 million to achieve 17% level of completion.

Findings:

At the time of monitoring, replacement of roofing sheets and floor screeding had been completed. Pane and louvre glasses, single/double swing door, suspended ceiling, piping of water reticulation and air conditioner installation were ongoing at various stages of completion.



Picture 16: Ongoing Rehabilitation of Federal Secretariat, Maiduguri, Borno – State

Observed Outcomes:

On completion, it will provide a conducive office accommodation for Federal government staff occupying the complex.

b) Construction of Roads and Drainages of Estate in Ayangassa in Cross River State:

The project is located at a new layout Housing Estate along Ayangassa Community Area in Cross River State with GPS coordinates N5.11498 and E8.2453412. The project which provides social Infrastructure involves the construction of 1.2km access roads and 600x600dm drainage on one side. Scope of works include: site clearing, earthworks, overlay of 200m thick lateritic sub-base on shoulders and crushed stone base. Others are: 12m/18m single size arrogate surface dressed shoulders, the construction of reinforced concrete culverts and line drains.

The contract was awarded in February, 2018 to Messrs. Strazbourg Invt. Nig. Co. at a cost of N372.03 million with an expected completion date of October, 2018. This was however not achieved due to funding constraints. In the 2020 budget, the sum of N70.14 million was appropriated, released and utilized on the project. A total of N231.35 million had been committed since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, site clearance, earthworks, construction of reinforced concrete, 2nos. culverts and lined drainage of 500m length spreading & compact of granite 1000m length had been completed. However, the provision of crushed stone base, surface dressing, priming works, road side kerb works amongst others were all ongoing.



Picture 17: Construction of Roads and Drainages of Estate in Ayangassa in Cross River State

Observed Outcomes:

Although, the project is yet to be completed, it had created jobs opportunities for more than twenty (20) workers engaged in the project. Upon completion, the road project is expected to ease access within the Estate and also boost economic activities along the road corridor.

4.3.0 FEDERAL CAPITAL TERRITORY DEVELOPMENT AUTHORITY (FCTA)

The Ministry had an appropriation of N29.66 billion in the 2020 budget to implement its capital projects and programmes. Out of this amount, N29.66 billion was released while N16.30 billion was utilized to execute amongst others the following projects:

a) *Development of Idu Industrial Area 1B District Engineering Infrastructures*

The project is located in phase III, Area 1b district of the Federal Capital City (FCC). Scope of works include: provision of roads, bridges, drainages, water supply, electricity and telecommunication network.

The contract was awarded to Messrs. Salini Nigeria Limited in January 2002 at an initial sum of N3.19 billion plus €73.11 million with a completion date of March 2004. However, the contract cost was revised to N6.09 billion + €186.52 million due to changes in the scope of work with a rescheduled completion date of August 2020. The changes in the scope of works

includes: construction of vehicular and pedestrian bridges at four (4) locations, 3nos. Lorry parks, 3nos. category of roads (Arterial, Collectors and Industrial Local streets), electric power supply (2nos. 33/11KVA Substations, installation of 108nos. 11/0415 KVA transformers), etc.

In the 2020 budget, the sum of N475 million was appropriated, released and utilized as part-payment of the outstanding liabilities to the contractor. A total of N6.08 billion plus €110.91 million had been committed since inception to achieve 73.25% level of completion.

Findings:

At the time of monitoring, the contractor was on site. The team was informed that activity in the site had stopped since 2014 due to funding constraint. However, works achieved include: stripping and clearing of all road corridors, construction of carriageways of all the Arterial roads to asphalt wearing course level, 11nos. box culverts, 2nos. pipe culverts, storm water run-off U-channel drains and all the vehicular and pedestrian bridges. Also, substantial progress had been made in the construction of service ducts and water supply network. The team was further informed that the sum of €18.32 million was still outstanding.

Observed Outcomes:

On completion, the project will facilitate the growth of Small and Medium Enterprises (SMEs) thereby boosting industry and commerce in the FCT.

Challenges:

Inadequate and irregular funding, encroachment on Arterial Road 2 West by Paibe villagers, allocation of the Lorry parks and electrical substation to private firms were reported to have slowed down the timely delivery of the project.

Recommendation:

FCTA should prioritize the funding of the project as well as resolve/complete payment of compensation to mitigate further encroachments. In addition, there is need for timely release of the foreign currency component of the

project to avoid inflation in the cost of materials.

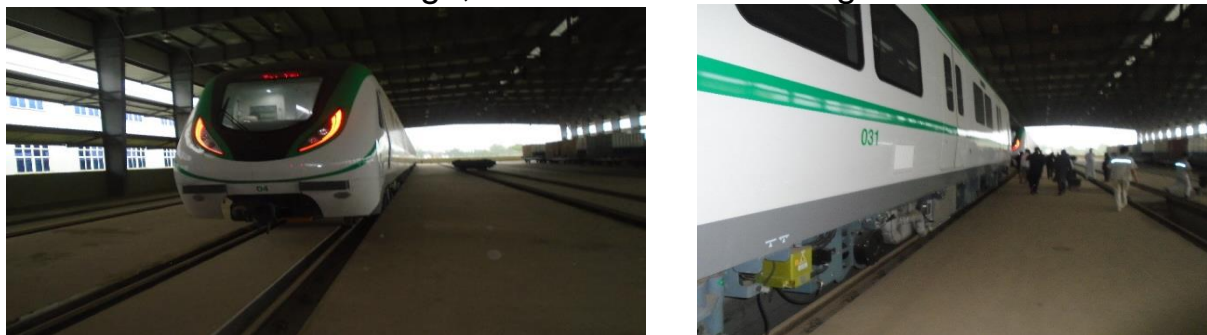
b) Abuja Rail Mass Transit (Lot 1 & 3) Phase 2 Addendum 1- 1 Supply of rolling Stock & Depot Equipment Including 3 Year Maintenance

The project is located at Idu in the Federal Capital City Abuja. It entails the engineering design, fabrication, manufacture and shipment of train cars for Rail Mass Transit. Components of the project include: supply of 12nos Diesel Multiple Unit (DMU) Rolling Stock and Depot equipment, etc.

It was awarded in March 2017 to Messrs. CCECC Nigeria Ltd. at a cost of \$US194.01 million with an expected completion date of December 2018. In the 2020 budget, the sum of N2.35 billion was appropriated, released and utilized. A total of N4.48 billion has been committed to the project since inception to achieve 30% level of completion.

Findings:

At the time of monitoring, works completed include: Depot equipment and the supply of 2nos DMU rolling stock. Also, the supply of additional 2 DMU had reached advance stage, while 8nos DMU rolling stock were outstanding.



Picture 18: Diesel Multiple Unit (MDU) Rolling Stock at the Abuja Depot

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 12 skilled and 300 other classes of workers who are currently involved in the construction work. When completed, it will ease transportation challenges for Abuja residents and increase revenue generation for the FCT Administration.

c) Rehabilitation and Expansion of Outer Northern Expressway (ONEX) Lot II:

The project is the rehabilitation and expansion of Outer Northern Expressway (ONEX) Lot II (Kubwa road from Federal Civil Service College-Villa Roundabout), It involves the construction of 20.25km main carriage way and 5.1km Slipways. Scope of works include: site clearance, earthworks, roadworks, provision of 5nos interchange structures and 6nos Pedestrian Bridges, Concrete drains, lightening etc.

The contract was awarded to Messrs. CGC Nig. Ltd. in June 2009 at a cost of N81.91 billion with an initial completion date of April, 2011 which was extended to December, 2017. In the 2020 budget, the sum of N1.8 billion was appropriated but no release was made to it in the year. A total of N81.41 billion had been committed to the project since inception to achieve 100% level of completion.

Findings:

At the time of monitoring, the team was informed that the project had been completed and handed over. However, the contractor is awaiting an outstanding payment of N508.79 million.



Picture 19: A Portion of the Completed Rehabilitated / Expanded Outer Northern Expressway (ONEX) Lot II

Observed Outcomes:

The project has been completed and put to use thereby improving the flow of traffic and reducing travel time.

4.4.0 WATER RESOURCES SECTOR

The sum of N80.70 billion and Online AIE of N7.09 billion were appropriated and released to the sector in the 2020 budget for the implementation of its capital projects/ programmes while N57.43 billion was utilized. The following Agencies and projects were monitored:

4.4.1 Construction of Irawo Small Earth Dam:

The Dam is located at Irawo town in Oyo state. It is a multi-purpose project consisting of four (4) components: Dam construction, 600ha center Pivot irrigation system, portable water supply and Hydro power. Scope of works include: construction of dam embankment, intake tower, outlet chamber, sluice pipe or penstocks, riprapping, grassing, spillway and spillway channel. Others are: reservoir, irrigation works, hydro power, access road, offices/ staff quarters, water treatment plant, rising mains, reticulation and water tank.

The contract was awarded to Messrs. Pericom Nig. Ltd. in May 2015 at a cost of N5.41 billion with completion date scheduled for December 2021. In 2020 budget, the sum of N200.52 million was appropriated, released and utilized. A total of N1.21 billion had been committed to the project since inception to achieve 40% level of completion.

Findings:

At the time of monitoring, works completed include: completion of Dam Axis and reservoir clearing, cut-off trench, Cofferdam, spillway, construction of access road, offices and Staff Quarters. However, the dam embankment, intake tower outlet chamber, riprapping, supply of pipes and water tank storage were ongoing and at various levels of completion.



Picture 20: Completed Spillway and Intake Tower at Irawo Earth Dam

Observed Outcomes:

On completion, the project will provide portable water and enhance irrigation farming in the host community and the surrounding environs. The hydro-power component will provide electricity and boost economic activities to the communities while, the completion of the 2.1km road had provided easy access to the site.

4. 4.2 *HADEJIA JAMA'ARE RIVER BASIN DEVELOPMENT AUTHORITY, KANO*

The River Basin had an appropriation of N5.23 billion in the 2020 budget to implement its capital projects and programmes. Out of this amount, N4.92 billion was released and utilized to execute amongst others the following projects:

a). ***Rehabilitation and Construction of Thomas Dam Dambata and Other Selected Dams within the Zone***

The project was executed in two (2) sections. It was designed to rehabilitate the Thomas dam and six (6) others within the zone to impound water for multi-purpose use. Major works include: repair of failed embankment and erosion control, clearing of shrubs, repair and replacement of the rip-rap on the upstream of the embankment. Others are: repair of service road downstream of the dam (2km for section 1 and 3km for section II) and desilting of the main canal from the intake, provision/rehabilitation of 250nos.

tube wells to serve the farmers outside the irrigation land, and supply of a Toyota Corolla for supervision purposes.

The contract for the two (2) sections were awarded to Messrs. Sinti Nigeria Ltd. and Messrs. Fasaha Excellent Business Enterprises in October 2020 at a total cost N671.29 million with a completion date of December 2020. In the 2020 budget, the sum of N400 million (N200 million for each section) was appropriated, released and utilized on the project to achieve 60% cumulative level of completion.

Findings:

At the time of monitoring, rehabilitation works had been substantially achieved at various levels of completion for both sections. The dams are also in use by beneficiary communities for irrigation activities.



Picture 21: Part of the Rehabilitated Service Road and Water Intake at the Main Canal

Observed Outcomes:

The project has facilitated irrigation activities for all year-round farming. In addition, it is expected to boost food production, income generation and self-sufficiency as well as reduce the rate of unemployment/ poverty level among the youths.

Recommendation:

The team was informed that the dam is a state-owned project which is now funded under the constituency intervention due to funding constraint from the State government. In order to ensure sustained funding and proper maintenance, it is recommended that the Federal government should fully take over the dam for the completion of the project.

4.4.3 UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY

The sum of N2.49 billion was appropriated in the 2020 budget for execution of its capital projects/programmes for the Agency. As at 31st May, 2021, the sum of N3.16 billion was released while N3.01 billion was utilized to execute amongst others the following projects: The amount released in the OAGF performance report was more than the Appropriation.

a) Annual Routine Maintenance of Kiri Dam and Irrigation:

The project is situated on the River Gongola around Kiri town in Shelleng LGA of Adamawa State. The Dam is approximately 25km upstream of the confluence of the River Gongola. The establishment of the Dam is to impound water to meet the irrigation needs of the area during the dry season (November – June). Component of works include: rehabilitation of left/right bank, protection of dyke, Irish forte, canal & access road, erosion control and installation of surveillance equipment amongst others.

The contract was awarded to Messrs. Geviccyn Limited in May 2020 at a cost of N144.58 billion with a completion date of December, 2020. The sum of N61.87 million was appropriated, released and utilized under the 2020 budget to achieve 43% level of completion.

Findings:

At the time of monitoring, the painting of gantry, rehabilitation of conveyance canal and left-hand embankment dyke had been completed.



Picture 22: Completed Maintained Work of Gantry and the Rehabilitated Conveyance Canal at Kiri Dam Irrigation

Observed Outcomes:

Presently, 10 hectares of banana plantation has been established at the old

Banjiram upstream of the Dam where more than 300 tons of banana are harvested annually. In addition, when the proposed Hydro Power components is completed, it will further enhance electricity supply to the zone. This will encourage small and medium scale enterprises thereby reducing youth restiveness and unemployment.

4.4.4 LOWER NIGER RIVER BASIN DEVELOPNEMENT AUTHORITY

The Authority had an appropriation of N3.85 billion in the 2020 budget for the implementation of its capital projects/programmes. Out of this amount, N3.84 billion was released while N2.34 billion was utilized as at the end of the fiscal year. The following projects amongst others were monitored:

a). Tada-Shonga Irrigation Project

The project is located at the bank of Niger River between Shonga, Tada and Tchji villages in Edu LGA area of Kwara state. Component of works include: construction of 32km flood protection embankment (dyke), 3,200 hectares of irrigation development, 14km access road, 12nos. Culverts, and 32km perimeter fencing. Others are: drainage canal, construction of 4nos. high-capacity irrigation pumping stations & intake works and reconstruction of collapsed 8 cell box culverts at Kpatiringji town.

