

# *COVID-19 Fund:*

**Introductory Report on Fiscal Support,  
Palliative Analysis & Institutional Response**

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# COVID-19 Response in Nigeria

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In 2020, Countries were thrown into panic with the emergence of the SARS-Cov-2 pandemic, also known as “COVID19”. This zoonotic disease, first recorded in Wuhan, China in November 2019, gradually appeared in various nations worldwide. The last week in February 2020 marked the beginning of Nigeria’s battle with the virus.

Nigeria recorded its first case of the COVID-19 virus on February 27, 2020. This case was announced in Lagos, which eventually became the virus’s epicentre in Nigeria. As of April 8 2021, Nigeria had 163,498 confirmed cases, 153,750 recoveries and 2058 deaths. Like other countries, Nigeria had to take contingency measures to restrain the spread of the COVID-19 virus.

The Nigerian government approached the matter from a multi-sectoral angle, with the Federal Ministry of Health working alongside the Nigerian Centre for Disease Control (NCDC). In collaboration with its partners, the latter agency was involved in handling the pandemic as it hit the country. The swiftness in addressing the first patient may have resulted from taking the Ebola pandemic that the country encountered a few years prior. The NCDC followed this response through a multi-sectoral Coronavirus Preparedness Group within its national Emergency Operations Centre and Lagos State Health authorities (and the Port

Health Services of the Federal Ministry of Health). The purpose of this collaboration was to respond to the case and implement adequate containment measures. In addition to this response, the Federal Government set up a Presidential Task Force (PTF) on COVID-19 control in the second week of March 2020. The Task Force pronounced travel restrictions on travellers from 13 COVID-19 ‘high risk’ countries to Nigeria. However, initially, the transmission was ‘local’, meaning the disease could be traced to definite individuals within a defined space. This would not always be the case with the disease (and its management) in the following weeks. Unfortunately, the travel ban was never strictly enforced and by the time it took effect, there were already numerous entrants from other countries. To make matters worse, many of the travellers did not comply with the NCDC’s recommended 14-day self-isolation.

## *1.1 The Presidential Task Force on COVID-19*

The Presidential Task Force headed by Boss Mustapha was established by Muhammadu Buhari on March 9, 2020, to coordinate and oversee Nigeria’s multi-sectoral inter-governmental efforts to contain the novel viral spread Nigeria. The task force’s activities were to work hand in hand with all other country agencies to slow down the virus’s spread. The task force is

supposed to end its activities at the end of March 2021. It is important to detail all the activities of the task force.

The Taskforce was mandated to:

- Provide overall policy direction, guidance, and continuous support to the National Emergency Operations Center (EOC) at the NCDC and other Ministries and Government Agencies involved in response activities, and ensure coordination towards a single set of national strategic objectives.
- Enable the delivery of national and state-level outbreak control priorities, which include; effective and safe treatment centres to ensure capacity to manage outbreaks.
- Coordinate National and State Emergency Operation Centres
- Sensitize and create awareness campaigns for the general public on prevention measures and response activities, including diagnostic laboratories and deployment strategies.
- Review and make approval recommendations for implementing country-wide or regional non-pharmaceutical interventions if needed, such as school closures, suspension of large gatherings, implementation of social distancing, flight limitations etc.
- Provide recommendations for providing direct funding and technical support to states and local governments to strengthen their preparedness capacity and mobilise human, material and financial resources from within and outside the country for effective national and state-level preparedness.
- Define targets and monitor the progress

in delivering these targets to meet the minimum requirements for a satisfactory performance and advise the Presidency on the overall national response to COVID-19.

- Coordinate Nigeria's engagement with other countries' bilateral and multilateral bodies, international organisations to share lessons, best practices, and technical assistance.
- Keep the public abreast of strategic progress with Nigeria's response and emerging developments regarding preparedness and response.

### *Functional Areas*

The Presidential Task Force has the following functional areas that implement its objectives:

- PTF National Pandemic Response Center (NPRC) Coordination
- Epidemiology & Surveillance
- Risk Communication & Community Engagement
- Laboratory
- Security, Logistics & Mass Care
- Points of Entry
- Resource Mobilization
- Infection, Prevention & Control
- Research
- Case Management
- Finance Monitoring & Compliance

To effectively achieve the PTF's mandate, a National COVID-19 Response Centre (NCRC) has been established within the PTF. Headed by the National Coordinator of the PTF, the NCRC provides strategic guidance and coordinates multi-sectoral and multilateral actors and resources involved in the national response to ensure

proper synergy and efficiency. To this end, the NCRC has developed a comprehensive National COVID-19 Multisectoral Pandemic Response Plan, which serves as a blueprint for a coordinated national strategy to respond to the COVID-19 pandemic.

The primary responsibility for containing the virus was given to the Nigeria Centre for Disease Control. The federal government initiated a process to provide palliative measures, including disbursing funds and food items to those most affected. Many citizens disobeyed the lockdown order in the hope of making sales or trying to earn money through other services, but the police apprehended them. However, the process of enforcing the lockdown led to serial breach of human rights and also needless deaths. Lagos saw a massive spike in armed robberies in addition to other adverse effects attributed to the lockdown.

One has to question whether these aforementioned adverse effects override the reasons for the lockdown in the first place – flattening the curve of infections. There are some positives to consider; the private sector, churches, and non-governmental organisations have provided much support to communities across Lagos and the rest of Nigeria. They have facilitated countless distributions of food items to some of the most deprived areas of Lagos. Also, there was hope that the health sector will finally receive the attention it needs from the government in response to the lessons learned from this pandemic. Despite the socio-economic differences seen across Nigerian communities, there was a sense of togetherness during this time.

## *1.2 The NCDC (Nigeria Centre for Disease Control)*

Established in 2011, the Nigeria Centre for Disease Control under the Ministry of Health was tasked to lead the national public health institute and charged with protecting public health and safety through the management and prevention of infectious diseases in Nigeria. The agency is also responsible for coordinating surveillance systems to collect, analyse and elucidate data on diseases of importance to the Nigerian community.

Since February 2020, when Nigeria detected its first case of the novel coronavirus disease (COVID-19), with over 150,000 cases reported since then, Nigeria's response has been led by science and driven by the power of coordination, collaboration and solidarity across federal and state governments, partners, the private sector and citizens.

Before confirming the first case in Nigeria, NCDC began preparedness activities with support from its partners. The NCDC started working with states and hospitals to map out and establish isolation and treatment centres for managing COVID-19 cases. In addition to this, NCDC began training health workers across all forms on case management, infection prevention control (IPC), surveillance, risk communication and other areas of epidemic preparedness and response. The agency also began to preposition medical supplies such as personal protective equipment to all states. Significantly, NCDC developed preparedness guidelines and plans that

incorporated an all-inclusive ‘One Health’ approach.

The NCDC has led Nigeria’s public health response to the pandemic. This includes establishing and scaling up capacity for COVID-19 testing, surveillance activities, developing public health guidelines, and providing technical support to states. The pandemic also offered the opportunity to scale up Nigeria’s public health infrastructure rapidly. One of these is establishing more than 70 public health laboratories across the country, with at least one public health laboratory for COVID-19 testing in each state.

To mark one year since the first case was reported in Nigeria, the NCDC Director-General, Dr Chike Ihekweazu, emphasised the need for continued solidarity and adherence to public health and social measures in the country:

*“In 2020, our country truly united in solidarity against the virus. The impact of this has been obvious from small personal gestures such as sharing foodstuff, to collaboration on research and innovation – to regional and pan-African collaboration. Despite the best efforts of the government, it will take time to vaccinate everyone against COVID-19. We must keep adhering to the public health and social measures that keep each and all of us safe. This means physical distancing, wearing face masks, practising hand and respiratory hygiene and avoiding crowded indoor places.”*

The National Primary Health Care Development Agency (NPHCDA) is also leading the roll-out of COVID-19 vaccines in Nigeria; NCDC works in solidarity with

NPHCDA to ensure a successful campaign. As the country’s public health institute, NCDC pledged its focus to contribute to more robust health systems to serve Nigerians in the future.

