

2011



2011 Fourth Quarter and Consolidated Budget Implementation Report



FOREWORD

It is my pleasure to present you the 2011 fourth quarter and consolidated report on implementation of the 2011 Budget. This Report is meant to provide information by which implementation of the 2011 Budget in the fourth quarter and the whole of 2011 may be assessed.

The dissemination of this report is mandated by Sections 30 and 50 of the *Fiscal Responsibility Act, 2007* which requires the Honourable Minister of Finance to submit to the Joint Finance Committee of the National Assembly and the Fiscal Responsibility Commission, quarterly and consolidated budget implementation reports. These reports, in our continuing efforts to improve transparency and accountability in the management of public finance, are also disseminated to the wider public through electronic and print media.

Like with the previous reports, this Report is the product of diligent work conducted by the Budget Office of the Federation and I commend the team for their hard work and dedication. I also wish to recognize the active role the National Assembly's Joint Finance Committee and the Fiscal Responsibility Commission play in promoting best practice in public financial management and look forward to continuing our cooperative work in this regard.

Finally, I commend the readers of this Report for examining its contents and scrutinizing the Government's performance in delivering on its promises for the benefit of all Nigerians. I enjoin readers to continue to display active interest in preparation of our annual budgets; and carefully monitoring their implementation as these provide the impetus for the optimal utilization of public resources.

Dr. Ngozi Okonjo-Iweala

*Coordinating Minister for the Economy and
Honourable Minister of Finance*

PREFACE

This report, which is the fourth in our series for the 2011 fiscal year is being disseminated pursuant to Sections 30 and 50 of the *Fiscal Responsibility Act 2007*, which requires the Honourable Minister of Finance through the Budget Office of the Federation, to produce quarterly budget implementation reports and consolidated annual budget implementation reports.

Resource allocation in the 2011 Budget was aimed at achieving the development goals outlined in the *Nigeria Vision 20:2020* as encapsulated in the *Transformation Agenda*. As such, the 2011 Budget scaled up spending to priority sectors in order to support the actualization of the Government's efforts at addressing the pressing needs of Nigerians. However, implementation of the budget in the 2011 fiscal year faced critical challenges.

Indeed, added to the late passage of the 2011 Budget, the peculiarity of 2011 as a political transition year and the constitution of a new Cabinet, the receipt of less than projected revenues in the year posed serious challenges to the implementation of the Budget. On the expenditure side, while recurrent expenditure was on target, implementation of the capital budget had to be extended to 31 March 2012 in order to allow MDAs more time to implement the budget. As this Report would highlight, the poor implementation of MDA's capital projects is partly attributable to poor project management practices by some MDAs. However, substantial policy changes are being instituted by the government in order to correct this situation.

In line with previous reports, this Report is an all inclusive endeavour of the various departments of the Budget Office of the Federation, other agencies of Government which provide key financial and macroeconomic data, Civil Society Organizations in the development sphere and the media. I commend their contributions, industry and collective efforts in the preparation of this Report, and wish them every success as they continue to provide Nigerians with an effective tool to monitor the use of public finances.

Dr. Bright Okogu

Director General, Budget Office of the Federation

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EXECUTIVE SUMMARY

In view of the global economic uncertainty, the 2011 Budget was conceptualized to engender socioeconomic development in line with the Administration's medium-term plan encapsulated in the Transformation Agenda. In this regard, the budgeted expenditure was focused on the development of critical infrastructure, human capital, agriculture, physical security, and the development of the Niger Delta among other needs. These were to foster inclusive growth and job creation.

Data from the National Bureau of Statistics (NBS) show that the economy grew by 7.68% in the fourth quarter as against 7.3% in the third quarter. This improved growth was due to better performance of the non-oil sectors such as agriculture and services as well as improvement in oil sector. Overall, the economy grew by 7.45% in the year. In 2011, the inflation rate fluctuated within the lower double-digits range. As at December, core inflation was at 10.8% an increase compared to the 10.3% recorded in September, reflecting pressure exerted by food prices. Data from the Central Bank of Nigeria (CBN) indicated that broad money (M2) grew by 15.4% at the end of the year - higher than 6.9% growth recorded in 2010. This increase over the 2010 position was due to the increase in credit to the core private and public sectors.

Data from the Office of the Accountant General of the Federation (OAGF) on the implementation of the 2011 Budget indicated that an aggregate revenue of N5,198 billion was received in the Federation Account - a shortfall of 22% compared to the budgeted net revenue of N6,682 billion. This below-par performance is a reflection of reduced production from Joint Venture production arrangements, which yields higher take for government, illegal oil bunkering and other illegal activities. It also echoes below-target receipts from non-oil sources and the impact of huge pay-outs in subsidy of

petroleum products in the period. These implied lower revenues to fund the federal budget which was projected at N3,348 billion for the year by N832 billion (or 25%) in 2011; and posed fundamental challenges to implementation of the federal budget in 2011.

On the spending side, an aggregate of N864.32 billion was released for the implementation of MDA's capital projects/programmes while N812 billion (or 93.95%) was cash-backed. Out of this, only N570.71 billion (or 70.28%) was utilized by MDA's as at the end of the fourth quarter of 2011. However, following the extension of the period for the capital budget's implementation to 31 March 2012, the level of utilization improved to N713 billion (or 87.9%) representing 62% of the budgeted capital vote.

A review of data from the OAGF indicated varied levels of utilization of capital budget releases by fifty MDAs reported upon. Forty-three (or 86%) of the MDAs including - Works, Power, Transport, Niger Delta, Defence, Education, Water Resources and the Federal Capital Territory Administration had each utilized more than the overall average utilization of 87.9% of their total capital releases. Thirty-four of these, including - Education, Works, Power and Water Resources utilized over 95% of their respective cash-backed funds as at 31 March 2012. Furthermore, seven other MDAs including Women Affairs and Petroleum Resources utilized less than the overall average rate of 87.9%

The reports from the Budget Office's monitoring and evaluation teams presented an indication of the actual level of implementation of several capital projects in the period. The rate of work done varied across all MDAs and this report highlights areas of major concern requiring MDAs' attention. The independent viewpoint of the Civil Society Organizations and the media played a significant role and complements in the monitoring exercise.

1.0 INTRODUCTION

The 2011 Budget was crafted with a focus on establishing and strengthening a sound macroeconomic environment to improve the socio-economic status of the Nigerian people. This was with a view to attracting investments, facilitate private sector growth, boost employment generation and ensure wealth creation and other socio-economic developmental goals under the Nigeria Vision 20:2020 framework.

2. With the aim of attaining these goals, the Government sought to prudently apply its limited resources by improving on efficiency in governance and curtailing expenditure of non-developmental nature, and promoting transparency and accountability in the administration of public resources. Notwithstanding these measures, the subsidy regime on petroleum products and the huge wage bill during the 2011 period posed critical challenges to meeting the government's fiscal objectives. Efforts at saving potential losses through personnel expenditure and budget implementation progressed with improved implementation of the *Integrated Payroll Personnel Information System* (IPPIS) and the *Government Integrated Financial Management Information System* (GIFMIS).

3. Against the backdrop of the global and domestic economic situation of recent years, the Administration is collaborating with our development partners in order to promote partnership with the private sector in the development and implementation of critical infrastructure projects.

4. This Report presents the implementation of the 2011 Budget in the fourth quarter and a consolidated report for the year. The rest of the Report is organised as follows: *Chapter 2* presents a brief review of the macroeconomic environment under which the budget was implemented in the period; *Chapter 3* provides a detailed analysis of government's revenue receipts and

expenditure in 2011. *Chapter 4* gives a detailed report on the outcome of the physical monitoring of MDAs' capital budget implementation within the period; and *Chapter 5* provides a brief conclusion to the Report.

2.0 MACROECONOMIC DEVELOPMENT AND ANALYSIS

Global economy

Over the 2011 fiscal year, the global economic recovery slowed down significantly while downside risks increased against the backdrop of lingering structural fragilities. Many countries, particularly in the *Organization for Economic Cooperation and Development (OECD)*, faced serious challenges in the face of high and rising levels of sovereign debt leading to fiscal retrenchment and austerity measures. Data from the *European Commission* indicates that despite staging a modest recovery following the deep recession of 2009, the euro zone economy slowed sharply to 1.4% growth toward the end of 2011.

6. The challenges facing the crisis-hit advanced economies have proven even more difficult than foreseen, and the process of devising and implementing reforms even more complicated. On the other hand, although many emerging and developing countries, like India and China are experiencing relatively robust growth, downside risks remain as well. This situation has significant implications for the inflow of Foreign Direct Investments into the Nigerian economy, as well as negative impact on government earnings from commodity exports due to potential drop in demand and cost of imported petroleum products.

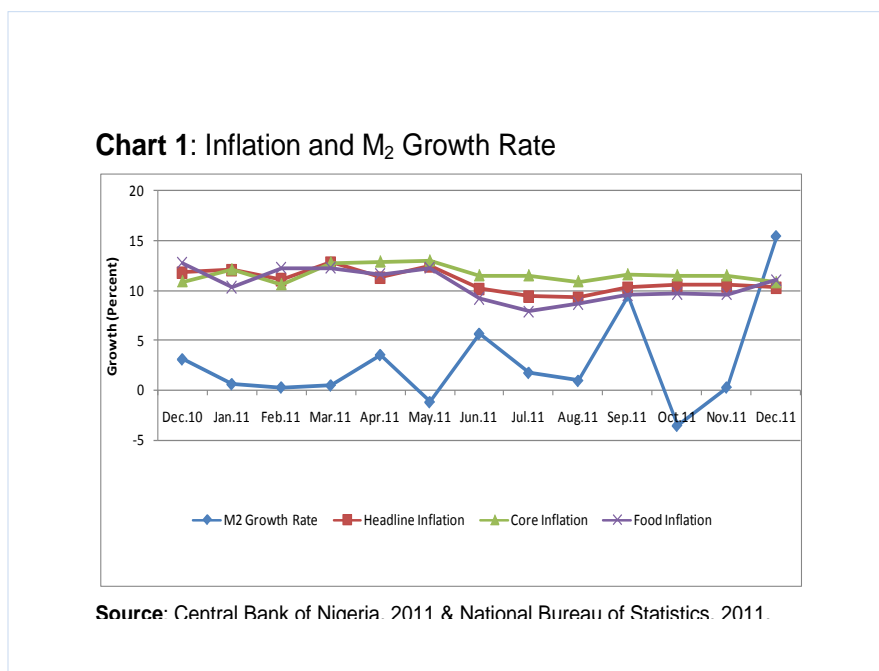
Domestic economy

7. As provisional data from the *National Bureau of Statistics (NBS)* indicate, in spite of the global uncertainties, the Nigerian economy weathered these storms well in the year. The real Gross Domestic Product (GDP) grew by 7.68% in the fourth quarter of 2011 representing a marginal decline of 0.04% below the growth rate registered in the third

quarter of 2011. This was largely due to a drop in oil lifting in the fourth quarter of 2011 following production shut-downs in the oil sector during the period. Meanwhile, the non-oil sector blossomed during the period - driven by growth in activities in agriculture, solid minerals, telecommunications, wholesales & retail trade, building & construction, hospitality business, real estate and services sectors.

8. Inflationary pressures oscillated within the period but trended downward at the end of 2011. The year-on-year headline *inflation* rate, which was 12.1% in January 2011 rose to 12.8% in March, before falling to 10.2% in June and 10.3% in both September and December.

Likewise, food inflation rose from 10.3% in January 2011 to 12.2% in



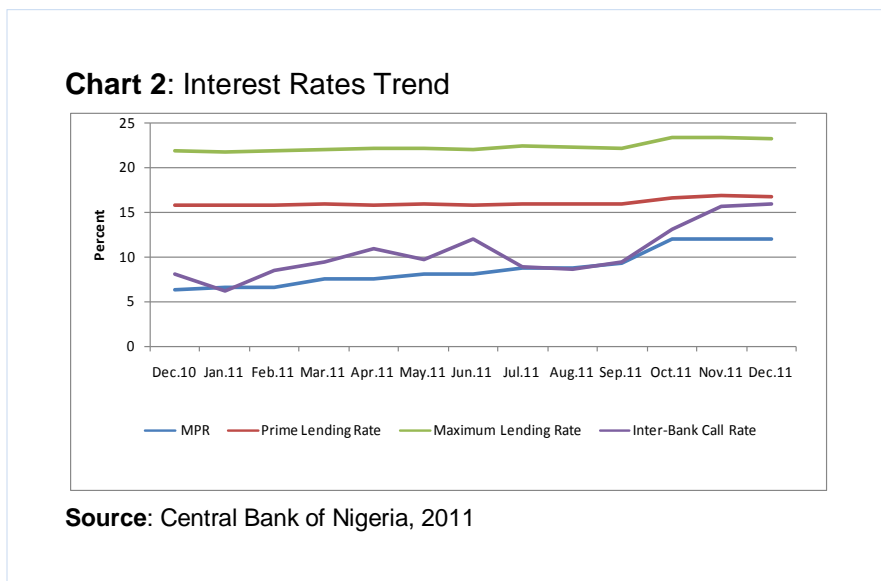
March and thereafter dropped to 9.2% and 9.5% in June and September respectively before rising again to 11% in December. Core inflation also rose from 12.1% in January to 12.8% in March before falling to 11.5%, 11.6%, and 10.8% in June, September and December respectively. It is noteworthy that both food and core inflation had remained high, resulting in a relatively high headline inflation rate. These trends are depicted in *Chart 1*.

9. In 2011 growth in *broad money supply* (M²) was slow between January and May, but accelerated thereafter to 5.66%, 9.5% and 15.4%

in June, September and December respectively. This growth in monetary aggregates in 2011 was on the back of significant increase in credit to the private sector. On the average, both the lending and deposits rates of banks trended upwards in 2011. The maximum lending rate grew from 21.75% in January to 22.02% in both March and June, before moving up further to 22.09% and 23.21% in September and December 2011 respectively. Similarly, the average *prime lending rate* rose from 15.73% in January to 15.81%, 15.76%, 15.87% and 16.75% in March, June, September and December, 2011 respectively.

10. Data from the Central Bank of Nigeria indicate that the movement of *interest rates* in 2011 trended in line with the *monetary policy rate* (MPR) which rose steadily from 6.5% in January to 7.5%, 8%, 9.25% and 12% in March, June, September and December, 2011 respectively.

Similarly, the *inter-bank call rate* rose from 6.13% in January to 9.33%, 11.15%, 9.37% and 15.85% in March, June, September and December 2011 respectively. The rise in money



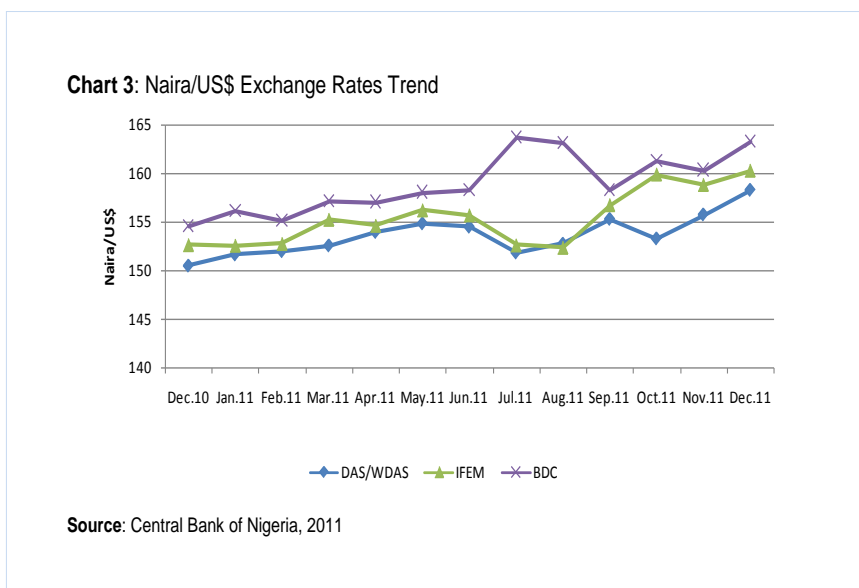
market rates is due to the monetary tightening stance of the Central Bank of Nigeria in 2011 through hikes in the monetary policy rates as well as the cash reserve ratio (CRR) implemented during the period. These trends are presented in *Chart 2*.

11. The Naira depreciated against United States Dollar during the period under review. The official Wholesale Dutch Auction System (WDAS) rate (inclusive of one percent commission) moved up from N151.62/US\$1 in January to N152.54/US\$1 in March and further to N154.46/US\$1,

N155.26/US\$1 and N158.23 / US\$1 in June, September and December, 2011 respectively.

Similarly, the Bureau de Change rate also moved upward from N156.08 /

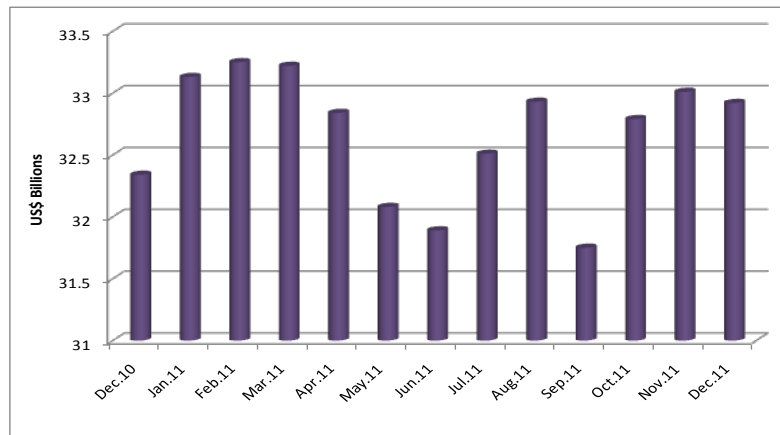
US\$1 in January to N157.09/US\$1 in March and further to N158.32/US\$1, N158.26/US\$1 and N163.35/US\$1 in June, September and December, 2011 respectively. The volatility and depreciation in the official exchange rates is attributable to increased demand for foreign exchange within the market.



12. The stock of external reserves was volatile in the year ending with a high of US\$32.92 billion (or 1.76% year-on-year) over US\$32.35 billion recorded in December 2010. A review of the trend (presented in *Chart 4*) shows that it attained US\$33.25 billion in February (highest level) and US\$31.75 billion in September (lowest level). However, it was observed that the inflow of external reserves into the CBN in 2011 was not commensurate with the high oil prices in the international market. This underscores the need for tighter fiscal controls around oil and more flexibility in the management of the exchange rate. The stock of external

reserves as at December, 2011 was sufficient to finance over 6-months of imports of goods and services. This is well above the globally recommended threshold of 3-months import cover.

Chart 4: Level of External Reserves



Source: Central Bank of Nigeria, 2011

3.0 FINANCIAL ANALYSIS OF THE 2011 BUDGET IMPLEMENTATION

3.1 Key Assumptions and Projections

13. The 2011 Budget was derived from the 2011-2013 Medium Term Fiscal Framework (MTFF) following series of consultations with key stakeholders in the budgeting process and the assumptions presented in *Table 1* below.

Table 1: Key Assumptions and targets for the 2011 Budget

KEY ASSUMPTION & TARGETS	2011
Projected Production (in mbpd)	2.3
Budget Benchmark price (per barrel in US)	75
<i>Technical Cost of JVC Pbl to Oil Companies</i>	
Operating expenses (T1) in US \$	9.2
Capital expenses (T2) in US \$	9.58
<i>Technical Cost of PSC/SCC Pbl to Oil Companies</i>	
Operating expenses (T1) in US \$	8.69
Capital expenses (T2) in US \$	13.57
Investment Tax Credit	3.99
<i>Technical Cost of Gas</i>	
Operating expenses (T1) in US \$	11.21
Capital expenses (T2) in US \$	34.62
Investment Allowances	0.6
<i>Weighted Average Contribution rates</i>	
Weighted average rate of PPT-JV/AF/Indepemndent	85.00%
Weighted average rate of PPT-PSC Oil	51.31%
Weighted average rate of PPT-SC Oil	85.00%
Weighted average rate of Royalties-JV/AF/Indepemndent	19.25%
Weighted average rate of Royalties -PSC Oil	2.00%
Weighted average rate of Royalties SC Oil	18.50%
Average exchange rate (NGN/US\$)	150.00

Source: BOF, NNPC, FIRS and NCS

3.2 Analysis of Revenue Performance (Federation Account)

Revenue Projection

14. On the back of the international oil market price volatility and the requirements of the *Fiscal Responsibility Act (2007)*, Government has in recent years been adopting a conservative benchmark oil price and oil production volume in projecting budgeted oil revenues. This is in order to shield

government expenditure from the risk of likely drops in oil revenue which may result from either negative fluctuation in oil price or in production volume in the fiscal year. In

Chart 5: Budget Oil Production by Business Arrangements 2009 – 11

Source: NAPIMS/NNPC

view of this, the oil benchmark price for the 2011 Budget was fixed at US\$75/barrel while oil production was projected at 2.3 million barrels per day (mbpd), a marginal decline from 2.35mbpd in 2010.

15. A breakdown of the expected contributions of oil production estimates by business arrangement is represented in *Chart 5* while the details of the contributions and the rates for the major oil taxes accruing to the Federation are presented in *Table 2a* below.

16. Data from the NNPC indicate that crude oil price averaged US\$109.31 per barrel in the international market in the fourth quarter of 2011. During the year, crude oil price oscillated between US\$93.70 and US\$126.64 per barrel and averaged US\$111.28 per barrel, an increase of US\$30.36 (or 37.52%) over the average price of US\$80.92 per barrel recorded in 2010. The rise in trend of oil prices in the international market is largely attributable to global socio-political crises particularly in the Middle-east and North Africa (MENA) region. In view of the gradual recovery of the global economy, this rise in price is expected to be sustained throughout the first quarter of 2012.

Table 2a: Detailed Assumptions for Oil Production and Taxes (2011)

Item	Percentage
Share of Oil Production	
Joint Ventures	44.82%
Alternative Funding	22.92%
Production Sharing Contracts	31.97%
Independents	0.00%
Service Contracts	0.29%
Marginal	0.00%
Total Production	100.00%
PPT Rates	
Weighted Average-JV/AF/Independent/Marginal	85.00%
Weighted Average -PSC	51.31%
Weighted Average -SC	85.00%
Royalties Rates	
Weighted Average-JV/AF/Independent/Marginal	19.25%
Weighted Average-PSC	2.00%
Weighted Average-SC Oil	18.50%

Source: NNPC and BOF

17. An interim report from the Nigerian National Petroleum Corporation indicate an average oil lifting (Condensates inclusive) for the fourth quarter of 2011 as 2.33 mbpd. This was lower than the production of 2.38mbpd in the third quarter of 2011 by 0.05 mbpd and exceeds the benchmark target by 0.03 mbpd. All things being equal, it is expected that the oil lifting figures will rise in the forthcoming year following the renewed effort by the Federal

Government to sanitize the petroleum industry through the *Petroleum Industry Bill*.

18. The 2011 Fiscal Framework showed a gross federally collectible revenue estimate of N9,218.77 billion made up of N6,815.45 billion (or 73.93%) oil revenue and N2,403.32 billion (or 26.07%) non-oil revenue. The gross federally collectible revenue represents an increase over the N6,999.15 billion projected for 2010 by N2,219.62 billion (or 31.71%). Below is an analysis of the performance of the oil and non-oil revenue categories in the fourth quarter and the full year.

Oil Revenue Performance:

Fourth Quarter

19. A breakdown of the oil revenue in the fourth quarter indicates that Crude Oil Sales amounted to N1,245.34 billion, Royalties - N274.87 billion, Gas Flared Penalty - N1.14 billion and Petroleum Profit Tax - N797.6 billion surpassed their respective quarterly estimates of N954.97 billion, N158.64 billion, N1.08 billion and N500.44 billion by N290.38 billion (or 30.41%), N116.24 billion (or 73.27%), N0.06 billion (or 6%) and N297.15 billion (or 59.38%). On the other hand, proceeds from Gas Sales - N58.26 billion and Rent - N0.08 billion fell below their quarterly projections of N88.16 billion and N0.13 billion by N29.9 billion (or 33.92%) and N0.05 billion (or 38%) respectively. Please see *Table 3* for more details.

20. In the fourth quarter of 2011, the net oil revenue received into the Federation Account was N968.26 billion depicting a shortfall of N241.36 billion (or 19.95%) below the net quarterly estimate of N1,209.66 billion. This receipt in the fourth quarter of 2011 was also lower than the N1,053.49 billion net oil revenue realised in the third quarter of 2011 by N85.24 billion (or 8.09%). The difference in oil revenue between the third and fourth

quarter of 2011 is attributable to oil production shut-ins, oil theft and the resultant lower oil lifting volumes within the fourth quarter. These data are presented in *Table 3* below.