The contract was awarded to Messrs. Construction Product Nig. Ltd. in July 2010 at a cost of N3.26 billion with an initial completion date of February, 2013. This was however reviewed to N10.41 billion with a new completion date of December, 2024 due to changes in the scope of works and increase in cost of materials. In the 2020 budget, the sum of N300.64 million was appropriated, released and utilized as at the end of the fiscal year. A total of N3.26 billion had been committed to the project since inception to achieve 48% level of completion.

Findings:

At the time of monitoring, the completed works include: 15km access road and 32km dyke embankment with maintenance works and the solar power station. Outstanding works include: construction of irrigation canals, pumping station and drains.



Picture 23: The Completed Embankment (dyke) and Access Road at Tada-Shonga Irrigation Project

Observed Outcomes:

Though the project is still ongoing, it has created job opportunities for over 20,000 farmers. The completion of the project will promote and sustain the Federal Government policy on the country's food production.

4.05 *Rehabilitation and Completion of Gari Irrigation Project in Kano and Jigawa State*

The project involves the development of 2,114.3 hectares of Net irrigable land and is sub-divided into eight (8) sectors. Scope of works include: rehabilitation and provision of the outlet structures for both Marke and Gari dams, completion of existing structures and construction of new ones. Others are: rehabilitation of 65.95km service roads, 276.74km field tracks to access the farms, construction of six Night storage reservoirs, 2nos. ridges across the main drains, rehabilitation and construction of main canal, cross dam/associated structures and distribution canals.

The contract was initially awarded through PTF intervention to Messrs. CGC Nigeria Limited in 1998 at a cost of N3.89 billion but was abandoned. However, in 2016, the contract sum was reviewed and re-awarded to the same Contractor in July 2019 at a cost of N9.66 billion with a completion date of December 2023. In the 2020 budget, the sum of N283.01 million was appropriated, released and utilized bringing total financial commitment since inception to N2.58 billion to achieve 45% level of completion.

Findings:

At the time of monitoring, the rehabilitation of Gari and Marke dams, Bridge No.2, as well as Sectors 1, 2 and 4 have been completed. Other components of the work were ongoing at different levels of completion. The team was informed that section 4 of the project would be commissioned soon.



Picture 24: The Spill Way & Completed Sector 4 which was ready for handing over to farmers at the Gari Irrigation Project

Observed Outcomes:

The project has created job opportunities for over 338 skilled and unskilled labour. It has also enhanced farming activities and improved socio-economic activities in the beneficiary communities. On completion, it will facilitate an all-year round farming, enhance revenue generation and sustain more than 8,011 farmers in agricultural production.

4.5.0 AGRICULTURE SECTOR

The Sector is responsible for reducing the country’s dependence on food imports and creating jobs through empowerment of farmers. In addition, it is expected to create programmes that would provide export opportunities for agricultural products with the aim of diversifying the country’s economy. To achieve these objectives, a total of N102.49 billion Online AIE was appropriated in the 2020 budget for the implementation of its capital projects/ programs. The sum of N132.33 billion inclusive of N29.86 billion Online AIE was released while, N67.27 billion was utilized at the end of the fiscal year. The following institutions/ projects were monitored:

4.5.1 AGRICULTURAL RESEARCH AND MANAGEMENT TRAINING INSTITUTE (ARMTI)

The institute was charged with the responsibility of providing management training, research, information dissemination and consultancy services on agricultural related matters. In the 2020 budget, the sum of N574.23 million was appropriated and released, while N573.85 million was utilized to implement its capital projects/programmes. The following project amongst others was monitored:

a). Construction of Multipurpose Training Centre:

The project involves the construction of E-Training multipurpose centre comprising: 6nos. Training rooms, 10nos. offices, 1000-seater auditorium capacity, 50nos. capacity basement car park, a restaurant/store, gallery, reception and Conveniences.

The contract was awarded to Messrs Fesol Unique Concept Ltd. in November, 2018 at a cost of N713.59 million with a completion date scheduled for December, 2022. The sum of N113.00 million was appropriated, released and utilized in the 2020 budget. A total of N303.83 million had been committed on the project since inception to achieve 43% level of completion.

Findings:

At the time of monitoring, casting of main auditorium floor, beams, pillars and completion of basement were in progress. Outstanding works include: plastering, ground floor tilling, installation of plumbing accessories, roofing/ceiling and painting etc.



Picture 25: The Ongoing Construction of Multipurpose Training Centre at ARMTI

Observed Outcomes:

Although the project is yet to be completed, it has created job opportunities for over 80 skilled and unskilled labour. When completed, it will provide a conducive office accommodation, E-training centre for participants as well as improve revenue generation for the institute.

4.5.2 LAKE CHAD RESEARCH INSTITUTE, MAIDUGURI

The mandate of the institute is to research into the genetic improvement of agricultural production by way of developing improved technologies for adoption by farmers to obtain higher yield and quality varieties of Agricultural products particularly wheat. In the 2020 budget, the sum of N400.10 million was appropriated for its capital projects/programmes. Out of this amount, N367.91 million was released and utilized. The following projects amongst others were monitored:

a) *Development of High Yielding Heat Tolerant and Good Quality Varieties of Wheat and Barley and Development of Early Maturing and High Yielding Millet Varieties with Good Processing Quality and Development of the Capacity of Scientists, Farmers and Extortionist in Wheat and Millet Production, Processing and Storage:*

The project involves the development of high yielding heat tolerant varieties of wheat/barley and early maturing high yielding millet of good quality. The project is being executed by the institute and it commenced in January, 2020 at a cost of N208.29 million with expected completion date of December, 2021. The sum of N208.29 million was appropriated in the 2020 Budget out of which N187.46 million was released and utilized to achieve 90% level of completion.

Findings:

At the time of monitoring, the wheat genotypes for improved preliminary yield trials and stability had been developed. In addition, 10 dauro millet population development for analysis of beta carotene have been mapped, 154 Maiwa millet lines and 14 Gero pearl millet land races for genetic diversity had also been developed.



Picture 26: Development of High Yielding Heat Tolerant Varieties of Wheat/Barley and Early Maturing High Yielding Millet of Good Quality

Observed Outcomes:

The institute had trained over 150 members of the host communities/farmers within the North East Zone and it encourages adoption of improved high yield wheat/barley and millet. This is expected to enhance agricultural productivity, food security and income generation capabilities of the farmers.

4.5.3 NATIONAL AGRICULTURAL EXTENSION & RESEARCH LIAISON SERVICES (NAERLS), ZARIA

The Agency is saddled with the responsibility of research in agricultural extension methodologies and disseminating of information of proven agricultural technologies/ innovations to farmers. In the 2020 budget, the sum of N211.57 million was appropriated, released and utilized as at end of the fiscal year to execute amongst others the following projects and programmes.

a) **Training of Women and Youth with Provision of Starter Packs:**

The project entails the training of three hundred (300) women and youths in Sabon Gari LGA of Kaduna state on skill acquisition with provision of starter packs such as poultry condiment (feeds and medication), amongst others to enhance agricultural extension service delivery. The contract was awarded to Messrs. Jagamil Nigeria Limited in January 2020 at a cost of N50 million and was scheduled to be completed in December 2020. In the 2020 budget, the sum of N40 million was appropriated, released and utilized on the project to achieve 80% level of completion.

Findings:

At the time of monitoring, the team was informed that two hundred and fifty (250) women and youth had been trained and provided with starter packs for empowerment.



Picture 27: Cross Section of Training Programme at NAERLS, Zaria

Observed Outcomes:

The training programmes had enhanced the knowledge and skills of the beneficiaries as well as build farmers' capacity for increase efficiency in food production.

4.5.4 NIGERIAN INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH, LAGOS

The mandate of the Institute is to conduct research into the resources and physical characteristics of the Nigerian territorial waters and the high sea. To achieve this, the sum of N4.65 billion was appropriated, released and utilised in the 2020 budget to implement its capital projects and programmes. The following project amongst others was monitored:

a) Repairs and Rehabilitation of Jetty and Marine Facility:

The project which is located at r-beach in Victoria Island, Lagos entails the repair and rehabilitation of the Jetty and marine facility to berth vessels. The contract was awarded in January 2020 to Messrs. Edile Nigeria Limited at a cost of N475.32 million with an expected completion date of December 2022. In the 2020 budget, the sum of N235 million was appropriated and released to the project while N234.99 million was utilized to achieve 60% level of completion.

Findings:

At the time of monitoring, the demolition of the failed platform of the abandoned Jetty had been completed while casting of frameworks with steel members, wood frameworks and concrete works were in progress.



Picture 28: Repairs and Rehabilitation of Jetty and Marine Facility

Observed Outcomes:

When completed, it will serve as a host and provide numerous needs of vessels within the entire western fishing base. It will have cold rooms for storage of fish and other sea foods and permanently house the newly acquired Research Vessels by the Federal Government of Nigeria whenever she is around. Without the Jetty, no insurance claim would be entertained from the Nigerian Government in the event of any damage to the research vessel.

4.5.5 NIGERIAN INSTITUTE OF ANIMAL SCIENCE (NIAS)

The Institute was established by the Federal Ministry of Agriculture and Rural Development as a regulatory Agency for Animal Science practice with the mandate to regulate all matters pertaining to Animal husbandry in Nigeria. The institute had an allocation of N808.10 million in the 2020 budget, out of which N659.73 million was released and utilized for the implementation of its capital projects. The following projects were monitored:

- a) **Empowering Rural Women to Develop Sustainable Small Scale Animal Production Business at the Kokiya and other Villages in Kano State:**

The project involves the empowerment and development of sustainable small scale animal production businesses of rural women in Kokiya and other villages in Kano State. The contract was awarded to Messrs. Excellent North West Services Limited in January 2020 at a cost of N200 million with an expected completion date of December, 2020. In the 2020 budget, the sum of N200 million was appropriated while N157.86 million was released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, 130 rural women had been trained in basic dairy hygiene and husbandry with 130 goats and indigenous breeds of heifers procured for the empowerment of the rural women.



Picture 29: Some of the Indigenous Breeds of Heifers and Goats Procured

Observed Outcomes:

The empowerment of the rural women had helped improve their income and to develop small scale animal production businesses in the area. It had also improved market access for the dairy production and value chain.

4.6.0 MINISTRY OF NIGER DELTA AFFAIRS

The Ministry is charged with the responsibility of formulating and coordinating policies for the development and security of the region. In order to achieve this objective, the sum of N21.71 billion and Online AIE of N20.15 billion were appropriated and released to the sector in the 2020 budget for the implementation of its capital projects/ programmes. The sum of N26.10 billion was utilized to execute amongst others the following projects:

a) Biakpan Electrification Project at Biase Local Government Area in Cross River State:

This project involves the electrification of Ohafia in Abia State down to Biakpan and Etono towns in Biase Local Government Area, Cross River State, with GPS Coordinates of N5.011264 and E7.862539 (Ohafia Starting point). The project was designed to provide 33KVA overhead line, 4nos 33/0.515KV 300KV transformer at Biakpan, 1no 33/0.515KV 500KV transformer at Etono, provision of Low Tension (415v distribution line) within Bakpan and Etono Communities. Others are: provision of 98nos. poles mounted street lighting within Biakpan and 14nos poles at Etono, testing and commissioning of relevant equipment/switchgear installation.

The contract was awarded to Messrs. FC Polo Global Services Ltd. in January, 2019 at a cost of N442.44 million with a completion date of March 2021. In the 2020 budget, the sum of N418.97 million was appropriated, released and utilized to achieve 97% cumulative performance.

Findings:

At the time of the monitoring, the project has substantially been completed. However, the Testing of installed relevant equipment/switchgear were still ongoing.



Picture 30: Part of the Biakpan Electrification Project at Biase Local Government Area in Cross River State

Observed Outcomes:

The project when completed, will improve power supply in the identified communities. In addition, it will attract establishment of small-scale businesses and boost economic activities.

b) Construction of Ndemili-Utagba-Uno/Ike Road In Delta-State:

The project involves construction of 5.5 km single carriageway on Ndemili-

Utagba-Uno/Ike Road. Work scope includes: construction of asphalt concrete single carriageway on both sides with surface dressed shoulders, construction of line drains/culverts, 150mm laterite base, binder course on carriageway & shoulders and 40mm asphaltic concrete wearing course.

The contract was awarded to Messrs. Land Sand Engineering Limited in November 2017 at a cost of N921.68 million with an expected completion date of December 2020. In the 2020 budget, the sum of N300 million was appropriated and released while N280.34 million was utilized. A total of N813.44 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the project had been substantially completed. However, retention and maintenance costs were outstanding.



Picture 31: Completed Portion of Ndemili -Utagba-Uno/Ike Road in Delta-State

Observed Outcomes:

The project has reduced travel time and improve vehicular movements. It will also enhance economic activities by linking communities along the route.

4.7.0 MINISTRY OF POLICE AFFAIRS

The Ministry had an appropriation of N15.56 billion in the 2020 budget to execute its capital projects and programmes. A total of N22.07 billion (inclusive of N15.15 billion Online AIE) was released while N21.97 billion was utilized as at end of the fiscal year. The following Institution and projects were monitored.

4.7.1 POLICE FORMATIONS AND COMMANDS

The sum of N14.26 billion was appropriated, released and utilised by the police formations in the 2020 budget to implement its capital projects/programmes. The following project amongst others was monitored:

a) Extension / Completion of (2nd Floor, Security / Storage Facility and Variation Office) Police Finance House FHQ, Abuja:

The project is located at the Police Finance House, Force Headquarters, Abuja. (GPS Coordinates N 9.05374, E 7.5042). Components of work include: extension and completion of the 2nd floor of the building, partitioning of offices and furnishing and the construction of a 2- storey building for additional offices.