### *1.3 Health Response*

#### **1. Molecular Labs**

At the inception of the COVID-19 virus in Nigeria, testing became a massive issue because Nigeria had very few molecular labs to conduct the COVID-19 test. As of March 22, 2020, the NCDC, through its Twitter handle, announced that it has just 5 laboratories that can test. In Nigeria’s government response to ramp up testing, 18 more labs were built and commissioned across the country. This drove the number up to 132 private and public laboratories with the capacity to offer COVID-19 tests as of March 2021. In 2021, the NCDC reported that all Nigerian states now have at least one public health laboratory with molecular testing capacity.

#### **2. Public Health Emergency Operations Centres (PHEOCs)**

Public Health Emergency Centres’ setting became very important as these centres use incident management systems to improve emergency response coordination to public health events, reduce harm, and save lives. Beyond COVID-19, the overall goal is that all established PHEOCs will be a functional PHEOC in all Nigerian states that will serve as an epidemic intelligent hub for effective communication and

efficient resource management during any incident. As of October 12 2019, PHEOCs have been established in Zamfara, Cross-River, Enugu, Ebonyi, Bayelsa, Lagos, Ondo, Edo, Nasarawa, Kogi, FCT, Kebbi, Plateau, Rivers, Anambra, Niger, Benue, Osun, Kwara and Abia states. However, right now, only two states do not have a functioning PHEOC in Nigeria.

#### 1.4 The Lockdowns

Part of the Federal Government's actions was to enforce a lockdown in Lagos, Ogun and Abuja. This started on March 30, 2020,

and spanned for two weeks. On April 13, 2020, it was extended for another two weeks. Evidence showed that the lockdown spurred economic problems, which in turn compounded financial woes the country faced. The lockdowns affected the large population in Lagos and Ogun states' commercial hubs, representing the citizens who survive on their daily activities. Apart from Lagos, Kaduna and Ogun states, we did not see intense compliance with the lockdown directives. However, places of worship, restaurants, markets and bars were closed down.

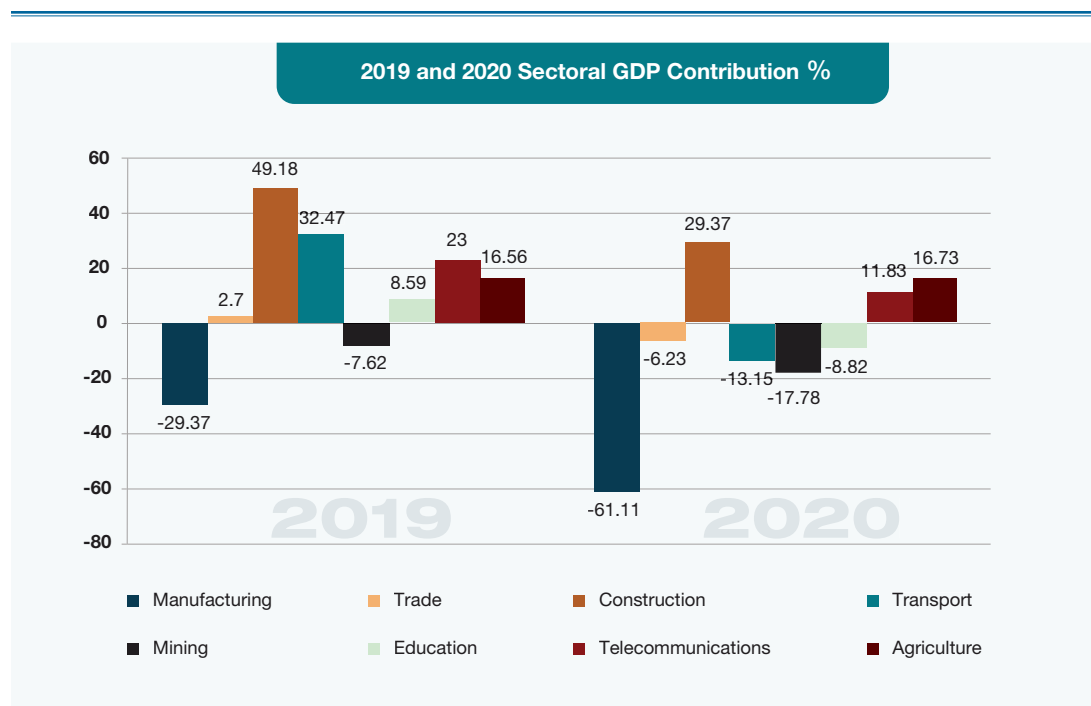




# The COVID-19 and Impact on Nigeria's Economy

As the chart below shows, several aspects of the Nigerian economy experienced the impact of the COVID-19 pandemic. In particular, Trade, Construction, Transportation and Storage (Road Transport), Mining and Quarrying (Crude Oil and Natural Gas), Information and Communication (Telecommunications and

Information Services) and Education were all affected in 2020. Some of these impacts were expected, and others, not so much. Taking a look at Gross Domestic Product (or GDP), the National Bureau of Statistics (NBS) unsurprisingly found that the nation experienced a contraction in 2020.

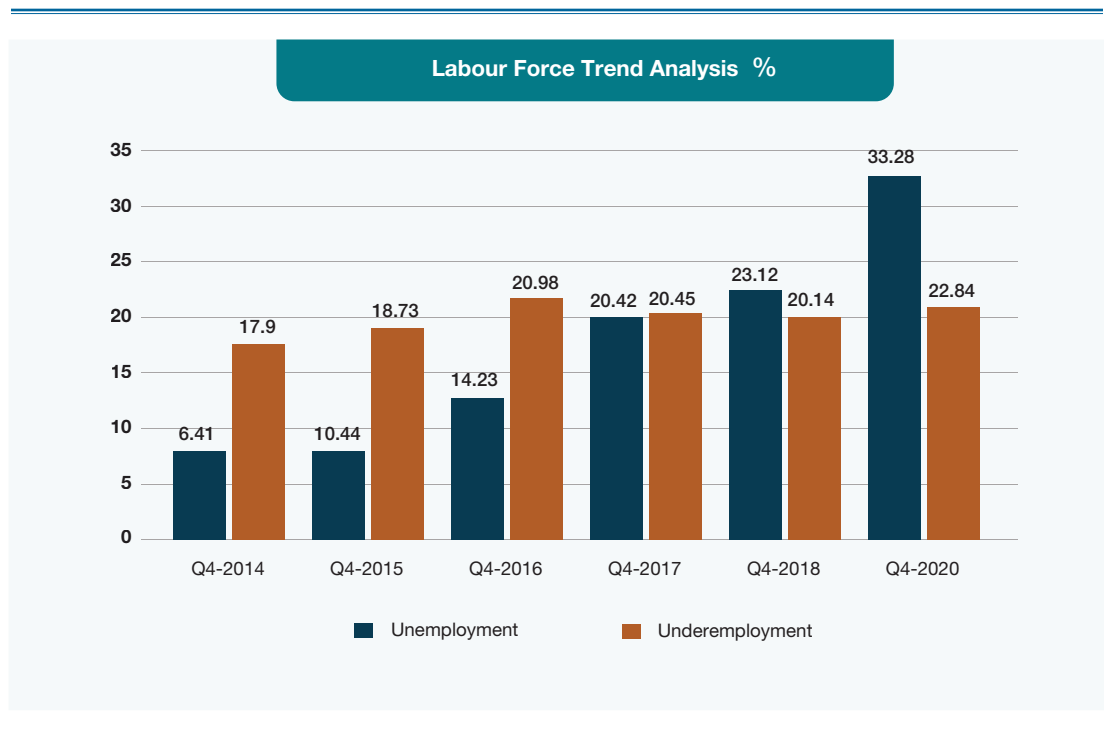


Source: NBS

However, it was also recorded that the nation made a recovery from its recession trap held tight in previous fiscal cycles. This exit (illustrated in the table above), as Bloomberg reports, was due to a somewhat cushioning that the agriculture (crop production) and telecommunications (the latter to a much lesser extent) industries provided to the fall in oil sales. Perhaps the lockdowns led to the increase in a need for communication and the fear of food shortages due to a sustained lockdown, leading to increased agricultural activity. The nation had been going through a steady climb in its unemployment and underemployment figures since 2014. The pandemic and resulting lockdowns eliminated the usual possibilities for

employment and, in some cases (for jobs that could not be done remotely), exacerbated underemployment.

