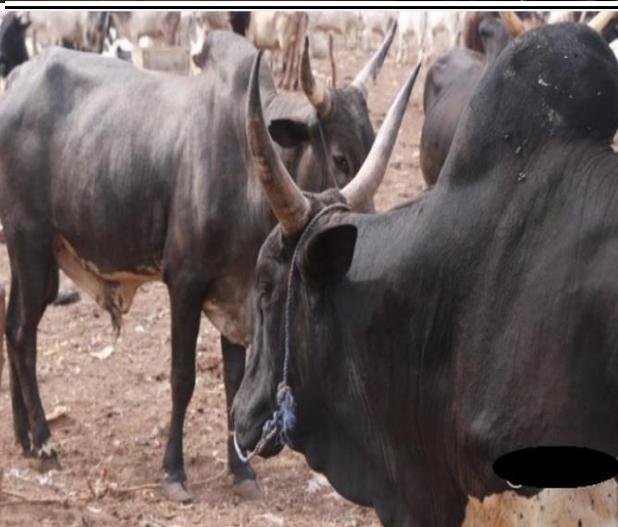




2021 THIRD QUARTER

BUDGET IMPLEMENTATION REPORT



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

FOREWORD

It gives me great pleasure to present to you this Third Quarter Budget Implementation Report (BIR) for 2021. The Report provides detailed information on the distribution of public resources among contending socio-economic needs as well as its utilisation by the Ministries, Departments and Agencies (MDAs) of Government during the period. The Report serves as a means through which the MDAs are held accountable for the resources provided to them, and an assessment of the realization of the objectives of government as contained in the Economic Sustainability Plan.

The 2021 Budget was titled “Budget of Economic Recovery and Resilience”. Its key parameters and assumptions are as set out in the 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) drawn from the Economic Sustainability Plan. This plan is a transit plan between the Economic Recovery and Growth Plan 2017-2020 (ERGP) and the successor Medium-Term National Development Plan (NDP) 2021-2025. Its principal objective is to reposition the Nigerian economy on the path of recovery, growth and resilience.

The publication of this report is mandated by Sections 30 and 50 of the Fiscal Responsibility Act, 2007 which requires the Budget Office of the Federation to prepare and submit Budget Implementation Reports quarterly to the Joint Finance Committee of the National Assembly (NASS) and the Fiscal Responsibility Commission (FRC). These reports are also disseminated to other stakeholders and the general public through electronic and other media.

This Third Quarter BIR is an outcome of cautious planning, comprehensive monitoring and analytical work undertaken by the Budget Office of the Federation in collaboration with MDAs. I commend the team for their hard work and also wish to recognize the active roles of the National Assembly’s Joint Finance Committee and the FRC in adhering to best practices in public financial management through their concerted efforts.

Lastly, I urge the general public and readers of this Report to sustain their active interest in tracking progress towards the achievement of

Government's goals and objectives especially in the management of public resources. This will serve as the vital element needed for the efficient and effective management of government finances.

Mrs (Dr)Zainab Shamsuna Ahmed

Honourable Minister of Finance, Budget and National Planning

PREFACE

Pursuant to Section 30 of the Fiscal Responsibility Act, 2007, the Budget Office of the Federation (BOF) produces BIRs on a quarterly basis. This 2021 Third Quarter BIR is one of many in-year reports prepared by the BOF. It is also part of the efforts of the Ministry of Finance, Budget and National Planning (MFBNP) in ensuring budget transparency and accountability as a key element of Nigeria's commitment to the Open Government Partnership (OGP) and public financial management reform.

The third quarter of 2021 was characterized by weakening global economic recovery due to the amplified negative effect of the third wave of Coronavirus disease (COVID-19). In view of these, global economic growth prediction, though positive was still below the much-expected result due to the extended lockdown periods and restrictions on economic activities in some parts of the world. On the domestic scene, macroeconomic environment has continued to improve gradually due to the domestic measures adopted by the government to curtail the spread of COVID-19 and to support economic growth in Nigeria.

Fiscal performance was below target largely on account of revenue shortfalls and rising expenditure pressures. As at the third quarter, Federal Government's actual aggregate revenue was ₦3.49 trillion, which is 70.08% of the prorated target. Of the prorated budgeted expenditure of ₦9.38 trillion, ₦10.21 trillion was spent reflecting increase of 8.85%.

Government has continued to place greater emphasis on improving budget preparation, execution, monitoring and evaluation for an enhanced performance. Appropriate technologies and models are being adopted to ensure timely and accurate budget preparation, implementation and monitoring, towards improving the contributions of the budget to the delivery of government objectives. Despite the challenging fiscal situation, the government has continued to allocate a robust share of the capital budget relative to the total budget. The careful preparation and effective implementation of FGN budget were key to Nigeria's recent exit from the economic recession and the sustained positive GDP growth afterwards.

The execution of the 2021 Budget in the third quarter was very challenging mainly due to the negative impact of the COVID-19 which affected the global

economy. However, as at 30th September, 2021 the Government has released and cash backed a total of ₦2,015.18 billion for capital spending by MDAs and has continued to meet its non-discretionary expenditures.

This Report is a product of the joint effort of financial and statistical agencies of Government which provided necessary macro-economic and financial data, and the combined effort of various departments of the BOF, particularly the Budget Monitoring and Evaluation Department. I commend their efforts as they continue to perform this important function.

Ben Akabueze

Director General, Budget Office of the Federation

Table of Contents

FOREWORD	II
PREFACE	IV
TABLE OF CONTENTS	VI
TABLE OF ACRONYMS	VIII
LIST OF TABLES	IX
LIST OF FIGURES.....	X
EXECUTIVE SUMMARY	XI
1.0 INTRODUCTION.....	1
2.0 MACROECONOMIC DEVELOPMENTS AND ANALYSIS.....	4
2.1 PERFORMANCE OF THE GLOBAL ECONOMY.....	4
2.2 DOMESTIC MACROECONOMIC PERFORMANCE.....	5
2.2.1 <i>Developments in Real Sector.....</i>	<i>5</i>
2.2.1.1 <i>GDP Growth.....</i>	<i>5</i>
2.2.1.2 <i>Oil Sector.....</i>	<i>6</i>
2.2.1.3 <i>Non-Oil Sector.....</i>	<i>7</i>
2.2.2 <i>Developments in Prices.....</i>	<i>8</i>
2.2.3 <i>Developments in Money Market.....</i>	<i>9</i>
2.2.4 <i>Developments in the External Sector.....</i>	<i>11</i>
2.2.4.1 <i>External Trade.....</i>	<i>11</i>
2.2.4.2 <i>Balance of Trade.....</i>	<i>12</i>
2.2.4.3 <i>Exchange Rates.....</i>	<i>11</i>
2.2.4.4 <i>External Reserves.....</i>	<i>12</i>
2.2.5 <i>Debt Stock.....</i>	<i>13</i>
2.2.5.1 <i>Total Public Debt Stock.....</i>	<i>13</i>
2.2.5.2 <i>Domestic Debt Stock</i>	<i>14</i>
2.2.5.3 <i>External Debt Stock.....</i>	<i>15</i>
3.0 FINANCIAL ANALYSIS OF THE 2021 BUDGET IMPLEMENTATION.....	16
3.1 KEY ASSUMPTIONS AND PROJECTIONS.....	16
3.1.1 <i>Budget Benchmark Oil Price and Production.....</i>	<i>16</i>
3.2 ANALYSIS OF REVENUE PERFORMANCE:.....	19
3.2.1 <i>Performance of Key Oil Revenue Parameters.....</i>	<i>19</i>

3.3	AGGREGATE REVENUE OF THE FEDERATION:.....	20
3.4	OIL REVENUE PERFORMANCE.....	20
3.4.1	<i>Net Oil Revenue</i>	21
3.4.2	Year to Date Oil Revenue Performance.....	22
3.5	NON-OIL REVENUE PERFORMANCE.....	23
3.5.1	Year to Date Non-Oil Revenue Performance.....	24
3.6	COMPARATIVE REVENUE PERFORMANCE ANALYSIS.....	27
3.7	DISTRIBUTABLE REVENUE.....	28
3.8	EXCESS CRUDE ACCOUNT.....	29
3.9	FGN BUDGET REVENUE.....	30
3.9.1	Total Inflow of the Federal Government.....	34
3.10	EXPENDITURE DEVELOPMENTS.....	34
3.10.1	<i>Non-Debt Recurrent Expenditure</i>	35
3.10.2	<i>Debt Service</i>	36
3.10.3	<i>Statutory Transfers:</i>	39
3.10.4	<i>Capital Expenditure Performance</i>	39
3.10.5	<i>Budget Deficit and Performance of the Financing Items</i>	42
4.0	CONCLUSION.....	43
5.0	CAPITAL PROJECT IMPLEMENTATION.....	44
APPENDIX I	146

TABLE OF ACRONYMS

A/C:	<i>Account</i>	MPR:	<i>Monetary Policy Rate</i>
AIE:	<i>Authority to Incur Expenditure</i>	MTFF:	<i>Medium Term Fiscal Framework</i>
AF:	<i>Alternative Funding</i>	N:	<i>Naira</i>
AEs:	<i>Advanced Economies</i>	NBS:	<i>National Bureau of Statistics</i>
B:	<i>Billion</i>	NDDC:	<i>Niger Delta Development Commission</i>
BDC:	<i>Bureau De-Change</i>	NHRC:	<i>National Human Rights Commission</i>
BOF:	<i>Budget Office of the Federation</i>	NJC:	<i>National Judiciary Commission</i>
BREXIT:	<i>British Exit</i>	NNPC:	<i>Nigerian National Petroleum Corporation</i>
CBN:	<i>Central Bank of Nigeria</i>	NTB:	<i>Nigerian Treasury Bills</i>
CIT:	<i>Company Income Tax</i>	OAGF:	<i>Office of the Account General of the Federation</i>
COVID-19:	<i>Corona Virus Disease - 2019</i>	ONSA:	<i>Office of National Security Adviser</i>
DMO:	<i>Debt Management Office</i>	OPEC:	<i>Organization of Petroleum Exporting Countries</i>
ECA:	<i>Excess Crude Account</i>	OTC-FMDQ-OTC:	<i>Over the Counter Financial Market Dealer Quotation</i>
EMDEs:	<i>Emerging Markets and Developing Economies</i>	PCC:	<i>Public Complaint Commission</i>
EMEs:	<i>Emerging Markets Economies</i>	PPT:	<i>Petroleum Profit Tax</i>
FAAC:	<i>Federation Account Allocation Committee</i>	PSC:	<i>Production Sharing Contracts</i>
FGN:	<i>Federal Government of Nigeria</i>	SC:	<i>Service Contracts</i>
FMFBNP:	<i>Federal Ministry of Finance, Budget and National Planning</i>	SITC:	<i>Standard International Trade Classification</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>		
MDAs:	<i>Ministries, Departments and Agencies</i>		

LIST OF TABLES

Table 3.1: Key Assumptions and Targets for 2016 - 2021 Budget	16
Table 3.2: Detailed Assumptions for Oil Production and Taxes (2018 - 2021)	18
Table 3.3: Performance of Revenue in the Third Quarter of 2021 Vs 2020	22
Table 3.4: Net Distributable Revenue as at September 2021 (Oil Revenue at Benchmark Assumptions).....	26
Table 3.5: Actual Performance of Non-Oil Revenue Categories (Third Quarter) 2012 – 2021.....	27
Table 3.6: Percentage Growth in Non-Oil Revenue Performances (Third Quarter) 2013 – 2021.....	27
Table 3.7: Net Excess Crude Account	30
Table 3.8: Inflows to the 2021 Federal Budget as at September 2021.....	32
Table 3.9: FGN Budget Expenditure and Fiscal Account (in N’ Billion) as at September 2021	38
Table 3.10: Capital Budget Utilization by MDAs (as at 30 th September, 2021).....	41

LIST OF FIGURES

Figure 2.1: GDP Percentage Growth (Q1 2015 – Q3 2021).....	6
Figure 2.2: Quarterly Oil and Non-Oil Real GDP Growth Rate percent (Q1 2017 – Q3 2021).....	7
Figure 2.3: Inflation Rate (September 2020 – September 2021).....	9
Figure 2.4: M2 Growth Rate and Interest Rates Trend (September 2020 –September 2021).....	10
Figure 2.5: Naira/US\$ Exchange Rates Trend (September 2020 – September 2021).....	12
Figure 2.6: Level of External Reserves in Billion Dollars (September 2020 – September 2021).....	13
Figure 2.7: Total Public Debt Stock (Third Quarter 2021).....	14
Figure 3.1: Budget Oil Production by Business Arrangements 2009 – 2021	18
Figure 3.2: Oil Production and Lifting (September 2020 – September 2021).....	20
Figure 3.3: 2020 Vs 2021 Revenue Performance (Third Quarter)	23
Figure 3.4: Projected Vs Actual FAAC Revenue Receipts (as at September 2021)	28
Figure 3.5: Contributions to Distributable Revenue (in the 3 rd Quarter of 2021)	29
Figure 3.6: Contributions to FGN Budget in the Third Quarter of 2021.....	33
Figure 3.7: FGN Revenue (Budget Vs Actual as at September 2021)	34
Figure 3.8: 2010 – 2021 Budget Expenditure Profile.....	35
Figure 3.9: Personnel, Overhead and Capital Expenditure Trends (2010 – 2021).....	36
Figure 3.10: Pictorial Representation of Selected MDAs Capital Budget Utilization (as 30 th September, 2021).....	41

EXECUTIVE SUMMARY

The Federal Budget is a vital tool for achieving Government's strategic objectives and the socio-economic development of the nation. It contains the allocation of resources to different sectors/agencies by the Government in its effort to deliver public goods/services to the people. The 2021 'Budget of Economic Recovery and Resilience' is expected to accelerate Nigeria's economic recovery process, promote economic diversification, enhance competitiveness, ensure social inclusion and strengthen the resilience of the economy.

The 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) provided the economic framework for the 2021 Budget, along with fiscal policy objectives and spending priorities of the Government over three-year period. The MTEF also provides the foundation for the preparation of revenue and expenditure estimates of the annual federal budget.

Nigeria's Gross Domestic Product (GDP) grew by 4.03 percent (year-on-year) in real terms in the third quarter of 2021, showing a sustained positive growth over the last four quarters since the recession witnessed in 2020. Output contracted by -6.10 percent and -3.62 percent in second and third quarters of 2020 due to the effects of the Covid-19 pandemic. The third quarter of 2021 growth rate was higher than the -3.62 percent growth rate recorded in the third quarter of 2020 by 7.65 percent points but lower than 5.01 percent recorded in the second quarter of 2021 by 0.98 percent points, indicative of a continuous recovery.

Inflation continued to moderate during the third quarter. Headline inflation (year-on-year) declined for the sixth consecutive month from 17.75 percent in June to 17.38 percent in July, 17.01 percent in August and 16.63 percent in September 2021. The decrease was attributed to slight changes in the food and core components of inflation. Food inflation decreased from 21.83 percent in June to 21.03 percent, 20.30 percent and 19.57 percent in July, August and September 2021 respectively. On the other hand, Core inflation oscillated from 13.09 percent in June to 13.72 percent in July, 13.41 percent

in August and 13.74 percent in September.

Monetary aggregates increased in the review period relative to the second quarter of 2021. Broad Money Supply (M2) increased by ₦1,655.44 billion (4.27 percent) from ₦38,759.14 billion in June 2021 to ₦40,414.58 billion in September 2021. Net Domestic Credit (NDC) rose by 5.61 percent (₦2,488.08 billion) from ₦44,385.56 billion in June 2021 to ₦46,873.64 billion in September 2021. The development in NDC was due to the expansion of Net Credit to Government and Credit to Private Sector during the period under review. Net Credit to Government increased by 10.95 percent (₦1,286.04 billion) from ₦11,747.37 billion in June 2021 to ₦13,033.41 billion in September 2021. Similarly, Credit to Private Sector increased by 3.68 percent (₦1,202.05 billion) from ₦32,638.18 billion in June 2021 to ₦33,840.23 billion in September 2021.

Nigeria's total imports value stood at ₦8,153.79 billion in the third quarter of 2021. The imports value was 17.32 percent and 51.47 percent higher than the value reported in the second quarter of 2021 and the third quarter of 2020 respectively. The value of total exports stood at ₦5,130.30 billion in the third quarter of 2021, representing an increase of 1 percent and 71.38 percent over the value of reported in the preceding quarter of 2021 and third quarter of 2020 respectively. Nigeria's merchandise trade grew as imports increased significantly and showed a marginal growth in export, resulting in an unfavourable trade balance in the third quarter of 2021. Total trade increased by 10.43 percent and 58.59 percent in the third quarter of 2021 when compared with the second quarter of 2021 and third quarter of 2020 respectively.

The Official/Inter-Bank segment of the foreign exchange market unlike in the second quarter of 2021 depreciated from ₦381.0/US\$ in June 2021 to ₦410.12/US\$, ₦410.39/US\$ and ₦410.80/US\$ in July, August and September 2021 respectively. There was no data for the Investors' and Exporters' (I&E) Window and Bureau-de-Change (BDC) segments of the foreign exchange market following the suspension of the operations of the Bureau-de-Change segment by the Central Bank of Nigeria. There was an increase in level of Nigeria's gross official (external) reserves at the end of the third quarter of 2021. It improved from US\$33.34 billion in June 2021 to US\$41.57 billion in September 2021.

The total public debt stock as at 30th September, 2021 stood at ~~N~~38,044.62 billion (US\$92,626.41 million). This represents an increase of ~~N~~2,579.61 billion (7.27 percent) when compared to the ~~N~~35,465.01 billion reported at the end of June 2021. The breakdown consisted of US\$54,671.32 million (~~N~~22,431.64 billion) or 58.96 percent for domestic debt while the balance of US\$37,955.09 million (~~N~~15,572.97 billion) or 40.98 percent was for external domestic debt stock. The total public Debt/GDP remained sustainable at a ratio of 26.66 percent as at the end of September 2021. This was above the country specific threshold of 25 percent and significantly below the international threshold for comparator countries of 56 percent.

Revenue shortfalls impacted FGN Budget implementation in the third quarter of 2021. The price of crude oil in the international market averaged US\$72.40 per barrel in the review period, representing an increase of US\$3.57 per barrel (5.19 percent) from the US\$68.83 per barrel reported in the second quarter of 2021. This also reflects an increase of US\$29.40 per barrel (68.37 percent) and US\$32.40 per barrel (81.0 percent) when compared to US\$43.0 per barrel recorded in the third quarter of 2020 and US\$40.0 budget benchmark, respectively.

Average oil production in the third quarter of 2021 however decreased to 1.50mbpd representing a 0.36mbpd (19.35 percent) fall from the 1.86mbpd benchmark for the 2021 Budget. The volume of oil production in the period was also 0.11mbpd (6.83 percent) and 0.17mbpd (10.18 percent) below 1.61mbpd and 1.67mbpd recorded in the second quarter of 2021 and third quarter of 2020 respectively. However, the recent rise in global economic activities led to the rise in crude oil demand and price during the period.

Gross Oil Revenue therefore stood at ~~N~~3,494.19 billion representing a ~~N~~394.98 billion (10.16 percent) decrease below ~~N~~3,889.18 billion projected three quarter of the year gross oil revenue in the 2021 Budget. It was however, ~~N~~382.12 billion (12.28 percent) above the three quarter of the year actual gross oil revenue of ~~N~~3,112.07 billion recorded in 2020. Gross non-oil revenue of ~~N~~3,793.74 billion received in the three quarter of 2021 signified an increase of ~~N~~342.07 billion (9.91 percent) above the three-quarter year's estimate of ~~N~~3,451.67 billion. A

breakdown of the non-oil revenue items showed that, with the exception of Special Levies (Federation Account) all the other non-oil revenue items were above their corresponding estimates. The net distributable revenue stood at ₦5,567.31 billion in the three quarter of 2021, representing a shortfall of ₦757.66 billion (11.98 percent).

The sum of ₦3,494.94 billion was received to fund the FGN budget in the three quarters of 2021. This comprises ₦848.98 billion (24.29 percent) oil revenue and ₦2,645.96 billion (75.71 percent) non-oil revenue. Revenue receipts decreased from ₦1,355.94 billion in the second quarter to ₦1,135.06 in the third quarter. However, total inflow for the period was ₦1,483.24 billion (29.79 percent) lower than the three quarters of the year projection of ₦4,978.18 billion for 2021 and ₦949.18 billion (37.28 percent) higher than the ₦2,545.76 billion reported in the three quarters of 2020 respectively.

Total expenditure of the Federal Government stood at ₦10,208.06 billion in the three quarters of the year of 2021 representing ₦823.88 billion (8.78 percent) increase above the ₦9,384.18 billion prorated budget projection for the review period. It is also ₦3,076.15 billion (43.13 percent) higher than the actual expenditure of ₦7,131.91 billion recorded in the three quarters of 2020. A total of ₦3,289.76 billion was spent on non-debt recurrent expenditure in the three quarters of 2021 representing a decrease of ₦274.29 billion (7.70 percent) below the budget estimate of ₦3,564.04 billion for the period. It was also below the non-debt recurrent expenditure of ₦3,301.01 billion spent during the three quarters of 2020 by ₦11.25 billion (0.34 percent). Statutory Transfers amounted to ₦372.39 billion during the review period.

Total Debt Service in the three quarters of 2021 stood at ₦3,420.85 billion, higher than the prorated sum of ₦2,493.29 billion by ₦927.57 billion (37.20 percent). Interest on Ways and Means during the period amounted to ₦916.43 billion. The sum of ₦1,741.54 billion was used for domestic debt servicing, a difference of ₦103.92 billion (6.35 percent) from the prorated the three quarters of the year projection, while ₦762.47 billion was spent on external debt servicing during the period under review.

A total of ₦2,015.18 billion was released and cash-backed to MDAs for their

2021 capital projects and programmes during the period. Available fiscal data revealed that ₦1,188.51 billion (58.98 percent) of the total amount released and cash-backed was utilized by MDAs as at 30th September, 2021.

The revenue and expenditure outturn of the Federal Government resulted in a fiscal deficit of ₦6,713.12 billion (11.33 percent of prorata GDP) in the three quarters of 2021. This was ₦2,307.12 billion (52.36 percent) above the projected three quarters of the year deficit of ₦4,406.0 billion. It was also, above the ₦4,586.16 billion deficit that was recorded in three quarters of 2020. The deficit was financed through domestic borrowing of ₦2,600.0 billion thereby reflecting a negative net financing of ₦4,113.12 billion in the period under review.

Overall, the nation's economy grew by 4.03 percent in the third quarter of 2021, showing a sustained positive growth over the last four quarters since the recession witnessed in 2020. Evidently, the Nigerian economy has recovered from the second recession witnessed within four years. The positive economic performance during the quarter under review was largely due to the effect of some measures implemented to moderate the negative impact of the COVID-19 pandemic on the economy. Specifically, the various stimulus economic packages being executed by the Federal Government positively impacted developments in the review period. The trend is also expected to continue in last quarter of 2021 and beyond.

1.0 INTRODUCTION

The Federal Budget is a vital tool used in attaining Government's strategic objectives and plans for the socio-economic development of the nation. It is thus a report of the distribution of resources to different sectors/agencies by the Government in its effort to deliver public goods/services to the people. The Federal Budget is not all about expenditure allocations as it is often presumed by many. Revenue remains a critical and important component of the FGN budget. In recent times, revenue generation has been a major challenge to effective implementation of FGN budgets. Nevertheless, significant improvement has been recorded recently in non-oil revenue performance.

The 2021 Appropriation Act, was designed to further deliver on the goals of the Economic Sustainability Plan (ESP). The Plan provides a clear direction for the nation's post coronavirus economic recovery and as a transitory plan from the ERGP2017–2020 to the successor MTNDP 2021–2025. In view of the many challenges confronting the Nation, the Budget is expected to accelerate our economic recovery process, promote economic diversification, enhance competitiveness, ensure social inclusion and strengthen the resilience of the economy. The 2021 Appropriation was therefore, themed the 'Budget of Economic Recovery and Resilience'.

The 2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP) provided the economic framework for the 2021 Budget, along with fiscal policy objectives and spending priorities of the Government over three-year period. It also provides the strategies for achieving Government's defined objectives, and highlights the key assumptions behind revenue estimates 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 provides the foundation for the preparation of revenue and expenditure estimates of the annual federal budget. Hence, the MTEF represents efforts towards multi-year perspective in budgeting.

In line with the practise established from 2020, the Finance Act of 2020 was prepared and approved to support the 2021 Budget and it came into effect together with the 2021 Appropriation Act, on the 1st of January, 2021. Key guiding principles of the Finance Act 2020 were to implement macroeconomic strategies to attract investment, grow the economy, create jobs as well as provide immediate fiscal strategies for accelerated Domestic Revenue Mobilization, in response to the COVID-19 Pandemic and the domestic/global downturn. As such, emphasis was placed on minimizing unproductive fiscal incentives while keeping tax rates unchanged. Precisely, the Finance Bill 2020 Adopts counter-cyclical fiscal policies in response to the COVID-19 Pandemic by providing fiscal relief for tax payers; reforming fiscal incentive policies to prioritise job creation and accelerating economic recovery and growth; as well as fostering closer coordination of monetary, trade and fiscal policies.

Investments in critical infrastructure is a major element of the fiscal strategy under the 2021 Budget. Accordingly, an aggregate sum of N4.13 trillion (exclusive of N249.95 billion in statutory transfers) was approved for capital projects in 2021. The main emphasis is the completion of as many ongoing projects as possible, rather than commencing new ones. Accordingly, capital projects that were not likely to be completed under the 2020 Budget were rolled over into the 2021 Budget. Some of the key sectors for capital spending allocations in the 2021 Budget included: Works and Housing; Power; Transportation; Defence; Agriculture and Rural Development; Water Resources; Education; Health; and Science & Technology. This underscores government's commitment to increase investments in national security and human capital development. Also, additional N982.73 billion (N123.33 billion - Recurrent Non-Debt and N859.40 billion – Development Fund for Capital) was approved for security and health as Supplementary Appropriation Act 2021.

Government revenue required to fund the annual budgets remains the most critical fiscal issue over the medium term. Numerous measures are however being introduced to improve government revenue and entrench a regime of prudence and increased productivity. Improving the tax administration

framework to optimize government revenue is therefore a major thrust of the Administration's Strategic Revenue Growth Initiatives (SRGI). A section on Tax Expenditure Statement (TES) was added to the 2021-2023 MTEF/FSP, and seeks to dimension the cost of tax waivers/concessions, and to evaluate their policy effectiveness. Tax Expenditures (TEs) are currently estimated to be: Company Income Tax (CIT) N1.18 trillion; Value Added Tax (VAT) N3.10 trillion; Customs Duties N347.0 billion; and VAT on Imports N64.0 billion. Going forward, proposed annual ceilings will be set on TEs to better manage their impact on already constrained government revenues.

To enhance Independent Revenue collection, Government is aiming to optimize the operational and collection capabilities of Government Owned Enterprises (GOEs) with a view to guaranteeing they generate significantly higher revenues and control their expenditures more tightly. Current sub-optimal revenue performance of most GOEs will be addressed through the effective implementation of the enhanced Performance Management Framework, including possible sanctions should they default on their targets. The cost-to-revenue ratio of GOEs has by Finance Act, 2020 been limited to a maximum of 50 percent, while regular monitoring and reporting of revenue and expenditure performance of GOEs will be undertaken by both the Budget Office of the Federation and the Office of the Accountant General of the Federation (OAGF). The Finance ACT, 2020, assented to by Mr. President contain other measures to advance the SRGI.

This Report provides comprehensive information on the 2021 Third Quarter Budget Implementation. The other parts of the Report are organized as follows: Following this, Introductory Section, 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 quarter 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

Global output growth has remained positive as economic agents responded to the continued threat posed by the sharp rise in infection rates associated with new strains of the COVID-19 virus in the review period. Despite the forecast for a robust recovery of the global economy in 2021, the unequal pace of vaccination across the globe and the continued rise in infection rates by the more fatal and mutating strains of the COVID-19 virus, led to a two-speed recovery of the global economy and is expected to continue longer than predicted. This may, however, be improved if governments across the world rally to improve coordination in the distribution of vaccines to aid the early attainment of global herd immunity. The downside risks to the recovery may therefore persist if the spread of these new variants is not urgently addressed.

In light of the above dynamics and associated headwinds, the International Monetary Fund (IMF) revised its 2021 growth forecast for the global economy slightly downwards from 6.0 percent to 5.9 percent. It also revised the projection for the Advanced Economies downwards from 5.6 percent to 5.2 percent. The downgrade was, however, balanced by an upgrade of the growth forecast for Emerging Markets and Developing Economies (EMDEs) in 2021. Thus, the forecast for the Emerging Markets and Developing Economies was revised upwards to 6.4 percent from 6.3 percent.

Inflation across several Advanced Economies is expected to continue its upward trend into 2022, contrary to earlier expectations of it being transitory, as commodity prices continue to recover and feeding into energy and goods prices. This is on the background of rising demand, associated with the sustained rebound in global output growth, amid persistent supply constraints. In response to the lingering price development, the US Federal Reserve Bank has announced its intention to commence tapering of its monthly bond-buying programme by the end of November 2021. Other advanced economy central banks have also indicated the likelihood of following suit in the short to medium term.

In key Emerging Market and Developing Economies, inflation remained moderately high compared with the Advanced Economies. This is mostly due to supply-side constraints associated with the Covid-19 Pandemic; exchange rate pressures; and other legacy structural problems. The inflationary pressures in this group of economies, however, vary across countries in relation to the specific structure and dynamics of the individual economies.

2.2 DOMESTIC MACROECONOMIC PERFORMANCE

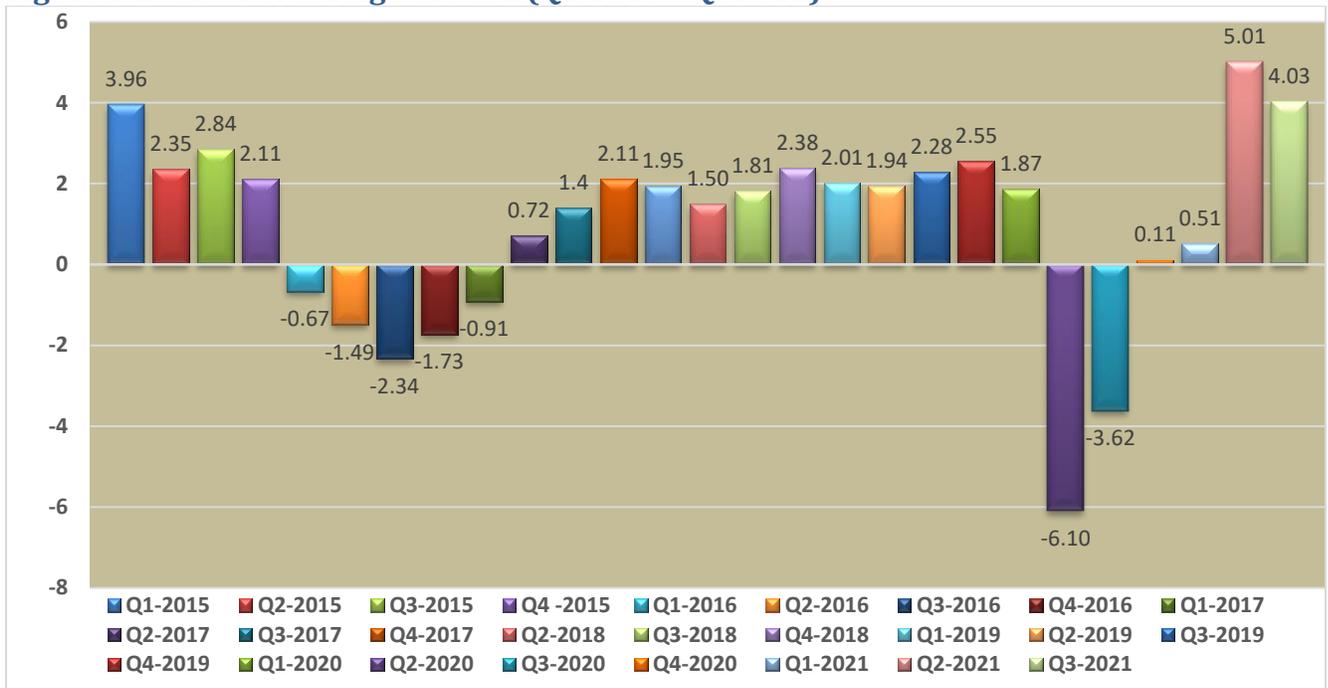
2.2.1 Developments in Real Sector

2.2.1.1 GDP Growth:

Nigeria's Gross Domestic Product (GDP) grew by 4.03 percent (year-on-year) in real terms in the third quarter of 2021, showing a sustained positive growth over the last four quarters since the recession witnessed in 2020. Output contracted by -6.10 percent and -3.62 percent in second and third quarters of 2020 owing largely to the impact of the COVID-19 pandemic. The 2021 third quarter growth rate was higher than the -3.62 percent growth rate recorded in the third quarter of 2020 by 7.65 percent points but lower than 5.01 percent recorded in the second quarter of 2021 by 0.98 percent points, indicative of a continuous recovery. Nonetheless, quarter on quarter, real GDP grew at 11.07 percent in the third quarter of 2021 as against 0.79 percent recorded in the second quarter of 2021, reflecting a higher economic activity than the preceding quarter. This improvement in real GDP was driven by growth in both the oil and non-oil sectors.

In the quarter under review, aggregate GDP stood at N45.11 trillion in nominal terms. This performance was higher when compared to the third quarter of 2020 which recorded aggregate GDP of N39.09 trillion, indicating a year-on-year nominal growth rate of 15.41 percent. The nominal GDP growth rate in the third quarter of 2021 was higher relative to 3.39 percent growth recorded in the third quarter of 2020 as well as the 14.99 percent growth recorded in the preceding quarter.