Year-to-date

21. A review of the 2011 Budget performance showed that receipts from Crude oil sales - N4,607.24 billion, Royalties - N1,061.36 billion and Petroleum Profit Tax - N2,915.24 billion exceeded their respective annual estimates of N3,819.87 billion, N634.54 billion and N2,001.78 billion by N787.37 billion (or 20.61%), N426.82 billion (or 67.26%) and N913.47 billion (or 45.63%). Receipts from all other oil revenue items were lower than their annual estimates.

Non-oil Revenue Performance

22. In addition to creating employment, the Federal Government has, in recent times, been implementing measures aimed at reducing the cost of doing business in the country and increasing the country's earnings from non-oil sources. These measures include the ongoing power sector reforms, port reforms, tax reforms and the institution of *Tax Identification Number* (TIN) for online collection of taxes on all government's contractual payments, and the implementation of the *Government Integrated Financial Management Information System* (GIFMIS) a module of which is to support online real time revenue collections.

23. In addition to these, different measures were put in place to block non-oil revenue leakages in the Ministries, Department and Agencies (MDAs) while the targets and receipts from the non-oil revenue generating/collecting agencies had been on the increase.

Table 2b: Non-oil revenue Trend (2005-2011)

Description	2005 N' m	2006 N' m	2007 N' m	2008 N' m	2009 N' m	2010 N' m	2011 N' m	7 - Year Average N' m
Customs Duties & Excise	228,645	176,298	248,941	274,408	278,940	309,193	422,090	276,931
Company Income Tax	162,166	244,808	327,040	416,826	564,950	657,278	716,920	441,427
Value Added Tax	189,969	230,370	301,710	404,528	468,389	562,857	649,500	401,046
Education Tax	21,849	23,950	50,650	59,387	61,058	-	-	30,985
FGN Independent Revenue	52,483	106,600	152,290	198,234	64,115	153,552	182,490	129,966
Total	655,113	782,026	1,080,631	1,353,382	1,437,452	1,682,880	1,971,000	1,280,355

Table 2c: Percentage growth in non-oil revenues (2006-2011)

Description	2006	2007	2008	2009	2010	2011	6-Year Average
Customs Duties & Excise	-22.89%	41.20%	10.23%	8.41%	10.85%	36.51%	14.05%
Company Income Tax	50.96%	33.59%	27.45%	37.01%	16.34%	9.07%	29.07%
Value Added Tax	21.27%	30.97%	34.08%	15.79%	20.17%	15.39%	22.95%
Education Tax	9.62%	111.48%	17.25%	2.81%	-100.00%	0.00%	6.86%
FGN Independent Revenue	103.11%	42.86%	30.17%	-67.66%	139.50%	18.85%	44.47%
Aggregate	32.41%	52.02%	23.84%	-0.73%	17.37%	17.12%	23.67%

Source: BOF & OAGF

24. There are three key non-oil revenue categories at the federation level – Customs and Excise (C & E), Company Income Tax (CIT), and Value Added Tax (VAT). To support their operational efficiency and their ability to achieve set collection targets, the Nigeria Customs Service is entitled to a 7% cost of collection while the Federal Inland Revenue Service is allowed a 4% cost of collection charge.

Fourth Quarter

25. In the fourth quarter, a gross of N114.88 billion was collected by the C & E of and a CIT of N200.47 billion was similarly collected. These exceeded their respective quarterly estimates of N112.50 billion and N175.56 billion by N2.38 billion (or 2.12%) and N24.91 billion (or 14.19%). On the other hand, VAT of N164.69 billion had a negative variance of N27.83 billion (or 14.45%)

when compared with its quarterly estimate of N192.52 billion. Comparing the fourth and third quarter performance of 2011 revealed that VAT and CIT in the fourth quarter were lower by N13 billion (or 7.32%) and N56.49 billion (or 21.98%) below their respective third quarter performance of N177.7 billion and N256.96 billion. On the other hand, C & E increased by N2.01 billion (or 1.78%) as against N112.87 billion recorded in the third quarter.

26. In aggregate, a gross figure of N480.04 billion of non-oil revenues was collected in the fourth quarter. This represents a shortfall of N0.54 billion (or 0.11%) below the quarterly estimate of N480.58 billion.

Year-to-date

27. The data indicates that the gross collection of VAT - N649.50 billion and C & E - N422.09 billion were lower than their respective annual projection of N770.09 billion and N450 billion by N120.59 billion (or 15.66%) and N27.91 billion (or 6.2%). On the other hand, CIT - 716.92 billion exceeded its annual estimate of N702.24 billion by N14.68 billion (or 2.09%). Consequently, gross non-oil revenue of N1, 788.51 billion was collected in the year. This implied a shortfall of N133.82 billion (or 6.96%) below the annual estimate of N1, 922.33 billion. It should be noted that the difference between the non-oil revenue in the third and fourth quarters can be attributed to the fact that a significant proportion of these revenue receipts matures for collection at the tail end of the year.

Table 3: Net Distributable Revenue as at December 2011

S/NO	DESCRIPTION	2011 BUDGET		2011 ACTUAL					2010	VARIANCES							
		ANNUAL	QTRLY	1ST QTR	2ND QTR	3RD QTR	4TH QTR	ANNUAL	ANNUAL ACTUAL	ACTUAL Vs QTRLY BUDGET		QTR 4 Vs QTR 3 ACTUAL		BUDGET (ANNUAL)		2011 ACTUAL Vs 2010 ACTUAL	
		N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	%	N'bn	%	N'bn	%	N'bn	%
A. OIL REVENUE																	
1	Crude Oil Sales	3,819.87	954.97	946.43	1,058.56	1,356.91	1,245.34	4,607.24	3,399.63	290.38	30.41	(111.57)	(8.22)	787.37	20.61	1,207.61	35.52
2	Gas Sales (NLNG Feedstock sales & Upstream Liquid Gas)	352.62	88.16	54.54	69.16	76.89	58.26	258.85	41.13	(29.90)	(33.92)	(18.64)	(24.24)	(93.78)	(26.59)	217.72	529.34
3	Royalties Oil & Gas	634.54	158.64	245.17	261.50	279.81	274.87	1,061.36	625.07	116.24	73.27	(4.94)	(1.77)	426.82	67.26	436.29	69.80
4	Rent	0.50	0.13	0.09	0.01	0.19	0.08	0.37	-	(0.05)	(38.00)	(0.11)	(58.78)	(0.13)	(26.02)	0.37	-
5	Gas flared Penalty	4.31	1.08	0.51	0.47	1.32	1.14	3.44	-	0.06	6.00	(0.17)	(13.27)	(0.87)	(20.24)	3.44	-
6	Miscellaneous Oil Revenue	2.00	0.50	0.35	0.42	0.97	0.37	2.11	10.58	(0.13)	(26.32)	(0.60)	(61.94)	0.11	5.57	(8.47)	(80.04)
7	PPT & Gas Tax @CITA	2,001.78	500.44	688.58	502.41	926.66	797.60	2,915.24	1,319.68	297.15	59.38	(129.07)	(13.93)	913.47	45.63	1,595.56	120.91
8	Sub Total	6,815.63	1,703.91	1,935.67	1,892.53	2,642.76	2,377.66	8,848.61	5,396.09	673.75	39.54	(265.10)	(10.03)	2,032.99	29.83	3,452.52	63.98
9	Joint Venture Cash Calls and Others	1,008.02	252.01	239.09	260.26	252.87	256.60	1,008.81	962.87	4.59	1.82	3.73	1.47	0.78	0.08	45.94	4.77
10	Domestic Fuel Subsidy (NNPC)	245.96	61.49	101.74	167.33	267.56	249.27	785.91	416.46	187.78	305.39	(18.29)	(6.84)	539.95	219.53	369.45	88.71
11	Outstanding Crude Cost Debt Refund	-	-	-	-	-	(30.47)	(30.47)	-	(30.47)	-	(30.47)	-	(30.47)	-	(30.47)	-
12	Sub Total	5,561.64	1,390.41	1,594.84	1,464.94	2,122.33	1,902.26	7,084.37	4,016.76	511.85	36.81	(220.07)	(10.37)	1,522.72	27.38	3,067.61	76.37
13	Transfer to Excess Account	-	-	739.40	628.71	911.41	789.32	3,068.84	1,014.32	789.32	-	(122.10)	(13.40)	3,068.84	-	2,054.52	202.55
14	Balance of Oil Revenue	5,561.64	1,390.41	855.44	836.23	1,210.91	1,112.94	4,015.53	3,002.44	(277.47)	(19.96)	(97.97)	(8.09)	(1,546.12)	(27.80)	1,013.09	33.74
15	13% Derivation of Net Oil Revenue	723.01	180.75	111.21	108.71	157.42	144.68	522.02	390.32	(36.07)	(19.96)	(12.74)	(8.09)	(201.00)	(27.80)	131.70	33.74
16	To Federation Account	4,838.63	1,209.66	744.23	727.52	1,053.49	968.26	3,493.51	2,612.12	(241.40)	(19.96)	(85.24)	(8.09)	(1,345.12)	(27.80)	881.39	33.74
B. NON-OIL REVENUE																	
17	Value Added Tax	770.09	192.52	147.41	159.70	177.70	164.69	649.50	562.86	(27.83)	(14.45)	(13.00)	(7.32)	(120.59)	(15.66)	86.64	15.39
18	Customs: Import, Excise & Fees	450.00	112.50	91.41	102.92	112.87	114.88	422.09	309.06	2.38	2.12	2.01	1.78	(27.91)	(6.20)	113.03	36.57
19	Corporate Tax: CIT, Stamp Duties & CGT	702.24	175.56	126.04	133.46	256.96	200.47	716.92	657.28	24.91	14.19	(56.49)	(21.98)	14.68	2.09	59.64	9.07
20	Sub Total	1,922.33	480.58	364.87	396.07	547.52	480.04	1,788.51	1,529.20	(0.54)	(0.11)	(67.48)	(12.32)	(133.82)	(6.96)	259.31	16.96
21	Collection Cost & Other Deductions	94.71	23.68	17.34	18.93	25.29	22.64	84.19	125.41	(1.04)	(4.39)	(2.65)	(10.48)	(10.52)	(11.11)	(41.22)	(32.87)
22	Cost of Collection (VAT)	30.80	7.70	5.90	6.39	7.11	6.59	25.98	22.51	(1.11)	(14.47)	(0.52)	(7.34)	(4.83)	(15.67)	3.47	15.40
23	7%NCS cost of collection	31.50	7.88	6.40	7.21	7.90	8.04	29.55	21.64	0.17	2.11	0.14	1.77	(1.95)	(6.20)	7.91	36.53
24	FIRS Tax Refunds	4.50	1.13	-	-	-	-	-	1.94	(1.13)	(100.00)	-	-	(4.50)	(100.00)	(1.94)	(100.00)
25	4% FIRS collection cost	27.91	6.98	5.04	5.34	10.28	8.01	28.67	26.29	1.03	14.80	(2.27)	(22.06)	0.76	2.71	2.38	9.04
26	Excess Non-Oil Revenue	-	-	-	-	-	-	-	53.03	-	-	-	-	-	-	(53.03)	(100.00)
27	To Federation Account	1,088.33	272.08	206.02	223.84	351.65	299.30	1,080.80	863.44	27.22	10.00	(52.35)	(14.89)	(7.53)	(0.69)	217.36	25.17
28	Total VAT Pool	739.29	184.82	141.52	153.31	170.59	158.11	623.52	540.34	(26.71)	(14.45)	(12.48)	(7.32)	(115.77)	(15.66)	83.18	15.39
29	Net Non-Oil Revenue	1,827.62	456.90	347.53	377.14	522.24	457.41	1,704.32	1,403.78	0.50	0.11	(64.83)	(12.41)	(123.30)	(6.75)	300.54	21.41
30	Sub-Total: Federation Account	5,926.96	1,481.74	950.25	951.36	1,405.14	1,267.56	4,574.31	3,475.56	(214.18)	(14.45)	(137.59)	(9.79)	(1,352.65)	(22.82)	1,098.75	31.61
31	Add: Balances of Special A/Cs	15.61	3.90	-	-	-	-	-	-	(3.90)	(100.00)	-	-	(15.61)	(100.00)	-	-
32	Total Federation A/C	5,942.57	1,485.64	950.25	951.36	1,405.14	1,267.56	4,574.31	3,475.56	(218.09)	(14.68)	(137.59)	(9.79)	(1,368.26)	(23.02)	1,098.75	31.61
C. TOTAL DISTRIBUTION																	
1	Federation Account	5,942.57	1,485.64	950.25	951.36	1,405.14	1,267.56	4,574.31	3,475.56	(218.09)	(14.68)	(137.59)	(9.79)	(1,368.26)	(23.02)	1,098.75	31.61
2	VAT Pool Account	739.29	184.82	141.52	153.31	170.59	158.11	623.52	540.34	(26.71)	(14.45)	(12.48)	(7.32)	(115.77)	(15.66)	83.18	15.39
3	Grand Total	6,681.85	1,670.46	1,091.77	1,104.67	1,575.73	1,425.66	5,197.83	4,015.90	(244.80)	(14.65)	(150.07)	(9.52)	(1,484.03)	(22.21)	1,181.93	29.43

Source: OAGF and BOF

Comparative Revenue Performance Analysis

28. Despite low performances of some revenue items in the fourth quarter of 2011, the revenue receipts exceeded those of the same period in 2010. The data

indicate that the gross oil and non-oil revenue in 2011 exceeded their respective

performance of N5,396.09 billion and N1,529.2 billion recorded in 2010 by N3,452.52 billion (or 63.98%) and N259.31 billion (or 16.96%). In this respect, the

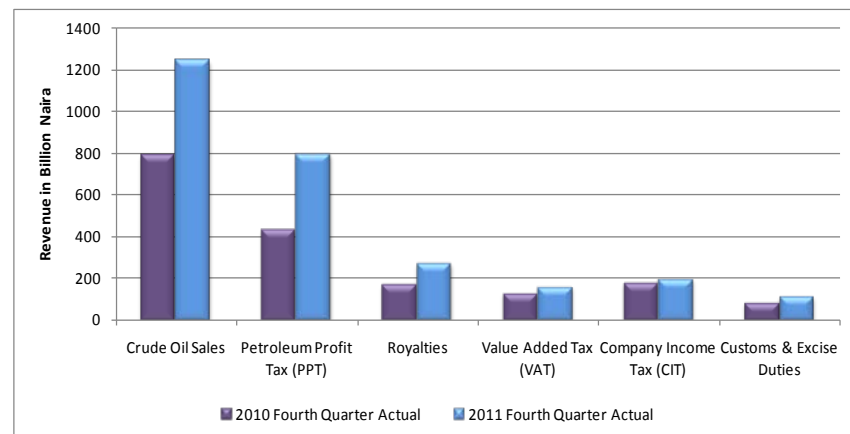
net oil and non-oil receipts for 2011 exceeded the respective net receipts of N2,612.12 billion and N1,403.78 billion in 2010 by N881.39 billion (or 33.74%)

Table 4: Performance of Revenue in the 4th Qtr of 2011 Vs 2010

Revenue Items	2010		2011		Variance	
	4th Quarter Actual	Annual Actual	4th Quarter Actual	Annual Actual	4th Quarter 2011 Vs 4th Quarter 2010	%
Oil Revenue	N bns	N bns	N bns	N bns	N bns	%
Crude Oil Sales	793.31	3,399.63	1,245.34	4,607.24	452.03	56.98
Petroleum Profit Tax (PPT)	438.02	1,319.68	797.6	2,915.24	359.58	82.09
Royalties	173.37	625.07	274.87	1,061.36	101.50	58.55
Gross Oil Revenue	1,448.62	5,396.09	2,377.66	8,848.61	929.04	64.13
Net Oil Receipts	737.29	2,612.12	968.26	3,493.51	230.97	31.33
Non-Oil Revenue						
Value Added Tax (VAT)	133.14	562.86	164.69	649.50	31.55	23.70
Company Income Tax (CIT)	182.63	657.28	200.47	716.92	17.84	9.77
Customs & Excise Duties	87.51	309.06	114.88	422.09	27.37	31.28
Gross Non-Oil Revenue	403.27	1,529.20	480.04	1,788.51	76.77	19.04
Net Non-Oil Receipts	375.19	1,403.78	457.41	1,704.32	82.22	21.91

Source: OAGF and Budget Office of the Federation

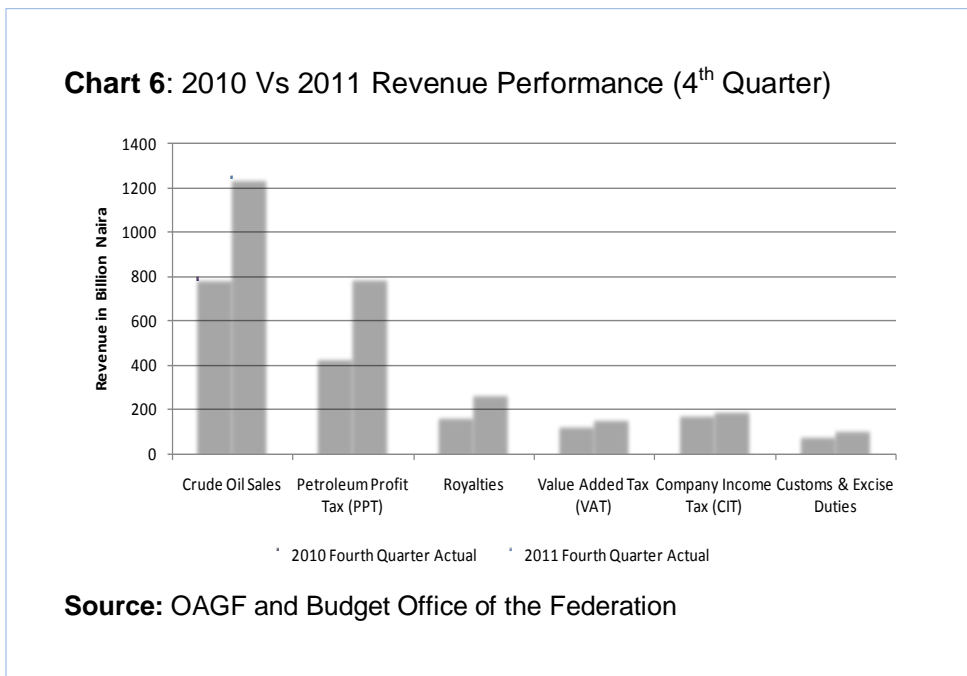
Chart 6: 2010 Vs 2011 Revenue Performance (4th Quarter)



Source: OAGF and Budget Office of the Federation

and N300.54 billion (or 21.41%). These data are presented in *Table 4*.

29. The improvement in oil revenue receipts in the fourth quarter of 2011 over that of the same period in 2010 was due to a higher oil benchmark price and production assumed for the 2011 Budget and the actual performance of these indices. Similarly, the progress recorded in non-oil revenue items over that of 2010 can

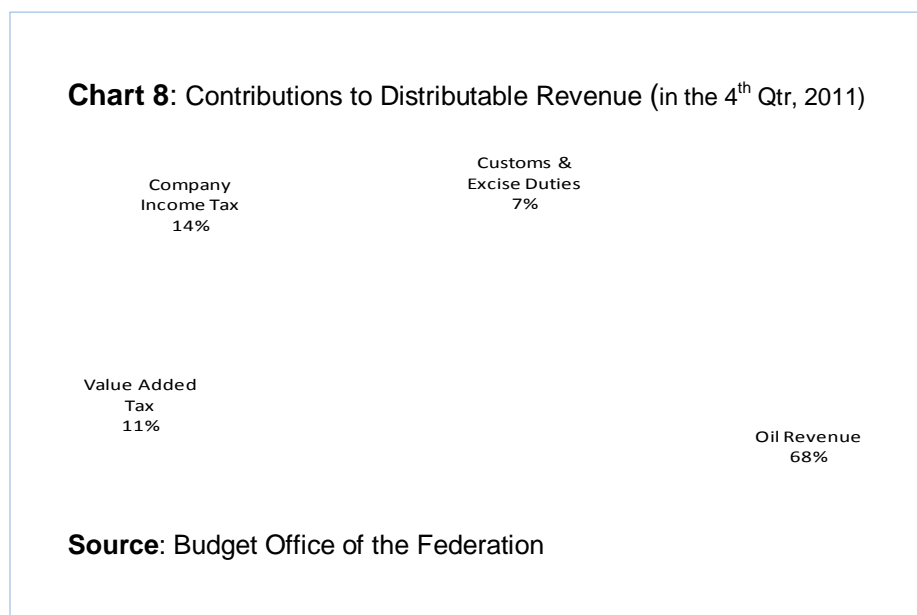


also be attributed to an improvement in the economic environment as well as improved efficiency in revenue collection by the revenue collecting agencies such as the Nigerian Customs & Excise and the Federal Inland Revenue Service.

30. In view of the on-going sanitization of the petroleum sector, gradual recovery of the global economy, the introduction of Treasury Single Account (TSA) for revenue collection by MDAs and an enhanced efficiency in revenue collection by other relevant revenue collecting agencies, it is expected that the government revenue will improve in 2012. *Chart 7* is a graphical illustration of the actual performance of revenue categories compared to their budgeted estimates as at December 2011.

Distributable Revenue

31. The distributable revenue is the proceeds in the Federation Account that is available for distribution among the three tiers of government after all relevant deductions might have been made. In the fourth



quarter, a net distributable sum of N1,425.66 billion accrued to the three tiers of government for sharing. This implied a shortfall of N244.8 billion (or 14.65%) when compared with the quarterly projection of N1, 670.46 billion. The shortfalls in the oil revenue and non-oil revenue receipts account for this outcome in the quarter. *Chart 8* indicates the percentage contribution of the revenue categories to distributable revenue in the fourth quarter of 2011.

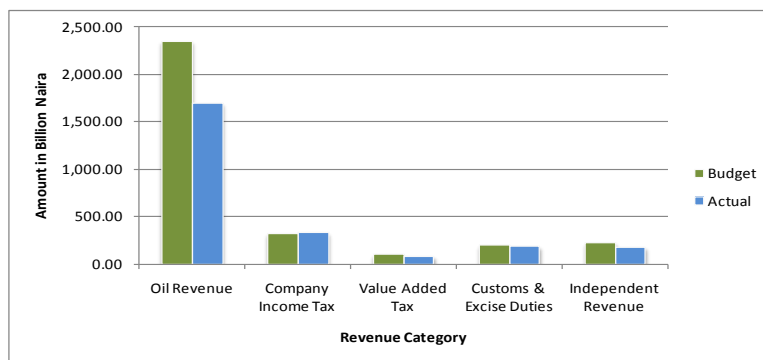
3.3 FGN Budget Revenue Sources

32. Based on the 2011 Budget Framework, the sum of N3,348.11 billion was projected to fund the Federal Budget of which, N2,346.66 billion was to come from oil revenue sources while the balance was projected to come from non-oil sources. The sum of N837.03 billion was therefore required to fund the budget quarterly.

33. In the fourth quarter of 2011, the FGN received N469.61 billion as its share of oil revenue. This was lower than the quarterly estimate of N586.66

billion by N117.06 billion (or 19.95%). Similarly the FGN share of Value Added Tax (VAT) - N22.14 billion and its Independent Revenue of N44.51 billion were lower than their quarterly projection of N25.87 billion and N57.23 billion by N3.74 billion (or 14.45%) and N12.73 billion (or 22.24%) respectively.

Chart 9: FGN Revenue (Budget Vs Actual as Dec. 2011)

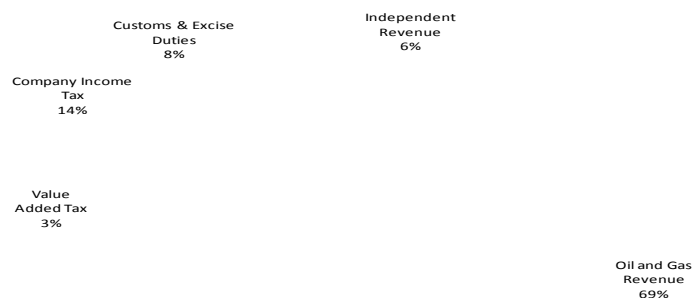


Source: The OAGF and Budget Office of the Federation

However, its share of Company Income Tax - N93.34 billion and Customs & Excise of N51.82 billion in the quarter exceeded their respective quarterly projection of N81.22 billion and N50.74 billion by N12.12 billion (or 14.93%) and N1.08 billion (or 2.12%). These data are presented in *Table 5*.