It was awarded in December 2019 to Messrs. Finedot Concerns Integrated & Luxury Limited at a cost of N350.00 million with an expected completion date of December 2020. The sum of N199.14 million was appropriated in the 2020 budget while N151.14 million was released and utilized. A total of N251.14 million has been committed to the project since inception to achieve 70% level of completion.

Findings:

During the monitoring, the extension of the 2nd floor, partitioning and furnishing of offices had been completed. However, at the 2-storey building, the superstructure had reached roofing stage and plastered while Painting, roofing fixing of doors, windows, and finishing were outstanding.



Picture 32: Completed Partitioning Work and Ongoing Construction of 2 Floors at the Police Finance House, FHQ, Abuja

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 3 skilled and 20 other classes of workers who are currently involved in the construction work. The completed part of the project had also been put to use by providing more convenient office space to the staff of the Police Trust Fund. When fully completed, it is expected to further provide additional office spaces for police personnel to enhance their administrative and operational performance.

4.7.2 NIGERIA POLICE ACADEMY, WUDIL IN KANO STATE

In the 2020 budget, the sum of N850.73 million was appropriated to the Academy to implement its capital projects and programmes. A total of N1.17 billion was released while N1.08 billion was utilized to execute amongst others the following projects:

a) **Construction of Convocation square, Staff quarters, Cadets hostel, Fencing, Obstacle crossing and Entrepreneurship centre and others:**

The project involves the construction of Convocation square, Staff quarters, Cadet's hostel, block wall/wire chain fencing, Obstacle crossing and Entrepreneurship centre, Centre for security studies, Polac guest house and internal road network. These components are to be executed in phases. Phase I comprises: construction of 2,100 linear meter block wall fence with galvanized security barb wire at Cadets hostel. Others are: construction of a Presidential, photography and 6nos. spectators' pavilions at the Muhammadu Buhari parade ground.

The contracts for Phase I were awarded to Messrs. Jemagu Construction and Engineering Company Ltd. & two (2) Others at a total cost of N400 million with a completion period of March 2021. In the 2020 budget, the sum of N400 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, all the components of Phase I had been completed.



Picture 33: Completed Cross Section of Presidential & Spectators' Pavilions and Fencing at Nigeria Police Academy, Wudil – Kano

Observed Outcomes:

The completed phase of the project hosts Mr. President, dignitaries and spectators as well as provide security at the Academy.

4.8.0 HEALTH SECTOR

The Ministry is saddled with the responsibility of improving infrastructure in health tertiary institutions, provide access to quality medical facilities and reduce the incidence of maternal and child mortality. To achieve these, the sum of N51.40 billion was appropriated in the 2020 budget, while N96.80 was released (inclusive of N38.80 billion Online AIE & N6.46 billion Manual AIE) for the implementation of its capital projects/ programmes. The sum of N66.81 billion was utilized. The following institutions and projects were monitored:

4.8.1 LAGOS UNIVERSITY TEACHING HOSPITAL

The sum of N350 million was appropriated, released and utilized to the institution in the 2020 budget for the implementation of its capital projects/programmes during the fiscal year. The following projects amongst others were monitored:

a) Upgrade of Infrastructural Facilities (Improvement of Mortality Facility):

The project involves the replacement of old dilapidated morgues. The contract was awarded to Messrs. Frankenandes Nig. Ltd. in February, 2020 at a cost of N30.77 million with a completion date of December, 2021. In the

2020 budget, the sum of N25.93 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, all the dilapidated morgues and accessories had been replaced.



Picture 34: New Fabricated and Installed Morgues

Observed Outcomes:

The completed Morgues have provided a better working environment as well as given a face lift to the hospital while the moral of it workers has been boosted.

4.8.2 FEDERAL MEDICAL CENTRE (UMUAHIA ABIA STATE)

The Medical Centre had an appropriation and release of N322 million in the 2020 Budget for implementation its capital Projects/Programmes. Out of this amount, the sum of N321.99 was utilized as at the end of the fiscal year. The following project amongst others was monitored.

a) Completion of Ongoing 2 Storey House Officers Quarters with Flat:

The project involves the construction of a 2-storey building for the accommodation of house officers and resident doctors. The Contract was awarded to Messrs Risdano Nigeria Limited at a cost of N164.27 million in December, 2019 with a completion date of December 2020. The sum of N90 million was appropriated, released and utilised in the 2020 budget. A total of N164.30 million had been commitment to the project since inception to achieve 98% level of completion.

Findings:

At the time of monitoring, the Complex had been completed but landscaping

is still outstanding. The team was informed by the hospital authority that the covid-19 pandemic had delayed the completion of the project.



Picture 35: Completed 2 Storey House Officers Quarters.

Observed Outcomes:

The project had created job opportunities to over 100 skilled and other classes of workers. When commissioned, it will provide the house officers and resident doctors with a conducive accommodation.

4.8.3 NATIONAL INSTITUTE FOR HEALTH PHARMACEUTICAL RESEARCH (NIRPD)

The institute had an appropriation, release and utilisation of N333.38 million in the 2020 budget for the implementation of its capital projects/programmes. The following project amongst others was monitored:

a) Completion, Renovation and Construction of Office Complex

The project which has several components involves the reconstruction and expansion of the institute's office, laboratory, Admin & finance block. Others are: reactivation of boreholes, purchase of fire equipment and repair of generating set. The contract was awarded to Messrs Ghost Zee Ltd. in March 2020 at a cost of N178.35 million with a completion date of April 2021. The sum of N178.35 million was appropriated, released and utilised on the project in the 2020 budget to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed.



Picture 36: The Renovated Office Complex and Chalet at NIRPD.

Observed Outcomes:

The project has created job opportunities for over 200 skilled and unskilled labour. The completed building would provide more office spaces for staff of the institute.

4.8.4 UNIVERSITY OF CALABAR TEACHING HOSPITAL

The Medical institution had an appropriation and release of N239.00 million plus N453.34 Online AIE in the 2020 budget for the implementation of its capital project/programmes. Out of this amount, N552.43 million was utilized. The following project amongst others was monitored:

a) Completion of House Officers Residence (Phase 2 & 3):

The project is located at the permanent site of the University with GPS Coordinates N4.5719704 and E8.2051216. It entails the construction of a 2-storey building comprising: 55nos unit of single room suite, 6nos general kitchen & laundry, 2nos central common room, house officers and doctors' residence, installation of ceiling fans, electrical work, plumbing and tiling. Others are: fixing of aluminium windows and panel doors, external plastering, painting and landscaping.

The contract was awarded to Messrs Talon Global Services Nig. Ltd. in August 2012 at a cost of N160.69 million with an initial completion date of December, 2013. The project was stalled in year 2014 and the contractor demobilized from the site due to the non-provision of budgetary allocation. However, there was an upward review of the project cost to N226.01 million with a new completion date of December, 2020. This was not achieved due

to covid-19 pandemic. In 2020 budget, the sum of N50.00 million was appropriated, released and utilized. A total of N106.93 million had been committed to the project since inception to achieve 67% level of completion.

Findings:

At the time of monitoring, the structural works of the building had been completed. However, POP, tiling, painting, installation of electrical & mechanical fittings and other finishing works were still ongoing while, external works were outstanding.



Picture 37: Ongoing Construction of Completion of House Officers Residence Phase 2 & 3 Building at University of Calabar Teaching Hospital

Observed Outcomes:

Although the project is yet to be completed, it had created job opportunities for the various classes of workers engaged in the construction work. Upon completion, it will provide a befitting accommodation for the house officers of the hospital.

4.8.5 FEDERAL MEDICAL CENTRE (FMC), LOKOJA – KOGI STATE

The Centre had an appropriation and released of N708.00 million in the 2020 budget to implement its capital projects and programmes while N671.09 million was utilized as at end of the fiscal year. The following project amongst others was monitored:

a) Completion of procurement and Installation of Medical Equipment:

The project involves the procurement and installation of various specialties of medical equipment at the hospital. It comprises: 4nos. Anaesthetic machines, 3nos. patient multi-parameter monitor and carnography, 4nos. Suction machines, 8nos. Surgical stretchers, 10nos trolleys with rails, 5nos.

instrument cabinets and 2nos infusion pump machines with rails. Others are: 3.5inch LCD Touch, 10nos drip stand, 20nos. syringes, 4nos defibrillator, 6nos. Air oven sterilizer, 2nos neo-natal resuscitated machines, 4nos. Electric fluid warmer and 1no. thermocoagulation machine.

The contract was awarded to Messrs Triosed Hosquips Nig. Ltd. at a cost of N170.66 million in October, 2020 with completion date of March, 2021. In the 2020 budget, the sum of N170.65 million was appropriated, released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the equipments had been procured and put to use.



Picture 38: The Anaesthetic and Thermocoagulation Equipment Procured at FMC, Lokoja

Observed Outcomes:

The equipment had enhanced access to efficient and effective health care service delivery in the hospital.

4.8.6 FEDERAL NEURO PSYCHIATRIC HOSPITAL, MAIDUGURI

In the 2020 budget, the sum of N320 million was appropriated to the hospital for its capital projects and programmes. Out of this amount, N270.09 million was released and utilized. The following projects amongst others were monitored;

a)) Completion of Psycho-Geriatrics & Children's Complex:

The project entails the completion of a geriatric's, child and adolescent, clinical psychology and medical physiotherapy department and the supply of medical equipment.

The contract was awarded to Messrs. Konstrad Nigeria Limited in November 2019 at a cost of N63.69 million and is expected to be completed in March 2021. The sum of N31.99 million was appropriated, released and utilized bringing financial commitment to N56.84 million to achieve 90% level of completion.

Findings:

At the time of visit, the complex had been completed and substantially equipped. However, some equipment at the psycho-geriatrics clinic complex were still outstanding.



Picture 39: Completed Side and Front View of Psycho-Geriatrics Childrens Complex at the Federal Neuro Psychiatric Hospital (FNPH), Maiduguri

Observed Outcomes:

The project has improved the management of psycho-geriatric patients at the hospital.

4.8.7 JOS UNIVERSITY TEACHING HOSPITAL

The sum of N370.00 million was appropriated, released and utilised in the 2020 budget to implement its capital projects/programmes. The following project was monitored:

a) Construction of Additional Ward (Amenity):

The project involves the construction of a 32 rooms storey building. It is located in the permanent site of the hospital with GPS Coordinates of 9.90950 N and 8.95782 E. It comprises: 3nos laboratories, 2nos theatres, 10nos consulting rooms, a treatment and VIP injection room, 1 pharmacy, 3

Nursing stations and a board room. 12 conveniences 3nos kitchens with restaurant.

It was awarded in January 2017 to Messrs. Andex Press and Allied Services Ltd at a cost of N480.00 million with an expected completion date of December 2019. In the 2020 budget, the sum of N150.00 million was appropriated and released while N148.70 million was utilized. A total of N458.70 million has been committed to the project since inception to achieve 89% level of completion.

Findings:

At the time of inspection, works completed include substructure, frames, upper floors roof, fixing of doors and windows, Mechanical, and Electrical works. Ongoing works were painting and drainages, while oxygen and medical gas pipping, Air-conditioning, light fittings, water heater and security posts were outstanding.



Picture 40: Ongoing Construction of Additional Ward (Amenity) at the Jos University Teaching Hospital, Jos

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 5 skilled and 300 other classes of workers who are currently involved in the construction work. When completed, the amenity ward will improve medical health care service delivery and improve revenue generation in the hospital.

4.8.8 ABUBAKAR TAFAWA BALEWA UNIVERSITY TEACHING HOSPITAL (ATBUTH), BAUCHI

The sum of ₦244.00 million was appropriated, released and utilized in the 2020 budget for the implementation of its capital projects and programmes. The following project amongst others was monitored:

a). **Construction, Furnishing, Equipping and Purchase of Computer/Accessories for Trauma Centre:**

The project involves the construction of a-storey building comprising: consulting rooms, emergency wards, physiotherapy units, clinical offices, fitness centre, stores and library. Others are: furnishing, equipping and purchase of computer/accessories.

It was awarded in March 2013 to Messrs. Asward Investment Resources Limited at a cost of ₦358.37 million with an expected completion date of December, 2016. However, this was not achieved due to funding challenges resulting in an upward review of the contract sum to N380.37 million with a new completion date of December 2020. In the 2020 budget, the sum of ₦60.95 million was appropriated, out of which ₦60.60 million was released and utilized. A total of ₦240.12 million had been committed to the project since inception to achieve 63.13% level of completion.

Findings:

At the time of visit, the super structural works of the building had been completed including painting, dressing and railing of the ramp as well as electrical and sanitary fittings. The process for the purchase of computers and accessories was still ongoing.



Picture 41: Completed Structure and Ramp at the Trauma Center, ATBUTH Bauchi

Observed Outcomes:

The project had created job opportunities for more than twenty (20) skilled and sixty (60) unskilled labour at the project site which improved their social economic wellbeing. When completed, the project is expected to enhance the capacity of the hospital to handle more emergency cases thereby saving lives of victims of the benefiting patients.

4.8.9 AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO

The Hospital had an appropriation of N595.22 million in the 2020 budget to execute its capital projects and programmes. A total of N1.05 billion (inclusive of N453.34 million On-line AIE) was released and utilized to execute amongst others the following projects:

a). **Construction of Forty (40) Flats for Resident Doctors:**

The project commenced in 2001 but was stalled and later recaptured into the appropriation in the year 2018. It involves the construction of a two (2) storey building comprising: 40nos. flats (20nos of one-bedroom self-contain flats in the ground floor and 20nos of 2-bedroom flats in the first and second floors). Others are: a 50-capacity conference hall at the second floor, a reception area and landscaping.