The [NBS](#) estimates the number of persons in the labour force to be approximately 70 million persons (just a little over one-third of the total population of the country), and of this number; those within the 25-34 group were highest, amounting to 20,091,695 or 28.34% of the total labour force. The table below shows the increase in unemployment and underemployment in Nigeria for the period 2014 - 2020.



Source: NBS

Also, the FATE Foundation surveyed the ‘Impact of COVID-19 on Businesses in Nigeria’ and found that over 80% of businesses (out of a total 1943 that were sampled) would ‘likely’ lay off employees, and a mere 11.4% of businesses would ‘not at all’ lay off employees if the COVID-19 pandemic and its attendant restrictions would persist<sup>1</sup>. This again provides evidence and contextualises the NBS employment data cited above.

[Reuters](#) gave a bleak view of the impact of inflation<sup>2</sup> on food prices as this is to be anticipated, as a result of the restrictions and lockdowns. The effects of the lockdown and movement restrictions coupled with the sheer loss in economic activity were the likely culprits behind this jump in inflation (food prices, distinct from other items). As of November of 2019, the Urban Consumer Price Index for food was 11.75% and 16 months later became 14.66%, as of February 2021. The Rural Consumer Price Index for the same period was 10.98% in

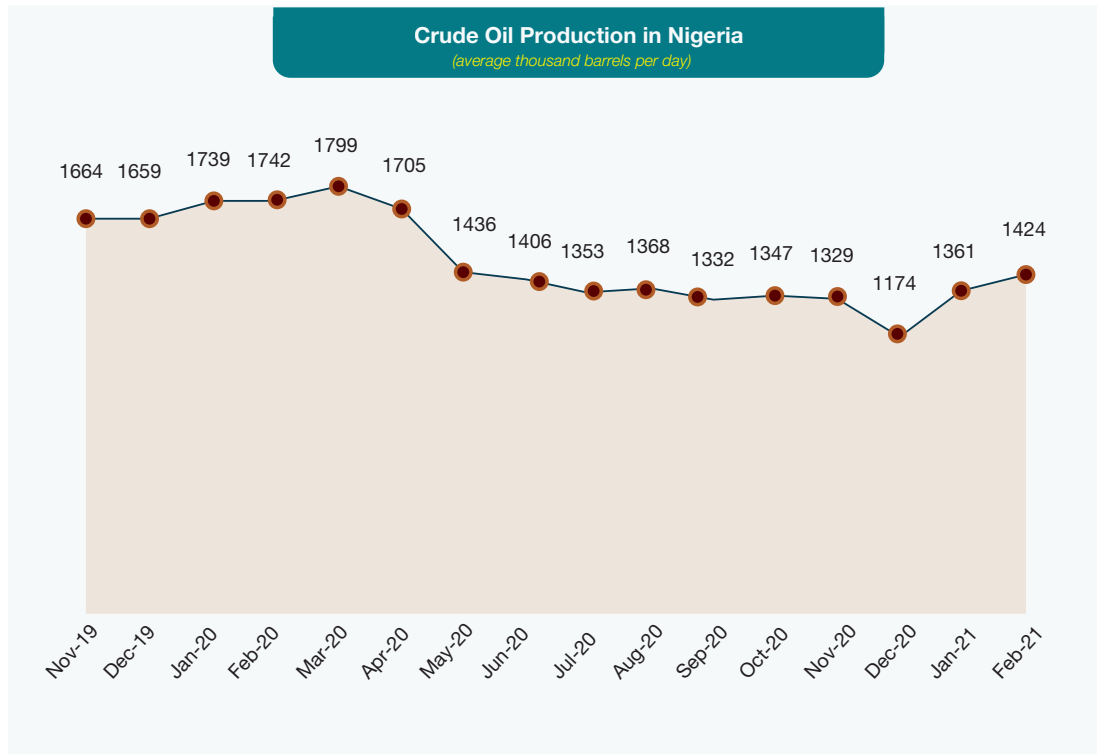
November of 2019 and became 13.48% as of February of 2021. The impact of the COVID-19 pandemic was not limited to broad economic effects but affected narrower economic sub-sectors, like startup businesses which are drivers of the economy, in their own right<sup>3</sup>. For example, the United Kingdom’s Nigeria Tech Hub (in their COVID-19 Impact Survey on Early Stage Founders and Investors in Nigeria) observed that 80% of Startups have changed their direction or are contemplating the same due to alterations in sources of revenue and distortions to the market.

The onset of the COVID-19 pandemic (speaking to the first five months following the outbreak in November of 2019) did not come with immediate impact in Q4 2019, in certain aspects of the sector, as oil production (though already far below capacity) seemed to be unaffected for a couple of months, as shown in the graph below.

<sup>1</sup>See FATE Foundation and BudgIT Foundation. (May, 2020). *Impact of COVID-19 on Nigerian MSME’s*, at p. 12. Retrieved on April 6th 2021 from: <https://www.fatefoundation.org/download/impact-of-COVID-19-on-nigerian-msmes/?wpdmdl=15164&refresh=606c9a0aade851617730058>.

<sup>2</sup>See “Nigeria’s annual inflation rises in January as pandemic weighs” by Chijoke Ohuocha, on February 16th 2021, for Reuters, Middle East and Africa (Online). Retrieved on April 2nd, 2021 from <https://www.reuters.com/article/uk-nigeria-inflation-idUSKB-N2AG0RK>.

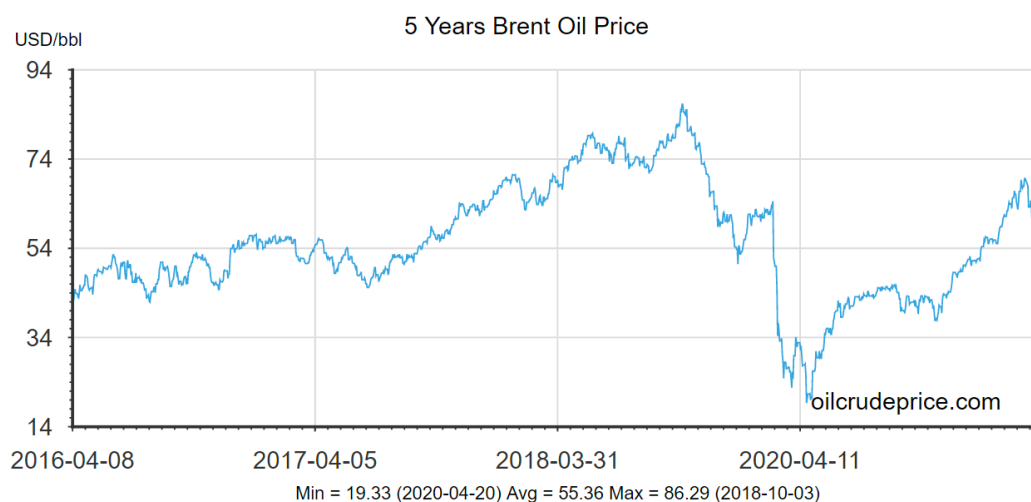
<sup>3</sup>See the British Government Department for Digital Culture, Media and Sport-UK Nigeria Tech Hub. (May 2020). *COVID-19 Impact Survey on Early Stage Founders & Investors in Nigeria*, at p. 4. They were retrieved on April 6th 2021 from: <https://drive.google.com/file/d/1UMxBli47zQ5i640GU3w2t2uQuv3AUgxP/view>. The United Kingdom Nigeria Tech Hub, explains that: “Start-ups are also critical for inclusive economic growth, which in turn would lead to higher government earnings from direct (e.g. corporation tax) and indirect (e.g. VAT) taxes”.