34. An aggregate revenue of N690.18 billion (excluding other funding sources) was received in the fourth quarter of 2011. This amount is lower than the quarterly projection of N837.03 billion and the aggregate third quarter receipt of N751.42 billion

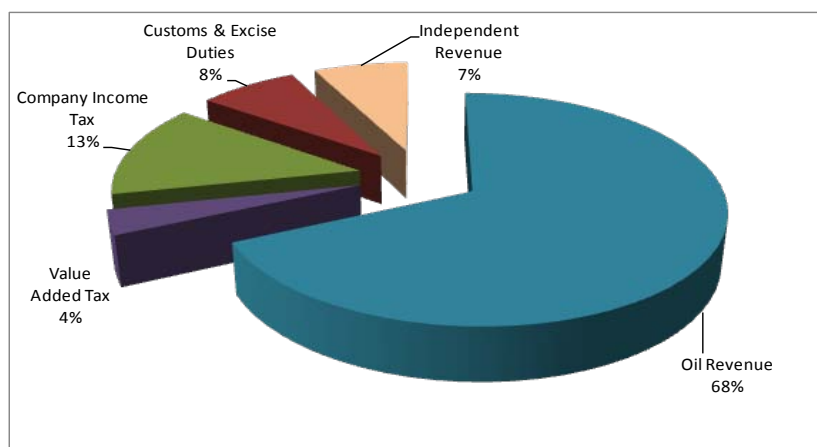
Chart 10a: Contribution to the FGN Budget Revenue in the 4th Quarter (exclg FGN's Unspent Balances and FGN's Balances in Special Accounts)



by N146.85 billion (or 17.54%) and N61.24 billion (or 8.15%) respectively.

Increased earnings from oil sources and receipts from some of the non-oil revenue items that are due towards the end of the year largely account for the higher receipts in the fourth quarter. As shown in *Table 5*, the inclusion of 'Other Funding Sources' helped improve on the revenue position by N10.25 billion in the quarter. *Charts 10a* and *10b* are graphic representations of the respective revenue contributions to the FGN budget in the fourth quarter and the whole of 2011.

Chart 10b: Contribution to the FGN Budget Revenue in 2011 (exclg. FGN's Unspent Balances and FGN's Balances in Special Accounts)



Source: The OAGF and Budget Office of the Federation

Table 5: Inflows to the 2011 Federal Budget as at December 2011

DESCRIPTION	2011 BUDGET		2011 ACTUAL				2010 ANNUAL ACTUAL		VARIANCE							
	ANNUAL	QTRLY	1ST QTR	2ND QTR	3RD QTR	4TH QTR	ANNUAL	ANNUAL	4TH QTR ACTUAL Vs QTRLY BUDGET	QTR 4 Vs QTR 3 ACTUAL		ACTUAL Vs BUDGET (ANNUAL)		2011 ACTUAL Vs 2010 ACTUAL		
	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	%	N'bn	%	N'bn	%	N'bn	%
FGN Budget Revenue (CRF)																
Share: Oil Revenue	2,346.66	586.66	360.95	352.85	510.94	469.61	1,694.35	1,266.88	(117.06)	(19.95)	(41.34)	(8.09)	(652.31)	(27.80)	427.47	33.74
Share: Non-Oil Revenue	860.27	215.07	153.18	189.50	239.49	211.80	793.97	674.63	(3.27)	(1.52)	(27.69)	(11.56)	(66.30)	(7.71)	119.34	17.69
VAT	103.50	25.87	19.81	21.46	23.88	22.14	87.29	75.65	(3.74)	(14.45)	(1.75)	(7.32)	(16.21)	(15.66)	11.64	15.39
CIT	324.87	81.22	58.69	62.14	119.64	93.34	333.80	306.03	12.12	14.93	(26.30)	(21.98)	8.94	2.75	27.77	9.08
Customs	202.97	50.74	41.23	46.42	50.91	51.82	190.39	139.40	1.08	2.12	0.91	1.78	(12.59)	(6.20)	50.99	36.57
Independent Revenue	228.93	57.23	33.45	59.48	45.06	44.51	182.49	153.55	(12.73)	(22.24)	(0.55)	(1.23)	(46.44)	(20.28)	28.94	18.85
Share: Actual Balances in Special	7.57	1.89	-	-	-	-	-	-	(1.89)	(100.00)	-	-	(7.57)	(100.00)	-	-
FGN Bal of Special A/Cs (b/f)	13.61	3.40	-	-	-	8.23	8.23	11.05	4.82	141.73	8.23	-	(5.39)	(39.57)	(2.83)	(25.57)
Unspent Balance from previous FY	120.00	30.00	6.18	12.04	0.99	0.55	19.76	203.51	(29.45)	(98.17)	(0.44)	(44.44)	(100.24)	(83.53)	(183.75)	(90.29)
<i>Sub-Total</i>	<i>3,348.11</i>	<i>837.03</i>	<i>520.32</i>	<i>554.39</i>	<i>751.42</i>	<i>690.18</i>	<i>2,516.31</i>	<i>2,156.07</i>	<i>(146.85)</i>	<i>(17.54)</i>	<i>(61.24)</i>	<i>(8.15)</i>	<i>(831.80)</i>	<i>(24.84)</i>	<i>360.24</i>	<i>16.71</i>
Other Financing Sources																
External Creditor Funding	-	-	10.28	10.62	10.50	10.25	41.66	-	10.25	-	(0.25)	(2.35)	41.66	-	41.66	-
Plea Bargain	-	-	5.70	3.00	-	-	8.70	-	-	-	-	-	8.70	-	8.70	-
Distribution of Excess Crude Savings Augmentation	-	-	-	-	-	-	-	447.28	-	-	-	-	-	-	(447.28)	(100.00)
Excess Crude Proceeds (Exchange Gain)	-	-	-	-	-	-	-	16.82	-	-	-	-	-	-	(16.82)	(100.00)
Other Revenue	-	-	-	-	-	-	-	338.56	-	-	-	-	-	-	(338.56)	(100.00)
Total Revenue	3,348.11	837.03	536.30	568.01	761.92	700.43	2,566.67	2,958.73	(136.59)	(16.32)	(61.49)	(8.07)	(781.44)	(23.34)	(392.06)	(13.25)

Source: Budget Office of the Federation and the OAGF

3.4 Excess Crude Account

35. The Excess Crude Account (ECA) is a stabilization fund which was initiated to protect the implementation of the annual budget from shocks that might arise from shortfalls in oil revenue receipts. This could result from fluctuations in the prices of oil at the international market. It also serves as a vehicle for saving for the future. Excess oil revenue over the benchmark volume and price computations accrues to the account.

36. Receipts into the ECA in the fourth quarter of 2011 amounted to N789.32 billion representing a shortfall of N122.10 billion (or 13.4%) below the N911.41 billion received in the third quarter of 2011. A total of N2,048.69 billion was withdrawn from the account in the year. These data are presented in *Table 6*.

Table 6: Inflow into the Excess Crude Account

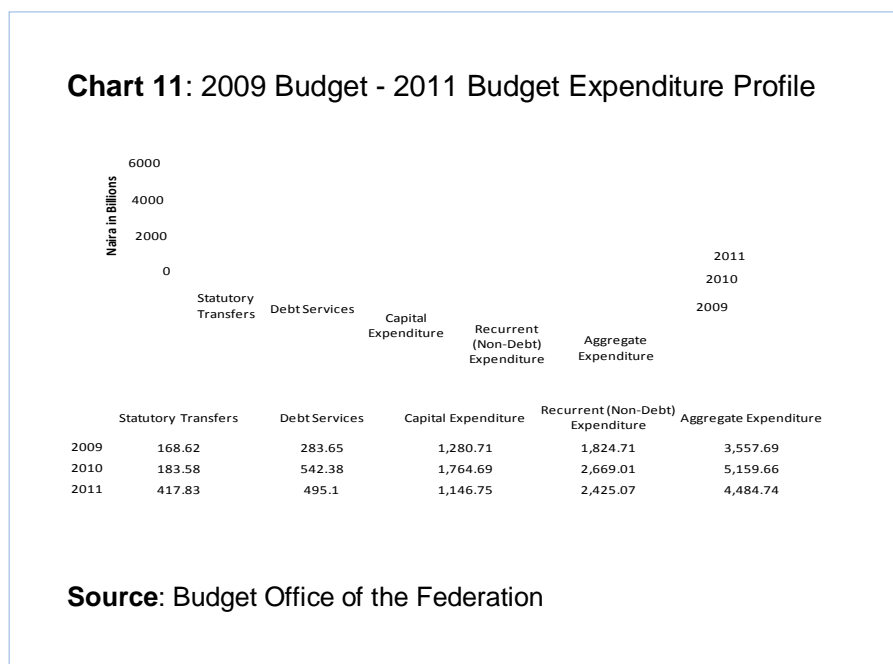
Description	2011 Actual (N' bns)				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	Annual
Inflows					
Transfer to Excess Crude Oil Account	739.4	628.71	911.41	789.32	3,068.84
Outflows					
<i>Payment for petroleum products subsidy</i>	41.40	35.10	150.82	42.00	269.32
<i>** Augmentation: Distribution among tiers of govt.</i>	8.01	265.99	793.67	707.07	1,774.74
<i>Trf: Pet. Equal. Fund Mgt</i>		4.50			4.50
<i>* Trf: Int trf - SWF</i>				0.14	0.14
Total Outflow					2,048.69

** US\$3b converted at N150/US\$, * US\$901,527.77 converted at N150/US\$

Source: OAGF & BOF

3.5 Expenditure Developments and Revision

37. In view of developments in the domestic economy and the global economic situation, the 2011 Budget expenditure was patterned towards achieving the goals set in the *First National Implementation Plan of the Nigeria Vision 20:2020* subject to the Government's fiscal consolidation strategy. Drawing from these,



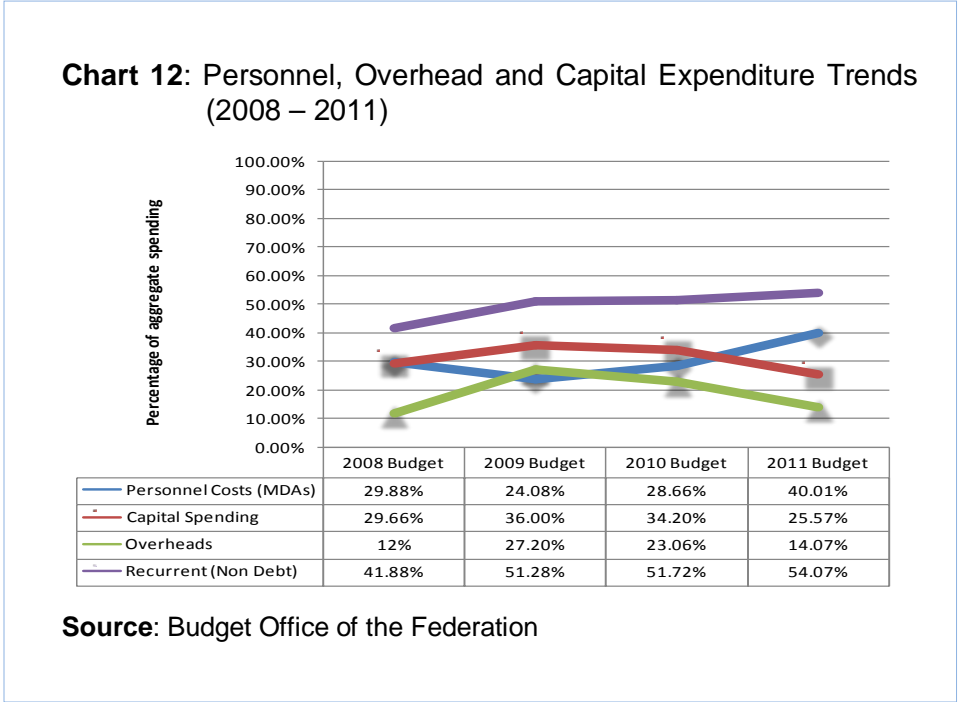
an aggregate of N4,484.75 billion was appropriated for expenditure in the 2011 Budget. This is comprised of N2,425.07 billion (or 54.07%) for recurrent (non-debt) expenditure, N495.1 billion (or 11.04%) for recurrent (debt service) expenditure, N417.83 billion (or 9.32%) for Statutory Transfers and an allocation of N1, 146.75 trillion (or 25.57%) for Capital expenditure. *Chart 11* is a graphical representation of expenditure plans over the 2009 – 2011 period.

38. In spite of the foregoing, the actual expenditure in 2011 was guided largely by the amount of revenue inflow into the treasury which was partly dictated by increased payments on petroleum products subsidy and poor performance of the financing items on one side, and the increased federal wage bill on the other. These developments largely affected the expenditure pattern in the year.

3.5.1 Non-Debt Recurrent Expenditure

39. As *Chart 12* indicates, non-debt recurrent expenditure has been on an upward trend from about 42% of aggregate expenditure in 2008 to about 54% in 2011. In order to

check this trend in budgetary provisions, Government has over the years been implementing measures to gradually reverse the skewness in expenditure through deliberate policies. These include the



rationalizing of recurrent expenditure votes through the implementation of cost-saving methods such as the freezing of overhead expenditure, institution of control measures over the procurement of certain capital items like non-priority vehicles and the construction of non-priority buildings. Other measures include the rationalization of international trainings and travels as well as the extension of the Integrated Payroll and Personnel Information System (IPPIS) to more MDAs.

40. In spite of these measures, the implementation of recent wage increases granted in 2010 posed a considerable challenge to achieving government’s budget objectives. As such, provisions for recurrent expenditure (in absolute and relative terms) have been on the increase in recent years. However, in line with the 2012-2014 *Fiscal Strategy Paper/Medium-Term Fiscal*

Framework of the Government, this trend will be on the reverse within the period. *Chart 11* illustrates the trend in recent years.

41. Data from the Office of the Accountant-General of the Federation (OAGF) indicate a total non-debt recurrent expenditure of N2,527.26 billion for 2011 which exceeds the projection of N2,425.07 billion by N102.19 billion (or 4.21%). As noted in *Table 7*, the inclusion of releases to INEC and the National Assembly (between January and June, 2011) account for this situation.

3.5.2 Debt Service

42. Provisional data from the Debt Management Office indicate that as at 31 December 2011, the Government's domestic debt stock stood at N5,622.84 billion, an increase of N1,071.02 billion (or 23.53%) over N4,551.82 billion recorded in 31 December of 2010 and N304.84 billion (or 5.73%) over N5,318 billion as at the third quarter of 2011. The rise in aggregate domestic debt stock in the fourth quarter over that of the third quarter in 2011 was due mainly to the net issuance of additional FGN bonds of N184.77 billion and Treasury Bills (NTBs) of N120.07 billion. A breakdown of the domestic debt stock as at 31 December showed that N3,541.2 billion (or 62.98%) was for FGN Bonds, N1,727.91 billion (or 30.73%) was for Nigerian Treasury Bills (NTBs) and N353.73 billion (or 6.29%) was for Treasury Bonds.

43. Data from the Debt Management Office indicate that the total debt service in the fourth quarter amounted to N167.66 billion. This is made up of N79.9 billion for NTBs, N80.33 billion for FGN Bonds and N7.43 billion for Treasury bonds. However, data from the OAGF shows that a total of N485.42 billion was released in the year 2011 for domestic debt service.

44. As at 31 December 2011, Nigeria's external debt stock stood at US\$5,666.58 million indicating an increase of US\$32.87 million (or 0.58%) over US\$5,633.71 million recorded in the third quarter of 2011. The increase was due mainly to the increases in Multilateral and Non-Paris Club (Bilateral and Commercial) Debts. A breakdown of the external debt stock shows that multilateral debts amounted to US\$4,568.92 million (or 80.63%), Non-Paris Club (Bilateral and Commercial) Debts amounted to US\$597.66 million (or 10.55%) while Institute of Credit Management (ICM) accounted for the balance of US\$500.0 million (or 8.82%).

45. Data from the Debt Management Office indicate that external debt service payments in the fourth quarter of the year amounted to US\$71.36 million. A breakdown of the payments indicate that US\$26.79 million (or 37.54%) was to Multilateral Creditors, US\$21.2 million (or 29.71%) was to Bilateral Creditors and US\$23.38 million (or 32.76%) to Commercial Creditors. A total of N41.66 billion was released for external debt service in the year.

3.5.3 Statutory Transfers

46. A total of N117.18 billion was released for statutory transfers in the fourth quarter of 2011. A breakdown of the actual transfers, based on the agencies' requests in the fourth quarter, revealed that N23.75 billion was to National Judiciary Council (NJC), N16.14 billion was to the Universal Basic Education Commission (UBEC), N2.91 billion was to FCTA, N11.63 billion was to FCT/FIRS and N34.71 billion was to the National Assembly. A total of N329.18 billion had been released to the various agencies under statutory transfers as at end of the year.

Table 7: FGN Budget Expenditure and Fiscal Account as at December 2011

FISCAL ITEMS	2011 BUDGET		2011 ACTUAL				2010 ANNUAL ACTUAL		VARIANCE								
	ANNUAL	QTRLY	1ST QTR	2ND QTR	3RD QTR	4TH QTR	ANNUAL	ANNUAL ACTUAL	4TH QTR ACTUAL Vs QTRLY BUDGET	QTR 4 Vs QTR 3 ACTUAL	ACTUAL Vs BUDGET (ANNUAL)	2011 ACTUAL Vs 2010 ACTUAL					
	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	%	N'bn	%	N'bn	%	N'bn	%	
TOTAL INFLOW	3,348.11	837.05	536.30	568.01	761.92	700.43	2,566.67	2,958.72	(136.61)	(16.32)	(61.49)	(8.07)	(781.44)	(23.34)	(392.05)	(13.25)	
EXPENDITURE																	
Personnel Cost, Pension & Gratuities	1,948.91	487.23	383.99	503.19	427.05	539.73	1,853.96	1,563.90	52.50	10.78	112.69	26.39	(94.95)	(4.87)	290.06	18.55	
Overhead, MYTO & SWV	476.16	119.04	157.80	190.21	181.98	143.31	673.30	982.26	24.27	20.39	(38.66)	(21.25)	197.14	41.40	(308.96)	(31.45)	
Sub-Total (Non-Debt)	2,425.07	606.27	541.79	693.40	609.02	683.05	2,527.26	2,546.16	76.78	12.66	74.02	12.15	102.19	4.21	(18.90)	(0.74)	
Domestic Debts & Int. on Ways & Means	450.01	112.50	51.20	153.05	183.06	98.12	485.42	375.76	(14.39)	(12.79)	(84.94)	(46.40)	35.41	7.87	109.66	29.18	
Foreign Debts	45.09	11.27	10.28	10.62	10.50	10.25	41.66	39.86	(1.02)	(9.03)	(0.25)	(2.35)	(3.43)	(7.61)	1.80	4.51	
Sub-Total (Debt)	495.10	123.78	61.48	163.67	193.56	108.37	527.07	415.62	(15.41)	(12.45)	(85.19)	(44.01)	31.97	6.46	111.45	26.82	
Total(Debt & Non-debt Recurrent)	2,920.17	730.04	603.27	857.07	802.58	791.42	3,054.33	3,330.32	61.37	8.41	(11.17)	(1.39)	134.16	4.59	(275.99)	(8.29)	
CAPITAL EXPENDITURE:																	
*Capital Releases 2011	1,146.75	286.69	98.07	96.95	346.39	268.54	809.96		(18.15)	(6.33)	(77.85)	(22.48)	(336.80)	(29.37)	809.96	-	
*Capital Releases 2010	-	-	108.33	0.27	-	-	108.59	883.87	-	-	-	-	108.59	-	(775.28)	(87.71)	
Sub-Total (Capital)	1,146.75	286.69	206.40	97.22	346.39	268.54	918.55	883.87	(18.15)	(6.33)	(77.85)	(22.48)	(228.20)	(19.90)	34.68	3.92	
TRANSFER:																	
NDDC	56.08	14.02	-	28.04	-	28.04	56.08	44.94	14.02	99.99	28.04	-	(0.00)	(0.01)	11.14	24.78	
STF Retention Fee	-	-	0.22	-	-	-	0.22	-	-	-	-	-	0.22	-	0.22	-	
National Judicial Council	95.00	23.75	22.75	24.75	23.75	23.75	95.00	91.00	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	4.00	4.40	
Universal Basic Education	64.57	16.14	11.52	11.52	25.38	16.14	64.57	46.09	(0.00)	(0.01)	(9.24)	(36.41)	(0.00)	(0.01)	18.48	40.09	
FCTA	-	-	-	-	-	2.91	-	2.91	-	2.91	-	2.91	-	2.91	-	2.91	-
FCT/FIRS	-	-	7.33	1.97	10.56	11.63	31.49	19.30	11.63	-	1.07	10.16	31.49	-	12.19	63.17	
Ind. Nat. Elect. Comm.	52.18	13.05	-	-	9.50	-	9.50	-	(13.05)	(100.00)	(9.50)	(100.00)	(42.68)	(81.80)	9.50	-	
National Assembly	150.00	37.50	-	-	34.71	34.71	69.43	-	(2.79)	(7.43)	-	-	(80.57)	(53.72)	69.43	-	
Sub-Total (Transfers)	417.83	104.46	41.82	66.28	103.90	117.18	329.18	201.33	12.72	12.18	13.28	12.78	(88.65)	(21.22)	127.85	63.50	
TOTAL EXPENDITURE	4,484.75	1,121.19	851.49	1,020.57	1,252.87	1,177.13	4,302.06	4,046.98	55.95	4.99	(75.74)	(6.05)	(182.69)	(4.07)	255.08	6.30	
Deficit / (Surplus)	(1,136.64)	(284.14)	(315.19)	(452.56)	(490.95)	(476.70)	(1,735.39)	(1,088.26)	(192.56)	67.77	14.25	(2.90)	(598.75)	52.68	(647.13)	59.47	
FINANCING ITEMS																	
Privitization Proceeds	16.91	4.23	-	-	3.03	-	3.03	6.36	(4.23)	(100.00)	(3.03)	(100.00)	(13.88)	(82.11)	(3.33)	(52.43)	
Signature Bonus	42.44	10.61	-	-	20.66	-	20.66	-	(10.61)	(100.00)	(20.66)	(100.00)	(21.78)	(51.32)	20.66	-	
Sharing from Stabilisation Fund Account	225.00	56.25	-	-	-	-	-	-	(56.25)	(100.00)	-	-	(225.00)	(100.00)	-	-	
Domestic borrowing	852.27	213.07	221.00	255.00	191.00	185.27	852.27	1,104.30	(27.80)	(13.05)	(5.73)	(3.00)	-	-	(252.03)	(22.82)	
2010 Intern'l Bond (\$500M)	-	-	73.33	-	-	-	73.33	-	-	-	-	-	73.33	-	73.33	-	
Refund to ETF	-	-	(40.00)	-	-	-	(40.00)	-	-	-	-	-	(40.00)	-	(40.00)	-	
Borrowing from Special A/c	-	-	-	95.00	(95.00)	-	-	-	-	-	95.00	(100.00)	-	-	-	-	
Sales of Government Property	-	-	-	-	-	-	-	7.40	-	-	-	-	-	-	(7.40)	(100.00)	
Net FGN Consolidated Share of ECA of 2010 (\$2.1 bn)	-	-	-	-	-	-	-	97.66	-	-	-	-	-	-	(97.66)	(100.00)	
World Bank Loan (\$500)	-	-	-	-	-	-	-	75.03	-	-	-	-	-	-	(75.03)	(100.00)	
Sub-Total	1,136.62	284.16	254.33	350.00	119.69	185.27	909.29	1,290.75	(98.88)	(34.80)	65.59	54.80	(227.34)	(20.00)	(381.46)	(29.55)	
Net Deficit / Surplus	(0.02)	0.01	(60.86)	(102.56)	(371.26)	(291.43)	(826.11)	202.49									

NOTE:

a. RELEASES TO INEC & NATIONAL ASSEMBLY FOR JAN - JUNE, 2011 INCLUDED IN OVERHEAD

c. REFUND TO ETF ACCT RELATES TO SUM BORROWED TO FINANCE 2010 BUDGET

b. TRANSFER TO FCT/FIRS ARE TO BE NETTED AGAINST INDEPENDENT REVENUE COLLECTIONS

d. FAAC MEETING WAS NOT CONCLUDED IN OCTOBER DUE TO FUEL SUBSIDY DEDUCTIONS ISSUE

Source: Office of the Accountant-General of the Federation (OAGF) and Budget Office of the Federation (BOF)

3.5.4 Capital Expenditure Performance:

47. In line with the transformation agenda and the developmental goals of the present administration, the 2011 Budget focused more on the completion of ongoing projects/programmes that would provide maximum benefits to the people and, as well, aid the actualization of national economic recovery. As a result, over 80% of the total capital expenditure in the 2011 Budget was allocated to the government's priority sectors which included Critical Infrastructure Development; Human Capital Development, Land Reform & Food Security, Physical Security, Law & Order and the Niger Delta.

MDAs' Capital Vote Utilization:

48. A breakdown of the data from the Office of the Accountant General of the Federation (OAGF) revealed that as at 31st December, 2011 an aggregate of N864.32 billion had been released through 1st Quarter Development Capital Warrant of N111 billion, 1st Quarter Augmentation Warrant of N100 billion, 2nd Quarter Development Capital Warrant of N250 billion, 3rd Quarter Development Capital Warrant of N208 billion, 4th Quarter Development Capital Warrant of N153.2 billion and Authority to Incur Expenditure (AIEs) of N42.12 billion for the implementation of MDAs' capital projects/programmes as contained in the 2011 Appropriation Act. Of this amount, a total of N811 billion (or 93.87%) of the total releases was cash backed.