The contract was awarded to Messrs. Standard Construction Nig. Ltd. in January 2001 at an initial cost of N102.00 million but now revised to N402.64 million in 2018 with a completion date of December 2020. In the 2020 budget, the sum of N70 million was appropriated released and utilized. A total of N315.77 million had been committed since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the building had been roofed and plastered with mechanical/electrical wirings and windows installations in place. Works in progress were fixing of doors, tiling, painting and external works such as landscaping and light connectivity.



Picture 42: The Front and Inner Views of the Resident Doctors Flats at AKUTH, Kano

Observed Outcomes:

On completion the project is expected to provide additional accommodation for resident doctors in the hospital.

4.9.0 EDUCATION SECTOR

The Ministry of Education is responsible for human resource development. In order to create access to quality education and increase enrolment rate in the country's educational institutions, it was appropriated a total of N75.17 billion in the 2020 budget to execute its capital projects and programmes. The sum of N79.21 billion was released (inclusive of N3.74 billion Online AIIE) while N40.64 billion was utilized. The following Institutions/projects were monitored.

4.9.1 BAYERO UNIVERSITY, KANO

The sum of N696.34 million was appropriated, released and utilised by the Institution in the 2020 budget to execute its capital projects. The following projects amongst others were monitored:

a) **Construction and Furnishing of Veterinary Medicine Faculty**

The project involves the construction and furnishing of a storey building designed to accommodate the faculty of veterinary medicine. It comprises:

the departments of physiology, pathology and pharmacology. It comprises: 2nos. lecture rooms (100-students' capacity each), a Boardroom, offices and 2nos. laboratories.

The contract was awarded to Messrs. UYK Nig. Ltd. and others in December 2018 at a total cost of N515.40 million with a completion date scheduled for December 2020. In the 2020 budget, the sum of N90 million was appropriated, released and utilized. A total of N489.78 million had been committed to the project since inception to achieve 100% level of completion.

Findings:

At the time of monitoring, the buildings had been completed and in the process of handing over. Also, all the relevant furniture items had been supplied/ installed and ready for use by the beneficiaries. The team was informed that the contractor had an outstanding payment of N25.62 million.



Picture 43: One of the Completed Blocks and Furniture Supplied at Veterinary Medicine Buildings at Bayero University, Kano

Observed Outcomes:

When put to use, the project is expected to provide a conducive office accommodation and lectures rooms and laboratories for the Faculty of Veterinary Medicine in the University. This will enhance research programmes and productivity at the University.

4.9.2 INTERNATIONAL CENTRE FOR BIOTECHNOLOGY, UNIVERSITY OF NIGERIA NSUKKA, ENUGU STATE.

The Centre is saddled with the responsibility of researching into tropical diseases, food nutrition and security, emergencies (pandemics) and bioresource conservation. The institution had an appropriation of N246.75 million in the 2020 budget for the implementation of its capital projects/ programmes. Out of this amount, N157.91 million was released while, N132.11 million was utilized to execute amongst others the following project:

a) Equipment for Mobile Post harvest Laboratory:

The project involves the procurement of equipment comprising: Analytical balance, Automatic Titrator, Spectrophotometer, ractometer, ultralow Temperature freezer and Digimatic calipers. The contract involves direct procurement by the institute at a cost of N16.07 million in May, 2020 with a completion date of July, 2021. The sum of N16.07 million was appropriated, released and utilised in the 2020 budget to achieve 100% completion.

Findings:

At the time of monitoring, all the equipment had been supplied and put to use.



Picture 44: Some of the Equipment Procured for the Post Harvest Laboratory at International Centre for Biotechnology, University of Nigeria Nsukka, Enugu State

Observed Outcomes:

The project had supported final year and postgraduate level graduates in their research work. It had also fostered partnership with other institutions in the conduct of research programmes.

4.9.3 FEDERAL UNIVERSITY, LAFIA

The Institution had an appropriation of N125.62 million in the 2020 budget to implement its capital projects/programmes. The same amount was released while N87.73 million was utilized as at the end of 2020 fiscal year. The following project was monitored:

a) **Construction of 2.1km Road with Drainage**

The project is located at the permanent site of the University in Lafia with GPS Coordinates of 8.47337 N, 8.5541 E. It entails the construction of 2.1km road linking the entrance of the Institution through the female hostel to other infrastructures of the Institution. Major components of the project include: walkways, drainage on both sides of the road, triple cell culvert, asphaltic layer from the main gate to the hostel and surface dressing of 800 meters. It was awarded in December 2016 to Messrs. Treasure Bond Nigeria Ltd. at an initial cost of N249.42 million with expected completion date of May 2017.

In 2017 due to intervention by the state Government on about 800m of the road, the project cost was revised downwards to N208.03 million with a new completion date of December 2021. In the 2020 budget, the sum of N51.55 million was appropriated, while N37.89 million was released and utilized. A total of N187.12 million has been committed to the project since inception to achieve 78% level of completion.

Findings:

At the time of monitoring, works completed include: walkways, triple cell culvert, stone pitching and stone base, while completion of the drainage was outstanding.



Picture 45: Completed Triple Cell Culvert and some Portions of Road at the Federal University, Lafia

Challenges:

Poor performance of the contractor due to frequent break-down of his machines and tools had slowed down the pace of the project.

Observed Outcomes:

Although the project is still ongoing, it has provided employment opportunities for over 30 skilled and other classes of workers who are currently involved in the construction work. When completed, it is expected to improve general access to the various infrastructures of the Institution.

4.9.4 NIGERIA MARITIME UNIVERSITY, OKERENKOKO – DELTA STATE

The sum of N333.54 million was appropriated and released to the institution in the 2020 budget for the implementation of its capital projects / programs. Out of this amount, N332.50 million was utilized to execute amongst others the following project:

a) Construction/Provision of Hostel:

The project entails the construction of 8-rooms self-contained bungalow apartments to provide accommodation for students on exchange programs. The contract was awarded to Messrs. Voraj Constructions Ltd. in February 2020 at a cost of N87.55 million with an expected completion period of three (3) months. In the 2020 budget, the sum of N87.55 million was appropriated and released while N67.24 million was utilized to achieve 76% level of completion.

Findings:

At the time of monitoring, works completed on the superstructure include: roofing, plastering, ceiling, fixing of windows & doors, inner paintings, electrical fittings, tilling while external paintings and landscaping were outstanding.



Picture 46: Construction of Hostel at Nigeria Maritime University, Okerenkoko

Observed Outcomes:

Although the project is yet to be completed, it has created job opportunities for thirty-two (32) skilled and other classes of workers from the host community. Upon completion, it will provide additional accommodation for students in the university.

4.9.5 FEDERAL COLLEGE OF EDUCATION (TECHNICAL), GOMBE

The sum of ₦368.02 million was appropriated and released to the institution in the 2020 budget for the implementation of its capital projects/programmes. Out of this amount, ₦365.13 million was utilized to execute amongst others the following project:

a). **Construction of Academic Complex, Phase I:**

The project involves the construction of a storey building comprising: 30nos. offices, an academic board room, ground & overhead water tanks and landscaping. The contract was awarded to Messrs. Spirent Nig. Ltd. in May 2020 at a cost of ₦199.89 million with a completion date of November 2020. In the 2020 budget, the sum of ₦200 million was appropriated and released while ₦199.90 million was utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and ready for use.



Picture 47: The Newly Constructed Academy Complex at FCE (T) Gombe

Observed Outcomes:

The project had provided more office accommodation and meeting facilities in the college.

4.9.6 UNIVERSITY OF MAIDUGURI

The Institution had an appropriation and release of N1.25 billion in the 2020 budget for the implementation of its capital projects/ programmes. Out of this amount, N1.21 billion was utilized to execute the following project amongst others:

a) Extension of University of Maiduguri Health Centre (Phase II):

The project entails the extension of existing Clinic by constructing additional facilities to upgrade and expand the Health Care Centre. Component of works include: construction of additional wards, theatres, chemical pathology laboratory, a Nursing station, pharmacy and doctor rooms.

The contract was awarded to Messrs WA Kshama & Sons Nigeria Limited at a cost of N249.99 million in August, 2020 and was scheduled for completion in October, 2020. In the 2020 Budget, the sum of N250 million was appropriated while N249.99 million was released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and ready for use.



Picture 48: Completed Front and Back View Extension of University of Maiduguri Health Centre (Phase II)

Observed Outcomes:

The project when in use will improve health care delivery.

4.9.7 FEDERAL POLYTECHNIC UKANA

The Polytechnic received an appropriation of N171.11 million in the 2020 budget. The same amount was released while the sum of N166.61 million was utilized to execute among others, the following projects monitored by the team:

a) Construction of Library Complex:

The project is located at the permanent site of the institution in Ukana Local Government Area of Akwa Ibom State with GPS Coordinates N 5.1339 and E 7.7102. It involves the construction of 4nos apartments viz: open library, serial reference & e-library section and 8nos staff offices. The contract was awarded in April 2016 to Messrs. Haco-Ida Engineering Ltd. at a cost of N237.40 million with a completion date of April 2019.

In 2020 budget, the sum of N33.14 million was appropriated, released and utilized. A total of N215.15 million had been committed to the project since inception to achieve 90.62% cumulative performance.

Findings:

At the time of monitoring, the construction of the decking, roofing, ceiling, plastering, fixing of windows, painting, electrical wiring, mechanical works and finishing had been completed while the land scaping and decoration were ongoing.



Picture 50: Ongoing Construction of School of Science Complex Phase I at the Federal University of Technology, Owerri

Observed Outcomes:

The project when fully completed is expected to provide conducive office and learning environment for staff and students of the school of science department of the University.

4.10.0 INFORMATION & CULTURE SECTOR

The Sector had an appropriation of N30.78 billion in the 2020 budget to execute its capital projects and programmes. A total of N6.61 billion (inclusive of N573.94 million Online AIE and N250 million Manual AIE) was released to it and while N5.83 billion was utilized. The following Institutions/projects were monitored.

4.10.1 NATIONAL ORIENTATION AGENCY (NOA), ABUJA

The Agency has the mandate of amongst others educating, mobilizing and sensitizing Nigerians on Government policies, programmes and activities. To achieve this mandate, the sum of N179.20 million was appropriated, released and utilized by the Agency to implement amongst others the following programme:

a) **National Attitudinal Change Re-orientation Programme:**

The programme which entails the re-orientation of Nigerians on attitudinal change involves the sensitization of students in tertiary institutions on the dangers and consequences of immoral behavior currently prevailing in our institutions of learning. It also targets the Civil Society Organisations,

Religious and Community Leaders and Women groups. Major activities include: public awareness through campaigns strategies such as: seminars, workshops, symposium, posters, handbills, jingles, public lectures and print and electronic media.

The programme is executed directly by the Agency across selected higher institutions. It commenced in February 2020 at a cost of N61.50 million and expected to be completed by December 2020. In the 2020 budget, the sum of N61.50 million was appropriated, released and utilized on the annual programme to achieve 100% completion.

Findings:

At the time of monitoring, the sensitization programme for the year had been carried out at various selected institutions namely: ABU Samaru-Zaria in Kaduna state; University of Port-Harcourt; Federal College of Education, Ado-Ekiti; Ebonyi state College of Education, Abakaliki and Benue state College of Education, Makurdi. Others are: Federal Polytechnic Auchi-Edo state, Adamawa state polytechnic, Yola and Kebbi state polytechnic, etc.

Observed Outcomes:

The completed programme had sensitized the targeted population on the dangers and negative consequences of the following social vices: cultism, drug abuse, cyber-crime, sexual harassment, sex for grades, and others with an expected reawakening of consciousness.

4.11.0 THE PRESIDENCY

The Sector had an appropriation of N15.38 billion in the 2020 budget to execute its capital projects and programme. A total of N19.84 billion (inclusive of N4.81 billion On-line and N1.0 billion Manual AIE) was released while N6.28 billion was utilized by the sector. The following Institutions and projects were monitored:

4.11.1 STATE HOUSE CLINIC

The sum of N371.71 million was appropriated, released and utilized on the clinic in the 2020 budget. The following projects were monitored:

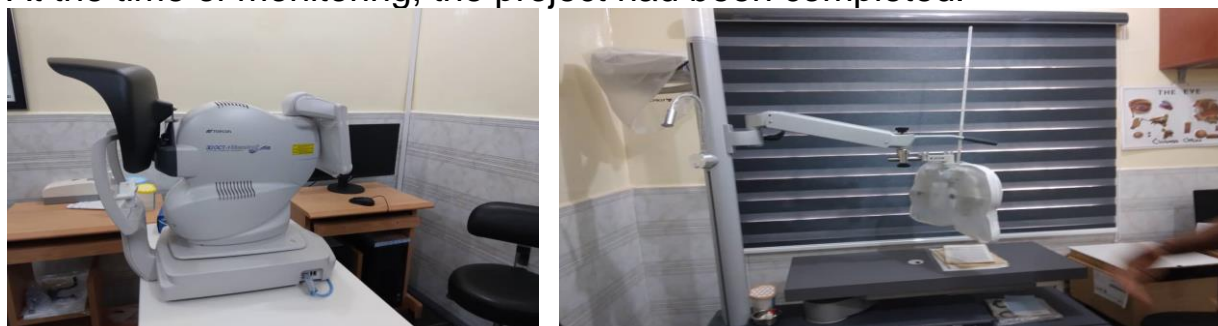
a) Purchase of Medical Equipment's; Procurement of Medical Equipment for Department of Radiology, Public Health, Internal Medicine General Outpatients Department, Ophthalmology and Physiotherapy

The project was conceived to upgrade the standard of medical services in the hospital. Scope of works include: 3 nos Fujifilm FCR Capsular XLII & others, 3Nos Portable Thermal fogger machine & others, 2Nos. 24hr Ambulatory Blood Pressure Monitor & others, 2No. Autoclave Machine Bench Top 16L 230V & others, 1No. Topcon 3D OCT – Moestro & workstation.