Figure 2.1: GDP Percentage Growth (Q1 2015 – Q32021)



Source: National Bureau of Statistics, 2021

2.2.1.2 Oil Sector:

The nation recorded an average daily oil production of 1.57 million barrels per day (mbpd) in the third quarter of 2021. This performance was lower than the daily average oil production of 1.61 mbpd and 1.67 mbpd recorded in the preceding quarter of 2021 and the corresponding quarter of 2020 by 0.05 mbpd and 0.10 mbpd respectively. Real growth of the oil sector was – 10.73 percent (year-on-year) in the third quarter of 2021 indicating an increase of 3.16 percentage points relative to the rate recorded in the third quarter of 2020. Growth increased by 1.92 percentage points when compared to the second quarter of 2021 which was –12.65 percent. Quarter-on-Quarter, the oil sector recorded a growth rate of 12.05 percent in the third quarter of 2021. The Oil sector contributed 7.49 percent to total real GDP in the third quarter of 2021. This was higher than the 7.42 percent recorded in the second quarter of 2021 but lower than the 8.73 percent reported in the third quarter of 2020.

Figure 2.2: Quarterly Oil and Non-Oil Real GDP Growth Rate Percent (Q12017 – Q3 2021)



Source: National Bureau of Statistics, 2021

2.2.1.3 Non-Oil Sector:

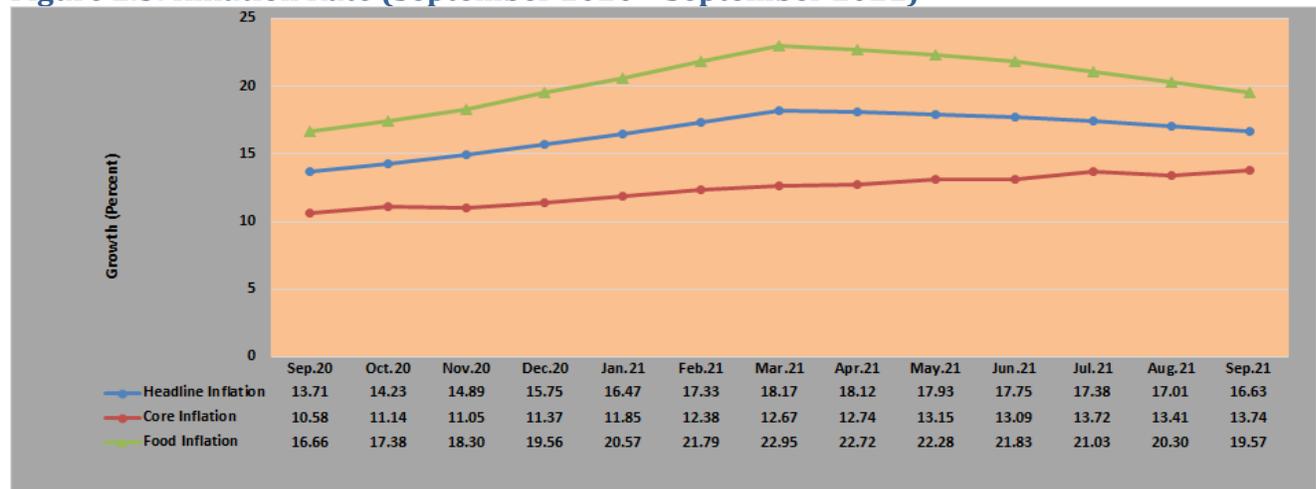
The non-oil sector grew by 5.44 percent in real terms during the quarter under review. This performance was higher by 7.95 percentage points when compared with the rate recorded in the same quarter of 2020 and 1.30 percentage points lower than the rate reported in the second quarter of 2021. The activities of the non-oil sector in the third quarter of 2021 were driven mainly by Trade and Information & Communication (Telecommunication). Other drivers include Finance & Insurance (Financial Institutions); Manufacturing (Food, Beverage & Tobacco); Agriculture (Crop Production); and Transportation & Storage (Road Transport), accounting for positive GDP growth. In real terms, the non-oil sector account for 92.51 percent of the nation’s GDP in third quarter of 2021. The performance was higher than 91.27 percent share reported in the third quarter of 2020 but lower than 92.58 percent recorded in the second quarter of 2021.

2.2.2 Developments in Prices:

Headline inflation (year-on-year) continued to moderation in the review period, marking the sixth consecutive months of decline. It declined from 17.75 percent in June to 17.38 percent, 17.01 percent and 16.63 percent in July, August and September 2021 respectively. The decrease was attributed to a marginal decline in the food component of inflation on improved harvest and supply chain. Food inflation declined from 21.83 percent in June to 21.03 percent, 20.30 percent and 19.57 percent in July, August and September 2021 respectively. On the other hand, Core inflation increased from 13.09 percent in June to 13.72 percent, 13.41 percent and 13.74 percent in July, August and September 2021 respectively.

In spite of the decrease in headline and food inflationary rates in the quarter, the reported figure was still higher than the 13.0 percent target. The high rate of inflationary pressure can largely be attributed to a combination of factors including; the insecurity in key commodity producing areas as well as deteriorating public infrastructure impacting on the logistics of producing and transporting food and other items across places such as poor road networks, unstable power supply and a host of other infrastructural deficits. Other influences included the impact of the different waves of coronavirus-induced supply disruptions, build up in monetary aggregates and exchange rate effects.

Figure 2.3: Inflation Rate (September 2020 – September 2021)



Source: National Bureau of Statistics, 2021

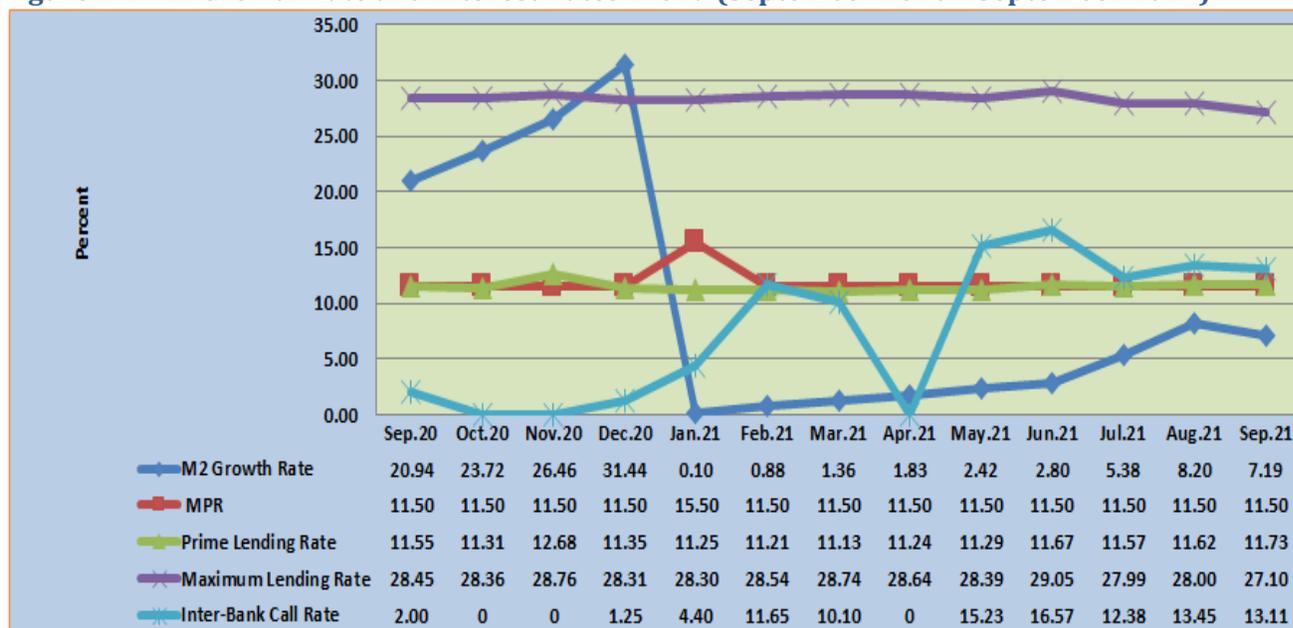
The above indicates that both the inflation trajectory remains positive in the review period. However, there is the need to continue to implement measures that will further of reduce inflation, while at the same time accelerating output growth to, at least, levels above population growth rate. Inflation outlook is positive considering the likely moderating impact of the forthcoming harvests on food prices. However, a likely uptick in energy prices remains a downside risk.

2.2.3 Developments in Money Market:

Monetary aggregates increased in the review period relative to the second quarter of 2021. Broad Money Supply (M2) increased by ₦1,655.44 billion (4.27 percent) from ₦38,759.14 billion in June 2021 to ₦40,414.58 billion in September 2021. The growth in M2 was mainly driven by the expansion in the Net Domestic Credit (NDC). Net Domestic Credit (NDC) rose by 5.61 percent (₦2,488.08 billion) from ₦44,385.56 billion in June 2021 to ₦46,873.64 billion in September 2021. On the other hand, Net Foreign Assets decreased by 20.36 percent (₦1,484.50 billion) from ₦7,292.25 billion in June 2021 to ₦5, 807.75 billion in September 2021.

The development in NDC was due to the expansions of both Net Credit to Government and Credit to Private Sector during the period under review. Net Credit to Government increased by 10.95 percent (₦1,286.04 billion) from ₦11,747.37 billion in June 2021 to ₦13,033.41 billion in September 2021. Similarly, Credit to Private Sector increased by 3.68 percent (₦1,202.05 billion) from ₦32,638.18 billion in June 2021 to ₦33,840.23 billion in September 2021. When compared to the level at the end of third quarter of 2020, broad money supply expanded by ₦5,489.58 billion (15.72 percent) in September 2021.

Figure 2.4: M2 Growth Rate and Interest Rates Trend (September 2020 – September 2021)



Source: Central Bank of Nigeria, 2021

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 variability in the deposit and lending rates in the economy. The average interbank call rate decreased considerably from 16.57 percent in June 2021 to 12.38 percent in July 2021 before rising again to 13.45 percent and 13.11 percent in August and September 2021 respectively. Similarly, the average prime lending rate decreased slightly from 11.67 percent in June 2021 to 11.57 percent and 11.62 percent in July and August 2021 respectively before rising slightly to 11.73 percent in September 2021. Also, the average maximum lending rate decreased from 29.05 percent in June 2021 to 27.99 percent, 28.0 percent and 27.10 percent in July, August and September 2021 respectively (Figure 2.4).

2.2.4 Developments in the External Sector:

2.2.4.1 External Trade:

Nigeria's foreign trade rose by ₦5.75 trillion or 25.73 percent to ₦28.09 trillion in the third quarter of 2021, from ₦22.34 trillion in the third quarter of 2020. This represents a significant trade expansion following the recovery in the global economic activities including foreign trade and travels from the lockdown of 2020 occasioned by the advent of COVID-19. The development in total trade was driven by significant expansion in exports as well as in imports in the review period. Exports rose significantly by ₦4.73 trillion or 59.42 percent to ₦12.68 trillion in the quarter under review, from ₦7.95 trillion recorded in the corresponding period of 2020. Imports also expanded albeit by a lower figure of ₦1.02 trillion or 7.12 percent from ₦14.39 trillion in the third quarter of 2020, to ₦15.42 trillion in the review period.

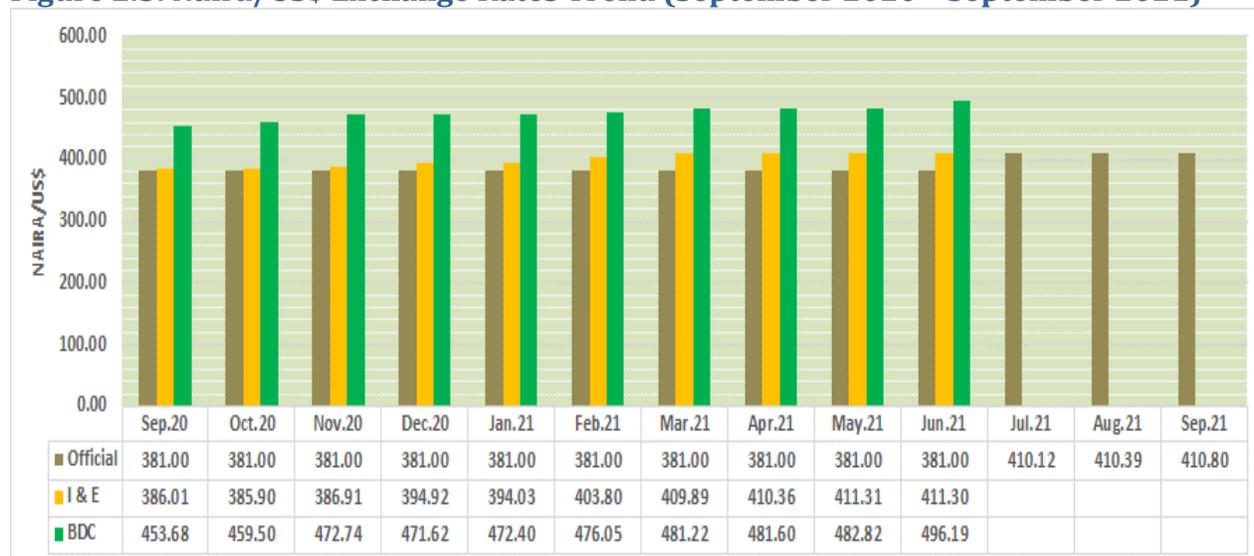
2.2.4.2 Balance of Trade:

The above developments moderated and thus helped to stem the deterioration in deficit recorded in the Nigerian trade balance. The Nigerian trade balance however remained in deficit of ₦2.74 trillion indicating a ₦3.70 trillion or 57.49 percent recovery in net trade from ₦-6.44 trillion recorded in the third quarter of 2020. The deterioration in trade balance was driven by the sharp increase in imports.

2.2.4.3 Exchange Rates:

The Official/Inter-Bank segment of the foreign exchange market unlike in the second quarter of 2021 depreciated from ₦381.0/US\$ in June 2021 to ₦410.12/US\$, ₦410.39/US\$ and ₦410.80/US\$ in July, August and September 2021 respectively. There was no data for the Investors' and Exporters' (I&E) Window and Bureau-de-Change (BDC) segments of the foreign exchange market following the suspension of the operations of the Bureau-de-Change segment by Central Bank of Nigeria.

Figure 2.5: Naira/US\$ Exchange Rates Trend (September 2020 – September 2021)



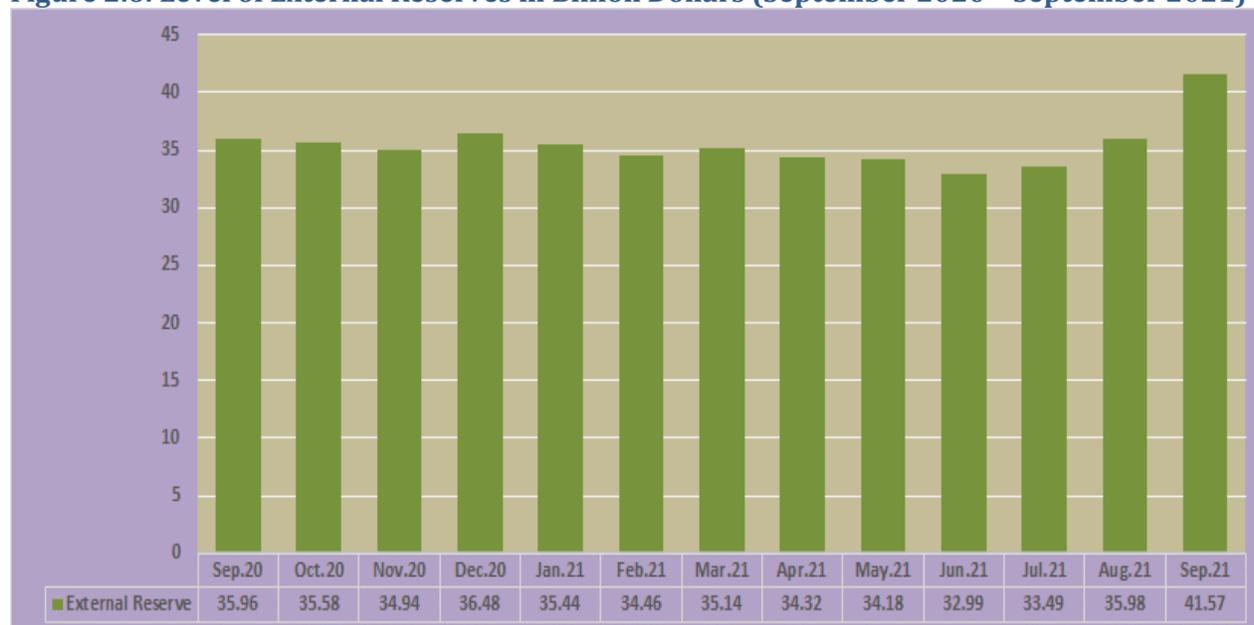
Source: Central Bank of Nigeria, 2021

2.2.4.4 External Reserves:

Figures from the CBN showed that Nigeria's gross (external) reserve increased at the end of the third quarter of 2021. It improved from US\$33.34 billion in June 2021 to US\$33.49 billion, US\$35.98 billion and US\$41.57 billion in July, August and September 2021 respectively.

The performance at the end of September 2021 represented an increase of US\$8.58 billion (26.01 percent) above the figure reported at the end of June 2021. It also represented a significant increase by US\$5.61 billion (15.60 percent) relative to the end of third quarter of 2020 level of US\$35.96 billion. There are prospects of an 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 third wave of the COVID-19 variant and the full roll-out of COVID-19 vaccines by some countries.

Figure 2.6: Level of External Reserves in Billion Dollars (September 2020 – September 2021)



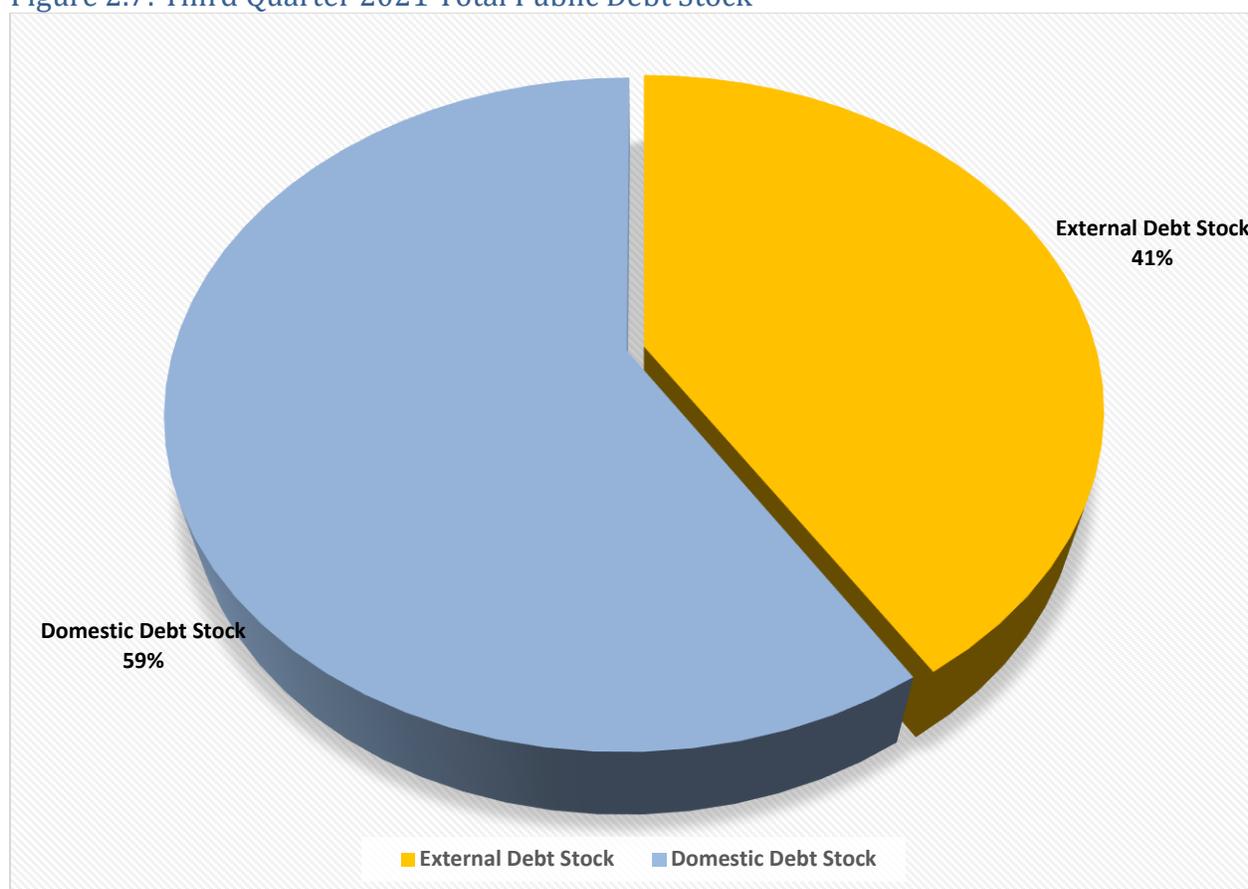
Source: Central Bank of Nigeria, 2021

2.2.5 Debt Stock:

2.2.5.1 Total Public Debt Stock:

The total public debt stock as at 30th September, 2021 stood at ~~N~~38,044.62 billion (US\$92,626.41 million). This represents an increase of ~~N~~2,579.61 billion (7.27 percent) when compared to the ~~N~~35,465.01 billion reported at the end of June 2021. The breakdown consisted of US\$54,671.32 million (~~N~~22,431.64 billion) or 58.96 percent for domestic debt while the balance of US\$37,955.09 million (~~N~~15,572.97 billion) or 40.98 percent was for external debt stock. The total public Debt/GDP remained sustainable at a ratio of 26.66 percent as at the end of September 2021. This was above the country specific threshold of 25 percent but significantly below the international threshold for comparator countries of 56 percent.

Figure 2.7: Third Quarter 2021 Total Public Debt Stock



Source: Debt Management Office, 2021

2.2.5.2 Domestic Debt Stock:

The Federal Government's domestic debt stock stood at ₦18,232.86 billion as at end of September 2021 representing an increase of ₦601.06 billion (3.41 percent) above the ₦17,631.80 billion recorded in the second quarter of 2021. It was also ₦2,386.63 billion (15.06 percent) above the ₦15,846.23 billion reported in the same period of 2020. The increase in domestic debt relative to the second quarter of 2021 was due to the new issues of FGN bonds, Nigerian Treasury Bills and Savings Bond during the period. A breakdown of the domestic debt stock as at 30th September, 2021 revealed that ₦13,463.34 billion (73.84 percent) is for FGN Bonds, ₦3,493.22 billion (19.16 percent) is for Nigerian Treasury Bills (NTBs), ₦75.99 billion (0.42 percent) is for Treasury Bonds, ₦16.80 billion (0.09 percent) is for FGN Savings Bond, ₦362.56 billion (1.99

percent) is for FGN Sukuk, ₦25.69 billion (0.14 percent) is for Green Bond and ₦795.27 billion (4.36 percent) is for Promissory Notes.

2.2.5.3 External Debt Stock:

Nigeria's external debt stock as at 30th September 2021, stood at US\$37,955.09 million indicating an increase of US\$4,486.16million (13.40percent) and US\$5,969.92 million (18.66 percent) above the US\$33,468.93 million and US\$31,985.17 million reported in the second quarter of 2021 and third quarter of 2020 respectively. A breakdown of the external debt stock as at 30thSeptember, 2021 revealed that Multilateral Debts amounted to US\$18,284.09million(48.17 percent), Non-Paris Club Bilateral Debts amounted to US\$4,398.56 million (11.59 percent), Commercial (Euro-Bond) amounted to US\$14,668.35 million (38.65 percent) while Promissory Notes accounted for the balance of US\$604.09 million (1.59 percent). Promissory Notes are non-interest Notes issued to settle the arrears of the Federal Government to Local Contractors.

3.0 FINANCIAL ANALYSIS OF THE 2021 BUDGET IMPLEMENTATION

3.1 Key Assumptions and Projections

The 2021 Budget was based on the 2021-2023 Medium Term Fiscal Framework and Fiscal Strategy Paper (MTFF/FSP) which was in line with the Government's Economic Sustainability Plan. Table 3.1 presents the key assumptions and targets over the period 2016 - 2021.

Table 3.1: Key Budget Assumptions and Targets, 2016 - 2021

KEY ASSUMPTION & TARGETS	2016	2017	2018	2019	2020	2021
Projected Production (in mbpd)	2.2	2.20	2.30	2.30	1.80	1.86
Budget Benchmark Price (per barrel in US)	38	44.50	51	60	28	40
Technical Cost of JVC Pbl to Oil Companies						
Operating Expenses (T1) in US \$	10.29	10.43	11.24	20.45	11.30	10.68
Capital Expenses (T2) in US \$	11.12	10.85	11.97	14.89	13.99	13.16
Petroleum Investment Allowance (10%)				0.51	0.34	0.25
Technical Cost of PSC Pbl to Oil Companies						
Operating Expenses (T1) in US \$	8.22	8.85	8.7	10.01	10.02	15.02
Capital Expenses (T2) in US \$	19.62	17.86	11.01	10.04	8.19	8.27
Investment Tax Credit	4.94	2.85	2.13	1.54	2.38	2.26
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	11.74
Capital Expenses (T2) in US \$					15.39	14.48
Investment Allowances					0.37	0.27
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	379
VAT Rate	5%	5%	5%	5%	7.5%	7.5%
CIT Rate	30%	30%	30%	30%	30%	30%

Source: BOF, NNPC, FIRS and NCS, 2021

3.1.1 Budget Benchmark Oil Price and Production:

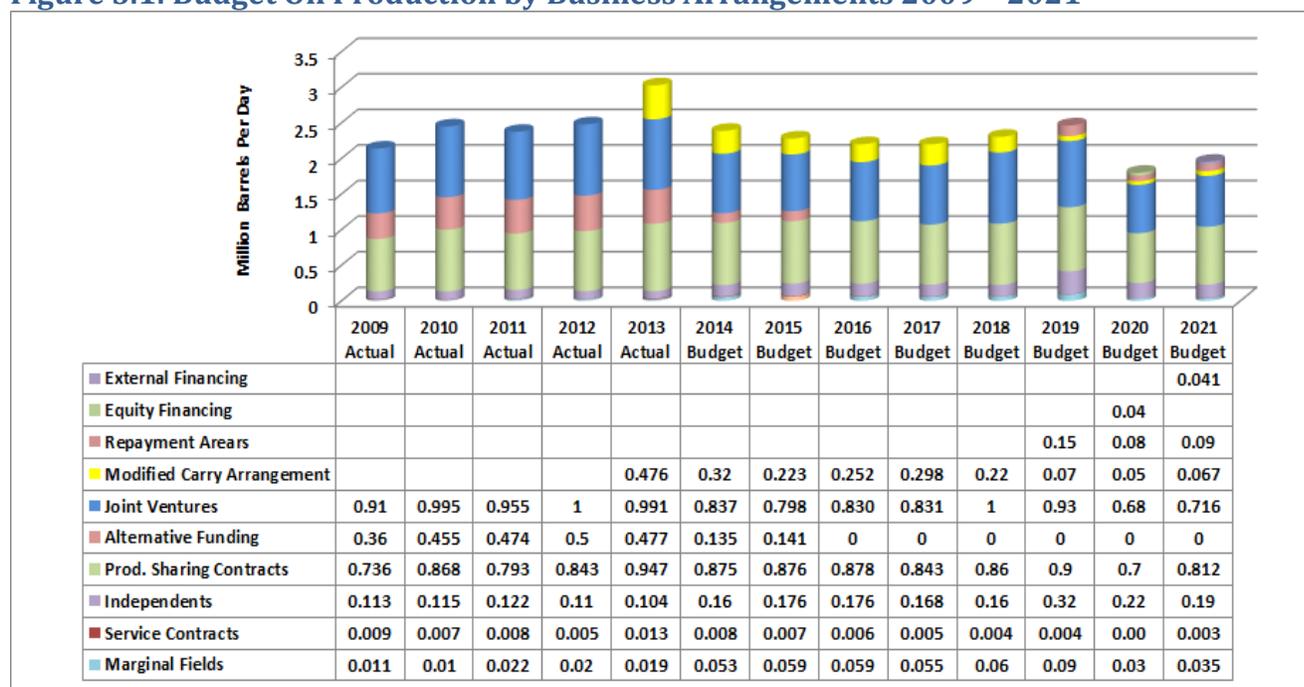
The benchmark price of oil for the 2021 Budget was fixed at US\$40.0/barrel while benchmark oil production was pegged at 1.86 million barrels per day

(mbpd). This aligns with Government's continued use of benchmark oil production and prices for its yearly budgets to insulate budget expenditures from the volatilities in the price of oil at the global market.

The productivity and consequently cost outlay in the oil sector was projected to improve significantly in the 2021 fiscal year. The Technical Cost comprising average of operating and capital expenses were reviewed downward in the 2021 fiscal year compared to the rates in 2020 for both the Joint Ventures (JVs) and the Independent Contracts. The average expenses [Capital (T1) and Operating (T2)] for the JVs production arrangement decreased from US\$25.29 per barrel in 2020 to US\$23.84 per barrel in 2021 indicating a reduction of US\$1.45 per barrel (5.73 percent) over the period. The average expenses forecast for the Independent Contracts was also reduced to US\$26.22 per barrel in 2021 from US\$27.82 per barrel in 2020. This was due to reduction in Operating and Capital Expenses for Independent Contract. On the other hand, the Technical Cost was adjusted upward for the Production Sharing arrangement from US\$18.21 per barrel in 2020 to US\$23.29 per barrel in 2021.

The share of oil production by business arrangement remained relatively stable with the PSCs and JVs dominating at approximately 41.56 and 36.64 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 2020 budget framework.

Figure 3.1: Budget Oil Production by Business Arrangements 2009 - 2021



Source: NAPIMS/NNPC, 2021

Table 3.2: Detailed Assumptions for Oil Production and Taxes (2018 - 2021)

Share of Oil Production	2018 Production Volume	2018 Percentage	2019 Production Volume	2019 Percentage	2020 Production Volume	2020 Percentage	2021 Production Volume	2021 Percentage
Joint Ventures	1.00	43.48%	0.93	37.8%	0.68	37.60%	0.716	36.64%
Alternative Funding								
External Financing							0.041	2.10%
Modified Carry Arrangement	0.22	9.57%	0.07	2.8%	0.05	2.92%	0.067	3.43%
Production Sharing Contracts	0.86	37.39%	0.90	36.7%	0.70	39.03%	0.812	41.56%
Independents	0.16	6.96%	0.32	12.8%	0.22	11.96%	0.190	9.72%
Service Contracts	0.004	0.17%	0.004	0.2%	0.00	0.18%	0.003	0.15%
Marginal	0.06	2.61%	0.09	3.5%	0.03	1.86%	0.035	1.79%
Base Production	2.30	100%	2.3	100%				
Repayment Arrears	0.21	8.37%	0.15	6.2%	0.08	4.26%	0.090	4.61%
Equity Financing					0.04	2.18%		
Total Oil Production	2.51	100%	2.45	100%	1.80	100%	1.954	100.00%
PPT Rates								
Weighted Average -JV/AF/Independent/Marginal		85%	85%			85%		85.00%
Weighted Average -PSC		50.2%	50.10%			50.10%		50.12%
Weighted Average -SC		85%	85%			85%		85.00%
Royalties Rates								
Weighted Average-JV		18.67%	18.67%			18.67%		18.67%
Weighted Average-Independent						19.31%		19.31%
Weighted Average-Marginal						9.29%		9.29%
Weighted Average-PSC		2.3%	2.83%			3.15%		10.00%
Weighted Average-SC Oil		19.31%	19.31%			18.50%		18.50%

Source: NNPC and BOF, 2021

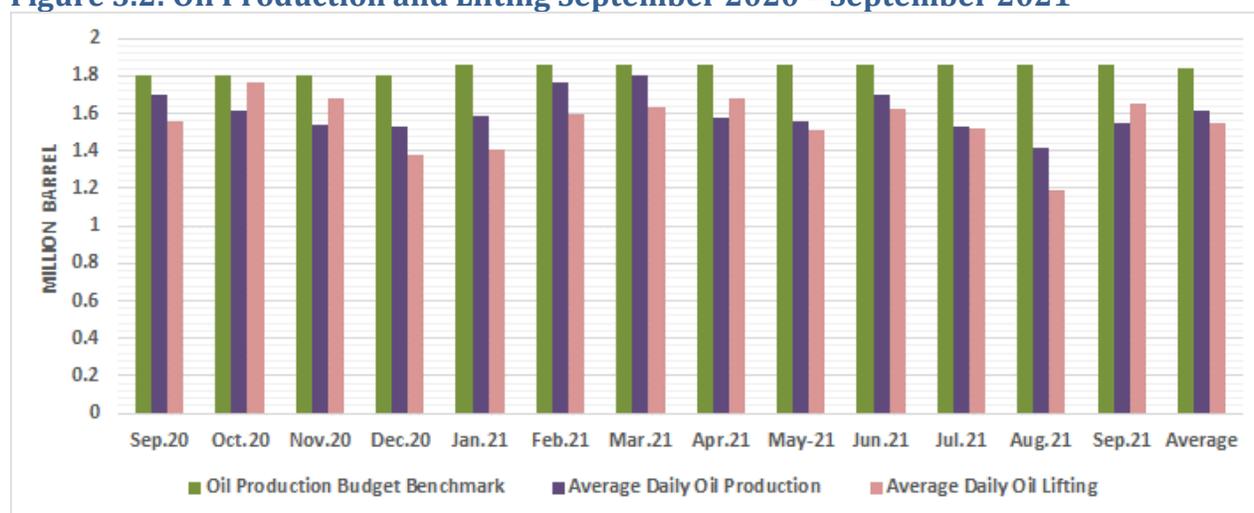
3.2 Analysis of Revenue Performance:

3.2.1 Performance of Key Oil Revenue Parameters:

The price of crude oil in the international market averaged US\$72.40 per barrel in the third quarter of 2021, representing an increase of US\$3.57 per barrel (5.19 percent) from the US\$68.83 per barrel reported in the second quarter of 2021. This also reflects an increase of US\$29.40 per barrel (68.37 percent) and US\$32.40 per barrel (81.0 percent) when compared to US\$43.0 per barrel recorded in the third quarter of 2020 and US\$40.0 budget benchmark, respectively. The increase in crude oil price during the period could be attributed to the uptick in global economic activities after easing of the second phase of COVID-19 lockdown which resulted to an increase in demand of crude oil. It also results from the reduction in production quota by OPEC member countries.