Source: OPEC and Trading Economics

Yet, the pandemic (and global and internal lockdowns) eventually came with other adverse effects. Oil sales slumped in Q2 2020, due to low demand, as a result of worldwide restrictions in movement and increased government spending (bailouts and other broad monetary, fiscal interventions), as a reaction to the

emergence of new strains the virus in many parts of the world. The graph below illustrates this effect and shows that the beginning of Q2 2020 was (and would be) the lowest price that oil would sell for the entire year.



Source: Oilcrudeprice.com

The plunge in crude oil sales directly affected government spending and led to a downward review of the Nigerian budget. From a \$57 value, the price per barrel was reviewed twice to \$30 and eventually \$20<sup>6</sup>. This price review and its effect on government spending and handling of the economy again highlighted the nation's dependence on oil sales.

On a broader scale, commodities worldwide experienced significant distortions and shocks due to the pandemic<sup>7</sup>. This was seen mainly in agricultural commodities and a lesser degree in energy (specifically, oil) and metals.

<sup>6</sup>See "Oil slump: Nigeria economy to contract 3.4 per cent in 2020", by Reuters, on May 5th, 2020, in Aljazeera (Online): Economy-Coronavirus Pandemic. Retrieved on April 6th 2021 from: <https://www.aljazeera.com/economy/2020/5/5/oil-slump-nigeria-economy-to-contract-3-4-percent-in-2020>.

<sup>7</sup>See AFEX Commodity Exchange. (2021). AFEX 2021 Commodities Outlook, at p. 4. Retrieved on April 5th 2021 from [https://drive.google.com/file/d/1Yr1H-OayErPITLFVAsOzHTLWGSj\\_foBo/view](https://drive.google.com/file/d/1Yr1H-OayErPITLFVAsOzHTLWGSj_foBo/view).

# *Analysis of COVID-19 related allocations and funding*

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## *3.1 FGN Economic Sustainability & Recovery Plan*

The federal government, having witnessed the pandemic's damaging effects on the economy, lives and prospects, set in motion a plan that aimed to protect the already precarious incomes of Nigerians, business and even states, prevent massive unemployment, diversify revenue generation from oil to non-oil sources and ensure the likely economic downturn (itself caused by depressed demand for commodities, specifically crude oil) would not ravage its revenues. This plan, named the Nigerian Economic Sustainability Plan (ESP), was essentially a stimulus package meant to fight the low economic activity's effects.

The plan was structured on 3 pillars:

- Real Sector (agriculture and agro-processing, food security, housing construction, renewable energy, infrastructure, manufacturing and the digital economy)
- Fiscal and Monetary measures (essentially carefully measured fiscal and policy regulations and interventions to keep the economy functional)
- Implementation (clear lines of authority, proper supervision and coordination

between ministries, levels of government and the private and public sector)

The plan involved the phased disbursement of N2.3 trillion naira in critical sectors and among critical demographics. The government intends that the ESP serve as a bridge between its previous Economic Recovery and Growth Plan (ERGP) and the successor plan to the ERGP. Below are some of the areas on which the ESP intends to focus on.

### **3.1.1 Mass Agricultural Programme (MAP)**

The Plan intends to ensure the cultivation of between 20,000 and 100,000 hectares of new farmland in every State, as well as support offtake and agro-processing with low-interest credit. This will create millions of direct and indirect job opportunities.

### **3.1.2 Infrastructure**

- Extensive Public Works and Road Construction Programme  
A minimum of 1,000 young Nigerians will be recruited per local government into the most significant public works programme in Nigeria's history, amounting to 774,000 direct jobs. There will also be an extensive focus on constructing and repairing major

and rural roads using locally available materials like limestone, cement, and granite. The roads component will include the Road Infrastructure Tax Credit Scheme (RITCS).

- **Mass Housing Programme (MHP)**  
MHP will deliver up to 300,000 homes every year. Young professionals and artisans will organise themselves into small and medium scale co-operative businesses within the construction industry to develop these houses, which will be based on a set of standardised designs. This programme will also prioritise the use of local labour and materials. Doors, windows and other materials will be produced, finished or assembled at mass housing construction sites.
- **Installation of Solar Home Systems (SHS)**  
This targets 5 million households, serving about 25 million individual Nigerians currently not connected to the National Grid. Solar equipment manufacturers will be required to set up production facilities in Nigeria to provide the materials needed.
- **Investment in Healthcare Infrastructure**  
This will be done through a special intervention fund, as well as by tapping into an existing World Bank facility (REDISSE Programme) to support COVID-19 interventions in the States.

### **3.1.3 Informal Sector Support**

This will take the form of low-interest loans and the easing of registration, licensing, obtaining permits, etc. Mechanics, tailors, artisans, petty traders and all other informal business people will grow their businesses.

### **3.1.4 Business Support for MSMEs**

This will take the form of payroll support to designated sectors to keep their employees and help maintain jobs; and loan restructuring and moratorium for existing debt. Also, low-interest loans boost local manufacturing and production across critical sectors, including but not limited to the pharmaceutical, aviation, hotels and the hospitality industry, private schools, road transportation, technology companies, and the creative sector, amongst others. A Guaranteed Offtake Scheme for MSMEs will function by making the government a key purchaser of specific priority products made by MSMEs, like PPE, face masks, face-shields, processed food, pharmaceuticals, etc. The Federal Government has set up an online portal through which MSME's can register and access the facilities and services. No data exists as to how many of the MSME's have been reached so far.

### **3.1.5 Technology**

Underpinning the implementation of the Nigerian Economic Support Programme (NESP) will be a focus on the digital identification of every Nigerian. Every Nigerian must have a unique digital identity. For example, the Public Works Programmes will, apart from focusing on providing employment, also help advance the financial inclusion and digital identification agenda. Broadband connectivity will also boost, allowing for jobs and opportunities, especially for young people. Also, a national programme will be launched to identify and create job opportunities in digital outsourcing.

### **3.1.6 Expansions of the National Social Investment Programmes**

The implementation of the NESP will increase the number of cash transfer beneficiaries, N-Power volunteers and

sundry traders enjoying small and microloans through the MarketMoni and TraderMoni schemes. The pre-existing conditional cash transfer will also be extended to cover many impoverished and vulnerable Nigerians.

### 3.1.7 Cut Non-Essential Spending

The President has approved the implementation of the Report on the Rationalization of government agencies. The NESP will also target a reduction in average production costs of crude oil. Also, the Integrated Personnel and Payment Information System (IPPIS) will be expanded to cover all Federal Government MDAs. Non-critical and administrative capital spending will be eliminated, including vehicles' purchase (except for ambulances, fire-fighting cars and other essentials).

### 3.1.8 Support for State Governments

The NESP offers State Governments opportunities to collaborate with the Federal Government on Affordable Mass Housing, Agriculture, Off-Grid Power Projects and other projects in the Plan. It also provides for the negotiation of suspension of ISPO (Irrevocable Standing Purchase Order) payments by States, a moratorium on deductions regarding bailout loans. It encourages States to attain the conditions outlined by SFTAS and other World Bank programmes to access external support.

While the implementation of most of these palliative measures is still ongoing, if managed properly, the economic effects of the pandemic will be significantly subsidised.

## 3.2 Victim Support Fund (VSF)

The Victim Support Fund (VSF) was set up by the former President of Nigeria, Goodluck Jonathan, in June 2014, as a private sector-led national response humanitarian institution to provide psychosocial, educational support, and economic empowerment.

The Victims Support Fund provided a total of N3.3billion in COVID-19 interventions across 30 States in Nigeria. Cross River, Gombe, Imo, Kogi, Sokoto and Rivers States did not receive the VSF support. Some of the benefiting states got food items, medical supplies, Solar Powered Borehole Facilities, Automated Foot Pedal Hand Washing Stations for secondary schools, and technical equipment and financial support to some federal MDAs including the Ministry of Health.