Performance on 2011 Capital Budget as at 31st March 2012

49. The implementation of the capital budget in 2011 was extended to 31 March 2012 in order to give MDAs the opportunity to improve on the implementation of their capital projects. Data from the OAGF indicate a significant improvement in MDAs' utilization of funds as at 31 March 2012. The data also showed that only N713.14 billion (or 87.9%) of the total cash-backed amount had been utilized by MDAs as at 3^{1st} March 2012. *Appendix 1* to this

Report gives an indication of funds released to and utilized by MDAs in the period.

50. An analysis of the fifty MDAs reported upon by the Office of the Accountant-General of the Federation (OAGF) indicates varied levels of capital votes utilization. Forty-three (or 86%) of the MDAs including: Agriculture, Education Water Resources, Works, Transport, Niger Delta, Defence, Federal Capital Territory Administration, Presidency, Trade & Investment and Information & Communication, each utilized more than the overall average utilization rate of 87.9% while thirty-eight out of these including Agriculture, Works, Power and Water Resources utilized more than 95% of their respective cash-backed releases. The utilization report further indicated that seven MDAs including Women Affairs and Petroleum Resources utilized less than 87.9%.

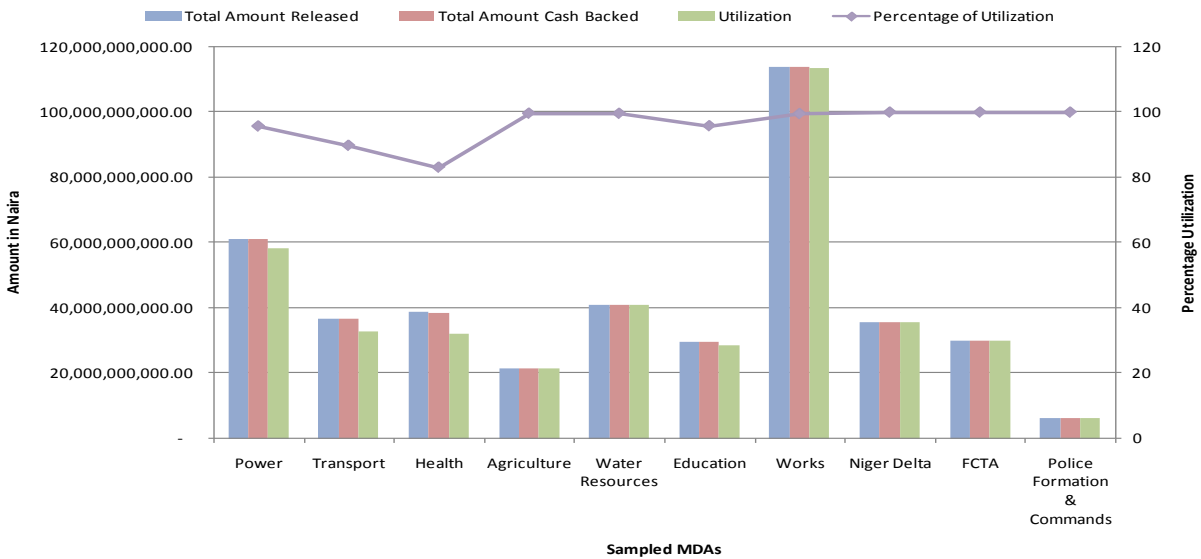
51. *Table 8* below is an extract from *Appendix 1* and *Appendix 2* highlighting the utilization rate of ten MDAs considered key to the actualization of the Administration's *Transformation Agenda*.

Table 8: A sample of MDAs' Capital Budget utilization (as at 31 Dec. 2011 & 31 Mar. 2012)

MDA	Amount Released N'bn	Amount Cash-Backed N'bn	Utilization (as at 31 Dec. 2011)			Utilization (as at 31 Mar. 2012)		
			N'bn	% of Amt. Cash-Backed	% of Amount Released	N'bn	% of Amt. Cash-Backed	% of Amount Released
Power	61,147	61,147	44,554	72.86	72.86	58,531	95.72	95.72
Transport	36,770	36,770	26,626	72.41	72.41	33,017	89.79	89.79
Health	38,785	38,716	26,695	68.95	68.83	32,165	83.08	82.93
Agriculture	21,501	21,501	12,567	58.45	58.45	21,427	99.66	99.66
Water Resources	41,044	41,044	38,240	93.17	93.17	40,891	99.63	99.63
Education	29,763	29,763	21,369	71.80	71.80	28,515	95.81	95.81
Works	114,034	114,034	106,721	93.59	93.59	113,511	99.54	99.54
Niger Delta	35,670	35,670	34,702	97.29	97.29	35,668	99.99	99.99
FCTA	29,999	29,999	25,831	86.11	86.11	29,998	100.00	100.00
Police Formation	6,453	6,453	5,997	92.93	92.93	6,453	99.99	99.99
Total Average Utilization (by all MDAs)				70.28	66.49	-	87.90	82.51

Source: OAGF and BOF

Chart 13: Pictorial Representation of Selected MDAs Utilization as at 31 Mar. 2012



Source: BOF and OAGF

3.5.5 Performance of the Financing Items

52. As outlined in the 2011 fiscal framework, the quarterly revenue projected to fund the budget was estimated at N837.05 billion, while the aggregate quarterly expenditure was estimated at N1,121.19 billion. This resulted in a projected quarterly deficit of N284.14 billion. This was expected to be financed through Privatization Proceeds of N4.23 billion, Signature Bonus of N10.61 billion, Sharing from Stabilisation Fund Account of N56.25 billion and Domestic Borrowing (FGN Bond) of N213.07 billion.

53. In the fourth quarter, a total of N185.27 billion from domestic borrowing (FGN Bond) was realized as the only source of financing item, indicating a shortfall of N98.88 billion (or 34.8%) below the quarterly proposal of N284.16 billion. As at December 2011, an aggregate of N909.29 billion out of the annual estimate of N1,136.62 billion was realised from the Financing Items sources. This implies a shortfall of N227.34 billion (or 20%). A breakdown shows that the inflows from the financing sources comprised of N3.03 billion from Privatization Proceeds, N20.66 billion from Signature Bonus, N852.27

billion from Domestic Borrowing (FGN Bond) and N73.33 billion from 2010 International Bond (\$500M).

54. The level of capital projects implementation in the year is reported upon in the next chapter of this Report.

4.0 CAPITAL BUDGET IMPLEMENTATION REPORT

4.1 Introduction

55. Further to the Administration's drive for budget transparency, accountability, and the delivery of promised services, this section of the Report is focused on providing a Progress Report on the implementation of selected capital projects and programmes approved for funding in the 2011 Budget as of 31 March 2012. In addition to assessing the financial commitment to the respective projects and programmes vis-à-vis the level of implementation, much more emphasis is placed on their actual physical level of implementation, their impact on the community and national socio-economic environment, and challenges that may be hindering the prompt delivery of such projects and programmes.

56. In continuation of the practice aimed at bringing in divergent views and strengthening the objectivity of the assessments, the Budget Office of the Federation (BOF) monitored and evaluated selected MDAs' capital projects implementation in collaboration with representatives of the Supervising Ministries, the Mass Media and Civil Societies Organisations.

4.2 Physical Monitoring and Evaluation

57. The inspection covered projects and programmes executed in critical and large-spending sectors including the Federal Capital Administration, Water Resources, Transport, Science & Technology, Health, Agriculture, Education, Aviation, Works, Defence and Niger Delta. Summarized accounts of the findings of the budget monitoring teams are as reported below.

MINISTRY OF NIGER DELTA AFFAIRS

58. The Ministry was allocated a total of N51.98 Billion for the implementation of its projects and programmes in the 2011 fiscal year. Of this amount, the sum of N35.67 billion was released and cash-backed while N35.67 Billion (99.99%) was utilized to execute projects including:

i. East- West Road

The East-West road traverses Delta, Bayelsa, Rivers, Abia, Akwa-Ibom and Cross River states of the Niger Delta region of the country. In view of its socio-economic relevance for the movement of men and materials in the region and the large volume of traffic that ply the route, the road was redesigned as a dual carriageway.

The contract for its reconstruction was initially awarded to Messrs Julius Berger Nig. PLC in August 2006 but was terminated months after commencement due to disturbances by militants in the region. When the situation improved in May 2009, it was re-awarded in four different sections.

a. Warri- Kaiama (Section 1)

This section of the road comprises the provision of a new 87km asphaltic concrete carriageway and the rehabilitation/reconstruction of the existing one-way-lane from Warri in Delta to Kaiama in Bayelsa State. It was awarded to Messrs Setraco Nig. Ltd on 11 June 2009 at a cost N112.16 billion with completion initially scheduled for 10 June 2012. This was later extended to 31 December 2013 due to delayed payments by the Ministry for certified works.

Findings:

At the time of monitoring the project, works completed included: the construction of 15 nos. culverts, 8.5 km of pavement on the existing carriageway, 9.17 km on new carriageway, 8.8km of binder course on new carriageway, and 18km of wearing course on the existing carriageway. About 50% of the sub-structure of the Patani Bridge on the section had been completed; bringing the cumulative performance on the section to about 50.99% completion.

Challenges:

The team noted key challenges to the scheduled completion timelines on the project to include unfavourable weather, inadequate budgetary provisions by the Ministry, and its delay in making payment for certified works. The status of this, and several other projects in this Report further emphasize the need for MDAs to apply available scarce resources to the completion of existing projects and exit from a few projects rather than embarking on new ones.



Picture 1: East West road (Section 1) - Casting of Piles at the Forcados River

Recommendation:

In consideration of the need for prompt completion of the project, the team is of the opinion that the sum appropriated for its implementation should be strategically released to it in a manner not to starve it of funds particularly during the October – February stretch when the weather is more conducive for road construction works. More importantly, it might be more strategic to arrange an alternative funding source other than the FGN Budget.

This recommendation runs across all other sections of the Road.

b. Kaiama – Port-Harcourt, Section 11 (1&11) C/No.Id/09/002 & Id/09/003

This Section comprises the construction of 101km length of road starting from Kaiama in Bayelsa State to Port-Harcourt (Eleme Junction) in River State. The contract was awarded to Messrs Setraco Nig. Ltd. in two sub-sections. *Sub-section 1:* Port-Harcourt - Ahoada (47km) was awarded at an initial cost of N29.92 billion in May 2009 but was augmented to N48.97billion. This is scheduled for completion in May 2013. *Sub-Section 11:* Ahoada- Kaiama (54km) was awarded in April 2009 at an initial cost of N44.88 billion but recently augmented to N84.76 with completion scheduled for May 2013. The upward review of the project cost was due to time lapse occasioned by inadequate budgetary provision and delayed approval for certified work.

The sum of N7 billion was appropriated for its implementation in the 2011 Budget, of which N1.75billion was released in the fourth quarter bringing total releases and utilization to N7billion in the fiscal year. An aggregate value of N98.97 billion had been certified for work-done on the two (2) sub-sections from commencement of the project to date.

Findings:

At the time of inspection, work on the Chioba Bridge was at the deck-level while the installation of kerbs and parapets were in progress in Sub-section 1. For Sub-section II, 7 bridges were similarly at the deck-level with completed parapets and kerbs. Ongoing work also included the construction of 2 bridges at Okosso; and deep soil investigation at Kaiama Bridge bringing the work to 41.40% level of completion. This represents an improvement of 4.11% over the status observed in the combined first and second quarter Report.

The teams gathered from the Site Engineer that key among the challenges to the timely completion of the project were weather challenges, inadequate budgetary provisions and delays in payments for certified works.



Picture 2: East-West road section 11 (PH –Kaiama) - Ongoing bridgework

ii. Reconstruction of Owerri–Elele Road (Owerri – Omerelu segment), Imo State

The project covers about 35.748km length of road. It consists of the construction of a dual carriageway of 7.3m on both sides with 1.5m inner and 2.75m outer shoulders. It also includes earthworks and construction of underground storm water drainage through Owerri Township, Trapezoidal

drains at specified sections within built up areas along the road; and the relocation/production of existing utilities, petroleum and gas installations. The project, when completed is expected to promote rapid and integrated infrastructural development in the neighbouring communities in the Niger Delta Region.

The contract was awarded to Messrs Arab Contractors O.A.O. Nig. Ltd. in March 2010 at a cost of N21.48 billion while work commenced in April 2010 with completion scheduled for October 2012. The sum of N3 billion was appropriated for implementation of the project in the 2011 Budget. A total of N2.83 billion was released and committed to the project in the 2011 fiscal year bringing the cumulative commitment to the project to-date to N9.49billion with physical implementation at about 33.2%. N1.08 billion was released and wholly utilized in the fourth quarter to achieve 6.25% of work in the quarter.

Findings:

The team observed works done to include 35.75km of site clearance, earthwork operations (21.6km), 19nos. box culverts, pavement (20km), 18km of asphaltic binder course, and the completion of concrete median kerbs up to CH. 28 + 000 RHS. The relocation of water pipeline and PHCN facilities were similarly ongoing at the site.

Challenges

The resident engineer informed the team that the major challenges facing the project include an unfavourable weather condition (short dry period), insecurity of the area, delay in the payment of compensation (Phases II & III), and inadequate budgetary provisions.

iii. *Land Reclamation and Erosion Control (Shore Protection) at Isikwato*

Located at Ogudu Asa in Isikwato Local Government Area of Abia state, the project include the reclamation and restoration of eroded areas of the community; construction of drains (18m high) and culverts to channel water; protection works with Reno-matgrass and gabion boxes. It also includes grassing and re-construction of a two-lane single carriageway measuring 650metres in length.



Picture 3: Part of the eroded spots requiring & reduction of existing slope/earthworks in progress at Isikwato Erosion site

The project was awarded to Messrs Deep Orange Nig. Ltd in November 2010 at the cost of N2.26 billion but implementation delayed till March 2012 due to late clearance from the Ecological Fund Office. The sum of N500 million was appropriated to it in the 2011 Budget. Of this, N333.09 million was released (as 15% mobilization) and utilized in the third quarter to achieve 10% level of performance.

Findings

At the time of this report, the eroded portions had been partly filled; while site clearance and leveling of existing slope (earthworks) were in progress. However, the team observed that the gully erosion was already causing serious threat to the people of the area hence require urgent attention for its early completion.

MINISTRY OF TRANSPORT

59. Towards providing an efficient inter modal system to link the different modes of transportation in the country, the Ministry was allocated the sum of N53.98 billion in the 2011 Budget. Of this amount, N36.77 billion was released and cash-backed for the year, and N33.02 billion or (89.79%) was utilized for the implementation of its capital projects/programmes.

60.

i. National Inland Waterways Authority, Lokoja

The sum of N15.14 billion was appropriated to the Authority in the 2011 Budget. Of this, N10.14 billion was released, while N3.8 billion was utilized for the execution of the following projects and programmes that were visited by the monitoring team:

a. Construction of Inland River Port Baro, Niger State

The project was initiated to provide safe landing facilities for passengers and efficient cargo handling equipment at Baro and its scope of work entails the construction of wharf (steel sheet piling), hydraulic filling, earthworks, roads and paving, transit

shed / warehouse, administrative building, staff quarters, generator houses, water supply and treatment plant.



Picture 4: The Inland River Port, Baro under construction

The contract was awarded in December 2009 to Messrs CGGC Global Projects Ltd at a cost of N3.56 billion with completion scheduled for August 2011. The project had an allocation of N999.2 million in the 2011 Budget; out of which N669.4 million was released taking the total commitment to the project to N1.3 billion and a cumulative implementation level of 65% as at end of 2011.

Findings:

During the team's visit to the site, completed works included: site clearing, survey delineation, and construction of the site camp. Other ongoing works at the site are the construction of port operation building, embankment, slope protection and provision of site utilities.

iii. Construction of River Port, Oguta

This project is located at Ossemotor in Oguta Local Government Area of Imo State. The scope of work include the construction of a warehouse, transit shed, passenger terminal, workshop, administrative buildings and staff quarters. Others are the provision of roads, dredging/sand filling, and perimeter fencing of the port complex. When completed, the project is expected to provide safe landing facilities and efficient cargo handling equipment at the Port.

It was awarded to Messrs Scott Amede Engineering and Power Supply Company in November 2009 at a cost of N2.74billion with completion scheduled for in November 2011. The contractor has however, requested for extension of the completion date by twenty-four months due to unpaid certificates.

The sum of N1billion was appropriated for the project in the 2011 Budget. Of this, a total of N530.71million was released and utilized in the year, inclusive of N209.53 million which was released and utilized in the fourth quarter, to bring the cumulative financial commitment on it to N1.05billion.

Findings

At the time of this report, work on the Warehouse and Transit shed buildings had reached roofing level. Also, roof steel trusses, Aluminium & PVC roofing and electrical works at the Administrative and Passenger Terminal buildings had reached 70% completion. Road network layout and grading had also been completed while installation of steel sheet piles and Tie-back (for laying of beams) was at 40% completion. The project had achieved about 50% level of completion prior to the suspension of work.



Outstanding works include the completion of key structures: warehouse, transit shed; construction of central water system and distribution within the site; and sand filling of the road for proper drainage.

At the time of this visit, the team observed inactivity at the site. The project manager attributed this stoppage of work by the contractor to non-payment of outstanding certificates which amounted to about N400million. As mentioned earlier, it is considered critical that MDAs should begin to prioritize the application of resources from the federal budgets to the planned completion and exit from prioritized capital projects rather than indulging in several new projects which might end up being abandoned.

MINISTRY OF AVIATION

61. The Ministry is critical to the Government's achievement of its developmental goals for the Transportation sector. In this respect, a total of N28.71 billion was allocated to it in the 2011 fiscal year. Of this amount, the sum of N21.99 billion was released and cash-backed to the Ministry while N20.66 billion or (93.97%) was utilized for the implementation of its capital projects/programmes in the year.

i. Federal Airport Authority of Nigeria (FAAN), Lagos

The Federal Airport Authority was allocated a total of N10.51 billion in the 2011 Appropriation to execute its capital projects and programmes. Of this, N1.37 billion was released in the fourth quarter bringing the total releases in 2011 to N10.08 billion. The sum of N8.14 billion (or 80.7%) had been utilized as at the end of the fiscal year to execute projects including the following:

a. Enugu Airport - Runway Extension/Expansion and Resurfacing.

The scope of the project include extension of runway by 600m, improvement to profile of the existing runway, provision of 7.5m wide shoulders at each side of the runway, and other associated works. It is designed to



Picture 6: Completed Runway Extension & one of the Airfield lighting at Enugu Airport

ensure the existence of state-of-the-art infrastructure, equipment and facilities required to support the Aviation sector and maintain/upgrade and rehabilitate the sector.

The contract was awarded to Messrs P. W. Nigeria Ltd. in June 2009 at an initial cost of N4.14billion and was expected to be completed in September 2011. However, the contract cost was revised in October 2010 to N10.34billion due to additional works such as Airfield Lighting CAT II, New Taxiway and Apron; and works needed to complete the phase I of the project. The completion date was revised to June 2012.

The sum of N1.6billion appropriated to the project in the 2011 Budget was fully released in the year. Of this amount, N103.57million was released and utilized in the fourth quarter to achieve 20% level of implementation bringing the cumulative implementation rate to 85%. A total of N7.78billion has so far been committed to the project since its inception.

Findings

The runway extension/expansion, construction of runway shoulders, drainage improvement and markings, crash road at 26 End, (Phase I) had reached 90% completion. These are now in use as at the time of this report. Also, the new taxiway pavement (Phase II) was at 91% completion. All civil works on the Airfield lighting were at 30% completion. Outstanding works on the project included the completion of crash road at 08 End, pavement markings of the new taxiway, and completion of airfield lighting works CAT II. However, cable materials were on ground for completion of the AF lighting. The project had achieved an overall performance of 85%.

Challenges:

As gathered from the site engineer, the delay in acquiring land for the remainder of the project has largely hindered the completion of the crash road at 08 End and the installation of approach Airfield lighting. Other

factors such as interference by the Nigerian Air force (which forced stoppage of work), inadequate budgetary provisions, and non-payment of outstanding certificates totaling about N1billion by inference, have delayed timely completion of the project.

Recommendation:

The monitoring team recommends an urgent inter- ministerial intervention by the Ministry of Defence and that of Aviation on the persistent land conflict between the Federal Airport Authority and the Nigerian Air force. This is to avert further unnecessary clashes as well as facilitate early completion of the project by the contractor for effective operations at the Airport.

ii. *Nigerian Airspace Management Agency (NAMA)*

The Agency's role entails the provision of air traffic control management, aeronautic communications and navigational surveillance to all existing Airports in Nigeria. In the 2011 Budget, the sum of N 5.96 billion was appropriated to the agency for the execution of its capital projects/ programmes. Out of this amount, N2.21 billion was released and N1.69 billion utilised in the year to execute amongst others the following:

a. *Procurement and Installation of Voice Communication and Control Systems (VCCs) Consoles.*

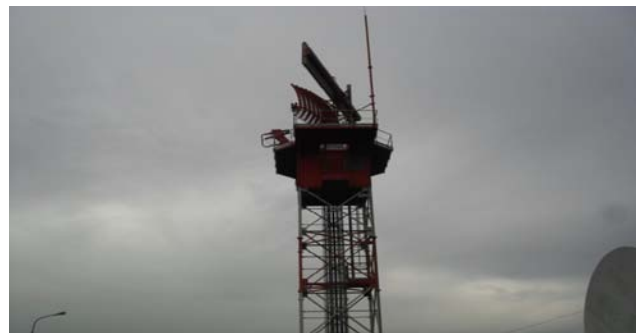
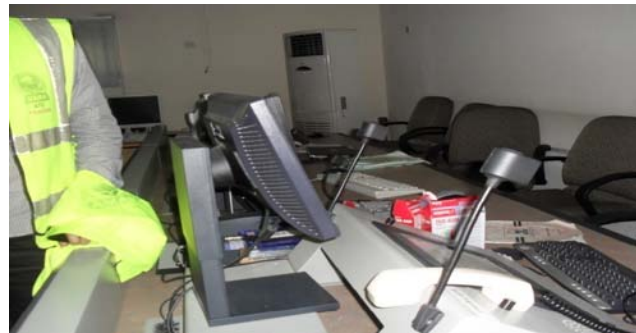
The project, which is aimed at achieving effective air traffic management information and accident procedure alert information, comprises the replacement, installation and restructuring of obsolete VCC control tower infrastructure in 13 Nigerian Airports. Its implementation was awarded to Messrs Barna World in January, 2009 at a cost of N1.4 billion with a planned completion date of January, 2012. The sum of N1.3 billion was appropriated for the project in the 2011Budget, out of which N240.2 million was released in the year while

N205.8 million was utilised. A total N1.132 billion had been committed to the project to achieve 70 % level of completion.

Findings

At the time of visit, the art Vsat technology with voice recording systems and communication gadgets had been installed at the Murtala Mohammed International Airport. However, the

installation works at Akure, Bauchi and Ilorin Airports were yet to be executed. The team was informed that the communication gadgets which were installed at the Airport have contributed to the reduction in the airport's running costs.



Picture 7: Part of the installed equipments and a new radar at NAMA, Lagos.

WATER RESOURCES SECTOR

62. The Ministry had a capital budget allocation of N62.05billion in the 2011 Appropriation to execute its capital projects and programmes. Of this, a total of N41.04billion was released while N40.89billion (or 99.63%) was utilized.

i. Construction of Ivo River Dam Project

The project is located in Mpu village, Aninri Local Government Area of Enugu State. It involves the construction of a main dam 15m high and 250m long; a

saddle dam 5m high and 2,500m long; a 150m long concrete spillway and inlet/outlet structure with a reservoir capacity of about 20mcm. When completed, the project is expected to provide water supply and irrigation activities to the people of the area.

Contract for the dam construction was awarded to Messrs D. A. Construction Ltd. in November 2009 at a cost of N2.14billion. Work commenced in February 2010



Picture 8: Construction of Engineer's quarter which was stalled at the Ivo Dam project

and is expected to be completed within twenty-four (24) months. The sum of N544.64million was appropriated to the project in the 2011 Budget of which, N40.49million was released and utilized in the year bringing the total releases to N605.08million (inclusive of 15% mobilization i.e., N321.49million).

Findings

At the time of this report, there was no activity at the site. However, prior to the monitoring, the construction of the engineers quarters was stalled at lintel level; and clearing of the dam axis/reservoir and excavation of key trench of levee had attained 65 percent. No work had commenced on the spillway, amongst others. The project had attained 20% cumulative level of completion before the contractor's demobilization from the site.