Provisional data from the Nigerian National Petroleum Corporation (NNPC) showed that the average oil production and lifting (including Condensates) in the third quarter of 2021 was 1.50mbpd and 1.45mbpd respectively. The oil production figure indicates a decrease of 0.36mbpd (19.35 percent) below the 1.86mbpd benchmark for the 2021 Budget. The volume of oil production in the period was also 0.11mbpd (6.83 percent) and 0.17mbpd (10.18 percent) below the 1.61mbpd and 1.67mbpd recorded in the second quarter of 2021 and third quarter of 2020 respectively.

Figure 3.2: Oil Production and Lifting September 2020 – September 2021



Source: NNPC, 2021

The above translates to an average monthly crude oil production and lifting of 46.01 million barrels and 44.40 million barrels respectively in the third quarter of 2021. The decrease in the quantity of oil production during the quarter as against the projected estimate is largely due to crude oil theft, vandalization of pipelines and other legacy issues in the sector.

3.3 Aggregate Revenue of the Federation:

The 2021 Fiscal Framework projected a Gross Federally Collectible Revenue of ₦12,296.59 billion, comprising of ₦5,185.57 billion (42.17 percent) Gross Oil Revenue and ₦7,111.02 billion (57.83 percent) Gross Other Revenue.

3.4 Oil Revenue Performance:

Gross Oil Revenue stood at ₦1,299.22 billion in the third quarter of 2021. This translates to a ₦2.83 billion (0.22 percent) increase when compared with the 2021 quarterly budget estimate. The performance was also ₦41.17 billion (3.27 percent) and ₦485.63 billion (59.69 percent) above the ₦1,258.06 billion and ₦813.59 billion generated in the second quarter of 2021 and corresponding period of 2020 respectively.

A breakdown of the oil revenue performance in the third quarter of 2021 showed

that Crude Oil and Gas Sales of ₦345.20 billion, Royalties (Oil & Gas) of ₦583.36 billion and Exchange Gain of ₦8.39 billion exceeded their quarterly estimate of ₦157.51 billion, ₦421.43 billion and ₦6.88 billion by ₦187.69 billion (119.16percent), ₦161.93 billion (38.42 percent) and ₦1.52 billion (22.04 percent) respectively. On the other hand, Petroleum Profit and Gas Taxes of ₦313.05billion, Concessional Rentals of ₦0.29 billion, Gas Flared Penalty of ₦27.07 billion, Incidental Oil Revenue (Licenses & Early License Renewal) of ₦15.76 billion and Miscellaneous (Pipeline fees etc.) of ₦6.10 billion fell below their quarterly estimates of ₦537.13 billion, ₦1.51 billion, ₦32.61 billion, ₦124.94 billion and ₦14.39 billion by ₦224.08 billion (41.72 percent), ₦1.23 billion (81.0 percent), ₦5.53 billion (16.97 percent), ₦109.18 billion (87.39 percent)and ₦8.29 billion (57.59 percent) respectively. Please see *Table 3.4*.

3.4.1 Net Oil Revenue:

The actual Net Oil Revenue that accrued into the Federation Account in the third quarter of 2021, was ₦674.28 billion, depicting a decrease of ₦362.33 billion (34.95 percent) below the estimated quarterly budget of ₦1,036.61 billion. The inflow was also lower than the ₦707.19 billion reported in the second quarter of 2021 by ₦32.91 billion (4.65 percent) but higher than the ₦669.39 billion net oil revenue recorded in the third quarter of 2020 by ₦4.89 billion (0.73 percent), (Table 3.4). The low Net Oil Revenue performance in the third quarter of 2021 when compared with the quarterly projection could be ascribed to the fall in production volume and price of crude oil at the international market. The revenue data are presented in *Table 3.3*.

3.4.2 Year to Date Oil Revenue Performance:

Gross Oil Revenue of ₦3,494.19 billion was collected as at the third quarter of 2021as against ₦3,889.18 billion prorated budget projection for the period. This represented a decrease of ₦394.98 billion (10.16 percent) from the prorated 2021three quarter of the year budget estimate but ₦382.12 billion (12.28 percent) above the first three quarters actual gross oil revenue reported in 2020. A breakdown of the revenue by sub-head indicates that only Crude Oil and Gas Sales of ₦589.28 billion and Royalties (Oil & Gas) of ₦1,726.93 billion

surpassed the prorated third quarter projections of ₦472.54 billion and ₦1,264.29 billion by ₦116.75 billion (24.71 percent) and ₦462.64 billion (36.59 percent) respectively.

Other Oil Revenue items fell below their respective third quarter projections. Petroleum Profit and Gas Taxes of ₦1,054.61 billion, Concessional Rentals of ₦1.51 billion, Gas Flared Penalty of ₦72.51 billion, Incidental Oil Revenue (Licenses & Early License Renewal) of ₦15.81 billion, Miscellaneous (Pipeline fees etc.) of ₦18.50 billion and Exchange Gain of ₦15.05 billion fell below their three quarter of the year projections of ₦1,611.39 billion, ₦4.54 billion, ₦97.82 billion, ₦374.81 billion, ₦43.17 billion and ₦20.63 billion by ₦556.78 billion (34.55 percent), ₦3.03 billion (66.74 percent), ₦25.30 billion (25.87 percent), ₦359.0 billion (95.78 percent), ₦24.67 billion (57.15 percent) and ₦5.58 billion (27.04 percent) respectively. (Table 3.4). These low performances were mainly as a result of the lower than projected oil production and higher fiscal deductions during the review period.

Table 3.3: Performance of Revenue in the Third Quarter of 2021 Vs 2020

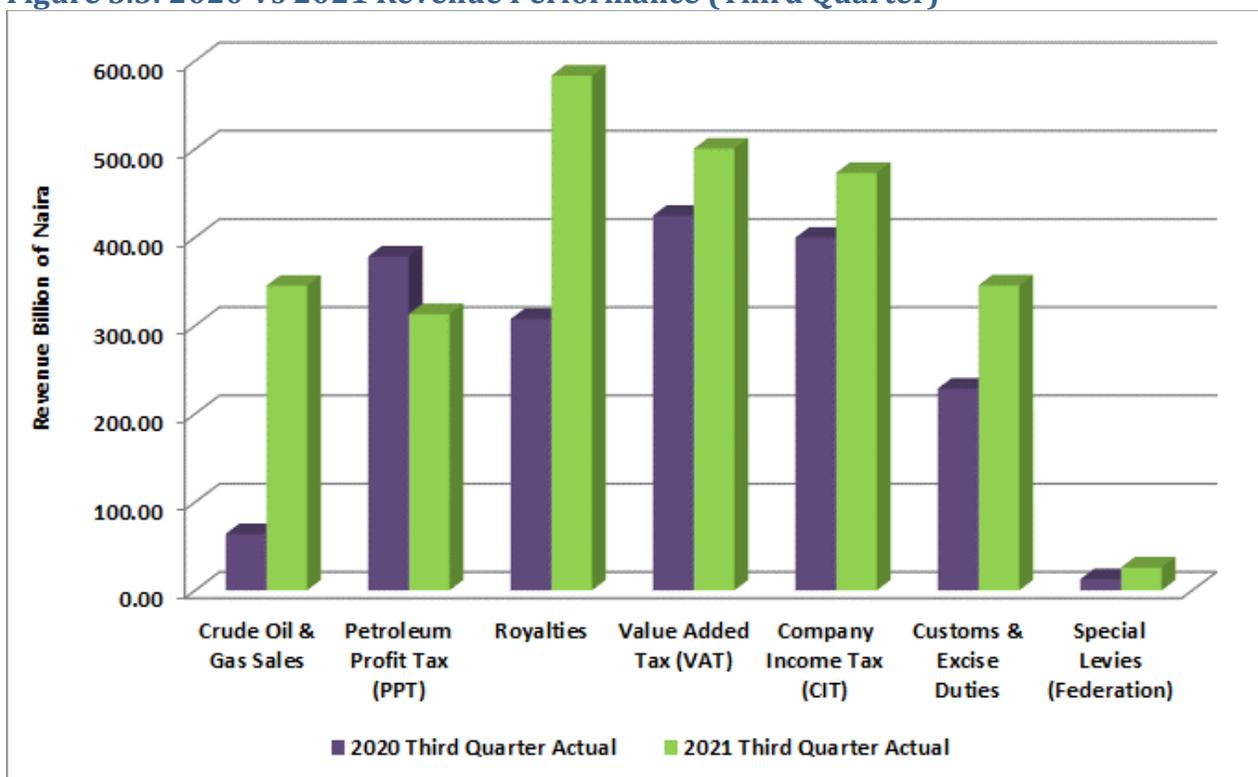
Revenue Items	2020	2021	Variance	
	Third Quarter Actual	Third Quarter Actual	3rd Quarter 2021 Vs 3rd Quarter 2020	
Oil Revenue	N'bens	N'bens	N'bens	%
Crude Oil Sales	63.97	345.20	281.23	439.63
Petroleum Profit Tax (PPT)	378.45	313.05	-65.40	-17.28
Royalties	307.49	583.36	275.87	89.72
Gross Oil Revenue	813.59	1,299.22	485.63	59.69
Net Oil Receipts	669.39	674.28	4.89	0.73
Non-Oil Revenue				
Value Added Tax (VAT)	424.71	500.49	75.78	17.84
Company Income Tax (CIT)	399.72	473.01	73.29	18.34
Customs & Excise Duties	228.78	345.57	116.79	51.05
Special Levies	12.87	26.12	13.25	102.95
Gross Non-Oil Revenue	1066.07	1,345.19	279.12	26.18
Net Non-Oil Receipts	995.36	1,256.12	260.76	26.20

Source: OAGF and Budget Office of the Federation, 2021

Revenue collections increased when compared to the level in 2020 for most

of the oil revenue sources and broad category in the third quarter of 2021 (Figure 3.3). The same flow pattern was applicable to some of the non-oil revenue categories during the review period. The high performances of the oil and non-oil revenue items within the period could be attributed to the improvements in global and national economic activities following the ease of COVID-19 lockdowns. It is anticipated that the situation will continue to improve in the succeeding quarters as the world continue to adjust and mitigate the impact of the coronavirus.

Figure 3.3: 2020 Vs 2021 Revenue Performance (Third Quarter)



Source: OAGF and Budget Office of the Federation, 2021

3.5 Non-Oil Revenue Performance:

Gross non-oil revenue of ₦1,345.19 billion was received in the third quarter of 2021 representing an increase of ₦194.64 billion (16.92 percent) above the quarterly estimate of ₦1,150.56 billion. A breakdown of the non-oil revenue items showed that except for Special Levies (Federation Account) all the other

non-oil revenue items were above their quarterly projections. Value Added Tax of ₦500.49 billion, Company Income Tax of ₦473.01 billion and Customs & Excise Duties of ₦345.57 billion were above their quarterly estimates of ₦459.59 billion, ₦374.13 billion and ₦283.13 billion by ₦40.91 billion (8.90 percent), ₦98.87 billion (26.43 percent) and ₦62.44 billion (22.06 percent) respectively. Solid Minerals & Other Mining Revenue also recorded a revenue of ₦2.75 billion portraying an increase of ₦1.18 billion (74.49 percent) above its quarterly projection of ₦1.58 billion. On the other hand, Special Levies (Federation Account) of ₦26.12 billion fell below its quarterly estimate of ₦33.71 billion by ₦7.59 billion (22.52 percent). The improved performances of most of the non-oil revenue items in the quarter when compared with their quarterly budget projections can be credited to the bounce back in global and domestic economic activities following the easing of COVID-19 lockdown.

When compared with their corresponding second quarter performances, Customs & Excise Duties and Special Levies grew by ₦69.77 billion (25.30 percent) and ₦6.49 billion (33.09 percent) respectively while Value Added Tax and Company Income Tax fell by ₦11.76 billion (2.30 percent) and ₦4.02 billion (0.84 percent) respectively. Solid Minerals & Other Mining Revenue also increased by ₦0.81 billion (41.85 percent). The improved performances of some of the non-oil revenue items in the third quarter of 2021 could be attributed to the effective implementation of revenue growth initiatives and the gradual recovery of economic activities following the easing of COVID-19 restrictions.

3.5.1 Year to Date Non-Oil Revenue Performance:

The gross non-oil revenue as at the end-third quarter of the year amounted to ₦3,793.74 billion portraying an increase of ₦342.07 billion (9.91 percent) above the three quarter of the year budget estimate of ₦3,451.67 billion. This results from the improved performances of most of the non-oil revenue items compared to their corresponding budget estimates. Value Added Tax of ₦1,509.14 billion, Company Income Tax of ₦1,351.05 billion and Customs & Excise Duties of ₦867.03 billion respectively increased by ₦130.38 billion (9.46 percent), ₦228.65 billion (20.37 percent) and ₦17.63 billion (2.08 percent). Special Levies (Federation Account) of ₦66.53 billion fell by ₦34.59 billion (34.21 percent)

when compared with its 2021 prorate three quarter of the year estimate. Solid Minerals & Other Mining Revenue recorded a revenue of ₦6.74 billion indicating an increase of ₦2.01 billion (42.40 percent) above the three quarters of the year projection of ₦4.73 billion. On the other hand, Revenue Dividend by Companies / Investments Funded by FAAC which had a prorate three quarters of the year estimate of ₦156.41 billion yielded nothing in the period.

Table 3.4: Net Distributable Revenue as at September, 2021 (Oil Revenue at Benchmark Assumptions)

S/NO	DESCRIPTION	2021 BUDGET			2021 ACTUAL				VARIANCE					
		Annual	Quarterly	3QRTS	First Quarter	Second Quarter	Third Quarter	3QRTS	3rd Quarter Actual Vs Quarterly Budget	3rd Quarter Actual Vs Second Quarter	Actual Vs Budget (3QRTS)			
A	OIL REVENUE	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%
1	Gross Profit Oil from Crude Oil & Gas Sales	630.05	157.51	472.54	81.36	162.72	345.20	589.28	187.69	119.16	182.48	112.14	116.75	24.71
2	PPT & Gas Income @ 30% CITA	2,148.52	537.13	1,611.39	353.72	387.84	313.05	1,054.61	-224.08	-41.72	-74.79	-19.28	-556.78	-34.55
3	Oil & Gas Royalties	1,685.72	421.43	1,264.29	469.24	674.33	583.36	1,726.93	161.93	38.42	-90.97	-13.49	462.64	36.59
4	Concessional Rentals	6.05	1.51	4.54	0.62	0.60	0.29	1.51	-1.23	-81.00	-0.31	-52.01	-3.03	-66.74
5	Gas Flared Penalty	130.42	32.61	97.82	26.26	19.18	27.07	72.51	-5.53	-16.97	7.90	41.17	-25.30	-25.87
6	Incidental Oil Revenue (Royalty Recovery & Marginal Field Licences)	499.74	124.94	374.81	0.05	0.00	15.76	15.81	-109.18	-87.39	15.76		-359.00	-95.78
7	Miscellaneous (Pipeline Fees etc)	57.56	14.39	43.17	6.66	5.73	6.10	18.50	-8.29	-57.59	0.37	6.50	-24.67	-57.15
8	Exchange Gain	27.50	6.88	20.63	-1.01	7.67	8.39	15.05	1.52	22.04	0.73	9.48	-5.58	-27.04
9	Sub-Total	5,185.57	1,296.39	3,889.18	936.92	1,258.05	1,299.22	3,494.19	2.83	0.22	41.17	3.27	-394.98	-10.16
10	Deductions													
11	Fiscal Deductions (Base JV Cash Call + EF + MCA + RA)	0.00	0.00	0.00	249.69	256.89	322.48	829.06	322.48		65.59	25.53	829.06	
12	Other Federally Funded Upstream Projects	395.61	98.90	296.71	164.79	429.42	522.65	1,116.85	423.74	428.45	93.23	21.71	820.15	276.42
13	DPR 4% Cost of Collection (Royalty, Concessional, Gas Flared & Miscellaneous)	0.00	0.00	0.00	15.92	23.05	18.99	57.97	18.99		-4.06	-17.62	57.97	
14	FIRS 4% Cost of Collection on Gas Income Tax	0.00	0.00	0.00	1.06	2.84	0.32	4.21	0.32		-2.52	-88.85	4.21	
15	13% Derivation	622.69	155.67	467.02	97.96	95.55	82.99	276.50	-72.69	-46.69	-12.57	-13.15	-190.52	-40.79
16	Net Oil Revenue	4,167.26	1,041.82	3,125.45	657.18	707.19	674.28	2,038.66	-367.54	-35.28	-32.91	-4.65	-1,086.79	-34.77
17	TO FEDERATION ACCOUNT	4,146.43	1,036.61	3,109.82	657.18	707.19	674.28	2,038.66	-362.33	-34.95	-32.91	-4.65	-1,071.17	-34.44
B	DIVIDEND BY COMPANIES/INVESTMENTS													
18	Total Dividend Payment	208.54	52.14	156.41	0.00	0.00	0.00	0.00	-52.14	-100.00	0.00		-156.41	-100.00
C	SOLID MINERALS & OTHER MINING REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	
19	Total Solid Minerals Revenue	6.31	1.58	4.73	2.05	1.94	2.75	6.74	1.18	74.49	0.81	41.85	2.01	42.40
20	Less 13% Derivation	0.82	0.21	0.62	0.27	0.25	0.36	0.88	0.15	74.49	0.11	41.85	0.26	42.40
21	Net Solid Minerals after Derivation	5.49	1.37	4.12	1.78	1.69	2.40	5.87	1.02	74.49	0.71	41.85	1.75	42.40
D	SIGNATURE BONUS	677.02	169.25	507.76	34.42	287.74	28.78	350.93	-140.48	-83.00	-258.96	-90.00	-156.83	-30.89
E	NON-OIL REVENUE													
22	Value-Added Tax	1,838.35	459.59	1,378.76	496.39	512.25	500.49	1,509.14	40.91	8.90	-11.76	-2.30	130.38	9.46
23	Corporate Tax	1,496.53	374.13	1,122.40	401.01	477.03	473.01	1,351.05	98.87	26.43	-4.02	-0.84	228.65	20.37
24	Customs: Imports, Excise & Fees	1,132.52	283.13	849.39	245.64	275.81	345.57	867.03	62.44	22.06	69.77	25.30	17.63	2.08
25	Special levies (Federation Account)	134.83	33.71	101.12	20.79	19.62	26.12	66.53	-7.59	-22.52	6.49	33.09	-34.59	-34.21
26	Sub-Total	4,602.23	1,150.56	3,451.67	1,163.84	1,284.71	1,345.19	3,793.74	194.64	16.92	60.48	4.71	342.07	9.91
27	4% Collection Cost (VAT & Surcharge on Luxury Items)	73.53	18.38	55.15	19.86	20.49	20.02	60.37	1.64	8.90	-0.47	-2.30	5.22	9.46
28	3% Transfer to North East Development Commission (NEDC) from VAT	52.94	13.24	39.71	14.89	15.37	14.60	44.85	1.36	10.27	-0.77	-5.02	5.15	12.96
29	0.5% Transfer to Nigerian Police Trust Fund from VAT	8.82	2.21	6.62	7.88	8.73	9.20	25.81	6.99	316.97	0.47	5.39	19.19	289.96
30	Value-Added Tax & Luxury Surcharge Net of Cost of Collection, and Transfers to NEDC and Police Trust Fund	1,703.04	425.76	1,277.28	453.76	467.67	456.68	1,378.11	30.92	7.26	-10.99	-2.35	100.83	7.89
31	4% Collection Cost (CIT, Stamp Duties & Capital Gains)	58.86	14.72	44.15	16.62	21.72	19.24	57.57	4.52	30.73	-2.48	-11.43	13.43	30.42
32	7% Cost of Collection (Duty, Excise & Fees)	79.28	19.82	59.46	17.20	19.31	24.19	60.69	4.37	22.06	4.88	25.30	1.23	2.08
33	7% Cost of Collection (Spec. Levies -Fed. Acct.)	9.44	2.36	7.08	1.46	1.37	1.83	4.66	-0.53	-22.52	0.45	33.09	-2.42	-34.21
34	FIRS Tax Refunds	25.00	6.25	18.75	12.00	5.00	0.00	17.00	-6.25	-100.00	-5.00	-100.00	-1.75	-9.33
35	TO FEDERATION ACCOUNT (NON-OIL)	2,591.30	647.83	1,943.48	620.18	725.06	799.44	2,144.68	151.62	23.40	74.39	10.26	201.20	10.35
36	Total VAT Pool	1,703.04	425.76	1,277.28	453.76	467.67	456.68	1,378.11	30.92	7.26	-10.99	-2.35	100.83	7.89
37	Net Non-Oil	4,294.35	1,073.59	3,220.76	1,073.94	1,192.73	1,256.12	3,522.79	182.54	17.00	63.40	5.32	302.03	9.38
38	Sub-Total: (FEDERATION ACCOUNT)	6,764.06	1,691.02	5,073.05	1,279.14	1,433.94	1,476.12	4,189.20	-214.90	-12.71	42.18	2.94	-883.85	-17.42
39	Actual Balances in Special Accounts	8.05	2.01	6.04	0.00	0.00	0.00	0.00	-2.01	-100.00	0.00		-6.04	-100.00
40	TO FEDERATION ACCOUNT	6,772.11	1,693.03	5,079.09	1,279.14	1,433.94	1,476.12	4,189.20	-216.91	-12.81	42.18	2.94	-889.88	-17.52
41	Transfer to Police Trust Fund (0.5% of Fed. Acct.)	41.87	10.47	31.40	0.00	0.00	0.00	0.00	-10.47	-100.00	0.00		-31.40	-100.00
F	TOTAL DISTRIBUTABLE													
1	Federation Account	6,730.24	1,682.56	5,047.68	1,279.14	1,433.94	1,476.12	4,189.20	-206.44	-12.27	42.18	2.94	-858.48	-17.01
2	VAT Pool Account	1,703.04	425.76	1,277.28	453.76	467.67	456.68	1,378.11	30.92	7.26	-10.99	-2.35	100.83	7.89
3	GRAND TOTAL	8,433.29	2,108.32	6,324.97	1,732.90	1,901.61	1,932.80	5,567.31	-175.52	-8.33	31.19	1.64	-757.66	-11.98

Source: OAGF and Budget Office of the Federation, 2021

Table 3.5: Actual Performance of Non-Oil Revenue Categories (Third Quarter) 2012–2021

Description	THIRD QUARTER (ACTUAL)										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	10 - Year Average
	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b
Customs & Excise Duties	57.26	43.95	68.35	57.1	62.15	68.41	76.61	92.53	228.78	345.57	110.071
Company Income Tax	185.61	221.2	131.34	187.71	209.37	250.21	237.83	245.02	399.72	473.01	254.102
Value Added Tax	23.33	26.13	25.99	27.16	28.27	32.98	37.59	36.98	424.71	500.49	116.363
FGN Independent Revenue	-5.33	150.47	98.88	23.47	108.03	35.76	85.54	253.45	212.46	249.30	121.203

Source: OAGF and BOF, 2021

Further analysis of third quarter non-oil revenue performance reveal that key non-oil revenue sub-heads has improved especially between 2018 and 2021, notwithstanding the fluctuations in some years. Table 3.5 and 3.6.

Table 3.6: Percentage Growth in Non-Oil Revenue Performances (Third Quarter) 2013 - 2021

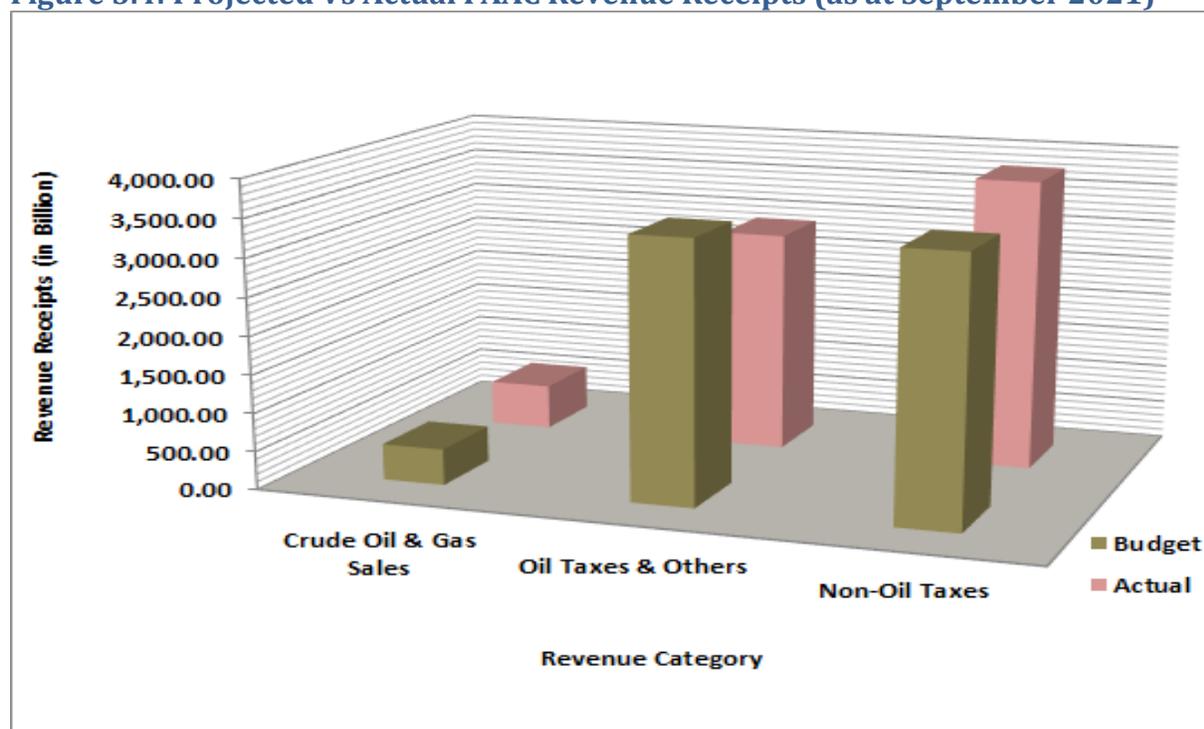
Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	9 -Year Average
	%	%	%	%	%	%	%	%	%	%
Customs & Excise Duties	-23.24	55.52	-16.46	8.84	10.07	11.99	20.78	147.25	51.05	29.53
Company Income Tax	19.17	-40.62	42.92	11.54	19.51	-4.95	3.02	63.14	18.34	14.67
Value Added Tax	12.00	-0.54	4.50	4.09	16.66	13.98	-1.62	1048.49	17.84	123.93
FGN Independent Revenue	-2923.08	-34.29	-76.26	360.29	-66.90	139.21	196.29	-16.17	17.34	-267.06

Source: OAGF and BOF, 2021

3.6 Comparative Revenue Performance Analysis:

A breakdown of the actual performance of revenue compared with budget estimates as at September ending 2021 indicated an improvement in crude oil & gas sales and non-oil taxes while oil taxes & others under performed during the period (Figure 3.4).

Figure 3.4: Projected Vs Actual FAAC Revenue Receipts (as at September 2021)



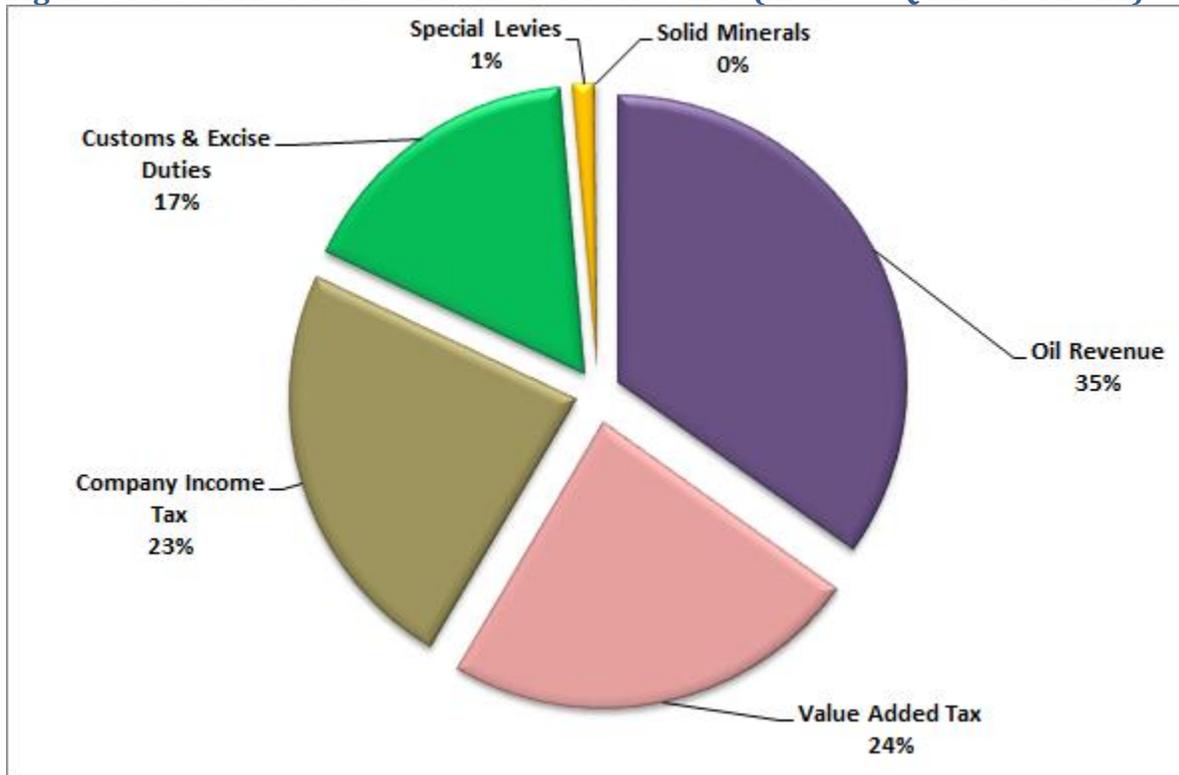
Source: Budget Office of the Federation, 2021

3.7 Distributable Revenue:

The net revenue available for sharing among the three tiers of government (after the deduction of all costs) stood at ₦1,932.80 billion in the third quarter of 2021. This represents a decrease of ₦175.52 billion (8.33 percent) when compared with the quarterly projection of ₦2,108.32 billion. The decrease was driven largely by the substantial shortfall in the inflow into the Federation Account from the oil sector. The non-oil revenue accruing to the Federation Account increased by ₦151.62 billion (23.40 percent) and largely augmented for the oil sector's inflow which fell by ₦362.33 billion (34.95 percent) during the review period.

The percentage contribution of the different revenue classifications to distributable revenue in the third quarter of 2021 is presented in Figure 3.5. Oil Revenue, VAT, CIT, Customs & Special Levies contributed 35 percent, 24 percent, 23 percent 17 percent and one percent respectively.

Figure 3.5: Contributions to Distributable Revenue (in the 3rdQuarter of 2021)



Source: Budget Office of the Federation, 2021

3.8 Excess Crude Account:

Analysis of the reports of the Excess Crude Account (ECA) revealed that the Excess Crude Account (ECA) had an opening balance of US\$60.851 million as at 1st July, 2021. The sum of US\$0.007 million being accrued interest on fund investment (June – August 2021) was received into the account in the third quarter of 2021. There was no outflow/withdrawal from the account during the period under review. This resulted to a closing balance of US\$60.86 million as at 30th September, 2021 (Table 3.7).

Table 3.7: Net Excess Crude Account

Description	2020 Actual				2021 Actual			
	First Quarter	Second Quarter	Third Quarter	Jan - Sept	First Quarter	Second Quarter	Third Quarter	Jan - Sept
Inflows								
Transfer to Excess Crude Oil Account	0	0	0	0	0	0	0	0
Accrued Interest on Fund Investment	US\$1.25 million	US\$0.19 million	US\$0.002 million	US\$1.442 million	US\$0.002 million	US\$0.002 million	US\$0.007 million	US\$0.011 million
Reconciliation of Inflow and Outflow	0	0	0	0	0	0	0	0
Total Inflow	US\$1.25 million	US\$0.19 million	US\$0.002 million	US\$1.442 million	US\$0.002 million	US\$0.002 million	US\$0.007 million	US\$0.011 million
Outflows								
Consultancy Fee & Litigation Expenses	US\$4.0 million	0	0	US\$4.0 million	0	0	0	0
NSIA Payment for Fertilizer Purchase	0	0	0	0	0	0	0	0
Payment of Commission/Exchange Rate Loss on Transfers	0	0	0	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
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
Paris Club Refund to States & FCT	0	0	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0	0	0
Charges for Breaking Investment	0	0	0	0	0	0	0	0
States Matching Grants to UBEC	0	0	0	0	0	0	0	0
Transfers to Nigerian Sovereign Investment Authority for Investment	US\$250.0 million	0	0	US\$250.0 million	0	0	0	0
Refurbishing and Remodelling of 107 Amoured Personnel Carrier (APC) Vehicles donated by Hashmite Kingdom of Jordan	0	0	0	0	0	US\$11.563 million	0	US\$11.563 million
Total Outflow	US\$254.0 million	0	0	US\$254.0 million	0	US\$11.563 million	0	US\$11.563 million
Net Excess Crude Account	(US\$252.75 million)	US\$0.19 million	US\$0.002 million	(US\$252.558 million)	US\$0.002 million	(US\$11.561 million)	US\$0.007 million	(US\$11.552 million)

Source: Office of the Accountant General of the Federation, 2021

3.9 FGN Budget Revenue:

Based on the 2021 Budget Framework, the sum of ₦6,637.58 billion was projected to fund the Federal Budget, indicating a quarterly share of ₦1,659.39 billion. A total of ₦1,135.06 billion was received in the third quarter of 2021 reflecting a ₦524.33 billion (31.60 percent) shortfall from the quarterly projection of ₦1,659.39 billion. It was also ₦217.85 billion (16.10 percent) below the ₦1,352.91 billion generated in the second quarter of 2021.