## 3.3 CACOVID (Coalition Against COVID-19)

According to Proshare, the donations that have gone into the account of CACOVID stood at N21.5bn as of April 7, 2020. This coalition was created in response to the virus.

There were donations of materials to the state governments and less privileged across Nigeria. However, Nigerians across the country complained bitterly about their access to these palliatives. It begs the question; where were these CACOVID palliatives stored? In October 2020, the answer became evident when several warehouses were discovered across the country, right after the #EndSars protests. Hitherto, CACOVID could not give an



effective response to why these palliatives were still under lock; six months post lockdown.

For a fact, the government and private sector rose to fight the COVID-19 crisis; however, transparency and accountability remain a big challenge. We hope that platforms like the NOCOPO and Open Treasury would lead the way, however, Nigerians are still asking questions regarding the COVID-19 response.

### *3.4 CBN Monetary Support Program*

It was essential for the Central Bank of Nigeria (CBN) and other relevant stakeholders to implement policies to absorb the pandemic's effects.

- **April 28, 2020:** [DMO](#) seeks to convert N850 Billion external borrowing into domestic borrowing in the 2020 Appropriation Act.
- **April 29, 2020:** the CBN resumed the clearing of cheques in the Nigerian clearing systems for interbank settlements temporarily. This helped to develop safety measures in payments systems in Nigeria despite the lockdowns.
- **May 27, 2020:** the CBN approved regulatory forbearance for the restructuring of credit facilities in the other financial institutions sub-sector. Its intervention facilities availed through participating financial institutions are granted a 1-year moratorium with reduced interest rates.

- **June 24, 2020:** the [Federal Government](#) announced in its economic sustainability plans that it would be providing financial stimulus to the Nigerian economy.
- **October 16, 2020:** the CBN issued an advisory relating to the spike in Global financial crimes due to the COVID-19 pandemic. This advisory helped banks and other financial institutions take necessary precautionary measures.

### *3.5 FGN Support through the 2020 Appropriation Act: COVID-19 Intervention Programmes*

The federal government, via a 2020 Appropriation (Amendment) Act, under various headings, provided COVID-19 funding and assistance to not only states (with the exclusion of Lagos, under one specific sub-head) but specific aspects of the economy. On a closer look, what is critical is confirming just where these resources, funds and assistance have been directed and if the process of allocating the funds and resources is clear and logical. For context, this 2020 Appropriation Act of N500 billion naira is a portion of the total amount (N2.3tn) set aside by the federal government through its Economic Sustainability Plan (ESP)<sup>8</sup>. This plan resulted from the pandemic's harmful effects and the government's concern that the economy would require substantial injections of liquidity to ensure lives and incomes were not further impoverished. It also considered the likely scenario that oil sales-the mainstay of the economy-would could not provide a cushion to the global economic

<sup>8</sup>According to the State House, this plan: "[Has been developed as a 12-month, 2.3 Trillion Naira 'Transit' Plan between the Economic Recovery and Growth Plan (ERGP) and the successor plan to the ERGP". See 'What You Need to Know About the Nigeria Economic Sustainability Plan' Newsletter, by the State House of the Federal Republic of Nigeria, on June 25th 2020. Retrieved on April 5th 2021 from: <https://statehouse.gov.ng/news/what-you-need-to-know-about-the-nigeria-economic-sustainability-plan/>.

downturn and general low level of domestic revenues as a result of the pandemic. Only N288 billion naira has been disbursed from the N500 billion naira set aside for COVID-19 intervention programmes under the ESP. Full details of disbursed funds have not been transparent to the public as expected on the Open Treasury platform. Summarily, one intention is to ensure vulnerable sectors of the economy are given enough that they do not slip into far worse conditions (evidenced by the allocation

to the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development). Another is to provide funding to the economy's productive sectors to ensure they remain effective enough to survive the pandemic's harsh effects. The table below shows where the money was allocated to, its amount, the agency meant to oversee its spending and use and how much has been disbursed to date.

### *Distribution by MDA of Federal Government COVID-19 Intervention Funds*

S/N	Intervention Program	Institution Responsible	Approx. Amount (NGN'bn)	% Released as of 04/2021
1	Measures to Support the States (provided for in the N500 billion facility)	Federal Ministry of Finance, Budget and National Planning	36	
2	Jobs and Food for All: Agriculture and Food Security	Federal Ministry of Agriculture and Rural Development	56.5	30.5% (i.e., 17bn)
3	Energy for All: Mass Rural Electrification/ Solar Power Strategy	Rural Electrification Agency	12.4	
4	Supporting Small Businesses/MSME Survival Fund	Federal Ministry of Industry, Trade and Investment	75	
5	Moving People and Goods: Road Construction and Rehabilitation (for 6 geo-political zones)	Federal Road Maintenance Agency	60	
6	Job Creation Scheme for Youth and Women Post COVID-19	Federal Ministry of Labour and Employment (in addition to the Federal Ministry of Communications and Digital Economy; Federal Ministry of Women Affairs; and Federal Ministry of Youths and Sports)	9.6	50% (i.e., N4.7bn)
7	Public Works Program	National Directorate of Employment	52	50% (i.e., N26bn)

8	Social Intervention Program	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	32.5	7.5% (i.e., N2.5bn)
9	Bailout Support to Aviation Sector	Federal Ministry of Aviation	5	100% (i.e., 5bn)
10	Building a Resilient Health System (COVID-19 Health)	Federal Ministry of Health	126	31% (i.e., 38.59bn)
11	Ministry of Interior	Federal Ministry of Interior	3	
12	Mines and Steel Development: Artisanal and Small Scale Miners	Federal Ministry of Mines and Steel Development	6	
13	WASH Program:	Federal Ministry of Water Resources	9.9	
14	Monitoring and Evaluation and Reporting on Implementation	Federal Ministry of Finance, Budget and National Planning	0.75	
15	Refugees Commission	National Commission for Refugees, Migrants and Internally Displaced Persons	2.5	50% (i.e., 1.25bn)
Source: <a href="#">Budget Office of the Federation</a>				
Total			500	95.4

It is no surprise, as observed from the table above, that the Ministry handling the highest allocation is the Federal Ministry of Health, at N126 billion naira. The allocation breakdown shows top spending in ‘Health Infrastructure Across Federal Medical Centres, Teaching Hospitals and Others’. This sum is handled by the Federal Ministry of Health, the National Agency for Food and Drug Administration and Control (NAFDAC), the Nigerian Institute of Medical Research (NIMR), National Institute for Pharmaceutical Research and Development (NIPRD), Teaching Hospitals and Federal Medical Centres. This sectoral allocation focuses on Food and Drug Services, upgrade of laboratory testing capacity (via NAFDAC), research and development, equipping of hospital facilities, procurement

of Personal Protective Equipment for all tertiary health institutions, procurement of Molecular Lab equipment, Recurrent budget items for the Ministry of Health (Surveillance and Epidemiology, Laboratory, Point of Entry, Infection Prevention and Control, Case Management, Health Related Communication and Research and Development).

The second-largest allocation, to the tune of N75 billion naira, via the Amendment Act, was to the Ministry of Industry, Trade and Investment, under the heading ‘Supporting Small Businesses/MSME Survival Fund’. This was ostensibly provided to see that the economic drivers were not further impoverished by the pandemic and its effect on finance and markets access. Indeed, the

ESP mentions explicitly the importance of MSME's and how their financial obligations (loans, for example) could be restructured and given a financial injection.

The third highest allocation of N60 billion naira was the Federal Road Maintenance Agency, under the heading "Moving People and Goods; Road Construction and Rehabilitation." The priority given to this sectoral allocation (infrastructure) is problematic. While it is one way to ensure the movement of goods and services goes as unimpeded as possible, it is complicated, seeing as restrictions in movement and lockdowns are a realistic pandemic containment measure. This is not to mention how difficult it would be for the repairs to be done where inter-state lockdowns are put into place. Yet, there is no easy solution to the pandemic's effects. The alternative of not opening up the labour sector (at least in the interim) is not feasible, especially for those whose income depends on the movement of goods on the nation's roads.