As at the time of monitoring, the contractor had been served a termination notice by the Ministry for alleged lack of the capacity to complete the project. It is therefore recommended that funding to the project should be stopped forthwith pending its re-award.

ii. Construction of Amauzari Dam

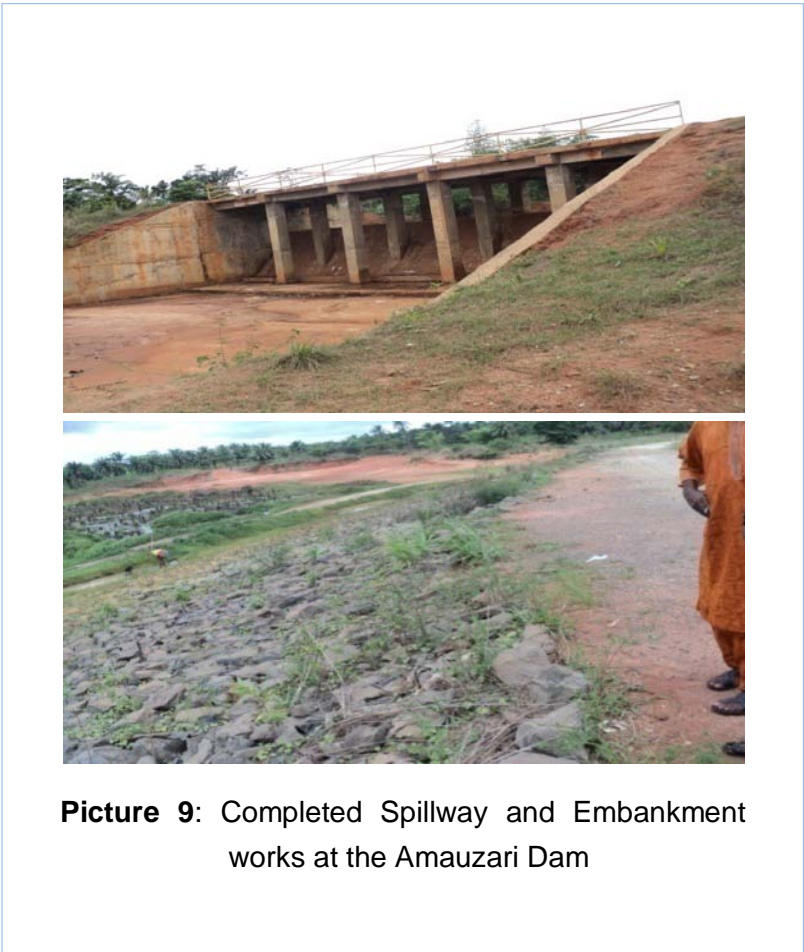
The project which is designed to provide water supply and irrigation activities for Amauzari and neighbouring communities in Imo state was awarded to Messrs Anbeez Services in April 2005 at the cost of N995.24million. It was scheduled for completion in April 2010 but this could not be achieved due to funding problems.

The sum of N210.16million was appropriated for the project in the 2011 Budget out of which N60million was released. However, there was no utilization from this provision in the fiscal year. A total of

N786.95million had been released and committed to the project since inception to achieve 79% level of completion. Attempts to ascertain reasons for the non utilization of the funds provided in the year were not successful.

Findings

At the time of visit, there was no activity at the site as the contractor had moved out. Neither the contractor nor his representative was on ground to explain the cause of the project abandonment. However, prior to the vacation, the spillway had been completed, while embankment works had attained 93%



Picture 9: Completed Spillway and Embankment works at the Amauzari Dam

completion. Also, work on the access road had stalled at the time of monitoring.

Recommendation

In view of the huge financial commitment so far made to the project with so little to show for it, it is recommended that the contractor be invited to explain their reason for abandoning the project. Furthermore, funding of the project should be stopped forthwith until the status of the project is determined.

iii. Owiwi Dam And Water Works

The project is made up of three components: Dam and associated works (30 mcm capacity), water supply (600 m³/hr) and irrigation system (303ha). It is aimed at providing portable water to thirty neighbouring communities. It is also to provide raw water for irrigation in Obadan, Oko Akinjole and Asipa areas, promote fish farming in the Dam reservoir and provide recreation centre for the settlements.

The contract was awarded to Messrs Gilmor Engineering (Nigeria) Limited in September 2005 at an initial cost of N2.35 billion which was revised to N9.7 billion in November,

2010 due to increase in the scope of works. The sum of N206 million was appropriated and fully utilized for its implementation in the 2011 while a total



Picture 10 (a) & (b): Owiwi Dam and the Pump Station at the Dam site.

of N6.8 billion had so far been expended on the project since inception to achieve 90% overall completion.

Findings

At the time of monitoring, completed works included: Dam and associated works alongside water supply while irrigation was 15% completed. Outstanding works included the completion of the irrigation component which is about 255 Ha.

iv. Chouchi Irrigation Project, Jimeta-Yola

This project was designed to irrigate 1,200 hectares of the Fadama area lying between Jimeta and Yola town in Adamawa State. It also involves the diversion of water from Benue River to Beti River to feed the pumping station, provide facilities for livestock and fisheries development, motivate and train farmers, pastoralists and fishermen.

The contract was initially awarded to Messrs Impresit Bakolori Plc at the cost of N2.8 billion under the Petroleum Trust Fund (PTF) National Food Supply Programme. It commenced in May 1999 and continued until October, 2002 when it was transferred to the Ministry of Water Resources following the dissolution of PTF in September, 2006. The project was reviewed and re-awarded to Messrs Impresit Bakolori Plc at the contract sum of N5.02 billion and was to be completed within 24 months. However, as a result of poor funding, full mobilization could only be made in October 2008, and was rescheduled for completion in December 2011.

The sum of N141.32 million was appropriated to the project in the 2011 Budget, but no fund was released. A total of N3.5 billion had been committed to the project since inception to achieve 60% level of completion.

Findings:

As at the time of monitoring, basic civil works and supplies had been completed. As reported in the “*Third Quarter 2011 Budget Implementation Report*”, work at the site had been suspended by the contractor since October 2010 due to the contractor’s inability to resolve its internal managerial challenges. It was observed that the villagers had encroached on the project land by erecting structures and also digging the dyke of the dam, thereby jeopardizing the early completion and the achievement of the project’s objective.

It is noteworthy that the Ministry of Water Resources has now stepped in to help resolve the issues in question following the Budget Office’s correspondence in that regard. The status of the project needs to be determined quickly.



Picture 11: A Portion of uncompleted dyke work evacuated by neighbouring communities at the abandoned Chouchi Irrigation project

v. *Kaltungo Earth Dam:*

This project was conceived to provide portable water for domestic consumption, irrigation, fisheries and other economic activities for Kaltungo and environs. It will also provide employment opportunities to the community. The project was re-designed to its present size to accommodate a homogenous earth fill dam with a reservoir capacity of 22m³, a crest length of 800m and crest elevation of 478 OMASL.

The contract was awarded to Messrs Abdullahi Jabi and Son Ltd in September, 2009 at an initial cost of N261.2 million with expected completion date of December 2010. However, the contractual amount was subsequently reviewed to N341.35 million and N459.28million in 2010 and 2011

respectively due to under estimation of earth fill and concrete quantities. The new completion date is May 2012.

The project had an appropriation of N109.01million in the 2011 Budget out of which N49.4million was released to the project in the 4th quarter, while N96.4 million was released and utilized within the 2011 fiscal year . The sum of N292.97 had so far been committed to the project to achieve 80% level of completion.

Findings:

As at the time of monitoring, the following works had been completed: clearing of Access Road (1.7km) and dam site (7,800m³), spillway excavation (7,800m³) and spillway concreting. However, embankment filling and rip-rap placement at the dam was in progress.

vi. Cross River Basin Development Authority (CRBD)

The Agency is mandated to provide portable water supply, Irrigation infrastructure, erosion and flood control and watershed management. The sum of N4.33 billion was appropriated in the 2011 Budget, of which N2.83 Billion was released and utilized for the implementation of its capital projects amongst which are:

a. Ibiono Ibom Dam.



Picture 12:Embankment filling in progress at the Kaltungo earth dam.

The scope of work includes site clearance, construction of access road with culverts, construction of river diversion channel, construction of dam embankment, construction of spillway amongst others. The contract was awarded to Messrs Anbeez Services Ltd at a cost of N918.48 million for duration of 12 months effective from February 2010 and was expected to have been completed in February 2011.

In 2011 Budget, the sum of N314 million was allocated to the project out of which N100 million was released in the first quarter but was not utilized. The sum of N866.8 million had been committed to the project to date to achieve 50% completion.

Findings:

At the time of monitoring, neither the contractor nor the site engineer was on site. The Security man on duty informed the team that the contractor remobilized to site when the Honourable Minister of Water Resources visited on the 16th of March, 2012, with an insignificant improvement on the dam embankment. As reported in previous reports (*fourth quarter of 2010 and first quarter, 2011*), following its earlier abandonment, erosion had started washing away the dam embankment while the steel basin for the spill way had collapsed.

b. Eniong Creek Irrigation drainage flood control. Cross River State.

The project involves the irrigation of over 4,000 hectares of underused flooded area for Agricultural Food production. The contract was awarded to Messrs Impresit Bakalori Plc. in March 2010 at a cost of N6 billion with completion scheduled for September 2010. However, the contract was terminated due to non-performance and financial impropriety on the part of the contractor.

During the time of visit, the team could not access the project, but gathered from the Ag. Managing Director of CRBDA that work had been

put on hold. This is for similar reason of management squabbles in the contracting company as with the Chouchi Irrigation Dam project.

vii. Upper Niger River Basin Development Authority, Minna

The sum of N3.2 billion was appropriated to the Authority in the 2011 Budget. Of this, the sum of N2.05 billion had been released while N1.80 billion was utilized for the execution of its projects and programmes which included the following visited by the team:

i. Completion of Agaie/Lapai Dam

The contract was awarded to Messrs INFIOUEST International Ltd in June, 2004 at the cost of N1.8 billion and to be completed in November, 2011. The project entails impounding portable water with a 55MCM reservoir volume and 38 MCM maximum storage capacities as well as the provision of 38MM3 farmland irrigation for Agaie and Lapai communities lying along Paiko-Lapai border line. The sum of N400 million was appropriated in the 2011 Budget, while N340 million was released and utilized in the fiscal year. A total of N1.3 billion had been committed since inception to attain 95% completion.

The team observed that, riprap, embankment, spillway, intake tower/bottom outlet works, access bridge, river diversion works had been completed and the dam had improved on the socio-economic activities of the neighbouring communities as the water was being used for farming, fishing and drinking purposes. The only outstanding work was the evacuation of the debris.

ii. Rehabilitation of Tungan Kawo Dam/Irrigation Project, Wushishi

This is a multi -purpose project designed as irrigation and dam reservoir to provide controlled facilities for downstream irrigation of a gross area of 900 hectares. It was also planned to control flood and drainage of about 1.215 hectares as solution to the frequent flooding of valuable

agricultural land by Rivers Ubandawaki and Bankogi. The project was originally conceived by the defunct Northern Regional Government in 1955, and in 1977 it was handed over to Niger State Government and later Niger River Basin Development Authority in 1978.



Picture 13: Wushishi Dam Irrigation component almost completed.

The contract was awarded to Messrs Allworks Nigeria Ltd. at the cost of N240million in July 2007 and it is expected to be completed in June, 2013. The sum of N197.07 million was appropriated in the 2011 Budget, out of which N178.7million was released and N138.7 million was utilized. N48.5 million was however released in the fourth quarter while a total of N178.8million had been committed to the project to achieve 95% cumulative performance.

Findings:

During the site visit, the lining of the secondary canal and concrete works, rehabilitation of the access service roads, spillway channel extension, irrigation, flood and drainage structures as well as the reservoir/dam structures were completed. The only outstanding work was the loading and excavation.

FEDERAL CAPITAL TERRITORY ADMINISTRATION (FCTA)

63. The Ministry is charged with the responsibility of providing basic socio-economic infrastructure need for the development of the Federal Capital

Territory. It is also to provide an environment conducive for smooth socio-economic activities within the Territory. To achieve this goal, Government allocated a total of N44.63billion in the 2011 Appropriation for the execution of its capital projects and programmes. Of this amount, N30billion was released and cash-backed in the 2011 fiscal year. This was wholly utilized to execute its projects including:

i. Abuja Rail Mass Transit Project (Lot 1 & 3)

This project involves the design and development of 60.67km of standard gauge double rail track within the FCT, Abuja. When completed, it is to serve as a big accelerating Engine that will effectively promote the development of national economy by improving local investment, increase employment opportunities, as well as contribute to the social stability, e.t.c.

The contract was awarded to Messrs China Civil Engineering and Construction Corporation (CCECC) Nig. Ltd. in May 2009 at the cost of USD 841.65million (equivalent to N106.27billion) and is expected to be completed in May 2013. In the 2011 Budget, the sum of N4.1billion was appropriated out of which N1billion was released in the fourth quarter and utilized. This brings total releases to N22.68billion since inception to achieve overall performance of 21.28 percent. No release was made in the first – three quarters of the year by the FCTA.

Findings:

As at the time of visit, there was no activity on-going at the site due to funds constraints. However, prior to the suspension of work, the following were achieved: survey and designs at 87%; earthworks had covered 59%; while 4 bridges out of the 16 bridges in Lot 3A and 27 culverts out of a total of 91 (representing 17% and 36.3% achievements respectively) were at various levels of completion. Also, laying of tracks had covered about 2.9km; construction of columns, beams and slabs for the rolling Stock Depot had

reached the fourth floor level (32%); and a significant quantum of materials (rails and precast concrete sleepers) had been stockpiled at the site. This represents a significant improvement over what was recorded at the end of 2010 fiscal year. Refer to 4th quarter and consolidated 2010 report for further details.

Challenges:

The team discovered that though the contractor possesses the technical ability to deliver, he was constrained by poor funding from the FCTA, hostility by the natives, and non – payment of waiting outstanding certificates amounting to N14.59billion. However, at the time of this report, negotiation was on-going for an alternative funding with the officials of the Chinese EXIM Bank for a loan of \$500million to facilitate the completion of the project.

Recommendation:

In consideration of the importance of this project to the socio-economic development of the Country,



Picture 14: Laying of tracks & Part of Erosion protection works which was stalled at the site.



Picture 15: Tank 1 almost completed & laying of 10km pipelines at the project site.

it is recommended that the Subsidy Re-investment Committee should complement the funding; as the \$500million loan (if secured) will still not be adequate to complete the project.

ii. *Construction of Tank 1 & 6 Associated Trunks Mains.*

The project involves the construction of two water tanks of 40,000m³ capacity each, with reinforced concrete tanks at Dawaki and Apo Sefyi Districts in FCT. On completion, it is expected to enhance physical health Improvement and provide potable water for industrial usage, which would boost economic activities within FCT.

The contract was awarded to Messrs Sarplast (WA) Ltd at a cost of N11.76 billion in 2006 but was later revised to N22.89 Billion in December 2011 with a revised completion date of Dec, 2012. This was due to cost escalations in prices of large diameter Ductile Iron Pipes and fittings which constitute about 70% of materials needed for the job.

In 2011 Budget, the sum of N1.532 billion was appropriated out of which the sum of N202.63 million was released and utilized in the last quarter of 2011, while a total sum of N7.142 billion had been committed since inception to achieve cumulative performance of 31 percent.

Findings:

At the time of this report, foundation and walls and the precast elements were in progress in tank 6 bringing it to 15% completion. On the other hand, concrete works on Tank 1, supply and installation of 60km of Ductile Iron pipes and fittings of various sizes, ranging from 1500mm-1000mm diameter from Lower Usuma Dam Water Treatment Plants to each of the Tanks were almost completed. The outstanding work in Tank 1 was the installation of some electro-mechanical components.

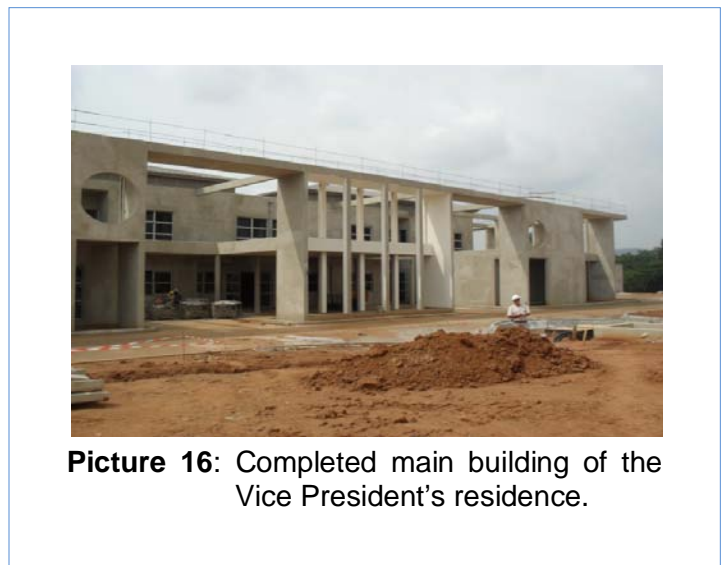
Challenges:

The Team was informed by the project engineer that the major challenges to the project were initial delays in possession of the Tank 1 site, encroachment/obstruction along the Pipeline Corridor, and delay in funding and rise in the cost of materials. This delayed the project completion.

iii. Design and Construction of the Vice President's Residence

The project involves the construction of the Vice President's residence and office (the main building), residence of the ADC and the CSO, the 2nd Lady's office, chapel, mosque, boys quarters, dormitory for security staff, gate house, power house/water tank/garages and recreation facilities occupying an area of 4,704.20ms . The project was contracted to Messrs Julius Berger (Nig.) Plc. in February, 2010 at a cost of N7.07 billion and was scheduled to be completed by September, 2011. The date was however reviewed by another 20 months which was still awaiting the approval of the Federal Executive Council.

The sum of N864.23 million was appropriated for the project in the 2011 Budget, of which N297.8 million had been released and utilised in the year while the sum N4.911 billion had so far been committed to the project since inception to achieved 85% overall completion level.



Picture 16: Completed main building of the Vice President's residence.

Findings:

As at the time of monitoring, structural works for all the buildings were completed; while air conditioning installation works; Boys Quarters, Security

Staff Dormitory, Chapel, Mosque, Water Tank, Generator House, power and water reticulation were in progress and at various stages of completion.

The team gathered that a request for the approval to have its implementation period extended beyond September 2011 was still being awaited. The contractor had an outstanding payment of N593.4 million.

iv. Development of Karmo Residential District Infrastructure

The project is aimed at providing infrastructural facilities for residential accommodation of workers in the Idu Industrial area of Abuja. It was awarded to Messrs SCC Nig. Ltd. at an initial cost of N6.4 billion plus €116.46million but was later revised to N14.22billion plus €251.45million which was again augmented by N7.82billion plus €134.99million. Work commenced in September 2003 and was expected to be completed by September 2006. It was however extended to December 2012 owing to changes in specifications and other additional works.

The sum of N2.1billion was appropriated in the 2011 Budget, but there was no release to the project in 2011 by the supervisory Ministry. A total of N9.4billion plus €165.41million had been committed from inception of the project to date.

Findings:

At the time of monitoring, work done in the quarter includes, earthworks 6.5km, asphaltic binder course 6km, crushed rock sub-base/ base material 10.5km, kerb 20km, R/C drain pipe1.40km, storm manholes 59 nos., trunk/main sewer



Picture 17: Ongoing sub-station (building) and installation of transformer at the Karmo district.

manhole 11no. R/C and UPVC drain pipe 2.2km, steel/ UPVC water pipe 1.00km, sewer pipe 0.7km, substation(building works) 1No. 15MVA, street light poles 50 No. bringing the cumulative percentage of work done to 85%.

The team was informed that the challenges of the project were non payment of outstanding certificates, illegal quarrying, resettlement of indigenes out of Karmo District and inadequate budgetary provisions. This slowed down the timely completion of work.

AGRICULTURE SECTOR

64. Food security remains pivotal to the achievement of the Transformation Agenda. In a bid to transform the sector, the Ministry was allocated a total of N31.4billion in the 2011 Budget. Of this amount, N21.5billion was released and cash-backed while N21.43 billion (or 99.66%) was utilized to implement its projects/programmes including the following:

i. Federal College of Land Resources Technology, Owerri

In recognition of the importance of research outcomes of the college to meeting the Federal Ministry of Agriculture mandate, the Institute was visited with a view to assess the implementation of its' capital budget. It was allocated a total of N680.58million in the 2011 Appropriation Act to execute seventeen (17) capital projects and programmes. Out of this amount, the sum of N65.29 million was released in the fourth quarter bringing total releases to N440.34million in the fiscal year. The following projects were monitored.

a. Provision of 10km access roads at the Permanent site (Phase II)

The project involves clearing, surfacing, lateriting, tarring and drainage works of a 10km stretch of road for easy accessibility to the campus. It was awarded to Messrs Meico Nigeria Ltd. in August 2008 at the cost of N362.07million and is expected to be completed in December, 2013.

In the 2011 Budget, the whole contract sum of N362.07million was appropriated, but no release was made in the quarter under review. A total of N19.19million was released and utilized in the year to achieve 10% level of completion.

Findings

At the time of visit, there was no activity at the site owing to issues of funding. However, work done included clearing and earthworks within the college.

b. Construction of Students' Hostel

The project which is a one-storey building is designed to accommodate 250 students at the permanent site. The contract was awarded to Messrs Good-worth International Ltd. in December 2011 at a cost of N85.55million but actual work commenced in March 2012 and is expected to be completed in December 2012.



Picture 18: Construction of Students' Hostel in progress at the College

The sum of N88.64million was appropriated for the project in the 2011 Budget and wholly released; while N34.15million had so far been committed to the project so far.

Findings:

As at the time of monitoring, the foundation work (casting of slab/DPC) had been completed; while block works had reached lintel level reflecting about 30% level of implementation.

ii. *Agricultural Research Council of Nigeria (ARCN), Abuja*

The council was established in May 1999 and has the mandate of supervising and co-coordinating research, training and extension activities of research Institutes; promoting collaboration between scientists engaged in research in the agricultural sciences in Nigeria and their counterparts in other countries or International bodies. Its mandate also includes the establishment and maintenance of a National Agricultural Science Library and Documentation Centre; and publishing or sponsoring the publication of the research results in the agricultural sciences.

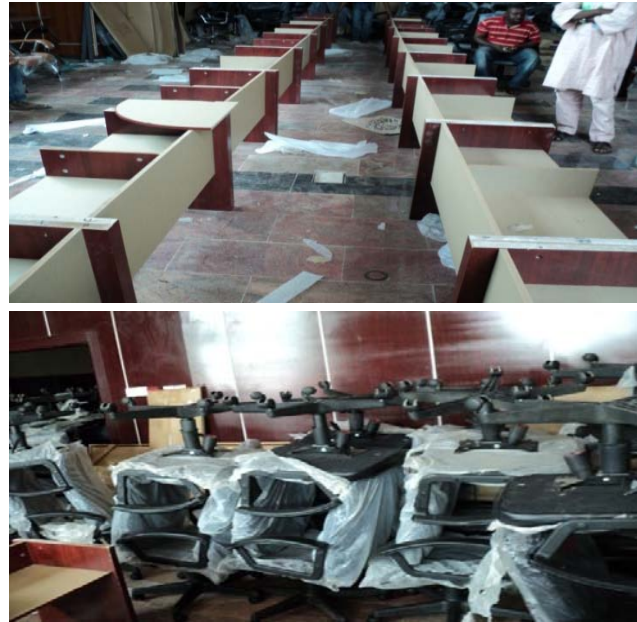
In the 2011 Budget, the sum of N616.3million was allocated to the council for the execution of its capital projects and programmes. Of this sum, N44.98million was released and utilized in the fourth quarter to bring total releases to N450.79million in the 2011 fiscal year. The following projects were monitored:

a. *Completion of Ultra Modern Boardroom*

The project is comprised of a 44-seater capacity conference room, 3 syndicate rooms; multi-lingual translation room; facilities office; VIP seat out area; and conveniences. The project was designed to provide enabling environment for increased efficiency in work performance. The contract was awarded to Messrs Dorina Nigeria Limited in July 2009 at a cost of N126.81million. Work started in January 2011 and is expected to be completed in March 2012. The late commencement of work was due to lack of funding of the project in 2009 and 2010. In the 2011 Budget, the whole contract sum (N127.5million) was appropriated while N126.81million was released and utilized to achieve 95% level of completion.

Findings:

At the time of this report, the construction/structural work on all components of the project had been completed, and all furniture including tables, chairs had been procured and were being installed. The monitoring team was informed that late release of funds was responsible for delay in the completion of the project.



Picture 19: Furnishing work at the Ultra modern boardroom in progress at the Council

b. Conduct of specialized/feasibility studies on establishment of outreach centers for Agricultural research technology dissemination and adoption.

The project is designed to bring research results and technological knowledge closer to the in pilot communities and elementary educational institutions. It was contracted to a consultant (Professor A. M. Emenchebe of the Ado Bayero University, Kano) at a cost of N134.38million in June 2010 and is slated for completion in June 2012.

The sum of N86.39million was appropriated in the 2011 Budget out of which N4.99million was released and utilized in the quarter to bring total releases to N32.35million in the 2011 fiscal year. A cumulative of N57.40million had been committed to the project to achieve 45.7% level of completion.