The contract was award to Messrs. El-Hanan Ventures and 4 others, in January 2020 at a total cost of ₦204.49 million and a completion date of May 2021. The sum of ₦204.49 million was appropriated, released and utilized to achieve 100% completion.

Findings

At the time of monitoring, the project had been completed.



Picture 51: Purchase of 3Nos. Fujifilm FCR Capsular XLII and Portable Thermal Fogger Machine & Others

Observed Outcomes:

The project had upgraded the medical facilities at the hospital thereby improving its health care service delivery.

4.12.0 INTERIOR SECTOR

The sum of N32.93 billion was appropriated to the Sector in the 2020 budget to implement its capital projects and programmes. A total of N37.55 billion

was released (inclusive of N6.12 billion Online AIE) while N34.86 billion was utilized. The following Agencies/projects were monitored:

4.12.1 NIGERIAN IMMIGRATION SERVICE (NIS), ABUJA

The sum of N8.09 billion was appropriated and released in the 2020 budget for the execution of its capital projects and programmes while N6.61 billion was utilised to execute amongst others the following projects:

a) Construction of Technology Building at SHQ:

The project entails the construction of a 2-storey building to provide for data collection and management. Components of the project include: Office and private lounge for the Comptroller General, data control room, conference/meeting room, electrical panel room, auditorium, reception and security control room.

The contract was awarded to Messrs. Julius Berger Nigeria Limited in November 2018 at a cost of N7.11 billion with a completion date of December, 2020. In the 2020 budget the sum of N1.42 billion was appropriated while N913.48 million was released and utilized bringing financial commitment to N7.11 billion to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and in use.



Picture 52: Construction of Technology Building at Nigerian Immigration Service (NIS) Headquarter, Abuja

Observed Outcomes:

The completion of the building had enhanced the security architecture for effective management of data and surveillance.

b) Furnishing of New Auditorium at SHQ Abuja:

The project involves the furnishing of 1,031 capacity auditorium designed for conferences, lectures, interview and symposia. Other components include: supply and installation of ceiling concealed unit air-conditioning, landscaping and provision of car park.

The contract was awarded to Messrs. Kaduna Furniture Company Limited and two (2) others in June 2020 at a total cost of N525.07 million with a completion date of December 2020. In the 2020 budget, the sum of N285 million was appropriated and released while N240.98 million was utilised. A total of N276.73 million has been committed to the project since inception to achieve 65% level of completion.

Findings:

At the time of monitoring, the furnishing of the auditorium had substantially been completed. However, the installation of ceiling concealed unit air-conditioning, landscaping and provision of car park were ongoing.



Picture 53: On-going Completion of Furnishing of the New Auditorium at SHQ Abuja

Observed Outcomes:

On completion, the project will provide a standard capacity auditorium for various functions.

4.12.2 FEDERAL FIRE SERVICE

The Agency was established to prevent, control and extinguish fire; save and protect lives and properties and render humanitarian services, etc. However, the Federal Government in reforming the fire Services in the Country in 2007, redefined the mandate of the fire services as regulation of the state and private fire services, prescription and monitoring of standards for the promotion of fire education, fire prevention, safety, mitigation/ investigation and ensuring effective discharge of the functions.

In order to achieve this, the Agency had an appropriation of N4.86 billion in the 2020 fiscal year for the implementation of its capital project/programmes. Same amount was released and cash backed plus additional AIE of N2.44 billion. The following projects amongst others were monitored by the team:

a) Construction of Ba Refiling Plant Abuja/Design and Construction of 1nos Ba Gallery:

This project is located in Sheda, Gwagwalada Local Government Area, Federal Capital Territory. The project was initiated to provide safe accommodation and to keep and manage self-contained breathing apparatus in the academy.

The contract for the project was awarded in June, 2017 to Messrs. Davitome Power & Energy Ltd. at a cost of N98.76 million with an expected completion date of December, 2021. In 2020 budget, the sum of N22.38 million was allocated to the project, same amount was released and utilized. A total of N49.76 million had been committed to the project since inception to achieve 52% completion.

Findings:

As at the time of monitoring, the construction of breathing apparatus refiling plant and storage facility for breathing apparatus equipment had been completed, while design and construction of breathing apparatus gallery was still ongoing.



Pictures 54: Ongoing Construction of BA Refiling Plant Abuja/Design and Construction of 1No. BA Gallery

Observed Outcomes:

Though, the project still ongoing, it had created jobs opportunities for the various classes of workers engaged in the project work. Upon completion, the project will provide safe accommodation for fire accident victims and also help to manage victims with breathing problems.

b) Purchase of Fire Fighting Tenders 5000/1000 Litres Water/Foam) For Existing Fire Station:

This project is located in Sheda, Gwagwalada Local Government Area, Federal Capital Territory. The project entails the supply of 5000/1000 liters (Water/Foam) firefighting equipment for existing fire stations. The contract for the project was awarded in January 2017 to Messrs. Avsatel Communication Ltd. plus four other contractors at a cost of N7.75 billion with an expected completion date of February, 2017.

In 2020 budget, the sum of N2.06 billion was allocated to the project, same amount was released and utilized. A total of N7.75 billion had been committed to the project since inception to achieve 99% level of completion.

Findings:

At the time of this report, the fire-fighting equipment had been delivered to Headquarter, Abuja.



Pictures 55: Procured Water/Foam Fire-Fighting Equipment of 5000/1000 litres Foam Tank

Observed Outcomes:

The fire-fighting equipment will enhance fire-fighting operations so as to save lives and properties.

c) Construction of 1No. L-Shape Female Hostel Accommodation at NFA, Sheda, Abuja

This project is located in Sheda, Gwagwalada Local Government Area, Federal Capital Territory. The project entails the construction of 1No. female hostel for the accommodation of female trainees in the academy. The contract for the project was awarded in June 2017 to Messrs. Archive Nig. Ltd. at a cost of N149.04 million with an expected completion date of June, 2019. The completion date had been extended to December 2021 due to inadequate funding by the Service.

In the 2020 budget, the sum of N23.75 million was allocated to the project, same amount was released and utilized. A total of N40.00 million had been committed to the project since inception to achieve 28% level of completion.

Findings:

At the time of this report, the contractor was not on site, however site clearance, excavation, earthworks, foundation and some part of super structure works had been completed, while the completion of super structures works were still ongoing.

Observed Outcomes:

Though, the project was still ongoing, it had created job opportunities for the workers engaged in the project work. Upon completion, the project will provide hostel accommodation for the female trainees' officers at National Fire Service Academy.



Pictures 56: Ongoing Construction of 1No. L-Shape Female Hostel Accommodation at National Fire Service Academy, Sheda

4.13.0 SCIENCE & TECHNOLOGY SECTOR

The Sector was appropriated a total of N45.66 billion in the 2020 budget to execute its capital projects and programmes. The sum of N49.49 billion was released (inclusive of N2,77 billion Additional and N3.65 billion Online AIE) while N23.75 billion was utilized. The following Institutions/projects were monitored.

4.13.1 SCIENTIFIC EQUIPMENT DEVELOPMENT INSTITUTE (SEDI), ENUGU

The Institute had an allocation and release of N582.31 million in the 2020 budget for the execution of its capital projects. Out of this amount, N508.69 million was utilized. The following project amongst others were monitored:

a) *Rehabilitation of Institutes Internal Road Network with Gutters and Flood Control:*

The project entails the rehabilitation of the Institute's internal road network with drainages for erosion control. Scope of works include: clearing/earthwork, filling, grading, stone base/asphalt and drainages.

The contract was awarded to Messrs. Ikhammer Global Services Limited in November 2018 at a cost of N145 million with an expected completion date of December 2020. In the 2020 budget, the sum of N21.16 million was appropriated while N17.95 million was released and utilized. A total of N105.52 million had been committed to the project since inception to achieve

90% level of completion.

Findings:

At the time of monitoring, the asphaltic works on the internal road network had been completed while the construction of the block drainages for erosion control is ongoing.



Picture 57: Rehabilitated Internal Road Network at SEDI, Enugu

Observed Outcomes:

The internal road network had aided easy access within the Institute. The drainage component when completed will reduce erosion issues currently being experienced.

b) Purchase of Scientific Equipment for Reverse Engineering:

The project involves the procurement of scientific equipment for reverse engineering design to develop local capacity and capability in the production of science equipment. The contract was awarded to Messrs. Nawn Global Concepts Limited and one (1) other in October 2020 at a total cost of N139.65 million with an expected completion of six (6) weeks.

The sum of N117.72 million was appropriated in the 2020 budget, out of which N111.58 million was released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and in use. The team was informed that there was an outstanding payment of N6.14 million to the contractor.



Picture 58: Some of the Scientific Equipment Procured for Reverse Engineering at SEDI, Enugu

Observed Outcomes:

The equipment has enhanced the local capacity of the Institute in the production of science equipment.

4.13.2 SHEDA SCIENCE AND TECHNOLOGY COMPLEX (SCHESTCO), ABUJA

The Complex had an appropriation and release of N730.59 million in the 2020 budget to implement its capital projects and programmes. The sum of N728.51 million was utilized. The following project amongst others was monitored:

a) Clinical Trails Outcomers of Plants for Sustainability (Development and Production of Anti-Sickling and Anti-Epilepsy Drugs to Produce Pro Poor Health Care Services):

This project entails the procurement of laboratory equipment and accessories for the development and production of an anti-sickling and anti-epilepsy (phyto) drugs. These drugs are used for the treatment and management of mice and rabbit ailments.

The contract was awarded to Messrs. Feminat Concept Limited in September 2016 at a cost of N884.10 million with a completion date of December, 2025. The sum of N21.60 million was appropriated, released and utilized in the 2020 budget bringing total financial commitment on the project to N221.12 million to achieve 25% level of completion.

Findings:

At the time of monitoring, the preparation of anti-suckling formulae, development and production of anti-sickling and anti-epilepsy drugs, preliminary clinical trial and sample collections were in progress.



Picture 59: Some of the Laboratory Equipment Procured at SCHESTCO, Abuja

Observed Outcomes:

The drugs when tested and put to use will improve the treatment and management of mice and rabbit ailments and increase life expectancy.

4.13.3 NATIONAL BOARD FOR TECHNOLOGY INCUBATION (NBTI), ABUJA

The sum of N432.44 million was appropriated and released to the Board in the 2020 budget for the execution of its capital projects and programmes. Out of this amount, N151.49 million was utilized to execute among others the following project:

a) Development of NBTI Headquarters Phase 2 for Civil Engineering Works:

The project entails construction of a two-storey administrative building comprising of offices for the chief executive, Board members, management and other supporting staff. The contract was awarded to Messrs. Unipopular Nigeria Ltd. in November 2017 at a cost of N1.13 billion and is expected to be completed in December, 2025.

In the 2020 Budget, the sum of N41.11 million was appropriated to the project. Out of this amount, N20.55 million was released while N17.30 million was utilized. A total of N355.80 million had been committed to the project

since inception to achieve 42% level of completion.

Findings:

At the time of monitoring, plastering and fixing of windows, burglary, plumbing and electrical piping had been completed at the ground floor. At the first floor, block work and decking had also been completed while columns and form works for the second floor were ongoing.



Picture 60: The On-going Administrative Building at the NBTI Headquarters, Abuja

Observed Outcomes:

On completion, more office spaces would be provided.

4.14.0 TRANSPORTATION SECTOR

The Ministry is charged with the responsibility of amongst others initiating policies and strategic framework for enhancing the development and growth of the various aspects of transportation in the country. To achieve this objective, a total of N109.35 billion was allocated to it in the 2020 budget to implement its capital projects and programmes. The sum of N109.35 billion (inclusive of N8.38 billion Additional and N2.0 billion Online AIE) was released while N90.09 billion was utilized in the review period. The following Institutions/projects were monitored:

4.14.1 NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY (NITT), ZARIA

The Institute was established to provide amongst others, management training of personnel of the transport sector, provide equipment and facilities for the promotion and conduct of research and the monitoring of transport

logistics systems in the country. To achieve this mandate, the sum of N13.22 billion was appropriated and released to the Institute in the 2020 budget to execute its capital projects and programmes. The sum of N12.59 billion was utilized to execute amongst others the following projects:

a) **Participants' Hostel, Phase II:**

The project involves construction and furnishing of a storey building with two (2) wing structure and landscaping. It comprises: 48nos. self-contained rooms (ensuite), 150-capacity Conference Hall, reception area, 3nos. boutiques, 2nos. each for stairway and control rooms. Others include: a restaurant, kitchen, borehole with water treatment plant, furnishing and external work, street lighting and horticulture.

The contract was awarded to Messrs. Kaduna Furniture and Carpet in July 2010 at a cost of N703.32 million and was expected to be completed in December 2013. However, this could not be achieved due to funding constraints. The completion date has been rescheduled to December 2021. In the 2020 budget, the sum of N150 million was appropriated, released and utilized on the project bringing total financial commitment to N677.31 million with a 95% cumulative performance.

Findings:

At the time of monitoring, the structural component (Building) had been completed and commissioned. However, the furnishing component is ongoing.



Picture 61: Participants' Hostel, Phase II and some of the Furniture Supplied at NITT, Zaria

Observed Outcomes:

The building which is partially in use has provided a conducive hostel accommodation for management staff of visiting organizations on training and other programmes at the Institute. In addition, the facility has enhanced the corporate image of the Institute.

b) **Construction of 4Nos. Blocks of Classrooms, Laboratories and Twin Lecture Theatre and Auditorium:**

The project involves construction of four (4) prototype blocks of a storey building. Each of the block comprises: Classrooms, Lecture theatre, Auditorium and laboratories, offices, a stair case, and conveniences. It was awarded to Messrs. Yanduna Ventures Nigeria Ltd. and three others in July 2020 at a total cost of N1.0 billion with a completion date of December 2022. The sum of N700 million was appropriated and released in the 2020 budget while N627.02 million was utilized on the project to achieve cumulative performance of 60%.