The sum of ₦258.69 billion that was received from oil sources in the third quarter of 2021 was also lower than the quarterly estimate of ₦502.75 billion by ₦244.06 billion (48.55 percent). FGN's share of Dividend (NLG) and Solid Minerals revenue stood at ₦39.10 billion and ₦1.16 billion, indicating a decrease of ₦13.03 billion (25.0 percent) and an increase of ₦0.49 billion (74.49 percent) respectively.

A breakdown of the non-oil revenue indicates that FGN's share of Company Income Tax of ₦218.98 billion, VAT of ₦63.94 billion and Customs of ₦155.09 billion were above their corresponding quarterly budget estimates of ₦170.43 billion, ₦59.61 billion and ₦127.07 billion by ₦48.55 billion (28.49 percent), ₦4.33 billion (7.26 percent) and ₦28.02 billion (22.06 percent) respectively.

FGN's share of Special Levies (Federation Account) of ₦11.72 billion, Independent Revenue of ₦249.30 billion, Transfers from Special Levies Accounts of ₦10.0 billion and Signature Bonus/Renewals of ₦127.09 billion were, on the other hand, below their corresponding quarterly budget estimates of ₦15.13 billion, ₦265.47 billion, ₦75.0 billion and ₦169.25 billion by ₦3.41 billion (22.52 percent), ₦16.17 billion (6.09 percent), ₦65.0 billion (86.67 percent) and ₦42.16 billion (24.91 percent) respectively. There were no contributions from Domestic Recoveries, Stamp Duty and Grants & Donor Funding towards funding the budget during the quarter (Table 3.8).

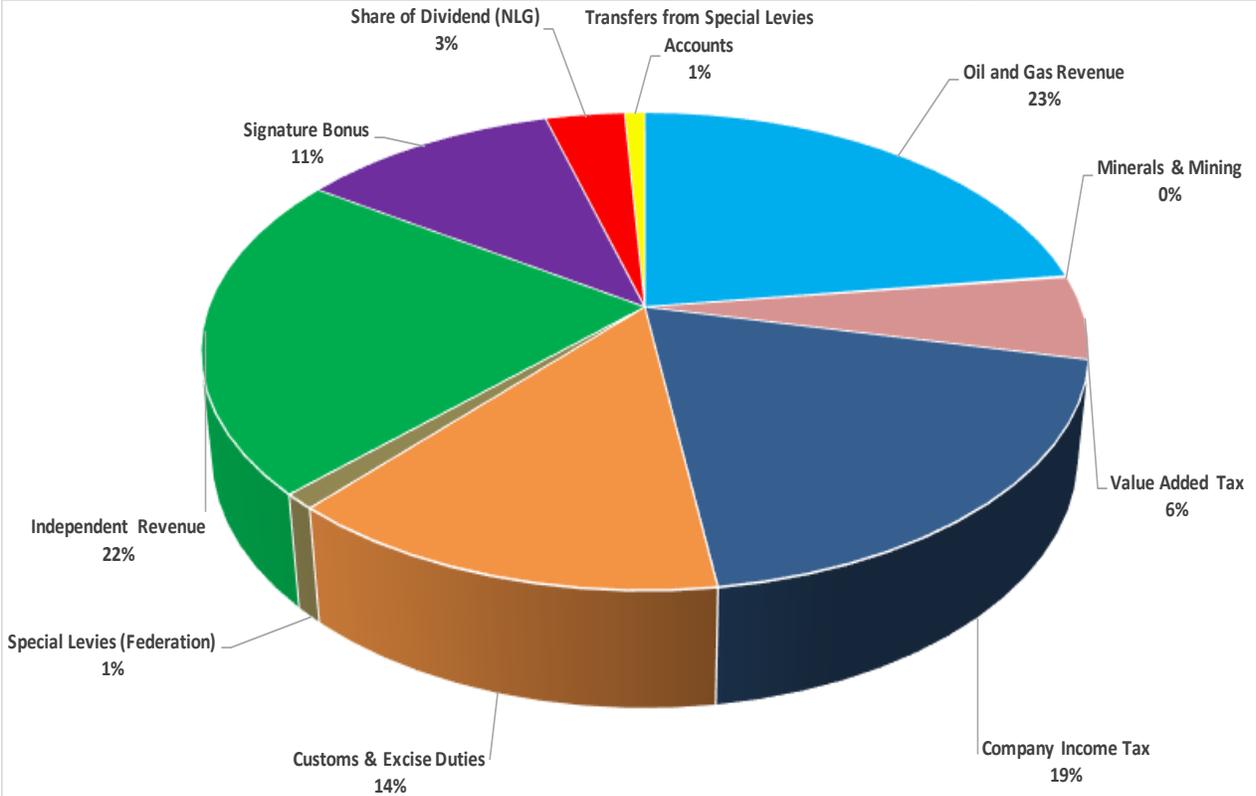
Table 3.8: Inflows to the 2021 Federal Budget as at September 2021

S/N	ITEMS	2021 BUDGET			2021 ACTUAL				VARIANCE					
		Annual	Quarterly	3QRTS	First Quarter	Second Quarter	Third Quarter	3QRTS	3rd Quarter Actual Vs Quarterly Budget	3rd Quarter Actual Vs Second Quarter	Actual Vs Budget (3QRTS)			
1	Inflow for the Federal Budget (CRF)	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	%	₦b	%	₦b	%
2	FGN Share of Oil Revenue	2,011.02	502.75	1,508.26	299.83	290.46	258.69	848.98	-244.06	-48.55	-31.77	-10.94	-659.29	-43.71
3	FGN Share of Dividend (NLNG)	208.54	52.14	156.41	0.00	78.20	39.10	117.31	-13.03	-25.00	-39.10		-39.10	-25.00
4	FGN Share of Minerals & Mining	2.65	0.66	1.99	0.86	0.82	1.16	2.83	0.49	74.49	0.34	41.85	0.84	42.40
5	FGN Share of Non-Oil	1,488.92	372.23	1,116.69	362.81	415.37	449.73	1,227.90	77.50	20.82	34.36	8.27	111.21	9.96
6	FGN Share of Company Income Tax (CIT)	681.72	170.43	511.29	179.71	217.31	218.98	615.99	48.55	28.49	1.67	0.77	104.70	20.48
7	FGN Share of Value Added Tax (VAT)	238.43	59.61	178.82	63.53	65.47	63.94	192.94	4.33	7.26	-1.54	-2.35	14.12	7.89
8	FGN Share of Customs	508.27	127.07	381.20	110.24	123.78	155.09	389.12	28.02	22.06	31.31	25.30	7.91	2.08
9	FGN Share of Federation Account Levies	60.51	15.13	45.38	9.33	8.81	11.72	29.86	-3.41	-22.52	2.91	33.09	-15.52	-34.21
10	Revenue from GOEs	2,173.86	543.47	1,630.40	0.00	0.00	0.00	0.00	-543.47	-100.00	0.00		-1,630.40	-100.00
11	GOEs Operating Surplus (80% of which is captured in Independent Revenue)	-825.02	-206.26	-618.77	0.00	0.00	0.00	0.00	206.26	-100.00	0.00		618.77	-100.00
12	Independent Revenue	1,061.90	265.47	796.42	270.24	287.89	249.30	807.43	-16.17	-6.09	-38.59	-13.40	11.01	1.38
13	Transfers from Special Levies Accounts	300.00	75.00	225.00	62.00	26.00	10.00	98.00	-65.00	-86.67	-16.00		-127.00	-56.44
14	Signature Bonus / Renewals / Early Renewals	677.02	169.25	507.76	0.00	254.18	127.09	381.27	-42.16	-24.91	-127.09		-126.49	-24.91
15	Domestic Recoveries + Assets + Fines	32.68	8.17	24.51	0.00	0.00	0.00	0.00	-8.17	-100.00	0.00		-24.51	-100.00
16	Stamp Duty	500.00	125.00	375.00	0.00	0.00	0.00	0.00	-125.00	-100.00	0.00		-375.00	-100.00
17	Grants and Donor Funding	354.85	88.71	266.14	0.00	0.00	0.00	0.00	-88.71	-100.00	0.00		-266.14	-100.00
18	AMOUNT AVAILABLE FOR FGN BUDGET (Excluding GOEs and Project-tied Loans)	6,637.58	1,659.39	4,978.18	995.74	1,352.91	1,135.06	3,483.72	-524.33	-31.60	-217.85	-16.10	-1,494.46	-30.02
19	Other Financing Sources	0.00	0.00	0.00	8.20	3.03	0.00	11.22	0.00		-3.03	-100.00	11.22	
20	Share of Excess PPT/Forex Equalization	0.00	0.00	0.00	6.56	0.00	0.00	6.56	0.00		0.00		6.56	
21	Exchange Rate Difference	-	-	-	1.64	3.03	-	4.66	0.00		-3.03	-100.00	4.66	
22	TOTAL INFLOW	6,637.58	1,659.39	4,978.18	1,003.94	1,355.94	1,135.06	3,494.94	-524.33	-31.60	-220.87	-16.29	-1,483.24	-29.79

Source: Budget Office of the Federation and OAGF, 2021

Non-oil revenue sources dominated revenue inflow of government accounting for 66percent of total revenue and also contributed largely to the moderation in revenue shortfall in the review period. The breakdown of the contribution by revenue sources is as depicted in Figure 3.6.

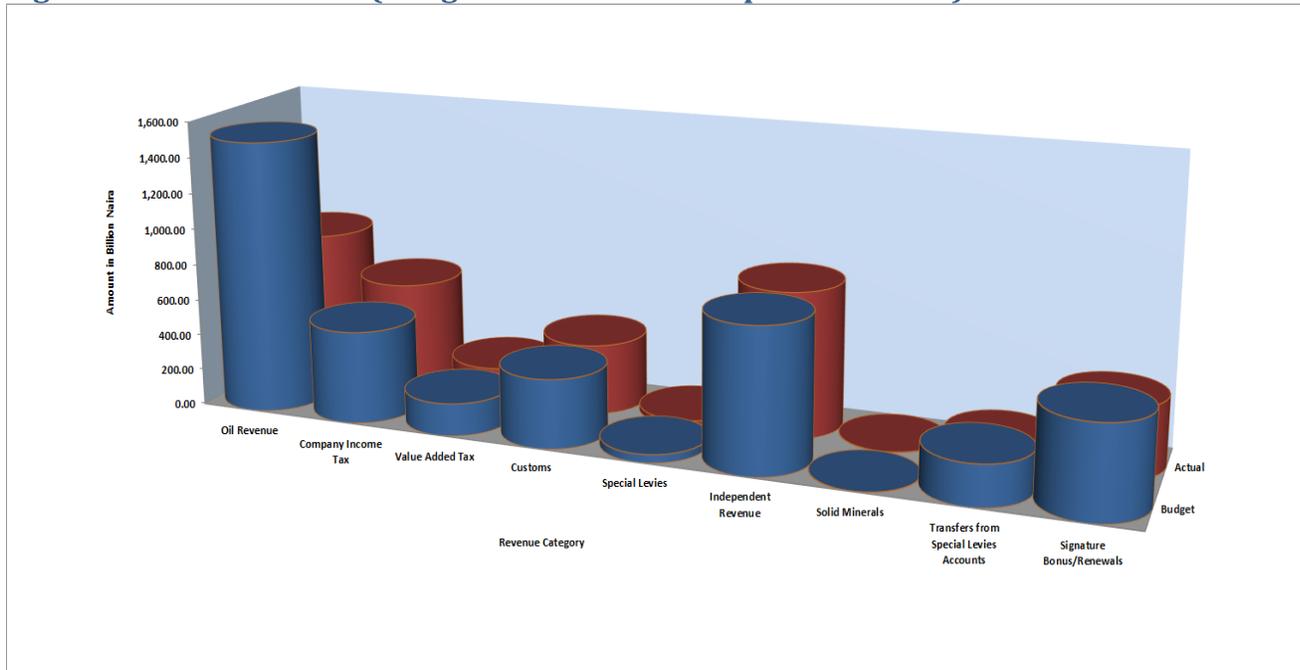
Figure 3.6: Contributions to the FGN Budget Revenue in the Third Quarter of 2021



Source: OAGF and Budget Office of the Federation, 2021

Specifically, Stamp Duty, Grant & Donor Funding, Transfers from Special Levies Accounts and Share of Signature Bonus/Renewals/Early Renewal contributed largely to the revenue shortfall experienced by FGN in the quarter under review accounting for ₦320.87 billion (61.20 percent) of the entire revenue shortfall. Other major contributors included Independent Revenue and Domestic Recoveries which accounted for ₦16.17 billion (3.08 percent) and ₦8.17 billion (1.56 percent) respectively.

Figure 3.7: FGN Revenue (Budget Vs Actual as at September 2021)



Source: OAGF and Budget Office of the Federation, 2021

3.9.1 Total Inflow of the Federal Government:

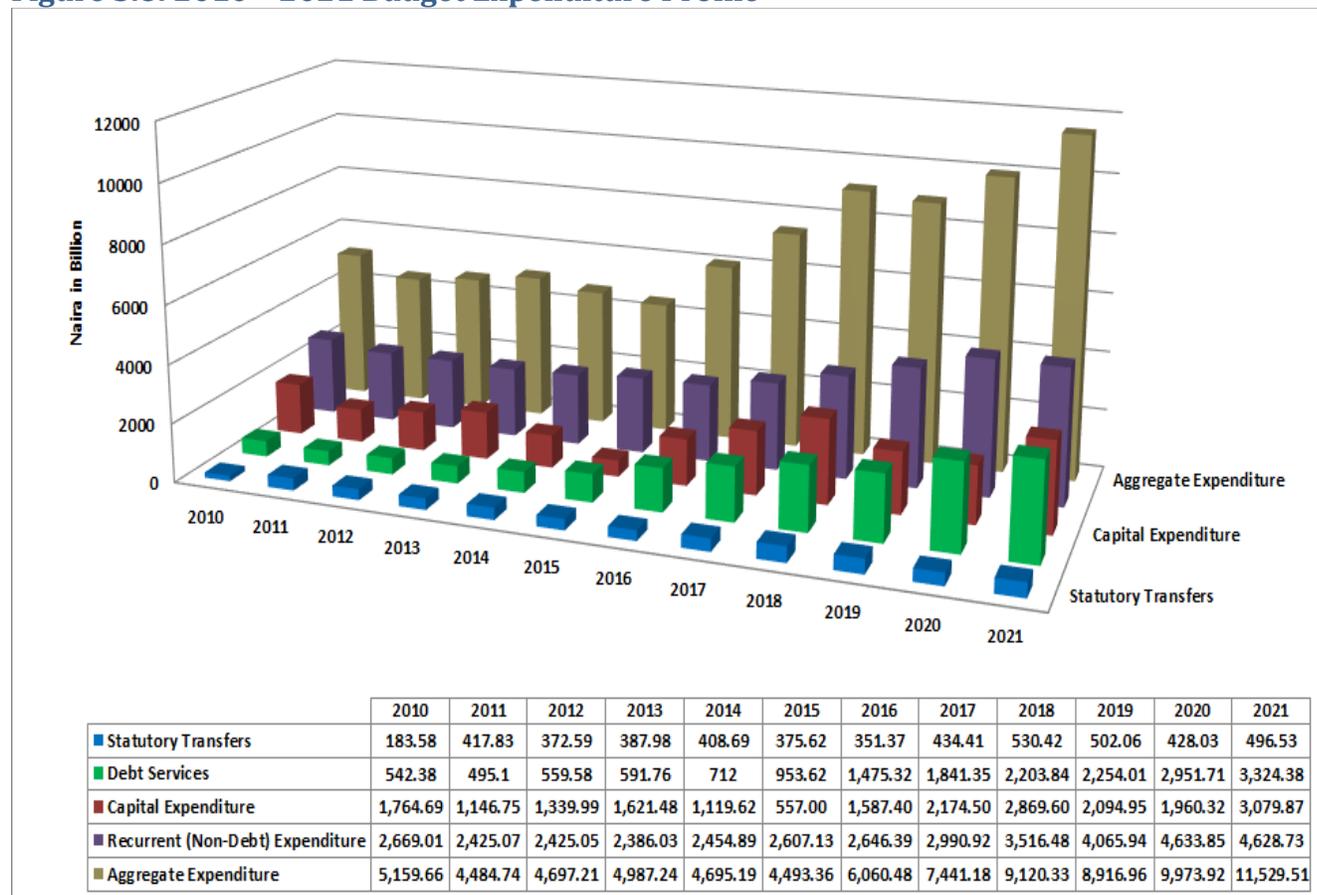
Total Revenue Inflow of the Federal Government stood at ₦3,494.94 billion in the first three quarters of 2021. This represents a ₦1,483.24 billion (29.79percent) shortfall of the budget estimate.

3.10 Expenditure Developments:

A total of ₦11,529.51 billion (excluding GOEs Budget & Project-tied Loans) was appropriated for expenditure in the 2021 Budget. This comprises of ₦4,628.73 billion (40.15 percent) for Recurrent (Non-Debt), ₦3,324.38 billion (28.83 percent) for Debt Service, ₦496.53 billion (4.31 percent) for Statutory Transfers and ₦3,079.87 billion (26.71 percent) for Capital Expenditure. Additional ₦982.73 billion (₦123.33 – Recurrent Non-Debt and ₦859.40 billion – Development Fund for Capital) was also approved and passed as Supplementary Budget by the National Assembly. This translates to prorated quarterly expenditure outlay of ₦3,128.06 billion in 2021. Actual expenditure amounts to ₦3,783.02 billion in the third quarter of 2021, translating to a

₦654.96 billion (20.94 percent) expenditure above the prorated quarterly budget estimate for the year (Table 3.9).

Figure 3.8: 2010 - 2021 Budget Expenditure Profile



Source: Budget Office of the Federation, 2021

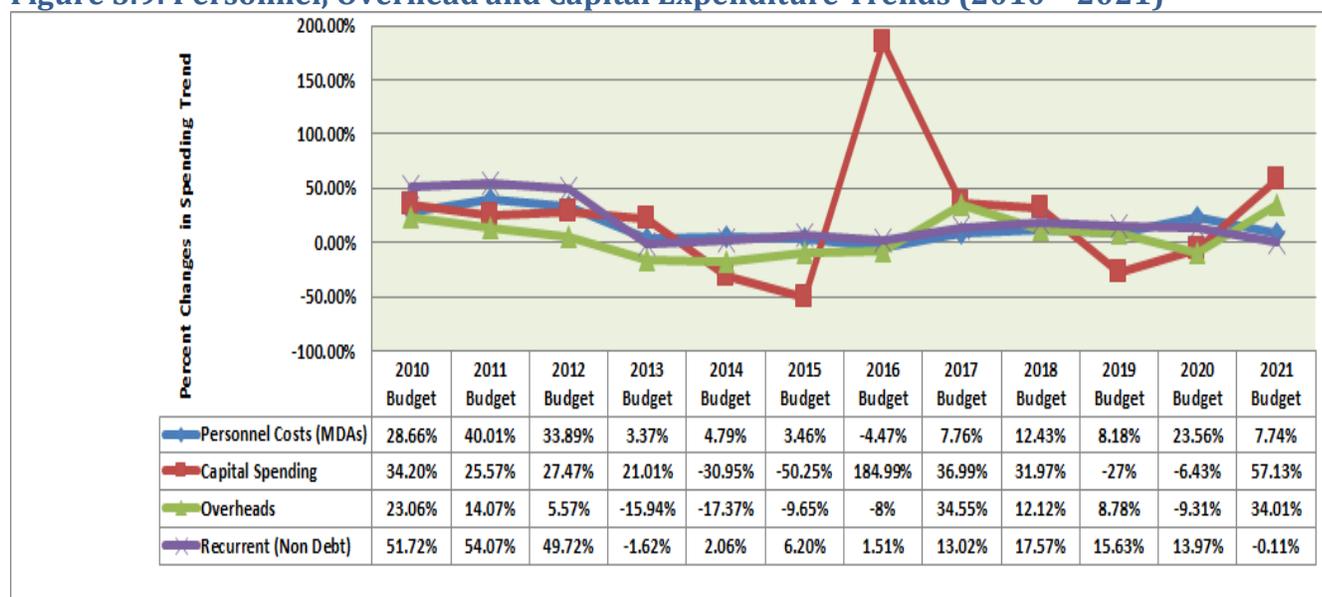
3.10.1 Non-Debt Recurrent Expenditure:

The FGN continued to pursue its goal of reducing the growth in its recurrent expenditure as stated in the 2021-2023 MTEF/FSP. Key initiatives aimed at cutting down recurrent costs were therefore pursued vigorously during the period. This includes the embargo on unapproved recruitment by MDAs. All request for recruitment and all enrolment of staff into the FGN payroll must first seek financial clearance from Budget Office of the Federation among others. The continuous roll out of the Integrated Payroll and Personnel Information System (IPPIS) was also continued for MDAs that were yet to be cover by the

scheme.

A total of ₦1,055.70 billion was spent on non-debt recurrent expenditure in the third quarter of 2021. This amount revealed a decrease of ₦132.31 billion (11.14 percent) from the quarterly estimate of ₦1,188.02 billion (details in Figure 3.8). The performance was also ₦81.85 billion (7.20 percent) and ₦80.05 billion (7.05 percent) below ₦1,137.55 billion and ₦1,135.75 billion levels of expenditure reported in the second quarter of 2021 and third quarter of 2020 respectively.

Figure 3.9: Personnel, Overhead and Capital Expenditure Trends (2010 - 2021)



Source: BOF and OAGF, 2021

3.10.2 Debt Service:

Total Debt Service in the third quarter of 2021 stood at ₦1,400.68 billion indicating an increase of ₦569.59 billion (68.54 percent) above the ₦831.10 billion projected for the quarter. A total of ₦806.08 billion was used to service FGN domestic debt during the quarter. This indicates a difference of ₦260.21 billion (47.67 percent) above the quarterly estimate.

The prorated sum of external debt service was ₦235.22 billion during the quarter under review. Actual external debt service payment however amounted to

₦265.32 billion (US\$520.78 million) indicating a difference of ₦30.09 billion (12.79 percent) above the prorated sum.

Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at September 2021

S/NO	ITEMS	2021 APPROVED BUDGET			2021 ACTUAL				VARIANCE					
		Annual	Quarterly	3QRTS	First Quarter	Second Quarter	Third Quarter	3QRTS	3rd Quarter Actual Vs Quarterly Budget	3rd Quarter Actual Vs Second Quarter	Actual Vs Budget (3QRTS)			
		Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%
A	AMOUNT AVAILABLE FOR FGN BUDGET (Excluding GOEs Budget and Project-tied Loans)	6,637.58	1,659.39	4,978.18	995.74	1,352.91	1,135.06	3,483.72	(524.33)	(31.60)	(217.85)	(16.10)	(1,494.46)	(30.02)
1	Share from Excess PPT/Forex Equalization		-	-	6.56	-	-	6.56	-		-		6.56	
2	Exchange Rate Difference		-	-	1.64	3.03	-	4.66	-		(3.03)	(100.00)	4.66	
3	TOTAL INFLOW	6,637.58	1,659.39	4,978.18	1,003.94	1,355.94	1,135.06	3,494.94	(524.33)	(31.60)	(220.88)	(16.29)	(1,483.24)	(29.79)
B	EXPENDITURE:													
1	RECURRENT NON-DEBT:													
2	Personnel Cost	3,046.47	761.62	2,284.85	797.14	819.80	823.25	2,440.19	61.63	8.09	3.45	0.42	155.34	6.80
3	CRF Pensions	504.19	126.05	378.14	90.05	88.62	88.67	267.33	(37.38)	(29.65)	0.06	0.06	(110.81)	(29.30)
4	Overhead Cost	325.88	81.47	244.41	64.76	111.99	82.50	259.25	1.03	1.26	(29.50)	(26.34)	14.84	6.07
5	Other Service Wide Votes (+ Gavi/Immunization)	460.52	115.13	345.39	133.72	100.89	45.04	279.65	(70.10)	(60.88)	(55.85)	(55.36)	(65.75)	(19.04)
6	Presidential Amnesty Programme	65.00	16.25	48.75	10.83	16.25	16.25	43.34	0.00	0.01	-	-	(5.42)	(11.11)
7	Special Intervention (Recurrent)	350.00	87.50	262.50	-	-	-	-	(87.50)	(100.00)	-	-	(262.50)	(100.00)
8	Sub-Total (Non-Debt)	4,752.06	1,188.01	3,564.04	1,096.51	1,137.55	1,055.70	3,289.76	(132.31)	(11.14)	(81.85)	(7.19)	(274.29)	(7.70)
9	Domestic Debts Service	2,183.49	545.87	1,637.62	612.71	322.75	806.08	1,741.54	260.21	47.67	483.33	149.76	103.92	6.35
10	Foreign Debts	940.89	235.22	705.67	231.83	265.32	265.32	762.47	30.09	12.79	-	-	56.80	8.05
11	Total Debt Service	3,124.38	781.10	2,343.29	844.55	588.06	1,071.40	2,504.00	290.30	37.17	483.33	82.19	160.72	6.86
12	Interest on Ways & Means	-	-	-	275.60	311.96	328.87	916.43	328.87		16.91	5.42	916.43	
13	Sinking Fund to Retire Maturing Loans	200.00	50.00	150.00	-	-	0.42	0.42	(49.58)	(99.17)	0.42		(149.58)	(99.72)
14	Sub-Total (Debts)	3,324.38	831.10	2,493.29	1,120.14	900.02	1,400.68	3,420.85	569.59	68.53	500.66	55.63	927.57	37.20
15	Total Recurrent Expenditure	8,076.44	2,019.11	6,057.33	2,216.65	2,037.57	2,456.38	6,710.61	437.27	21.66	418.81	20.55	653.28	10.78
16	Capital Dev. Fund (Main)-2020 in 2021	-	-	-	618.92	-	-	618.92	-		-		618.92	
17	Capital Dev. Fund (Main)-2021	2,778.52	694.63	2,083.89	384.52	708.83	1,111.30	2,204.65	416.67	59.98	402.47	56.78	120.76	5.80
18	Capital Supplementation	695.90	173.97	521.92	71.88	138.41	91.20	301.50	(82.77)	(47.58)	(47.21)	(34.11)	(220.43)	(42.23)
19	Special Intervention (Capital)	10.00	2.50	7.50	-	-	-	-	(2.50)	(100.00)	-	-	(7.50)	(100.00)
20	COVID-19 Crisis Intervention Fund - Incremental Capital	100.00	25.00	75.00	-	-	-	-	(25.00)	(100.00)	-	-	(75.00)	(100.00)
21	Capital Expenditure in Statutory Transfers	249.05	62.26	186.79	-	-	-	-	(62.26)	(100.00)	-	-	(186.79)	(100.00)
22	Grants and Donor Funded Projects	354.85	88.71	266.14	-	-	-	-	(88.71)	(100.00)	-	-	(266.14)	(100.00)
23	Total Capital Expenditure	4,188.32	1,047.08	3,141.24	1,075.32	847.24	1,202.50	3,125.06	155.42	14.84	355.26	41.93	(16.18)	(0.51)
24	Total Capital Expenditure (Exclusive of Transfers)	3,939.27	984.82	2,954.45	1,075.32	847.24	1,202.50	3,125.06	217.68	22.10	355.26	41.93	170.61	5.77
25	TRANSFERS													
26	Statutory Transfers	496.53	124.13	372.40	124.13	124.13	124.13	372.39	(0.00)	(0.00)	-	-	(0.00)	(0.00)
27	TOTAL FGN BUDGET (Exclusive of GOEs Budget & Project-tied Loans)	12,512.23	3,128.06	9,384.18	3,416.10	3,008.94	3,783.02	10,208.06	654.96	20.94	774.07	25.73	823.88	8.78
28	Fiscal Deficit (Excluding GOEs Budget & Project-tied Loans)	(5,874.65)	(1,468.67)	(4,406.00)	(2,412.17)	(1,653.01)	(2,647.96)	(6,713.12)	(1,179.29)	80.30	(994.95)	60.19	(2,307.12)	52.36
29	FINANCING ITEMS													
30	Privitization Proceeds	205.15	51.29	153.87	-	-	-	-	(51.29)	(100.00)	-	-	(153.87)	(100.00)
31	Multi-lateral / Bi-lateral Project-tied Loans	709.69	177.42	532.26	-	-	-	-	(177.42)	(100.00)	-	-	(532.26)	(100.00)
32	Restructured Loan	45.63	11.41	34.22	-	-	-	-	(11.41)	(100.00)	-	-	(34.22)	(100.00)
33	Foreign Borrowing	2,744.44	686.11	2,058.33	-	-	-	-	(686.11)	(100.00)	-	-	(2,058.33)	(100.00)
34	Domestic Borrowing	2,744.44	686.11	2,058.33	550.00	700.00	1,350.00	2,600.00	663.89	96.76	650.00	92.86	541.67	26.32
35	Sub-Total	6,449.35	1,612.34	4,837.01	550.00	700.00	1,350.00	2,600.00	(262.34)	(16.27)	650.00	92.86	(2,237.01)	(46.25)
36	Sub-Total (Exclusive of Project-tied Loans)	5,739.66	1,434.92	4,304.75	550.00	700.00	1,350.00	2,600.00	(84.92)	(5.92)	650.00	92.86	(1,704.75)	(39.60)
37	Net Deficit/Surplus (Excluding GOEs Budget & Project-tied Loans)	(134.99)	(33.75)	(101.25)	(1,862.17)	(953.01)	(1,297.96)	(4,113.12)	(1,264.20)	74.38	(344.95)	36.20	(4,011.87)	3,962.32
38	Grand Total (Revenue + Financing Items)	12,377.24	3,094.31	9,282.93	1,553.94	2,055.94	2,485.06	6,094.94	(609.25)	(19.69)	429.13	20.87	(3,187.99)	(34.34)

Note: 1. The total Expenditure and the Financing items does not include Multi/Bi-lateral Projected Loans
2. Independent Revenue and Domestic Debts Service for the month of October, 2021 are yet to be reconciled
3. The changes in Annual Budget figure was as result of inclusion of Supplementary Budget

Source: OAGF and Budget Office of the Federation, 2021

3.10.3 Statutory Transfers:

A total of ₦124.13 billion was released as Statutory Transfers in the third quarter of 2021, same as the prorated sum and the amount released in the first and second quarters of the year. Quarterly releases to beneficiaries were determined by budgetary provisions and availability of funds.

3.10.4 Capital Expenditure Performance:

Significant portion of Government's available financial resources was allocated for capital expenditure needed for structural reform of the economy through the provision of critical infrastructure in the works, power, housing, rail and aviation sectors as well as the provision of physical and food security. A total of ₦3,939.27 billion (excluding capital expenditure of Statutory Transfers, top 10 GOEs and project tied loans) was allocated to capital spending in the 2021 Budget. The allocation comprises of ₦3,079.87 billion appropriation for Capital Development Fund in the 2021 Appropriation Act and additional ₦859.40 billion as 2021 Supplementary Budget for Capital Development Fund.

MDAs' Capital Vote Utilization:

The releases of funds to MDAs for capital expenditure in the third quarter of 2021 was done in batches based on availability of resources and government priorities. Data from the OAGF on 2021 capital performance for MDAs as at 30th September, 2021 showed that a total of ₦2,015.16 billion was released and cash-backed to MDAs for their 2021 capital projects and programmes. The sum of ₦571.58 billion was released as First Tranche Batch-1, ₦396.82 billion as Second Tranche Batch-2, ₦493.85 billion as Third Releases, ₦339.55 billion 2021 Supplementary Capital, ₦2.73 billion as AIEs MDAs Budget and ₦210.63 billion as AIEs Service Wide.

Performance as at 30th September, 2021:

Available fiscal data revealed that ₦1,188.51 billion (58.98 percent) of the total amount released and cash-backed was utilized by MDAs as at 30th September,

2021. *Appendix 1* to this Report shows the funds released to the MDAs and utilized during the period. A breakdown of the forty-four (44) MDAs included in the report of the OAGF indicates different levels of utilization. Six (13.64 percent) of the MDAs had utilized more than the overall average utilization rate of 58.98 percent of the amount cash-backed. Only four out of them had above 80 percent utilization rate of their cash-backed funds. Fourteen (31.82 percent) of the MDAs had above forty percent utilization rates. The utilization report also revealed that only twenty-eight (63.64 percent) of the MDAs had above twenty percent utilization rates while nine (20.45 percent) of the MDAs had utilization rates below ten percent of their cash-backed funds. On the other hand, four (9.09 percent) of the MDAs were yet to make any utilization of their cash-backed funds.

The utilization rate as at 30th September, 2021 was low because most of the MDAs were still undergoing their procurement processes. It is expected that the utilization rate as well as releases will increase in the last quarter of the year.

Table 3.10: Capital Budget Utilization by MDAs (as at 30th September, 2021)

MDA	Annual Appropriation	Total Amount Released	Total Amount Cash Backed	Utilization		
				Utilization	As % of Annual Capital Appropriation	Percentage of Releases
Federal Ministry of Works & Housing	399,694,565,222	221,036,070,024	221,036,070,024	193,445,350,494	48.40	87.52
Transport	209,736,113,910	154,305,510,575	154,305,510,575	85,971,747,775	40.99	55.72
Agriculture	102,493,492,597	136,662,807,241	136,662,807,241	64,612,588,234	63.04	47.28
Water Resources	159,745,000,315	73,425,105,580	73,425,105,580	14,059,099,220	8.80	19.15
Education	156,172,307,765	75,717,759,000	75,717,759,000	21,459,465,267	13.74	28.34
Health	134,591,025,027	79,779,866,232	79,779,866,232	23,394,600,905	17.38	29.32
Aviation	70,189,215,332	43,228,666,705	43,228,666,705	0	0.00	0.00
Science & Technology	100,319,073,942	70,888,748,189	70,888,748,189	6,628,962,194	6.61	9.35
Niger Delta	22,024,592,197	17,536,000,472	17,536,000,472	9,606,613,531	43.62	54.78
FCTA	37,330,762,421	30,147,069,087	30,147,069,087	7,337,740,362	19.66	24.34
Defence	127,850,984,984	395,640,740,860	395,640,740,860	372,569,939,474	291.41	94.17
ONSA	45,647,587,613	42,237,838,319	42,237,838,319	41,689,801,710	91.33	98.70
Interior	38,846,293,565	31,115,701,779	31,115,701,779	8,275,478,381	21.30	26.60
Trade & Investment	64,760,781,172	39,276,124,975	39,276,124,975	3,724,907,613	5.75	9.48
Power	206,745,895,389	158,182,112,176	158,182,112,176	73,892,106,106	35.74	46.71
Total Average Utilization by All MDAs (Inclusive of Capital Supplementation)	2,725,017,594,547	2,015,176,934,357	2,015,176,934,357	1,188,507,685,760	43.61	58.98

Source: OAGF and BOF, 2021

3.10.5 Budget Deficit and Performance of the Financing Items:

The estimated quarterly fiscal deficit in the 2021 Budget (exclusive of Multi-lateral/Bi-lateral Project-tied Loan of ₦177.42 billion) amounts to ₦1,222.98 billion. However, with addition of the 2021 Supplementary Budget, the quarterly fiscal deficit increased to ₦1,468.67 billion. The deficit in the 2021 Fiscal Framework is expected to be financed through earnings from Privatization Proceeds of ₦51.29 billion, Restructured Loan of ₦11.41 billion, Foreign Borrowing of ₦686.11 billion and Domestic Borrowing (FGN Bond) of ₦686.11 billion on prorated basis.