Findings:

At the time of this report, about twenty-one (21) out of forty-six (46) agricultural research outreach centers (AROCs), and twenty (20) each, of the pilot communities and schools had been established.

iii. National Centre for Agricultural Mechanization, Ilorin

The Centre was established by Decree No. 35 of 1990 to standardize and certify agricultural equipment and accelerate the mechanization of appropriate technologies towards achieving sustainable food security programme of the government. It is aimed at helping farmers overcome the drudgery in subsistence farming and increasing their income thus working at achieving the set goals. The Centre has developed cassava grater, maize Sheller, melon Sheller/washer, palm oil processor, yam dicer amongst others.

The sum of N1.03billion was appropriated to the Centre for the execution of its capital projects and programmes in the 2011 Budget, out of which N665.7million was released, while N665.03million was utilized. This development has enhanced the Centre's image, popularized its products/programmes, added to the Centre's aesthetics and builds its capacity to regulate both local and imported agricultural machineries. The following projects were monitored:

a. Completion of Engine, Tractor and Farming Machineries Building Complex

This project was designed to complete the building meant for testing, certification and standardization of tractors and other agricultural tools and machinery in collaboration with Standard Organization of Nigeria (SON). It is also aimed at the procurement of PTD dynamometer test system/cassava harvest data acquisition system and installation of tractor test track being the first of its kind in sub-Saharan Africa.

The project which is located at the NCAM HQs in Ilorin commenced in November, 1988 and was expected to be completed by March, 2012.

The contract was awarded to A. O. A. Properties Ltd at a cost of N376million. The sum of N247.7 million was appropriated for the project in the 2011 Budget, out of which N240.07 million was released and utilized. A total of N368.2million had been committed to the project to achieve 95% completion.

Findings:

At the time of the visit, completed work

included the erection of blocks, concrete pillars, beams, roofing with aluminum long span sheets, plumbing, stair case, aluminum windows and doors, painting, and laboratory cupboards etc, while the outstanding works were the construction of 640m Tractor Testing Track, procurement of PTD Dynamometer Test System and Cassava Harvest Data Acquisition System.

b. Construction of Trainee Hostel Block/Conference Centre

This project was designed to construct a



Picture 20:Partly completed Engine Tractor/Farming Machine Complex



Picture 21: The Trainee Hostel Block/Conference Centre almost completed.

storey building consisting of 14-room ensuite, conference hall, visitor's lounge, reception, kitchen, dining and porter's offices. When completed, it is expected to cater for the residential accommodation of course participants and provide conference facility. The contract was awarded to Peers & Partners Ltd in September, 2011, at the cost of N100million. The sum of N100million was appropriated in the 2011 Budget, out of which N97.8 million was released, while N64.1 million was utilized to date to achieve 80% completion. The project is scheduled for completion in March 2012.

Findings:

At the time of monitoring, block works of a storey building, mechanical, electrical and roofing works had been completed, while skating of the tiles and other finishing works were in progress. The team observed that the outstanding works needed to be carried out to make the facility ready for use were painting and landscaping.

SCIENCE AND TECHNOLOGY

65. The Ministry was allocated a total of N25.38 billion for the implementation of its capital programmes and projects in the 2012 Budget. Of this, N19.95 billion was released while N19.93 billion (or 99.87%) was utilized to implement projects including the following:

i. National Biotechnology Development Agency (NABDA), Abuja

The Agency was established in November 2001 under the aegis of the Federal Ministry of Science and Technology to implement the policy that is aimed at promoting, coordinating, and setting research and development priority in biotechnology for Nigeria.

In the 2011 fiscal year, a total of N1.03billion was allocated to the Agency for the execution of ten (10) capital projects/programmes. Of this, while N98.5million was released in the fourth quarter, a total of N666.8million was released to the project in the year and N566.29million (or 84.92%) had been utilized as at the time of preparing this report. The following projects were monitored:

a. Development of Headquarters' Building

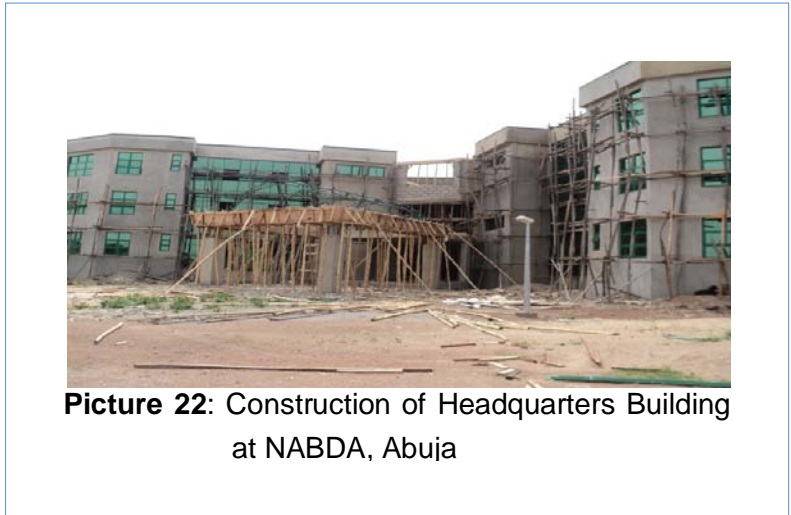
The project which is designed to provide office accommodation for the Director General and other

Administrative staff of the Agency started since 2004. It was originally designed to be a 4-storey building but was later reduced to 3-storey due to funding problem. The project was awarded to Messrs Zubik Integrated Venture Limited at a cost of N1.06billion and is expected to be completed in December 2012.

In 2011 Budget, the sum of N186.09million was appropriated, out of which N57.03million was released in the fourth quarter while N120.55million was released and fully utilized in the fiscal year. A total of N495.93million had so far been committed since inception of the project to achieve 58% level of completion.

Findings:

At the time of visit, block and roofing works had been completed while plastering and fixing of windows which were in progress in the quarter was later suspended due to funding problem. The team was informed



by the authority that the major setback to the early completion of the project was inadequate budgetary provisions over the years. This development has therefore led to the temporary occupation of the completed standard Tissue Culture Laboratory, food and industrial biotech and other vaccines buildings at the permanent site by both the management and support staff of the Agency.

b. Development of Zonal Biotechnology Resource Centres

This project is spread across the south west, south east and north east geo-political zones of the country, and it involves the construction of access roads; provision of electricity; water supply; and laboratories. It was awarded to Messrs Abafat Resource Limited in June 2009 at a cost of N2.58billion and is expected to be completed in December 2012.

The sum of N608.23million was appropriated in the 2011 Budget out of which N394.02million was released and utilized in the year to achieve 15% thus, bringing total achievement on the project to 32% to date.

At the time of this report, construction of the access roads and building of laboratories amongst others were all ongoing. It was noted that work on the various components of the project was slow due to inadequate funding; hence the need for improved funding of the Agency to facilitate timely completion of the projects and programmes.

ii. National Space Research and Development Agency

A total of N2.24 billion was appropriated to the Agency in the 2011 Budget for the execution of its capital projects. The sum of N210.56 million was released to the Agency in the last quarter of the year, while a total of N1.76 billion and N1.55 billion had been released and utilized respectively within the fiscal year. The following projects were monitored amongst others.

a. Development and Launch of High Resolution Satellite Nigeria Sat-2 and Sat- X

The contract was awarded to Messrs Surrey Satellite Technology Ltd UK in November 2008 at a cost of N14.09billion and was expected to be completed in December 2010. However due to poor funding the expected completion period is now 2012. The project was conceived to build and launch high resolution earth observation satellite (Nigeria Sat-2) for resource mapping, build capabilities for the building of all sub systems of satellites and the Management of the ground control station and Know-How-Technology transfer training for 27 Engineers and Scientists.



Picture 23: A structure in the Obasanjo Space Centre almost completed in NASRDA, Abuja

The sum of N198.11 million was appropriated, released and utilized for the project in the 2011 Budget. The sum of N12.58 billion had been committed since inception, accounting for 97% level of performance.

Findings:

At the time of monitoring, the Satellite has been built and launched. Outstanding were its insurance, commissioning of the ground control station, and procurement of the software for IT Platform.

iii. Completion of Obasanjo Space Centre

This project was awarded to a consortium of contractors (Messrs Solid Base Nig Ltd, Messrs Bulkam Nig Ltd., etc.) at a total cost of N3.59 billion in March, 2007 and was expected to be completed by December, 2009. This could not

be achieved due to funding constraints. In the 2011 Budget, N822.81 million was appropriated for the project. Of this, N703.76 was released and utilized in the year under review.

Findings:

At the time of monitoring, furnishing of multi-purpose conference centre and visiting scientist village had been completed, while Planetarium building, Space Museum building, and Space Library and Databank building were at various stages of completion.

iv. National Board for Technology Incubation, Abuja

The Board was allocated the sum of N2.998 billion in the 2011 Budget. Of this amount, N288.3 million was released in the quarter while a total of N1.95 billion was released in the year under review for the execution of its capital projects/programmes.

a. Provision of Electrical and Mechanical Workshop and Laboratory Equipments in Centres:

This includes engineering equipments both mechanical and electrical with benches and tables. The contract was awarded to Messrs Hybrid Shelter Limited and 2 others in January, 2010 at the cost of N 1.6 billion with a plan completion date of June, 2014. The sum of N728.4 million was appropriated in the 2011 Budget. Of this amount, N56.41 million was released in the quarter while N728.47 million was released and committed to the project to achieve 44.46% level of completion. At the time of this report, engineering equipment, mechanical, electrical and other infrastructural development facilities had been provided in five (5) of the ten (10) centres nation-wide.

b. Purchase of additional quality control laboratory equipments for 11 Centres

The project entails the purchase of Muffle Furnace digital, kyeidah apparatus, distillation units and infrastructural development. The contract was awarded to Messrs Ahmed Press Limited and Messrs Okolob Nig. Limited in January, 2009 at a cost of N478.8 million and scheduled for completion in December 2012.

The sum of N178.88 million was appropriated for the project in the 2011 Budget while N36.51 million and N178.8 million were released in the quarter and the year respectively. However, the sum of N 478.8 had been expended on the project since inception to achieve 37.35% level of completion. The team observed that only few of the laboratory equipments required for the production of quality products were procured at the time of monitoring. The major challenge to the effective implementation and early completion of the project is poor budgetary releases over the years.

FEDERAL MINISTRY OF WORKS

66. The construction and rehabilitation of the country's road networks in the country is very critical to meeting the Administration's transformation goals. Towards improving on the subsisting status of these infrastructures, a total of N158.38 billion was allocated to the Ministry in the 2011 fiscal year. Of this amount, the sum of N114.034 billion was released and cash-backed while N113.52 billion (or 99.54%) was utilized for the implementation of its capital projects/programmes.

i. The Dualization of Abuja–Abaji Section I

This project consists of rehabilitation/dualization of 42.00kms of existing single carriageway from Zuba junction to Sheda village, and 12.00kms along Airport spur road covering Giri village junction to Airport link road junction. It also involves the three major highway intersections, i.e. Giri tee junction, Kuje road and Gwagwalada town. The project was initiated to enhance the free flow of traffic to and from the Federal Capital, minimize delays and traffic accidents and also to boost socio-economic development.

The contract was awarded to Messrs Dantata & Sawoe Construction Company Ltd in July, 2006 at the cost of N11.22 billion and ought to have been completed in February, 2009. The project cost was however revised to N28.66billion, with a new completion date scheduled for April 2014. This revision was due to inadequate budgetary provisions and releases over the years by the Federal Ministry of Works. The sum of N1.8 billion was appropriated in the 2011 fiscal year, out



Picture 24: Section I Abuja-Abaji Road under construction

of which N808.7 million was released and utilized in the 4th quarter, bringing the total releases in the year to N1.7 billion. The sum of N6.5 billion had so far

been committed to the project to achieve 56.61% cumulative performance since inception.

Findings:

At the time of monitoring the project, the asphaltic concrete binder course, the water – logged sections between CH16 + 000 and CH.19 +000 along the Giri – Gwagwalada axis had been completed. The outstanding works included: the asphaltic concrete binder of the water locked section of the Giri – Gwagwalada axis. The Chief Resident Engineer also informed the team that the sum of N4.448 billion was still outstanding for certified work done.

ii. Dualization of Abuja–Lokoja Road Section II

The project involves the construction of a carriageway which starts from km30 in Sheda village to Abaji. It also included the construction of four (4nos) bridges and other hydraulic structure along the alignment. The contract was awarded to Messrs RCC Const Ltd at a cost of N31.2 billion in August, 2006 with an initial completion date of February, 2009; but this was later extended to April, 2014 due to lack of funding by the Supervisory Ministry.

In the 2011 Budget, the sum of N2.2 billion was appropriated, while N1.5 billion was released and utilized. This brings the total commitment to the project since inception to N6.07 billion to achieve a cumulative performance of 60.7 percent.

Findings:

At the time of this report, the asphaltic binder course level was at 29.65km; two (2nos.) bridges; drainage system (21.09km); earthworks (47km); and culverts (25nos. boxes, 109nos. pipes had been completed. The outstanding works include: 2nos. bridges at deck levels; 21.65km yet to be asphalted including 43km earthworks.

iii. Rehabilitation Of Shagamu – Ajebandele – Ore Road Section 1, C/No. 6000

The project consists of the complete rehabilitation of 17.5 kilometre carriageway from Ominla Bridge at Ore–Ofosu. The project, when completed, will reduce travel time especially between Ondo and Edo States.

It was awarded to Reynolds Construction Company (RCC) Limited in May, 2009 at a cost of N9.7 billion and was scheduled for completion in December, 2011 but was later rescheduled to December, 2012 due to security problems which affected implementation for about eight months. The sum of N3.7 billion was appropriated to it in the 2011 Budget. Of this amount, N625.77million was released in the fourth quarter bringing cumulative commitment to the project since inception to N4.45 billion. It was at 83.30% level of completion.



Picture 25: On-going construction of Section II, Abuja – Lokoja Road

Findings

As at the time of monitoring, work done included: completion of 19.4km length of the road up to asphaltic concrete, binder course level, 25.5km of crushed stone based level and the laying of 200 mm asphaltic concrete macadam (a



Picture 26: On-going Dualization of Kano-Maiduguri Road Section IV: Potiskum -Damaturu

hard core material used in construction for water logged terrain). The Site engineer's representative informed the team that the sum of N1.6 billion of certified work was still outstanding for payment.

iv. Dualization of Kano-Maiduguri Road Section IV, Potiskum-Damaturu C/N0 5881.

The projects involves the complete reconstruction of the existing carriageway (Potiskum-Damaturu), construction of additional 7.30m carriageway, drainage culverts, service ducts, 2nos. junctions, at Potiskum and Damaturu, 2nos. bridges at Mamodu and Damaturu. Others are 5000m of new lined drains and installation of street lights at the median of the major towns along the road. Upon completion, the project is expected to reduce travel time, rate of accidents and boost economic activities along the Trans-sahara route.

The contract was awarded to Messrs C. G. C Nig Ltd at a cost of N130.25 billion. Work commenced on the 1st February, 2007 and was original scheduled for completion on the 30th November, 2009 but was later revised to 10th February, 2012 due to funding challenges by the Federal Ministry of Works. The sum of N3.38 billion was appropriated in 2011 Budget, out of which N538 million was released in the fourth quarter of the year, while a total of N2.8 billion was released and utilized within the 2011 fiscal year. However, N10.15 billion had been committed since inception to achieved 35.40% level of completion.



Picture 27: Completed Portion of the Shagamu – Ajebandele Ore Road, Section 1

Findings:

At the time of monitoring the project, two bridges and 24 box culverts were at about 90% completion. Also, earthworks (filling/sub-grade) sub-base, stone

base, priming, binders, construction of pipe culverts and concrete works were at various stages of completion. The team was informed that the delay in payment for certified work totaling N3.34billion and insecurity that pervades the north-eastern part of the country is negatively impacting the completion of the project.

v. Dualization Of Kano-Maiduguri Road, Section V, Damaturu-Maiduguri C/No.5869

The project which involves the rehabilitation of the existing carriageway and construction of an additional carriageway was designed to enhance free flow of traffic, boost economic activities along the trans-sahara route (an International route to Chad and Cameroun), as well reduce travel time and vehicle operating cost. The contract was awarded to Messrs C.C.E.C.C Nig Ltd at a cost of N39.9 billion. Work commenced in August, 2006 and was initially scheduled for completion by December 2009 but was revised to August, 2012 due to poor budgetary provisions – a reminder on the need for MDAs to effectively prioritize their expenditure in a manner that viable ongoing projects are well catered for rather than introducing series of new projects.

The sum of N4.125 billion was appropriated to the project in the 2011 Budget. Of this, N3.013 billion was released and utilized in the year. A total of N14.84 billion had so far been committed to the project since inception to achieve 35.89% level of completion.

Findings:

At the time of monitoring the project, work done included 109.4km site clearance, 105.21km Earthwork and 100.77km sub-base course .The stone base, prime coat, binder course, wearing course, constructions of culverts, pipe and bridge at Benisheik were in progress.

vi. *Reconstruction and Asphalt overlay of Benin- Shagamu Dual carriage way (Benin- Ofosu Section) phase 11 in Edo State*

The initial contract for the rehabilitation of 50km Benin bound carriageway phase 1 commenced in January, 2007, and was successfully completed in June 2009. The phase 11 of the project was an addendum of about 76km along the Lagos bound carriage way and an additional 25km along the Benin bound roadway. It involves the strengthening of the existing pavement structure, provision of asphaltic macadam base course, stone base, drainage system, binder and wearing course.

The contract was awarded to Messrs Reynolds construction Company Nig. Ltd in September 2009 at a cost of N16.68 billion and it was expected to be completed in September, 2011, but was later extended to September 2013. The contractor had applied for the Review of the Estimated Total Cost (RETC) because of the

time lapse caused by inadequate budgetary provision and lack of payment for certified works. (Refer to second quarters of 2009 and 2010 respectively for detailed background of the project history).

The sum of N4.35 billion was appropriated for the project in the 2011 Budget, out of which N4.18 billion was released and utilized. A total of N773.59 million



Picture 28: Reconstruction & Laying of Asphalt on the Benin-Shagamu Road (Benin-Ofosu Section)

was released and utilized in the 4th quarter, bringing the cumulative commitment to the project to N18.97 Billion.

Findings:

At the time of monitoring, pavement repairs, concrete works, de-silting of drains were in progress while about 65km of asphaltic macadam base had been achieved to bring the project to a cumulative performance of 73% completion. The Engineer's representative informed the team that untimely release of fund and lack of payment for certified works amounting to N3.18billion delayed the timely completion of the project.

vii. Dualization Of Ibadan – Ilorin Road Section 2: Oyo – Ogbomosho Road No.1793 A

The road traverses a distance of 52kilometres from the west of Oyo to the north direction and terminates at the outskirts of Ogbomosho linking the Ogbomosho–Ilorin dual carriage way. It is aimed at ameliorating existing traffic stress on the road and boost economic activities in the neighbouring communities.

The contract for its construction was awarded to Messrs Reynolds Construction Company Ltd. (R.C.C.) at a cost of N 47.4 billion in June, 2010 and expected to be completed within 40 months (October,

2013). The sum of N 6.23 billion was budgeted in the 2011 appropriation, out



Picture 29: Completed Underpass and an on going work on the Project

of which N 2.39 billion was released in the 4th quarter while N 2.15 billion was utilised. The sum of N 5.39 billion had so far been committed to the project since inception to achieve a cumulative performance of 14.9%.

Findings

As at the time of monitoring, Site clearance and earth works had covered 20.73km and 7.12km respectively. Also, 18 Pipe culverts, 13 Box culverts and 6 Under pass had all been completed. However, structures for the first phase on the access roads to the underpasses were in progress at the time.

FEDERAL MINISTRY OF POWER

67. The power sector remains the single most critical factor in our industrial and economic development. In view of this the government has been involved in several programmes to improve power generation, transmission and distribution to consumers. In this respect, N87.25 billion was allocated to this sector in the 2011 Budget. Of this amount, the sum of N61.15 billion was released and cash-backed while N58.53 billion (or 95.72%) was utilized for the implementation of its capital projects and programmes.

i. Kainji Power Station

At the time of this monitoring, only two out of nine (9) turbines were functioning and were operational below the installed capacity. In a bid to improve on the output from the station, it was allocated the sum of N3.03 billion in the 2011 capital budget for the supply and installation of new components and the rehabilitation of the existing ones. Of this amount, N2.03 billion was released, while N85.3 million was utilized. The following projects were monitored:

a. Supply of Plants/Auxiliaries and Annual Maintenance

The project involves the procurement of plants auxiliaries and spare parts with sustainable maintenance. It was executed by PHCN in

September 2011 at a cost of N250 million with a completion date of March 2012. When completed, it would boost power supply and provide job opportunity for the local community. The sum of N97.01 million was appropriated to the project in the 2011 Budget, of which, same amount was released and utilized.

Findings:

The monitoring team was informed that the Station was awaiting the first batch of the consignment, while the World Bank assisted retrofitting of 1G5, 1G6 and 1G12 had affected the local project execution due to space constraints. The project had attained 10% level of completion.

b. Rehabilitation of Unit 1G7 and Auxiliaries, Phase 11

The contract was awarded to Messrs Original Equipment Manufacturer (OEM) Alstom France, at the sum of N1.94 billion in September, 2011 and is to be completed in 33 months (March 2013). In the 2011 Budget, the sum of N1.2 billion was appropriated for the project, out of which N268.6 million was released and utilized. The project had attained 34% completion.



Picture 30: The rehabilitated Unit 1G7 and its Auxiliaries, Phase II

When completed, the rehabilitation of 1G7 Phase II would contribute 80MW to the national grid thereby increasing the stability of the power network.

ii. Ughelli Power Station Plc.

The Ughelli Power Station uses Gas Propelled Turbines to provide electricity, and it has a total capacity of 900 Mega Watts output. The project approved for execution under the 2011 budgetary provisions is: rehabilitation of GT 17 Generator and Procurement of Running Spares for GT18 & GT20. As at the time of monitoring, procurement for GT18 has been completed while GT20 is already in use. The sum of N524.90 million was appropriated for its capital project in the 2011 Budget while N353.38million and N302.77million were released and utilized respectively to attain 85.68% of its total capital utilization. The following projects were monitored:

a. Rehabilitation of GT17 Generator

The project entails the complete rehabilitation of the Gas Turbines (GT17). This is expected to impact the system with the generation of 100mw of electricity at full capacity. The contract was

awarded to Messrs Sermatech/MJB Ltd. on the 19th April 2011 and was expected to be completed by Dec.2011 at a cost of N1.8 billion.

The sum of N70.7 million was appropriated for the implementation of the project in the 2011 Budget. Of this, N18.88million that was released



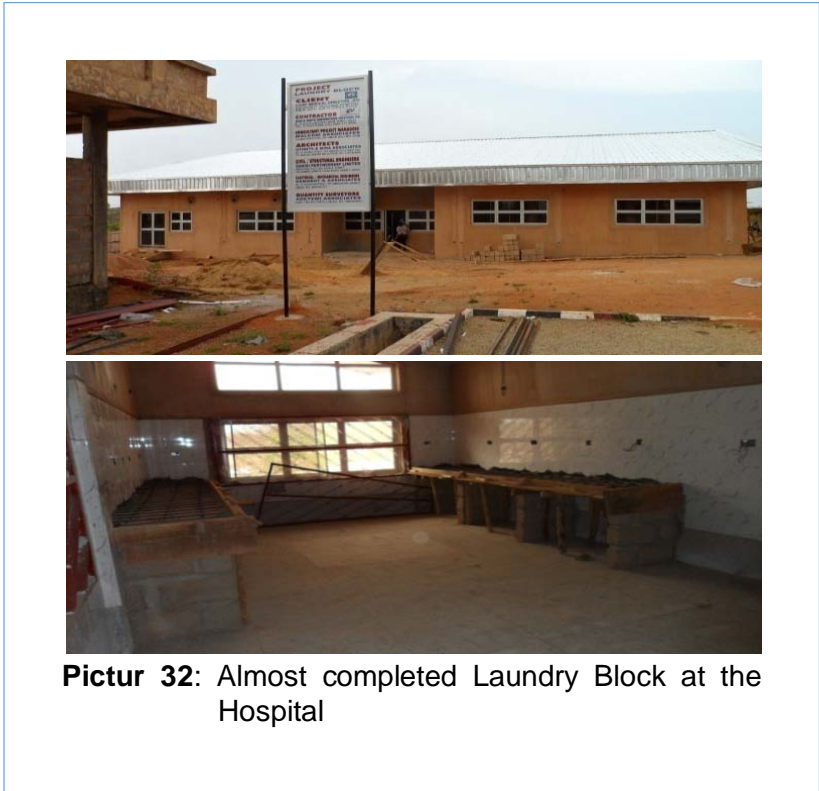
Picture 31: Rehabilitation of GT17 & spares for GT18 & GT 20, Ughelli Power Station.

within the quarter was wholly cash-backed., a total of N18.77million has been expended on the project in the year under review.