Findings:

At the time of monitoring, the roofing and plastering of the superstructures had also been achieved. Fixing of doors and windows, ceiling POPs as well as electrical and mechanical wirings were ongoing at various levels of completion. Outstanding works include painting and finishing.



Picture 62: Ongoing Construction of 4Nos. Blocks of Classrooms, Laboratories and Twin Theatres at NITT, Zaria

Observed Outcomes:

The project had provided job opportunities to about 350 skilled and unskilled labour at the site. On completion, it is expected to increase accommodation

facilities for trainees at the Institute.

4.14.2 NATIONAL INLAND WATERWAYS AUTHORITY, LOKOJA

The Authority had a total of N5.47 billion appropriated and released in the 2020 budget to execute its capital projects and programmes. Out of this amount, N2.42 billion was utilized. The following project amongst others was monitored:

a) Construction of River Port Lokoja and Cargo Handling Equipment:

This project located at Jamata in Lokoja entails the construction of a wharf at the River Port. Components include: land reclamation, steel sheet pile quay wall, transit shed/ware house, administrative building, staff quarters, police post, power building and 500meters asphaltic access road.

The contract was awarded to Messrs. Inter-Bau Construction Ltd. in March, 2012 at a cost of N6.41 billion with planned completion date of December 2016 which was later reviewed to December, 2022. In the 2020 budget, the sum of N440.66 million was appropriated, released and utilized. A total of N2.82 billion had been committed to the project since inception to achieve 58% cumulative performance.

Findings:

At the time of monitoring, works completed include: Administrative block, warehouse, staff quarters, police post and access road while land reclamation, steel sheet pile quay wall and drilling of foundation piles for transit shed were ongoing at different stages of completion.



Picture 63: Ongoing Casing of Steel Bins for Foundation of the Transit Shed and Drilling of Foundation Pile at NIWA

Observed Outcomes:

When completed, the project is expected to provide landing facilities for passengers and enhance efficient cargo handling at the Port.

4.14.3 MARITIME ACADEMY OF NIGERIA, ORON, AKWA-IBOM

The Academy was established as an institution for education and training of shipboard officers, rating and shore-based management personnel in conformity with International Maritime Standards. The sum of N1.12 billion was appropriated and released to the Academy under the 2020 budget for the execution of its capital projects/programmes. Out of this amount, N961.84 million was utilized. The following project amongst others was monitored:

a) Provision for Furnishing/Equipping the Newly Completed 300 Seat Library /Resources Centre:

The project has GPS Coordinates N4.80355 and E8.25863. It involves: procurement and equipping of library, purchase of computers & installation for e-library, internet subscription and installation of security gadgets amongst others.

The contract was awarded to Messrs. Sharp Intelligent Security System Ltd. in April 2019 at the cost of N85.72 million with an initial completion date of June 2019. This was however reviewed to February 2020 due to funding constraint. In the 2020 budget, the sum of N80.0 million was appropriated, released and utilized on the project to achieve 95% cumulative level of completion.

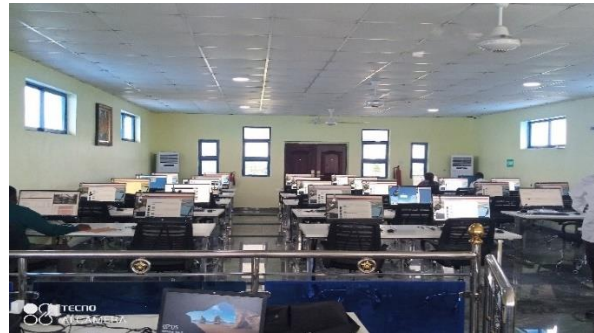
Findings:

At the time of monitoring, furnishing/equipping of the serial and reference section of the library, procurement of library books and internet subscription had been completed. However, the installation of security gadgets and e-library computer applications were still ongoing.

Observed Outcomes:

Upon completion, the project will provide good and conducive teaching and

learning environment in the academy.



Picture 64: Ongoing Furnishing/Equipping of the Newly Completed 300-Seat Library / Resource Centre at the Maritime Academy of Nigeria, Oron

4.15.0 AVIATION SECTOR

The Ministry had an appropriation of N44.27 billion in the 2020 budget for the implementation of its capital projects/ programmes. The sum of N49.06 billion (inclusive of N15.83 billion Online AIE) was released while N21.16 billion was utilized. The following Agencies/projects were monitored:

4.15.1 NIGERIAN COLLEGE OF AVIATION TECHNOLOGY (NCAT), ZARIA

The College conducts civil aviation courses for pilot training, airport operations and management. In the 2020 budget, N2.95 billion was appropriated to the college to carry out its capital projects/programs. The same amount was released, cash backed and utilized to execute amongst others the following projects:

a) Supply and Installation of Boeing 737 Simulator for NCAT Zaria:

The project is the first full flight simulator in Nigeria since Nigeria Airways no longer own any. It entails supply and installation of procedural trainer, full flight simulator, spare parts, UPS and training of four (4) simulator-maintenance staff.

The contract was awarded to Messrs. CAE INC, Canada in November 2014 at a cost of N6.76 billion with a planned completion date of December 2021. In 2020 budget, N576.00 million was appropriated, released and utilized bringing the total financial commitment since inception to N5.49 billion to achieve 85% level of completion.

Findings:

At the time of monitoring, the installation of procedural trainer, full flight simulator, spare parts, maintenance tools and equipment had been completed. The training of four (4) staff for simulator maintenance was outstanding.



Picture 65: Procedural Trainer and Full Flight Simulator Installed at NCAT Zaria

Observed Outcome:

The project when put to use will commence Boeing 737 type rating, re-currency training and multi-crew pilot licensing.

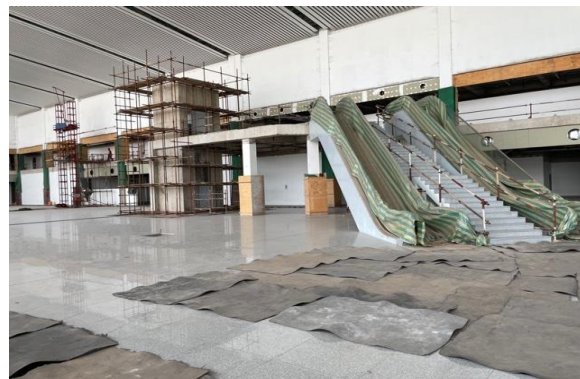
4.15.2 Construction of New Terminal at Akanu Ibiam International Airport, Enugu:

The project involves the construction of a new terminal building and a cargo port at the existing Airport. Scope of works include: provision of terminal halls, offices, departure and arrival halls, canonical area, installation of central chilling system (Air condition), lift installations, conveyor belts and escalators. Other works include: provision of parking lots, firefighting equipment, pump & Generator station and construction of a cargo terminal.

The Contract was awarded to Messrs. CCECC Nig. Ltd. in March, 2013 at a cost of N14.24 billion with an initial completion date of December 2015. This was however extended to December 2017 due to fund constraints. There was also an upward review of the contract cost to N15.18 billion due to time lapse, inflation and increase in the cost of materials. The sum of N1.0 billion was appropriated in the 2020 budget out of which N500 million was released and utilized. A total of N10.51 billion had been committed to the project since inception to achieve 52.01%.

Findings:

At the time of monitoring, the representative of the Project Engineer informed the team that Nigeria Airforce is contesting the land that was allocated for the construction of the Cargo Terminal and this is affecting the progress of work at the site. However, the new terminal building had been completed while conduit works, cabling & fittings, ceiling and tiling were ongoing and at various levels of completion. Outstanding works include: Construction of Cargo terminal, provision of car park, Air-conditioning chillers, firefighting equipment, Generator & pump house, sanitary appliances, interlocking and green areas.



Picture 66: Ongoing Construction of New Terminal at Akanu Ibiam International Airport, Enugu

Observed Outcomes:

The project had created direct and indirect job opportunities for about 500 labourers within the host community. On completion, the new terminal will improve service delivery at the Airport and will serve as a regional hub within the South East geo – political zone.

4.15.3 Upgrade and Rehabilitation of Jos Airport Terminal Building:

The project with GPS Coordinates N 9.63649 and E 8.87077 entails the extension of the existing terminal building by one-storey and general rehabilitation works/upgrade of the electrical cable size from 4x95mm to 4x120mm and Gear switch upgraded from 20amps to 600amps. Other components include: installation of 35 Air condition wardrobes, general lighting and provision of 2nos conveyor belts.

It was awarded in 2012 to Messrs. Peache construction Limited at an initial

cost of N489 million with an initial completion date of December 2015. The project cost was revised to N851.31million with a completion date now scheduled for 2023 due to additional works (upstairs extension). In the 2020 budget, the sum of N125.00 million was appropriated and released while N64.49 million was utilized on the project. A total of N790.46 million has been committed to the project since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the storey building extension had been completed while maintenance works such as fixing roof leakages, sockets, external illumination, and faulty air-conditioners were ongoing.



Picture 67: Upgrade and Rehabilitation of Jos Airport Terminal Building

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 25 skilled and other classes of workers who are currently involved in the construction project. When completed, it is expected to give the airport a facelift, increase patronages and passenger's comfort.

4.16.0 PETROLEUM SECTOR

The Sector had an appropriation and release of N2.93 billion in the 2020 budget out of which N2.62 billion was utilized to execute its capital projects and programmes. The following Institutions/projects were monitored:

4.16.1 PETROLEUM TRAINING INSTITUTE (PTI), EFFURUN IN DELTA- STATE

The sum of N982.25 million was appropriated and released in the 2020 budget for the implementation of its capital projects/programmes. Out of this amount, N903.37 billion was utilized to execute amongst others the following:

a) Construction of Academic Research and Training Building:

The project involves the construction of a storey building comprising: offices, training halls, conference rooms, a gallery, exhibition hall/syndicate rooms for the training of personnel on oil and gas research; and external works. The contract was awarded to Messrs. Due Creation Global Ltd. & two (2) others in June 2019 at a cost of N603.59 million with an expected completion date of July, 2024. In the 2020 budget, the sum of N66.17 million was appropriated and released while N65.34 million was utilized bringing total financial commitment to N137.43 million to achieve 30% level of completion.

Findings:

At the time monitoring, sub-structural works up to lintel level had been achieved. Suspended slab, roofing, decking first floor, external works were still outstanding. The team was informed that the contractor left site due to funding constraint for about six (6) months but now back to site.



Picture 68: Ongoing Construction Work of Academic Research and Training Building at Osubi Campus PTI, Effurun.

Observed Outcomes:

The project though still on going, it has created job opportunities for 10 skilled and 200 unskilled workers.

4.16.2 NIGERIA NUCLEAR REGULATORY AUTHORITY.

The Authority had an appropriation, release and utilization of N779.72 million in the 2020 budget for the implementation of its capital projects/programmes. The following project amongst others was monitored:

a) Establishment of Nuclear Security Center and Equipping:

The project is located at the Agency's Head office, Abuja with GPS Coordinates N 9.04033 and E 7.46754. It entails payment of rent for a 2-storey building housing the security center and equipping of the building with furniture, procurement of scientific equipment, radiation detectors, computers, specialized software and projectors.

The contract was awarded in September 2018 to Messrs. Jogrand Creative Project Limited and three (3) others at a total cost of N1.09 billion with an expected completion date of September 2022. In the 2020 budget, the sum of N384.83 million was appropriated, released and utilized. A total of N524.59 million has been committed since inception to achieve 58.27% level of completion.

Findings:

During the monitoring exercise, works completed include payment of rent for the office accommodation while furnishing and equipping are ongoing,



Picture 69: The Building, Nuclear Detectors and Computers Procured at the NNRA, Abuja

Observed Outcomes:

Although the project is still ongoing, the building has been used to provide training to over 1000 security personnel on illicit transport of nuclear materials. It has also enhanced early detection and mitigation against nuclear accidents in the country.

4.17.0 POWER SECTOR

The sector had an appropriation of N128.00 billion in the 2020 budget to implement its capital projects/programmes. The sum of N133.93 billion (inclusive of N6.21 billion Online AIE) was released while N94.04 billion was utilized to execute amongst others the following project:

4.17.1 Completion of Electrification of Dengi – Bashar in Plateau State

The project covers 26.1km commencing from Dengi town through Gumu and terminates at Bashar in Plateau State. It entails the installation and replacement of fallen electrical poles and wiring/stringing to energize the communities along the axis.

The contract which is of two components consists of 16.1 km length awarded to Messrs. Mind Toiti Nig. Ltd in November 2020 at a cost of N149.96 million and 10.0km length also awarded in November 2020 to Messrs. J. S Matrix International Ltd at a cost of N98.69 million. The project has a total cost of N248.65 million with an expected completion date of December, 2020. In the 2020 budget, the sum of N250.00 million was appropriated and released, while N123.82 million was utilized to achieve 75% level of completion.

Findings:

At the time of monitoring, new poles had been installed and stringed while replacement of fallen poles were ongoing. However, about 5km of stringing was still outstanding. The team was informed by the contractor that the pace of work was slowed down due to theft of materials at site.



Picture 70: Completion of Electrification of Dengi – Bashar in Plateau, Jos

Observed Outcomes:

Although the project is still ongoing, it has provided employment

opportunities for over 5 skilled and 25 other classes of workers who are currently involved in the project. When completed, it is expected to energize Dengi, Bashar and all other communities along the corridor.

4.17.2 Ikorodu – Odogunyan-Shagamu 132KV DC Transmission Line:

The project entails the installation of 132KV DC transmission line between Ikorodu and Shagamu through Odogunyan to enhance electricity supply within the areas. It was awarded to Messrs. PPCL/Westcom JV in December 2009 at a cost of N1.11 billion plus €8.93 million and was scheduled for completion in December 2019.

In the 2020 budget, the sum of N230 million was appropriated to the project out of which N47.29 million was released and utilized to bring total financial commitment to N947.22 million plus €8.93 million to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and put use.



Picture 71: A Cross Section of Ikorodu – Odogunyan-Shagamu 132KV DC Transmission Line

Observed Outcomes:

The project has enhanced power supply and boosted economic activities in the benefiting communities.

4.18.0 INDUSTRY, TRADE AND INVESTMENT SECTOR

The Ministry had an appropriation of N26.01 billion in the 2020 budget to execute its capital projects / programmes. The sum of N80.78 billion was released (inclusive of N37.50 billion Online AIE) while N39.79 billion was utilized. The releases to the Ministry, as contained in the OAGF capital performance report, is more than the appropriation. The following Institutions/projects were monitored:

4.18.1 OIL AND GAS FREE ZONES AUTHORITY

The sum of N1.01 billion was appropriated and released to the authority in the 2020 budget for the implementation of its capital project/ programmes. Out of this amount, N932.86 million was utilized to execute amongst others the following project:

a) Construction and Provision of Infrastructures to Free Zone, Onne, (OGFZA) Headquarters:

The project is located in Nigeria Port Authority Complex, Onne in River State with GPS Coordinates N5.011264 and E7.862539. Components include: amongst others: sand filling of OGFZA premises, construction of gate house, access gate & car park, staff canteen and Generator house. Others are: Construction/ Installation of 33,000 litre storage tank for diesel and relocation of 350/400 KVA Generating sets.

The contract was awarded to Messrs. Procurement Services Nig. Ltd. and 4 others between April and October 2020 at a total cost of N606.94 million with a completion date of December 2020. In the 2020 budget, the sum of N606.94 million was appropriated, released and utilized on the projects to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed.



Picture 72: Completed Sand Filling, Gate House and Access Road at OGFZA, Onne Port Harcourt

Observed Outcomes:

The completed project has provided more land space, enhanced security and access within the premises of the OGFZA.

b) Construction of Underground Drainage Extension to Discharge Point – IITA Road Onne

The project is located along IITA road, Onne in River State with GPS Coordinates N5.011264 and E7.862539. It was designed to construct underground drainage extension to discharge point (IITA Road Onne). The contract was awarded in November 2020 to Messrs. Lexington Global Investment Nig. Ltd. at a cost of N330.72 million with an expected completion date of February, 2021.

In the 2020 budget, the sum of N332.50 million was appropriated while N330.72 million was released and utilized on the project to achieve 100% completion.

Findings

At the time of monitoring, the project had been completed.

Observed Outcomes:

The project has reduced erosion within the premises of the agency.



Picture 73: Completed Construction of Underground Drainage Extension to Discharge Point – IITA Road, Onne, Port Harcourt

4.19.0 MINES & STEEL DEVELOPMENT SECTOR

The Ministry had an appropriation of N7.62 billion in the 2020 budget to execute its capital projects / programmes. A total of N7.79 billion was released (inclusive of N168.05 million Online AIE) while N6.57 billion was utilized. The following Institutions/projects were monitored:

4.19.1 METALLURGICAL TRAINING INSTITUTE, ONITSHA

The mandate of the institute is to train low and middle level manpower in maintenance and repair works for the steel and allied industries in Nigeria. The agency had an appropriation of N569.75 million in the 2020 budget for the implementation of its capital projects/ programmes. Out of this amount, N522.36 million was released and utilised as at the end of the fiscal year to execute amongst others, the following projects:

a) Rehabilitation of Erosion Ravaged Internal Road Phase II:

The project involves the rehabilitation of 1km access road from road H linking the borehole area and terminating at the exit gate. Scope of works include scarification of the surface, earth works and asphaltic concrete base course. The contract was awarded to Messrs Logkeg Engineering Limited in November, 2020 at a cost of N56.10 million with a completion date of March, 2021. The sum of N63.47 million was appropriated in the 2020 budget. Of this, N56.10 million was released and utilised to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed and put to use.



Picture 74: Rehabilitation of Erosion Ravaged Internal Road Phase II

Observed Outcomes:

The project had eased access to key infrastructural locations at the premises of the institute.

b). Purchase of Laboratory and Science Equipment Apparatus

The project involves the procurement of laboratory and science equipment for training departments such as Boyie's gas calorimeter, Auto bomb calorimeter, Tachometer, Steam power plant, Thermal conductivity apparatus, Bench mounted Air-cooler 2-stroke petrol engine rig including dynamometer. Others include: Dynamometer data, Heat and Gas law apparatus, falling ball viscometer, Marcet bioler, Kaplan turbine test set up, Weir tank, Floating body apparatus.

The contract was awarded to Messrs. Wilvic Global Services Limited at a cost of N48.80 million in October, 2020 with a completion date of March, 2021. The sum of N42.99 million was appropriated, released and utilized in the 2020 budget to achieve 100% completion.

Findings:

At the time of monitoring, all the equipment and apparatus had been supplied and distributed to the user departments.



Picture 75: Some of the Laboratory and Science Equipment Procured at MTI Onitsha

Observed Outcomes:

The equipment and apparatus had enhanced the operation and production efficiency of the institute.

4.19.2 NATIONAL IRON ORE MINING PROJECT- ITAKPE

In the 2020 budget, the sum of N746.23 million was appropriated and released to the Agency to implement its capital projects/ programmes. Out of this amount, N732.80 million was utilized to execute amongst others the following projects:

a). Rehabilitation of Internal Road and Erosion Control:

This project entails the rehabilitation of 26km length of access road and provision of reinforced concrete drains for erosion control. Scope of work comprises: 352m back filling and compaction of existing road, concrete drains, grading, surface dressing and construction of 3nos. culverts.

The contract was awarded to Messrs. Ernies Logistics Services Ltd. in November 2017 at a cost of N287 million with an expected completion date of December 2020 but later reviewed to December, 2021 due to financial constraints. In the 2020 budget, the sum of N24.75 million was appropriated, released and utilized. A total of N100.05 million had been committed to the project since inception to attain 34.8% level of completion.

Findings:

At the time of monitoring, the rehabilitation of 590.08m of access road, had been completed, while grading, culverts and drainages for erosion control were in progress.



Picture 76: The Ongoing Rehabilitation of Internal Road at Iron Ore Mining, Lokoja

Observed Outcomes:

The rehabilitated road and drainages had facilitated easy access and reduced erosion problems.

b). Rehabilitation of NIOMCO Maingate and Driveway

The project entails the reconstruction of gate house, redesign of main gate, 110m reinforced concrete plinth driveway from Admin building to the entrance gate, landscaping, 110m entrance fencing and construction of generator house. The contract was awarded to Messrs. Onyido and Onyido Ltd at a cost of N92.35 million in September, 2020 with an expected completion date of December, 2020. In the 2020 budget, the sum of N92.36 million was appropriated, same amount had been released, while N81.98 million was utilized as at the end of the fiscal year to achieve 100% level of completion.

Findings:

At the time of monitoring, the demolition of the old structure and reconstruction of gate house building, redesigned entrance with iron main gate and driveway had been completed and put to use.



Picture 77: Completed Main Gate House and Driveway at Iron Ore, Itakpe

Observed Outcomes:

The project had reduced incessant encroachments and improved the security of lives and properties at the agency's premises.

4.19.3 NIGERIA MINING CADASTRE OFFICE & CENTRE

The Agency had an appropriation, release and utilization of N480.63 million in the 2020 Budget for the implementation of its capital projects/ programmes. The following projects among others were monitored:

a) Construction of Rural Mining Site Road in Ibil Community, Cross River State:

The project entails the construction of rural mining road with shoulders, culverts and asphaltic top coat in Ibil community, Cross River State. The contract was awarded to Messrs. Right Man Multi Services Limited in October 2020 at a cost of N250 million with a completion date of February 2021. The sum of N250 million was appropriated in the 2020 budget. Out of this amount, N225.45 million was released and utilized to achieve 90% level of completion

Findings:

At the time of monitoring, the construction of asphaltic top coat rural mining road with shoulders and culverts in Ibil community of Cross River State had been substantially completed.



Picture 78: Completed Section of the Asphaltic Top Coat Rural Mining Road and Ongoing Substantially Portion in Ibil Community of Cross River State

Observed Outcome:

The construction of the rural mining road had eased movement to the mining site and boost economic activities within the communities.

b) Construction of Solar Powered Boreholes in selected Communities in Cross River State:

The project involves the construction of 4nos. solar powered boreholes in Ogoja and 3nos in Yala both with elevated overhead tank to increase the capacity of water supply in the area. The contract was awarded to Messrs. Brown Integrated Energy Services Ltd. and one other in October 2020 at a total cost of N90 million with a completion date of February 2021. The sum of N90 million was appropriated in the 2020 budget while N79.98 million was released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed. The team was informed that the contractor had some outstanding balance for payment.



Picture 79: Constructed Solar Powered Borehole in Ogoja and Yala of Cross River State

Observed Outcomes:

The project had provided portable water in Ogoja and Yala communities of Cross River State.

5.0 SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

Several recurring challenges were observed and valuable lessons learnt in the course of tracking the performances of MDAs' Budget Implementation at the end of the 2020 fiscal year. Some key findings and recommendations are as follows:

5.1 FINDINGS:

The following findings were made:

- i. It was observed that most of the MDAs enjoyed 100% funding in the 2020 fiscal year for the implementation of their capital projects/programmes. This has accounted for the appreciable level of performances in MDAs' Budget implementation;
- ii. Several discrepancies were observed between the figures reported in the OAGF MDAs' performance and MDAs' actual utilizations during the monitoring exercise as some MDAs have more releases than what was published. The OAGF document contradicts the information on MDAs' expenditure. e.g Nigeria Airforce; Industry, Trade & Investment and Mines & Steel Development;
- iii. Some MDAs denied access to the teams to monitor their capital projects/programmes. This act completely negates the principles of transparency and accountability. Examples of these MDAs include: ONSA, National Primary Health Care Development Agency (NPHCDA), Abuja; Nigerian Institute of Social and Economic Research (NISER), Abuja, Ibadan; Benin-Owena River Basin Authority, Epe-Aja Power Project and Federal Radio Corporation of Nigeria, Abuja;
- iv. It was also observed that some MDAs executed projects that are outside their mandate which were inserted by the National Assembly. As a result, their implementation becomes difficult while key projects of MDAs were left to suffer at the expense of the constituency projects. Examples are: Ogun/Osun River Basin Development Authority, Bioresource Development

Centre, Makurdi; National Agency for Prohibition of Trafficking in Persons (NAPTIP), Abuja and Industrial Training Fund (ITF), Jos;

- v. Some counterpart funded projects were plagued with funding issues which delayed the pace of work and may not meet up with their expected completion dates. Examples of such projects are: Abuja – Keffi – Akwanga – Lafia – Makurdi; Abuja – Kaduna – Zaria – Kano Roads and Abuja Mass Transit Rail project.
- vi. Some MDAs split their projects into sections/components such that it becomes very difficult to determine their fundings and the percentage completions. Examples of such projects are: Abuja – Keffi – Akwanga – Lafia – Makurdi Road, Federal Road Safety Commission’s projects, Nigeria College of Aviation Technology (NCAT), Zaria.
- vii. Poor level of cooperation from MDAs in providing financial details on their projects makes it difficult to track the performances. Examples of such MDAs include: Transport, Aviation, and Water Resources;
- viii. Some projects of MDAs are numerously scattered such that they could not be covered within the approved number of days for monitoring. Hence, the status of these projects and programmes could not be properly assessed or determined. Examples include: River Basin Development Authorities; Agriculture & Natural Resources, and Nigeria Commodity Exchange, Abuja.
- ix. Some MDAs spread their limited resources too thinly over many projects with little or no impact on any. Examples are Nnamdi Azikwe University Teaching Hospital Nnewi; Federal College of Agriculture, Ishiagu; National Engineering Design Development Institute (NEDDI), Nnewi; National Hydraulic Equipment Research Institute, Kano and many Educational institutions.
- x. It was Observed that some completed MDAs’ projects lack adequate personnel to man them. This implies that such projects may not yield the

intended objective and a resultant waste of resources. Examples include: Maternity Complex Project of National Fistula Centre, Katsina.

- xi. Security Challenges in the Country most especially in the North East, North West, Niger Delta and the South East Zones limited implementation and tracking of capital projects in such areas.

5.2 RECOMMENDATIONS:

Based on the above findings, the following recommendations are hereby made:

- i. There is need for sustained funding by the Government to facilitate the timely completion of MDAs' capital projects/ programmes especially for those nearing completion. This will enhance MDAs' Budget performance and improve projects' delivery;
- ii. There is need for reconciliation between what was published by the OAGF as MDAs' performance and the actual release/utilization;
- iii. There is need for high level engagement with MDAs who deny access to monitoring teams or enforcement of sanctions, where necessary;
- iv. There is need for robust synergy between the NASS and the Executive Arm of government on the insertion of constituency projects to ensure that due process is adhered to before admitting projects into the budget;
- v. Government should beam its light on counterpart funded projects to ensure that they are properly funded and completed on schedule;
- vi. Splitting of projects into sections or components especially where the split component cannot stand alone as a project, should be discouraged;
- vii. There is need to engage the Chief Executives of MDAs on the need for cooperation, compliance and accountability for the projects being implemented;

- viii. The number of monitoring exercises in a fiscal year should be increased to enable coverage of projects that are widely spread across the country which could not be covered during the normal monitoring exercises.
- ix. Government should emphasize the need for prioritization and implementation of core mandate projects by the MDAs to ensure relevance, timely delivery and value for money;
- x. There is need to fast tract the process of recruitment of relevant personnel to man completed infrastructures/equipment to avoid waste of resources.
- xi. Government should intensify its efforts in addressing security challenges in the country.

5.3 CONCLUSION:

The macroeconomic setting in the review period was redefined by the unanticipated health and economic effects of the COVID-19 pandemic. The economy expanded by 0.11 percent in the fourth quarter of 2020 with the oil and non-oil sectors recording a real growth of -19.76 percent and 1.69 percent (year-on-year) respectively. The non-oil sector contributed significantly to the economy growth of the economy which was mainly driven by the Information and Communication (Telecommunications & Broadcasting), Agriculture (Crop Production), Real Estate, Manufacturing (Food, Beverage & Tobacco), Mining and Quarrying (Quarrying and other Minerals), and Construction sectors.

The Federal Government continued to meet its non-discretionary expenditures even as budget implementation continued to be affected by poor revenue outcome. The performance of the economy during the quarter was encouraging considering developments in the global economy and the performance of other economies. However, it is important to accelerate efforts towards improving the growth record and revenue performance. Enhancing revenue collections in the coming year is key to the successful implementation of the 2021 Budget. Efforts to moderate the growth in recurrent expenditure and particularly personnel and recurrent debt in 2021 is critical even as effective implementation of the COVID-19 containment

measure continue to be paramount.

The Federal Government has reiterated its commitment to improved openness, transparency and accountability in budget preparation, implementation, monitoring & evaluation and feedback. In view of this, strict adherence to budget implementation guidelines and the governance framework on monitoring of capital budget implementation will continue to be followed. Efforts would also be geared towards fostering efficiency in budget implementation, while ensuring effective project management in 2021.

APPENDIX I

**OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION
FEDERAL MINISTRY OF FINANCE
FUNDS DEPARTMENT, GARKI - ABUJA**

SUMMARY OF 2020 CAPITAL PERFORMANCE FOR MINISTRIES DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST MARCH, 2021

S/N	MINISTRY	2020 APPROPRIATION	2020 1ST RELEASES =N=	2ND RELEASES =N=	3RD RELEASES =N=	4TH RELEASES =N=	ADDITIONAL RELEASES =N=	ONLINE AIEs =N=	MANUAL AIEs =N=	TOTAL RELEASES =N=	CASHBACKED =N=	MDAs BALANCE @ 17TH FEB., 2021 =N=	UTILISATION %		
													UTILISATION =N=	RELEASES %	CASHBACK %
1	PRESIDENCY	15,383,317,626	6,959,942,215	3,922,752,995	3,142,538,030	-	-	4,811,757,406	1,000,000,000	19,836,990,646	19,836,990,646	13,558,983,056	6,278,007,590	31.65	31.65
2	SECRETARY TO GOVT. OF THE FEDERATION (SGF)	19,877,254,806	10,088,627,402.97	7,276,653,232.87	2,511,974,170.10	0.00	0.00	1,694,371,749.00	250,000,000.00	21,821,626,554.94	21,821,626,554.94	7,148,033,575.64	14,673,592,979.30	67.24	67.24
3	SPECIAL DUTIES	1,486,327,292	743,163,646	292,123,543	266,094,063	181,861,439	-	70,000,000	-	1,553,242,690.37	1,553,242,690.37	155,460,391.24	1,397,782,299.13	89.99	89.99
4	YOUTH DEVELOPMENT	2,840,927,749	1,420,463,875	1,357,133,286	63,330,589	-	-	784,584,000	-	3,625,511,749	3,625,511,749	2,893,622,646	731,889,104	20.19	20.19
5	WOMEN AFFAIRS	6,662,300,966	3,601,150,483	275,000,000	2,786,150,483	-	-	521,676,555	-	7,183,977,521	7,183,977,521	985,088,909	6,198,888,612	86.29	86.29
6	AGRICULTURE	102,493,492,597	25,242,229,777	27,334,123,567	5,680,082,253	40,097,532,018	4,115,339,848	29,859,308,749	-	132,328,616,212	132,328,616,212	65,054,167,867	67,274,448,345	50.84	50.84
7	WATER RESOURCES	80,701,177,106	24,966,315,010	15,881,760,078	9,751,584,492	26,716,384,835	3,009,730,208	7,087,820,083	-	87,413,594,706	87,413,594,706	29,984,402,903	57,429,191,802	65.70	65.70
8	AUDITOR-GEN.	153,071,048	76,535,524	76,535,524	-	-	-	-	-	153,071,048	153,071,048	153,071,048	-	-	-
9	DEFENCE	115,873,903,710	59,676,951,855	31,916,620,754	23,381,245,836	875,964,847	-	1,931,521,497	3,611,578,887	121,393,883,675	121,393,883,675	6,147,174,910	115,246,708,765	94.94	94.94
10	ICPC	363,066,404	181,533,202	145,226,562	-	36,306,640	-	-	-	363,066,404	363,066,404	293,886,274	69,180,130	19.05	19.05
11	EDUCATION	75,173,387,778	27,450,384,284	10,962,309,294	11,877,469,574	21,178,165,346	4,003,307,303	3,737,529,558	-	79,209,165,358	79,209,165,358	38,570,752,643	40,638,412,716	51.31	51.31
12	FCTA	29,657,154,360	15,000,000,000	6,716,035,575	6,193,456,348	1,548,364,087	-	-	199,298,350	29,657,154,360	29,657,154,360	13,352,930,190	16,304,224,170	54.98	54.98
13	FOREIGN & INTER GOVT. AFFAIRS	6,638,510,086	3,612,755,043	1,256,587,778	1,792,617,285	-	-	344,565,643	116,280,000	7,122,805,728	7,122,805,728	1,469,692,818	5,653,112,911	79.37	79.37
14	FINANCE	3,608,421,569	1,291,949,503	-	-	688,043,682	1,014,648,252	1,667,021,726	-	4,661,663,163	4,661,663,163	1,505,492,470	3,156,170,692	67.70	67.70
15	HEALTH	51,402,884,613	31,895,919,517	3,016,303,663	8,882,687,968	4,800,985,704	2,950,028,919	38,795,330,216	6,460,000,000	96,801,255,986	96,801,255,986	29,994,245,507	66,807,010,479	69.01	69.01
16	TRADE & INVESTMENT	26,006,447,689	10,725,083,609	5,604,350,540	17,527,636,593	8,863,623,863	563,676,498	37,500,000,000	-	80,784,371,103	80,784,371,103	40,995,984,828.83	39,788,386,274	49.25	49.25
17	INFORMATION	30,780,275,414	2,893,886,670	2,146,207,143	747,679,527	-	-	573,938,133	250,000,000	6,611,711,474	6,611,711,474	785,509,327	5,826,202,147	88.12	88.12
18	COMMUNICATION TECHNOLOGY	4,731,032,692	2,841,121,226	541,200,000	1,208,969,173	139,742,293	-	1,000,000,000	-	5,731,032,692	5,731,032,692	1,048,725,902	4,682,306,789	81.70	81.70
19	INTERIOR	32,925,118,431	10,751,125,528	10,711,139,879	9,456,143,125	489,035,781	-	6,147,234,641	-	37,554,678,953	37,554,678,953	2,698,432,938	34,856,246,015	92.81	92.81
20	POLICE AFFAIRS	15,556,238,229	4,760,864,082	1,342,577,853	400,237,070	414,716,338	-	15,152,499,957	-	22,070,895,299	22,070,895,299	103,721,851	21,967,173,448	99.53	99.53
21	HEAD OF SERVICE	1,470,798,510	755,399,255	715,399,255	-	-	-	-	-	1,470,798,510	1,470,798,510	667,563,800	803,234,710	54.61	54.61

22	JUSTICE	3,899,931,964	1,949,965,982	1,080,418,077	-	371,055,149	-	1,200,000,000	-	4,601,439,207	4,601,439,207	1,579,631,211	3,021,807,996	65.67	65.67
23	LABOUR & PRODUCTIVITY	20,035,148,672	10,037,574,336	124,893,000	-	9,838,845,631	33,835,705	-	-	20,035,148,672	20,035,148,672	7,514,106,214	12,521,042,457	62.50	62.50
24	POWER	128,005,929,363	26,603,078,168	37,278,886,514	4,790,516,729	49,372,829,167	9,669,618,786	6,212,424,767	-	133,927,354,130	133,927,354,130	39,882,586,787	94,044,767,343	70.22	70.22
25	WORKS AND HOUSING	265,868,039,092	100,287,637,440	32,780,791,707	53,369,234,580	61,213,331,824	217,751,362	30,000,000,000	25,498,839,042	303,367,585,956	303,367,585,956	51,233,054,643	252,134,531,313	83.11	83.11
26	SCIENCE AND TECH.	45,663,279,672	14,999,999,993	7,521,181,722	8,267,784,564	12,278,863,579	2,773,845,866	3,650,000,000	-	49,491,675,724	49,491,675,724	25,742,648,831	23,749,026,894	47.99	47.99
27	TRANSPORT	109,348,029,912	30,728,791,797	22,758,073,159	10,413,330,869	35,071,596,863	8,376,237,224	2,000,000,000	-	109,348,029,912	109,348,029,912	19,250,296,364	90,097,733,548	82.40	82.40
28	AVIATION	44,272,830,824	16,335,309,233	5,801,106,180	4,943,129,319	413,869,851	5,736,750,180	15,830,000,000	-	49,060,164,762	49,060,164,762	27,901,950,981	21,158,213,780	43.13	43.13
29	PETROLEUM	2,930,776,820	1,465,388,410	782,759,906	-	682,628,504	-	-	-	2,930,776,820	2,930,776,820	313,410,037	2,617,366,783	-	-
30	MINES & STEEL	7,622,887,235	5,007,549,015	69,425,431	1,639,638,724	381,896,907	530,852,993	168,050,000	-	7,797,413,070	7,797,413,070	1,226,467,235	6,570,945,835	84.27	84.27
31	NATIONAL WAGES & SALARIES	95,058,399	47,529,199	-	-	47,529,199	9,389,501	-	-	104,447,900	104,447,900	53,167,925	51,279,974	49.10	49.10
32	ENVIRONMENT	10,794,666,376	5,401,010,070	169,959,496	4,277,790,104	798,312,102	-	-	-	10,647,071,772	10,647,071,772	5,513,895,534	5,133,176,238	48.21	48.21
33	OFFICE OF NATIONAL SECURITY ADVISER	25,922,169,323	14,501,119,191	4,792,970,019	6,104,197,543	1,263,549,386	-	21,192,893,567	-	47,854,729,705	47,854,729,705	414,565	47,854,315,140	100.00	100.00
34	NIGER DELTA	21,712,850,399	10,856,425,200	19,670,000,000	8,836,140,160	2,020,285,039	-	478,912,500	-	41,861,762,898	41,861,762,898	15,761,902,260	26,099,860,638	62.35	62.35
35	FISCAL RESPONSIBILITY COMMISSION	115,579,020	57,789,510	46,231,608	-	11,557,902	-	-	-	115,579,020	115,579,020	10,463,663	105,115,357	90.95	90.95
36	ICRC	90,351,688	75,175,844	15,140,675	-	35,169	-	-	-	90,351,688	90,351,688	1,871	90,349,817	100.00	100.00
37	NAT. POPULATION	1,901,978,275	1,100,989,138	-	640,791,310	160,197,828	-	-	-	1,901,978,275	1,901,978,275	318,674,311	1,583,303,964	83.25	83.25
38	CODE OF CONDUCT BUREAU	297,904,492	148,952,246	-	-	148,952,246	-	-	-	297,904,492	297,904,492	145,473,514	152,430,978	51.17	51.17
39	CODE OF CONDUCT TRIBUNAL	26,321,943	13,160,972	10,528,777	-	2,632,194	-	201,500,000	-	227,821,943	227,821,943	-	227,821,943	100.00	100.00
40	PUBLIC COMPLAINTS COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	REV. MOB. ALL.	93,895,011	24,158,328	22,789,177	46,947,505	-	-	-	-	93,895,010	93,895,010	63,669	93,831,342	99.93	99.93
42	FCSC	23,062,977	11,531,489	9,225,191	-	2,306,297	-	349,360,802	-	372,423,778	372,423,778	2,112,887	370,310,891	99.43	99.43
43	POLICE SERVICE COMMISSION	377,500,835	188,750,418	-	-	188,750,418	-	-	-	377,500,835	377,500,835	2,112,887	375,387,948	99.44	99.44
44	FED. CHARACT. COMM.	141,704,074	70,852,037	56,681,630	-	14,170,407	-	917,735,496	-	1,059,439,570	1,059,439,570	77,061,755	982,377,815	92.73	92.73
45	HUMANITARIAN AFFAIRS,	59,390,761,295	15,594,573,571	26,010,067,349	3,882,696,111	13,903,424,264	-	313,406,154	-	59,704,167,449	59,704,167,449	50,906,267,049	8,797,900,399	14.74	14.74
46	CAPITAL SUPPLEMENTATION	601,768,929,333	-	-	-	-	-	116,162,412,340	101,755,338,874	217,917,751,213	217,917,751,213	-	217,917,751,213	100.00	100.00
49	GRAND TOTAL	1,960,320,547,535	500,442,713,289	290,491,170,137	212,882,094,074	294,217,346,799	43,005,012,644	350,355,855,538	139,141,335,152	1,830,535,527,633	1,830,535,527,633	505,002,708,050	1,325,532,819,584	72.41	72.41
50	GRAND TOTAL	1,960,320,547,535	500,442,713,289	290,491,170,137	212,882,094,074	294,217,346,799	43,005,012,644	350,355,855,538	258,544,098,751	1,949,938,291,232	1,949,938,291,232	505,002,708,050	1,444,935,583,183	74	74