The fourth highest allocation was to the Federal Ministry of Agriculture and Rural Development, at N56.46 billion naira. This was given under the heading 'Jobs and Food for All: Agriculture and Food Security'. Again, though livelihoods of citizens must be given a boost, it is hard to see the wisdom in providing resources for 'Mapping and Soil Sampling' and 'Land Preparation' while the pandemic was raging. More oddly, under this same heading was the allocation for 'Rural Roads in the 6 Geo-Political Zones', to the tune of N34 billion naira, which one finds no difference with the allocation to FERMA, above. This vaguely worded allocation to 'Rural Roads' in the pandemic height is over 60% of the allocation to the 'Jobs and Food for All: Agriculture and Food Security' and brings into question the import of that allocation.

Issues of budget credibility aside, generally, it is difficult to effectively test for policy effectiveness at the early stages of an intervention. They tend to suffer from ex-ante (carried out before) evaluation problems. Essentially, this is where the effect, output or outcomes of an intervention cannot be measured or even adequately understood until a specific time has passed. How this can be avoided is through periodic monitoring activities flowing from a well-thought results framework. In essence, an ex-ante analysis forecasts that if the program does work, what should be expected if it does, i.e. what are the indicators? Unfortunately, this difficulty is compounded, as other variables could affect the intervention's operation and make it difficult to trace the intervention's solution. In other words, can the success (or in some cases, the failure) be traced to the implementation of the program? In this case, the use of money and resources are meant to address two issues: preventing the pandemic from getting worse and ensuring a level of economic growth.

This projects the problem created by the Federal Government regarding specific targets it plans to meet. This begs the questions - How many lives will be saved? How many jobs are intended to be protected? How much increase in per capita income is expected? These measurement problems (having to do with gauging the effectiveness and efficiency of the programs or their cost-benefit analysis) will crop up, in addition to the 'usual suspects' characterising disbursement of budgeted funds, such as variances or deviations (exceeding reasonable thresholds) between approved budgets, actual budgets and even implementation reports. These problems can and will likely make the government suspect that if there are no standardised

means to measure success, there is no way to know. Studies are needed to compare Nigeria's socio-economic state before the COVID-19 pandemic, which can serve as a crude form of baseline data to which some form of conclusion can be drawn. However, this does not take away the confounding effects of numerous variables that make such comparisons difficult to parse for credible policy analysis and government decision making adequately.

Be as it may, the federal government [has asserted its modest success](#)<sup>9</sup>, through the 2020 COVID-19 Intervention Program, a little over a year after it laid out the Economic Sustainability Plan. According to the government, as of April 2021, under the "Survival Fund Scheme" (number 4 in the table above), it had saved 1.3 million jobs. It created 774,000 jobs from the "Public Works Programme" (number 7 in the table above) and 26,021 jobs under the "Movement of People and Goods: Road Construction and Rehabilitation" (number 5 in the table above). Under the "Building a Resilient Health System: COVID-19 Health", the sector has had 38 Federal Tertiary Health Institutions achieve an average of 47% completion with the procurement process and equipment supply for new ICU beds, Molecular Laboratories and Isolation Centres. The Ministry of Agriculture, under the "Jobs and Food for All: Agriculture and Food Security", has had 5.8 million farmers enumerated, out of which the data of 3.6 million have been validated. Lastly, the Ministry of Works and Housing (likely via the Federal Road Maintenance Agency and the National Directorate of Employment) has

claimed that 4,350 direct jobs were recalled and 18,321 indirect jobs were created through the nationwide engagement of contractors and suppliers. This is in addition to the 30% of the 4,000km of rural and urban roads the government is set to repair, rehabilitate and construct. A great deal of the progress report, however, was inchoate and only mentioned monetary releases and expectations that would have to be observed before being commented upon.

### *3.6 FGN Support to State Governments*

The Federal Government, states, private firms and international institutions have made and received provisions to stem the effects of the COVID-19 pandemic. The provisions were a combination of cash donations, technical assistance and material donations (facilities and equipment). For instance, the allocation to all the 36 states (in decreasing order) is compared to the state's population figures. The 3 largest states (in terms of population) were given the most significant shares of the allocation.

This appears logical enough, as these states may have been viewed as the most prone to the COVID-19 virus and its attendant adverse effects. Indeed, as of this research, 3 out of the top 5 states with the highest number of deaths are within the top 4 with the largest allocation and the largest population.

<sup>9</sup>See "Over 2 Million Saved, Created As FG Releases N288bn For ESP/COVID19 Implementation", by the Government of Nigeria, on March 26th 2021, via Medium (Online). Date retrieved: April 4th 2021. It should be noted that ThisDay (Online) reports the total figure to be released under the ESP, as N599 billion, which is N99 billion naira in excess of the figure reported by the 'Government of Nigeria' Medium blog page. See "FG Releases N288bn for COVID-19 Intervention Programmes", by Deji Elumoye, on March 26th, in ThisDay (Online) Newspapers. Retrieved on April 4th 2021 from: <https://www.thisdaylive.com/index.php/2021/03/26/fg-releases-n288bn-for-covid-19-intervention-programmes/>.

### *FGN COVID-19 Support to States*

S/N	State	Amount (NGN)
1	Kano	3,685,326,604
2	Lagos	3,376,719,910
3	Kaduna	2,356,071,306
4	Oyo	2,354,928,128
5	Katsina	2,335,329,251
6	Rivers	2,155,805,957
7	Bauchi	1,971,301,467
8	Borno	1,824,677,796
9	Jigawa	1,792,835,172
10	Niger	1,758,950,570
11	Delta	1,758,199,426
12	Benue	1,755,576,409
13	Akwa Ibom	1,746,055,236
14	Imo	1,732,027,494
15	Anambra	1,699,003,104
16	Ogun	1,632,486,677
17	Sokoto	1,583,670,009
18	Osun	1,568,219,699
19	Ondo	1,473,685,600
20	Kogi	1,444,792,439
21	Enugu	1,441,049,737
22	Kebbi	1,440,122,199
23	Adamawa	1,425,265,610
24	Zamfara	1,421,744,629
25	Edo	1,411,225,224
26	Plateau	1,349,482,021
27	F.C.T	1,323,790,637
28	Cross River	1,310,952,464
29	Abia	1,283,394,513
30	Yobe	1,157,698,477
31	Ebonyi	1,156,348,231
32	Ekiti	1,129,334,377
33	Kwara	1,118,347,415
34	Taraba	1,094,424,176
35	Gombe	1,018,586,175
36	Nasarawa	944,751,063
37	Bayelsa	846,445,857
<b>Total</b>		<b>60,000,000,000</b>

Source: [Federal Ministry of Finance, Presidential Task Force, UN, DPG-H, NCDC](#)

### *3.4 Other selected COVID-19 Support to FGN*

It's important to note the federal government's programs which contributed

to palliative care. The cash contributions by international donor organisations and development partners, the Federal Government of Nigeria, the United Nations, grants from the oil sector, and others are represented in the table below:

#### *Other COVID-19 Support to FGN*

S/N	Institution/Sector	Approx. Amount (NGN billions)
1	United Nations Basket Fund	23.8
2	CACOVID	27.8
3	Nigerian Oil and Gas	21.4
4	Donations from the Presidential Task Force	24.8
5	Development Partners Group for Health (DPG-H)	1.2
6	Others	0.305
	<b>Total</b>	<b>99</b>

Source: [Federal Ministry of Finance, Presidential Task Force, UN, DPG-H](#)

# *Palliative Allocation, Donations, Warehousing and Distribution*

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Due to the increasing cases of COVID-19, the Federal Government immediately announced the lockdown as a measure to reduce the spread of the deadly disease. After this, it embarked on providing palliative including the conditional cash transfer, homegrown school feeding programme and the distribution of food items to all the affected states in Nigeria through the Ministry of Humanitarian Affairs, who assigned this task to critical agencies to supervise. This includes the National Social Register of Poor and Vulnerable Households, National Home-Grown School Feeding Programme and Household Uplifting Programme, where directly involved in the selection and distribution process of the palliative to beneficiaries, and we were working closely with all the agencies mentioned above through the Minister of Humanitarian Affairs, Hajija Sadiya Umar Farouq.

For the conditional cash transfer, in March 2020, the federal government announced the disbursement of N20,000 to 2.6 million vulnerable people under its conditional cash transfer programme of N5,000 monthly stipend. This later increased to 3.6 million.

Furthermore, the Home-grown School Feeding Programme commenced in Abuja, Lagos and Ogun. According to the minister,

the programme will run in all 36 states and the FCT. The beneficiaries received take-home rations valued at N4,200 and made up of 5 kg bag of rice, 5 kg bag of beans, 500 ml vegetable oil, 750 ml palm oil, 500 mg salt, 15 pcs of eggs, 140 gm tomato paste.

Lagos State received 6,000 bags of rice and two truckloads of vegetable oil from the federal government to distribute to the poor and vulnerable. The state government also supported with an economic stimulus package that targeted at least 200,000 households. However, part of this was diverted by the local government officials responsible for distributing the items to the vulnerable.

Also, the Coalition Against COVID-19 (CACOVID) assisted over 1.7m households who benefited from their palliative effort. CACOVID also played a critical role in reducing the pressure of COVID-19 on Nigerian homes. Kano State received 224,110 cartons of rice, 112,055 bags of sugar, rice, pasta, salt and garri for 112,005 households. We tracked the distributions, and we discovered that some of these items were hijacked.

In Kano State, the COVID-19 palliative distribution was delivered in different phases. Although the first phase of



distribution started in March 2020 and was done within the 4484 wards in Kano state.

For distributions made in the presence of District Head, ward head and village head across all the 44 local government areas, residents raised concerns about

the processes as most of them didn't get the palliatives. The items distributed were grains, rice and vegetable oil donated by the federal government. Philanthropists like Dangote, BUA, civil society and other foundations also made contributions.



# Field Observations

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## Lagos

During the homegrown school feeding tracking in Lagos, we visited different distribution centres in Ikeja, Surulere, Yaba, Ketu and Mushin. According to our findings, the exercise was a lot more transparent in Lagos. Security operatives were deployed to provide safety for the distribution agents and also help in handling the process. We also observed that the packages arrived at the centres on time, and most of the beneficiaries got their take-home rations without any significant scuffle.

At the Maryland school complex in Lagos State, the Tracka team confirmed that officials followed the due process to a considerable extent as beneficiaries used the QR coded vouchers to access their take-home rations. Citizens were allowed to pick up their rations once they presented the coupon. The take-home rations were valued at N4,200 according to current market price and made up of 5 kg bag of rice, 5 kg bag of beans, 500 ml vegetable oil, 750 ml palm oil, 500 mg salt, 15 pcs of eggs, 140gm tomato paste.

Lukman Olarenwaju, our community champion representative in Agaye 1 CDA, Ojo Local government area, “reported that a measly five satchet of noodles and bowl of beans were shared to each landlord association in a community to cushion the stay-at-home effects.”

In most monitored local government areas, including Agege, Mushin, Ikorodu, Surulere and Epe, we discovered that palliatives were hijacked and diverted by politicians and shared among party members. Some residents who are not members of the party lamented the hijack and their exclusion from the whole distribution process. Ward chairman is in charge of the distribution of the food in the Agege area in Lagos State. One “DeRica” of rice, one “DeRica” of beans and one sachet of tomato paste were given to a street with more than 30 houses.

During the #EndSARS protest, hoodlums attacked a government-owned warehouse where the food meant to be distributed during the coronavirus lockdowns in the Maza-Maza area Ojo LGA, Lagos State, were stored.

## Kano

In Kano, residents of Minjibir revealed that the selection process of the beneficiaries was strictly for political party loyalists, and the vulnerable groups in the community could not benefit from the palliative distribution. Party leaders were tasked to share to only party members upon presentation of party card or identification of being a member of the ruling party.

## Rivers

In Rivers State, the residents of Rumualogu community in Obio Akpor LGA, especially People with Disabilities and other vulnerable

groups, lamented the scanty palliatives distributed to cushion the effect of the lockdown. Some beneficiaries revealed that they were given a cup of rice, and a cup of beans, while others received cups of garri and noodles.

### **Ogun**

In Ogun, during the team's visit to Ijebu-Ode town, we observed that the palliative was distributed amidst different categories of people like some notable aged men and women within other localities identified by their respective Community Development Associations.

In Owode, Abeokuta and Sango, artisans received palliatives in clusters. Just as in other states, distribution of palliatives were done among party lines, and only members of the ruling party benefited from the distribution even though it was way below their expectations.

Residents were given pasta, rice, bread, beans, garri, and sachet groundnut oil. All these were distributed in meagre proportions to the beneficiaries except for top politicians in the state who received the elephant shares of the palliatives. However, residents of Idiaba could not hide their disappointment at the handling and distribution of the palliatives.

Some believed that some of those who benefited from this distribution were in no way qualified for it as they were distributed with bias.

In Ijebu Ode, Ito local government secretariat, a warehouse storing bags of

palliatives meant to be distributed to the people was discovered and invaded by hoodlums and angry residents who made away with bags of cereals and cartons of noodles.

### **Niger**

Regarding the COVID-19 palliative in Niger state, before palliatives were distributed, household data was obtained from the National Bureau of Statistics (Youth survey report). It was distributed on a local government basis concerning the population.

At the local government level, committees were created to supervise and distribute the palliatives to various wards. Committees were also created at the wards level to ensure the efficient and equitable distribution of the palliatives to all households.

The committee template at the ward level comprises traditional rulers and security aids, among others. The distribution was carried out across the twenty-five (25) local governments of Niger state, thereby cutting across a large population.

We observed that the distribution didn't start till late in 2020 due to a delay in the supply of rice, which did not arrive on time as a result of some constraints faced by the contractor.

Instructions were passed that no items should be distributed until every item has been delivered. Items distributed at Lapia/ Agaie Local government include 10kg of rice, indomie, pasta spaghetti & macaroni),

salt and semovita cutting across all age groups. Though the warehouse looting triggered the distributed processes, it is important to note that no looting was recorded in Niger State.

However, residents of Kawu community accused politicians of diverting relief items sent to the state by the federal government. They believed the palliatives ended in the politicians' coffers since none of the residents received anything.

*"We heard it on the radio and saw it on Facebook that the state government would be sharing some palliatives. However, no one got any palliative in our community."* lamented Mr Ikechukwu, a resident of Ogor Udi community.

Finally, our findings from Kano, Lagos, Enugu, Ogun and Rivers shows that many people, out of frustration with the challenges of COVID-19 pandemic lockdown, openly complained that the government could not provide palliative care packages for the vulnerable persons in local communities

### *What are the Citizens Saying?*

We engaged parents at the distribution centres and many of them complained about the selection process. A lady who is a caregiver in Lagos revealed to our team that parents whose children are in private schools were given palliatives. However, those who had children in public schools were not given any access to the distribution centres. She concluded that there was no transparency in distributing food items to the beneficiaries in that area.

In Rivers state, a resident of the Rumualogu community revealed to our team that the only relief packages several people in our

community got during the lockdown came from generous individuals who wanted to assist the less privileged.

*"We are not aware that the government brought palliative to the vulnerable persons in our local government, and the palliatives did not get to people of our community",* she stated.

The vulnerable persons in local communities alleged that the palliatives were hijacked by politicians who turned themselves to beneficiaries.

*"The politicians in our area hijacked the sharing of the palliatives, which was channelled through the party's leadership across the wards in the local government area" - Oga Yemi, Iseyin Street, Onipanu, Mushin LGA, Lagos State.*

*"We received 2 "DeRica" of rice, 3 sachets of noodles and salt. My family consists of 4 members so the palliative not enough to cater to our needs" Mrs Funke, Adeniji Street, Lawanson, Surulere Lagos State.*

*"They distributed the palliatives in secret as it was shared to party members during a party meeting at the ward Chairman's house. We only heard of the government's plans to distribute palliatives, but did not benefit from it,"* An Elder in Ijebu-Ode town.

*"Our community only received 3 bags of Rice, 1 bag of beans and groundnut oil for over three hundred residents. Each household was given 4 cups of rice, beans and 1 sachet of groundnut oil. Not every household benefited from the palliative items" Amina from Dogowa LGA, Kano State,*

## *Our Institutional Engagements*

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To enforce our position and build coalitions, we have established partnership with government institutions that have the cohesive power to enforce accountability regarding COVID-19 palliative distribution. We wrote petitions to the Independent Corrupt Practices Commission (ICPC) on some issues we observed in the palliative distribution. A case in point is Honourable Mojisola Alli-Macaulay, a member of the Lagos State House of Assembly, who allegedly diverted the palliative distribution boldly branded with the CACOVID logo for her birthday souvenirs. The ICPC acknowledged our petition; however, no action has been taken. We held a roundtable meeting with the Chairman of ICPC and his team, and they renewed their commitment to continually provide support and prosecute valid COVID-19 corruption-related petitions.

In the same vein, we also wrote to the Office of the Auditor General of the Federation (OAuGF), even though the meeting with the OAuGF has not happened at the time of this report due to a change in leadership. BudgIT is also part of the Civil Society Coalition on Audit in Nigeria (CSCAN). As a coalition, we made efforts to engage the OAuGF on the unreleased COVID-19 Audit report.



October 31, 2020

**Professor Bolaji Owasanoye**  
The Chairman  
Independent Corrupt Practices and Other Related Offences Commission  
Plot 802 Constitution Avenue  
Central Business District  
Abuja, Nigeria

Dear Sir,

**PETITION TO INVESTIGATE HONORABLE MOJISOLA ALLI-MACAULAY OF AMUWO ODOFIN 1 CONSTITUENCY.**

BudgIT Foundation and Connected Development (CODE), two non-government organizations leading the advocacy for fiscal transparency and accountability in public finance, are concerned about the abuse and mismanagement of public resources – especially funds and materials – related to providing relief and succor to the poor and vulnerable Nigerians facing the brunt of the current COVID-19 pandemic.


Please, accept this as our petition to the Independent Corrupt Practices (ICPC) and Other Related Offences Commission against members of the Lagos State House of Assembly on allegations of abuse of public office and diversion of COVID-19 palliatives for personal use.

A case in point is the allegation against Honourable Mojisola Alli-Macaulay. On October 28, 2020, a social media report showed that she allegedly diverted CACOVID relief items for personal use, as part of her birthday souvenirs. We find these allegations of corruption to be a gross violation of Nigerian laws which is tantamount to using public office to appropriate support of vulnerable Nigerians for personal gain.

We hereby request that this issue be thoroughly investigated by your office; and if those involved are found culpable, they should be made to face the legal consequences. We also advise that you intensify efforts on the use of COVID-19 funds especially in the public sector across the entire country.

We will appreciate your expedited action over these allegations.  
Kindly accept the assurance of our highest regards.

Yours Sincerely,

  
**Gabriel Okeowo**  
Principal Lead, BudgIT

  
**Hamzat Lawal**  
Chief Executive, CODE



CIVIL SOCIETY  
COALITION ON AUDIT  
IN NIGERIA

2<sup>nd</sup> December 2020

Mr. Adolphus Aghughu,  
Ag. Auditor-General for the Federation,  
Audit House,  
Central Business District,  
Abuja - Nigeria.



Dear Sir,

**REPORTS OF THE AUDITOR-GENERAL FOR THE FEDERATION NOT YET PUBLISHED**

We congratulate you on your assumption of office as the acting Auditor-General for the Federation and commend your leadership of the Audit House. We equally commend your effort on many of the reports that have now been submitted to the National Assembly for consideration and wish you the very best for the work ahead.

We the undersigned are a Coalition of Civil Society Organizations working in the Nigerian public audit ecosystem.

We wish to draw your attention to some reports of the Auditor-General for the Federation that have been submitted to the National Assembly for consideration but have not been published for citizens' access. These reports include:

- Reviewed Inspection Report on NBET (2017-2018) – Compliance Report
- Audit Report on COVID-19 Expenditure
- Annual Report 2018
- Appendices to Audit Report on NDDC
- Performance Audit on the FGN Budget Preparation Process and Implementation
- Performance Audit on FERMA
- Performance Audit on NERC

Public access to these important tools of accountability is particularly necessary to guarantee inclusive audit function and to facilitate participation by citizens in the audit process. This will also enable citizens who incidentally are victims of audit issues as well as beneficiaries of audit findings when corrected to adequately follow up through the rest of the audit cycle.

We therefore kindly request that you use your good office to help ensure that these outstanding accountability documents are published for wider public access.

Should you require to reach out to the Coalition regarding this request, kindly contact us via **0816 202 9964**.

+234 (0)816 202 9964

Second Floor, No. 13 Moses  
Majekodunmi Crescent,  
Utako-Abuja.

The purpose of partnering with these two government institutions is to drive accountability. This is important because having these two strategic partners makes accountability for COVID-19 spendings easier to access.

The CACOVID Coordination team has not been cooperative; however, we will continue to engage and seek collaboration for COVID-19 resource accountability. The Victim Support Fund (VSF) Task Force on COVID-19 is another stakeholder we are collaborating with. We are currently supporting the VSF to develop the report of their activities on the COVID-19, after which we will facilitate a dissemination workshop on the report. This will further engender conversation on the COVID-19 palliative distribution and how it impacted the citizens, especially the vulnerable ones.

### *Recommendations*

A nation must never be caught unawares by a pandemic. Health emergencies cannot be avoided; hence the need to prepare adequately. To ensure an effective framework for COVID-19 Accountability in Nigeria, the government must prioritise the following;

**Citizen Inclusion:** The government should include groups of trusted individuals like traditional rulers or religious leaders and Ward Committees as part of the committees and task force.

**Access to Information:** This is critical in enabling citizens to exercise their right to demand accountability and dialogue with the government about decisions that affecting them. This is a vital tool for empowering citizens, including the marginalised, to claim their rights and entitlements. The government must ensure they provide citizens with information on the funds received for the COVID-19 donations and publish the list of beneficiaries in the public domain.

**Establishment of Toll-Free Lines:** The government should establish a toll-free line for citizens to call and report any corruption case regarding the palliative distribution in their area. This will enhance transparency and accountability in palliative distribution and also reduce corruption in the society.

**Digital & Comprehensive Social register:** In August 2020, the Federal Government, through the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development, said they have enrolled 15 million persons in the register to fast track implementation of the social Investment Program. However, we noted that there is no means of proper verification of names on the register. This makes the process of cash transfers and social programs marred by politicisation and fraud. The government should develop a single identity system that can make it easier to recognise Nigerian citizens. Also, the social register should be updated from time to time to reflect the people's realities.



**Misinformation Control:** Misinformation can be more devastating than the health crisis itself. During the Ebola crisis in 2014, there was news of how salt baths could cure the virus. Not less than 2 people died due to this misinformation, while over 20 others were hospitalised. In 2020, different untrue reports regarding COVID-19 were circulated via the WhatsApp platform. This can be highly detrimental; hence, the government should block loopholes for speculation by providing necessary and credible information. This can help save a lot more lives in the long run.

**Investment in the Health Sector:** Funds allocated to the Nigerian health sector goes majorly to recurrent cost, thereby maling the quality of healthcare in Nigeria abysmal. According to the 2020 Budget, N44.5 billion was allocated for the year; this represents 8% of the total budget. We hope that going forward; the Nigerian states improve the infrastructural deficit and the general welfare of the health sector.

*Simplifying the*

# NIGERIAN BUDGET

At BudgIT, we believe it is the RIGHT of every citizen to have access to, and also understand, public budgets. We also believe budgets must be efficiently implemented for the GOOD of the people.