Findings.

As at the time of inspection, GT18 was under repair and was expected to be completed in May 2012. GT20 which is running had accumulated operating hours in excess of the requirements for major inspection and had been de-rated to 90mw in order to extend the operating life of the unit.

Procurement of running spares for the two generating plants had been done



Pictur 32: Almost completed Laundry Block at the Hospital

FEDERAL MINISTRY OF HEALTH

68. Towards improving the quality of healthcare delivery in the country, the Ministry had a capital budget allocation of N55.41 billion to this sector in the 2011 fiscal year. Of this amount, the sum of N38.78 billion was released while N38.72 billion was cash-backed. N32.17 billion (or 83.08%) was utilized for the implementation of its capital projects/programmes.

i. University of Jos Teaching Hospital, Jos

A total of N1.6 billion was appropriated to the Hospital in the 2011 Budget. As at the end of the fourth quarter, the sum of N1.1 billion had been released to it, while N1.079 billion was utilized for the execution of its projects and programmes which included those visited by the team as follows:

a. Construction and Equipping of Laundry Block

This project which had earlier being abandoned was re-awarded to Messrs Zion & Zenith Construction Coy Ltd in January, 2010 with a completion date of December, 2012 at the cost of N265.9 million. The sum of N137.4 million was appropriated in the 2011 Budget, of which N81.4 million was released and utilized in the fourth quarter. A total of N127.1 million had been committed to the project since inception to attain 90% completion.

Findings:

The team observed, that the superstructure, roofing, windows and door frames had been completed, while outstanding works include indoor works and painting. The project when completed will improve the hygiene of the in-patients in the wards.

b. Construction of HIV Centre

The contract was awarded to Messrs MCESTA Ventures Ltd. in January 2011 at a cost of N211.1million and it is expected to be completed in December 2012. The sum of N221.6 million was appropriated in the 2011 Budget, of which N203.8 million was released and utilized in the fiscal year to achieve a cumulative performance of 45 %.

Findings

At the time of this report, the superstructure and casting of columns had almost been completed. The team gathered that the centre was designed as a referral centre to cater for HIV patients in the North Central Zone of the country.



Picture 33: HIV Centre under construction at University of Jos Teaching hospital

c. Infrastructure, Medical/Laboratory Equipment, Power Generation and Sundry Supplies

The project consists of the completion of T.B. Laboratory Block, supply and installation of transformers & generators, water pump system, house officers' quarters, booster pump house and sundry medical stores. The contract was awarded to Messrs PHCN, Evaco Eker Nig Ltd at the cost of N599.5 million. Its



Picture 34: Completed Laboratory and Newly installed Electricity Transformer

implementation commenced in January 2011 and is scheduled for completion in December 2012. The sum of N600 million appropriated in the 2011 Budget was wholly released and utilized to achieve 100% performance.

Findings:

At the time of monitoring, the project had been completed and was being put to use. The monitoring team gathered from personnel at the site that the successful completion of the project had improved service delivery and sustained electricity in the hospital at minimized cost.

ii. University Of Nigeria Teaching Hospital, Enugu

The Hospital had an allocation of N508million in the 2011 Budget for the execution of its capital projects and programmes. Of this amount, N45.9million was released in the fourth quarter while a total of N340million was released, cash backed and utilized in the fiscal year representing 100% of its total capital utilization. The following projects were monitored:

a. Completion of Water Project, Phase I

The project involves cavitations, storage (500,000 Gallons), treatment, reticulation, pumps, and fencing and landscaping. Others include the provision of access road to the hospital; and erosion/flood control within the project site. The contract was awarded to Messrs Manaid Systems International Ltd in September 2009 at an initial cost of N246.61million and was expected to be completed in December 2011. The contract sum was however revised to N385.91million as a result of the addition of refurbishment of the water reticulation system to the scope of the contract. Consequently, the completion date was extended to December, 2012.

The sum of N108million was appropriated in the 2011 Budget while N88.7million was released and utilized. A total of N246.61million had been released and utilized to achieve a cumulative performance of 90 % completion.

Findings

At the time of this report, the construction of the water works, laboratory, storage, fencing and landscaping; access road within the project site, and Generator house had been completed. Also, the water had been test run. However, refurbishment of the water system and reticulation were still outstanding. The team was informed that there is the need for complete refurbishment of the existing water pipes in the hospital before the final reticulation works could be implemented.

b. Supply and Installation of Power Generation and Distribution Equipments and accessories.



Picture 35: Completed water works office/access road at the Hospital

This project was awarded to Messrs St. Marvis Works and Services Ltd in January 2011 at the cost of N517.3million and is expected to be completed in May 2012. It involves the installation of 2nos. 1000KVA Generator, Construction of Generator house; 2nos. 7.5MVA 33/11KV Transformers; 2nos. 1000KVA 0.415/11KV and 1no.200KVA Grounding transformer and their accessories; etc. The project when completed is expected to improve power supply in the hospital to facilitate efficient service delivery.

The sum of N100.3million was appropriated in the 2011 Budget out of which N28.92million was released and utilized while a total of N42.52million had been expended on the project since inception to achieve 8.2% level of completion.

Observations/findings:

At the time of inspection, no significant achievement had been recorded on the project due to paucity of funds. The team was informed by the Director of Physical Planning that the award for 350KVA Sound proof (Perkins) Power Generating set had been made, and awaiting its supply/installation.

iii. University of Uyo Teaching Hospital.

The institution had an appropriation of N526.57 million in the 2011 fiscal year for the implementation of its capital project/ programmes. Of this amount, the sum of N355.52 million was released and cash backed while N325.68 million was utilized for the execution of the following projects:

a. Building for CT Scan and accessories

The project involves the construction of a two storey building to accommodate the CT scan machine and its accessories and also, provide for the computerization of homographic Radio- diagnostic services. The contract was awarded to Messrs Enorasol International Ltd in September 2011 at a cost of N214 million and it is expected to be completed in October 2012.

The sum of N105.29 million was appropriated in the 2011 Budget out of which N8.72 million was released and utilized in the quarter. A total of N65.42 million has been committed to the project since inception.

Findings.

At the time of monitoring the project the foundation structure, ground flooring and lift shaft walls had been completed while the first floor slab was in progress. The project was at about 30% level of completion. The contractor had an outstanding certificate of N16.73 million to be paid.

The site personnel insinuated that inadequate budgetary provision in the 2011 Appropriation accounts for the slow pace of work. However, as spelt out earlier, poor project planning practices at the MDAs is responsible for this.



Picture 35: Construction of CT Scan Building at University of Uyo Teaching Hospital.

MINISTRY OF EDUCATION

69. This sector was allocated a total of N51.83 billion in the 2011 fiscal year. Of this amount, the sum of N29.76 billion was released and cash-backed while N21.37 billion (or 71.30%) was utilized for the implementation of its capital projects/programmes.

i. *University of Nigeria, Nsukka*

The mandate of the Institution includes manpower development for the entire African continent and restoration of the dignity of man. The sum of N1.37billion was allocated to the institution in the 2011 Budget for the execution of its thirteen (13) capital projects and programmes. Out of this amount, N129.37million was released in the fourth quarter bringing total release to N890.97million, while, N887.90million (or 99.65%) was utilized as at the end of the fiscal year.

The monitoring team observed that contracts were awarded for the implementation of twelve out of the thirteen projects which commenced in the last quarter of the year. The delayed commencement of the projects was attributed to delay in procurements. The following projects were monitored:

a. *Construction of Administrative Building, UNEC Phase I*

This project involves the construction of Administrative building comprising of staff offices, conference room, conveniences, and furniture, etc. It was awarded to Messrs Akiota Works Limited at the cost of N301.97million. Work commenced in November 2011 and is expected to be completed in April 2013.

The sum of N281.97million was appropriated in 2011 Budget. Of this amount, N276.84million was released while N111.93 million was utilized as at the end of the fiscal year to achieve 17% level of completion. At the time of this report, clearing and setting of foundation had been completed while casting of ground floor slab was in progress.

ii. *University of Uyo*

The institution had an appropriation of N262.86 million in the 2011 fiscal year. Of this amount, N227.08 million was released and cash backed while N148.43 million was utilized for the implementation of its capital projects/ programmes. The following projects were monitored;

a. Completion of University Library complex at main campus.

The project involves the construction of a storey building with reinforced concrete roof beam. The building is to be roofed with steel roof tenses and covered with long spam aluminum roofing sheets. The contract was awarded to Messrs Enorasol International Ltd in October 2004 at an initial cost of N106.59 million but was however reviewed to N157.36 million. The upward review of the contract sum was due to the rise in the cost of materials in the market. The project initial completion date was September 2011 but extended because a new RETC was been processed for approval.

The sum of N73.71 million was appropriated in the 2011 Budget, of which N28.94 million was released and utilized while a total



Picture 37: The Library Complex (work stalled at time of monitoring)

of N60.49million had been committed to the project from inception to date.

Findings

At the time of monitoring, the super structure had reached 70% completion. However, no activity was ongoing at the site because the contractor is still awaiting the approval of new RETC (Revised Estimated Total Cost).

b. Construction of Faculty of Agriculture

The project involves the construction of a 3-storey reinforced concrete frame structured building. It also involves the provision of a Laboratory,

Staff offices and seminar room and it is to be roofed with steel, covered over baked long span aluminium roofing sheets. The contract was awarded to Messrs Perex Nig. Ltd in April 2011 at a cost of N248.28 million and it is expected to be completed in April 2012.

The sum of N101.65 million was appropriated in the 2011 Budget, out of which N47.68 million was released and utilized. A total of N59.88 million had

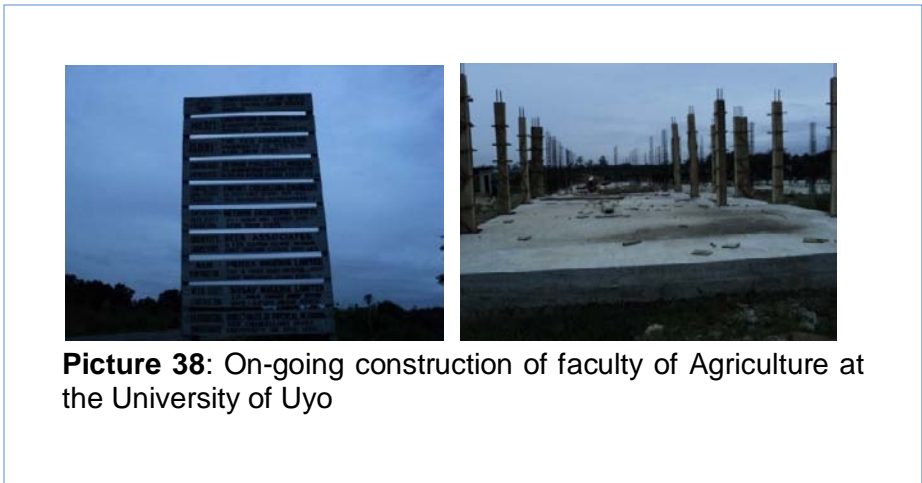
been

committed to the project to date.

Findings:

At the time of inspection, the down prove course (DPC)

had been completed while the first floor columns were in progress. The team was informed by the site engineer that the contractor handling the project lacks both managerial and technical capabilities and that the management of the institution is considering re-engaging another contractor for the project. This is another indication of poor project implementation practice in some MDAs which had led to the abandonment of several projects in the past.



Picture 38: On-going construction of faculty of Agriculture at the University of Uyo

iii. University of Ilorin

The sum of N562.8 million was appropriated to the university in the 2011 Budget, out of which N550.7 million was released while N487.6 million was utilized for the execution of its various projects and programmes which included the following:

a. Completion of Sport Complex

The project consists of the provision of tartan track, new pavilion, old pavilion; renovation of indoor sport hall, transit camp, lawn tennis court, basket ball court, volley ball court and the construction of hand ball court. The objective of developing the sports facilities amongst others was to prepare the university to host the 13th edition of the West African Universities Games (WAUG) scheduled in March/April, 2012 in the university's main campus.

The contract for the project was awarded to Messrs Propoint Nigeria Ltd. at the cost of N600 million in July, 2011 to be completed in February, 2012. The sum of N300 million was appropriated in the 2011 Budget, out of which a total of N232.2 million was released and utilized in the 4th quarter. The amount of N440.1million had been committed to the project with the additional N180 million intervention funds. The project had attained 100% level completion and was already in use.

Findings/Impact:

The team gathered that the completed facility is giving the students the zeal to engage in sporting activities and physical exercises in order to keep body and mind fit. It is also serving as a source of revenue generation for the University.



Picture 39: Completed Sports Complex at the University of Ilorin.

5.0 CONCLUSION

70. The implementation of the 2011 Budget suffered from the late passage on the one hand and the year's peculiarity as an election year. The successful political transition, among other factors, however, doused tension on the political front and partly triggered the type of macroeconomic dynamics that followed. Data from the National Bureau of Statistics indicate a robust growth of 7.4% driven largely by the non-oil sector in the fiscal year. The stock of external reserves ended on a high of US\$32.92 growing year-on-year by 1.76%.

71. Provisional data from the Office of the Accountant-General of the Federation indicated that a total of N5,197.83 billion accrued to the Federation Account for distribution among the tiers of Government in the year. As a result of shortfall in receipts from oil (driven largely by lower receipts from the JV production business arrangements) and non-oil sources by N1,345.12 billion and N138.91 billion respectively, and payouts in subsidy of petroleum products, the distributable revenue was lower than the N6,681.85 billion projected for the year by N1,484.03 billion (or 22.21%). From the foregoing, the aggregate revenue required to fund the Federal Budget fell short of the estimate of N3,348.11 billion by N831.8 billion (or 24.84%) in the year. This situation posed significant financing constraints for the implementation of the budget and required fiscal discipline and tight cash management rules to help generate the room needed to refocus spending on priorities of the Administration in the period. To manage this, the government had to reprioritize expenditures and make recourse to other financing sources.

72. The data further indicates that of N4,484.72 billion projected expenditure for the year, N4,302.06 billion (or 95.93%) had been achieved as at end of 2011. Of the N1,146.75 billion planned for capital expenditure in 2011,

N864.32 billion was released while N811 billion was cash-backed to the MDAs. However, only N713.14 billion (or 87.9%) was utilized by MDAs by 31 March 2012. An analysis of MDAs' implementation of their capital budgets in 2011 indicated varied levels of utilization. Forty-three of the MDAs including: Agriculture, Water Resources, Power, Works, Transport, Niger Delta, Defence, and Federal Capital Territory Administration utilized higher than the overall average utilization rate of 87.9%. Of these, thirty-four MDAs including Power, Works, Agriculture and Water Resources utilized over 95% of their respective cash-backed releases. The utilization report further indicated that seven MDAs including Women Affairs and Petroleum Resources utilized less than 87.9%.

73. As with previous monitoring Reports, the Budget Office's physical monitoring and evaluation of MDAs' projects at the end of the year indicated varied levels of implementation of their capital budgets.

74. Among several recurring obstacles to the timely delivery of capital projects' in the year, the following issues recurred across MDAs' projects implementation in the year:

- a) **Distortions to projects implementation plans:** Aside from instances like community disturbances or other uncontrollable circumstances, the implementation of some projects were disturbed as a result of significant reductions of capital flows for their implementation of projects in passed annual budgets in the following year. This has, in several instances, impacted negatively on the completion of some projects.
- b) **Project Conceptualization:** The implementations of several projects were observed to have suffered from poor conceptualisation in many cases, or were seemingly commenced without final designs. These ultimately resulted in scope and cost variations. As noted in our earlier Reports, the implications of these on such projects are the huge cost overruns and

the abandonment of several projects.

- c) **Poor Prioritization:** As noted in our previous reports, MDAs were observed to spread available scarce resources too thinly among several projects rather than focusing on the completion and exit from a few. This is in spite of emphasis on this in our annual budget Call Circulars and is further compounded by poor prioritisation of projects by MDAs.

75. The Budget Office of the Federation will continue to interact with the MDAs and other stakeholders involved in the implementation of capital projects to work out lasting solutions to these challenges. We expect to report some improvement in the implementation of the capital budgets in our subsequent reports as MDAs adapt to, and implement the series of intervention policies aimed at instilling best practices in capital projects implementation in the country.

APPENDIX 1: CAPITAL BUDGET UTILIZATION (as at 31 March 2012)

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

2011 CAPITAL PERFORMANCE FOR MDAs AS AT 31st MARCH, 2012

MINISTRY	1ST QUARTER WARRANT =N=	1ST QUARTER AUGMENTATION WARRANT =N=	2ND QUARTER WARRANT =N=	3rd QUARTER WARRANT =N=	4th QUARTER WARRANT =N=	AIEs =N=	TOTAL RELEASES =N=	AMOUNT CASHBACKED =N=	CBN BAL. @ 31st MARCH, 2012 =N=	UTILISATION =N=	CASHBACK PERFORMANCE %
PRESIDENCY	1,387,468,015	1,305,682,952	2,262,723,527	3,900,148,279	1,574,466,655	1,054,986,306	11,485,475,733	11,485,475,733	397,777,579	11,087,698,154	96.54
GOVT. OF THE FEDERATION (SGF)	1,079,976,726	1,016,316,906	3,988,014,585	3,266,707,821	1,330,594,120	165,753,600	10,847,363,758	10,847,363,758	862,444,574	9,984,919,184	92.05
YOUTH DEVELOPMENT Total	612,799,236	109,041,068	985,465,460	965,602,079	490,102,638	580,954,750	3,743,965,231	3,743,965,231	152,357,174	3,591,608,057	95.93
POLICE AFFAIRS	72,130,715	12,834,889	3,265,874,148	2,161,710,306	970,981,011	-	6,483,531,070	6,483,531,070	63,786,029	6,419,745,042	99.02
POLICE FORMATION	1,202,256,216	1,577,041,443	858,608,989	2,362,093,352	453,387,238	-	6,453,387,238	6,453,387,238	746,841	6,452,640,397	99.99
WOMEN AFFAIRS	150,000,000	26,690,895	175,659,760	157,798,282	78,554,018	-	588,702,955	588,702,955	342,653,684	246,049,271	41.80
AGRICULTURE	3,100,178,691	4,917,436,960	5,159,815,876	5,348,041,951	2,625,373,200	349,980,000	21,500,826,679	21,500,826,679	73,392,144	21,427,365,648	99.66
WATER RESOURCES	3,665,085,591	3,796,233,452	15,688,336,537	12,063,253,979	5,735,510,957	96,000,000	41,044,420,516	41,044,420,516	153,156,243	40,891,264,274	99.63
AUDITOR-GEN.	398,250,762	99,562,691	-	-	-	2,337,500,000	2,835,313,453	2,735,750,762	108,278,097	2,627,472,665	96.04
ICPC	32,408,496	8,102,124	53,108,950	44,379,471	21,702,587	-	159,701,628	159,701,628	33,321	159,668,307	99.98
DEFENCE	2,712,425,397	3,052,539,996	9,052,325,016	7,189,079,715	3,283,500,095	2,843,868,456	28,133,738,675	28,133,738,675	3,218,228	28,130,520,447	99.99

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EDUCATION	2,843,736,918	3,176,111,287	10,817,269,130	8,270,370,056	4,101,778,218	553,608,871	29,762,874,479	29,762,874,479	1,247,936,060	28,514,938,419	95.81
FEDERAL CAPITAL TERRITORY ADMINISTRATION	4,756,740,386	5,761,326,715	7,566,904,014	7,937,141,289	3,976,996,486	-	29,999,108,890	29,999,108,890	963,739	29,998,145,151	100.00
FOREIGN & INTER GOVT. AFFAIRS	672,604,075	632,957,060	1,574,847,373	1,342,886,075	660,090,040	-	4,883,384,623	4,883,384,623	204,537	4,883,180,086	100.00
FINANCE	613,831,183	109,224,692	483,236,625	591,182,146	483,175,325	165,783,540	2,446,433,511	2,446,433,511	506,045,958	1,940,387,554	79.31
HEALTH	3,506,418,479	3,799,730,720	12,872,266,551	10,231,130,456	4,375,315,530	4,000,000,000	38,784,861,735	38,716,448,282	6,551,330,441	32,165,117,841	83.08
COMMERCE & INDUSTRY	229,050,763	40,757,133	478,043,798	576,953,182	167,154,158	673,947	1,492,632,982	1,484,532,841	95,464,802	1,389,068,040	93.57
INFORMATION & COMMUNICATION	266,127,769	47,354,589	692,918,096	488,061,468	230,075,168	1,456,087,889	3,180,624,980	3,180,624,980	50,751,393	3,129,873,586	98.40
INTERIOR	629,407,507	592,306,737	1,451,821,540	1,242,659,453	611,401,569	197,195,000	4,724,791,807	4,724,791,807	34,606,622	4,690,185,184	99.27
HEAD OF SERVICE	738,515,928	694,983,702	1,678,037,636	1,441,809,571	710,064,909	-	5,263,411,746	5,263,411,746	545,353,196	4,718,058,549	89.64
JUSTICE	81,557,820	14,512,342	56,377,664	111,795,586	21,146,880	6,605,274	291,995,567	291,995,567	6,667,260	285,328,307	97.72
LABOUR & PRODUCTIVITY	93,174,168	16,579,346	529,989,333	366,926,448	169,869,072	-	1,176,538,367	1,176,538,367	92,572,486	1,083,965,880	92.13
SCIENCE AND TECH.	533,542,203	502,092,265	7,843,959,798	4,131,783,202	4,209,854,452	2,730,000,000	19,951,231,920	19,951,231,920	25,945,362	19,925,286,557	99.87
POWER	9,668,541,465	8,465,725,811	17,016,788,873	12,121,915,827	7,093,308,257	6,780,901,550	61,147,181,783	61,147,181,783	2,616,521,615	58,530,660,168	95.72

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TRANSPORT	5,264,983,460	4,954,636,125	11,235,573,372	9,814,113,641	4,774,901,812	726,148,590	36,770,357,001	36,770,357,001	3,752,962,010	33,017,394,991	89.79
AVIATION	2,233,051,193	2,101,422,766	8,224,593,514	6,372,667,145	3,053,395,091	-	21,985,129,709	21,985,129,709	1,324,734,447	20,660,395,261	93.97
WORKS	16,704,166,519	15,015,344,252	30,866,421,148	28,386,861,016	23,061,386,477	-	114,034,179,411	114,034,179,411	523,003,056	113,511,176,356	99.54
HOUSING	1,837,567,191	2,706,377,818	8,060,134,887	6,321,608,700	3,039,305,183	-	21,964,993,779	21,964,993,779	14,769,797	21,950,223,982	99.93
PETROLEUM	1,076,988,829	1,013,505,132	1,550,954,366	1,530,038,138	777,700,068	-	5,949,186,533	5,949,186,533	3,075,556,221	2,873,630,311	48.30
MINES & STEEL	448,457,596	79,798,231	636,397,510	542,836,331	266,850,486	50,000,000	2,024,340,155	2,024,340,155	136,387,279	1,887,952,876	93.26
NATIONAL WAGES & SALARIES	21,605,664	5,401,416	13,891,997	15,840,506	8,279,423	-	65,019,006	65,019,006	-	65,019,006	100.00
ENVIRONMENT	511,576,128	981,420,993	3,600,523,402	2,552,450,917	1,222,114,661	-	8,868,086,102	8,868,086,102	944,138,896	7,923,947,206	89.35
TOURISM, CULTURE & NATIONAL	498,610,000	88,722,315	719,586,222	621,802,330	297,889,603	282,000,000	2,508,610,470	2,508,610,470	35,058,473	2,473,551,998	98.60
NAT. PLANNING	295,793,906	52,633,361	204,470,263	220,493,273	114,077,859	155,000,000	1,042,468,662	1,042,468,662	59,124	1,042,409,538	99.99
NATIONAL SPORTS COMMISSION	226,859,474	40,367,216	401,008,118	315,660,982	153,775,342	-	1,137,671,133	1,137,671,133	4,964	1,137,666,168	100.00
OFFICE OF NATIONAL SECURITY	5,854,536,779	5,509,437,900	11,085,414,818	7,659,870,105	3,780,700,345	17,388,024,983	51,277,984,930	51,277,984,930	2,057,117,099	49,220,867,831	95.99
NIGER DELTA	7,748,966,598	9,150,212,742	6,090,037,474	8,249,023,417	4,431,993,635	-	35,670,233,866	35,670,233,866	1,890,092	35,668,343,774	99.99

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NAT. POPULATION	64,846,091	16,211,523	41,694,700	47,542,852	24,849,419	-	195,144,585	195,144,585	-	195,144,585	100.00
CODE OF CONDUCT BUREAU	190,807,682	47,701,920	288,356,915	245,745,045	120,777,742	-	893,389,304	893,389,304	179,144,088	714,245,217	79.95
CODE OF CONDUCT TRIBUNAL	16,483,513	4,120,878	10,598,559	12,085,127	6,316,583	-	49,604,659	49,604,659	8,200	49,596,459	99.98
REV. MOB. ALL.	59,800,000	14,950,000	172,450,168	129,459,152	61,463,787	-	438,123,107	438,123,107	153,742,021	284,381,086	64.91
FCSC	10,807,682	2,701,921	140,949,117	93,539,723	42,689,630	100,000,000	390,688,072	390,688,072	-	390,688,072	100.00
POLICE SERVICE COMMISSION	12,080,000	3,020,000	599,958,950	387,222,589	174,986,170	-	1,177,267,709	1,177,267,709	767	1,177,266,942	100.00
INEC	765,977,460	686,201,042	-	-	-	-	1,452,178,502	1,452,178,502	-	1,452,178,502	100.00
FED. CHARACT. COMM.	21,615,364	5,403,841	13,898,233	15,847,617	8,283,140	-	65,048,195	65,048,195	6,409,302	58,638,893	90.15
SPECIAL DUTIES	10,560,000	2,640,000	6,789,863	7,742,217	4,046,657	-	31,778,737	31,778,737	10,842	31,767,896	99.97
ICRC	17,284,531	4,321,132	11,113,598	12,672,405	6,623,538	-	52,015,205	52,015,205	47,961	51,967,245	99.91
FISCAL RESPONSIBILITY	32,408,496	8,102,124	20,837,995	23,760,759	12,419,134	-	97,528,510	97,528,510	796,225	96,732,284	99.18
PUBLIC COMPLAINTS COMMISSION	32,423,045	8,105,761	20,847,351	23,771,426	12,424,710	-	97,572,293	97,572,293	-	97,572,293	100.00
NATIONAL ASSEMBLY	642,768,510	114,373,780	-	-	-	-	757,142,290	757,142,290	757,142,290	-	-

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FPO LAGOS	10,262,690	1,826,136	7,415,493	7,855,399	4,050,411	-	31,410,130	31,410,130	48,495	31,361,635	99.85
FPO IBADAN	4,380,361	4,122,158	6,350,723	6,250,257	3,175,350	-	24,278,849	24,278,849	-	24,278,849	100.00
FPO YENAGOA	29,008,937	27,298,989	52,540,501	48,090,072	24,044,373	-	180,982,873	180,982,873	-	180,982,873	100.00
STF	74,567,857	62,480,504	656,593,421	351,469,729	168,920,814	-	1,314,032,326	1,314,032,326	-	1,314,032,326	100.00
CAPITAL SUPPLEMENTATION	26,150,550,909	15,991,912,718	44,169,379,587	34,526,426,123	39,956,703,799	-	153,951,466,912	107,926,594,775	4,156,655,504	92,797,970,369	85.98
Sub-Total (Category 1)	109,916,024,971	98,479,920,474	233,461,175,549	194,856,176,987	128,988,547,827	42,021,072,756	800,879,412,341	754,678,463,920	31,051,894,537	712,602,564,350	94.42
Sub-Total (Category 2)	-	-	15,000,000,000	11,604,566,676	23,395,433,324	-	50,000,000,000	50,000,000,000	49,464,021,602	535,978,398	1.07
Sub-Total (Category 3)	1,083,975,029	1,520,079,526	1,538,824,451	1,539,256,336	816,541,337	100,000,000	6,598,676,679	6,598,676,679	-	-	-
Grand Total	111,000,000,000	100,000,000,000	250,000,000,000	208,000,000,000	153,200,522,488	42,121,072,756	864,321,595,244	811,277,140,599	80,515,916,139	713,138,542,748	87.90

NOTE:

Category 1: MDAs with Bank balances as provided by CBN as at 31st March, 2012.