The inflow and outflow of funds resulted in ₦2,647.96 billion deficit (4.47 percent of prorated GDP) in the third quarter of 2021. This was ₦1,179.29 billion (80.30 percent) higher than the prorated deficit for the quarter. The deficit was partly-financed through ₦1,350.0 billion borrowed domestically (FGN Bond).

Total deficit in the three quarter of the year amounted to ₦6,713.12 billion which was 114.27 percent of the 2021 estimated deficit. The deficit was financed in part through domestic borrowing amounting to ₦2,600.0 billion.

4.0 CONCLUSION

The macroeconomic environment in the review period was largely influenced by the unexpected health and economic effects of the fourth wave of COVID-19 pandemic as well as its after effects. The economy grew by 4.03 percent in the third quarter of 2021 with the oil sector declining by 10.73 percent and non-oil sector recording real growth of 5.44 percent (year-on-year). The non-oil sector therefore contributed significantly to the growth of the economy and was mainly driven by the growth in Trade, Information & Communication (Telecommunication).

The Federal Government continued to meet its non-discretionary expenditure obligations even as budget implementation continued to be affected by inadequate but improving revenue. While the non-oil revenue improved significantly particularly for the key sources, available revenues to finance the budget had largely been impacted by the low crude oil production as well as the significant fiscal deductions in the sector. Improving revenue collections in the last quarter of the year and beyond is important to the successful implementation of the 2021 Budget. There is however the need to address the non-essential fiscal deduction sources to free up resources for budget implementation at all tiers of government. Efforts to restrain the growth in recurrent expenditure and particularly personnel and recurrent debt in 2021 and beyond are critical even as effective implementation of the COVID-19 containment measures continue to be paramount.

The Federal Government has restated its commitment to improved openness, transparency and accountability in its budget preparation, implementation, monitoring & evaluation and feedback. In the light of the above, firm 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 promoting competence in budget implementation, while ensuring effective project management in the last quarter of 2021 and beyond.

5.0 CAPITAL PROJECT/PROGRAMME IMPLEMENTATION

5.1 INTRODUCTION

The 2021 Third Quarter capital budget monitoring exercise was conducted from Monday 25th October to 30th November, 2021. The Monitoring Teams from the Ministry of Finance, Budget and National Planning in conjunction with representatives of MDAs embarked on the physical inspection of selected capital projects across the six (6) geo-political zones of the country. This is further to the current Administration's commitment to deliver on its promises, and promote transparency and accountability.

The objective of the exercise is to assess the extent of the implementation of the 2021 FGN capital projects to determine the amount of funds released and spent on them as at the end of the third quarter of 2021. A total of twenty-six (26) MDAs were covered concurrently during the exercise. They include: Agriculture & Rural Development, Aviation, Defence, Education, Environment, Federal Capital Territory Administration (FCTA), Finance, Budget & National Planning, Health, Humanitarian Affairs, Disaster Management & Social Development, Information & Culture, Interior and Industry, Trade & Investment. Others are: Labour & Employment, Mines & Steel Development, Niger Delta Affairs, Office of the National Security Adviser (ONSA), Office of the Secretary to the Government of the Federation (OSGF), Petroleum Resources, Police Affairs, Power, Science & Technology, State House, Transportation, Water Resources, Works & Housing, and Youth & Sports Development.

Emphasis was also placed on assessing the releases and utilization of funds, financial commitment on the selected projects and programmes, their status of implementation, the observed outcomes of projects, benefit to the immediate communities and the challenges affecting the prompt delivery of the projects.

Below are the reports on the sample projects monitored by the various teams. Other details of the projects monitored are contained herein as annexure.

5.2 AGRICULTURE AND RURAL DEVELOPMENT SECTOR

The Ministry of Agriculture and Rural Development is responsible for formulating and implementing policies for ensuring food security, driving income growth and employment generation. To achieve this objective, a total of N211.08 billion was appropriated to the Sector in the 2021 budget to execute its capital projects and programmes. At the end of the third quarter, N136.66 billion had been released while N64.61 billion was utilized. The following Institutions and projects were monitored:

5.2.1 FEDERAL COLLEGE OF AGRICULTURE (FCA), MOORE PLANTATION, IBADAN

In the 2021 budget, the institution had an appropriation of N1.2 billion for the implementation its capital projects/ programmes. Out of this amount, N881 million was released while N479 million was utilized as at the end of third quarter. The following projects were monitored:

a) Construction/Furnishing of Lecture Theatre

The project which is located in the college premises entails construction/furnishing of 1000 capacity Lecture Theatre comprising four (4) offices and six (6) conveniences. It was awarded in December, 2020 to Messrs. Akmolco Engineering Limited at a cost of N249.6 million with an expected completion date of December 2021.

In the 2021 budget, the sum of N84.5 million was appropriated to the project, while N60.9 million was released and N34.8 million utilized. A total of N78.9 million has been committed to the project since inception to achieve 31% level of completion.

Findings:

At the time of monitoring, there was no activity at the site. However, the superstructure has reached lintel level. The contractor informed the team that he has applied for more funds from the Institution to continue the project.



Picture 1: On-going construction of Lecture Theatre at Federal College of Agriculture, Ibadan

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for skilled and other classes of workers who are currently involved in the construction work. When completed, it is expected to increase enrolment as well as provide conducive learning environment for the students.

b) Construction/Furnishing of Modern Audio-Visual Building/Printing Press

The project entails construction/furnishing of modern audio-visual building/printing press comprising an office, a studio, a store and four (4) conveniences. Others are: purchase of printing machine and chairs.

It was awarded to Messrs. Jagsul Nigeria Limited in July, 2021 at a cost of N33.7 million with a completion date scheduled for June, 2022. In the 2021 budget, the sum of N25 million was appropriated to the project, while N18 million was released and N5 million utilized. A total of N18 million has been committed to the project since inception to achieve 53% level of completion.

Findings:

At the time of monitoring, the superstructure was at the roofing level.



Picture 2: On-going construction of Modern Audio-Visual Building/Printing Press at Federal College of Agriculture, Ibadan.

Observed Outcomes:

The project has provided employment opportunities for skilled and other classes of workers currently involved in the construction. When completed, it is expected to enhance learning for the students of the institution.

5.2.2 FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI

The sum of N989.63 million was appropriated to the University in the 2021 budget to implement its capital projects/programmes. Out of this amount, N621.65 million was released and N181.01 million utilized as at the end of the third quarter to execute amongst others the following project:

a) Construction of Senate Building

The project entails the construction and furnishing of a new 500-seat capacity Senate Chamber with a gallery at the University permanent site. The structure is a complete reinforced concrete wall works with installation of a centralized air conditioning system, conveniences and a dedicated transformer. The project is being executed in three (3) phases.

Phase I which involves sub-structural works, concrete frames, external and internal walls, steel structure and roof coverings amongst others was awarded to Messrs. Ijptul Nig. Limited in 2018 at a cost of N249.70 million. Phase II involves purchase and installation of windows, doors, mechanical and electrical installations, wall, ceiling and floor finishing and drainage works. It was awarded to Messrs. Amsomops Enterprises Limited in 2019 at

a cost of N205.52 million. Phase III involves installation of air conditioning systems, outdoor substation, panel, cables and furniture. It was awarded to Messrs. Amsomops Enterprises Limited in 2021 at a cost of N249.76 million with a completion date scheduled for December 2021. This brings the total cost of the project to N704.98 billion.

In the 2021 budget, the sum of N296.81 million was appropriated out of which N166.13 million was released and utilized. A total of N621.35 million had been committed to the project since inception to achieve a cumulative performance of 88.13%.

Findings:

At the time of monitoring, phases I and II had been completed. In the Phase III component, the dedicated transformer had been procured awaiting installation while preparation for fixing of the central cooling system was in progress.



Picture 3: Ongoing Construction of Senate chamber at the University of Agriculture, Makurdi

Observed Outcomes:

The project when completed will provide a befitting chamber for the University Senate members.

5.2.3 NIGERIA INSTITUTE OF OCEANOGRAPHY AND MARINE RESEARCH, LAGOS

The Institute was appropriated N13.66 billion in the 2021 budget for the implementation of its capital programmes/projects. Out of this amount, N9.52 billion was released while N6.95 billion was utilized as at the end of third quarter. The following project was monitored:

a) Repair and Rehabilitation of Sea Going Jetty and Marine Facility

The project is located at the Jetty close to the Institute in Victoria Island, Lagos with GPS Coordinates N 6.251935, E 3.244878. It entails the repair and rehabilitation of the failed platform of the jetty (48 x 16 meters) with framework steel for docking the research vessel of the Institute, and the provision of anchorage and potholes.

The contract was awarded to Messrs. Edil Nig. Ltd. in April 2021 at a cost of N138.00 million with a completion date scheduled for December 2022. In the 2021 budget, the sum of N138.00 million was appropriated and released to the project, while N136.34 million was utilized. A total of N136.34 million has been committed to the project since inception to achieve 98.8% level of completion.

Findings:

At the time of monitoring, the renovation of the failed platform and replacement of frameworks with steel member had been completed while painting was ongoing.



Picture 4: Rehabilitated Sea Going Jetty at the NIOMR, Victoria Island

Observed Outcomes:

The project has provided employment opportunities for over 20 skilled and other classes of workers. When completed, it is expected to dock the research vessels of the institution and any other vessels when necessary.

5.2.4 FEDERAL COOPERATIVE COLLEGE, ORJI – RIVER, ENUGU.

The mandate of the College is to provide cooperative knowledge as well as vocational and entrepreneurial skills for cooperative development. To achieve this objective, the sum N16.60 billion was appropriated in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N11.18 billion was released while N5.09 billion was utilized as at end of third quarter. The following projects/programmes among others were monitored:

a) ***Construction of Female Hostel***

The project has GPS Coordinates N61446.74 and E71535.52. The project involves the construction of a storey building consisting of 30nos. rooms, 2nos offices, 16nos conveniences, 4nos. each of central laundry and kitchen halls to accommodate 120 students. The project was awarded to Messrs. Everwinners Nig. Ltd. in April, 2021 at a cost of N130 million with a completion date scheduled for June, 2021. In the 2021 budget, the sum of N130 million was appropriated, released and committed to achieve 100% level of completion.

Findings:

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



Picture 5: Completed Construction of Female Hostel, at Federal Cooperative College, Orji – River.

Observed Outcomes:

The project will ease accommodation problem of the students of the College.

b) Construction of Student Resource Centre:

The project has GPS Coordinates N61441.04 and E7.154951. It involves the construction of a storey building consisting of 7nos rooms (suite), 2nos offices, 6nos. conveniences and a conference hall to accommodate the Students' Union Government (SUG's) Secretariat.

The contract was awarded to Messrs. Chuzzie Multi Investment Ltd. in April 2021 at a cost of N180 million with a completion date scheduled for June 2021. In the 2021 budget, the sum of N180 million was appropriated, released and committed to the project to achieve 100% level of completion.

Findings:

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



Picture 6: Completed construction of Student Resource Centre, at Federal Cooperative College, Orji – River.

Observed Outcomes:

The project has provided office accommodation for the Students' Union Government (SUG's) Secretariat of the College.

5.2.5 FEDERAL COLLEGE OF HORTICULTURE DADIN KOWA, GOMBE STATE:

The institution had an appropriation of N8.33 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N6.04 billion was released and N5.61 billion utilized to execute amongst others the following projects:

a) Construction and Furnishing of Provost Office Complex.

The project is located at the permanent site of the college. It entails construction and furnishing of a-storey building designed to accommodate the provost office, conference room, reception, and office spaces and conveniences for other principal officers with their support staff.

The contract was awarded to Messrs. Current Jushim Nigeria Limited in January 2021 at a cost of N150 million with an expected completion date scheduled for December 2021. In the 2021 budget, the sum of N150 million was appropriated out of which N149 million was released and N90 million utilized to achieve 60% level of completion.

Findings.

At the time of monitoring, the sub-structure, reinforcement, columns, beams and slab for the first floor has been completed while formwork and rafter were in progress. The team observed that a significant quantum of materials was on site.



Picture 7: The ongoing construction of the Administrative Block at Federal College of Horticulture Dadin Kowa

Observed Outcomes:

When completed, the project will provide more office accommodation to all principal officers of the College.

5.2.6 NATIONAL AGRICULTURAL EXTENSION & RESEARCH LIASON 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 2021 budget, the sum of N541.85 million was appropriated, while N342.59 was released and utilized as at third quarter to implement its capital projects/programmes. The following project and programme were monitored:

a). Construction of Office Block at NEARLS

This project involves the construction of a bungalow building comprising: 10nos offices ensuite, a conference room, store and conveniences. The contract was awarded to Messrs. Mairiga Angotech Nigeria Limited in August 2021 at a cost of N65.00 million with a completion date scheduled for December, 2023. The sum of N55.40 million was appropriated in the 2021 budget out of which N48.90 million was released and utilized to achieve 88% level of completion.

Findings:

At the time of monitoring, the structure had been roofed and plastered while wall/floor finishing, fixing of windows/doors and painting works were in progress.



Picture 8: Ongoing construction of office building at NEARLS, Zaria

Observed Outcomes:

The project had created job opportunities for more than 50 skilled and unskilled labour at the project site. On completion, it will provide conducive research and training office for the Institute.

5.3 FEDERAL MINISTRY OF WORKS AND HOUSING

The sum of N399.69 billion was appropriated to the Sector in the 2021 budget to execute its capital projects and programmes. Out of this amount, a total of N221.04 billion had been released while N193.45 billion was utilized as at end of the third quarter. The following projects amongst others were monitored:

5.3.1 WORKS SECTOR

a) **Dualisation of Akure – Ado Ekiti Road In Ondo / Ekiti States C/No: 6763**

The projects entail the dualization of the existing single carriageway of 52.64km with 7.3m and 2.75m shoulders on either side of the road between Akure and Ikere Ekiti. Major components of the project include: site clearance, cutting out of all failed sections of the road, scarification of existing bituminous surface, provision of crushed stone base, asphaltic concrete binder, concrete wearing course and 20 concrete box culverts. Others are: provision of stone pitching/ concrete mulch, kerbs, trapezoidal and v -shape line drains as well as provision and installation of street lights.

It was awarded to Messrs. Dantata & Sawoe Construction Company Nig. Ltd. in June 2020 at a cost of N22.75 billion with an expected completion

date of January, 2025. In the 2021 budget, the sum of N1.06 billion was appropriated to the project, while N400.00 million was released and utilized. A total of N446.50 million has been committed to the project since inception to achieve 0.19% level of completion.

Findings:

At the time of monitoring, palliative works were ongoing on the highly dilapidated road such as: repairs of the failed sections of the road, eroded embankment and road surfaces. In addition, works on the main alignment involving culverts and drainages, road works and pavement overlay at critical locations were also in progress.



Picture 9: Ongoing palliative and culvert works at the Dualization of Akure – Ado Ekiti road project.

Challenges:

The major challenges recorded on the project include: unfavourable weather conditions, issues relating to payment of compensations and insecurity within the road corridor.

Observed Outcomes:

Though the project is still ongoing, it has created job opportunities for over 175 skilled and other classes of workers as well as local suppliers of building materials at the project site. When completed, it is expected to improve flow of traffic, reduce travel time, vehicle operating cost and boost economic activities in the area.

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

The project is divided into four (4) Sections. Section 1 starts at Kugbo in Abuja and ends at the border between Federal Capital Territory (FCT) and Nasarawa State. It involves the expansion of 5.4km stretch of road through the construction of additional 2 lanes on either side of the existing dual carriageway. Sections 2, 3, & 4 of the project covers a total of 220km length and starts at Keffi Interchange connecting the Abuja – Keffi Expressway terminating at the North of River Benue in Makurdi, Benue State. It entails expansion and rehabilitation of the existing two-lane single carriageway to a dual carriageway along the road alignment.

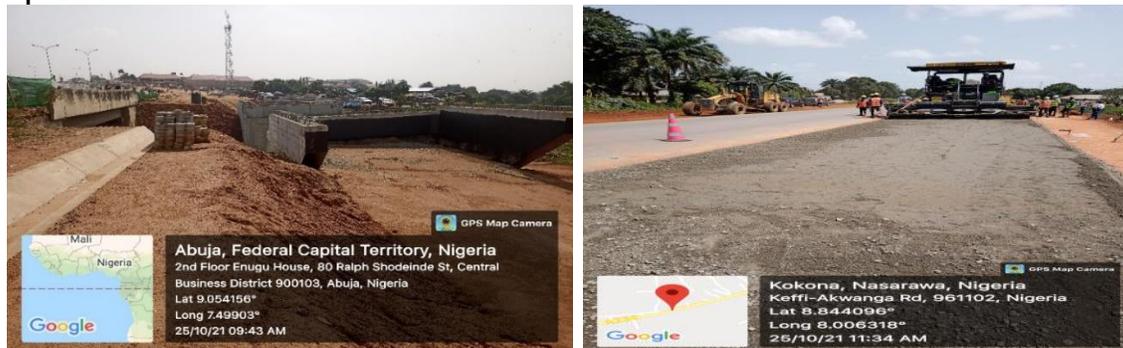
Scope of works include: site clearance on the Right of Way, earth works, 60mm asphalt concrete binder and 40mm wearing courses, construction of pavement, 68nos box and 272nos. pipe culverts. Others are: overpass, 13nos. bridges of various sizes and 2nos. pedestrian bridges, 3nos. intersections, 4nos. toll gates as well as provisions of other road furniture and ancillary works.

The contract was awarded to Messrs. China Harbour Engineering Company (CHEC) Limited in April 2019 at a total cost of N166.36 billion (USD \$542.14 million) with an expected completion date of April 2022. The project is being funded with 85% loan from the Chinese Exim Bank and 15% FGN counterpart funding. In the 2020 budget, the sum of N4.0 billion was appropriated to the project out of which N3.62 billion was released and utilized as at end of the third quarter. A total of USD\$76.166 million and N5.05 billion had been committed to the project since inception to achieve an average performance of 50.3%.

Findings:

At the time of monitoring, the following works had been achieved for all the sections: site clearing 96%, subgrade 85% and sub base 67%, stone base 46%, priming 40%, binder and wearing courses at 39% respectively. Box and pipe culvers were also achieved at 98% and 95% respectively while payment for compensation, relocation of facilities on the Right of Way and works on the bridges were all ongoing and were at various stages of

completion.



Picture 10: Ongoing Bridge Works at Nyanya Axis of Section 1 and laying of stone base at Km15+380 (Sabon Gida Village) – Akwanga Road in Nasarawa State.

Observed Outcomes:

The project has provided employment opportunities to 1057 (923 Nigerians and 134 expatriates) skilled and other classes of workers currently involved in the construction works. When completed, it is expected to ameliorate traffic congestion especially on the Abuja-Nyanya axis, reduce vehicle operating cost, accident and travel time as well as boost economic activities along the road corridor.

Challenges:

Delays in payment of compensation, relocation of utilities on the Right of Way, the rainy season, COVID-19 outbreak and settlement of outstanding certificates had slowed the pace of work.

c) Rehabilitation of Old Enugu-Onitsha Road (Opi Junction – Ukehe Okpatu – Abor Udi – Oji to Anambra Border) in Enugu State Contract No. 6568.

The project entails the rehabilitation of 90km length of existing Old Enugu-Onitsha single carriageway from Opi Junction – Ukehe Okpatu – Abor Udi – Oji to Anambra Border. The main alignment route is 83km with three (3) super spurs of 6.043km.

The scope of works includes: site clearance, scarification, excavation, provision of lateritic materials, culverts and drains, sand filling, 60mm binder

and 40mm wearing courses. Others are: rehabilitation of existing bridge, provision of 100mm cement stabilisation, 200mm crushed rock base, prime coat and replacement of eroded abutment. The contract was awarded in May 2018 to Messrs. Arab Contractors O.A.O. Nig. Ltd. at a cost of N31.95 billion with a completion date of June, 2021. In the 2021 budget, the sum of N105 million was appropriated, released and utilised. A total of N3.18 billion has been committed to the project since inception to achieve 23.6% level of completion.

Findings:

At the time of monitoring, the following works had been achieved: 39.7km site clearing, 31.6km earthworks & binder course and 17km wearing course with surface dressed shoulders. However, works in progress include: construction of culverts, pavement/surfacing and excavation works.



Picture 11: Ongoing rehabilitation of Old Enugu-Onitsha Road at Orji River, Enugu State

Observed Outcomes:

The project has created employment opportunities to over 160 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.

d) Rehabilitation of Alesi-Ugep (Iyamoyung-Alesi) Road Section C/N0. 6263 In Cross River State.

The project involves rehabilitation of 67.1km road with an overlay of asphaltic

wearing course (40mm thickness) and binder course (60mm thickness). It includes: provision of 200mm thick lateritic sub-base on shoulders, provision of 200mm thick crushed stone base, provision of 12mm and 18mm single size aggregate surface dressed shoulders, the construction of reinforced concrete culverts and lined drains, sub soil filtration drains, site clearing, earthworks and other necessary ancillary works.

The contract was awarded to Messrs. Sermatech Nigeria Limited in January, 2015 at a cost of N11.22 billion, with an initial completion date of January, 2017 and later extended to June 2020. The sum of N100 million was appropriated, released and utilised on the project in the 2021 budget. A total of N10.29 billion had been committed to the project since inception to achieve 98.40% level of completion.

Findings:

At the time of monitoring, the project had been completed. However, due to the frequent failure and collapse of the old AMCO pipe culverts, the contractor has been directed to replace them with reinforced concrete culverts. The team was informed that the sum of N26.19 million is still outstanding for payment.



Picture 12: Ongoing rehabilitation works on Alesi-Ugep (Iyamoyung-Alesi) Road in Cross River State

e) Rehabilitation of Nguru-Gashua-Bayamari Road Section I (Nguru-Gashua) Phase II: Contract No 6348 Road in Yobe State:

The project entails the rehabilitation of 32km Nguru-Gashua-Bayamari road starting from Bayamari linking Karasuwa LGA (Jajimaji) to Gashua town. It is a continuation of Section I, Phase I in Yobe State. Scope of works include: site clearance, excavation, scarification of bituminous surface, provision of 200mm crushed stone base, 60mm binder and 40mm wearing courses. Others are: 12mm single size chippings, stone pitching, removal of existing corrugated ARMCO and pipe culverts.

The contract was awarded to Messrs. Mother cat Limited in May 2018 at a cost of N10.51 billion with a completion date of May 2020. The sum of N4.42 billion was appropriated to the project in the 2021 budget. Out of this amount, N300 million was released and utilized bringing total commitment since inception to N7.97 billion to achieve 80.34% level of completion.

Findings:

At the time of monitoring, scarification, sub base, line drain, prime coat, binder course, wearing course, surface dressing, construction of pipe culverts and stone pitching had been completed. However, the wearing course for 18.5km, road marking, road sign and kilometre post were still outstanding.



Picture 13: The completed portion of the Nguru-Gashua-Bayamari Road, Section I Phase II in Yobe State

Observed Outcomes:

The project had improved the flow of traffic on the road, reduced travel time,

vehicle operating cost and eased transportation of farm products. On completion, the Trans-Sahara route will enhance economic activities in the North East Region.

f) Abuja-Lokoja Road Section IV (Koton Karfe-Lokoja) C/NO. 5885

The project involves the construction of 48.43km dual carriageway between Koton Karfe and Lokoja. It comprises: construction of an additional carriageway of 7.30m width and rehabilitation of the exiting carriageway. Others works are: construction of 7nos. river bridges and box/pipe culverts, provision of line drains, and rehabilitation of 8nos. existing bridges.

The contract was awarded to Messrs. Gitto Costruzioni Generali Nig. Ltd. in October 2007 at a cost N34.16 billion with a completion date of December 2021. In the 2021 budget, the sum of N80 million was appropriated but there was no release as at third quarter. A total of N23.83 billion had been committed to the project since inception to achieve 74% level of completion.

Findings:

At the time of monitoring, one out of the eight (8) existing bridges had been rehabilitated while 46km of the 48km road and 6nos. of the 7nos. new bridges had been completed. Construction of crash barriers, 3rd span out of the 5 spans on the 7th new bridge was ongoing. However, laying of wearing course were outstanding at some sections of the road.



Picture 14: A cross section of the Dualization of Abuja-Abaji-Lokoja Road Section IV: Koton Karfe-Lokoja, Kogi State.

Observed outcomes:

The road construction has provided employment for about 148 professionals,

artisans, diesel and gravel suppliers, among others. On completion, it will reduce travel time, attract investment and facilitate commercial activity in the area.

5.3.2 HOUSING SECTOR

a) Construction of Federal Secretariat Complex, Yenegoa

The project involves the construction of a 3-storey building comprising of 455nos. offices, 9 nos. committee rooms, conference hall, 2nos ramp for the disable, reception/waiting room and conveniences. Others include; provision of underground and overhead water tanks and provision of 33/11 KVA transformer amongst others.

The contract was awarded to Messrs. Trenu Nigeria Limited in December, 2011 at an initial cost of N2.56 billion with a completion date of December 2017. However, the cost was revised to N3.98 billion due to additional scope of works with a new completion date scheduled for April 2022. The sum of N5.65 billion was appropriated in the 2021 budget for six (6) Federal Secretariats. Out of this amount, N461 million was released and utilized on the Yenagoa Secretariat bringing the total financial commitment on the project since inception to N3.47 billion to achieve 85% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. Other completed works include: construction of 200,000litres of ground water tank, procurement of 2nos overhead tanks, installation of doors, windows, mechanical/electrical fittings, 3nos 33/11KVA transformer and tiling. However, the team observed that painting, sand filling/compaction of external areas, laying of kerbs, external road network asphaltting and installation of power cables were ongoing.



Picture 15: Ongoing Construction of Federal Secretariat Complex, Yenagoa, Bayelsa State

Observed Outcomes:

Although the project is yet to be completed, it has created employment opportunities for over 75nos skilled and unskilled labour. On completion, it is expected to provide conducive office accommodation for Federal Government Agencies and their staff in Yenagoa.

b) Construction of Federal Secretariat in Oshogbo, Osun State.

The project is located at Oke Baale Area, along Obokun road with GPS Coordinates E4.3550, N7.4637. It entails the construction of a 3-storey building for provision of office accommodation to Federal Government staff in Osogbo, Osun State. Components of the project include: 400 offices, 2nos. ramps for physically challenged persons, a conference hall of 500 seat capacity, banking hall, and a generator house.

It was awarded to Messrs. Golden Construction Ltd. in December 2011 at an initial cost of N2.50 billion with a completion date of April 2014. In 2020, due to changes in the bill of quantity the project cost was revised to N3.38 billion with a new completion date scheduled for December 2022. In the 2021 budget, the sum of N1.13 billion was appropriated to the project, while N154.90 million was released and utilized. A total of N1.33 billion has been committed to the project since inception to achieve 66% level of completion.

Findings:

At the time of monitoring, works completed include: frame structure, roof trusses and roof covering, filling and compaction of external road, generator

house, box culvert, fencing, installation of transformer and bore hole. Block work on the third floor was currently ongoing while fittings of the doors, windows, plastering, plumbing and general finishing were outstanding.



Picture 16: Construction of Federal Secretariat Complex at Oshogbo.

Challenges:

Funding constraint, delay in payment of certified works, inflation trends, unfavourable weather condition and the effect of COVID-19 pandemic slowed down the pace of work.

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 60 skilled and other classes of workers who are currently involved in the construction project. When completed, it is expected to provide conducive working environment for federal workers in Osun State.

5.4 WATER RESOURCES SECTOR

The Ministry has a mandate of formulating and implementing water resource policies/programmes for the development and management of various water uses. To achieve these objectives, a total of N159.74 billion was appropriated in the 2021 budget for the implementation of its capital projects and programmes. Out of this amount, N73.42 billion was released while N14.05 billion was utilized as at the end of third quarter. The following projects were monitored:

5.4.1 LOWER BENUE RIVER BASIN DEVELOPMENT AUTHORITY, MAKURDI

The River Basin has an appropriation of N13.76 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N8.62 billion was released and N1.41 billion utilized as at end of third quarter to execute amongst others the following projects:

a) Establishment of Proposed Songhai Model Farm Centre

The project entails the implementation of the Songhai integrated model farm at the River Basin Headquarters for the catchment areas of Benue, Nasarawa, Plateau and Kogi states. It involves the provision of aqua culture, poultry, fishery, fruits and vegetable products, green houses, pens and fish ponds.

The contract was awarded to Messrs. Songhai Nig. Partnership Initiative Ltd. in March 2018 at the cost of N217.75 million and is expected to be completed in December 2022. In the 2021 budget, the sum of N80.56 million was appropriated out of which N49.95 million was released while N6.0 million was utilized. A total of N160.0 million had been committed to the project to achieve 74% cumulative performance.

Findings:

At the time of monitoring, one cycle of fish (more than 2000 fingerlings) and parent stock of turkey, guinea fowl and chicken had been stocked. For the market garden and green house, various cycles of granger variety cucumber, carrots, okro, moringa plantation, sweet corn, water melon and green pepper amongst others had been cultivated and harvested. In addition, old dwarf pawpaw's were replaced by new ones and currently fruiting.



Picture 17: The Fish Pond and Green pepper at Songhai Model Farm, Makurdi

Observed Outcomes:

The project has revived agricultural activities around the River Basin using sustainable nature-based technologies in crop, livestock and fish production to ensure all season farming. In addition, the farm serves as a demonstration Centre for the training of youths and farmers as well as provide direct employment opportunities.

5.4.2 UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY-YOLA

The River basin was appropriated the sum of N4.94 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N3.24 billion was released while N1.56 billion was utilized. The following project was monitored:

a) Kiri Dam and Irrigation Project

The project is situated on the River Gongola around Kiri town in Shelleng LGA of Adamawa. The Dam is 25km upstream of the confluence of the River Gongola. Component of works include: annual maintenance at Kiri dam which involves lubrication and servicing of spill way gates, gantry crane and maintenance of electrical/mechanical components. Others are: supply and installation of 300KVA and the extension of the left-hand side protection of 90m dyke construction.

The project was awarded to two (2) different contractors. The dyke

component was awarded to Messrs. Geviccyn Ltd. at a cost of N107.17 million while the 300KVA transformer/annual maintenance of the dam was awarded to Messrs. Don Vic Electrical Co. Nig. Ltd. at a total cost of N28.79 million in September 2021 with a completion date scheduled for December, 2021. In the 2021 budget, the sum of N83.63 million was appropriated and released to the project while N73.58 million was utilized to achieve 88% cumulative performance.

Findings:

At the time of monitoring, the supply and installation of 300KVA generator had been completed while the 90m eroded portion of the dyke had been rehabilitated and the construction of the new 90m dyke was ongoing at 90% completion. However, the annual maintenance at Kiri dam which involves lubrication and servicing of spill way gates, gantry crane and electrical/mechanical were still outstanding.



Picture 18: The construction of 90m Left-hand Dyke and Installation of 300KVA Transformer.

Observed Outcomes:

The project has enhanced water supply to Savannah Sugar Company and provided water for irrigation development.

5.4.3 BENIN / OWENA RIVER BASIN DEVELOPMENT AUTHORITY

The River Basin Authority was appropriated a sum of N5.36 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N3.53 billion was released while N151.25 million was utilized as at the end of third quarter. The following project was monitored:

a) Owena Multipurpose Dam Irrigation Project

The Owena Multipurpose Irrigation projects entails clearing of 100Ha farmland on row plough for all year-round farming. Other components of the project include: purchase & installation of 2nos generators and Central Pivot Irrigation System (CPIS) to reduce water runoff and soil erosion.

It was awarded in October 2021 to Messrs. Faakfy Nig. Ltd. at a cost of N76.92 million with an expected completion date of December 2021. In the 2021 budget, the sum of N75.00 million was appropriated, while N69.00 million was released but yet to be utilized. However, the project had achieved 30% level of completion.

Findings:

At the time of monitoring, the clearing of the farmland and purchase of the generator had been achieved. However, the laying of pipes, deployment and installation of the already available generators and CPIS machine were still outstanding. The team was informed that the contractor was yet to raise certificate of work done for payment.



Picture 19: Cleared Farmland at the Owena Multipurpose Dam, Akure.

Observed Outcomes:

Though the project is still ongoing, when completed, it is expected to provide potable water, irrigation to farm land, and improve agricultural production in neighboring communities like; Elemo, Owena, Ibutitan and Ogundele.

Challenges:

The distance from the main road to the project site, the dilapidated state of the access road and theft/vandalization of electric cable leading to the site

had negatively affected the timely delivery of the project.

5.4.4 Tada - Shonga Irrigation Project

The project involves the provision of irrigation and drainages facilities, flood water evacuation system, dyke/embankment and the construction of 24km farm road with 600-meter linear concrete line drain/canal. Others are: provision of 1.5 megawatts solar mini grid, drainage channel and irrigation pumping stations.

The contract was awarded to Messrs. Bitto Nig. Ltd. in July 2012 at a cost of N130 million with a completion date of December 2021. In the 2021 budget, the sum of N14.12 million was appropriated, out of which N8.89 million was released while N7.73 million was utilized. A total of N92.54 million had been committed since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, works completed include: 13.5km earthworks, 300m linear meters of concrete line drain, construction of a pump station and 2.3km dyke with the height of 71m above sea level had been completed. In addition, 2300 hectares of land had been prepared for farmers out of which 803 hectares had been cleared. The team also found out that the 1.5 megawatts solar powered mini grid had been procured but yet to be installed for fear of theft/vandalization.



Picture 20: Ongoing Construction of Drainages and Dyke at the Tada - Shonga Irrigation Project.

Observed outcomes:

The project had increased the production of rice in the region. When completed, over 2000 farmers are expected to benefit from the project thereby facilitating the attainment of food security objective of the Federal Government.

5.4.5 SOKOTO RIMA RIVER BASIN DEVELOPMENT AUTHORITY (SRRBDA)

In the 2021 budget, a total of N8.16 billion was appropriated to the River Basin to implement its capital projects/programmes. Out of this amount, the sum of N5.14 billion was released while N1.83 billion was utilized as at the end of third quarter to execute amongst others the following:

a) Establishment of Poultry, Fish Ponds and Table Water project.

The project located at the SRRBDA headquarters comprises: construction of 2nos. blocks of poultry building to accommodate 1,100 birds/chicken, 3nos. fish ponds and 15km perimeter fencing. Others are: construction of an office and a store, cattle pen, sheep/goats pen, orchard, table water factory, provision and installation of borehole. The contract was awarded to Messrs. Coinage Multi Links Limited in May, 2020 at a cost of N90.45 million with an expected completion date of December, 2021. In the 2021 budget, the sum of N30 million was appropriated, released and utilized to achieve 35% level of completion.

Findings:

At the time of monitoring, completed works include: the substructure blockworks of the poultry building and water factory as well as 5km of perimeter fencing. Outstanding works include: construction of office and a store, roofing, plastering and provisions of fish pond, birds and a cattle pen.



Picture 21: Ongoing construction of Poultry Building and Fencing at SRRBDA

Observed Outcomes:

When completed, the project is expected to enhance agricultural activities/value chain and provision of potable water.

b) Provision of 250m Borehole, Generating Set, Overhead Tank and Reticulation in SRRBDA Headquarters, Sokoto

The project, situated at the River Basin headquarters, involves: drilling of 250m borehole and reticulation, installation of 26m³ capacity overhead tank, and supply of 32KVA generating set. Others are: construction of office building and generator room.

The contract was awarded to Messrs. Yahaya Buhari & Sons Limited in September, 2019 at a cost of N63.07 million with completion date scheduled for December, 2021. In the 2021 budget, the sum of N30.58 million was appropriated, released and utilized on the project bringing total commitment to N41.12 million to achieve 75% level of completion.

Findings:

At the time of monitoring, the borehole, overhead tank and the generator house had been completed. The supply/installation of 32KVA generating set and reticulation works among others were however still outstanding.



Picture 22: The Ongoing Water Project at SRRBDA, Sokoto

Observed Outcomes:

Though the project is ongoing, it has created job opportunities for 30 skilled and unskilled workers. On completion, it will provide portable drinking water for the River Basin and host community.

5.5 HEALTH SECTOR

A total of N134.59 billion was appropriated to the sector in the 2021 budget to execute its capital projects and programmes. At the end of the third quarter, the sum of N 72.94 billion (including N2.52 billion Supplementary Capital and N6.84 billion AIE Service Wide) was released while N23.39 billion was utilized. The following Institutions and projects amongst others were monitored.

5.5.1 OBAFEMI AWOLowo UNIVERSITY TEACHING HOSPITAL, ILE – IFE

The hospital had an appropriation of N796.78 million in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N616.73 million was released (inclusive of N129.14 million AIE Service Wide) while N129.14 million was utilized at the end of the third quarter. The following project was monitored:

a) Completion and Equipping of Cardiac Center

The project is located within the Hospital with GPS Coordinates N 7.51346, E 4.57028. It entails construction and completion of a storey building and 4-wing bungalow for medical and heart surgeries. Component of the works

include: 5nos. consulting rooms, 7nos. wards, X-ray Theater, seminar hall and offices. Other components include furnishing and equipping with the state-of-the-art facilities.

It was awarded to Messrs. Quick Born in October 2011 at a cost of N326.17 million with a completion date scheduled for December 2021. In the 2021 budget, the sum of N37.27 million was appropriated and released to the project, while N20.25 million was utilized. A total of N318.15 million has been committed to the project since inception to achieve 97.5% level of completion.

Findings:

At the time of monitoring, the buildings had been completed. However, equipping, landscaping and furnishing were still outstanding. The team was informed of the critical funding constraint which delayed the equipping of the completed Cardiac center.



Picture 23: Ongoing construction of Cardiac Center at OAUTH, Ile – Ife.

Observed Outcomes:

On completion, the facility will increase patients’ access to medical services on cardiac related cases as well as improve internally revenue generation.

5.5.2 JOS UNIVERSITY TEACHING HOSPITAL

A total of N1.11 billion was appropriated to the hospital in the 2021 budget to implement its capital projects/programmes. Out of this amount, N678.04 million (including N129.14 million AIEs Service Wide) was released while N140.86 million was utilized to execute amongst others the following projects.

a) Completion of Additional Wards (Amenity)

The project entails the construction of a storey building comprising: 4nos. laboratories, 3nos. theatres, 10nos. consulting rooms and 32nos. wards/ rooms. Others include: a large reception area, nurses’ station, treatment room, a pharmacy, records unit, accounts office, a restaurant, security post, 2nos. kitchens, and conveniences.

The contract was awarded to Messrs. Andex Press & Allied Services Ltd. in June 2017 at a cost of N500 million and is expected to be completed in December 2021. In the 2021 budget, the sum of N97.13 million was appropriated and released to the project while N95.23 million was utilized. A total of N487.65 million had been committed to the project since inception to achieve 98% level of completion.

Findings:

At the time of monitoring, the building had been completed. However, general cleaning works was ongoing in preparation for handing over.



Picture 24: Completed Amenity Centre at Jos University Teaching Hospital

Observed Outcomes:

The project has provided temporary job opportunities for more than two hundred and fifty (250) skilled and other classes of workers involved in the construction work. The facility is expected to provide befitting wards to cater for (VIP) patients thereby enhancing revenue generation in the hospital.

b) Completion of Microbiology Laboratory

The project entails the restructuring and partitioning of the existing microbiology laboratory building by providing an additional floor. It comprises amongst others: 8nos. laboratories, 2nos. seminar halls and 6nos offices and drainages.

The contract was awarded to Messrs. Diamond Leeds Ltd. in January 2020 at a cost of N239.50 million with a completion date scheduled for December 2023. The sum of N113.32 million was appropriated and released to the project in the 2021 budget out of which N38.32 million was utilized. A total of N114.29 million had been committed to the project since inception to achieve 55% level of completion.

Findings:

At the time of monitoring, the upper floor, roofing, walls and partition, rendering, fixing of window frames and plumbing and electrical first fix (piping) had been completed. Preparation works for the casting of top floor and tiling was in progress.



Picture 25: Ongoing Completion of Microbiology Laboratory at Jos University Teaching Hospital

Observed Outcomes:

The project when completed is expected to provide more seminar rooms and laboratories in the hospital. Consequently, access to laboratory/medical health care service delivery and internally generated revenue is expected to increase in the hospital.

5.5.3 FEDERAL MEDICAL CENTRE (FMC), YENAGOA – BAYELSA STATE

The hospital was allocated a total of N1.39 billion in the 2021 budget to execute its capital projects/programmes. Out of this amount, N898.40 million (including N129.14 million AIEs Service Wide) was released and N822.96 million utilized. The following projects amongst others were monitored:

a). Expansion/Construction of Six (6) Theatre Suites

The Project is a one-storey building comprising of 6nos. theatre with offices, rest rooms, call room, doctors' changing rooms, a store and recovery room (all ensuite). The contract was awarded to Messrs. H.B. Oxley Nig. Ltd. in June 2019 at a cost of N150.74 million and is expected to be completed in April, 2021. However, the team was informed that the process for upward review of the project cost is ongoing due to change in the scope of work.

The sum of N263.93 million was appropriated to the project in the 2021 budget. Of this amount, the sum of N60.22 million was released while N57.30 million was utilized. A total of N150.70 million had been committed in executing the project since inception to achieve 65% level of completion.

Findings:

At the time of monitoring, the substructure, construction of ground floor slabs, columns suspended slabs and roofing had been completed while provision of windows, doors, plastering and finishing were all in progress.



Picture 26: Ongoing construction of six (6) theatre suites facility at FMC, Yenagoa

Observed Outcomes:

On completion, an additional six (6) functional theatre suites will be made available to cater for the increasing operation/surgical demands at the hospital. This is expected to improve access to medical health care services by the people and IGR for the hospital.

b) Construction of Gangways

The project entails the provision of gangways (walkway) to provide for easy access within the Hospital especially in the event of emergency. The contract was awarded to Messrs. Kensinglair Nigeria Limited in December 2020 at a cost of N100.04 million with an expected completion date of April 2021. In the 2021 budget, the sum of N56.65 million was appropriated, released and utilized thereby bringing total financial commitment on the project to N78.65 million since inception to achieve 79% level of completion

Findings:

At the time of monitoring, the steel roofing on the project was in progress.



Pictures 27: *On-going construction of gangways at the FMC, Yenagoa.*

Observed outcomes:

On completion, the project will facilitate easy movements of patients within the hospital and generally a more conducive working environment.

5.5.4 FEDERAL TEACHING HOSPITAL – GOMBE

The teaching hospital was appropriated a total of N1.31 billion and N1.01 billion (including N129.14 million AIEs Service Wide) was released and cash backed for the execution of its capital projects/programs out of which N329.47 million was utilized. The following projects were monitored among others.

a. Construction and Equipping of Isolation Complex

The project was designed to accommodate patients with infectious diseases in Gombe and neighbouring states. Scope of works include: a storey building for male and female wards, ten (10nos) side rooms, doctor's & treatment rooms and manager's office ensuite. Others are: construction of 2nos laboratories, a store, common room, seminar room, changing rooms and six (6nos) toilets.

The contract was awarded to Amidth integrated services Ltd. in June 2021 at a cost of N96.42 million with a completion date scheduled for November 2021. In the 2021 budget, the sum of N96.51 million was appropriated while N12.97 million was released in the third quarter 2021 and utilized. A total of N58.83 million had been committed to the project since the inception to achieve 55% level of completion.

Findings:

At the time of monitoring, the superstructure had reached lintel level. However, rendering, roofing, floor finishing, tiling, fixing of doors & windows, provision of split AC, ceiling fans, fire detecting systems and oxygen piping were still outstanding.



Picture 28: Ongoing Construction of Isolation Centre at Federal Teaching

Hospital, Gombe.

Observed Outcomes:

On completion, patients suffering from Covid, Ebola, Lassa fever, Monkey pox will be well accommodated within the medical facility thereby curtailing the spread of infectious or contagious diseases. It has also provided job for skilled and unskilled workers.

5.5.5 FEDERAL MEDICAL CENTRE (FMC), OWERRI, IMO STATE

The hospital had an appropriation of N1.05 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N641.18 million (including N129.14 million AIEs Service Wide) was released and N129.14 million utilized as at the end of third quarter to execute amongst others the following projects:

a) *Construction Of OBS/Gym Clinic/Maternity Ward Complex With Provision Of Two (2) Elevators (7.02425 E, 5.50205 N)*

The project is a two-storey building comprising amongst others: consulting rooms, nurses' station, patients' wards, 2nos. elevators and conveniences. The project was awarded to Messrs. Mounting Crest Construction Services Limited in June 2018 at a cost of N237.37 million and is scheduled to be completed in December 2022. The sum of N26.88 million was appropriated, released and utilised under the 2021 budget thereby bringing total financial commitment to the project to N138.40 million since inception to achieve 45% level of completion.

Findings:

At the time of monitoring, block work had reached lintel level at the second floor.



Picture 29: On-going construction of OBS/GYN Clinic/Maternity Ward Complex at FMC Owerri

Observed Outcomes:

The project has provided employment for about 85 skilled and other classes of workers. When completed, it is expected to aid medical diagnosis for obstetrics & Gynaecology ailments.

5.5.6 UNIVERSITY OF ILORIN TEACHING HOSPITAL

The sum of N1.29 billion was appropriated to the hospital in the 2021 budget to implement its capital projects/programmes. Out of this amount, N919.68 million was released (inclusive of N129.14 million (AIE) while N129.14 million was utilized as at end of third quarter. The following projects amongst others were monitored:

a) *Completion of Central Stores/Procurement Department/ACTU Office*

The project involves the completion of an office building comprising: 15nos. offices, a store, a panel room and conveniences. Others are; a borehole with 20,000-liter capacity tank, a septic tank and external works.

The contract was awarded to Messer Tugan-Kaswa Nig. Ltd. in September 2020 at a cost of N175.30 million with completion scheduled December 2021. In the 2021 budget, the sum of N44.96 million was appropriated and released to the project while N15.83 million was utilized. A total of N65 million had been committed to the project to achieve 90% level of completion.

Findings:

At the time of monitoring, the building had been completed while interlocking tiles, external painting, landscaping and works on the borehole components were ongoing.



Picture 30: Completion of Central Stores/Procurement Department/ACTU Office

Observed Outcomes:

The ongoing project has provided job opportunities to over 320 workers. When completed, it will create more office accommodation for staff of the hospital.

5.5.7 FEDERAL MEDICAL CENTRE, BIRNIN KEBBI STATE

In the 2021 budget, the sum of N1.29 billion was appropriated to the Centre for its capital projects/programmes. Out of this amount, N935.24 million (inclusive of N129.14 million (AIE) was released, while N529.26 million was utilized as at the end of third quarter. The following projects amongst others were monitored:

a). Procurement and installation of theatre and ICU equipment Digital X-Ray, CT Scan (Fluoroscope)

The project involves procurement and installation of various specialized medical equipment comprising: 3nos. Aesthetic machines, 10nos. ICU beds, a ventilator, surgical instruments, digital X-Ray machine with monitor and printer.

The contract was awarded to Messrs. Pekamo Ventures Nig. Ltd. at a cost of N124.56 million in November, 2019 with completion scheduled for July, 2021. In the 2021 budget, the sum of N56.65 million was appropriated and released, while N13.32 million was utilized. A total of N79.91 million had been committed to the project since inception to achieve 64% level of completion.

Findings:

At the time of monitoring, the Anesthetic machines, ICU bedded and ventilator digital X-Ray had been procured and installed. However, some equipment at the ICU theatre were still outstanding.



Picture 31: The Procured and Installed ICU Beds, Ventilators, Aesthetic Machine and Monitor Machines at FMC, Birnin-Kebbi.

Observed Outcome:

The equipment has enhanced the efficient health care service delivery in the hospital.

5.5.8 FEDERAL NEURO PSYCHIATRIC HOSPITAL, MAIDUGURI

In the 2021 budget, the sum of N463.47 million was appropriated to the hospital for the execution of its capital projects/programmes. Out of this amount, N412.76 million (inclusive of N129.14 million (AIE)) was released while N226.04 million was utilized as at the end of third quarter. The following project was monitored:

a) Construction of Drug Rehabilitation Ward:

The project entails the construction of a storey building for drug rehabilitation

ward for male and female patients. It comprises: 4nos offices, 2nos counselling room, an ICT room, 2nos consulting rooms, changing and observation rooms, 14nos conveniences and a laundry area.

The contract was awarded to Messrs. Dhuha Engineering Services in November, 2020 at a cost of N168.48 million with completion planned for June 2022. The sum of N58.42 million was appropriated, released and utilized in the 2021 budget. A total of N97.82 million had been committed to the project since inception to achieve 45% level of completion.

Findings:

At the time of monitoring, block work had reached lintel level at the last floor. However, outstanding works include: overhead course, rafter, roofing, wiring, plumbing, ceiling, plastering, fixing of windows & doors, painting and decorations.



Picture 32: Ongoing Construction of Male & Female Drug Rehabilitation Ward at (FNPH), Maiduguri.

Observed Outcomes:

The project has created job opportunities for upward of 68nos. works force within the host community.

5.5.9 AMINU KANO UNIVERSITY TEACHING HOSPITAL, KANO

The Hospital has an appropriation of N1.62 billion in the 2021 budget to implement its capital projects/programmes. At the end of third quarter, the sum of N1.13 billion (inclusive of N129.14 million (AIE) was released and N129.14 million was utilized to execute amongst others the following projects:

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

The project involves the construction of a two (2) storey building comprising: 40nos. flats (20nos of one-bedroom self-contained flats on ground floor and 20nos of 2-bedroom flats in the first and second floors). Others are: conference hall, a reception area and landscaping.

The contract was awarded to Messrs. Standard Construction Nig. Ltd. in January 2001 at a cost of N486.9 million with completion planned for December, 2021. In the 2021 budget, the sum of N95.2 million was appropriated released and utilized thereby bringing total financial commitment to N416.2 million to achieve 85.41% level of completion.

Findings:

At the time of monitoring, the team was informed that the project started in 2001 but was abandoned. However, it was recaptured into the budget in the year 2018. The superstructure had been completed while fixing of doors, landscaping and light connectivity amongst others were in progress.



Picture 33: Ongoing Construction of 40nos. Flats for Resident Doctors at AKUTH, Kano.

Observed outcomes:

On completion the project is expected to accommodate forty (40) resident Doctors in the hospital. On completion, it will facilitate easy access and availability of the Doctors for clinical services.

5.5.10 UNIVERSITY OF UYO TEACHING HOSPITAL

The hospital had an appropriation of N679 million in the 2021 budget for the implementation of its capital projects and programmes. Out of this amount, N415 million was released and was utilized. The following projects among others were monitored:

a) Completion of Construction of 2 Storey Laboratory Building (Phase I)

The project entails the completion of the two-storey laboratory building. It comprises: 24nos laboratory, 16nos staff offices, 2nos lounge, 6nos call rooms, 2nos seminar rooms, a library, conveniences and a store.

The contract was awarded to Messrs. Afet 27 Nig. Ltd. in November, 2020 at a cost of N221.80 million with completion scheduled for December, 2021. In the 2021 budget, the sum of N97.13 million was appropriated while N55.62 million was released and utilized. A total of N104.07 million had been committed to the project since inception to achieve 50% level of completion.

Findings:

At the time of monitoring, works completed include: block work, roofing, plastering, electrical, plumbing and piping. Outstanding works were: fixing of doors and windows, electrical & mechanical works, finishing, tiling, painting and external works.



Picture 34: Ongoing Construction of 2 Storey Laboratory Building (Phase I)

Observed outcomes:

When completed, it will enhance efficient health care service delivery particularly in the institution.

5.6 DEFENCE SECTOR

The Ministry is responsible for formulating and implementing policies for the defence of the nation's territory, including maritime interest and airspace. To achieve this, a total of N127.95 billion was appropriated in the 2021 budget for the implementation of its capital projects/programmes. The sum of N395.64 billion (inclusive of N300.18 billion capital supplementation) was released while N372.57 billion utilized as at the end of third quarter. The following Agencies and projects were monitored:

5.6.1 NIGERIA DEFENCE COLLEGE (NDC) HEADQUARTERS, ABUJA

The College has an appropriation of N5.53 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N3.75 billion was released and N2.15 billion utilized as at the end of third quarter. The following project amongst others was monitored:

(a) Construction of Administrative Block at Permanent Site Piwoyi (Phase I)

The project is located at Piwoyi village along Airport Road, Abuja with GPS Coordinates N85947 and E72351. It entails the construction of a 10-Storey building comprising: 303nos. Offices, 2nos. Auditorium Theatres of 300-seater capacity each), 9nos. Conference rooms, 7nos. seminar and 23nos. Syndicate rooms. Others are: 25nos. stores, 198nos. conveniences, 3nos. vaults, basement, Strong room, archives, reference bookstore, research and e-library, power house and other facilities.

The contract was awarded to Messrs. Bulet Int'l Nig. Ltd. in November, 2017 at an initial cost of N11.89 billion. The project cost was however reviewed upward to N18.31 billion due to additional scope with a completion scheduled for November, 2022. In the 2021 budget, the sum of N2.64 billion was appropriated to the project while N547.11 million was released and utilized.

A total of N6.02 billion has been committed to the project since inception to achieve 46% level of completion.

Findings:

At the time of monitoring, works completed include: excavation, raft foundation, basement and ground floor, underground drainages, retaining walls and a car park. However, block work at the 8th floor was ongoing while works in the 9th & 10th floors were still outstanding.



Picture 35: On-going Construction of Administrative Block at Permanent Site Piwoyi (Phase I), NDC Headquarters, Abuja

Observed Outcomes:

The project when completed, will enhance current infrastructure and provide conducive working environment for the personnel of the NDC.

5.6.2 NIGERIAN ARMY

The sum of N29.04 billion was appropriated to the Nigeria Army in the 2021 budget to execute its capital projects and programmes. As at the end of the third quarter, the sum of N99.07 billion was released (inclusive of N90.0 billion Supplementary Capital). The funds were fully utilized to execute amongst others the following project:

a) Movement of Headquarters Nigerian Army Physical Training School from Zaria to Giri Cantonment Abuja (Phase 2)

The project was conceived to relocate the Nigerian Army Physical Training

School in Zaria to Giri in Abuja. It comprises: construction of Training School Headquarters Complex, Director and Deputy Director's houses, Chief and Senior inspectors' buildings, and 2nos. Regimental Sergeant-Major (RSM) houses. Others include: Students' Hostel/Accommodation, Kitchen, construction of 500m road with culvert and two side drains, Surface and overhead tank as well as provision of electricity and recreational facilities. The contract was awarded to Messrs. Triune Built Solution and four (4) others in September 2021 at a total cost of N832.54 million with an expected completion scheduled for March 2022. The sum of N832.54 million that was appropriated in the 2021 budget for the project was released and utilized to achieve 95% level of completion.

Findings:

At the time of monitoring, all the relevant structures were already in place except for external works which was still outstanding.



Picture 36: A Cross Section of Ongoing Works at Giri Cantonment Abuja (Phase 2), Nigerian Army.

Observed outcomes:

The project provided employment for 500 workers involved in the construction works. When completed, it will provide conducive office spaces, officers' accommodation and recreational facilities at the training school.

5.6.3 NIGERIAN AIRFORCE

The Nigerian Air Force had an appropriation of N30.06 billion in the 2021 budget for the implementation of its capital projects/ programmes. Out of this amount, N128.56 billion (inclusive of N100.00 billion capital supplementation) was released and utilized as at the end of third quarter

2021. The following project was monitored:

a). Upgrade and Rehabilitation of Existing Barracks Infrastructure by Direct Labour.

The project is located at various barracks of the Nigerian Air Force (NAF) across the six (6) geo political zones of the Country. It entails upgrade and rehabilitation of existing barracks infrastructure. Some of the projects include: road construction / rehabilitation, construction and furnishing of hostel for Junior Cadets, remodelling of VIP Lounges and repair / replacement of leaking roofs. Others are: renovation of Guest houses, quarter guards, renovation of Air house, and construction of drainages among others.

The projects were being executed by Direct Labour at various barracks between January and December 2021 at a total cost of N1.50 billion. In the 2021 budget, the sum of N1.50 billion was appropriated, released while N1.49 billion was utilized on the projects. A total of N1.49 billion has been committed to the project since inception to achieve an aggregate of 78.67% level of completion.

Findings

At the time of monitoring, works were at various stages of completion at various Barracks of NAF in the country.



Picture 37: Completed Renovation of Air House at Ikoyi Lagos and Ongoing Construction and Furnishing of 30 x 1-Bedroom Flat for JC Students at Jaji, Kaduna state.

Observed Outcomes

When completed, it is expected to give the various Airforce barracks a facelift as well as improve the standard of living and morale of the personnel.

5.6.4 NIGERIAN DEFENCE ACADEMY (NDA), KADUNA

The Academy has a total of N4.87 billion in the 2021 budget for the execution of its capital projects and programmes. N3.56 billion was released and utilized as at end of the third quarter. The following projects were monitored:

a) Construction of 1 Block 12nos. Flat one Bedroom.

The project is located in the Nigerian Defence Academy, Afaka, Kaduna State. It entails construction and furnishing of 12nos. one-bedroom (self-contain) transit flats for Lance Corporals implemented in two (2) phases.

The project which is executed by direct labour commenced in January, 2021 at a cost of N145.3 million with an expected completion scheduled for December, 2021. The sum of N145.3 million was appropriated for the project in the 2021 budget out of which N135.02 million was released and utilized to achieve 85% level of completion.

Findings;

At the time of monitoring, phase 1 has been completed while phase 2 building was at lintel level. The team observed that there were materials on ground for the ongoing project.



Picture 38: Completed Phase I and Ongoing Construction of Phase II Building at NDA, Kaduna.

Observed outcomes;

The project when completed will improve the current accommodation infrastructure at the College.

5.6.5 NIGERIAN NAVY

The Nigerian Navy was appropriated a sum of N25.32 billion in the 2021 budget for the implementation of its capital projects/programmes. A total of N93.32 billion (inclusive of N68 billion supplementary capital) was released and utilized for the execution of amongst others the following project:

a) Procurement of 1 x Landing Ship

The Project entails the procurement of a landing ship from Netherlands. Components of the project include: hull fabrication, placement of equipment and machinery, harbour acceptance trial and launching of vessel.

The contract was awarded to Messrs. Damen Shipyards at a cost of N27.51 billion in January, 2017 with completion scheduled for December, 2022. The sum of N6.16 billion was appropriated, released and utilized to the project in the 2021 budget. A total of N26.77 billion had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the land ship tank had arrived the shores of the country awaiting harbour acceptance trial and launching of the Vessel.



Picture 39: The Nigerian Navy Landing Ship Tank at Lagos Sea Port

Observed Outcomes:

On completion, the project will enhance the deployment of troops, vehicles and all other logistic supplies needed for the conduct of offensive military operations both within and outside the country.

5.6.6 NIGERIAN ARMED FORCES RESETTLEMENT CENTER (NAFRC), OSHODI - LAGOS

The Resettlement Centre had an appropriation of N1.15 billion for the implementation of its capital projects / programmes in the 2021 budget. Out of this amount, N710.32 million was released and utilized. The following project was monitored:

a) Remodeling of NAFRC Sports Complex Through Direct Labour

The project is located within the premises of the NAFRC complex in Oshodi with GPS Coordinates N 6.32519, and E 3.20432. It entails the renovation of the Basketball, Volleyball and Lawn Tennis courts of the complex with modern and high-quality court surfaces, provision of lightings, spectators' seats, provision of interlocks at walkway and painting of fence.

It is being executed through direct labour by the personnel of the Nigerian Army from January 2021 at a cost of N127.45 million with completion scheduled for December 2021. In the 2021 budget, the sum of N127.45 million was appropriated and released to the project while N101.43 million was utilised to achieve 98% level of completion.

Findings:

As at the time of monitoring, components of the project were substantially completed. However, provision of external toilets, changing rooms, and lighting were ongoing.



Picture 40: A Cross Section of the Completed Sports Complex at DCNAFRC, Oshodi – Lagos

Observed Outcomes:

The completion of the complex and its use would improve the general fitness of the users.

5.6.7 DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)

The Corporation is situated at Kakuri in Kaduna State. It was established to locally produce major requirements of the Nigeria Armed forces and other Security Agencies. In the 2021 budget, the sum of N2.48 billion was appropriated for the implementation of its capital projects/programmes. Out of this amount, N1.53 billion was released and utilized to execute amongst others the following project:

a) **Construction /Furnishing of New Auditorium and Library for DICON Institute of Technology:**

The project entails construction and furnishing of 200-seat capacity Library Hall and 300-seat capacity auditorium for the Institute. The auditorium comprises: 2nos. each of offices and changing rooms, a Conference Hall and conveniences. On the other hand, the library section comprises: 2nos. offices, a 300-seat capacity library hall, an e-library hall, books and Newspapers shelves, reception and technical sections for training.

The contract was awarded to Messrs. Skyfrost Nigeria Limited in August 2020 at a cost of N485.97 million with completion scheduled for September

2022. The sum of N150 million was appropriated, released and utilized thereby bringing total financial commitment to N250 million to achieve 55% level of completion.

Findings:

At the time of monitoring, the structural works in the library had been completed while fixing of doors, windows frames, toilets fittings were ongoing. However, the Auditorium is at DPC (foundation) level.



Picture 41: The Ongoing Construction of Library Hall and Auditorium Building at DICON, Kaduna

Observed Outcomes:

The project has created job opportunities for more than 100 workers. On completion, it will provide a conducive office accommodation as well as training and research activities at the Institute.

5.7 TRANSPORT SECTOR

The Ministry has a responsibility for ensuring fast, safe, efficient, affordable, convenient integrated and inter-modal transport system that facilitates Nigeria's socio-economic developmental need and enhances the quality of life. To achieve this, a total of N209.74 billion was appropriated in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N154.31 billion was released while N85.97 billion was utilized as at the end of the third quarter. The following Agencies/projects were monitored:

5.7.1 NIGERIAN INSTITUTE OF TRANSPORT TECHNOLOGY (NITT), ZARIA

The sum of N21.19 billion was appropriated to the Institute in the 2021 budget to execute its capital projects/programmes. Out of this amount, N13.27 billion was released and N9.95 billion utilized as at the end of the third quarter to execute amongst others the following projects:

a) Remodelling of existing Administrative Building

The project entails remodelling of a two-storey building comprising: offices, replacement of ceiling, electrical/mechanical installations, plumbing, doors, windows and conveniences. Others include: installation of Alucobond, tiling works and provision of air-conditioners.

The contract was awarded to Messrs Usman Sakaba Nig. Ltd. in January, 2021 at a cost of N250 million with completion scheduled for December, 2021. The sum of N250 million was appropriated in the 2021 budget while N34.6 million was released and utilized to achieve 45% level of completion.

Findings:

At the time of monitoring, different components of the work were ongoing at various levels of completion.



Picture 42: Ongoing remodelling of existing Administrative Building at NITT, Zaria

5.7.2 COUNCIL FOR THE REGULATION OF FREIGHT FORWARDING IN NIGERIA

The Council had an appropriation of N2.94 billion for the implementation of its 2021 capital projects and programmes. Out of this amount, N1.81 billion

was released and N569.68 billion utilized as at the end of the third quarter to execute amongst others the following projects.

a) Constructions at Nigeria Institute of Freight Forwarding

The project entails construction of administrative block, liaison office, gate house and a training Centre at the Institute. The contract was awarded to Messrs. ADG International Resources Limited and Messrs. Platinum Innovative in September, 2017 at a total cost of N2.57 billion with completion scheduled for December, 2020.

In the 2021 budget, the sum of N720.00 million was appropriated to the project out of which N310.00 million was released while N29.93 million was utilized. A total of N2.45 billion had been committed to the project to achieved 99% level of completion.

Findings:

At the time of monitoring, the buildings had been completed. However, fixtures and fittings were outstanding.



Picture 43: The completed Administrative Block and a Training Institute in Abuja

Observed outcomes:

When put to use, the project would provide office accommodation for staff and trainees. In addition, the training centre would generate revenue from its training on transport related programmes.

5.8 AVIATION SECTOR

The Ministry is saddled with the responsibility of formulating, managing, supervising and regulating aviation policies, safety and control in Nigeria. To achieve these objectives, a total of N70.19 billion was appropriated in the 2021 budget for the implementation of its capital projects/programmes. The sum of N43.23 billion was released and N1.62 billion utilized as at third quarter. The following projects amongst others were monitored:

5.8.1 ACCIDENT INVESTIGATION BUREAU (AIB)

The Agency had an appropriation of N825.18 million in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N508.21 million was released as at the end of third quarter. The following project was monitored:

a) Construction and Equipping of AIB Training School in Abuja.

The project is located along the Airport Road close to the NAF Base in Abuja, GPS Coordinates N 8.98433, E 7.26470. It entails the construction and equipping of a storey building of 3 wings, linked together in an “H-shape” for training on air accident investigation and provision of accommodation for trainees. Components of the project include: Lecture halls, offices, conference hall of 50 seat capacity, 2nos Libraries, and a central hall of 200 seat capacity. Others are: 50 self-contained room hostel and 3 suites for participants, canteen and a clinic.

It was awarded in March 2020 to Messrs. Adroit Landstyle Ltd. at a cost of N645.45 million with an expected completion date of March 2022. In the 2021 budget, the sum of N336.11 million was appropriated to the project, while N194.90 million was released and utilized. A total of N593.81 million has been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, structural work on the building including mechanical and electrical, tiling and plumbing had been completed. However, POP works were ongoing while the equipping, landscaping and

general finishing were outstanding. The team was informed that the contractor is currently processing for variation on the project due to inflation in the cost of materials.



Picture 44: Ongoing Construction of AIB Training School in Abuja

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for 10 skilled and over 200 other classes of workers who were involved in the construction works. When completed, it would reduce the cost of training abroad, save foreign currency and increase number of participants who could be specially trained in accident & investigation matters in line with best practices.

Challenges:

Major challenges on the project include: relocation of the project from Ibadan to Abuja, inflation rates, COVID–19 lockdown/End SARS movement. This had slowed down the pace of work.

5.8.2 Upgrade and Rehabilitation of Makurdi Terminal Building

The project involves the upgrade and rehabilitation of Terminal Building at the Makurdi Airport. The building comprises amongst others departure and arrival halls, ticketing/clearing centres, offices and conveniences. The contract was awarded to Messrs. Trenur Nigeria Ltd. in 2011 at a cost of N401.04 million with two (2) years completion date. Work commenced in 2014 but was abandoned.

In the 2021 budget, the project was recaptured and the sum of N50 million was appropriated and released. However, there was no utilization as at the

end of third quarter of the fiscal year. A total of N325.55 million had been committed to the project since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the structure had been completed with roofing, ceiling, tiling, electrical wiring, plumbing fittings and painting already in place. The team observed that as a result of abandonment, many of the facilities had deteriorated.



Picture 45: The deteriorated terminal building at Makurdi Airport

Observed Outcomes:

When completed and the airport is put to use, it will enhance ecstatic view and flight operations at the airport as well as boost revenue generation.

Recommendation:

The Ministry of Aviation should make concerted effort to re-mobilize the contractor to site with a view to fixing the dilapidated structure at the airport and restoring flight operations.

5.8.3 NIGERIAN COLLEGE OF AVIATION TECHNOLOGY

The College was appropriated the sum of N2.95 billion in the 2021 budget for the execution of its project. The sum of N1.82 billion was released and N1.00 billion utilized as at the end of third quarter to execute amongst others the following project:

a) Reflecting of NCAT Aircraft

The project involves the supply of 6nos. DA40NG (5 twin and 15 single

engines) aircraft for training of students of the College. The contract was awarded to Messrs. Interject Nigeria Limited in November 2014 at a cost of N6.40 billion with completion scheduled for December 2021.

The sum of N570 million was appropriated for the project in the 2021 budget out of which N562 million was released and N174.5 million was utilized. A total of N2.9 billion has been committed to the project since inception to achieve 40% level of completion.

Findings:

At the time of monitoring, 4nos. Aircrafts with spare parts, tools and maintenance equipment have been delivered while the manufacture of 2nos. Aircrafts (DA40NG and DA42NG) is in progress and planned for delivery in January 2022.



Picture 46: One of the Procured Aircraft at NCAT, Zaria

b) Supply and Installation of Boeing 737 Simulator for the College

The project involves the 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/Songhai Aviation in November 2014 at the cost of \$21.46 million with a planned completion date of December 2021. In the 2021 budget, N360 million was appropriated and released while N298.06 million was utilized bringing the total financial commitment to \$18.37 million to achieve 100% level of completion.

Findings:

At the time of monitoring, the project has been completed and awaiting commissioning. The team was informed that \$3.10 million retention is outstanding for payment to the contractor.



Picture 47: Procured and Installed Boeing 737 Simulator at NCAT, Zaria.

Observed outcomes:

The completed project will enhance training operations of the cadets (pilots) in the institution.

5.8.4 Upgrade and Rehabilitation of Domestic Terminal, Minna

The project involves the upgrading, rehabilitation and remodelling of the existing building of the Domestic Terminal at the Minna Airport. It comprises: of a five (5) meter extension with beams reinforcement, replacement of roof and ceiling, construction of 7nos. offices and 14nos. toilets. Others are: construction of 6nos. shops, a VIP and protocol lounge as well as installation of close circuit camera (CCTV).

The contract was awarded to Messrs. M/S Dari Investment Nig. Ltd. in June 2012 at a cost of N621.93 million with an expected completion date of December 2022. In the 2021 budget, the sum of N180 million was appropriated and released while N44.92 million was utilized. A total of N497.60 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the extension, beam fortifications, roofing, and remodelling of offices and toilets have been completed. Other completed works are the shops, VIP lounge, CCTV and Mechanical (piping) installation. Work in progress include: POP ceiling, wall screeding, electrical (wiring) and tiling while painting, electrical and mechanical fittings were outstanding.



Picture 48: Ongoing Upgrade and Rehabilitation of Domestic Terminal Minna, Niger State

Observed Outcomes:

On completion, the project will enhance smooth operations for domestic airlines at the airport. The team was also informed that the airport currently serves as a take-off for the operations of the Nigerian Army helicopters.

5.9 PETROLEUM SECTOR

The Sector had an appropriation of N3.34 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N2.09 billion was released while N689.07 million was utilized as at the end of third quarter. The following Institution and projects amongst others were monitored:

5.9.1 NIGERIA NUCLEAR REGULATORY AUTHORITY (NNRA), ABUJA

In the 2021 budget, the sum of N1.34 billion was appropriated to the Authority to implement its capital projects/programmes. Out of this amount, N839.69 million was released while N31.22 million was utilized as at end of the quarter to execute amongst others the following projects:

a) Renovation and Equipping of Nuclear Security Radiation Monitoring Equipment

The project involves Renovation and Installation of Nuclear Security and Radiation Monitoring Equipment in Abeokuta, Port-Harcourt and Katsina Operational Offices. Others are: procurement of office equipment and furniture for headquarters office.

The contract for the project was awarded to Messrs. Muhild Nigeria Limited and Messrs. Tamar & Pharez Nigeria Limited in September 2018 at a total cost of N1.10 billion with completion scheduled for December 2021. In the 2021 budget, the sum of N146.0 million was appropriated to the project out of which N145.89 million was released and utilized. A total of N776.86 million had been committed to the project since inception to achieve 70.78% level of completion.

Findings:

At the time of monitoring, works completed include: renovation and installation of Nuclear Security and Radiation Monitoring Equipment for the three operational offices as well as the procurement of office furniture/equipment for Headquarters' Office. However, equipping of laboratories for other operational offices namely Makurdi, Gombe, Katsina, Enugu, Lagos and Abeokuta amongst others were all ongoing.



Picture 49: Some of the Nuclear Security and Radiation Monitoring Equipment Procured for NNRA Headquarters & Operational Offices

Observed Outcomes:

The projects when completed would boost research and human capacity development in the field of nuclear security as well as attract foreign investment into the country.

5.9.2 PETROLEUM TRAINING INSTITUTE (PTI), EFFURUM

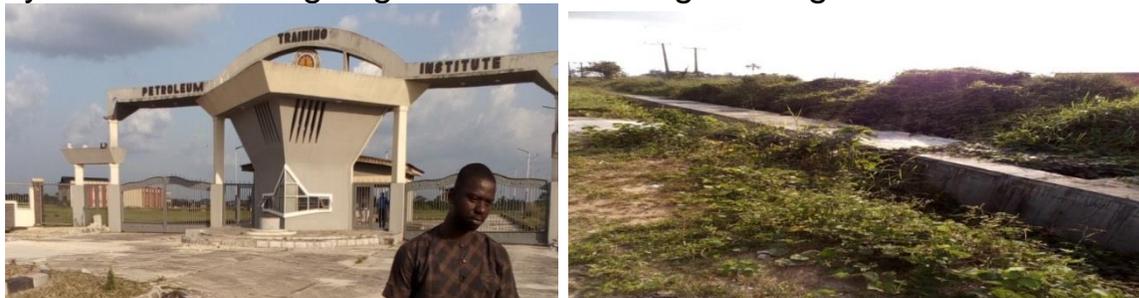
The institute was appropriated the sum of N1.03 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N646.42 million was released while N253.05 million was utilized to execute amongst others the following project:

a) Clearing and Construction of Existing Drainage to the River

The project involves the clearing and construction of existing drainage linked to the river. Scope of works include: clearing of site, construction of the drainage system, redesigning of surface drainage and provision of culverts. The contract was awarded to Messrs Scantex Agencies Limited and two (2) others in June, 2020 at a cost of N226.22 million with completion scheduled for December, 2021. In the 2021 budget, the sum of N60 million was appropriated, released and utilized. A total of N105.55 million had been committed to the project since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the clearing of site, construction of the drainage system and redesigning of surface drainage linking to the river were ongoing.



Picture 50: Ongoing Construction of the Drainage System and Redesigning of Surface Drainage at the PTI, Effurun

Observed Outcomes:

The clearing and construction of existing drainage system linked to river had

reduced incessant flooding that has adversely affected the infrastructure in the institute.

5.10 INDUSTRY, TRADE AND INVESTMENT SECTOR

The sector was allocated the sum of N64.76 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N39.28 billion was released while N3.72 billion was utilized as at the end of the third quarter. The following institutions/projects were monitored:

5.10.1 TAFAWA BALEWA SQUARE MANAGEMENT BOARD, LAGOS

The Agency was appropriated a sum of N634.94 million in the 2021 Budget for the implementation of its Capital projects/programmes. Out of this amount, N397.09 million was released while N387.24 million was utilized as at the end of third quarter. The following project was monitored:

a) Phase 3 Replacement of Steel Roof Trusses in TBS Complex

The project is located at the Tafawa Balewa Square Complex with GPS Coordinates N 6.44588, E 3.40131. It entails replacement of corroded roof steel trusses holding the metal sheet coverings at the East and West pavilions of the TBS complex. Other components are: installation of 360m length of rods as bracings and the application of antirust paint on all steel surfaces of the roof gang way.

It was awarded to Messrs Copriant Consult Ltd. in August, 2021 at a cost of N114.72 million with completion scheduled for December, 2021. In the 2021 budget, the sum of N180.33 million was appropriated to the project, while N57.36 million was released and utilized to achieve 50% level of completion.

Findings:

At the time of monitoring, works completed include: installation of U-shaped aluminium sheet for roof gutter in the east and west pavilion and replacement of iron and diamond plate for the gang ways of the west pavilion only. In addition, laying of damp-proof membrane on concrete roof slabs in the west pavilion and painting was also achieved. The replacement of iron and

diamond plate for the gang ways of the east pavilion, damp proof membrane and painting were outstanding.

Observed Outcomes:

When completed, the project is expected to strengthen the structural stability of the pavilion and improve safety of spectators.

b) Phase 3 Re-Installation of Lighting and Fitting for the Parade Ground

The project is located at the Complex with GPS Coordinates N6.44588, E3.40131. It entails the procurement and installation of 350nos of 500W, 200nos of 30W and 100W LED Flood Lightening fittings to light – up the TBS parade ground. Other are: procurement and installation of 20 coils of 4mm single core, 100 pieces of 45amps (3 poles) circuit breakers and 200 pieces of 20amps connector.

The contract was awarded to Messrs. BG & Arab Nigeria Limited in May 2021 at a cost of N93.43 million with completion scheduled for June 2021. In the 2021 budget, the sum of N95.00 million was appropriated to the project, while N93.43 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 51: Installed Lighting and Fittings at the Parade Ground in TBS, Lagos

Observed Outcomes:

The lightening of the complex is expected to improve security of lives and properties and increase patronage especially during night events.

5.11 MINISTRY OF NIGER DELTA AFFAIRS

The Ministry was appropriated the sum of N22.02 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N17.64 billion was released while N9.61 billion was utilized as at the end of the third quarter to execute amongst others the following projects:

a) **Dualisation of East-West Road Section II: (Ahoada–Kaiama) in River/Bayelsa State**

The project involves the dualization of 54.60km of road. Scope of works include: site clearance, removal of top soil, earthworks, stone base, laying of 60mm and 40mm asphaltic concrete binder and wearing courses. Others include: construction of 11nos. bridges, concrete line drains, concrete median barrier and pipe culverts etc.

The contract was awarded to Messrs. Setraco Nigeria Limited in April 2009 at a cost of N44.88 billion to be completed by 2012. However, after several reviews due to inadequate budgetary provisions and inflationary trends, the current project cost is now N93.41 billion with a rescheduled completion of December, 2022. In the 2021 budget, the sum of N10.43 billion was appropriated out of which N1.16 billion was released and utilized. A total of N69.34 billion had been committed to the project since inception to achieve 70.6% level of completion

Findings:

At the time of monitoring, asphaltic binder and wearing courses had been achieved up to 27.9km on carriageway. In addition, bridges, line drains, sub soil drains and pipe culverts of single and double cells amongst others were work in progress at various levels of completion and at different sections of the road.



Picture 52: Ongoing Dualization of East-West Road Section II: (Ahoada-Kaiama) in River/Bayelsa State

Observed Outcomes:

The completed portions of the road have facilitated easy movement of commuters, goods and services. In addition, rate of accidents, travel time and vehicles operating cost have been reduced.

5.12 EDUCATION SECTOR

The Sector is appropriated a total of N156.17 billion in the 2021 budget to execute its capital projects/programmes. Out of this amount, N75.78 billion (including N280 million capital supplementation and N65.38 million service wide vote) was released while N21.46 billion was utilized as at the end of the third quarter. The following Agencies and projects were monitored:

5.12.1 UNIVERSITY OF JOS

The University has an appropriation of N476.14 million in the 2021 budget to implement its capital projects/programmes. Out of this amount, N243.51 million was released and N215.28 million utilized to execute amongst others the following projects:

a) Teaching and Research Equipment for various Departments

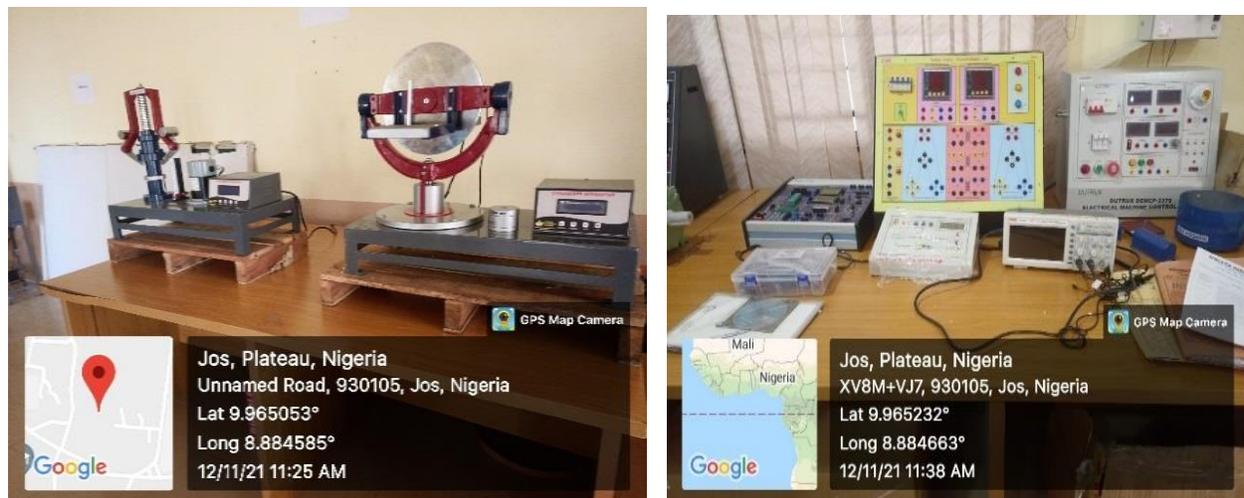
The project involves the procurement and installation of equipment for teaching, research & training of staff and students of Electrical and Mechanical Departments (Lots 5 and 6) respectively. Components for

mechanical include: a Gyroscope Apparatus, Torsion and Deflection Testing Apparatus, Rockwell/Brinell Combined Hardness Tester, Universal Materials Tester (35kn), Universal Vibration Apparatus and Rotating Fatigue Tester. On the other hand, components for the Electrical works include: Digital Storage Oscilloscope Machine, 5nos Function Generators, Spectrum Analyzer, 2nos. each of Micro Embedded PIC Boards, UV EPROM Eraser and Printed Circuit Board Milling Machine.

The contracts were awarded to Messrs. Desdans Multibiz Nigeria Ltd. and Messrs. Wolesa Nigeria Ltd. in March 2021 at a total cost of N89.24 million with a completion date of May 2021 which had been extended to December 2021. In the 2021 budget, the sum of N109.23 million was appropriated to the project, out of which N66.54 million was released and N66.04 million utilized to achieve 88% level of completion.

Findings:

At the time of monitoring, all the equipment for the Mechanical Engineering Department had been supplied and installed while some of the equipment for the Electrical Electronics Department, Printed Circuit Board Milling Machine, Galep 5nos. Universal Programmer, Raspberry PI and Router (Cisco) were outstanding.



Picture 53: Some of the Equipment procured for Mechanical and Electrical - Electronics Department of the University

Observed Outcomes:

The equipment has enhanced teaching, research and learning in the institution. In addition, the availability of these equipment has facilitated accreditation of courses for the two Departments.

5.12.2 UNIVERSITY OF MAIDUGURI

The institution had an appropriation of N1.61 billion in the 2021 budget for the implementation of its capital projects/ programmes. Out of this amount, N1.14 billion was released while N915.97 million was utilized to execute amongst others the following project:

a) Rehabilitation of Student Hostels

The project entails rehabilitation of student hostels comprising: extension of three (3) additional rooms and conveniences in the female students' hall and two (2) additional rooms and conveniences in the male students' hall.

The contract was awarded to Messrs. Zaid Global Ventures Ltd. in July, 2021 at a cost of N39.89 million with completion date scheduled for October, 2021. The sum of N40 million was appropriated in the 2021 budget while N38.89 million was released and utilized to achieve 100% level of completion.

Findings:

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



Picture 54: Rehabilitated Students' Hostels (Female & Male) at the University of Maiduguri

Observed outcomes:

The project had provided additional accommodation and a good learning environment for the students of the University.

5.12.3 FEDERAL UNIVERSITY GUSAU, ZAMFARA STATE

The University had an appropriation of N300.49 million in the 2021 budget to implement its capital projects/programmes. Out of this amount, N183.89 million was released and N108.82 million utilized to execute amongst others the following project:

a) Construction of Visiting Scholars Transit Camp

The project located at the permanent site of the University entails the construction of a storey building comprising: 10nos. flats ensuite (5nos of one-bedroom self-contain flats in each floor), a common room and the installation of 900m capacity elevated water tank.

The contract was awarded to Messrs. ImanilHaq Nigeria Limited in December 2014 at a cost of N77.97 million with an initial completion date of December, 2016. However, the completion date had been extended to December, 2021 due to funding constraints. In the 2021 budget, the sum of N20.00 million was appropriated, out of which N11.50 million was released and utilized. A total of N62.97 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, structural works on the building had been completed including roofing, painting and sanitary fittings. Outstanding works include: completion of the ongoing water tank installation and external works.



Picture 55: Ongoing Construction of Visiting Scholar Transit Camp at

Federal University, Gusau

Observed Outcomes:

The project had created job opportunities for more than 40 skilled and other classes of workers at the project site. When completed, it will provide functional and a standard accommodation to national and international scholars.

5.12.4 FEDERAL COLLEGE OF EDUCATION (FCE), KATSINA

The Institution was appropriated a total of N539.80 million in the 2021 budget to execute its projects and programmes. The sum of N300.34 million was released and N228.50 million utilized for the execution of the following project:

a) Rehabilitation of Roads, Drainages and Erosion Control.

The project involves the construction of a 1.06km length of road within the school premises connecting various departments. Scope of works include: site clearance, scarification, earthworks, sub-base course, priming with MC1 and single coat surface dressing and asphaltting. Others are: construction of reinforced concrete side drains, hydraulic structures and a new roundabout.

The contract was awarded to Messrs. Zumunta Company Ltd. in July 2012 at the cost of N492.83 million with completion initially scheduled for December 2014. However, the project was stalled because it was not captured in the budget over the years. However, the project was reintroduced into the budget in 2021 with the sum of N190 million appropriated while N97.45 million was released and N97.04 million utilized. A total of N116.43 million had been committed since inception to achieve 30% level of completion.

Findings;

At the time of monitoring, works achieved include: priming with MC1, application of single coat surface dressing, construction of central median, reinforced concrete drains behind the new Science laboratory block, construction of hydraulic structures and a new roundabout.



Picture 56: Ongoing dualization road at FCE, Katsina

Observed Outcomes:

The dualized portion of the road has eased vehicular movement within the campus. When completed, the drainage system will also control erosion in the College.

5.12.5 FEDERAL UNIVERSITY OF TECHNOLOGY (FUT), MINNA

The sum of N311.87 million was appropriated to the Institution in the 2021 budget to implement its capital projects and programmes. The sum of N190.85 million was released while N38.43 million was utilization as at third quarter. The following project was monitored:

a) Completion of Cyber Security Science Department

The project involves the completion of a 2-storey building Cyber Security Science Department at the permanent site of the University. It comprises: 4nos. Classrooms, a Cyber Security Laboratory, 9nos. Utility rooms, 3nos. Electrical rooms, 43nos. conveniences, a Library, Boardroom, and a Common room. Others include: 26nos. offices, procurement of a transformer, Air conditioners, CCTVs, and construction of a Borehole with a 50,000 litres surface tank.

The contract was awarded to Messrs. Eagle Construction Nig. Ltd. in December, 2011 at an initial cost of N591.6 million but was revised to N867.6 million with a new completion scheduled for December 2021. The sum of N311.8 million was appropriated for the project in the 2021 budget out of

which N190.8 million was released while N162.2 was utilized. A total of N687.7 million had been committed to project since inception to achieve 79% level of completion.

Findings:

At the time of monitoring, the Classrooms, Cyber security Laboratory, Utility rooms, Electrical rooms, toilets, Library, Common room and offices had been completed and painted. In addition, the electrical, mechanical, seat out, surface/overhead tank and burglary were also completed while the student kiosk, concrete embankment, step/ramp, fire hose, air-conditioners, CCTV and electrical fittings were outstanding.



Picture 57: Ongoing Construction of Cyber Security Science Department at the FUT, Minna

Observed Outcomes:

On completion, it will increase students' enrolment, improve research in the field of cyber security, Mechatronics (Robotics), Software development, and Artificial Intelligence.

5.12.6 UNIVERSITY OF PORT-HARCOURT

The Institution had an appropriation of N424.08 million in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N259.52 million was released while N98.93 million was utilized as at the end of third quarter. The following projects among others were monitored:

a) Construction of Ashgroove Road (Phase I and Phase II)

The project involves provision of 370m access road (phase I) and a drainage (phase II) to link the Ashgroove academy at the University of Port Harcourt. The contract was awarded to Messrs. Unique roses Nig. Ltd. and Messrs. Vebbs Venture Ltd. in February 2020 and May 2020 respectively at a total cost of N90.20 million with completion scheduled for September, 2021. In the 2021 budget, the sum of N74.30 million was appropriated while N48.30 million was released and utilized to achieve 91% cumulative performance.

Findings:

At the time of monitoring, the road works for phase I had been completed while at phase II covering of the drainage works was ongoing.



Picture 58: Completed Access Road (Phase I) and Ongoing Drainage Works (Phase II) at Ashgroove Academy of University of Port Harcourt

Observed Outcomes:

When completed, the project will link the Ashgroove Academy to the main campus thereby easing movement in the area.

5.12.7 NIGERIA MARITIME UNIVERSITY, OKERENKOKO – DELTA STATE

In the 2021 budget, the institution was appropriated a total of N588.98 million to implement its capital projects/programmes. Out of this amount, N360.43

million was released and N40.46 million utilized to execute amongst others the following projects:

a) Construction/Furnishing of 50 Beds Space Male Hostel

The project involves the construction and furnishing of 50 bed spaces for male hostel. Component of works include: 4nos. common rooms, lobby, cafeteria, a kitchen, stores and conveniences. It was awarded to Messrs. Tomfik Integrated Resources Ltd. in January 2021 at a cost of N140 million with completion scheduled for December, 2021. In the 2021 budget, the sum of N140 million was appropriated. Out of this amount, N33.17 million was released while N18.86 million was utilized to achieve 10% level of completion.

Findings:

At the time of monitoring, the DPC form work had been completed while setting out of the pillars, block works with column and beams for the superstructure edifice is in progress.



Picture 59: Ongoing Construction of Male Hostel at Nigeria Maritime University, Okerenkoko

Observed Outcomes:

Though the project is still ongoing, it had created job opportunities for thirty-four (34) skilled and other classes of workers. On completion, the building is expected to provide additional accommodation for about two hundred (200)

students of the institution.

5.12.8 UNIVERSITY OF IBADAN

In the 2021 budget, the institution had an appropriation of N501.49 million for the implementation its capital projects/programmes. Out of this amount, N306.89 million was released while N144.58 million was utilized as at the end of third quarter. The following projects were monitored:

a) Rehabilitation of Computer Laboratory

The project entails the rehabilitation/construction of a computer laboratory to enhance teaching learning in the university. The contract was awarded to Messrs. Snow Trust Nig. Ltd. at a cost of N232.33 million in October 2021 with completion scheduled for November 2021. In the 2021 budget, the sum of N139.99 million was appropriated, out of which N70.29 million was released while N69.70 million utilized to achieve 25% level of completion.

Findings:

At the time of monitoring, demolition, site clearing, setting out and foundation excavation was in progress.



Pictures 60: On-going Rehabilitation/Construction of Computer Laboratory

Observed Outcomes:

When completed, the project will enhance teaching and research in the institution.

5.12.9 ALEX EKWEME FEDERAL UNIVERSITY, NDUFU-ALIKE, ABAKALIKI

The sum of N363.68 million was appropriated and released in the 2021 budget for the implementation of its capital projects/programmes. As at the end of third quarter, N101.59 million was utilized to execute amongst others the following project:

a) Construction of Architectural Studio

The project is located in Alex Ekweme Federal University, Ndufu-Alike, Abakaliki with GPS Coordinates N 6720.982 and E 8853.07. It entails construction of a storey building comprising: 9nos offices, 4nos studios and 14nos conveniences.

The project was awarded to Messrs. Blueway Deeds Ltd. in September, 2021 at a cost of N103.48 million with a completion scheduled for February, 2022. In the 2021 budget, the sum of N103.99 million was appropriated and released while N37.32 million was utilized to achieve 35.89% level of completion.

Findings:

At the time of monitoring, the substructure work had been completed while block works, frame structure, slab, construction of columns and beams among others were ongoing.



Picture 61: Ongoing Construction of Architectural Studio at Alex Ekweme Federal University, Ndufu-Alike, Abakaliki

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 145 skilled and other classes of workers who are currently involved in the construction project. When completed, it is expected to enhance training of Architecture students of the university.

5.12.10 UNIVERSITY OF NIGERIA, NSUKKA:

A total of N670.12 million was appropriated in the 2021 budget for the implementation of its capital projects/programmes. The sum of N702.73 million (inclusive of N280 million capital supplementation) was released while N280 million was utilized. The following project was monitored:

a). Remodeling of Centre for Entrepreneurship and Development Research Centre:

The project is located in University of Nigeria, Nsukka, Enugu State with GPS Coordinates N 6527.05 and E 72429.628. It involves conversion of a bungalow house to a one-storey entrepreneurship building comprising: 6nos offices, 4nos training workshops, research room and conveniences amongst others. The project was awarded to Messrs. Minarc Nig. Ltd. in August, 2021 at a cost of N106.94 million with a completion scheduled for December, 2021.

In the 2021 budget, the sum of N109.99 million was appropriated while N45.06 million was released and N36.04 million utilized to achieve 35% level of completion.

Findings:

At the time of monitoring, works completed include: reinforced concrete foundation works while erection of beams, columns, casting of decking slabs, block works and laying of lintel iron rod were ongoing. However, roofing, mechanical, electrical and general finishing were outstanding.



Picture 62: Ongoing Remodelling of Centre for Entrepreneurship and Development Research Centre at University of Nigeria, Nsukka

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 will improve entrepreneurship skills development in the institution.

5.13 ENVIRONMENT SECTOR

The sum of N24.55 billion was appropriated to the Sector in the 2021 budget to execute its capital projects/programmes. Out of this amount, N11.61 billion was released while N1.18 billion was utilized as at end of the third quarter. The following Agencies and projects were monitored:

5.13.1 FEDERAL COLLEGE OF FORESTRY, JOS

The College had an appropriation of N343.75 million in the 2021 budget to execute its capital projects/programmes. Out of this amount, N225.25 million was released and N101.03 million utilized as at the end of third quarter to implement amongst others, the following project:

a) Construction of a Storey Building of with Three Large Classrooms and Staff Offices

The project involves the construction and furnishing of a storey building comprising: 3nos. classrooms, 6nos. offices, conveniences, a borehole with an overhead tank and 15nos. solar street lights. The contract was awarded to Messrs. Frankotorme Nigeria Limited in October 2019 at a cost of N178.24

million with completion scheduled for December 2021.

In the 2021 budget, the sum of N106.76 million was appropriated to the project while N96.01 million was released and N95.61 million utilized. A total of N178.24 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 63: The Completed Building at College of Forestry, Jos

Observed Outcomes:

The project had provided additional classrooms for the students, and offices for the HOD and staff of the Pest Management Technology Department of the College.

5.13.2 FEDERAL COLLEGE OF FORESTRY, IBADAN

In the 2021 budget, the institution had an appropriation of N274.56 million for the implementation of its capital projects/programmes. Out of this amount, N171.80 million was released and N41.13 million utilized as at the end of third quarter. The following projects were monitored:

a) Construction and Equipping of 250 Sitters Computer Laboratory

The project entails construction of 250-seat capacity computer laboratory for the training of students. It includes: 6nos. offices and 2nos. toilets., equipping and furnishing of the laboratory with tables, chairs, computers, network facilities and air conditioners.

It was awarded in 2019 to Messrs Qualilyton Group of Co. Nig. Ltd at a cost

of N192.3 million with completion scheduled for December 2021. In the 2021 budget, the sum of N66 million was appropriated to the project while N48.10 million was released and N43.10 million utilized. A total of N187.80 million has been committed to the project since inception to achieve 97% level of completion.

Findings:

At the time of monitoring, there was no activity at the site. The project had been substantially completed. However, 30nos. computer units are yet to be supplied.



Pictures 64: Construction and Equipping of 250 Sitters Computer Laboratory nearly completed at Federal College of Forestry, Ibadan

Observed Outcomes:

The project when completed will provide the students with a standard laboratory for e-capacity training.

5.13.3 FEDERAL COLLEGE OF WILDLIFE MANAGEMENT, NEW BUSSA IN KWARA STATE

The College had an appropriation of N160.21 million in the 2021 budget to implement its capital projects and programmes. The sum of N98.04 million was released while N97.81 million was utilized as at the end of third quarter. The following project was monitored:

a) Construction of Laboratory Block

The project was implemented to meet the National Board for Technical Education (NBTE) requirements for science laboratory technology

accreditation. It involves the construction of a storey building comprising: 3nos. Laboratories and conveniences, 2nos. stores, 8nos. offices for laboratory staff as well as supply and installation of furniture and computers.

The contract was awarded to Masers Crown Cowries International Ltd. in November 2019 at a cost of N63.92 million with an expected completion of March 2021. The team was informed that the project could not kick-off in 2020 as scheduled because of COVID-19 challenges and the 2020 budget revision. In the 2021 budget, the sum N63.92 was appropriated while N56.01 million was released and utilized to achieve 95% level of completion.

Findings:

At the time of monitoring, the building had been completed while supply of furniture was in progress. However, the supply/installation of smoke detector, fire alarm and external works were outstanding.



Picture 65: The Laboratory Block almost completed at the Federal College of Wide Life Management, New Bussa

Observed outcomes:

Though the project is not yet completed, about 150 skilled and other classes of workers were engaged in the construction works. When completed and put to use, it will facilitate NBTE's approval for accreditation of Science Lab Tech courses in the College.

5.14 INFORMATION & CULTURE SECTOR

The sum of N19.72 billion was appropriated to the Sector in the 2021 budget to implement its capital projects and programmes. Out of this amount, N12.74 billion was released and N3.41 billion utilized as at the end of the third quarter. The following Agencies and projects were monitored:

5.14.1 NIGERIAN FILM CORPORATION (NFC), JOS

The sum of N3.83 billion was appropriated to the Agency in the 2021 budget for the implementation of its capital projects/programmes. As at the end of the quarter, the sum of N2.51 billion was released while N398.89 million was utilized to execute amongst others, this project:

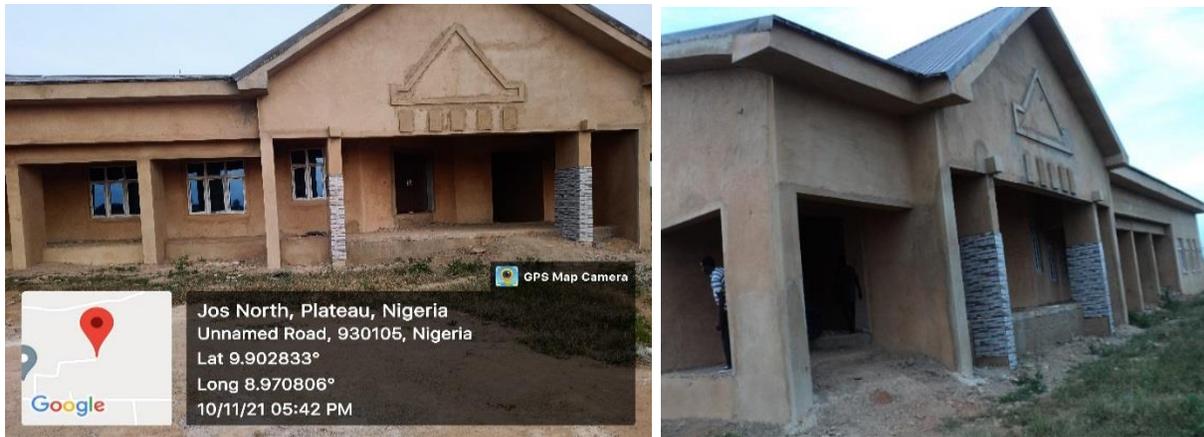
a) Building of Lecture Theatres and Classrooms

The project is located at the Agency's permanent site (National Film Institute), Lamingo, Jos. It involves the construction of a 250-seat capacity theatre hall with classrooms, offices and conveniences. The contract was awarded to Messrs. Royal Value International Limited in June 2018 at a cost of N622.0 million with completion scheduled for December 2023.

In the 2021 budget, the sum of N80.0 million was appropriated to the project out of which N41.93 million was released and N40.58 million utilized. A total of N102.58 million had been committed to the project since inception to achieve 52% level of completion.

Findings:

At the time of monitoring, there was no activity on site. However, roofing, fixing of windows and doors, ceiling and interior tiling had been completed on the structure. Painting, electrical/mechanical fittings, exterior tiling and landscaping works were still outstanding. The team was informed that delay in procurement processes had slowed down pace of work on the projects.



Picture 66: Front & Back Views of the Lecture Theatres and Classrooms at Nigerian Film Corporation’s Permanent Site, Jos

Observed Outcomes:

The project when completed would provide lecture theatre and classrooms for lectures and other programmes at the permanent site to enhance learning activities.

5.15 FEDERAL MINISTRY OF LABOUR AND EMPLOYMENT

The mandate of the Ministry is to formulate and implement policies to achieve full labour force participation in the economy through job creation/employment generation and skill development. To achieve this, a total of N63.53 billion was appropriated in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N37.89 billion was released while N1.24 billion was utilized as at the end of the third quarter. The following Institute/projects amongst others was monitored:

5.15.1 MICHAEL IMODU INSTITUTE OF LABOUR STUDIES

The sum of N875.63 million was appropriated to the Institute in the 2021 budget to implement its capital projects/programmes. Out of this amount, N535.84 million was released while N66.60 million was utilized as at the end of the third quarter. The following project was monitored:

a) Construction and Provision of Office Building

The project involves the construction of a U-shaped storey building comprising: 4nos. lecture rooms, 10nos. offices, a lecture theatre, conveniences, 2nos. septic tanks and external works.

The contract was awarded to Messrs. Gabaya Nig. Ltd. in October 2018 at a cost of N110 million with completion scheduled for December 2021. The sum of N20.07 million was appropriated in the 2021 budget out of which N12.63 million was released and utilized. A total of N89.98 million had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the superstructure had been substantially completed, while painting and external works were outstanding.



Picture 67: The ongoing Construction of Office Building at the Michael Imodu Institute of Labour Studies Ilorin, Kwara State

Observed Outcomes:

Though the project has not been completed, it has provided employment opportunities for 100 skilled and other classes of workers. When completed, the lecture rooms, hall and offices will facilitate teaching and learning at the Institution.

b) National Job Creation Scheme

The project involves the construction and furnishing of an entrepreneurship training Centre for the training of youths on the acquisition of relevant skills, knowledge and abilities for self-employment/sustenance. Components

include: an auditorium, 3nos. offices, conveniences, provision/installation of split air-conditioners and supply of industrial machines (sowing, embroiling and weaving machines).

The contract was awarded to Messrs Qboys Global Resources Ltd. in October 2019 at a cost of N250 million with completion scheduled for December 2021. The sum of N47.78 million was appropriated in the 2021 budget out of which N28.97 million was released while N15.30 million was utilized. A total of N61.30 million has been committed to the project to achieve cumulative performance of 35%.

Findings:

At the monitoring, the entrepreneurship building (including the interlocking pavement) and the office furniture had been completed and commissioned. However, the industrial machines are yet to be supplied. The team was informed that the sum of N5.0 million was outstanding for payment.



Picture 68: The Completed Entrepreneurship Building at the Michael Imodu Institute of Labour Studies Ilorin, Kwara State

Observed Outcome:

The project has provided job opportunity for 100 skilled and other classes of workers engaged in the construction works. On completion, the facility will facilitate the training of potential entrepreneurs on the needed self-sustaining empowerment skills.

5.16 FEDERAL MINISTRY OF YOUTH & SPORTS DEVELOPMENT

The Ministry had an appropriation of N10.64 billion in the 2021 budget for the implementation of its capital projects/ programmes. Out of this amount,

N7.68 billion was released and N1.42 billion was utilized as at third quarter of the year to execute amongst others, the following projects:

5.16.1 NATIONAL YOUTH SERVICE CORPS

In the 2021 budget, the sum of N842.06 million was allocated to the Institution for the implementation of its capital projects and programmes. Out of this amount, N515.30 million was released while N513.55 million was utilized as at the end of third quarter of the year to execute amongst others, the following projects:

a) Construction of ICT Centre at NDHQ

The project is located at the Directorate Headquarters and it entails construction of a 2-storey building designated as an ICT Centre. The contract was awarded to Messrs Ometra Construction Engineering Limited in May 2021 at a cost of N396.45 million with an expected completion date of December 2021. The sum of N206.30 million was appropriated, released and utilized in the 2021 budget to achieve 52.03% level of completion.

Findings:

At the time of monitoring, substructure and first floor decking had been completed while the frame structure for the floors, form work for the second floor decking, fixing of fire hydrant, lift shaft, plumbing & electrical works amongst others were ongoing.



Picture 69: On-going Construction of ICT Centre at NYSC Directorate Headquarters

Observed Outcomes:

The project had created job opportunities to artisans and other classes of workers involved in the construction work. On completion, it will provide database, internet communication and network connectivity at the Headquarters.

b) Renovation/Improvement of NYSC NDHQ Complex and Furnishing

The project entails renovation of the Directorate Headquarters Building. Component of works include: fixing of marbles and granite tiles on the walls and the floors, electrical and mechanical works, staircase railings, ceiling and furnishing.

The contract was awarded to Messrs. Loko Resources Limited in September 2021 at a cost of N99.25 million with completion scheduled for December 2021. The sum of N99.25 million was appropriated in the 2021 budget while N97.85 was released and utilized to achieve 98% level of completion.

Findings:

At the time of monitoring, the furniture had been supplied while the renovation works was at the completion stage.



Picture 70: The Renovated Conference Hall and Wall Tiling at the NYSC NDHQ Building

Observed Outcomes:

On completion, the project will provide a conducive work environment for staff of the Directorate as well as enhance the aesthetic view of the building.

5.17 OFFICE OF THE SECRETARY TO THE GOVERNMENT OF THE FEDERATION:

The Office was appropriated the sum of N2.66 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N1.63 billion was released, while N991.77 billion was utilized as at the end of the third quarter. The following Agencies/projects were monitored:

5.17.1 NATIONAL CHRISTIAN PRIGRIMAGE BOARD (NCPB)

The Board was allocated the sum of N337.18 million in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount N137.14 million was released while N66.17 million was utilized to execute among others the following projects:

a) Construction and Provision of Infrastructures (Pilgrims Heritage Camp)

The project located at the Central Business District, Abuja is being executed in two (2) phases. Phase I involves: construction of frameworks for underground car park, basement, auditorium, gallery section, roof beams and children facility. Phase II consist of a 12-storey building with 60 rooms ensuite, offices and other facilities for pilgrim heritage camp.

The project was awarded to Messrs Schaums Nig. Ltd. in January 2019 at a cost of N5.0 billion with completion scheduled for December 2025 for the two (2) phases. In the 2021 budget, the sum of N200.36 million was appropriated out of which N66.17 million was released and N62.14 million utilized. A total of N691.34 million had been committed to the project since inception to achieve cumulative performance of 40%.

Findings:

At the time of monitoring, the framework structure for the construction of a 2-storey car park and auditorium, gallery and children facility had been completed while, the twelve-storey building for pilgrim heritage camp was at the foundation stage.



Picture 71: Ongoing Construction/Provision of Infrastructures (Pilgrims Heritage Camp) at the National Christian Pilgrims Board’s Permanent Site

Observed Outcomes:

Though the project is still ongoing, it has provided employment opportunities for over 55 skilled and other classes of workers who are currently involved in the construction project. When completed, it is expected to provide conducive accommodation for Christian pilgrims.

5.18 STATE HOUSE

The Sector was appropriated the sum of N24.09 billion in the 2021 budget for the implementation of its capital projects/programmes. The sum of N15.57 billion (inclusive of N1.50 billion supplementary Capital and N6.0 million AIE Service Wide) was released while N5.59 billion was utilized as at end of third quarter. The following Agencies/projects were monitored:

5.18.1 NIGERIA EXTRACTIVE INDUSTRIES TRANSPARENCY INITIATIVE (NEITI)

The Agency was established in 2003 to promote transparency in company payments and government revenues from oil, gas and mining. The sum of N341.40 million was appropriated to it in the 2021 budget to implement its capital projects/programmes. Out of this amount, N125.03 million was released while N23.19 million was utilized to execute amongst others the following project:

a) Purchase of Office Accommodation Building:

The project is located at Idu–Industrial Layout with GPS Coordinate N 9333.324 and E 72646.482. It involves the purchase of 3-storey building to be used for Office accommodation. The contract was awarded in July, 2020 to Messrs Charies O.N. Wambebe Nig. Ltd. at a cost of N536.97 million with completion scheduled for December, 2021.

In the 2021 budget, the sum of N87.0 million was appropriated, released and utilized bringing total financial commitment to N536.97 million to achieve 100% completion.

Findings:

As at the time of monitoring, the 3-storey building had been purchased.



Picture 72: The Procured Office Accommodation Building for (NEITI), at Idu–Industrial Layout, Abuja

Observed Outcomes:

The project is expected to provide a more conducive working environment for staff of the Agency.

5.19 STATE HOUSE OPERATIONS (PRESIDENCY)

The project is located within the Presidential villa, Abuja with GPS Coordinates N 9.0577, E 7.5158. It entails the construction of a storey building comprising: 5nos. specialist consulting wards furnished with the state-of-the-art equipment to take care of the President, Vice President and other VIPs. Other components include: consulting rooms, laboratories, operating rooms, Executive/VIP wards, radiology, pharmacy, Isolation rooms, physiotherapy, ICU wards Nurses' station and a Conference room.

It was awarded to Messrs. Julius Berger Nig. Ltd. in March 2012 at an initial estimated cost of N20.95 billion (turn-key contract) with completion scheduled for December 2022. The turn-key contract is still under review. In the 2021 budget, the sum of N1.06 billion was appropriated while N651.51 million was released and utilized on the project. A total of N1.22 billion has been committed to the project since inception to achieve 15% level of completion.

Findings:

At the time of monitoring, site clearing, perimeter fencing and pegging for the building had been completed while the substructure works was ongoing. The team was informed that the slow pace of work was due to delay in the review of preliminary/working drawings and Bill of Quantities (BOQ) which would determine the final cost of the project.



Picture 73: Ongoing Works at the VIP Clinic, State House - Abuja

Observed Outcome:

When completed, it is expected to cater for the health needs of the President, the Vice President and other dignitaries which will reduce the rates and cost of medical treatments for VIPs abroad.

5.20 INTERIOR SECTOR

The sum of N38.85 billion was appropriated to the Sector in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N31.12 billion (inclusive of 6.0 billion supplementary Capital and N1.0 million AIE Service Wide) was released while N8.28 billion was utilized as at end of third quarter. The following Agencies/projects were monitored:

5.20.1 FEDERAL FIRE SERVICE (FFS), ABUJA

The Service has the statutory responsibility for fire prevention, mitigation, firefighting as well as paramedical and information services. To achieve this, the Agency was appropriated the sum of N6.52 billion in the 2021 budget for the implementation of its capital projects and programmes. N5.54 billion was released and N4.93 billion was utilized to execute amongst the following projects:

a) Construction of Flood Rescue Props:

This project is located at the Federal Fire Service Academy, Sheda in the FCT. It entails the construction of an Olympic size swimming pool and a pool house having 4nos each of male and female changing rooms with conveniences. Others are: recreational facility and a store.

The contract was awarded to Messrs. Project and Plans Nig. Ltd. in June 2017 at a cost of N72.97 million with completion scheduled for December 2017. However, the completion date could not be achieved due to budgetary constraints. In the 2021 budget, the sum of N42.97 million was appropriated while N21.12 million was released and utilized bringing total financial commitment to N51.12 million to achieve 58% level of completion.

Findings:

At the time of monitoring, the pool house had been roofed while electrical wiring, painting and landscaping were outstanding. Casting of the swimming pool was ongoing.



Picture 74: Ongoing Construction of Swimming Pool and a Pool House at FFS, Abuja

Observed Outcomes:

It has created employment opportunity to the host community and when, completed will train more officers on how to rescue victims from the fire and flood incidents.

5.21 SCIENCE AND TECHNOLOGY SECTOR

The Sector was appropriated a sum of N100.32 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount N70.89 billion was released while N6.63 billion was utilized as at end of the third quarter. The following Agencies and projects were monitored:

5.21.1 NIGERIA INSTITUTE OF LEATHER AND SCIENCE TECHNOLOGY (NILEST), ZARIA

The institute had an appropriation of N1.55 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N996.83 million was released while N131.16 million was utilized as at the

end of third quarter to execute amongst others the following project:

a) Development of a Leather Computer Aided Design Multipurpose Hall in Headquarter, Kaduna

The project involves the construction of 400-capacity seat multipurpose hall comprising: a conference hall, 6nos offices, 8nos restrooms and 4nos stores. The contract was awarded to Messrs. Tawad Associate Ltd. in February 2018 at a cost of N180.74 million with completion scheduled for September, 2018 but later reviewed to December, 2021 due to paucity of fund. In the 2021 budget, N70.00 million was appropriated, out of which N22.30 million was released and utilized. A total of N124.40 million had been committed to the project since inception to achieve 65% level of completion.

Findings:

At the time of monitoring, works completed include: substructure, foundation, casting of ground floor, plumbing, electrical cables, aluminium roofing and blockwork. Outstanding work include: plastering, painting, fixing of doors/windows which were in progress etc.



Picture 75: Ongoing Construction of Computer Aided Design Multipurpose Hall in Headquarter, Kaduna

Observed Outcomes:

The project has created employment for over 200 skilled and other classes of workers. When completed, it will serve as multipurpose hall and generate revenue for the institution.

5.21.2 NATIONAL SPACE RESEARCH AND DEVELOPMENT AGENCY

The Agency was appropriated the sum of N2.18 billion in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N162.50 million was released and utilized as at the end of third quarter to implement amongst others the following projects:

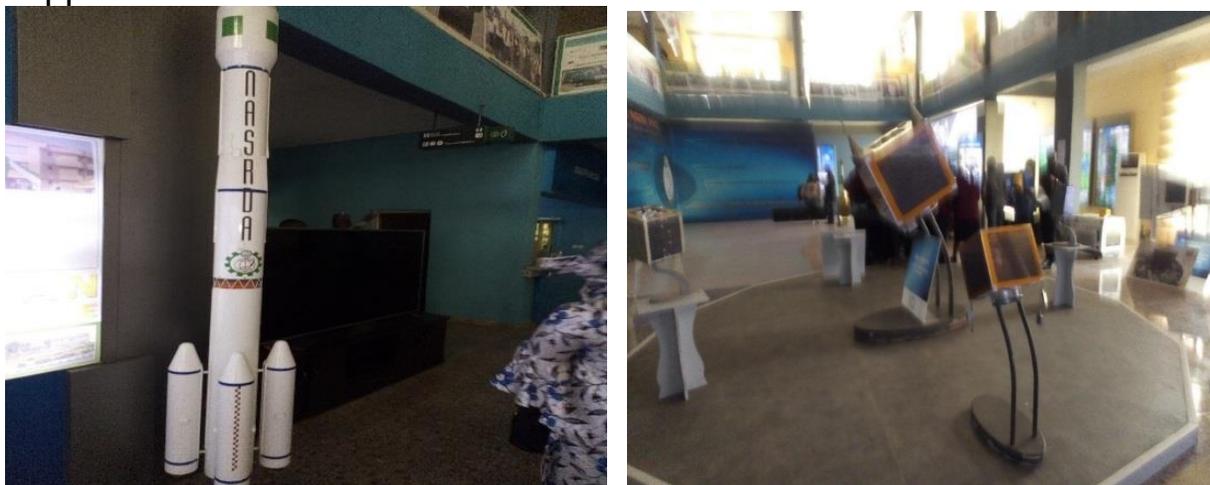
a) Development of National Space Museum at NASRDA Headquarters

The project was initiated to develop National Space Museum for space education and infrastructural development. Scope of works include: the production of models of Nigerian's SAT 2, SATX, space craft statue and electronic screen for display of space digital images.

The contract was awarded to Messrs. Dorchill Business Solution Ltd. and two (2) others in 2018 at a total cost of N120.70 million. In the 2021 budget, the sum of N20 million was appropriated and released while N16 million utilized since inception to achieve 30% level of completion.

Findings:

At the time of monitoring, models of Nigeria's SAT2, SATX, Space Craft Statue and Electronic Screen for display of space digital images had been supplied.



Picture 76: The Space Artifacts Displayed

b) Headquarters Infrastructural Maintenance at Obasanjo Space Centre Abuja.

The project was initiated to upgrade headquarters infrastructure and to maintain Obasanjo Space Centre to give it a face lift. The scope of works involves reconstruction of damage road, culvert, renovation of building, construction of car parks, walkway, perimeter fencing and servicing of generator.

It was awarded to Messrs. Fortress Ltd. and Same day Nig. Ltd. in 2018 at the cost of N650 million. In the 2021 budget, the sum of N120 million was appropriated out of which N97.69 million was released and utilized. A total of N429.11 million had been committed to the project since inception to achieve 60% cumulative performance.

Findings:

At the time of monitoring, works completed include: renovation and partitioning of the new DG's office, POP, painting and replacement of new A/Cs. The provision of furniture, walkway, drainages and perimeter fencing amongst others were ongoing at various stages of completion.



Picture 77: The Renovation and Maintenance of National Space Research

5.22 MINES AND STEEL DEVELOPMENT SECTOR

The Sector has an appropriation of N12.61 billion in the 2021 budget to execute its capital projects/programmes. Out of this amount, N9.28 billion

was released while N2.56 billion was utilized as at the end of third quarter. The following projects amongst others were monitored:

5.22.1 NATIONAL METALLURGICAL TRAINING INSTITUTE, ONITSHA

The Institute was appropriated the sum of N527.18 million in the 2021 budget for the implementation of its capital projects/programmes. Out of this amount, N446.18 million was released while N198.34 million was utilized to execute among others the following projects/programmes:

a) Reconstruction of the Institute's Main Gate House and Perimeter Masonry Fencing and the Institute's Front View Landscaping

The project entails the construction of perimeter fence and reconstruction of main gate house. It was awarded to Messrs. D. Dumes Shelter Ltd. in July 2021 at a cost of N125.91 million with completion scheduled for December, 2021. In the 2021 budget, the sum of N112.50 million was appropriated, while N75.20 million was released but N50.87 million was utilized to achieve 45% level of completion.

Findings:

At the time of monitoring, the perimeter fence had been completed while block work, steel reinforcement and formworks of the gate was ongoing. However, painting works, landscaping and lighting were outstanding.



Picture 78: Ongoing Reconstruction of the Institute's Main Gate House and Perimeter Fencing at Metallurgical Training Institute, Onitsha

5.22.2 NIGERIAN GEOLOGICAL SURVEY AGENCY (NGSA)

The Agency had an appropriation of N3.46 billion in the 2021 budget for the implementation of its capital projects / programmes. Out of this amount, N3.23 billion was released while N657.24 million billion was utilized at the end of third quarter, 2021. The following project was monitored:

a) Procurement of Project & Monitoring Vehicles

The project entails procurement of 11nos. Pick - Up vehicles, an SUV and 3nos. Saloon cars for monitoring of projects. The contract was awarded to Messrs Coscharis Motors and two (2) others in April 2016 at a total cost of N985.00 million with completion scheduled for December 2021.

In the 2021 budget, the sum of N400.70 million was appropriated while N389.19 million was released and N383.78 million utilized. A total of N624.48 million had been committed to the project since inception to achieve 82% level of completion.

Findings:

At the time of monitoring, 11 pick - Up vehicles had been procured while the supply of the SUV and 3nos. Saloon cars were still outstanding.



Picture 79: Some of the Newly Procured Pick-up Vans at NGSA, Abuja

Observed Outcomes:

When completed, the vehicles will aid field officers in their survey activities.

5.22.3 NATIONAL IRON ORE MINING COMPANY, ITAKPE

The Company had an appropriation of N1.96 billion in the 2021 budget to implement its capital projects/programmes. Out of this amount, N1.40 billion was released while N757.93 million was utilized as at the end of third quarter. The following projects were monitored:

a) **Construction and Furnishing of Administrative Block and Conference Hall at National Iron Ore Mining Company (NIOMCO)**

The project involves the construction and furnishing of an administrative building comprising: 20nos. staff offices, a conference room (80-seater-capacity), reception area, and 17nos. toilets. Others are: drainage works, landscaping, car park for 70 vehicles and the provision of 100 meters motorized borehole with 4,000 litres each for overhead and ground tanks.

The contract was awarded to Messrs. JRB Construction Company Ltd. in July 2021 at a cost of N250 million with completion scheduled for December 2021. In the 2021 budget, the sum of N250 million was appropriated out of which N241.88 million was released and N110.50 million utilized to achieve 65% level of completion.

Findings:

At the time of monitoring, block work and noggin had been completed while mechanical, electrical (piping), rendering and installation of roofing sheets were ongoing. Outstanding components include doors, windows, borehole, landscaping, mechanical/electrical finishing and furnishing.



Picture 80: Ongoing Construction and Furnishing of Administrative Block and Conference Hall at NIOMCO

Observed Outcomes:

The ongoing project has provided job opportunities for 120-skilled and other classes of workers engaged in the construction. When completed, it will provide more office spaces and conducive working environment to improve staff efficiency.



6.0 KEY FINDINGS AND RECOMMENDATIONS

The Budget Monitoring Teams while carrying out the physical inspection of capital projects/programmes for the year under review identified several implementation challenges. Some of these are:

6.1 FINDINGS:

- i. The implementation of 2021 Budget was hampered by the late release of funds and the extension of the 2020 capital budget implementation to 31st of May, 2021. As a result, many MDAs were at the procurement stage with the exception of the Defence sector where projects were implemented in many cases by direct labour;
- ii. Lack of co-operation from some MDAs affected the success of the monitoring exercise. Some MDAs did not send their representatives to accompany the monitoring teams and therefore made it difficult to access various project locations. For example, Power projects;
- iii. greater emphasis by MDAs on the implementation of constituency projects inserted by the NASS tends to divert the focus of the MDAs from executing their statutory responsibilities;
- iv. Some MDAs' projects especially those that have foreign financial components are very difficult to analyse because of the unstable exchange rate. Often times, MDAs with such projects find it difficult to give accurate data on financial commitments and percentage of projects completion. For example, Power, Works and FCT;
- v. Lack of proper records in some MDAs makes it difficult for monitoring teams to get project information and finances. In many instances, teams return from the field without accurate data on project details such as commencement & completion dates, financial commitments, reasons for projects variation and percentage of project completion;

- vi. High insecurity and volatile nature in some parts of the country like North East and South East geo-political zones made it difficult to access some project sites;
- vii. Monitoring teams were denied access by some MDAs either for security reasons or nationwide strikes. For example, Office of National Security Adviser, Defence Intelligence Agency, Research Institutes (Sheda Science & Technology Complex and Nigeria Educational Research);
- viii. In many cases, key officers of MDAs who have vital information on projects were not available due to Budget defence. This led to rescheduling of monitoring exercises in some Agencies.

Based on the findings above, the following recommendations are hereby proffered with the objective of making MDAs improve on their performance:

6.2 RECOMMENDATIONS:

- i. There is the need for Government to facilitate the early funding of projects/programmes in MDAs in order to sustain the January to December calendar;
- ii. There is need for high level engagement with the Chief Executives of MDAs to stress the need for transparency and accountability in budget implementation. Denying monitoring teams access to their Agencies in whatever guise negates the principles of Open Government Partnership (OGP);
- iii. Efforts should be made to promote and intensify a robust synergy between the Executive and Legislative arms of Government on the insertion of projects in MDAs' budgets to ensure that only projects relevant to the mandates of MDAs are admitted into the budget;

- iv. Government should ensure that all MDAs maintain a standard exchange rate in calculating the financial components in order to keep track of the funds expended on projects with foreign exchange components;
- v. MDAs should continue to be sensitized on the need to keep and regularly update records of projects being implemented in order to make it readily available when required;
- vi. There is need for Government to continue to intensify its effort to address security issues in the country;
- vii. There should be continuous engagement with MDAs who deny the monitoring teams access to their projects, and the application of sanctions where necessary;
- viii. MDAs should be sensitized on the need to train officers who should be conversant with information on projects/programmes being implemented.

APPENDIX I

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

2021 CAPITAL PERFORMANCE FOR MINISTRIES DEPARTMENTS AND AGENCIES (MDAs) AS AT 30TH SEPTEMBER, 2021

													PERFORMANCE %		
S/N	MINISTRY	2021 APPROPRIATION	2021 1ST TRANCHE =N=	2021 2ND TRANCHE BATCH II =N=	3RD RELEASES =N=	2021 SUPPLEMENTARY CAPITAL =N=	AIEs (MDAs BUDGET (D3T) =N=	AIE SERVICE WIDE =N=	TOTAL RELEASES (WITH OUT S/W) =N=	TOTAL RELEASES = N=	CASHBACKED =N=	MDAs BALANCE @ 30ST SEPT., 2021 =N=	UTILISATION =N=	APPROPRIATION %	RELEASES %
1	PRESIDENCY	24,090,340,416	5,996,856,935	8,063,276,196	-	1,500,000,000	-	6,000,000	15,560,133,131	15,566,133,131	15,566,133,131	9,975,682,801	5,590,450,330	23.21	35.91
2	SECRETARY TO GOVT. OF THE FEDERATION (SGF)	45,637,061,225	14,024,084,705.66	15,336,508,669.03	0.00	0.00	0.00	0.00	29,560,593,374.69	29,560,593,374.69	29,560,593,374.69	22,912,161,099.40	6,648,432,275.29		22.49
3	MINISTRY OF SPECIAL DUTIES	8,872,787,424	2,263,514,694	1,962,545,222	-	-	-	-	4,226,059,916.22	4,226,059,916.22	4,226,059,916.22	3,230,668,802.42	995,391,113.80	86.55	23.55
4	YOUTH DEVELOPMENT	10,639,249,276	2,858,635,420	2,672,365,738	2,150,433,622	-	-	-	7,681,434,781	7,681,434,781	7,681,434,781	6,264,229,009.82	1,417,205,772	13.32	18.45
5	WOMEN AFFAIRS	11,204,210,256	1,314,660,842	1,686,070,754	4,031,680,384	-	-	-	7,032,411,980	7,032,411,980	7,032,411,980	5,924,435,843.29	1,107,976,137	9.89	15.76
6	AGRICULTURE	102,493,492,597	55,591,677,282	14,247,915,555	66,823,214,404	-	-	-	136,662,807,241	136,662,807,241	136,662,807,241	72,050,219,007	64,612,588,234	63.04	47.28
7	WATER RESOURCES	159,745,000,315	28,249,264,031	3,645,530,231	41,530,311,318	-	-	-	73,425,105,580	73,425,105,580	73,425,105,580	59,366,006,361	14,059,099,220	8.80	19.15
8	AUDITOR-GEN.	218,432,074	51,756,193	81,914,503	-	-	-	-	133,670,696	133,670,696	133,670,696	129,904,089	3,766,607	1.72	2.82
9	DEFENCE	127,850,984,984	31,164,725,868	60,615,748,445	3,670,307,460	300,189,959,087	-	-	395,640,740,860	395,640,740,860	395,640,740,860	23,070,801,387	372,569,939,474	291.41	94.17
10	ICPC	1,363,636,403	323,105,610	511,379,107	-	-	-	-	834,484,716	834,484,716	834,484,716	726,888,092	107,596,624	7.89	12.89
11	EDUCATION	156,172,307,765	28,008,946,661	5,947,303,838	41,481,508,501	280,000,000	-	65,375,000	75,717,759,000	75,783,134,000	75,783,134,000	54,323,668,732.14	21,459,465,267	13.74	28.32
12	FCTA	37,330,762,421	8,845,304,171	14,018,071,582	7,283,693,334	-	-	-	30,147,069,087	30,147,069,087	30,147,069,087	22,809,328,725	7,337,740,362	19.66	24.34
13	FOREIGN & INTER GOVT. AFFAIRS	7,994,280,245	1,894,197,595	2,036,241,518	128,721,973	-	1,870,131,637	-	5,929,292,723	5,929,292,723	5,929,292,723	2,290,253,011	3,639,039,712	45.52	61.37
14	FINANCE	234,312,650,498	3,463,841,587	4,636,759,992	-	-	-	-	8,100,601,580	8,100,601,580	8,100,601,580	6,150,448,978	1,950,152,602	0.83	24.07
15	HEALTH	134,591,025,027	25,550,542,004	11,659,406,181	33,205,438,051	2,520,000,000	-	6,844,479,996	72,935,386,236	79,779,866,232	79,779,866,232	56,385,265,327	23,394,600,905	17.38	29.32
16	TRADE & INVESTMENT	64,760,781,172	17,056,110,532	1,791,210,002	19,782,359,453	-	646,444,987	-	39,276,124,975	39,276,124,975	39,276,124,975	35,551,217,362.33	3,724,907,613	5.75	9.48
17	INFORMATION	19,721,066,865	5,730,838,369	6,628,205,193	385,020,490	-	-	-	12,744,064,052	12,744,064,052	12,744,064,052	9,331,047,531	3,413,016,521	17.31	26.78

18	COMMUNICATION TECHNOLOGY	17,664,285,343	3,322,940,578	3,777,411,888	-	-	-	7,100,352,466	7,100,352,466	7,100,352,466	4,169,637,623	2,930,714,843	16.59	41.28	
19	INTERIOR	38,846,293,565	5,674,187,950	8,075,773,772	10,465,740,056	6,000,000,000	-	1,000,000,000	30,115,701,779	31,115,701,779	31,115,701,779	22,840,223,398	8,275,478,381	21.30	26.60
20	POLICE AFFAIRS	17,882,480,948	4,615,610,959	6,484,797,960	406,230,351	15,560,436,439	-	-	27,067,075,708	27,067,075,708	27,067,075,708	11,704,534,042	15,362,541,666	196	56.76
21	HEAD OF SERVICE	2,494,839,608	590,254,206	827,290,429	-	-	217,524,763	-	1,635,069,399	1,635,069,399	1,635,069,399	1,545,094,876	89,974,523	3.61	5.50
22	JUSTICE	6,017,558,027	1,282,760,988	2,284,331,633	-	-	-	-	3,567,092,621	3,567,092,621	3,567,092,621	2,762,246,338	804,846,283	13.37	22.56
23	LABOUR & PRODUCTIVITY	63,526,109,193	14,554,761,752	3,210,658,588	20,119,995,907	-	-	-	37,885,416,246	37,885,416,246	37,885,416,246	36,645,664,006	1,239,752,241	1.95	3.27
24	POWER	206,745,895,388.50	67,458,696,144.89	54,914,950,366.35	35,808,465,664.37	-	-	-	158,182,112,175.61	158,182,112,175.61	158,182,112,175.61	84,290,006,070.00	73,892,106,105.61	35.74	46.71
25	WORKS AND HOUSING	399,694,565,222	97,048,795,762	9,192,192,348	114,795,081,914	-	-	-	221,036,070,024	221,036,070,024	221,036,070,024	27,590,719,531	193,445,350,494	-	87.52
26	SCIENCE AND TECH.	100,319,073,942	28,196,791,877	6,879,510,712	35,812,445,601	-	-	-	70,888,748,189	70,888,748,189	70,888,748,189	64,259,785,995	6,628,962,194	700	9.35
27	TRANSPORT	209,736,113,910	51,317,464,088	66,426,120,000	36,561,926,487	-	-	-	154,305,510,575	154,305,510,575	154,305,510,575	68,333,762,799	85,971,747,775	120	55.72
28	AVIATION	70,189,215,332	17,173,640,104	26,055,026,601	-	-	-	-	43,228,666,705	43,228,666,705	43,228,666,705	43,228,666,705	-	-	-
29	PETROLEUM	3,340,140,120	879,695,983	1,209,209,504	-	-	-	-	2,088,905,487	2,088,905,487	2,088,905,487	1,399,831,874	689,073,613	20.63	-
30	MINES & STEEL	12,605,747,806	3,319,988,178	1,773,486,216	4,182,660,209	-	-	-	9,276,134,603	9,276,134,603	9,276,134,603	6,713,812,449	2,562,322,155	20.33	27.62
31	NATIONAL WAGES & SALARIES	110,455,765	26,171,843	41,422,164	-	-	-	-	67,594,006	67,594,006	67,594,006	67,594,006	-	-	-
32	ENVIRONMENT	24,554,710,490	4,302,093,953	663,753,600	6,646,927,098	-	-	-	11,612,774,651	11,612,774,651	11,612,774,651	10,430,501,405	1,182,273,246	4.81	10.18
33	OFFICE OF NATIONAL SECURITY ADVISER	45,647,587,613	13,740,651,899	10,978,701,319	4,018,485,101	13,500,000,000	-	-	42,237,838,319	42,237,838,319	42,237,838,319	548,036,609	41,689,801,710	91.33	98.70
34	NIGER DELTA	22,024,592,197	5,218,597,333	7,979,569,426	4,337,833,713	-	-	-	17,536,000,472	17,536,000,472	17,536,000,472	7,929,386,941	9,606,613,531	43.62	54.78
35	FISCAL RESPONSIBILITY COMMISSION	261,170,602	61,882,835	21,600,000	177,687,767	-	-	-	261,170,602	261,170,602	261,170,602	167,765,131	93,405,471	35.76	35.76
36	ICRC	353,678,953	83,802,144	132,633,616	-	-	-	-	216,435,760	216,435,760	216,435,760	181,415,631	35,020,129	9.90	16.18
37	NAT. POPULATION	4,839,951,093	1,146,797,890	-	-	-	-	-	1,146,797,890	1,146,797,890	1,146,797,890	658,811,423	487,986,467	10.08	42.55
38	CODE OF CONDUCT BUREAU	999,441,851	236,811,857	374,802,022	-	-	-	-	611,613,879	611,613,879	611,613,879	417,116,974	194,496,904	19.46	31.80
39	CODE OF CONDUCT TRIBUNAL	145,760,756	34,537,152	54,661,936	-	-	-	-	89,199,088	89,199,088	89,199,088	30,848,701	58,350,386	40.03	65.42
40	REV. MOB. ALL.	573,629,814	135,918,204	215,117,682	-	-	-	-	351,035,886	351,035,886	351,035,886	68,985,044	282,050,842	49.17	80.35
41	FCSC	124,981,870	29,613,718	46,869,618	48,498,535	-	-	-	124,981,870	124,981,870	124,981,870	90,881,102	34,100,768	27.28	27.28
42	POLICE SERVICE COMMISSION	280,475,876	66,457,106	206,889,663	-	-	-	-	273,346,769	273,346,769	273,346,769	119,428,216	153,918,553	54.88	56.31
43	FED. CHARACT. COMM.	610,475,876	144,648,661	228,935,373	-	-	-	-	373,584,034	373,584,034	373,584,034	373,584,034	-	-	-
44	HUMANITARIAN AFFAIRS,	77,398,539,782	18,631,546,318	29,023,627,640	-	-	-	-	47,655,173,958	47,655,173,958	47,655,173,958	39,608,681,516	8,046,492,442	10.40	16.88
45	CAPITAL SUPPLEMENTATION	-	-	-	-	-	-	202,718,936,271	-	202,718,936,271	202,718,936,271	-	202,718,936,271	100.00	100.00
46	GRAND TOTAL	2,725,017,594,547	671,583,181,985	396,819,796,801	493,854,667,392	339,550,395,526	2,734,101,387	210,634,791,267	1,804,542,143,091	2,015,176,934,357	2,015,176,934,357	826,669,248,597	1,188,507,685,760	43.61	58.98