Category 2: The sum of =N=50 billion was released to Federal Ministry of Finance for National Job Creation Scheme. The unspent balance as at 31st March, 2012 was =N=49,464,021,602

Category 3: MDAs with Capital Accounts in Commercial Banks for which bank balances as at 31st March, 2012 are not yet available

APPENDIX 2: OTHER PROJECTS

HEALTH SECTOR														
AMINU KANO TEACHING HOSPITAL, KANO														
Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropria tion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Completion of 40 Nurses and other Essential Staff Building Complex	Vicnanza Constructions Ltd.	N323.99m	10/2/2001	10-Oct-2004	Nil	Nil	N64.20m	Nil	Nil	N160.92m	5%	45%	1
2	purchase of 11 KVA Electrical panel and Accessories.	H&H Engineering Complany Ltd.	N43.09m	3/1/2011	1-Sep-2011	Nil	Nil	N43.098m	N30.88m	N30.88m	N16.72m	60%	60%	Nil
UNIVERSITY OF NIGERIA TEACHING HOSPITAL ENUGU,														
1	Research and Development Studies on the palm and shea	NIFOR Scientists	N350 Million	01/01/06	1/12/2020	Nil	Nil	N29 million	N1.91 million	N1.91 million	N58.06 million	5%	20%	Nil
2	Utility Vehcles:Purchase of 2No. Ambulance,etc	Messrs metropolitan Motors Ltd. & 1 other	N174.35m	06/01/11	3/1/2012	Nil	Nil	N52.65m	Nil	Nil	N50.41m	Toyota Coaster Bius, Partner Ambulance& Water Tanker	33%	Nil
3	Construction of Admin Block	Messrs Ujeanc Nig. Ltd.	N248.9m	oct. 2010	12/1/2012	Nil	Nil	N63m	N33m	N30m	N30m	Foundation work in progress & Blocks, cement & chipping materials provided	15%	2

NNAMDI AZIKWE UNIVERSITY TEACHING HOSPITAL NNEWI														
Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Completing the Construction of Speciality Clinics at Permanent site	Messrs Jude Engineering Ltd	N203.38m	Jun-09	Dec-11	Nil	Nil	N20.08m	N16.65m	N16.65m	N88.67m	Completion of Roofing	65%	Nil
2	Completion of Main Administrative Block at the Permanent site	Messrs Engraw Inv. Nig. Ltd	N228.52m	Jul-10	December,2011	Nil	NII	N63.12m	N37.25m	N37.25m	N37.25m	Completed the Laying of Hardcore	35%	Nil
3	Infrastructural Development at the Temporary Site	Messrs Lonac Nig. Ltd. & 6 others	N240m	Jun-10	Dec-12	Nil	NII	N39.82m	N34m	N34m	N73.14m	Renovation of Main Theartre complex, HIV Complex & Roofing of Mortuary completed	48%	3
4	Completing the constuction of fence work at permanent site	Messrs Croyden Resources Nig.Ltd	N191.46m	July,2010	Dec-11	NIL	NIL	N40.12m	N13.14m	N13.14m	N18m	Form work to column construction in progress	25%	Nil

UNIVERSITY COLLEGE HOPITAL, IBADAN

1	Supply/Installation of Neurological Equipments	ERS Nig Ltd	300m	Sep-11	Dec-11	Nil	Nil	50.19m	8.55m	8.55m	8.55m	Resuscitators & Anaesthetic Machines supplied & installed	7%	4
2	Extension of Radiotherapy building, supply of cobalt 60 spare parts and wedges	BAAT Clinical Eng Ltd	405m	Sep-11	Dec-11	Nil	Nil	50.16m	7.96m	7.96m	7.96m	Cabalt Machines supplied & installed. Extension of the building to be done in 2012	5%	5

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropriat ion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref

UNIVERSITY OF UYO TEACHING HOSPITAL

1	Completion o GOPD Block Phase II	Messrs Donarson Services Limited	N249.54m	Sep-10	Dec-11	Nil	Nil	N100.39m	Nil	Nil	N138.14m	2nd floor slab and columns completed	50%	Nil
2	Electrification project	Messrs Suegs Services limited	N210.29m	Oct. 2011	Apr-12	Nil	Nil	N190.29m	N85m	N85m	N85m	Erection of poles, installation of Transformers, and Hi-tech panels	60%	Nil
3	Completion of construction of 3 storey medical ward block	Messrs Enarasol International Ltd.	N130m	October, 2009	May, 2011	Nil	Nil	N26.59m	N37.77m	Nil	N129.9m	project completed	100%	6

UNIVERSITY OF PORT- HARCOURT TEACHING HOSPITAL.

1	Completion and Furnishing of one - storey nuclear medicine complex	Messrs MS Ecolese Ltd.	N208.29m	Jul-09	NOV. 2011	nIL	niL	N64.24m	N30.83m	N30.83m	N204.59m	project completed	100%	Nil
2	Equipping of Dental centre	Messrs MS Worldwide Controls Nig. Ltd.	N108.20m	Dec. 2010	Apr-12	Nil	Nil	N95.29m	N33.15m	N33.15m	N60.15m	16 Dental chairs installed	80%	Nil
3	Completion of 33/11/kv Injection Substation Power Distribution Network.	Messrs Mega Technology Systems Nig. Ltd.	N360.81m	Jul-09	Feb-13	Nil	Nil	N95.29m	N68.78m	N68.78m	N170.42m	20%	68%	7

UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL,MAIDUGURI

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropriat ion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Furnishing of O and G Consulting rooms/offices,NHIS/Retai nership Unit, Pharmacy auditorium \$ extension of NHETC.	Songhai Medical Centre Ltd,JNC International Ltd	N120 m	Dec-11	31/12/12	nil	nil	N42.118 m	N25.78m	N25.78m	N25.78m	Furnishing items purchased	60%	Nil
2	Procurement and Installation of Water Reverse Osmosis Medicine for Dialysis Unit	Messrs Apeiron Nig Ltd	N155 m	Dec. 2011	Dec.2012	Nil	Nil	N35.09 m	N33.82m	N33.82m	N33.82m	Phase I completed	21%	8
3	Upgrading of power supply	Messrs Alh.Waziri Ibrahim & Sons Ltd	N155 m	1st Dec 2011	31st Dec 2011	Nil	Nil	N35.09 m	N45 m	N45m	N45m	1n0. 1000KVA & 2nos. 100 KVA Generators Procured under Phase 1	27%	9

ABUBAKAR TAFAWA BALEWA TEACHING HOSPITAL,BAUCHI

1	Completion of Admin block	Thsan Services Nig Ltd	N150 m	Nov.2010	Dec,2011		Nil	N24 m	N22.1m	N22.1m	N48.20 m	NIL	34%	Nil
2	Expansion of Radiology Dept.	Asward Investment Resources Ltd	N296m	Sept.2010	Dec-11	Nil	NII	N50.33 m	N20.5	N20.5m	N171.36 m	Fixing of windows and doors	70%	Nil
3	Construction of A& E Unit	Nibraco Nig Ltd	N216 m	Sept, 2010	Dec,2011	NIL	NIL	N32.19m	Nil		N185.41 m	NIL	82%	Nil

EDUCATION SECTOR

USMAN DANFODIO UNIVERSITY, SOKOTO

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropria tion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Completion of Faculty of Pharmaceutical Sciences Phase1.	Messrs Rafi Consolidated service Ltd.	N55.63m	Dec-10	Apr-12	Nil	Nil	N54.67m	N10.31m	N10.31m	N40.88m	Project completed	92%	10
2	Completion of Department of Civil Engineering Phase I & II	Messrs Pro. Devs. Nig. Ltd.	N277.45m	Jul-07	Jul-15	Nil	Nil	N65.69m	N12.41m	N12.41m	N188.18m	Electrical & Plumbing works done	75%	11
3	Completion of School of Medical Laboratory Sciences Phase II	Messrs Yahaya Buhari & Sons Ltd.	N74.11m	Jul-07	Apr-12	Nil	Nil	N65.59m	N12.39m	N12.39m	N70.41m	Project substantially completed	95%	12

MICHEAL OKPARA UNIVERSITY OF AGRICULTURE,UMUDIKE

1	Construction of Academic Block "L"	Messrs Marcon Engineering Ltd	N57.41m	Dec-11	41,091	Nil	Nil	N50.26m	N13.48m	N13.48m	N13.48m	Block work had reached lintel level	30%	13
2	Construction of Academic Block "G"	Messrs Gadcon Entrepriise Nig. Ltd.	N124.89m	Aug 2005/2010	Feb-12	Nil	N15m	N40.36m	N17.74m	N17.74m	N124.04m	Project completed . N15m still outstanding .	100%	14
3	Design & Construction of Road Network II	Messrs Marcon Engr Ltd	N37.59m	Nov-11	Mar-12	Nil	Nil	N41.63m	N22.33m	N22.33m	N37.60m	Project completed and put to use.	100%	15

UNIVERSITY OF NIGERIA NSUKKA

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropriat ion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Upgrade/Digitaliza of Classrooms & Teaching/Reseach Labs.& classrooms	Direct purchase from Hitachi Solution Europe	N27.58m	Dec-11	Mar-12	Nil	Nil	N29.99m	Nil	Nil	N26.92m	Fittings and installation of ICT equipment ,etc almost completed	90%	Nil
2	Remodelling of Personnel Building	Messrs Harka Inv. Int'l Ltd.	N50m	Oct. 2011	Mar-12	Nil	Nil	N50m	N48.89m	N44.22m	N44.22	The project had reached foof level with beams and columns all completed	65%	16
3	Solar Plants and Street Lighting UNN - Nsukka Campus	Messrs Borikan Technical Services Ltd.	N75.16m	Dec. 2011	Mar-12	Nil	Nil	N50m	Nil	N37.58m	N72.76m	Installation work completed and awaiting commissioning	95%	17
4	Completion of Students' Multi-Activity/Entrepreneural Centre	Messrs Wilangy Nigeria Ltd	N219.43m	July,2010	Agust 2012	Nil	Nil	N50m	Nil	Nil	N119.41m	Proect completed from Block level to painting and decoration	80%	18

UNIVERSITY OF CALABAR

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Senate chambers and External works	Messrs Ayhmkem Nig. Ltd	N120.29 m	October, 2010	May, 2012	Nil	Nil	N69.12m	N69.12m	Nil	N107.27m	Project substantially completed	95%	19.00
2	Completion of University Library.	Messrs P.J. Invesment Limited	N442.56m	March, 2010	May, 2013	Nil	Nil	N46.01 m	N 20.18 m	N20.18m	N89.66m	Block work of the first Phase completed	33%	20.00

UNIVERSITY OF IBADAN

1	Construction of Maternity wards and consulting rooms for University Teaching Hospital	Messrs Talfroy Nig Ltd	97.146m	Oct. 2011	Mar-12	Nil	Nil	63.18m	27.25m	13.06m	87.85m	15%	100%	Nil
2	Rehabilitation of Roads	Messrs Wab-Sad & Sons	13.331m	Oct. 2011	Mar-12	Nil	Nil	10.5m	4.17m	1.99m	13.33m	0%	100%	21
3	Rehabilitation of Administration building	Messrs Highdef Control Ltd	16.733m	Oct. 2011	Mar-12	Nil	Nil	25m	5.24m	2.51m	16.73m	0%	100%	Nil

UNIVERSITY OF AGRICULTURE, ABEOKUTA

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Road network contraction and electricity to the new Academy block	OAA Nig Ltd, Ebenfem Nig Ltd & Barotec Nig Ltd.	N220m	Jul-11	Mar-12	Nil	Nil	N88.276m	N83.47m	N83.47m	N220m	Project completed	100%	22
2	Construction of ICT Centre and Environment maintenance unit complex	Archi + Web Consultant	N100m	Aug-11	Dec-12	Nil	Nil	N60.197m	N5.42m	N5.42m	N5.42m	5%	5%	23

UNIVERSITY OF UYO

1	Completion of University library	Messrs Enorasol Int'l Ltd.	N157.36m	Oct. 2004	Sept. 2011	Nil	Nil	N73.71m	N28.94m	N28.94m	N60.49m	Completion of block work, Roof beam, plastering, Doors and windows	70%	24
2	Construction of Faculty of Agriculture	Messrs Perex Nig. Ltd.	N248.28m	Apr-11	April	Nil	Nil	N101.65m	N11.98m	N11.98m	N64.34m	Substructure works on Ground floor completed	17%	25
3	Construction of Science	Messrs MS Sunex Nig. Ltd.	N324.11m	Feb. 2008	Dec. 2012	Nil	Nil	N27.41m	Nil	Nil	N256.74m	Floor finishing on the ground and First floors completed	65%	Nil
4	Construction of Central Admin Block Building	Messrs MS Ebom Brothers Ltd.	N217.92m	Feb-09	Nov. 2009	Nil	Nil	N35.09m	N28.31m	N28.31m	N121.59m	Form work, Reinforcement, casting to 2nd floor, etc	60%	Nil

UNIVERSITY OF MAIDUGURI,BORNO

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropria tion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	procurement of 2nos.800KVA Generators	Messrs Alworth Engr.Ltd	N234.69 m	Jan,2011	Dec,2011	Nil	Nil	N23.69 m	N23.69m	N23.69m	N23.69m	Project completed	100%	26
2	Teaching & Research Equipment to Faculties and Departments	Messrs Sundry Contractors	N22.41m	Oct-11	Mar-12	Nil	Nil	N22.41m	N22.41m	N22.41m	N22.41m	Project completed	100%	Nil
2	Improvement of Water Supply in the University	Messrs Simhas Construction Co.Ltd	N100 m	Jan,2012	May,2012	Nil	Nil	N100m	N100n	N100m	N100 m	Project almost completed	85%	27

AGRICULTURE SECTOR

FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, OWERRI

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Construction of College Auditorium	Messrs Mac-Godwin & Company Nig Owerri	N54.69m	Jan-08	Dec. 2013	Nil	Nil	N54.69m	N45.20m	N45.20m	N51.19m	Block work had reached Lintel level	40%	28
2	Construction of students Hostel	Messrs Godsworth International Ltd	N85.55m	Dec-11	Dec-12	Nil	Nil	N88.64m	N34.15m	N34.15m	N34.15m	Foundation work completed and block work at lintel level	40%	29
3	Procurement of office Furniture	Messrs Commerce General Nig. Ltd.	N19.98m	Jun-11	Jun-13	Nil	Nil	N22.17m	N19.98m	N19.98	N19.98m	200nos. Office tables/cahairs; Rugs and lab tables/stools,etc%	80%	30

INSTITUTE OF AGRICULTURE RESEARCH, ZARIA

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Research and Development Studies on the palm and shea	NIFOR Scientists	N350 Million	01/01/06	1/12/2020	Nil	Nil	N29 million	N1.91 million	N1.91 million	N58.06 million	5%	20%	Nil

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropria tion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
2	Rehabilitation of Internal Roads (contruction of Drainages and laterite and drainages)	Messrs Isham Ventures & Consultancy Company.	N20.58m	10/01/07	12/11/11	Nil	Nil	N1.22m	N0.168m	N0.168m	N6.55m	7%	25%	Nil
NATIONAL ANIMAL PRODUCTION RESEARCH INSTITUTE, SHIKA, ZARIA.														
1	Development of foundation stock for broiler and layers lines.	Messrs Dorina Nig Ltd, & Others	N138.41m	03/03/08	10/7/2012	Nil	Nil	N64.36m	N4.0m	N4.0m	N99.94m	Construction of incinerators & renovation of Type A&B Poultry completed	85%	31
2	Generation of crossbred Cattle through artifitial insemination for improved milk production	Messrs Tatali Nig. Ltd. & Others	N124.81	14/03/ 2008	13/03/2012	Nil	Nil	N58.04 m.	N1.5m.	N1.5m.	N58.0m.	35%	67%	Nil
3	Aquisition and development of rabbit stock for breeding improvement	Messrs Lades Nig. Ltd.,	N62.01m.	13/03/2008	20/07/2012	Nil	Nil	N62.01m.	N5.0m.	N5.0m.	N40.0m.	100%	81%	32

FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY, IBADAN

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropriat ion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Purchase of new furniture for the college completed building	Messrs Jofes Int'l Nig Ltd.	20.687m	Oct-11	Dec. 2o11	Nil	Nil	N20.687m	Nil	Nil	N20.830m	100%	100%	Nil
2	Procurment of Vehicles	Messrs Momm Ltd	10m	Oct-11	Dec. 2o11	Nil	Nil	N10m	NII	NII	N10.130m	100%	100%	33.00

FEDERAL COLLEGE OF HORTICULTURE, DADI - KOWA, GOMBE

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropriat ion for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Consultancy and Construction of Laboratory complex with facilities,phase 11	Messrs Jewel Design Nig Ltd	N102.3m	April,2010	June , 2010	Nil	Nil	N93.14 m	N19.57m	N19.57m	N86.52m	Project completed but yet to complete payment to contractor	100%	Nil
2	Provision of Water to the Permanent Site	Messrs Quantifirst and Associates Ltd	N13.36 m	Oct,2011	Dec,2011	NII	Nil	N40 m	N13.36 m	N13.36m	N13.36 m	Project completed	100%	34
3	Provision of solar Powered Street light	Messrs HaldsonsNig Ltd	N20.54 m	Oct,2011	Dec,2011	Nil	Nil	s	N20.54m	N20.54m	N20.54 m	Completed	100%	Nil

INSTITUTE OF AGRICULTURAL RESEARCH AND TRAINING, IBADAN

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Breeding & foundation seeds production (Maize, Cowpea & Soybean)	Messrs I. A R. & T Research Scientists	N83.520m	Nov-10	Mar-12	Nil	Nil	N6.99m	N85,550=	N85,550=	N8.96m	2%	15%	Nil
2	Development of high yield varieties of kenaf, Roselle & other fibre crops	Messrs I. A R. & T Research Scientists	N77.3m	Oct. 2010	Dec-11	Nil	Nil	N4.5m	N2m	N2m	N7.57m	5%	10%	Nil
3	Total Farming Systems Research	Messrs I. A R. & T Research Scientists	N81.3m	Oct. 2010	Dec-11	Nil	Nil	N69.49m	N1.93m	N1.93m	N11.57m	7%	14%	Nil

DEFENCE SECTOR

PRESIDENTIAL COMMITTEE ON BARRACKS REHABILITATION

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Rehabilitation of no 12 family CBQ at Akim barrack, calabar,	Messrs Segaba International company Ltd	N15.0m	Dec. 2010	June, 2011	Nil	Nil	N15.5m	N2.2m	N2.2m	N15.0 m	25%	100%	35
2	Rehabilitation of no 12 family CBQ at Akim barrack, calabar,	Messrs Solid Wealth Dev CO. Ltd.Segaba International company Ltd	N14.98m	Dec. 2010	June, 2011	Nil	Nil	N15.5m	N2.2m	N2.2m	N14.98m	20%	90%	Nil
3	Rehabilitation of no 12 family CBQ at Akim barrack, calabar,	Messrs Scobi Merchants	N29.9m	Dec, 2010	Dec-11	Nil	Nil	N31.02m	N4.43m	N30.16m	N26.3m	20%	95%	Nil

INTERIOR SECTOR

NIGERIA SECURITY AND CIVIL DEFENCE CORPS

Project History							Financials					Physical		
S/N	Project Title / Description	Contractor & Contract No.	Project /Contract Cost	Comm. Date	Planned Completion Date	Revisions to Completion Date/Scope/ Contractor	Cost Variati on	Appropri ation for 2011	Amount released in the Quarter	Payment to Contractor in the Qtr.	Total payment on project to date	% Workdone in Qtr/No. of Certificates Issued & paid	Cumm % perf. to date	Photo Ref
1	Procurement of Operations Equipment	BOF Multi Dynamic Ltd	N623.43m	2006	2012	NIL	NIL	N32.11m	N21m	N21m	N384m	Reduction in crime rate in the country	62%	36
2	Procurement of communication Equipment	Koisho Mega Concepts Ltd	N762.28m	2006	2012	NIL	NIL	N35.37m	N15m	N15m	N658.22m	Reduction in crime rate in the country	86%	Nil
3	Procurement of Disaster Management Equipment	Mopik Resouce Company	N373.39m	2007	2012	NIL	NIL	N27.88m	N27.8m	N27.8m	N168.83m	Reduction in the incidences of Fire	45%	Nil

APPENDIX 3: REFERENCED PICTURES OF OTHER PROJECTS



Picture 1



Picture 2



Picture 3



Picture 4



Picture 5



Picture 6



Picture 7



Picture 8



Picture 9



Picture 10



Picture 11



Picture 12



Picture 13



Picture 14



Picture 15



Picture 16



Picture 17



Picture 18



Picture 19



Picture 20



Picture 21



Picture 22



Picture 23



Picture 24



Picture 25



Picture 26



Picture 27



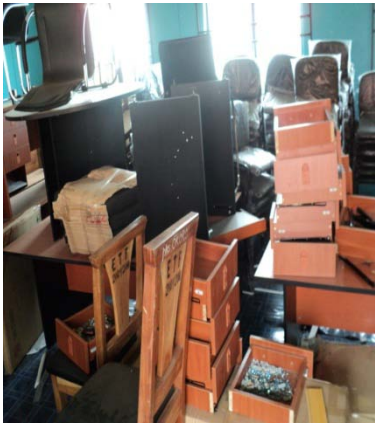
Picture 28



Picture 29



Picture 30



Picture 31



Picture 32



Picture 33



Picture 34



Picture 35



Picture 36

Notes:
