



2024 THIRD QUARTER

BUDGET IMPLEMENTATION REPORT

BUDGET OFFICE OF THE FEDERATION
MINISTRY OF BUDGET AND ECONOMIC PLANNING

FOREWORD

I am delighted to present to you, the Third Quarter Budget Implementation Report (BIR) for 2024. The Report provides information on budget performance during the period. The FGN Budget is a vital tool for delivering on the objectives of the Government. The 2024 Appropriation was titled “Budget of Renewed Hope”. It was prepared taking into consideration the key parameters and assumptions as set out in the 2024-2026 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP). Allocation to MDAs was guided by the core objectives of government as contained in the National Development Plan (NDP) 2021-2025.

The publication of this report is in compliance with Sections 30 and 50 of the Fiscal Responsibility Act, 2007 which mandates the Budget Office of the Federation (BOF) to prepare and submit quarterly Budget Implementation Reports. The reports are to be submitted to the Joint Finance Committee of the National Assembly (NASS) and the Fiscal Responsibility Commission (FRC). These reports are also to be circulated widely to all stakeholders and the general public through electronic and other media. The 2024 First and Second Quarters Budget Implementation Reports (BIR) were duly published earlier.

This Third Quarter Budget Implementation Report is the product of careful planning, extensive monitoring and analytical works undertaken by the BOF in collaboration with Ministries, Departments and Agencies (MDAs). I commend the team for their hard work and keen effort in preparing this report. I also wish to recognize the important roles of the Fiscal Responsibility Commission (FRC) and the National Assembly’s Joint Finance Committee in promoting best practices in public financial management. I look forward to the continued consolidation of our cooperative works in this regard.

In conclusion, I urge the general public and readers of this Report to sustain their keen interest in public financial management in Nigeria. I also encourage stakeholders to take advantage of the various opportunities provided by government to contribute towards improving budgetary outcomes for the benefit of all Nigerians.

Sen. Abubakar Atiku Bagudu, CON

Honourable Minister of Budget and Economic Planning

PREFACE

The 2024 Third Quarter Budget Implementation Report provides a transparent, data-driven account of Federal Government fiscal operations in line with Sections 30 and 50 of the Fiscal Responsibility Act, 2007. It is designed to serve both as a statutory compliance instrument and a technical performance evaluation framework to inform policy recalibration.

Macroeconomic Context

- Real GDP Growth: 3.46% year-on-year in Q3 2024 — the ninth consecutive quarter of expansion — driven by services (+5.19%), with additional contributions from oil (+5.17%) and non-oil sectors (+3.37%).
- Inflation: Headline inflation reached 32.70% in September 2024 (y/y), reflecting structural food supply constraints, pass-through from exchange rate pressures, and elevated logistics costs.
- Oil Production: Averaged 1.47 mbpd, below the budget benchmark of 1.78 mbpd, with revenue implications.

Fiscal Performance

- Aggregate FGN Revenue (Jan–Sept 2024): ₦14.55 trillion — 74.96% of prorated target.
- Oil: ₦4.64 trillion (31.88% of total), under target by 5.84%.
- Non-Oil: ₦9.91 trillion (68.12% of total), exceeding projections by 44.42% due to improved CIT, VAT, and customs performance.
- Aggregate Expenditure: ₦20.89 trillion vs prorated ₦24.09 trillion.
- Capital Releases: ₦4.25 trillion to MDAs; 71.74% utilisation rate as at 30 September 2024.
- Non-Debt Recurrent: ₦5.50 trillion.
- Debt Service: ₦8.93 trillion, exceeding projection by 48.03%, driven by external debt obligations.
- Fiscal Deficit: ₦7.05 trillion (slightly above projection), financed entirely through domestic borrowing.

Key Technical Observations

1. Oil revenue volatility continues to expose fiscal outcomes to production and pricing shocks; structural underperformance persists despite higher market prices.
2. Non-oil revenue growth validates recent administrative reforms — particularly in compliance enforcement, customs automation, and independent revenue remittance.
3. Debt service-to-revenue ratio remains elevated; fiscal space is constrained, requiring urgent revenue mobilisation and expenditure reprioritisation.
4. Cash management bottlenecks — including delays linked to bottom-up cash planning — continue to slow project execution and raise project cost risks.

Reform and Policy Priorities

- **Benchmark Realism:** Align oil production assumptions with verifiable capacity; adopt conservative price benchmarks to build resilience.
- **Revenue Expansion:** Deepen compliance enforcement, rationalise tax expenditures, accelerate e-Customs rollout, and optimise independent revenue remittance.
- **Expenditure Efficiency:** Institutionalise value-for-money audits; prioritise high-impact projects with measurable economic returns.
- **Debt Management:** Target reduction in debt service-to-revenue ratio to sustainable thresholds by 2025 through revenue growth and concessional financing strategies.
- **Process Optimisation:** Streamline cash release mechanisms to improve predictability and project delivery timelines.

Outlook

Global conditions — commodity price volatility, climate shocks, and monetary tightening in advanced economies — will continue to test fiscal resilience. The Budget Office will sustain its role in rigorous monitoring, inter-agency data integration, and transparent public reporting, ensuring fiscal policy remains aligned with the macroeconomic stability objectives of the National Development Plan (2021–2025) and the strategic commitments of the “Budget of Renewed Hope.”

Nigeria Q3, 2024 Fiscal Snapshot

Indicator	Value	Notes
Real GDP Growth (Q3 2024)	3.46%	Ninth consecutive quarter of growth, driven by services sector
Headline Inflation (Sep 2024)	32.70%	Driven by food prices, FX pass-through, logistic costs
Oil Production vs Benchmark	1.47 mbpd / 1.78 mbpd	Below target; production constraints persist
Aggregate Revenue (# Trillion)	14.55	74.96% of prorated target
Oil revenue Share	31.88%	#4.64 trillion, underperforming target by 5.84%
Non-Oil Revenue Share	68.12%	#9.91 trillion, exceeding target of 44.42%
Aggregate Expenditure (# Trillion)	20.89	Against prorated projection of #24.09 trillion
Capital Releases to MDAs (# Trillion)	4.25	71.74% utilisation rate
Debt Service (# Trillion)	8.93	48.03% above projection, mainly external debt service
Fiscal Deficit (# Trillion)	7.05	Financed entirely through domestic borrowing

Tanimu Yakubu

Director General, Budget Office of the Federation

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A/C:	Account
AIE:	Authority to Incur Expenditure
AF:	Alternative Funding
AEs:	Advanced Economies
B:	Billion
BDC:	Bureau De-Change
BOF:	Budget Office of the Federation
BREXIT:	British Exit
CBN:	Central Bank of Nigeria
CIT:	Company Income Tax
COVID-19:	Corona Virus Disease - 2019
DMO:	Debt Management Office
ECA:	Excess Crude Account
EMDEs:	Emerging Markets and Developing Economies
EMEs:	Emerging Markets Economies
FAAC:	Federation Account Allocation Committee
FGN:	Federal Government of Nigeria
FMFBNP:	Federal Ministry of Finance, Budget and National Planning
GDP:	Gross Domestic Product
IMF:	International Monetary Fund
INEC:	Independent National Electoral Commission
JVC:	Joint Venture
LNG:	Liquefied Natural Gas
M2:	Money Supply
MB&NP:	Ministry of Budget and National Planning
MBPD:	Million Barrels Per Day
MDAs:	Ministries, Departments and Agencies

MPR:	Monetary Policy Rate
MSMS:	Micro, Small and Medium Scale
MTFF:	Medium Term Fiscal Framework
N:	Naira
NBS:	National Bureau of Statistics
NDDC:	Niger Delta Development Commission
NHRC:	National Human Rights Commission
NJC:	National Judiciary Commission
NNPCL:	Nigerian National Petroleum Company Limited
NTB:	Nigerian Treasury Bills
OAGF:	Office of the Account General of the Federation
ONSA:	Office of National Security Adviser
OPEC:	Organization of Petroleum Exporting Countries
OTC-FMDQ-OTC:	Over the Counter Financial Market Dealer Quotation
PCC:	Public Complaint Commission
PPT:	Petroleum Profit Tax
PSC:	Production Sharing Contracts
SC:	Service Contracts
SITC:	Standard International Trade Classification
SWF:	Sovereign Wealth Fund
TSA:	Treasury Single Account
UBEC:	Universal Basic Education Commission
US:	United States
VAT:	Value Added Tax
WEO:	World Economic Outlook
ZBB:	Zero Base Budgeting

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EXECUTIVE SUMMARY

The Federal Budget is an important tool for achieving Government's strategic objectives and plans for the socio-economic development of the country. It shows the allocation of resources to different sectors/agencies by the Government in its effort to deliver public goods/services to the people. The budget of the Federal Government of Nigeria (FGN) is not all about expenditure allocations; revenue remains its important component. The 2024 Budget was prepared taking into consideration the policies/strategies contained in the 2024-2026 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP). The MTEF/FSP also provided the economic framework for the 2024 Budget, along with fiscal policy objectives and spending priorities of the Government over the three-year period.

The 2024 Budget was titled "Budget of Renewed Hope". The allocations to MDAs were guided by the strategic objectives of the National Development Plan 2021 to 2025, which are: Diversifying the economy, with robust MSME growth; Investing in critical infrastructure; Strengthening security and ensuring good governance; Enabling a vibrant, educated and healthy populace; Reducing poverty; and minimizing regional, economic and social disparities.

Nigeria's real Gross Domestic Product (GDP) grew by 3.46 percent (year-on-year) in the third quarter of 2024, marking ninth consecutive quarters of growth. This growth rate implies an increase of 0.92 percentage points when compared with the 2.54 percent reported in the third quarter of 2023. The increase in growth rate could be attributed to the improvement in economic activities. The growth rate was also 0.95 percentage points higher than the 2.51 percent recorded in the second quarter of 2023. The GDP performance in the third quarter of 2024 was driven mainly by the Services sector, which recorded a growth of 5.19% and contributed 53.58% to the aggregate GDP.

Headline inflation rate was 32.70% relative to the August 2024 headline inflation rate of 32.15%. The September 2024 Headline inflation rate showed an increase of 0.55 percentage points compared to the August 2024 Headline inflation rate. On a year-on-year basis, the Headline inflation rate was 5.98 percentage points higher compared to the rate recorded in September 2023 (26.72%). The growth in inflation rate in the period was driven by the expansion in both food and core inflation by 7.13 and 5.59

percentage points respectively over the rates in June 2024.

Monetary aggregates increased in the review period relative to the second quarter of 2024. Broad Money Supply (M2) increased by ₦7,494.78 billion (7.39 percent) in September, to ₦101,450.61 billion in June, 2024. Net Domestic Asset (NDA) increased by 7.36 percent (₦5,769.39 billion) from ₦78,370.00 billion in June to ₦84,139.74 billion in September, 2024.

The development in NDA was due to the expansions in Net Domestic Credit (NDC) during the period. Net Domestic Credit (NDC) increased by 21.35 percent (₦20,739.25 billion) from ₦97,122.91 billion in June to ₦117,864.16 billion in September, 2024. This was driven by the rise in Net Credit to Government and Credit to Private Sector during the period under review by 75.49 percent (₦18,065.86 billion) and 3.63 percent (₦2,653.39 billion) from ₦23,930.96 billion and ₦73,191.95 billion in June to ₦42,016.83 billion and ₦75,845.34 billion in September, 2024 respectively.

The Central Bank of Nigeria reviewed the Monetary Policy Rate (MPR) to 27.25 in September, 2024. The asymmetric corridor around the MPR was retained at +100/-300 basis points. The Cash Reserve Ratio (CRR) remained at 32.5 percent during the period. While the Liquidity Ratio was retained at 30.0 percent.

Nigeria's total merchandise trade stood at N35,160.44 billion in Q3, 2024. This represents an increase of 81.35% compared to the value recorded in the corresponding period of 2023 and a rise of 13.26% over the value recorded in the preceding quarter. In the quarter under review, exports accounted for 58.27% of total trade with a value of N20,486.39 billion, showing an increase of 98.00% rise over the value recorded in the third quarter of 2023 (N10,346.60) and 16.76% compared to the value recorded in Q2 2024 (N17,545.62).

The trade balance for Q3 2024 remained positive at N5,812.34 billion indicating an increase of 43.60% compared to the value recorded in the preceding quarter. The share of imports accounted for 41.73% of total trade in the third quarter of 2024 with the value of imports amounting to N14,674.05 billion in Q3, 2024. This value indicates an increase of 62.30% compared to the value recorded in Q3 2023 (N9,041.24 billion) and 8.71% over the value recorded in Q2 2024 (N13,497.90 billion).

The total public debt stock as at 30th September, 2024 stood at ₦142,319.26 billion (US\$88,892.43 million). This indicates an increase of ₦8,021.59 billion

(5.97 percent) when compared to the ₦134,297.67 billion (US\$91,347.09 million) recorded at the end of June, 2024. The breakdown comprised of ₦73,432.55 billion (US\$45,865.88 million) or 51.60 percent for domestic debt stock while the balance of ₦68,886.71 billion (US\$43,026.55 million) or 48.40 percent was for external debt stock. This translates to a net present value of total public debt/GDP ratio of 61.90 percent as at the end of March, 2024. This is above the country's threshold of 40 percent and the international threshold of 55 percent for comparator countries.

Gross Oil Revenue stood at ₦11,158.45 billion representing a ₦3,838.80 billion (25.60 percent) shortfall from ₦14,997.25 billion gross oil revenue prorated projection for three quarters of the year in the 2024 budget. It was however, ₦5,623.15 billion (101.59 percent) above the first three quarters of the year actual gross oil revenue of ₦5,535.30 billion recorded in 2023. Gross non-oil revenue of ₦11,706.53 billion received in the first three quarters of 2024 signified an increase of ₦3,600.50 billion (44.42 percent) above the three-quarter year's estimate of ₦8,106.04 billion. This results from the improved performance of some of the non-oil revenue items. The net distributable revenue stood at ₦20,440.97 billion in the three quarter of 2024, representing an increase of ₦142.25 billion (0.70 percent) from the prorated budget estimate.

The sum of ₦14,551.69 billion was received to fund the FGN budget in the first three quarters of 2024. This comprises ₦4,639.70 billion (31.88 percent) oil revenue and ₦9,911.99 billion (68.12 percent) non-oil revenue. Revenue receipts increased from ₦4,882.31 billion in the second quarter to ₦6,082.63 billion in the third quarter. However, total inflow for the period was ₦4,855.77 billion (25.02 percent) lower than the first three-quarters of the year's projection of ₦19,407.46 billion under the 2024 budget but ₦7,088.38 billion (98.98 percent) higher than the ₦7,463.31 billion reported in the first three quarters of 2023 respectively.

Total expenditure of the Federal Government stood at ₦20,895.45 billion in the review period representing a ₦3,196.87 billion (13.27 percent) decrease from the ₦24,092.32 billion prorated budget projection for the review period. It was however, ₦9,175.57 billion (78.29 percent) higher than the actual expenditure of ₦11,719.88 billion recorded in the first three quarters of 2023. A total of ₦5,497.72 billion was spent on non-debt recurrent expenditure in the review period representing a decrease of ₦2,953.66 billion (34.95

percent) below the budget estimate of ₦8,451.38 billion for the period. It was however above the non-debt recurrent expenditure of ₦4,092.27 billion spent during the first three quarters of 2023 by ₦1,405.45 billion (34.34 percent). Statutory Transfers amounted to ₦1,307.09 billion during the review period.

Total Debt Service in the first three quarters of 2024 stood at ₦8,934.30 billion, higher than the prorated projection of ₦6,035.47 billion in the 2024 Budget by ₦2,898.82 billion (48.03 percent). Interest on Ways and Means during the period amounted to ₦3.05 billion. The sum of ₦4,386.09 billion was used for domestic debt servicing, a difference of ₦411.31 billion (10.35 percent) from the prorated projection for the period, while ₦4,548.21 billion was spent on external debt servicing during the period under review.

A total of ₦4,253.11 trillion was released to MDAs and cash-backed for their 2024 capital projects and programmes during the period. Available fiscal data revealed that only ₦1,053.99 billion (71.74 percent) of the total amount released and cash-backed was utilized by MDAs as at 30th September, 2024.

The revenue and expenditure outturn of the Federal Government resulted in a fiscal deficit of ₦7,046.83 billion in the first three quarters of 2024. This was ₦162.63 billion (2.36 percent) above the ₦6,884.20 billion deficit projected for the three-quarters of the year. It was also higher than the ₦4,409.49 billion deficit that was recorded in corresponding period of 2023. The deficit for the three quarters under review was financed through domestic borrowing of ₦7,046.83 billion.

Overall, the nation's economy grew by 3.46 percent in the third quarter of 2024, driven largely by the services sector. The positive growth performance in the quarter under review was mostly due to the effect of some measures implemented to curtail the negative impact of external shocks and crude oil theft. Specifically, the recent rise in global economic activities, the associated rise in international crude oil demand and price, as well as the various incentive packages executed by the Federal Government significantly influenced developments during the review period. The positive trend is also expected to continue in the last quarter of 2024 and beyond.

1.0 INTRODUCTION

The Budget of the Federal Government of Nigeria (FGN) is an important instrument in achieving Government's strategic objectives and plans for the socio-economic development of the nation. It shows the allocation of resources to different sectors/agencies by the Government in its effort to deliver public goods/services to the people. The Federal Budget is not all about expenditure allocations as it is often assumed by many. Revenue remains a critical and vital component of the FGN budget.

The 2024 Budget was titled "Budget of Renewed Hope". Allocations to MDAs were guided by the strategic objectives of the National Development Plan (NDP) 2021 to 2025, which are: Diversifying the economy, with robust MSME growth; Investing in critical infrastructure; Strengthening security and ensuring good governance; Enabling a vibrant, educated and healthy populace; Reducing poverty; and minimizing regional, economic and social disparities.

The 2024 Budget, was designed to further deliver on the reflationary policies of the 2022 and 2023 Budgets, which helped put the economy back on the path of recovery and growth. The Budget was prepared taking into consideration the policies/strategies contained in the 2024-2026 Medium Term Expenditure Framework and Fiscal Strategy Paper (MTEF/FSP). The Budget was prepared using the Zero-Based Budgeting (ZBB) approach and in line with the government's development priorities, as articulated in the National Development Plan (NDP) 2021 to 2025.

The 2024-2026 (MTEF/FSP) provided the economic framework for the 2024 Budget, along with fiscal policy objectives and spending priorities of the Government over the three-year period. It also shows the plans for achieving Government's defined objectives and highlights the key assumptions behind revenue estimates and fiscal targets as well as possible fiscal risks over the medium term.

Furthermore, it articulates the nature of the Federal Government's debt liabilities, their fiscal consequences, and measures aimed at reducing them. The MTEF/FSP also provides the foundation for the preparation of revenue

and expenditure estimates of the annual federal budget. Hence, it represents efforts towards multi-year perspective in budgeting.

Revenue generation remains the main fiscal challenge of the Federal Government. The systemic resource mobilization problem was compounded by recent global economic downturn. Several tax and fiscal policy reform measures were implemented to improve government revenue.

These measures include: improving the tax administration framework including tax filing and payment compliance; evaluation of the process and policy effectiveness of fiscal incentives, including; review of sectors eligible for pioneer tax holiday incentives; dimensioning the cost of tax waivers/concessions, and evaluating their policy effectiveness; setting annual ceilings on tax expenditures to better manage their impact on already constrained government revenues; and ensuring that MDAs appropriately account for and remit their internally generated revenue.

Others measures include: identifying and plugging existing revenue leakages to enhance tax compliance and reducing tax evasion; leveraging technology and automation; and plugging fiscal drainers like subsidies. To further improve the Independent Revenue collection, Government aims to optimize the operational efficiencies of revenue generation and remittance of GOEs.

The strategies to improve revenue mobilization is being sustained in 2024 with the goal of achieving the following objectives: enhancing tax and excise revenues through policy reforms and tax administration measures; reviewing the policy effectiveness of tax waivers and concessions; boosting customs revenue through the e-Customs and Single Window initiatives; and safeguarding revenues from the oil and gas sector.

The target over the medium term is to grow the revenue-to-GDP ratio from about 8 percent currently to 18 percent by 2025. At that level of revenues, the Debt-Service-to-Revenue ratio will cease to be worrying. In a simple term, Nigeria does not have a debt sustainability problem, but a revenue challenge which the present government is determined to tackle so as to ensure that public debts remain sustainable.

Very importantly, the government is augmenting available domestic resources with available finance to implement critical development projects and programmes aimed at improving the economic environment and ensuring effective delivery of public services to the people. Focus has been on the completion of major road and rail projects; the effective implementation of power sector projects; the provision of potable water; construction of irrigation infrastructure and dams across the country; and critical health projects such as the strengthening of national emergency medical services and ambulance system, procurement of vaccines, polio eradication and upgrading of Primary Health Care Centre's across the six geopolitical zones.

Defence and internal security continue to be top FGN priority due to its promise to ensure the security of life, property and investment nationwide by assuring that our gallant men and women in the armed forces, police and paramilitary units are properly equipped, remunerated and well-motivated. The 2024 budget is also the first in our history, where MDAs were clearly advised on gender responsive budgeting. These are part of critical steps in FGN's efforts to distribute resources equitably and also to reach out to the vulnerable groups of our society.

Government continues to strengthen the frameworks for concessions and Public Private Partnerships (PPPs) in 2024. Capital projects that are good candidates for PPP by their nature are being developed for private sector participation. Also, government is exploring available opportunities in the existing ecosystem of green finance including the implementation of the Sovereign Green Bond Programme and leveraging debt-for-climate swap mechanisms.

This Report provides detailed information on the 2024 Third Quarter Budget Implementation. The other parts of the Report are arranged as follows: following this introductory section, section 2 reviews macroeconomic performance, highlighting the performance of the real, monetary and external sectors. Section 3 presents an analysis of Government's revenue receipts and expenditure in the period under review, while Section 4 is a brief conclusion of the Report.

2. 0 MACROECONOMIC DEVELOPMENT AND ANALYSIS

2.1 Performance of the Global Economy

Global Economic Development

Global economic activity slowed in Q3, 2024, as the decline in manufacturing sectors outweighed the rise in services. Within the advanced economies (AEs) and in many emerging markets and developing economies (EMDEs), mixed patterns were observed, owing to country-specific factors. Inflation moderated in most AEs and EMDEs in Q32024, following the decline in energy and gasoline prices. Financial markets recorded mixed performances across regions, due, largely to the anticipation of further rate cuts by the Fed and other central banks. The global bonds market slowed in the review quarter as most central banks adopted an accommodative policy stance, signaling the onset of policy normalization.

Overall, the global economy demonstrated resilience, though masked in uneven performance across regions and with lingering fragilities. This is despite the global occurrences of the past four years including the pandemic, geopolitical conflicts, extreme weather events as well as their consequences and governments unprecedented responses. Developing economies are however showing more permanent scars with large output gaps.

Disinflation has continued broadly as expected but did show signs of slowing in the first half of the year. Services price inflation remains high in many countries, partly reflecting rapid wage increases, and has forced some central banks to delay their policy-easing plans and putting public finances under more pressure, especially in countries where debt-servicing costs are already high and refinancing needs significant.

The global outlook will be shaped largely by fiscal and monetary choices across countries, their international spillovers, the intensity of geoeconomic fragmentation forces, and the ability of governments to implement long-overdue structural reforms. It would also be impacted by government's ability to manage debt dynamics.

The level of uncertainty surrounding the outlook is high, driven by critical elections for the year and the shifts in trade and fiscal policies that could be adopted by the newly elected governments. On the upside, government

success in building needed structural reforms to boost growth and enhance fiscal sustainability and financial stability could spore growth.

2.2 DOMESTIC MACROECONOMIC PERFORMANCE

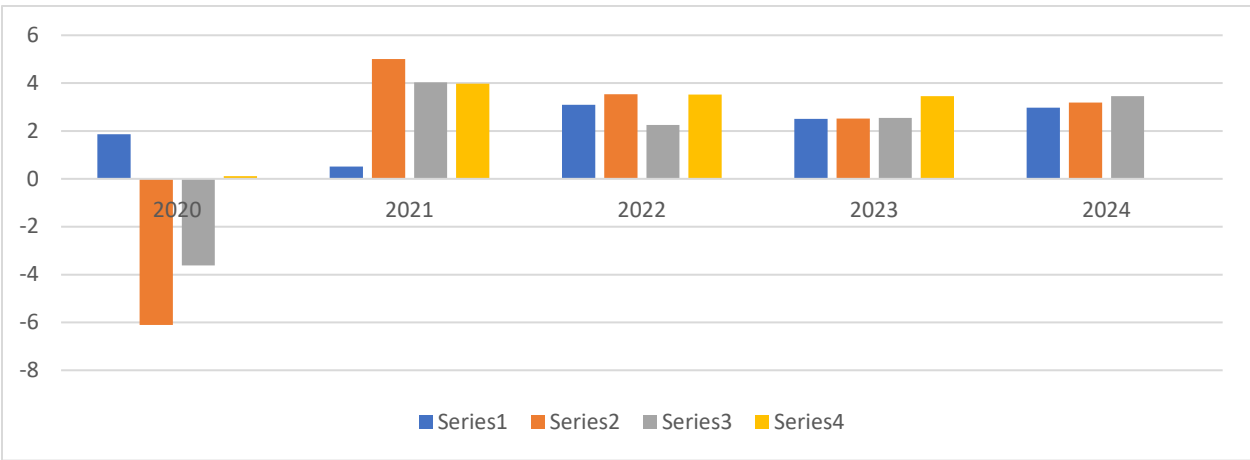
2.2.1 Development in Real Sector

2.2.1.1 GDP Growth

Nigeria’s Gross Domestic Product (GDP) grew by 3.46% (year-on-year) in real terms in the third quarter of 2024. This is higher than the 2.54% recorded in the third quarter of 2023 and the second quarter of 2024 growth of 3.19%. The performance of the GDP in the third quarter of 2024 was driven mainly by the Services sector, which recorded a growth of 5.19% and contributed 53.58% to the aggregate GDP. The agriculture sector grew by 1.14%, from the growth of 1.30% recorded in the third quarter of 2023.

The growth of the industry sector was 2.18%, an improvement from 0.46% recorded in the third quarter of 2023. In terms of share of the GDP, the services sector contributed more to the aggregate GDP in the third quarter of 2024 compared to the corresponding quarter of 2023. In the quarter under review, aggregate GDP at basic price stood at N71.13 trillion in nominal terms. This performance is higher when compared to the third quarter of 2023 which recorded aggregate GDP of N60.66 trillion, indicating a year-on-year nominal growth of 17.26%.

Figure 2.1 GDP Percentage Growth (Q1 2020 – Q3 2024)



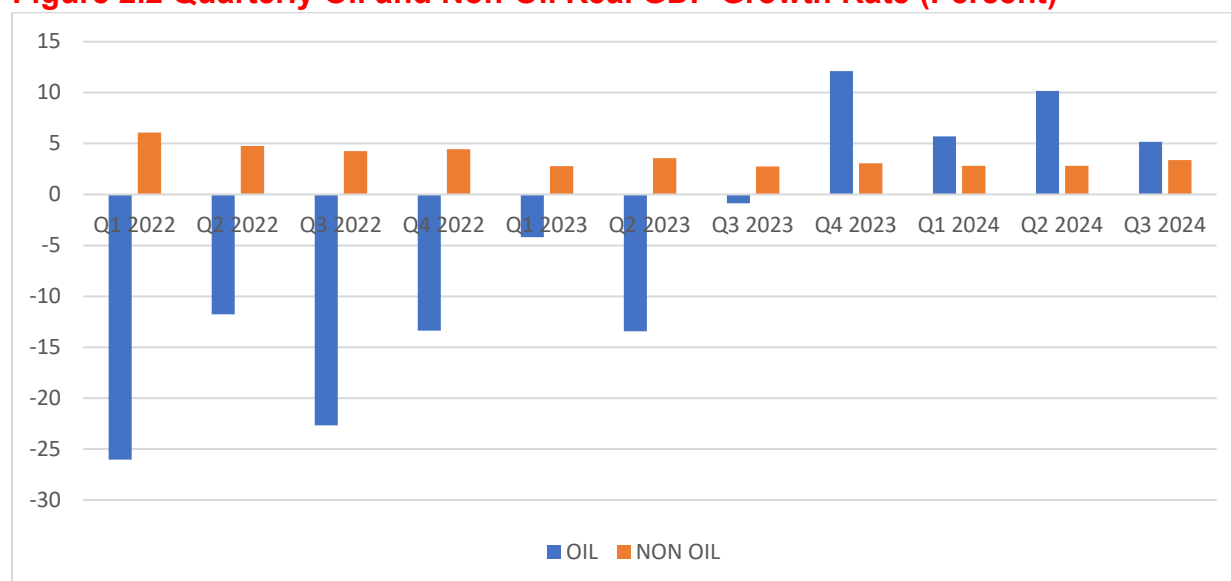
Source: National Bureau of Statistics

2.2.1.2 Oil Sector

The nation in the third quarter of 2024 recorded an average daily oil production of 1.47 million barrels per day (mbpd), higher than the daily average production of 1.45 mbpd recorded in the same quarter of 2023 by 0.02 mbpd and the second quarter of 2024 production volume of 1.41 mbpd by 0.07mbpd. The real growth of the oil sector was 5.17% (year-on-year) in Q3 2024, indicating an increase of 6.02 percentage points relative to the rate recorded in the corresponding quarter of 2023 (-0.85%).

The growth performance however was lower by 4.98 percentage points when compared to the 10.15% recorded in Q2 2024. On a quarter-on-quarter basis, the oil sector recorded a growth rate of 7.39% in Q3 2024. The Oil sector contributed 5.57% to the total real GDP in Q3 2024, up from the figure recorded in the corresponding period of 2023 but down from the rate in the preceding quarter, where it contributed 5.48% and 5.70% respectively.

Figure 2.2 Quarterly Oil and Non-Oil Real GDP Growth Rate (Percent)



Source: National Bureau of Statistics, 2024

2.2.1.3 Non-Oil Sector

The non-oil sector grew by 3.37% in real terms during the reference quarter (Q3 2024). This rate was higher by 0.62 percentage points compared to the rate recorded in the same quarter of 2023 which was 2.75% and the 2.80% recorded in the second quarter of 2024. This sector was driven in the in the

review period mainly by Financial and Insurance (Financial Institutions); Information and Communication (Telecommunications); Agriculture (Crop production); Transportation and Storage (Road Transport); Trade; and Construction, accounting for positive GDP growth. In real terms, the non-oil sector contributed 94.43% to the nation's GDP in the third quarter of 2024, lower than the share recorded in the third quarter of 2023 (94.52%) but higher than the second quarter of 2024 figure of 94.30%

2.2.2 Development in Prices

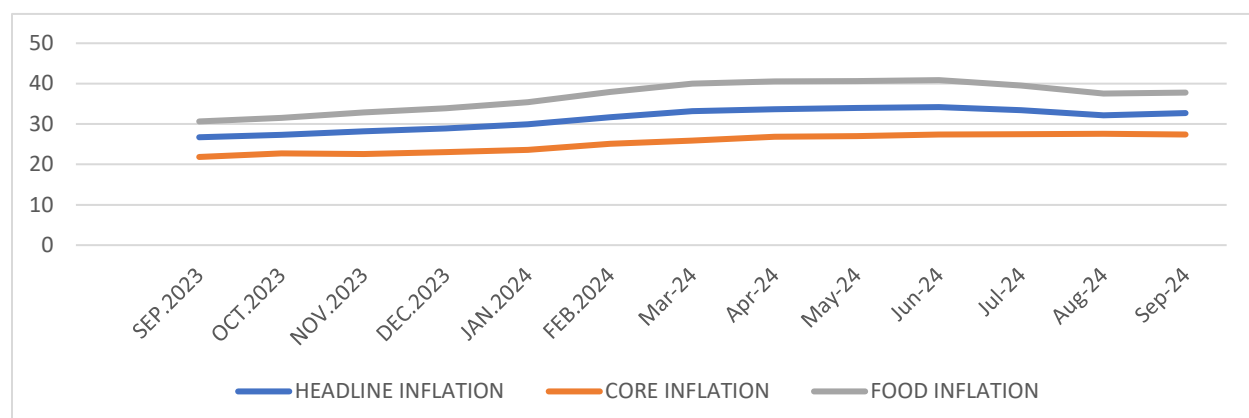
In September 2024, the Headline inflation rate was 32.70% relative to the August 2024 headline inflation rate of 32.15%. Looking at the movement, the September 2024 Headline inflation rate showed an increase of 0.55% compared to the August 2024 Headline inflation rate. On a year-on-year basis, the Headline inflation rate was 5.98 percentage points higher compared to the rate recorded in September 2023 (26.72%).

Furthermore, on a month-on-month basis, the Headline inflation rate in September 2024 was 2.52%, which was 0.30% higher than the rate recorded in August 2024 (2.22%).

The Food inflation rate in September 2024 was 37.77% on a year-on-year basis, 7.13 percentage points higher than the rate recorded in September 2023 (30.64%). On a month-on-month basis, the Food inflation rate in September 2024 was 2.64% which shows a 0.27 percentage points increase compared to the rate recorded in August 2024 (2.37%). The annual rate of Food inflation on a 12-months average basis for the period ending September 2024 was 37.53%, which is 11.88 percentage points increase from the rate recorded in September 2023 (25.65%).

The "All items less farm produces and energy" or Core inflation, stood at 27.43% in September 2024 on a year-on-year basis; up by 5.59 percentage points when compared to the 21.84% recorded in September 2023. On a month-on-month basis, the Core Inflation rate was 2.10% in September 2024. It stood at 2.27% in August 2024, indicating a slowdown of 0.17 percentage points. The twelve-month moving average annual inflation rate was 25.64% for the twelve months ending September 2024, this is 6.09 percentage points higher than the 19.55% recorded in September 2023

Figure 2.3: Inflation Rate (September, 2023 – September, 2024)



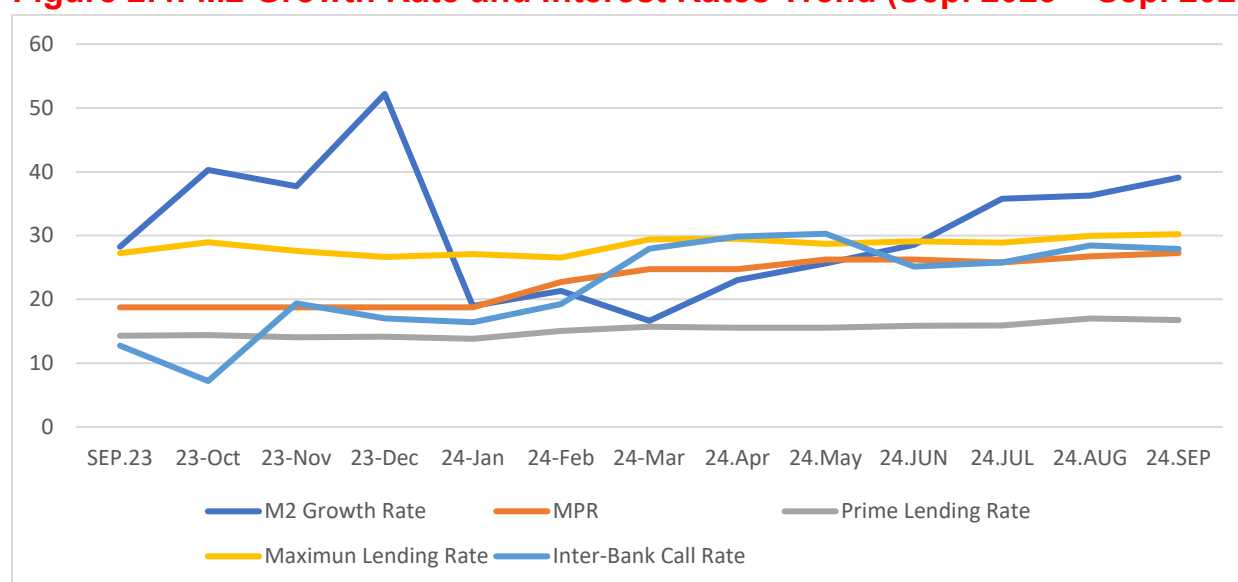
Source: National Bureau of Statistics, 2024

2.2.3 Money Market Developments

Monetary aggregates increased in the review period relative to the second quarter of 2024. Broad Money Supply (M2) increased by ₦7,494.78 billion (7.39 percent) in September, to ₦101,450.61 billion in June, 2024. Net Domestic Asset (NDA) increased by 7.36 percent (₦5,769.39 billion) from ₦78,370.00 billion in June to ₦84,139.74 billion in September, 2024. The development in NDA was partly due to the expansions in Net Domestic Credit (NDC) during the period. Net Domestic Credit (NDC) increased by 21.35 percent (₦20,739.25 billion) from ₦97,122.91 billion in June to ₦117,864.16 billion in September, 2024.

The increase in Net Domestic Credit (NDC) was driven by the rise in Net Credit to Government and Credit to Private Sector during the period under review. Net Credit to Government increased by 75.49% (₦18,065.86 billion) from ₦23,930.96 billion in June to ₦42,016.83 billion in September, 2024. Credit to Private Sector also increased by 3.63% (₦2,653.39 billion) from ₦73,191.95 billion in June to ₦75,845.34 billion in September, 2024. The Central Bank of Nigeria changed the Monetary Policy Rate (MPR) to 27.25 in September, 2024 from 18.75% and 26.25% in September 2023 and June 2024 respectively. The asymmetric corridor around the MPR was retained at +100/-300 basis points. The Cash Reserve Ratio (CRR) remained at 32.5 percent during the period. While the Liquidity Ratio was also retained at 30%.

Figure 2.4: M2 Growth Rate and Interest Rates Trend (Sep. 2023 – Sep. 2024)



Source: Central Bank of Nigeria, 2024

These developments led to increase in the deposit and lending rates in the economy. The average interbank call rate movement was mixed, from 25.77 percent to 28.44 percent and 27.92 percent in July, August and September, 2024 respectively. The average prime lending rate increased from 15.89 percent in July to 17.01 percent in August and 16.75 in September, 2024. The average maximum lending rate increased from 28.89 percent in July to 29.93 percent in August and 30.21 percent in September, 2024.

2.2.4 Developments in the External Sector

2.2.4.1 External Trade

Nigeria's total merchandise trade stood at N35,160.44 billion in Q3, 2024. This represents an increase of 81.35% compared to the value recorded in the corresponding period of 2023 and a rise of 13.26% over the value recorded in the preceding quarter. In the quarter under review, exports accounted for 58.27% of total trade with a value of N20,486.39 billion. It shows an increase of 98.00% over the value recorded in the third quarter of 2023 (N10,346.60) and 16.76% increase compared to the value recorded in Q2 2024 (N17,545.62).

Nigeria's exports trade continued to be dominated by crude oil exports, in the third quarter of 2024, crude oil export was valued at N13,406.37 billion representing 65.44% of total exports while the value of non-crude oil exports stood at N7,080.02 billion accounting for 34.56% of total exports; of which non-oil products contributed N2,501.85 billion or 12.21% of total exports.

The share of imports accounted for 41.73% of total trade in the third quarter of 2024 with the value of imports amounting to N14,674.05 billion in Q3, 2024. This value indicates an increase of 62.30% compared to the value recorded in Q3 2023 (N9,041.24 billion) and 8.71% over the value recorded in Q2 2024 (N13,497.90 billion).

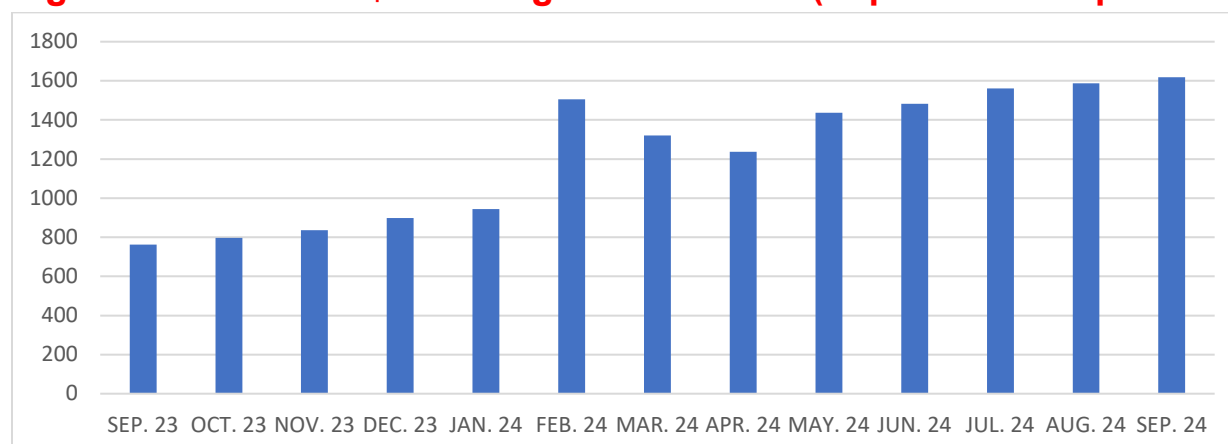
2.2.4.2 Balance of Trade

The merchandise trade balance for Q3 2024 remained positive at N5,812.34 billion indicating an increase of 43.60% compared to the value recorded in the preceding quarter. This results from a greater increase in exports at N10,346.60 billion (98.00%) as against the increase of N9,041.24 billion for import in the same period.

2.2.4.3 Exchange Rates

The exchange rate of Naira to the US Dollar (\$) at the Investors and Exporters segment of the foreign exchange market were ₦1,560.22/US\$ in July, ₦1,587.39/US\$ in August and ₦1,618.22/US\$ in September, 2024 respectively. There was no data for the Official/Inter-Bank segment and Bureau-de-Change (BDC) segments of the foreign exchange market.

Figure 2.5: Naira/US\$ Exchange Rates Trend (Sept. 2023 – Sept. 2024)



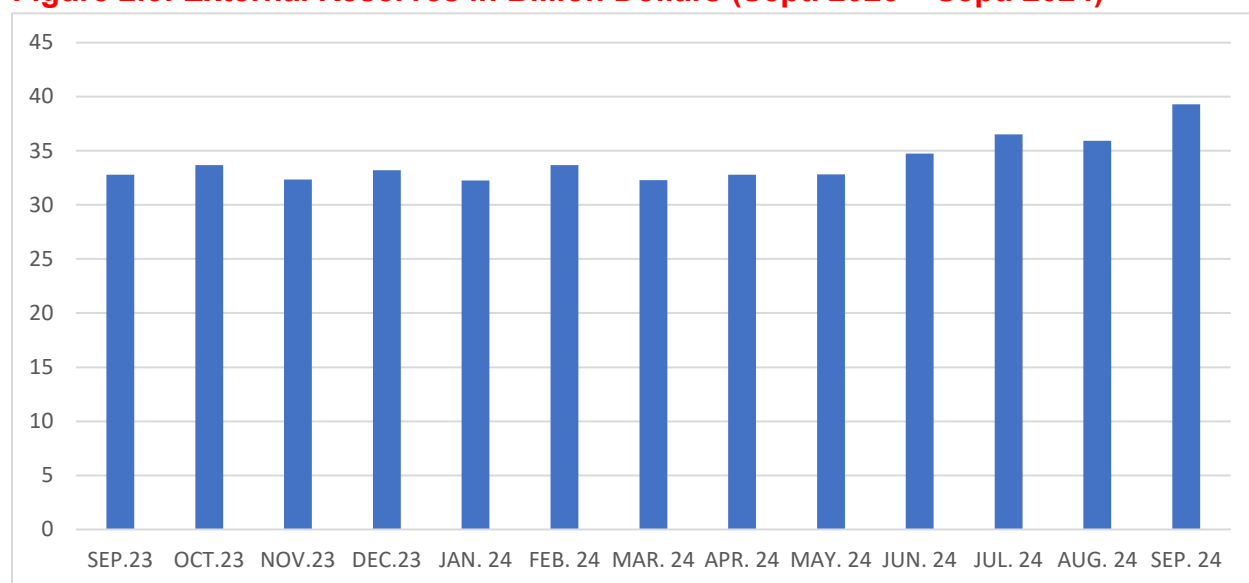
Source: Central Bank of Nigeria, 2024

2.2.4.4 External Reserves

Data from the CBN showed that Nigeria's gross external reserve increased at the end of the third quarter of 2024. The reserve position moved from US\$34.66 billion in June and US\$36,51 billion in July to US\$35.92 billion in August and then increased to US\$39.29 billion in September, 2024.

The performance at the end of September, 2024 represents an increase of US\$4.53 billion (13.02 percent) above the figure reported at the end of June, 2024. It was also US\$6.50 billion (19.82 percent) above the US\$32.79 billion recorded at the end of third quarter of 2023. The level of external reserves is anticipated to further increase in subsequent quarters due to expected improvement in crude oil production and prices in the near term.

Figure 2.6: External Reserves in Billion Dollars (Sept. 2023 – Sept. 2024)



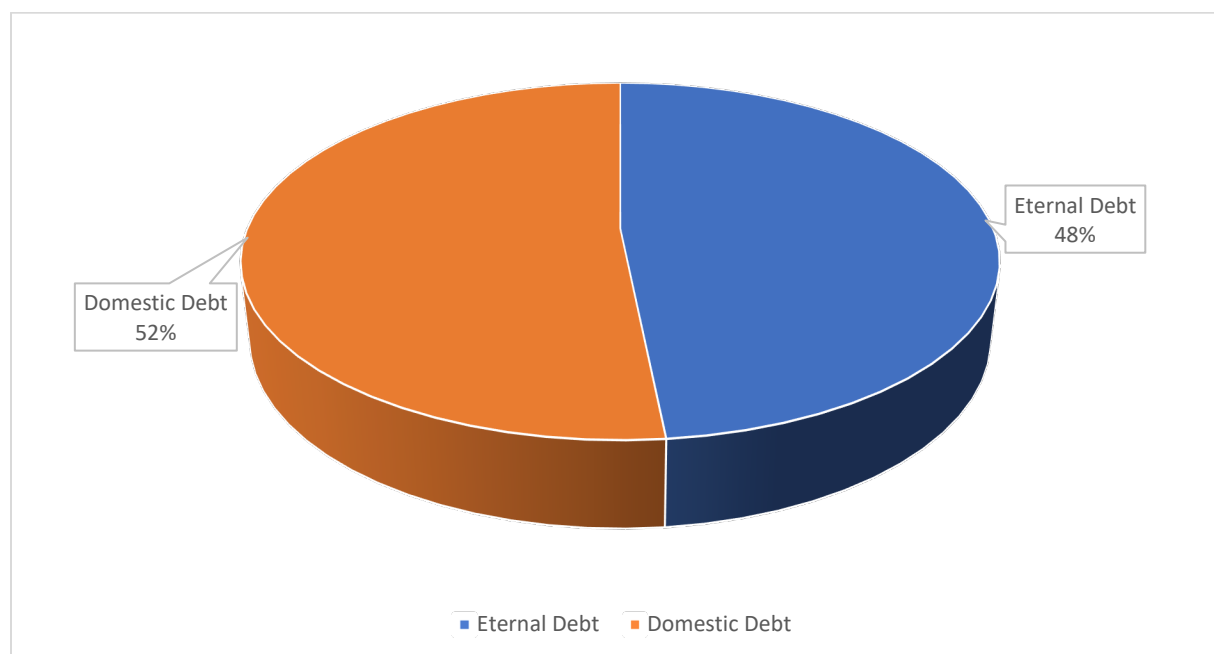
Source: Central Bank of Nigeria, 2024

2.2.5 Debt Stock

2.2.5.1 Total Public Debt Stock

The total public debt stock as at 30th September, 2024 stood at ₦142,319.26 billion (US\$88,892.43 million). This indicates an increase of ₦8,021.59 billion (5.97 percent) when compared to the ₦134,297.67 billion (US\$91,347.09 million) recorded at the end of June, 2024. The breakdown comprised of ₦73,432.55 billion (US\$45,865.88 million) or 51.60 percent for domestic debt stock while the balance of ₦68,886.71 billion (US\$43,026.55 million) or 48.40 percent was for external debt stock. This represents total public debt/GDP ratio of 61.90 percent as at the end of September, 2024. This is above the country's threshold of 40 percent and the international threshold of 56 percent for comparator countries.

Figure 2.7: Total Public Debt Stock (Third Quarter 2024)



Source: Debt Management Office, 2024

2.2.5.2 Domestic Debt Stock

The federal Government's domestic debt stock stood at ₦69,219.81 billion as at the end of September, 2024, representing an increase of ₦2,261.93 billion (3.38 percent) above the ₦66,957.88 billion recorded in the second quarter of 2024. It was also ₦19,023.71 billion (37.90 percent) above the ₦50,196.10 billion reported in the corresponding period of 2023. The increase in domestic debt relative to the second quarter of 2024 was due the new issuance of FGN bonds, FGN saving bond and promissory notes during the period.

A breakdown of the domestic debt stock as at 30th September, 2024 reveal that ₦52,649.02 billion (78.95 percent) is for FGN Bonds, ₦11,730.40 billion (16.95 percent) is for Nigerian Treasury Bills (NTBs), ₦64.09 billion (0.09

percent) is for FGN Savings Bonds, ₦992.56 billion (1.43 percent) is for FGN Sukuk, ₦15.00 billion (0.02 percent) is for Green Bond and ₦1,768.74 billion (2.56 percent) is for Promissory Notes.

2.2.5.3 External Debt Stock

Nigeria's external debt stock as at 30th September 4, 2024 stood at US\$43,026.55 million. It was US\$125.54 million (0.29 percent) and US\$1,432.55 million (3.44 percent) higher when compared to the US\$42,901.01 million reported in the second quarter of 2024 and the US\$41,594.52 million reported in the correspondent quarter of 2023 respectively. A breakdown of the external debt stock as at 30th September, 2024 revealed that Multilateral Debts amounted to US\$21,770.02 million (50.60 percent), Bilateral Debts amounted to US\$5,809.16 million (13.50 percent), commercial (Euro-Bond) amounted to US\$15,118.35 million (35.14 percent), while Syndicated Loan accounted for US\$329.02 million (0.76 percent)

3.0 FINANCIAL ANALYSIS OF THE 2024 BUDGET IMPLEMENTATION

3.1 Key Assumptions and Projections

The 2024 Budget was based on the 2023-2025 Medium Term Fiscal Framework and Fiscal Strategy Paper (MTFF/FSP) which was in line with the Government's aspirations as detailed in the National Development Plan 2021-2025. Table 3.1 presents the key assumptions and targets over the period 2016-2024.

Table 3.1: Key Budget Assumptions and Targets for 2020 – 2024

KEY BUDGET ASSUMPTIONS AND TARGETS 2020-2024					
ITEMS	2020	2021	2022	2023	2024
Projected production in mbpd	1.86	1.86	1.6	1.69	1.78
budget Benchmark price (per barrel in US)	28	40	73	75	77.96
<i>Technical Cost of JVC Pbl to oil Companies</i>					
Operating Expenses (T1) in US\$	11.3	10.68	14.3	27.5668	22.57
Capital Expenses(T2) in US\$	13.99	13.16	11.56	12.77281	10.77
Petroleum Investment Allowance (10%)	0.34	0.25	0.35	0.284689	0.24
<i>Technical Cost of PSC Pbl to oil Companies</i>					
Operating Expenses (T1) in US\$	10.02	15.02	12.02	20.0612	18.06
Capital Expenses(T2) in US\$	8.19	8.27	7.51	7.09165	7.09
Investment Tax Credit	2.38	2.26	1.28	3.831049	3.63
<i>Technical Cost of SC pbl to oil Company</i>					
Operating Expenses (T1) in US\$			27.08	24.73096	26.05
Capital Expenses(T2) in US\$			5.8	3.776715	4.02
Investment Allowances			1.03	0.890411	0.89
<i>Technical Costs of Independent pbl to oil Company</i>					
Operating Expenses (T1) in US\$	12.43	11.74	15.73	15.72945	12.03
Capital Expenses(T2) in US\$	15.39	14.48	12.71	12.7107	11.55
Investment Allowances	0.37	0.27	0.44	0.439317	0.26
Weighted Average Rate of PPT-JV Oil			85%	85%	85%
Weighted Average Rate of PPT-PSC Oil			50.10%	50%	50%
Weighted Average Rate of PPT - SC Oil			85%	85%	85%
Weighted Average Rate of PPT- Independent (indigenous			85%	85%	85%
Weighted Average Rate of PPT- Marginal			85%	85%	85%
<i>Royalty Rates</i>					
Weighted Average Rate of Royalties- JV Oil			19.70%	20%	20%
Weighted Average Rate of Royalties - PSC			10.40%	12%	12%
Weighted Average Rate of Royalties -SC Oil			20%	20%	20%
Weighted Average Rate Of Royalties- Independent			17.70%	18%	18%
Weighted Average Rate Of Royalties- Marginal			4.10%	3%	3%
Average Exchange Rate(NGN/US\$)	360	379	410	435.57	800
Vate Rate	7.50%	7.50%	7.50%	7.50%	7.50%
CIT Rate	30%	30%	30%	30.00%	30.00%

Source: BOF, NNPC, FIRS, and NCS, 2024

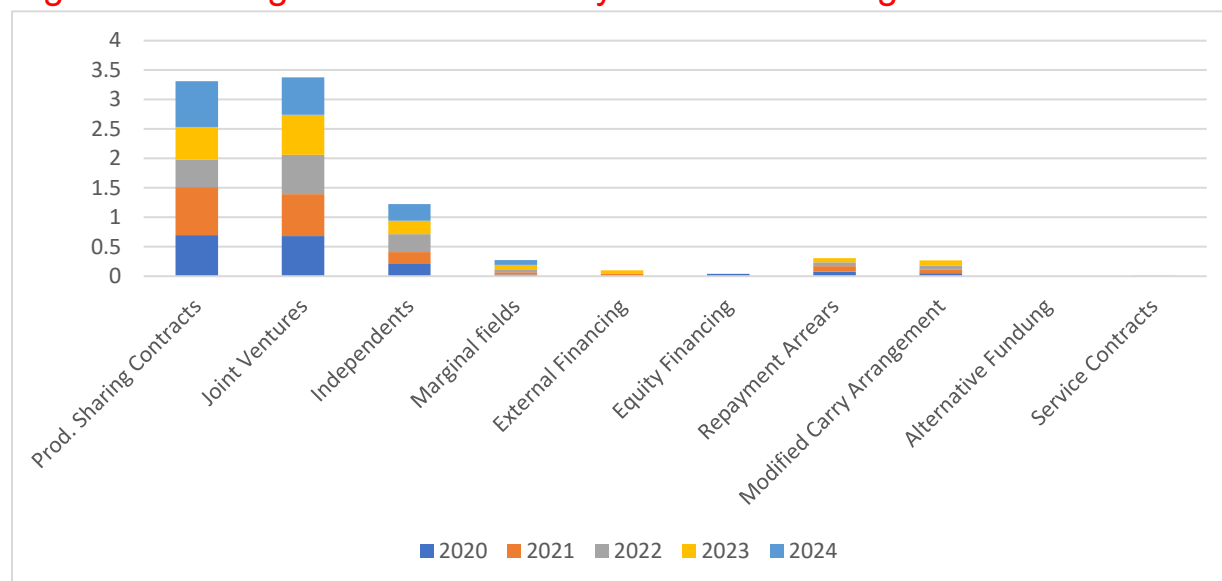
3.1.1 Budget Benchmark Oil Price and Production

The benchmark price of oil for the 2024 Budget was projected at US\$77.96/barrel while benchmark oil production was estimated at 1.78mbpd. Government continues to use benchmark oil production and price for the yearly budget so as to insulate budget expenditures from the instabilities in domestic production and the prices of crude oil in the global market.

Budgeted crude oil output was projected upward from 1.69mbpd in 2023 to 1.78mbpd in 2024 with a decrease in the cost outlay projected over those for 2023. The Technical Cost comprising average of operating and capital expenses were reviewed downward in the 2024 fiscal year when compared to the rates in 2023 for both the Joint Ventures (JVs) and the Independent Contracts. The average expenses [Capital (T1) and Operating (T2)] for the JVs production arrangement decreased from US\$40.34 per barrel in 2023 to US\$33.34 per barrel in 2024 indicating a decrease of US\$7.00 per barrel in the period.

The average expenses for the Independent Contracts were also reduced to US\$23.58 per barrel in 2024. Similarly, the average expenses [Capital (T1) and Operating (T2)] for the Production Sharing Contracts were adjusted downward from U\$27.15 per barrel in 2023 to U\$25.15 per barrel in 2024. The share of oil production by business arrangement remained relatively stable with the JVs and PSCs dominating at approximately 35.8 and 43.9 percent respectively. The share of Independent Contract increased from 12.9 percent in 2023 to 15.8 percent in 2024. Information on expected contributions of oil production by business arrangement are presented in figure 3.1 while the analysis of contributions and duties for key oil taxes that are projected to accrue to the Federation are presented in *table 3.2*. These rates remained largely unchanged with the rates in the 2023 budget framework.

Figure 2.8: Budget Oil Production by Business Arrangements 2020 – 2024



Source: NAPIMS/NNPC, 2024

Table 3.2: Detailed Assumptions for Oil Production and Taxes (2020 - 2024)

Share of Production	2020 production volume	2020 percentage	2021 production volume	2021 percentage	2022 production volume	2022 Percentage	2023 Production Volume	2023 Percentage	2024 production volume	2024 percentage
Joint Ventures	0.68%	37.60%	0.716	36.64%	0.664	39.80%	0.683	38.76	0.635	35.8
Alternative Funding					0	0.00%	0	0.00	0	0
External Financing			0.041	2.10%	0.056	3.36%	0.06	3.41	0	0
Modified Carry Arrangement	0.05%	2.92%	0.067	3.43%	0.067	4.02%	0.082	4.65	0	0
Production Sharing Contract	0.70%	39.03%	0.812	41.56%	0.469	28.13%	0.554	31.44	0.779	43.9
Independents	0.22	11.96%	0.19	9.72%	0.302	18.12%	0.228	12.94	0.281	15.8
Service Contract	0.8	0.18%	0.003	0.15%	0.002	0.12%	0	0.00	0.081	0
Marginal	0.03	1.86%	0.035	1.79%	0.04	2.40%	0.086	4.88	0	4.6
Base Production					1.6	95.98%	1.693	96.08	1.78	100
Repayment Arrears	0.08	4.26%	0.09	4.61%	0.067	4.02%	0.069	3.92	0	0
Equity Financing	0.04	2.18%						0.00	0	0
Total oil Production	1.8	100%	1.954	100.00%	1.667	100%	1.762	100.00	1.78	100
PPT Rates										
Weighted Average MAF Independent Marginal		89%		85.00%		85%		85.00%		85.00%
Weighted Average PSC		50.10%		50.12%		50.10%		50.10%		50.10%
Weighted Average SC		85%		85.00%		85%		85.00%		85.00%
Royalties Fares										
Weighted Average JV		18.67%		18.67%		19.70%		19.80%		19.80%
Weighted Average-Independents		19.31%		19.31%		17.70%		17.50%		17.50%
Weighted Average-Marginal		9.29%		9.29%		4.10%		3.00%		3.00%
Weighted Average PSC		3.15%		10.00%		10.40%		11.50%		11.50%
Weighted Average-SC Oil		18.50%		18.50%		20%		20.00%		20.00%

Source: NNPC and BOF, 2024

3.2 Aggregate Revenue of the Federation

Gross Federally Collectible Revenue is projected at ~~N~~32,097.42 billion in the 2024 Fiscal Framework, comprising of ~~N~~19,996.33 billion (62.30 percent) Oil Revenue and ~~N~~12,101.09 billion (37.70 percent) Other Revenues. This translates to a prorate quarterly Gross Federally Collectible Revenue projection of ~~N~~8,024.35 billion for 2024.

3.3 Oil Revenue Performance

Gross Oil Revenue stood at ~~N~~4,623.12 billion in the third quarter of 2024 a ~~N~~375.97 billion (7.52 percent) shortfall when compared with the 2024 quarterly budget estimate. The performance was however ~~N~~1,437.41 billion (45.12 percent) and ~~N~~2,737.01 billion (145.11 percent) above the ~~N~~3,185.71 billion and ~~N~~1,886.11 billion generated in the second quarter of 2024 and corresponding period of 2023 respectively.

A breakdown of the oil revenue performance in the third quarter of 2024 showed that Royalties (Oil and Gas) of ~~N~~2,184.00 billion, Concessional Rentals of ~~N~~2.69 billion, Incidental Oil Revenue (Licenses and Early License Renewal) of ~~N~~195.62 billion and Miscellaneous (Pipeline fees etc.) of ~~N~~4.47 billion exceeded their quarterly estimate of ~~N~~1,605.90 billion, ~~N~~2.18 billion, ~~N~~26.25 billion and ~~N~~4.02 billion by ~~N~~578.10 billion (36.00 percent), ~~N~~0.51 billion (23.15 percent), ~~N~~169.36 billion (645.10 percent) and ~~N~~0.44 billion (10.98 percent) respectively.

The sums of ~~N~~73.92 billion and ~~N~~1,106.34 billion were recorded for Gas Flared Penalty and Exchange Gain respectively in the quarter under review. However, Crude Oil and Gas Sales of ~~N~~216.58 billion and Petroleum Profit and Gas Taxes of ~~N~~1,945.84 billion fell below their quarterly estimates of ~~N~~366.09 billion and ~~N~~2,994.62 billion by ~~N~~149.51 billion (40.84 percent) and ~~N~~1,048.78 billion (35.02 percent) respectively. Please see *Table 3.4*.

3.3.1. Net Oil Revenue

The actual Net Oil Revenue that accrued into the Federation Account in the third quarter of 2024 was ₦3,988.29 billion, depicting a shortfall of ₦257.54 billion (6.07 percent) from the estimated quarterly budget of ₦4,245.83 billion. The inflow was however, ₦1,254.67 billion (45.90 percent) and ₦2,347.37 billion (143.05 percent) higher than the ₦2,733.62 billion and ₦1,640.92 billion generated in the second quarter of 2024 and corresponding period of 2023 respectively (Table 3.4). The high Net Oil Revenue performance in the third quarter of 2024 when compared with the past outturns could be ascribed to the Government policy to stop payment of petroleum subsidy from June 2023 among other reforms. The revenue data are presented in *Table 3.3*.

3.3.2 Year to Date Oil Revenue Performance

Gross Oil Revenue of ₦11,158.45 billion was collected as at the end of the three-quarter of the year 2024 as against ₦14,997.25 billion prorated budget projection for the period. This represented a decrease of ₦3,838.80 billion (25.60 percent) from the prorated 2024 three-quarters of the year budget estimate. It was however ₦5,623.15 billion (101.59 percent) above the actual gross oil revenue reported for the first three-quarters of 2023.

A breakdown of the revenue by sub-head indicates that only Concessional Rentals of ₦18.12 billion, Incidental Oil Revenue (Licenses & Early License Renewal) of ₦332.19 billion and Miscellaneous (Pipeline fees etc.) of ₦26.40 billion surpassed their prorated three quarter projections of ₦6.55 billion, ₦78.76 billion and ₦12.07 billion by ₦11.57 billion (176.55 percent), ₦253.43 billion (321.77 percent) and ₦14.33 billion (118.70 percent) respectively. Gas Flared Penalty and Exchange Gain which had zero projection, yielded ₦282.72 billion and ₦3,022.44 billion respectively in the review period.

Other Oil Revenue items performed below their respective three quarter projections. Crude Oil and Gas Sales of ₦743.29 billion, Petroleum Profit and Gas Taxes of ₦4,752.86 billion and Royalties (Oil & Gas) of ₦4,807.04

billion fell below their three quarter of the year projections of ₦1,098.28 billion, ₦8,983.87 billion and ₦4,817.71 billion by ₦354.99 billion (32.32 percent), ₦4,231.01 billion (47.10 percent) and ₦10.67 billion (0.22 percent) respectively. (Table 3.4). These low performances were mainly as a result of the lower-than-projected oil production and higher than forecasted fiscal deductions during the review period.

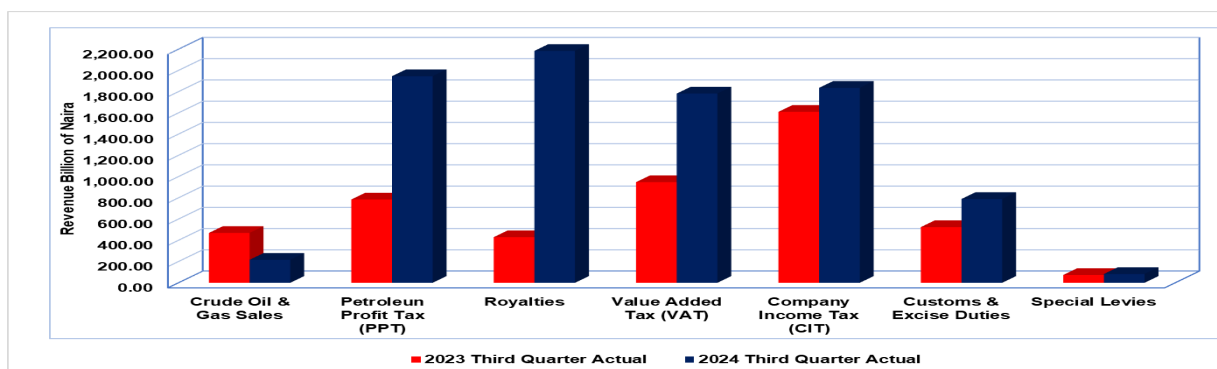
Table 3.3: Third Quarter 2023 - 2024 Revenue Performance

Revenue Items	2023	2024	Variance	
	Third Quarter Actual	Third Quarter Actual	3rd Quarter 2024 Vs 3rd Quarter 2023	
Oil Revenue	N'bns	N'bns	N'bns	%
Crude Oil Sales	469.67	216.58	-253.09	-53.89
Petroleum Profit Tax (PPT)	784.59	1,945.84	1,161.25	148.01
Royalties	429.65	2,184.00	1,754.35	408.32
Gross Oil Receipts	1,886.11	4,623.12	2,737.01	145.11
Net Oil Receipts	1,640.92	3,988.29	2,347.37	143.05
Non-Oil Revenue				
Value Added Tax (VAT)	948.07	1,782.35	834.28	88.00
Company Income Tax (CIT)	1,610.20	1,836.11	225.91	14.03
Customs & Excise Duties	524.64	789.43	264.79	50.47
Special Levies	73.61	82.94	9.33	12.67
Solid Minerals Revenue	4.99	7.30	2.31	46.27
Electronic Money Transfer Levy	39.51	54.46	14.95	37.83
Gross Non-Oil Revenue	3,196.03	4,545.29	1,349.26	42.22
Net Non-Oil Receipts	3,024.14	2,503.43	-520.71	-17.22

Source: OAGF and Budget Office of the Federation, (PRMRC) 2024

Oil revenue performance improved when compared to the levels in 2023 for most of the revenue sources and broad categories in the third quarter of 2024 (Figure 2.9). The non-oil revenue items also performed better when compared to their respective levels in 2023. The increase in oil revenue could be attributed to the increase in the price of crude oil in the international market. The improvement in non-oil revenue collections reflects the success of recent revenue reforms.

Figure 2.9: 2023 Vs 2024 Revenue Performance (Third Quarter)



Source: OAGF and Budget Office of the Federation, 2024

3.4 Non-Oil Revenue Performance

Gross non-oil revenue receipt amounted to ₦4,545.29 billion in the third quarter of 2024. This represents an increase of ₦1,843.27 billion (68.22 percent) above the quarterly estimate of ₦2,702.01 billion. A breakdown of the non-oil revenue collections showed that Company Income Tax of ₦1,836.11 billion, Value Added Tax of ₦1,782.35 billion, Electronic Money Transfer Levy of ₦54.46 billion and Customs & Excise Duties of ₦789.43 billion exceeded their respective quarterly projections of ₦814.19 billion, ₦988.53 billion, ₦43.78 billion and ₦717.22 billion by ₦1,021.92 billion (125.51 percent), ₦793.82 billion (80.30 percent), ₦10.68 billion (24.40 percent) and ₦72.21 billion (40.03 percent) respectively. Solid Minerals and Other Mining Revenue was ₦7.30 billion, an increase of ₦4.59 billion (169.07 percent) above its quarterly projection of ₦2.71 billion. Special Levies (Federation Account) revenue of ₦82.94 billion was however below its quarterly projection of ₦135.29 billion by ₦55.35 billion (40.03 percent).

Compared with their corresponding second quarter performances, Company Income Tax, Value Added Tax, Electronic Money Transfer Levy and Customs & Excise Duties grew by ₦351.53 billion (23.68 percent), ₦221.07 billion (14.16 percent), ₦3.56 billion (6.99 percent) and ₦62.31 billion (8.57 percent) respectively.

Solid Minerals & Other Mining Revenue also increased by ₦1.98 billion (37.29 percent). On the other hand, Special Levies collection reduced by

~~₦~~1.40 billion (1.65 percent). The improved performances of most of the non-oil revenue items in the third quarter of 2024 could be attributed to the effective implementation of revenue growth initiatives, the recovery of the economy and the improved performance of the various revenue generating agencies.

3.4.1 Year to Date Non-Oil Revenue Performance

Total gross non-oil revenue as at the three quarter of the year amounted to ~~₦~~11,706.53 billion indicating an increase of ~~₦~~3,600.50 billion (44.42 percent) above the first three quarters of the year budget estimate of ~~₦~~8,106.04 billion. This results from the improved performance of Company Income Tax of ~~₦~~4,335.01 billion, Value Added Tax of ~~₦~~4,774.54 billion, Electronic Money Transfer Levy of ~~₦~~153.10 billion and Customs & Excise Duties of ~~₦~~2,195.52 billion. They were ~~₦~~1,892.43 billion (77.48 percent), ~~₦~~1,808.95 billion (61.00 percent), ~~₦~~21.77 billion (16.57 percent) and ~~₦~~43.87 billion (2.04 percent) greater when compared to their three quarters budget projection of ~~₦~~2,442.58 billion, ~~₦~~2,965.59 billion, ~~₦~~131.33 billion and ~~₦~~2,151.65 billion.

Solid Minerals & Other Mining sector also recorded a revenue of ~~₦~~16.03 billion indicating an increase of ~~₦~~7.89 billion (96.98 percent) above the three quarters budget estimate of ~~₦~~8.14 billion. Special Levies (Federation Account) revenue collection of ~~₦~~248.37 billion was however below its corresponding three quarters 2024 budget estimates of ~~₦~~414.88 billion by ~~₦~~166.51 billion (40.13 percent).

Table 3.4: Net Distribution Revenue as at September, 2024

S/NO	DESCRIPTION	2024 APPROVED BUDGET			ACTUAL				VARIANCE					
		Budget	Quarterly	3QTRS	First Quarter	Second Quarter	Third Quarter	3QTRS	3rd Quarter Actual Vs Quarterly Budget		3rd Quarter Vs 2nd Quarter Actual		Actual Vs Budget (3QTRS)	
A	OIL REVENUE	Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%
1	Gross Profit Oil from Crude Oil & Gas Sales	1,464.38	366.09	1,098.28	365.22	161.49	216.58	743.29	-149.51	(40.84)	55.10	34.12	-354.99	(32.32)
2	PPT & Gas Income @ CITA	11,978.49	2,994.62	8,983.87	1,335.62	1,471.41	1,945.84	4,752.86	-1,048.78	(35.02)	474.43	32.24	-4,231.01	(47.10)
3	Oil & Gas Royalties	6,423.62	1,605.90	4,817.71	1,243.45	1,379.60	2,184.00	4,807.04	578.10	36.00	804.40	58.31	-10.67	(0.22)
4	Concessional Rentals	8.73	2.18	6.55	11.12	4.31	2.69	18.12	0.51	23.15	-1.62	(37.60)	11.57	176.55
5	Gas Flared Penalty	0.00	0.00	0.00	82.88	125.92	73.92	282.72	73.92		-51.99	(41.29)	282.72	
6	Incidental Oil Revenue (Royalty Recovery & Marginal Field	105.01	26.25	78.76	101.71	34.86	195.62	332.19	169.36	645.10	160.75	461.12	253.43	321.77
7	Miscellaneous (Pipeline Fees etc)	16.10	4.02	12.07	13.81	8.13	4.47	26.40	0.44	10.98	-3.66	(45.06)	14.33	118.70
8	Exchange Gain	0.00	0.00	0.00	589.10	1,327.00	1,106.34	3,022.44	1,106.34		-220.66	(16.63)	3,022.44	
9	Sub-Total Oil & Gas Revenue	19,996.33	4,999.08	14,997.25	3,349.62	3,185.71	4,623.12	11,158.45	-375.97	(7.52)	1,437.41	45.12	-3,838.80	(25.60)
10	13% Derivation	2,599.52	649.88	1,949.64	435.45	414.14	601.01	1,450.60	-48.88	(7.52)	186.86	45.12	-499.04	(25.60)
11	Total Oil & Gas Revenue after Derivation	17,396.81	4,349.20	13,047.61	2,914.17	2,771.57	4,022.11	9,707.85	-327.09	(7.52)	1,250.54	45.12	-3,339.76	(25.60)
12	Deductions													
13	Other Federally Funded Upstream Projects	136.25	34.06	102.19	-	-	-	-	-34.06	(100.00)	0.00		-102.19	(100.00)
14	NUPRC 4% Cost of Collection (Royalty, Concessional, Gas Flared & Miscellaneous)	262.99	65.75	197.24	33.78	37.95	33.83	105.56	-31.92	(48.55)	-4.12	(10.87)	-91.69	(46.48)
15	NUPRC 4% CoC with Incidental Rev & Signature Bonus	14.26	3.56	10.69	-	-	-	-	-3.56	(100.00)	0.00		-10.69	(100.00)
16	Total Deductions	413.50	103.38	310.13	33.78	37.95	33.83	105.56	-69.55	(67.28)	-4.12	(10.87)	-204.57	(65.96)
17	Net Oil Revenue	16,983.31	4,245.83	12,737.48	2,880.39	2,733.62	3,988.29	9,602.29	-257.54	(6.07)	1,254.67	45.90	-3,135.19	(24.61)
18	TO FEDERATION ACCOUNT (OIL)	16,983.31	4,245.83	12,737.48	2,880.39	2,733.62	3,988.29	9,602.29	-257.54	(6.07)	1,254.67	45.90	-3,135.19	(24.61)
B	SOLID MINERAL & OTHER MINING REVENUES													
19	Total Solid Minerals Revenue	10.85	2.71	8.14	3.41	5.32	7.30	16.03	4.59	169.07	1.98	37.29	7.89	96.98
20	Less 13% Derivation	1.41	0.35	1.06	0.44	0.69	0.95	2.08	0.60	169.07	0.26	37.29	1.03	96.98
21	Net Solid Minerals after Derivation	9.44	2.36	7.08	2.97	4.63	6.35	13.95	3.99	169.07	1.72	37.29	6.87	96.98
C	DIVIDEND PAYMENT (NLNG)	-	-	-	-	-	-	-	0.00		0.00		0.00	
D	NON-OIL TAX REVENUE													
22	Corporate Tax	3,256.77	814.19	2,442.58	1,014.31	1,484.58	1,836.11	4,335.01	1,021.92	125.51	351.53	23.68	1,892.43	77.48
23	Value-Added Tax	3,954.12	988.53	2,965.59	1,430.92	1,561.27	1,782.35	4,774.54	793.82	80.30	221.07	14.16	1,808.95	61.00
24	Electronic Money Transfer Levy (EMTL)	175.11	43.78	131.33	47.74	50.90	54.46	153.10	10.68	24.40	3.56	6.99	21.77	16.57
25	Customs: Imports, Excise & Fees	2,868.87	717.22	2,151.65	678.97	727.12	789.43	2,195.52	72.21	10.07	62.31	8.57	43.87	2.04
26	Special Levies (Federation Account)	553.18	138.29	414.88	81.10	84.33	82.94	248.37	-55.35	(40.03)	-1.40	(1.65)	-166.51	(40.13)
27	Sub-Total	10,808.05	2,702.01	8,106.04	3,253.04	3,908.20	4,545.29	11,706.53	1,843.27	68.22	637.08	16.30	3,600.50	44.42
28	FIRS Tax Refunds	75.00	18.75	56.25	20.00	55.00	75.00	150.00	56.25	300.00	20.00	36.36	93.75	166.67
29	4% Collection Cost (CIT, Stamp Duties & Capital Gains)	130.27	32.57	97.70	47.89	67.21	75.34	190.44	42.77	131.32	8.13	12.09	92.73	94.91
30	4% Collection Cost (VAT & Surcharge on Luxury Items)	158.16	39.54	118.62	50.60	54.99	63.08	168.67	23.54	59.53	8.09	14.71	50.05	42.19
31	3% Transfer to North East Development Commission (NEDC) from VAT	113.88	28.47	85.41	42.93	46.84	53.47	143.24	25.00	87.82	6.63	14.16	57.83	67.71
32	0.5% Transfer to Nigerian Police Trust Fund from VAT	18.98	4.74	14.23	0.02	23.38	53.47	76.87	48.73	1,026.89	30.09	128.68	62.64	440.04
33	7% Cost of Collection (Duty, Excise & Fees)	200.82	50.21	150.62	47.53	34.19	55.26	136.98	5.05	10.07	21.07	61.61	-13.63	(9.05)
34	7% Cost of Collection (Spec. Levies -Fed. Acct.)	38.72	9.68	29.04	5.68	4.13	5.81	15.61	-3.87	(40.03)	1.68	40.64	-13.43	(46.25)
35	TO FEDERATION ACCOUNT (NON-OIL)	6,243.44	1,560.86	4,682.58	1,656.25	2,140.13	2,503.43	6,299.82	942.57	60.39	363.30	16.98	1,617.24	34.54
36	Total VAT Pool	3,663.10	915.77	2,747.32	1,337.37	1,436.06	1,612.32	4,385.76	696.55	76.06	176.26	12.27	1,638.43	59.64
37	Net Non-Oil	10,230.37	2,557.59	7,672.78	3,089.00	3,677.45	4,226.94	10,993.40	1,669.35	65.27	549.49	14.94	3,320.62	43.28
38	TO FEDERATION ACCOUNT (Main Pool)	23,226.75	5,806.69	17,420.06	4,536.65	4,873.75	6,491.72	15,902.11	685.03	11.80	1,617.97	33.20	-1,517.95	(8.71)
E	TOTAL DISTRIBUTABLE													
1	Federation Account (Main Pool)	23,226.75	5,806.69	17,420.06	4,536.65	4,873.75	6,491.72	15,902.11	685.03	11.80	1,617.97	33.20	-1,517.95	(8.71)
2	VAT Pool Account	3,663.10	915.77	2,747.32	1,337.37	1,436.06	1,612.32	4,385.76	696.55	76.06	176.26	12.27	1,638.43	59.64
3	Electronic Money Transfer Levy (EMTL)	175.11	43.78	131.33	47.74	50.90	54.46	153.10	10.68	24.40	3.56	6.99	21.77	16.57
4	GRAND TOTAL	27,064.96	6,766.24	20,298.72	5,921.76	6,360.71	8,158.50	20,440.97	1,392.26	20.58	1,797.79	28.26	142.25	0.70

Source: OAGF and Budget Office of the Federation, 2024 (PRMRC)

Table 3.5: Actual Third Quarter Non-Oil Revenue Performance (2015 – 2024)

Description	THIRD QUARTER (ACTUAL)										
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	10 - Year Average
	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn	N'bn
Custom & Excise Duties	57.10	62.15	68.41	76.61	92.53	228.78	345.57	407.00	524.64	789.43	265.22
Company Income Tax	187.71	209.37	250.21	237.83	245.02	399.72	473.01	787.03	1,610.20	1,836.11	623.62
Value Added Tax	27.16	28.27	32.98	37.59	36.98	424.71	500.49	625.39	948.07	1,782.35	444.40
FGN Independent Revenue	23.47	108.03	35.76	85.54	253.45	212.46	249.30	477.62	313.41	1,103.51	286.26

Source: OAGF and BOF, 2024

Further analysis of third quarter non-oil revenue performance reveal that key non-oil revenue sub-heads improved, especially between 2017 and 2024, notwithstanding the fluctuations in some years. Table 3.5 and 3.6.

Table 3.6: Growth in Third Quarter Non-Oil Revenue 2016 – 2024 (Percent)

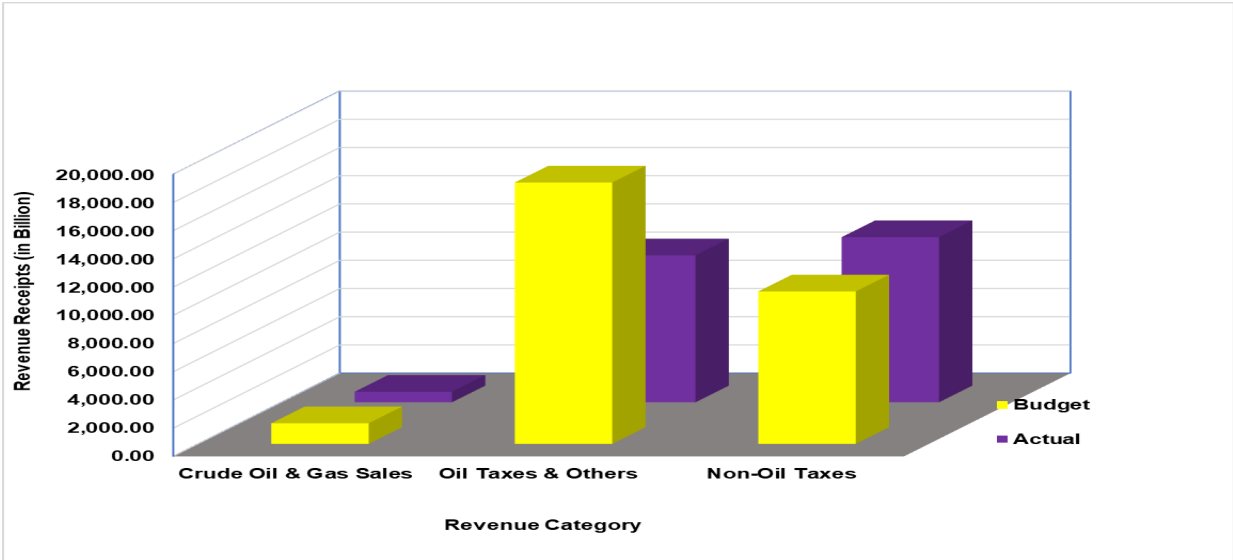
Description	2016	2017	2018	2019	2020	2021	2022	2023	2024	9 -Year Average
	%	%	%	%	%	%	%	%	%	%
Custom & Excise Duties	8.84	10.07	11.99	20.78	147.25	51.05	17.78	28.90	50.47	38.57
Company Income Tax	11.54	19.51	-4.95	3.02	63.14	18.34	66.39	104.59	14.03	32.85
Value Added Tax	4.09	16.66	13.98	-1.62	1,048.49	17.84	24.96	51.60	88.00	140.44
FGN Independent Revenue	360.29	-66.90	139.21	196.29	-16.17	17.34	91.58	-90.28	252.10	98.16

Source: OAGF and BOF, 2024

3.5 Comparative Revenue Performance Analysis

A comparison of the actual revenue performance with budget estimates as at September 30 2024 indicated an under performance of crude oil & gas sales as well as oil taxes & others while non-oil taxes improved (Figure 3.0).

Figure 3.0: Projected Vs Actual FAAC Revenue Receipts (as at September 2024)



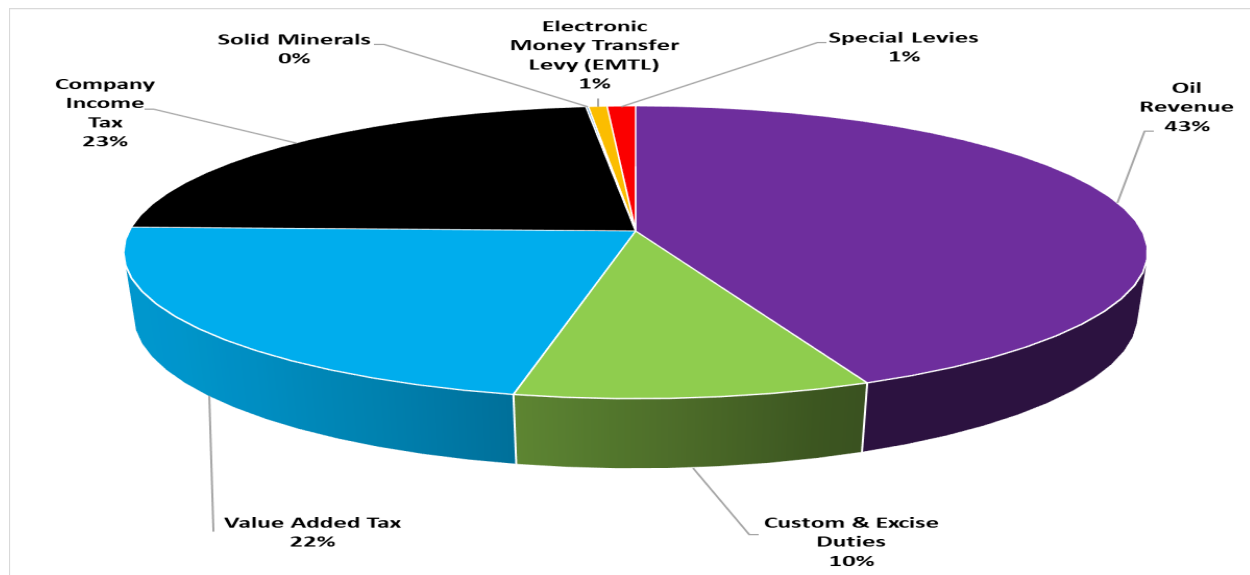
Source: Budget Office of the Federation, 2024

3.6 Distributable Revenue

The net revenue available for sharing among the three tiers of government (after the deduction of all costs) stood at ~~N~~8,158.50 billion in the third quarter of 2024. This represents an increase of ~~N~~1,392.26 billion (20.58 percent) when compared with the quarterly projection of ~~N~~6,766.24 billion.

The percentage contribution of the different revenue sources to distributable revenue in the third quarter of 2024 is presented in Figure 3.1. Oil Revenue, Customs, VAT, CIT, Electronic Money Transfer Levy and Special Levies contributed approximately 43 percent, 10 percent, 22 percent, 23 percent, 1 percent and 1 percent respectively.

Figure 3.1: Contributions to Distributable Revenue (3rd Quarter of 2024)



Source: Budget Office of the Federation, 2024

3.7 Excess Crude Account

Analysis of the reports of the Excess Crude Account (ECA) revealed that the Excess Crude Account (ECA) had an opening balance of US\$0.473 million as at 1st July, 2024. There was no accrued interest on fund investment and no outflow/withdrawal from the account during the period under review. This resulted to a closing balance of US\$0.473 million as at 30th September, 2024 (Table 3.7).

Table 3.7: Net Excess Crude Account

Description	2023 Actual				2024 Actual			
	First Quarter	Second Quarter	Third Quarter	Jan - Sept	First Quarter	Second Quarter	Third Quarter	Jan - Sept
Opening Balance	-	-	-	-	-	-	US\$0.473 million	US\$0.473 million
Inflows								
Accrued Interest on Fund Investment	US\$0.002 million	US\$0.002 million	US\$0.000 million	US\$0.004 million	US\$0.000 million	US\$0.000 million	US\$0.000 million	US\$0.000 million
Total Inflow	US\$0.002 million	US\$0.002 million	US\$0.000 million	US\$0.004 million	US\$0.000 million	US\$0.000 million	US\$0.473 million	US\$0.473 million
Total Outflows	-	-	-	-	-	-	-	-
Net Excess Crude Account Closing Balance	US\$0.002 million	US\$0.002 million	US\$0.000 million	US\$0.004 million	US\$0.000 million	US\$0.000 million	US\$0.473 million	US\$0.473 million

Source: Office of the Accountant General of the Federation, 2024

3.8 FGN Budget Revenue

Based on the amended Budget Framework, the sum of ₦25,876.61 billion was projected to be generated to fund the Federal Budget in 2024, indicating a quarterly share of ₦6,469.15 billion. A total of ₦6,082.63 billion was received in the third quarter of 2024 reflecting a ₦386.52 billion (5.97 percent) revenue shortfall for the period. It was however ₦386.52 billion (7.83 percent) above the ₦4,882.31 billion generated in the second quarter of 2024.

The sum of ₦1,924.65 billion that was received from oil sources in the third quarter of 2024 was lower than the quarterly estimate of ₦2,044.07 billion by ₦119.42 billion (5.84 percent). Conversely, FGN's share of Solid Minerals revenue stood at ₦3.06 billion, indicating an increase of ₦1.93 billion (169.07 percent).

A breakdown of the non-oil revenue indicates that FGN's share of Company Income Tax of ₦743.62 billion, VAT of ₦225.19 billion, Customs of ₦346.23 billion and Electronics Money Transfer (Stamp Duties) of ₦8.13 billion, were above their corresponding quarterly budget estimates of ₦368.14 billion,

₦128.21 billion, ₦321.88 billion and ₦6.10 billion, by ₦375.48 billion (101.99 percent), ₦96.98 billion (75.64 percent), ₦24.35 billion (7.56 percent) and ₦2.03 billion (33.30 percent) respectively. Others are Independent Revenue of ₦1,103.51 billion, Draw Down from Special Levies Accounts of ₦130.00, Signature Bonus of ₦170.38 billion, Grants & Donor Funding of ₦493.00 billion and Education Tax (TETFUND) of ₦717.28 billion that were also above their corresponding quarterly budget estimates of ₦672.94 billion, ₦75.00 billion, ₦62.86 billion ₦171.41 billion and ₦175.00 billion by ₦430.57 billion (63.98 percent), ₦55.00 billion (73.33 percent), ₦107.52 billion (171.04 percent), ₦321.59 billion (187.62 percent) and ₦542.28 billion (309.88 percent) respectively.

FGN's Share of Federation Levies of ₦36.37 billion and GOEs Retained Revenue of ₦172.88 billion were, on the other hand, below their corresponding quarterly budget estimates of ₦62.07 billion and ₦715.27 billion by ₦25.70 billion (41.40 percent) and ₦542.39 billion (75.83 percent) respectively. There were no receipts from Dividend (NLNG), Share of Oil Price Royalty and Domestic Recoveries towards funding the budget during the quarter (Table 3.8).

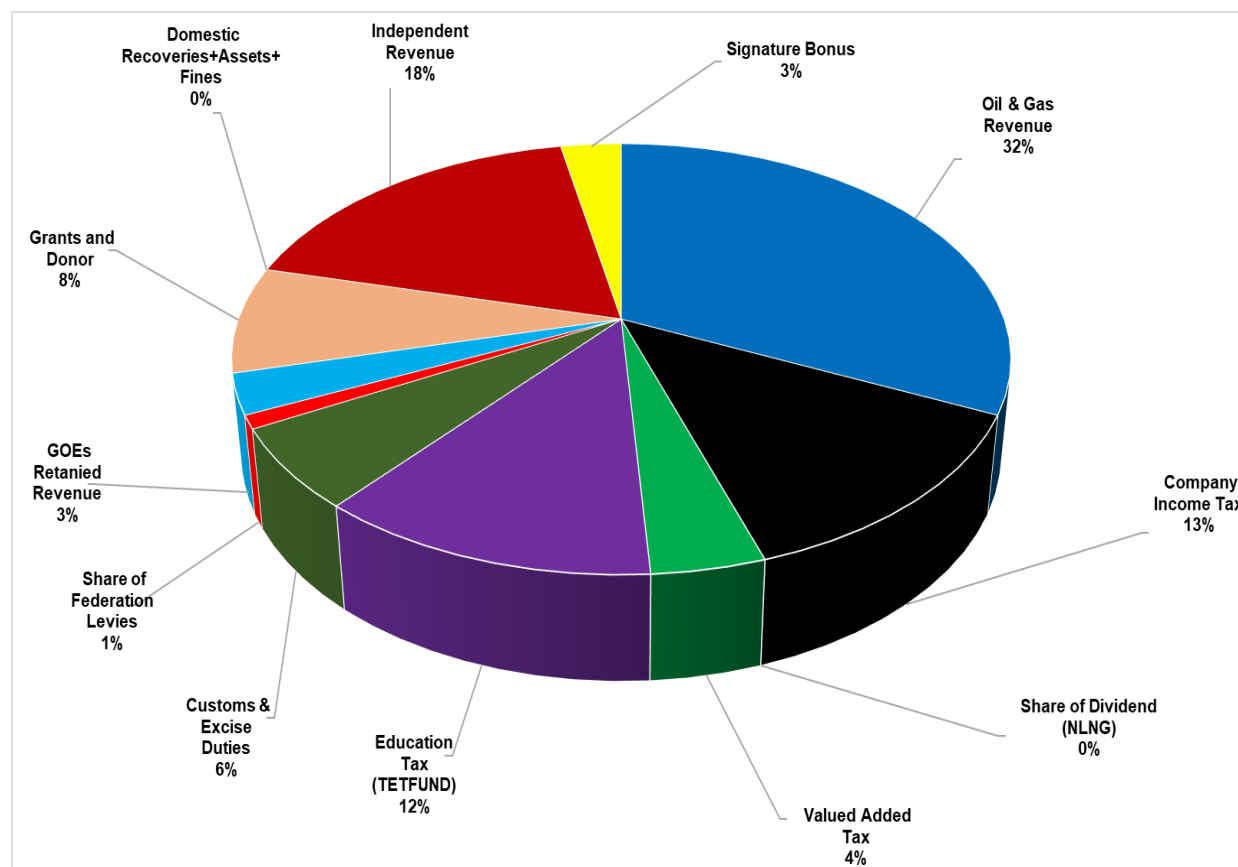
Table 3.8: Inflows to the 2024 Federal Budget as at September, 2024

S/No	ITEMS	2024 BUDGET			ACTUAL				VARIANCE					
		Annual	Quarterly	3QTRS	First Quarter	Second Quarter	Third Quarter	3QTRS	3rd Quarter Actual Vs Quarterly Budget		3rd Quarter Vs 2nd Quarter (Actual)		Actual Vs Budget (3QTRS)	
	Inflow for the Federal Budget (CRF)	₦b	₦b	₦b	₦b	₦b	₦b	₦b	₦b	%	₦b	%	₦b	%
1	FGN Share of Oil Revenue	8,176.28	2,044.07	6,132.21	1,390.00	1,325.04	1,924.65	4,639.70	-119.42	(5.84)	599.60	45.25	-1,492.52	(24.34)
2	FGN Share of Dividend (NLNG)	357.92	89.48	268.44	0.00	0.00	0.00	0.00	-89.48	(100.00)	0.00		-268.44	(100.00)
3	FGN Share of Solid Minerals & Mining	4.56	1.14	3.42	1.43	2.23	3.06	6.73	1.93	169.07	0.83	37.29	3.31	96.98
4	FGN Share of Non-Oil	3,569.77	892.44	2,677.33	985.07	1,306.91	1,359.54	3,651.67	467.10	52.34	52.63	4.03	974.34	36.39
5	FGN Share of Company Income Tax	1,472.58	368.14	1,104.43	456.72	727.34	743.62	1,927.68	375.48	101.99	16.28	2.24	823.24	74.54
6	FGN Share of VAT	512.83	128.21	384.63	186.85	192.30	225.19	604.34	96.98	75.64	32.89	17.10	219.71	57.12
7	FGN Share of Customs	1,287.53	321.88	965.65	304.72	334.39	346.23	985.34	24.35	7.56	11.84	3.54	19.69	2.04
8	FGN Share of Federation Account Levies	248.26	62.07	186.20	36.40	38.70	36.37	111.47	-25.70	(41.40)	-2.33	(6.02)	-74.73	(40.14)
9	Electronics Money Transfer (Stamp Duty)	24.39	6.10	18.29	7.13	7.60	8.13	22.85	2.03	33.30	0.53	6.99	4.56	24.91
10	Share of Oil Price Royalty	24.17	6.04	18.13	0.00	0.00	0.00	0.00	-6.04	(100.00)	0.00		-18.13	(100.00)
11	FGN Independent Revenue	2,691.78	672.94	2,018.83	318.79	1,307.56	1,103.51	2,729.86	430.57	63.98	-204.05	(15.61)	711.03	35.22
12	Draw-Down from Special Levies Accounts	300.00	75.00	225.00	0.00	0.00	130.00	130.00	55.00	73.33	130.00		-95.00	(42.22)
13	FGN Share of Signature Bonus	251.46	62.86	188.59	5.39	20.58	170.38	196.35	107.52	171.04	149.80	727.81	7.76	4.12
14	Domestic Recoveries+Assets+Fines	0.00	0.00	0.00	0.00	71.73	0.00	71.73	0.00		-71.73	(100.00)	71.73	
15	Grants and Donor Funding	685.63	171.41	514.22	642.55	360.50	493.00	1,496.05	321.59	187.62	132.50	36.75	981.82	190.93
16	Education Tax (TETFUND)	700.00	175.00	525.00	91.51	325.32	717.28	1,134.11	542.28	309.88	391.96	120.49	609.11	116.02
17	GOEs Retained Revenue	2,861.08	715.27	2,145.81	152.01	162.45	172.88	487.34	-542.39	(75.83)	10.43	6.42	-1,658.47	(77.29)
18	Other Revenue - Copyright Levy			-	0.00	0.00	8.15	8.15	8.15		8.15			
19	Additional Revenue (Windfall Tax, Exchange Rate Differential, etc)	6,278.13	1,569.53	4,708.60	0.00	0.00	0.00	0.00	-1,569.53	(100.00)	0.00		-4,708.60	(100.00)
20	FGN RETAINED REVENUES (Excl. GOEs)	23,015.52	5,753.88	17,261.64	3,434.75	4,719.86	5,909.57	14,064.35	155.69	2.71	1,189.71	25.21	-3,197.29	(18.52)
21	AGGREGATE FGN REVENUE	25,876.61	6,469.15	19,407.46	3,586.75	4,882.31	6,082.63	14,551.69	-386.52	(5.97)	1,200.32	24.59	-4,855.77	(25.02)

Source: OAGF and Budget Office of the Federation, 2024 (PRMRC)

Oil and Gas revenue accounted for 32% percent of total FGN revenue in the review period. The share of other revenue sources is as depicted in Figure 3.2.

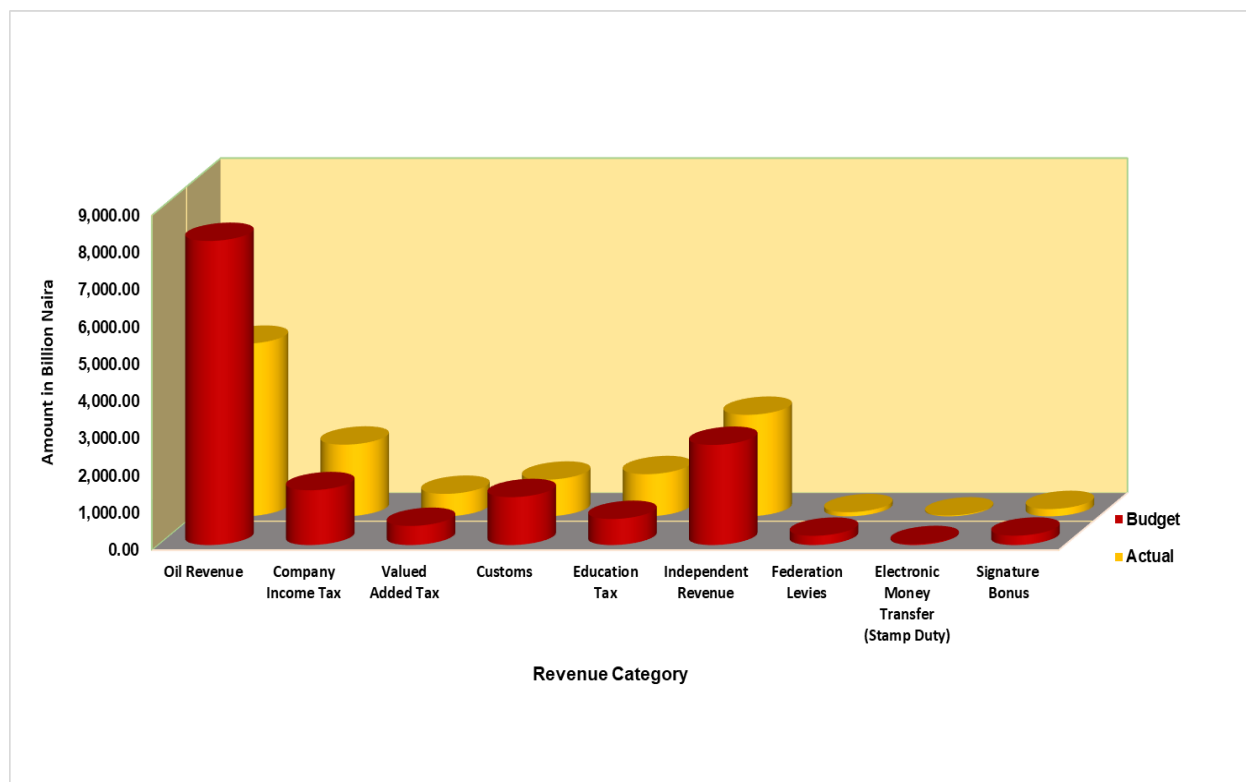
Figure 3.2: Contribution to the FGN Budget Revenue in the Third Quarter of 2024



Source: The OAGF and Budget Office of the Federation, 2024

In addition, there were no revenue receipts from Windfall Tax, Exchange Rate Differential, etc during the third quarter. Quarterly estimate was ₦1,569.53 billion. GOEs' Retained Revenue, FGN's Share of Oil Revenue and Dividend (NLNG) cumulatively fell short by ₦542.39 billion (75.83 percent), ₦119.42 billion (5.84 percent) and ₦89.48 billion (100.0 percent) respectively.

Figure 3.3: FGN Revenue (Budget Vs Actual as at September 2024)



Source: OAGF and Budget Office of the Federation, 2024

3.8.1 Total Inflow of the Federal Government

Total Retained Revenue of the Federal Government (excluding GOEs) stood at ₦14,064.35 billion in the three quarter of the year under consideration. This represents a decrease of ₦3,197.29 billion (18.52 percent) from the 2024 prorated budget estimate of ₦17,261.64 billion. Likewise, FGN aggregate revenue (inclusive of GOEs) stood at ₦14,551.69 billion. This was lower than the prorated three quarter budget projection of ₦19,407.46 billion by ₦4,855.77 billion (25.02 percent). The revenue subheads recorded consistent increases from the first to the third quarter of the year.

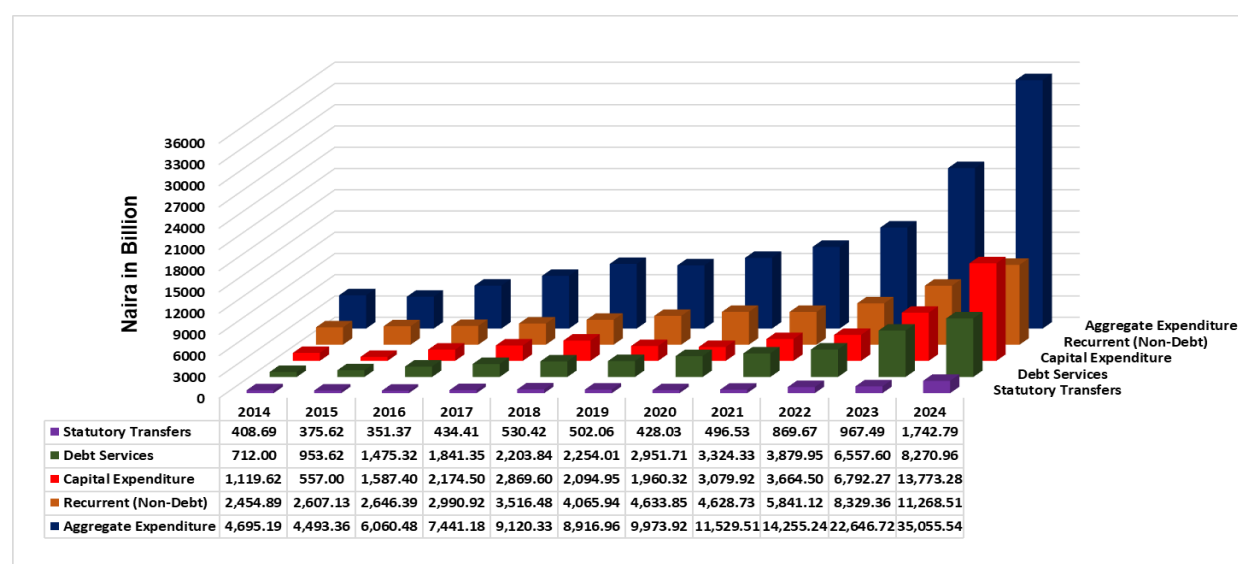
3.9 Expenditure Developments

A total of ₦35,055.54 billion was appropriated for expenditure in the 2024 Amended Budget. This comprises of ₦11,268.51 billion (32.15 percent) for Recurrent (Non-Debt), ₦8,270.96 billion (23.59 percent) for Debt Service,

₦1,742.79 billion (4.97 percent) for Statutory Transfers and ₦13,773.28 billion (39.29 percent) for Capital Expenditure. This translates to prorated quarterly expenditure outlay of ₦8,763.88 billion in 2024.

Actual expenditure amounted to ₦7,644.68 billion in the third quarter of 2024. This was lower than the quarterly budget projection for the year by ₦1,119.20 billion (12.77 percent). The detail breakdown is presented in Table 3.9.

Figure 3.4: 2014 – 2024 Budget Expenditure Profile



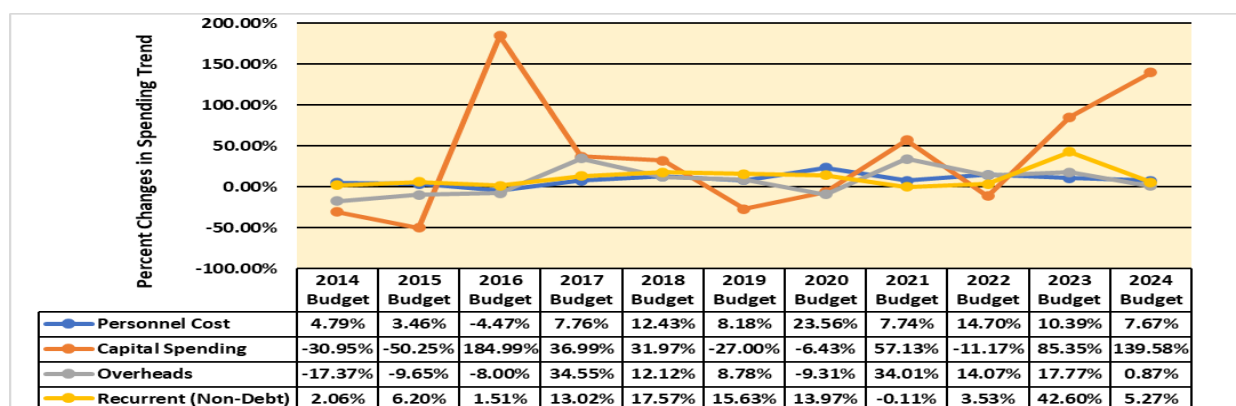
Source: Budget Office of the Federation, 2024

3.9.1 Non-Debt Recurrent Expenditure

The FGN continued to pursue its goal of reducing the growth in its recurrent expenditure as stated in the 2024-2026 MTEF/FSP. Key initiatives aimed at reducing recurrent costs were therefore pursued vigorously during the period. This includes the embargo on unapproved recruitment by MDAs. All requests for recruitment and enrolment of staff into the FGN payroll are required to, among others, first seek financial clearance from the Budget Office of the Federation. Others include the continuous roll out of the Integrated Payroll and Personnel Information System (IPPIS) to MDAs that are yet to be covered by the scheme as well as the restructuring of the FGN debt towards lower interest rate sources.

Non-debt recurrent expenditure amounted to a total of ₦1,831.40 billion in the third quarter of 2024. This amount represents a decrease of ₦985.73 billion (34.99 percent) from the prorated quarterly budget estimate of ₦2,817.13 billion (details in Figure 3.5). The performance was however ₦59.87 billion (3.38 percent) above ₦1,771.53 billion the recurrent non-debt expenditure reported in the second quarter of 2024. The performance was also, ₦526.68 billion (40.37 percent) above ₦1,304.72 billion expenditure reported in the third quarter of 2023.

Figure 3.5: Personnel, Overhead and Capital Expenditure Trends (2014 – 2024)



Source: BOF and OAGF, 2024

3.9.2 Debt Service

Total Debt Service cost in the third quarter of 2024 stood at ₦2,895.41 billion indicating an increase of ₦827.67 billion (40.03 percent) above the ₦2,067.74 billion projected quarterly debt expenditure for the period. A total of ₦1,533.33 billion was used to service FGN domestic debt during the quarter. This indicates a difference of ₦208.40 billion (15.73 percent) above the quarterly estimate.

The projected external debt service expenditure was ₦686.90 billion for the quarter under review. Actual external debt service payment however amounted to ₦1,362.08 billion indicating a difference of ₦675.18 billion (98.29 percent) above the prorated sum.

Table 3.9: FGN Fiscal Account as at September, 2024 (Naira Billion)

S/No	ITEMS	2024 APPROVED BUDGET			ACTUAL				VARIANCE					
		Annual	Quarterly	3QTRS	First Quarter	Second Quarter	Third Quarter	3QTRS	3rd Quarter Actual Vs Quarterly Budget		3rd Quarter Vs 2nd Quarter (Actual)		Actual Vs Budget (3QTRS)	
		Nb	Nb	Nb	Nb	Nb	Nb	Nb	Nb	%	Nb	%	Nb	%
A	AGGREGATE FEDERAL GOVERNMENT REVENUE	25,876.61	6,469.15	19,407.46	3,586.75	4,882.31	6,082.63	14,551.69	-386.52	(5.97)	1,200.32	33.47	-4,855.77	(25.02)
B	EXPENDITURE:													
1	RECURRENT NON-DEBT:													
2	Personnel Cost (MDAs)	4,792.05	1,198.01	3,594.04	1,145.19	1,175.65	1,268.78	3,589.62	70.77	5.91	93.13	8.13	-4.42	(0.12)
3	Personnel Cost (GOEs)	608.41	152.10	456.31	104.51	104.52	104.52	313.55	-47.58	(31.28)	0.00		-142.76	(31.29)
4	CRF Pensions	673.13	168.28	504.85	112.20	112.21	112.20	336.61	-56.08	(33.33)	-0.01	(0.01)	-168.24	(33.33)
5	Overhead Cost (MDAs)	773.13	193.29	579.87	212.94	157.29	122.26	492.48	-71.03	(36.75)	-35.03	(16.45)	-87.39	(15.07)
6	Overhead Cost (GOEs)	451.20	112.80	338.40	94.10	94.10	94.11	282.31	-18.69	(16.57)	0.01		-56.09	(16.58)
7	Other Service Wide Votes (+ Gavi Immunization)	3,770.55	292.64	877.91	209.61	98.36	92.42	400.38	-200.22	(68.42)	-5.93	(2.83)	-477.53	(54.39)
8	Presidential Amnesty Programme	65.00	16.25	48.75	16.25	16.25	16.25	48.75	0.00	0.00	0.00	(0.01)	0.00	0.00
9	Tefund-Recurrent	35.00	8.75	26.25	0.00	13.16	20.86	34.02	12.11	138.40	7.70		7.77	29.60
10	Special Intervention (Recurrent)	200.00	50.00	150.00	0.00	0.00	0.00	0.00	-50.00	(100.00)	0.00		-150.00	(100.00)
11	Sub-Total (Non-Debt)	11,268.51	2,817.13	8,451.38	1,894.80	1,771.53	1,831.40	5,497.72	-985.73	(34.99)	59.87	3.16	-2,953.66	(34.95)
12	Domestic Debts Service	5,299.70	1,324.93	3,974.78	989.24	1,863.52	1,533.33	4,386.09	208.40	15.73	-330.19	(33.38)	411.31	10.35
13	Foreign Debts	2,747.60	686.90	2,060.70	1,277.27	1,908.85	1,362.08	4,548.21	675.18	98.29	-546.77	(42.81)	2,487.51	120.71
14	Sub-Total Debt Service	8,047.30	2,011.82	6,035.47	2,266.52	3,772.37	2,895.41	8,934.30	883.59	43.92	-876.96	(38.69)	2,898.82	48.03
15	Interest on FGN Bond for securitized Ways & Means	0.00	0.00	0.00	3.05	0.00	0.00	3.05	0.00		0.00	0.00	3.05	
16	Sinking Fund to Retire Maturing Loans	223.66	55.92	167.75	0.00	0.00	0.00	0.00	-55.92	(100.00)	0.00		-167.75	(100.00)
17	Total Debts	8,270.96	2,067.74	6,203.22	2,269.56	3,772.37	2,895.41	8,937.35	827.67	40.03	-876.96	(38.64)	2,734.13	44.08
18	Total Recurrent Expenditure	19,539.47	4,884.87	14,654.60	4,164.36	5,543.90	4,726.81	14,435.07	-158.06	(3.24)	-817.09	(19.62)	-219.54	(1.50)
19	CAPITAL EXPENDITURE													
20	Capital Expenditure (MDAs and Others)	11,214.82	2,803.71	8,411.12	450.13	1,849.55	1,953.43	4,253.11	-850.28	(30.33)	103.88	23.08	-4,158.01	(49.43)
21	Capital Expenditure (GOEs)	820.91	205.23	615.68	35.74	35.74	35.74	107.22	-169.49	(82.59)	0.00		-508.46	(82.59)
22	Multi-lateral/Bilateral Project-Tied Loans	1,051.91	262.98	788.94	0.00	0.00	0.00	0.00	-262.98	(100.00)	0.00		-788.94	(100.00)
23	Grants and Donor Funding	685.63	171.41	514.22	642.55	360.50	493.00	1,496.05	321.59	187.62	132.50	20.62	981.83	190.93
24	Total Capital Expenditure	13,773.28	3,443.32	10,329.96	1,128.42	2,245.79	2,482.17	5,856.38	-961.15	(27.91)	236.38	20.95	-4,473.58	(43.31)
25	TRANSFERS													
26	Statutory Transfers	1,742.79	435.70	1,307.09	435.70	435.70	435.70	1,307.09	0.00	0.00	0.00	0.00	0.00	0.00
27	TOTAL FGN EXPENDITURE (Exclusive of GEOs Budget & Project-tied Loans)	32,123.10	8,030.77	24,092.32	5,494.12	7,991.02	7,410.31	20,895.45	-620.46	(7.73)	-580.71	(10.57)	-3,196.87	(13.27)
28	AGGREGATE FGN EXPENDITURE	35,055.54	8,763.88	26,291.65	5,728.47	8,225.38	7,644.68	21,598.53	-1,119.20	(12.77)	-580.70	(10.14)	-4,693.12	(17.85)
29	Fiscal Deficit (Excluding GEOs Budget & Project-tied Loans)	-9,178.93	-2,294.73	-6,884.20	-1,471.68	-3,058.24	-2,516.91	-7,046.83	-222.18	9.68	541.33	(36.78)	162.63	(2.36)
C	FINANCING ITEMS								0.00		0.00		0.00	
1	Privatization Proceeds	298.49	74.62	223.86	0.00	0.00	0.00	0.00	-74.62	(100.00)	0.00		-223.86	(100.00)
2	Multi-lateral / Bi-lateral Project-tied Loans	1,051.91	262.98	788.94	0.00	0.00	0.00	0.00	-262.98	(100.00)	0.00		-788.94	(100.00)
3	Foreign Borrowing	1,767.61	441.90	1,325.71	0.00	0.00	0.00	0.00	-441.90	(100.00)	0.00		-1,325.71	(100.00)
4	Domestic Borrowing	6,060.92	1,515.23	4,545.69	1,471.68	3,058.24	2,516.91	7,046.83	1,001.68	66.11	-541.33	(36.78)	2,501.14	55.02
5	Total	9,178.93	2,294.73	6,884.20	1,471.68	3,058.24	2,516.91	7,046.83	222.18	9.68	-541.33	(36.78)	162.63	2.36
Note: 1. The Total Expenditure and the Financing items does not include Multi-Bi-lateral Projected Loans														
2. Cash Assets recoverable under final forfeiture is N0.15m														

Source: OAGF and Budget Office of the Federation, 2024

3.9.3 Personnel and Overhead Cost

The sum of ~~N~~4,792.05 was appropriated for the Personnel Cost of MDAs in the 2024 Budget. This translates to prorate quarterly expenditure outlay of ~~N~~1,198.01 billion in 2024. Actual expenditure of ~~N~~1,268.78 billion was spent in the third quarter of 2024, representing ~~N~~70.77 billion (5.91 percent) increase from the quarterly projection for the year. A total of ~~N~~122.26 billion was released as overhead cost in the third quarter of 2024 which was ~~N~~71.03 billion (36.75 percent) lower than the quarterly projection of ~~N~~193.29 billion.

3.9.4 Statutory Transfers

As in the first and second quarter, the projected Statutory Transfers amounting to ~~N~~435.70 billion was fully released in the third quarter of 2024. It is important to note that quarterly releases under this subhead are usually released to beneficiaries subject to budgetary provisions, needs and availability of funds.

3.9.5 Capital Expenditure Performance

Greater portion of Government's available financial resources continued to be directed to structural reform of the economy and the provision of critical infrastructure in the roads, power, housing, rail and aviation sectors as well as the provision of physical and food security. In view of this, a total of ~~N~~13,773.28 billion (excluding capital expenditure of Statutory Transfers, GOEs and project-tied loans) was allocated to capital spending in the 2024 Budget.

3.9.6 Capital Release

The release of funds to MDAs for capital expenditure as at the third quarter of 2024 was done in tranches based on availability of resources and government priorities. Data from the OAGF on 2024 capital performance for MDAs as at 30th September, 2024 showed that a total of ~~N~~4,253.11 billion was released to and cash-backed for MDAs' 2024 capital projects and programmes. The sum of ~~N~~615.45 billion was released as First Tranche, ~~N~~237.30 billion was released as Second Tranche, and ~~N~~6.25 billion was

released as Third Tranche. A total of ₦610.10 billion was released as AIEs Service Wide.

3.9.7 Capital Budget Utilization

Available fiscal data revealed that ₦1,053.99 billion (71.74 percent) of the total amount released and cash-backed was utilized by MDAs as at 30th September, 2024. *Appendix 1* to this Report shows the funds released to the MDAs and utilized during the period. A breakdown of the forty-four (44 nos.) MDAs included in the report of the Office of the Accountant General of the Federation (OAGF) indicates different levels of utilization.

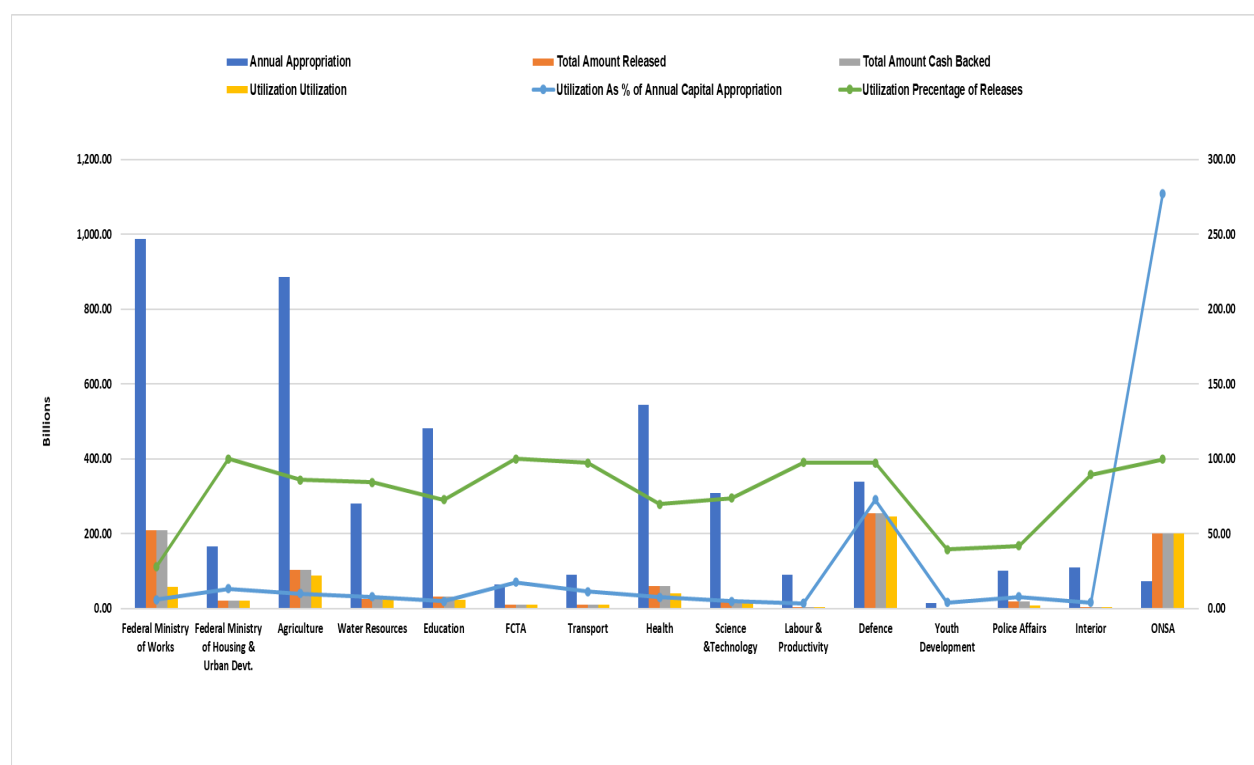
Thirty (68.18 percent) of the MDAs had utilized more than the overall average utilization rate of 52.79 percent of the amount cash-backed. Twenty-four (80.0 percent) out of the 30 MDAs recorded over 70.0 percent utilization rate while only three (10.0 percent) had fully utilized the funds provided. The utilization report also revealed that Fourteen (31.82 percent) of the MDAs had utilized less than 50 percent of their cash-backed funds. Three (6.82 percent) of the MDAs had utilization rates below 20 percent while four (9.10 percent) were yet to commence the utilization of the funds released to them.

Table 3.10: 2024 Capital Budget Utilization by MDAs (as at 30th September, 2024)

MDA	Annual Appropriation	Total Amount Released	Total Amount Cash Backed	Utilization		
				Utilization	As % of Annual Capital Appropriation	Percentage of Releases
Presidency	82,922,332,768	37,403,419,348	37,403,419,348	25,961,832,051	31.31	69.41
Federal Ministry of Works	987,289,797,899	209,080,591,897	209,080,591,897	58,952,864,370	5.97	28.20
Federal Ministry of Housing & Urban Devt.	165,842,734,312	22,307,570,458	22,307,570,458	22,307,343,444	13.45	100.00
Agriculture	886,652,814,701	103,521,749,601	103,521,749,601	88,912,488,933	10.03	85.89
Water Resources	281,741,625,800	26,851,516,729	26,851,516,729	22,687,232,518	8.05	84.49
Education	480,781,350,182	32,564,909,548	32,564,909,548	23,678,928,359	4.93	72.71
FCTA	65,262,626,636	11,609,746,531	11,609,746,531	11,609,746,531	17.79	100.00
Transport	91,175,298,776	10,617,310,611	10,617,310,611	10,341,072,813	11.34	97.40
Health	543,399,337,824	59,739,257,667	59,739,257,667	41,735,889,272	7.68	69.86
Science & Technology	309,355,735,374	20,456,389,231	20,456,389,231	15,114,778,438	4.89	73.89
Labour & Productivity	90,693,241,499	3,371,426,081	3,371,426,081	3,292,750,866	3.63	97.67
Defence	339,286,557,299	254,130,249,798	254,130,249,798	247,249,912,069	72.87	97.29
Youth Development	14,417,024,381	1,530,425,500	1,530,425,500	603,855,200	4.19	39.46
Police Affairs	100,529,422,251	18,729,890,140	18,729,890,140	7,882,305,847	7.84	42.08
Interior	109,120,117,161	4,989,996,826	4,989,996,826	4,473,048,614	4.10	89.64
ONSA	72,524,514,240	201,383,494,252	201,383,494,252	201,093,349,232	277.28	99.86
Capital Supplementation	1,872,952,130,357	251,349,684,252	251,349,684,252	251,349,684,252	13.42	100.00
Total Average Utilization by All MDAs (Inclusive of Capital Supplementation)	8,483,824,110,059	1,469,108,035,946	1,469,108,035,946	1,053,989,772,540	12.42	71.74

Source: OAGF and BOF, 2024

Figure 3.6: Pictorial Representation of Selected MDAs Capital Utilization



3.9.8 Budget Deficit and Performance of the Financing Items

Quarterly fiscal deficit is estimated at ₦2,294.73 billion (exclusive of GOEs and Multi-lateral/Bi-lateral Project-tied Loan of ₦262.98 billion) in the 2024 Fiscal Framework. The quarterly deficit is expected to be financed through earnings from Privatization Proceeds of ₦74.62 billion, Foreign Borrowing of ₦441.90 billion and Domestic Borrowing (FGN Bond) of ₦1,515.23 billion.

The inflow and outflow of funds resulted in a total of ₦2,516.91 billion deficit in the third quarter of 2024. This was ₦222.18 billion (9.68 percent) higher than the prorated projected budget deficit for the quarter. The deficit was financed through ₦2,516.91 billion borrowed domestically (FGN Bond).

Total deficit in the three quarters of the year amounted to ₦7,046.83 billion which was 76.77 percent of the 2024 estimated budget deficit. The deficit was financed through domestic borrowing amounting to ₦7,046.83 billion.

4.0 CONCLUSION

The macroeconomic environment in the review period was redefined by the unforeseen level of uncertainties confronting the recovery of the global economy following the Russia-Ukraine war and several sanctions against Russia. The economy expanded by 3.46 percent in the third quarter of 2024 with the oil sector recording a growth of 5.17 percent (year-on-year) in real terms while the non-oil sector recorded a real growth of 3.37 percent. The non-oil sector contributed significantly to the growth, mainly driven by Information & Communication (Telecommunication); Financial & Insurance (Financial Institutions); Trade; Agriculture (Crop production), Transportation and Storage (Road Transport); and Construction (Real Estate).

The Federal Government continued to meet its non-discretionary expenditure obligations although budget implementation was affected by poor revenue outcomes. The performance of the economy during the quarter was inspiring considering developments in the global economy and the performance of other economies. Nevertheless, it is important to redouble current efforts towards improving economic growth and revenue performance. Improving revenue collections in the last quarter of the year is vital to the successful execution of the 2024 Budget. Efforts to curtail the growth in recurrent expenditure and particularly personnel and debt servicing expenditures in 2024 are critical, even as effective implementation of measures to address the security challenges continue to be a priority.

The Federal Government is committed to its promise to improved openness, transparency and accountability in budget preparation, implementation, monitoring and evaluation and feedback. In view of this, strict observance of budget implementation guidelines and the governance framework on monitoring of capital budget implementation will continue to be followed. Efforts would also be geared towards promoting efficiency in budget implementation, while guaranteeing effective project management in the fourth quarter of 2024 and beyond.

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

2024 CAPITAL PERFORMANCE REPORT FOR MINISTRIES DEPARTMENTS AND AGENCIES (MDAs) AS AT 30TH SEPTEMBER, 2024

MINISTRY	MINISTRY, DEPARTMENT, AGENCY	APPROPRIATION =N=	1ST TRANCHE =N=	2ND TRANCHE =N=	3RD TRANCHE =N=	4TH TRANCHE =N=	ADD. 4TH TRANCHE =N=	SUPPLEMENTARY CAPITAL =N=	AfEs (MDAs BUDGET (031)) =N=	AfE SERVICE WIDE =N=	TOTAL RELEASES (WITH OUT S/W) = N=	TOTAL RELEASES = N=	CASHBACKED =N=	MDAs BALANCE @30TH SEPT, 2024 =N=	UTILISATION =N=
PRESIDENCY	SUB TOTAL	82,922,332,769	23,206,114,816	14,117,304,532	-	-	-	-	-	-	37,403,419,348	37,403,419,348	37,403,419,348	11,441,587,297	25,961,832,051
SECRETARY TO GOV. OF THE FEDERATION (SGF)	SUB TOTAL	86,022,746,216	1,807,178,881	0	0	0	0	0	0	-	1,807,178,881	1,807,178,881	1,807,178,881	72,467,416	1,735,011,465
FEDERAL MINISTRY OF SPECIAL DUTIES SGF	SUB TOTAL	10,871,596,503	10,130,050.00	-	-	-	-	-	-	-	10,130,050.00	10,130,050.00	10,130,050.00	2,139,665.98	7,990,384.02
YOUTH DEVELOPMENT	SUB TOTAL	14,417,024,391	1,530,425,500	-	-	-	-	-	-	-	1,530,425,500	1,530,425,500	1,530,425,500	926,570,300	603,855,200
SPORT DEVELOPMENT	SUB TOTAL	21,624,361,733	2,249,951,276	2,198,263,484	-	-	-	-	-	625,000,000	4,465,219,760	5,073,219,760	5,073,219,760	2,708,332,466	2,364,887,294
WOMEN AFFAIRS	SUB TOTAL	12,066,872,267	2,019,239,735	-	-	-	-	-	-	350,000,000	2,019,239,735	2,369,239,735	2,369,239,735	1,981,780,140	387,459,595
AGRICULTURE	SUB TOTAL	886,662,814,701	68,328,922,667	34,191,625,934	-	-	-	-	-	1,000,000,000	102,521,748,601	103,521,748,601	103,521,748,601	14,609,260,668	839,248,933
WATER RESOURCES	SUB TOTAL	281,741,625,000	20,148,151,191	6,703,365,538	-	-	-	-	-	-	26,851,516,729	26,851,516,729	26,851,516,729	4,164,284,712	22,687,232,018
AUDITOR-GEN	SUB TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEFENCE	SUB TOTAL	339,206,557,299	206,803,157,760	48,321,052,018	-	-	-	-	-	-	254,130,249,798	254,130,249,798	254,130,249,798	6,880,337,729	247,249,912,069
ICPC	SUB TOTAL	728,119,065	-	-	-	-	-	-	-	-	-	-	-	-	-
EDUCATION	SUB TOTAL	480,761,350,182	24,126,139,050	3,959,906,650,000	1,155,595,179,000	-	-	-	-	3,323,268,693	28,241,540,879,000	32,564,908,548	32,564,908,548	8,885,981,189	22,678,928,359
ECTA	SUB TOTAL	65,262,656,636	11,609,746,531	0.00	0.00	0.00	-	-	-	-	11,609,746,531	11,609,746,531	11,609,746,531	0.00	11,609,746,531
FOREIGN & INTER GOVT. AFFAIRS	SUB TOTAL	19,611,623,255	632,316,777	0.00	0.00	0.00	-	-	-	1,004,500,000	632,316,777.00	1,636,816,777	1,636,816,777	1,118,250,286.45	518,566,491
FINANCE	SUB TOTAL	817,020,094,775	80,044,236	0.00	0.00	0.00	-	-	-	131,970,987,039	80,044,236.00	132,051,031,275	132,051,031,275	153,971,126,323.84	79,094,651
BUDGET AND ECONOMIC PLANNING	SUB TOTAL	37,733,154,746	226,524,995	0.00	0.00	0.00	-	-	-	38,500,000,000	226,524,995.00	387,26,524,995	387,26,524,995	38,803,374,397.00	22,31,501,599

HEALTH	SUB TOTAL	543,393,337,824	35,495,948,741	13,688,261,781.00	4,727,403,995.00	.	.	.	5,827,642,169	53,919,615,517.00	59,729,257,667	18,003,363,395	41,733,889,272
TRADE & INVESTMENT	SUB TOTAL	166,112,809,809	94,462,090	0.00	0.00	.	.	.	.	94,462,090.00	94,462,090	94,462,090.00	.
INFORMATION	SUB TOTAL	7,523,079,920	289,238,115	241,743,549.00	0.00	.	.	.	.	501,391,664.00	501,391,664	29,073,117	472,908,547
CULTURE	SUB TOTAL	10,973,055,038	124,952,010	0.00	0.00	.	.	.	.	124,952,010.00	124,952,010	54,000	124,898,010
TOURISM	SUB TOTAL	14,910,214,281	1,485,559,000	71,683,234	0	0	0	0	625,000,000	1,477,276,334	2,102,276,334	638,465,201	1,463,791,134
COMMUNICATION													
TECHNOLOGY	SUB TOTAL	8,183,167,670	455,334,519	0.00	0.00	.	.	.	.	455,334,519.00	455,334,519	6,799,543,70	449,334,975
INTERIOR	SUB TOTAL	108,120,117,161	3,989,996,626	0.00	0.00	.	.	.	1,000,000,000	3,989,996,626.00	4,989,996,626	516,948,212.43	4,473,048,614
POLICE AFFAIRS	SUB TOTAL	100,529,422,251	18,729,890,140	0.00	0.00	.	.	.	.	18,729,890,140.00	18,729,890,140	10,847,584,393.33	7,882,305,847
HEAD OF SERVICE	SUB TOTAL	3,720,400,731	448,038,590	0.00	0.00	.	.	.	.	448,038,590.00	448,038,590	3,898,160	444,172,430
JUSTICE	SUB TOTAL	34,880,593,965	.	0.00	0.00	.	.	.	.	0.00	.	.	0
LABOUR & PRODUCTIVITY	SUB TOTAL	90,693,241,499	2,900,213,918	98,985,461.00	372,706,702.00	.	.	.	.	3,371,426,081.00	3,371,426,081	78,675,215	3,292,750,866
POWER	SUB TOTAL	411,154,418,655	163,658,183	0.00	0.00	.	.	.	500,000,000	163,658,183.00	663,658,183	500,791,726	163,066,457
WORKS	SUB TOTAL	987,289,797,899	104,448,843,866	94,651,748,031.00	0.00	.	.	.	1,000,000,000	199,000,591,897.00	209,000,591,897	150,127,727,527	59,952,864,370
HOUSING	SUB TOTAL	165,842,754,312	6,836,772,349	15,470,398,109.00	0.00	.	.	.	.	22,307,570,453.00	22,307,570,453	227,074	22,307,343,444
SCIENCE AND TECH.	SUB TOTAL	308,353,795,374	16,077,480,748	3,476,672,483.00	0.00	.	.	.	992,235,000	19,554,154,231.00	20,455,389,231	5,341,670,793	15,114,778,438
TRANSPORT	SUB TOTAL	91,175,280,776	10,617,310,611	0.00	0.00	.	.	.	.	10,617,310,611.00	10,617,310,611	276,237,798	10,341,072,813
MINISTRY OF MARINE	SUB TOTAL	18,923,465,187	714,055,982	0.00	0.00	.	.	.	625,000,000	714,055,982.00	1,389,055,882	644,937,316	721,118,566
AVIATION	SUB TOTAL	47,356,165,732	3,522,261,547	0.00	0.00	.	.	.	.	3,522,261,547.00	3,522,261,547	1,405,000,371	2,117,261,176
PETROLEUM	SUB TOTAL	8,622,655,595	475,220,090	0.00	0.00	.	.	.	.	475,220,090.00	475,220,090	78,908,247	396,311,843

4.0 CAPITAL PROJECT/PROGRAMME IMPLEMENTATION

4.1 INTRODUCTION

In continuation with the principles of upholding best practices, the Budget Office of the Federation (BOF), Federal Ministry of Budget & Economic Planning, collaborated with Representatives of Ministries Departments and Agencies (MDAs) to conduct the Q3, 2024 capital budget monitoring exercise held between **Monday 20th January to 7th February 2024** across the six (6) Geo-political Zones of the country.

The monitoring exercise covered projects/ programmes implemented in large spending and other critical sectors of the economy. The following MDAs were selected for monitoring: Federal Ministry of Water Resources & Sanitation; Works; Housing & Urban Development; Agriculture & Food Security; Defence; Health & Social Welfare; Finance; Budget & Economic Planning; Education; Innovation, Science & Technology; Aviation & Aerospace and Environment. Others include: State House; Transport; OSGF; Interior; Industry, Trade & Investment; Information & National Orientation; Solid Minerals Development; Steel Development; Power; Labour & Employment; FCTA; Humanitarian; Petroleum, Water Resources & Sanitation; Marine & Blue Economy and Police Affairs.

Emphasis was placed on assessing the levels of projects completion relative to the funds released, its judicious utilization, Observed Outcomes and challenges hindering the prompt delivery of the projects. The Report is as follows:

4.2 FEDERAL MINISTRY OF WORKS

The sum of N987.29 billion was appropriated to the sector in the 2024 budget for the implementation of its capital projects/ programmes. Out of this amount, N442.34 billion was released while N310.01 billion was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

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

The project with GPS Coordinates: Lat. 6.445784N and Long. 7.53917E. entails rehabilitation of 61km dual carriageway. Scope of works include: site clearing, construction of pavement, new culverts & drains, repair of some bridges' appurtenances/handrails, scarification, provision of 150mm sand/cement sub-base, 200mm crushed rock base, asphaltting, concrete binder and wiring courses. Others include grassing of the median and slopes of embankments, provision of service ducts, road sign and marking.

The contract was awarded to Messrs. CGC Nigeria Limited in January 2015 at an initial cost of N32.32 billion with a completion date of January 2017. However, the cost of the project was later reviewed to N100.84 billion due to inflation and changes in the scope of the project with a new completion date of August 2024.

In the 2024 Budget, the sum of N3.00 billion was appropriated with an augmentation of N7.00 billion (sukuk intervention) totaling N10 billion. Out of this amount, N7.62 billion was released and utilized. A total of N32.82 billion had been committed to the project since inception to achieve 49.10% level of completion.

Findings:

At the time of monitoring, the contractor was not on site due to a delay in payment of certified certificates. However, the work completed includes: 64.56km site clearance, 63.72km earthworks, R.C. drain at 103+17km, 60.23km base course, 10nos pipe culverts and erosion control at km6+450. While excavation and removal of unsuitable soil at the km 28+00 and laying of asphalt at km10+450 - km19+000 was currently ongoing. The team was informed that the contractor has payment for certified works amounting to N28.28 billion.



Picture 1: Ongoing Rehabilitation of Enugu - Port Harcourt Expressway Section III: Lokpanta - and Part of Erosion Control at Independence Layout in Enugu State.

Observed Outcome:

Although the project is ongoing, it has created job opportunities for 276nos skilled and other classes of workers. On completion, it would provide an alternative route to commuters plying Enugu to Port -Harcourt.

b) Completion of the Construction of Enugu - Onitsha Expressway Road in Anambra and Enugu States under the road Infrastructure Development and Refurbishment Investment Tax Credit Scheme (RITC) with Contract No. 7629.

The project with GPS Coordinates: Lat. 6.4282472N and Long. 7.56943E entails construction of 108km dual carriageway starting from Onitsha head bridge to Abakpa Barracks Junction in Enugu State. Scope of works include: construction of 2nos Bypass roads, (km22+000 Airport Junction at Awka in Anambra State and km87+700 at 9th mile corner linking Federal Road A3 to Nsukka and Benue State), provision of culverts & drains, scarification, provision of 150mm sand/cement sub-base, 200mm crushed rock base, 60mm asphaltting concrete binder and wiring courses, grassing of the median and slopes of embankment, road sign & marking and provision of street lighting.

The contract was awarded to Messrs. MTN Nigeria Communication Plc. in November 2022 at a cost of N202.89 billion with a completion date of December, 2025. In the 2024 budget, the sum of N3.00 billion was appropriated with an augmentation of N32.93 billion (infrastructure development and refurbishment investment tax credit scheme (RITC) intervention) totaling N35.93 billion. A total of N47.34 billion had been committed to the project since inception to achieve 42.21% level of completion.

Findings:

At the time of monitoring, works completed include: 25.780km earthworks, 2nos recreating drain at km22.000 and km25+780, sub-base course, base course, binder, & wiring course at km25.780 respectively.



Picture 2: Ongoing Construction of Enugu - Onitsha Expressway in Anambra and Enugu States.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for 1,230 skilled and other classes of workers. On completion, it would ease traffic on the road and boost economic activities.

c) Dualization of the Oku Iboku- power plant section of the Odukpani Junction- Itu- Ikot Ekpene Road in Cross River / Akwa Ibom States. Contract No. 7006.

The project entails dualization of 28.60km dual carriageway with 4nos bridges linking 15 communities namely: Okoyong- Mkpara- Okunkng- Nsinusuk and Ayadege, etcetra. The contract was funded by Messrs. NNPC Limited under the Federal Road Infrastructure tax credit scheme.

Scope of works include construction of 4nos. new bridges & rehabilitation of existing ones, site clearance, scarification, earth works, construction of surface and sub-surface drains, provision of 200mm sub-base, 200mm crushed stone base, construction of asphaltic binder and wearing courses. Others include provision of median crash barriers, stone pitching and ancillary works.

The contract was awarded to Messrs. SermaTech Nig. Limited in October 2021 at a cost of N79.64 billion with a completion date of October 2026. In the 2024 budget, the sum of N118.41 billion was appropriated but there was no release to the project by the supervisory ministry. A total of N53.70 billion had been committed to the project since inception to achieve 36.58% level of completion.

Findings:

At the time of monitoring, 5km dualized pavement to wearing course, 14.2km binder course, 2nos bridges at Atan and Okpokong has been completed while, bridge works at Ayalege was ongoing.



Picture 3: Ongoing Dualization of Oku Iboku- power plant section of the Odukpani Junction- Itu- Ikot Ekpene Road in Cross River / Akwa States.

Observed outcome:

The project had created job opportunities for 400 skilled and other workers. When completed, it would improve the flow of traffic, reduce travel time and vehicle operating cost.

d) Dualization of outstanding portion of the Odukpani- Itu-Ikot Ekpene road Cross River and Akwa Ibom State, contract No. 6669.

The project involves the dualization 32km of the outstanding portion of Odukpani-itu-ikot Ekpene road in Cross River and Akwa Ibom States starting from Mbak Obi oltam Ch6l+500 and ending at Ch79+000 Ibiakpan Junction with a spur of 6km from ididep junction which terminates at Obong Itam.

Scope of works include site clearing, excavation, scarification of bituminous surface, provision of embankment and shoulders, pipe and box culverts, concrete line drains, stone pitching, laterite sub-base in carriageway and shoulders, 200mm crush stone-base, 3nos bridges amongst others.

The contract was awarded to Messrs. CCECC Nigeria Limited in March 2020 at the cost of N50.52 billion with a completion date of march, 2023. The sum of N500.41 million was appropriated, released and utilized in the 2024 budget. A total of N14.45 billion had been committed to the project since inception to achieve 31.79% level of completion.

Findings:

At the time of monitoring, 4.2km of the road had been achieved while, stone-base, construction of bridge No.1 and some drains were ongoing.



Picture 4: Ongoing Dualization of the Oku Iboku- power plant section of the Odukpani Junction- Itu- Ikot Ekpene Road in Cross River / Akwa Ibom States.

Observed outcome:

The project had created job opportunities for 400 skilled and other classes of workers. When completed, it would improve the flow of traffic, reduce travel time and vehicle operating cost.

e) Dualization of Yenagoa Road Junction – Kolo – Otuoke – Bayelsa Palm in Bayelsa State

The project involves the construction of a dual carriage way of 7.3km wide each, 1.5m inner shoulder with 2.75m wide outer shoulder on either side. The project starts at Bayelsa Palm Junction Yenegoa, crossing the Creek and the Emeyal-Otuoke road, with a 579 spur to the Federal University Otuoke and terminates at Kolo town. Component of works includes: site clearance, sand filling, sand cement stabilization, crushed stone base, laying of culverts, asphalt binder and wearing course .

The contract was awarded in January 2015 to Messrs. CCECC Nigeria Limited at a cost of N26.5 billion with a completion date of September 2021. In the 2024 budget the sum of N1.001 billion was appropriated but no releases were made. A total of N13.51 billion has been committed to the project since inception to achieve 41.9% level of completion.

Findings:

At the time of monitoring, site clearance, sand-filling, crushed stone base, sand cement, laying of kerbs and asphalt wearing course. The team was informed that, work had stopped on the site because the contractor had not been paid.



Picture 5: Dualization of Yenagoa Road Junction – Kolo – Otuoke – Bayelsa Palm in Bayelsa State

Expected Outcome:

Although the project is still ongoing, when completed, it would create access road to the communities.

f) *Dualization of Ibadan Ife-Ilesha Road in Oyo – State, C/No.6631.*

The project involves the reconstruction of 108.4km dual carriageway starting from rotary intersection linking Lagos -Ibadan, Ibadan-Iwo and Ibadan-Oyo

Highways. Scope of works include site clearance, scarification, 150mm crushed rock base, 60mm binder and 40mm wearing courses. Others include pulverize scarified material, desilting water channels at inlets and outlets of culverts, excavation of new culverts and asphaltic concrete pavements amongst others.

The contract was awarded to Messrs. Kopek Construction company Limited in January 2020 at the cost of N79.83 billion with a completion date of July 2022. In the 2024 budget, the sum of N2.25 billion was appropriated, but there was no release to the project. The team was informed by the project engineer that the contractor has not received any mobilization fees since the beginning of the project. However, a total of N20.59 billion had been committed since inception to achieve 10.62% level of completion.

Findings:

At the time of monitoring, the team was informed that there was no advanced payment to the contractor before the commencement of the project, also that the contractor wanted to get approval for variation before applying for extension date for the contract. The last certificate that was raised was in October 2023, total certificate amounting to N20.59 billion which is yet to be paid. However, work completed includes: 6km of road pavement, 10.8km asphaltic binder course, 7.4km asphaltic wearing course, concrete line drains and access slabs/culverts respectively. However, the project engineer informed the monitoring team that the contractor has an outstanding payment for certified works.



Picture 6: Ongoing Reconstruction of Ibadan Ife-Ilesha dual carriageway in Oyo – State, C/No.6631.

Observed Outcome:

The project had created job opportunities for over 150 skilled and other classes of workers. When completed, it would improve the free flow of traffic, reduce travel time, vehicle operating cost and boost socio-economic activities along the road corridor.

g) Emergency Comprehensive Repairs of Eko Bridge in Lagos State.

The project involves the urgent repairs of 4.1 km dual carriageway from Lagos Island (Apongbon) and Mainland (Western Avenue – Alaka) with spurs linking Ijora causeway and costain areas. The scope of works include provision and installation of 150nos pot bearings, jacketing of damaged piers with 559m³ of concrete, removal of expansion joints and replacement with 387.8m new ones, general maintenance of 220nos existing bearings, bridge substructure over the lagoon, pile cap/ pilling works and design of temporary steel support. Other works include supply and installation of new steel guard rails, scarification and resurfacing of damaged section of asphaltic road pavement, unclogging of drainage gullies, lane marking and road signs.

The contract was awarded to Messrs. Buildwell Plants and Equipment Industries Limited at an initial cost of N25.67 billion in March 2022 with a

completion date of June 2026. However, there was an upward review of the contract cost to N48.76 billion in May 2024 due to inflation and rise in the cost of materials in the market. The sum of N500 million was appropriated in the budget but there was no release to the project by the supervisory ministry. A total of N32.70 billion had been committed to the project since inception to achieve 76.11% level of completion.

Findings:

At the time of monitoring, the resurfacing of the main carriageways and its ramps has been completed. However, removal of damaged expansion joints & gullies, installation of new expansion joints & gullies, lane marking and drilling of streetlights were in progress.



Picture 7: Emergency Comprehensive Repairs of Eko Bridge in Lagos State.

Observed Outcome:

The project would ease the free flow of traffic, reduce travel time and improve vehicle operating costs.

h) Comprehensive Repairs of Marine Bridge in Lagos State, Contract No: 7479

The project involves the emergency repairs of the marine bridge connecting Ijora/Iganmu to Apapa. Components of works include skin repairs, strengthening of the positive & negative bending moments of the burnt section of the bridge, reinstatement of the steel guard rails, fixing of the punctured top slab, reinstatement of the bridge drainage system, milling of the worn-out asphaltic concrete and resurfacing of the bridge deck to 50mm thick asphalt. Others include removal and replacement of (188nos) damaged bearings, replacement of (1,537.4m) damaged expansion joints and illumination of the carriageway by installing adequate solar powered streetlight.

The contract was awarded to Messrs. Buildwell Plants & Equipment Industries Limited in March 2022 at a cost of N11.43 billion with an initial completion date of May 2024. However, there was an upward review of the project cost to N22.79 billion due to inflation and sky rocketing cost of materials in the market. The sum of N205.00 million was appropriated in the 2024 budget but there was no release to the project. A total of N14.34 billion had been committed to the project since inception to achieve 71% level of completion.

Findings:

At the time of monitoring, work completed includes replacement of 18nos expansion joints on the Ijora section of the ramp, laying of asphalt, replacement of expansion joint on section 3, coring of parapet wall for installation of new concrete guard rails and external dressing of damaged upper part of 12piers both on the Apapa bound lane of the bridge and Ijora Cause access ramp. Meanwhile, the replacement of 28nos bad expansion joints was ongoing along Ijora Causeway access ramp as well as ancillary works for the installation of concrete guard rails.



Picture 8: Ongoing Comprehensive Repairs of Marine Bridge in Lagos State, Contract No: 7479

Observed Outcome:

On completion, the project would restore the bridge's stability and consequently increase its lifespan. In addition, it would improve the free flow of traffic from articulated laden trucks.

i) Kano - Maiduguri Road (Damaturu-Maiduguri) Section V C/NO.5869

The project involves the construction of 145.109km starting from Damaturu, Yobe town through Benisheik to Maiduguri, Borno State Capital. Components of works include: 200mm lateritic sub-base, crushed stone base, 60mm binder and 40mm wearing courses. Others include construction of culverts (Ring and Box), drainage structures, a 2-span bridge at Benisheik, 13.2km Damaturu Bypass, 3 cell (3mx3m) box culvert at Damaturu Bypass and concrete barriers at the bypass.

The contract was awarded to Messrs. CCECC Construction Company limited in March 2006 at a cost of N39.99 billion with an initial completion date of December, 2009. The sum of N2.92 billion was appropriated and released in the 2024 budget while N2.45 billion was utilized to achieve 16.01% level of completion.

Findings:

At the time of monitoring, the work completed includes: 8.85km wearing course and tar coat, 4.0km stone base, line drain and priming, 6.1km crash barrier, V-drain and 4.6km kerbs stone.



Picture 9: Kano - Maiduguri Road (Damaturu-Maiduguri) Section V C/NO.5869

Observed Outcome:

When completed, the road would ease travel time, vehicle operating cost and improve commercial activities.

Challenges:

General insecurity in both Borno and Yobe States has slowed the progress of work on the road.

j) Rehabilitation of Cham-Numan section for Gombe Yola roads in Adamawa State Contract No. 6300

The project involves the rehabilitation of a 46.35Km road connecting Cham and Numan town. The road starts from a composite bridge before the spur to Yolde (CH 0+080) along Cham Road in Gombe State passing through Lamurde, Boshikiri, Wapti, Kwapkai, Ngbalang and terminating in Yola Road.

Scope of works include site clearance, scarification of the existing asphaltic concrete, earthworks, provision of 200mm sub-base, 200mm stone base, prime and tack coat, 60mm binder and 40mm wearing courses. Others include surface dressing of shoulders, construction of new culverts, concrete line drain, reconstruction of two span bridge at km 18,080.00, provision of kerbs and chutes, stone pitching, lane marking and road furniture.

The contract was awarded to Messrs. CGC Nigeria Limited in May 2017 at an initial cost of N9.25 billion with a completion date of May, 2024. However, there was an upward review of the cost to N16.86 billion. The sum of N10.50 billion was appropriated in the 2024 budget but there was no release to the project by the supervisory ministry. A total of N12.39 billion had been committed to the project since inception to achieve 66.38% level of completion.

Findings:

At the time of monitoring, 33.35km of the road had been rehabilitated while bridge work was at decking level.



Picture 10: Rehabilitation of Cham-Numan section of Gombe - Yola roads in Adamawa State Contract No. 6300

Observed Outcome:

On completion, the project would reduce travel time, vehicle operating cost and open up agricultural communities along the road corridor.

k) Rehabilitation of Yola – Fufore – Gurin Road in Adamawa State C/6564.

Yola – Fufore – Gurin road is an intra-state road connecting Yola to Fufore then to Gurin (boarder town between Nigeria and Republic of Cameroun). The economic activities being practiced by communities along the route are basically farming and trading.

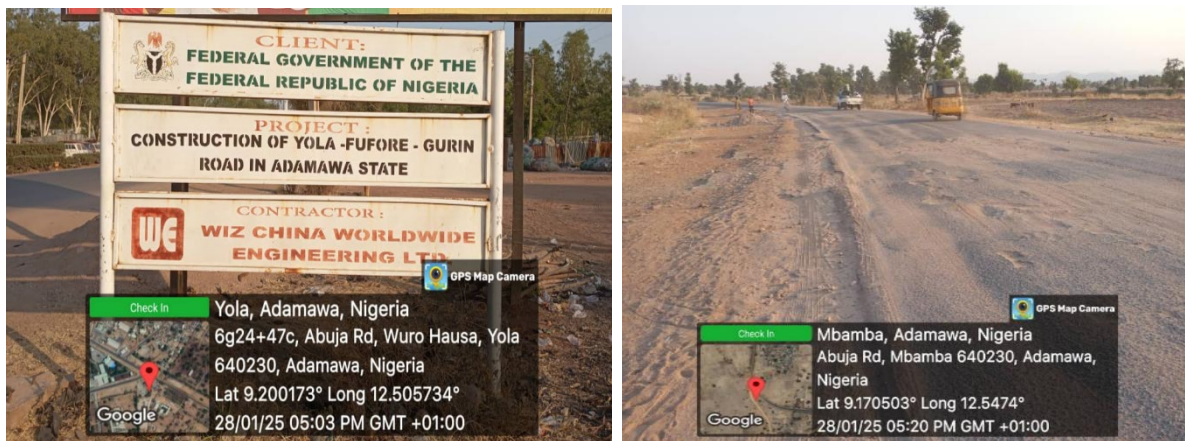
The project involves the general maintenance of 56.1km, Yola – Fufore – Gurin road in Adamawa State. Scope of works include: site clearance, earthworks, scarification of existing road, provision of lateritic sub-base, crushed stone base, prime coat, 60mm binder course and 40mm asphaltic wearing course. Others are: provision of standard triangular section concrete km post and provision of concrete chutes and Kerbs on high embankments.

The contract was awarded to Messrs. Wiz China Worldwide Engineering Ltd at the cost of N13.64 billion in November, 2019 with a completion date of November, 2020. The sum of N5.00 billion was appropriated in the 2024 budget but there was no release to the project. A total of N1.61 billion had

been committed to the project since inception to achieve 7.16% level of completion.

Findings:

At the time of monitoring, the team was informed that the contractor had demobilized from site since July, 2022 due to lack of previous allocation to the Project. However, 9km out of 56.1km had been achieved.



Picture 11: Ongoing Rehabilitation of Yola – Fufore – Gurin Road in Adamawa State

Expected Outcome:

Although the contractor is yet to be mobilized. On completion, it would provide and facilitate the transportation of goods and services thereby boosting trade and tourism within the neighbouring country.

l) Construction of Lafia Bypass and 9th Mile (Enugu-Otukpo-Makurdi) Road in Enugu and Benue States.

The project with GPS co-ordinates: E. 405455.37 and N9802241.40 consists of construction of two sections of the road linking Lafia Bypass section (7km to southeast and Azuba 13km North Lafia East) -Obi-Awe Road. Scope of works include site clearance, earthworks, sand filling, provision of 200mm sub-base, 200mm lateritic base, 200mm crushed stone base, 60mm

asphaltic concrete binder and 40mm wearing courses. Others include surface dressing of shoulders, box/pipe culverts, concrete lined drains, 2nos bridges, construction of roundabout and other necessary ancillary works.

The contract was awarded to Messrs. China Harbour Engineering Co. Limited in February 2024 at a cost of N30.31 billion with a completion date of November, 2028. In the 2024 budget, the sum of N8.20 billion was appropriated, while N7.24 billion was released and utilized to achieve 8.53% level of completion.

Findings:

At the time of monitoring, works completed include: 15km site clearance, 12km earthworks/sand filling, 4mm stone pitching and 12km embankment.



Picture 12: Ongoing Construction of Lafia Bypass from Nasarawa to Benue State.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for over 100 skilled and other classes of workers. When completed, it would improve the flow of traffic, boost economic activities along the corridor and reduce travel time.

m) Counterpart Funding for the Expansion of Abuja-Keffi Dual Carriageway and Dualization of Keffi-Akwanga-Lafia-Makurdi Road in Nasarawa and Benue States.

The project entails the expansion of 5.4km Abuja-Keffi Road and 220km section (Keffi-Akwanga-Lafia-Makurdi) located in Nasarawa and Benue States.

Scope of works include: 220km concrete asphalt, 4nos lanes, construction of bridges, concrete culverts and pavement upgrading. The contract was awarded to Messrs. China Harbour Engineering Co. Limited in April 2015 at a cost of \$61.55 million with an initial completion date of 2019. However, there was an upward review of the contract cost to N166.36 billion. In the 2024 budget, N8.075 billion was appropriated, released and utilized. A total of N166.36 billion had been committed on the project since inception to achieve 100% level of completion.

Findings:

At the time of monitoring, the project has been completed and handed over.



Picture 13: Completed Keffi-Akwanga-Lafia Makurdi Road in Nasarawa and Benue States.

Observed Outcome:

The project has improved the flow of traffic, reduce travel time, vehicle operating cost and boost economic activities along the road corridor.

n) Abuja – Lokoja Road Section IV (Koton-Karfe – Lokoja)

The project involves the construction of 48.43km dual carriage way from Koton-Karfe to Obajana Junction. Scope of works include rehabilitation of the existing carriage way and construction of a new one, construction of seven (7nos) new bridges, sides & median drainages, repair of old bridges and construction of new culverts (boxes and pipes).

The contract was awarded to Gitto Contru-Zion Generali Limited in October 2006 at a cost of N11.98 billion with an initial completion date of October 2008. However, there was an upward review of the contract cost to N34.09 billion due to additional scope of works in the BEME with a new completion date of December 2020. In the 2024 budget, the sum of N10 billion was appropriated but there was no release to the project by the supervisory ministry. A total of N26.74 billion had been committed to the project since inception to achieve 82% level of completion.

Findings:

At the time of monitoring, 40km of the road and 7nos bridges have been achieved.



Picture 14: Abuja – Lokoja Road Section IV (Koton-Karfe – Lokoja)

Observed outcome:

The project has eased the movement of vehicles and the transportation of goods and services along the road corridor.

o) Dualization of Kano-Katsina Road Phase 1: Kano Town at Dawanau Roundabout to Katsina State Border in Kano State C/No.6213

The project involves the dualization of 73.10km from Dawanau Kano to Katsina state. Scope of works include site clearance, filling of the carriageway and embarkment, laterite sub-base, stone base, shoulder surface dressing, 60mm asphaltic binder and 40mm wearing courses. Others include construction of culverts & drainages, dub in grass to slopes & embarkment, stone pitching, provision of road furniture and markings.

The contract was awarded to Messrs. CCECC Nig. Ltd. in December 2013 at an initial cost of N14.078 billion with a completion date of June 2016. However, there was an upward review of the project cost to N24.92 billion due to inadequate budgetary provisions with a new completion date of June 2021. In the 2024 budget, the sum of N6.00 billion was appropriated but there was no release to the project by the supervisory ministry. A total of N18.45 billion had been committed to the project since inception to achieve 84% level of completion.

Findings:

At the time of monitoring, work completed includes 73.10km of asphalt binder and wearing courses, 68.38km surface dressing, 12.93km concrete line drains on the right-hand side (RHS) and left-hand side (LHS) of the road.



Picture 15: Dualization of Kano-Katsina Road Phase 1

Observed Outcome:

On completion, the project would open up more communities and enhance the movement of goods and services.

p) Construction of Kano Northern Bypass Road in Kano State

The project involves the construction of 37.18km kano Northern bypass road in Kano State. The road commenced from Kubutu village 10km away from Yankaba roundabout along Kano-Gumel-Hadejia road passing through villages like Tamawa, Zaura, Yan Ali, Panisau, Kwidawa and Bagadawa.

Components of works include dualization of the carriageway of 7.3km standard asphaltic concrete, construction of 2.75m width outer shoulder (150mm thick grade 40 concrete slab) on both directions, and 10nos bridges with 4nos flyovers and 6nos river bridges and bus stops.

The contract was awarded to Messrs. CCECC in May 2024 at a cost of N192.93 billion with a completion date of June, 2027. The sum of N19.90 billion was appropriated in the 2024 budget, while N4.90 billion was released and utilized to achieve 0.08% level of completion.

Findings:

At the time of monitoring, preliminary works such as design optimization, survey works, compensation, enumeration and documentation of beneficiaries had been completed while site clearance and earthworks were in progress. However, the team was informed by the engineer's representative that delay in compensation of land and structures by the Kano State government has slowed the pace of work.



Picture 16: Ongoing Construction of Kano Northern Bypass Road

Observed Outcome:

On completion, the project would open up more communities and improve the transportation of goods and services along the road corridor.

4.3 MINISTRY OF HOUSING & URBAN DEVELOPMENT

The sector had an appropriation of N165.84 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N39.72 billion was released while N33.88 billion was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

4.3.1 Renewed Hope Agenda Housing Scheme (construction of 20,000 housing units)

The renewed hope housing Scheme is a programme initiated by President Bola Ahmed Tinubu to provide affordable housing for all Nigerians including the Low- and middle-income earners. The project is spread across the six geo – political zones of the Federation:

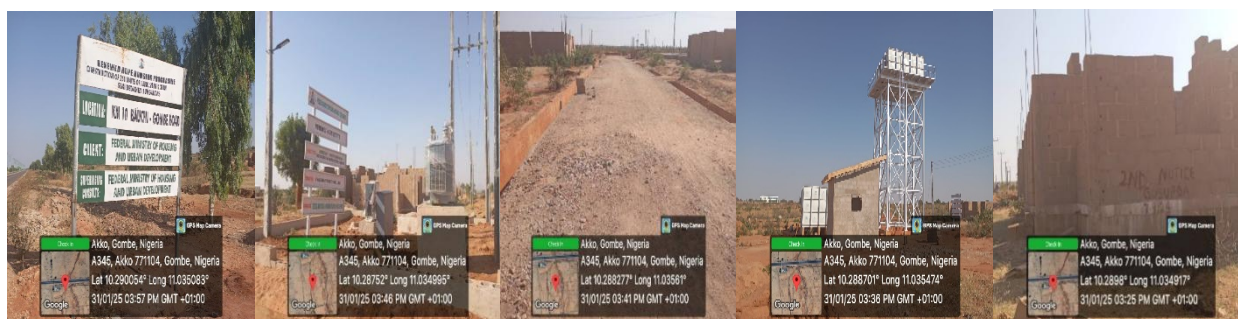
a) *Construction of 20,000 Housing Units in Gombe State*

The project with GPS coordinates: Longitude 11.035053 and Latitude 10.298054 is located at the city gate along Bauchi Road, Gombe State. Scope of works include construction of 250 housing units, road construction (Phase 1: 1.8 km, Phase 2: 700m) and provision of water and electrical infrastructure. The contract was awarded to Messrs. Baba Alhaji Engineering Ltd. and three (3) others in May 2024 at a total cost of N2.64 billion with a completion date of June, 2024. In the 2024 budget, N2.64 billion was appropriated, while N836.85 million was released and utilized to achieve 21% level of completion.

Findings:

At the time of monitoring, out of 38 blocks of units, 10 blocks of one-bedroom units were at the lintel level while 10 blocks of units were at DPC level. Similarly, for the 2-bedroom units (14 blocks), 4 blocks were at the lintel level, 6 blocks were at DPC, and 4 others were at the hardcore level. Meanwhile, on the 30 blocks of unit, 15 blocks were at the DPC level, 10 blocks were at the lintel level while work on the three-bedroom units (25 blocks) is yet to commence.

In addition, 2nos overhead tank (6000 litres) and 2nos surface tanks (7000 litres), electrical poles and 2nos 2.5MVA transformers have been procured and installed while, 3nos 500kva transformers are still being awaited.



Picture 17: Ongoing Construction of 250 Housing Units at Gombe State.

Observed Outcome:

Upon completion, the project will provide decent and affordable housing for low- and middle-income earners.

b) Construction of 20,000 Housing Scheme, Kano State.

The Renewed Hope Estates were designed to cater for low- and medium-income earners comprising one, two, and three-bedroom semi-detached bungalows to enhance affordability and ease of offtake. The project with GPS coordinates: Longitude 11.995214 and Latitude 8.347007 is located at Ungwar Rimi, Lambu, Kano State.

The scope of works include construction of 100 units 50nos Blocks of one (1) bedroom semidetached bungalows RHE04/KN-D, 300 units of 150 blocks of two (2) bedrooms (RHE/02/KN-B) and 100 units of 50 blocks 3 bedrooms (RHE/03/KN-C). Others include construction road (Phase 1, Site 1: 2373 meters, Phase 2, Site 2: 1774 meters), provision of water and electrical infrastructure. The contract was awarded to Messrs. Vibe Bottage Limited and six (6) others in March 2024 at a total cost of N8.90 billion with a completion date of June 2024. In the 2024 budget, N27.22 billion was appropriated for all the Renewed Hope Scheme in the Country. However, none of the contractors in Kano have raised any certificate for valuation.

Findings:

At the time of monitoring, the Contractor has mobilized to site and work has started in earnest with 250 houses at foundation level, 12 boreholes across

different locations, 4nos ground tanks, 4nos overhead tanks, erection of electrical poles, construction of access road and drainages were in progress.



Picture 18: Ongoing Construction of 250 Housing Units at Kano State

Observed Outcome:

Although the project is still ongoing, the 50,000 units have created 1,250,000 direct and indirect employment for skilled and other classes of workers. On completion, it would stimulate local businesses, provide decent and affordable housing for low- and middle-income earners as well as attract investments.

c) Construction of 20,000 Housing Units in Ekpene – Ukim Akwa – Ibom State

Renewed hope housing scheme estate is located at Ekpene – Ukim, along airport road in Uruan Local Government Area of under the supervision of Ministry of housing and Urban Development with the construction of 250 housing units. The project involves. Drilling of 1no borehole, 4nos transformers base, 50,000 capacity of water tank, 3nos + 500kva transformers (25 units 21 bedroom) 60nos blocks (120 units) 2bedroom semi – detached bungalows, 23 blocks 1 bedroom, 24 blocks 3 bedroom, 15 blocks 2-bedroom semi – detached bungalows.

The contract was awarded to Messrs. M/S tunsoye trust Global link Limited and others in July, 2024 at the cost of N1.33 billion with a completion date of December, 2024. In the 2024 budget, the sum of N27.22 billion was appropriated (no amount was released/utilized). A total of N401.04 million had been committed to the project since inception to achieve 15% level of completion.

Note: The contractors only received mobilization fees, most of the work was done based on memorandum of understanding.

Findings:

At the time of monitoring, work completed includes: site clearance, road alignment, topographical survey, substructure, superstructure, roofing, 1.2m drainage, 10nos poles for low tension with cables, 4nos transformers base, 3nos 2500kva transformers, 1no 2.5kva injector substation while plastering, fixing of windows, doors, ceiling, mechanical/electrical and external works were still outstanding.



Picture 19: Ongoing Renewed Hope Agenda Housing Scheme at Uyo Cross Rivers.

Expected Outcome:

On completion, the project would provide decent and affordable accommodation to the low income and no income earners.

d) Construction of Federal Secretariat in Ebonyi State.

The project which is aimed at providing office accommodation for Federal MDAs is located in Ebonyi State with GPS Coordinate: Lat: N6°.296954' and Long: 8°.107426. The contract was awarded to Messrs. Strabic Construction Limited in September, 2023 at a cost of N7.71billion with a completion date of July, 2025. In the 2024 budget, the sum of N3 billion was appropriated while N200 million was released and utilized to achieve 3% level of completion.

Finding:

At the time of monitoring, work was at the DPC level.



Picture 20: The Ongoing Construction of Federal Secretariat, Abakaliki, Ebonyi State.

Expected Outcome:

Upon completion the project is expected to provide a conducive working environment for federal MDAs officers in the State.

4.4 MINISTRY OF AGRICULTURE & FOOD SECURITY

The sector was appropriated the sum of N886.65 billion in the 2024 budget for the implementation of its capital projects/ programmes. Out of this amount, N318.07 billion was released while N295.99 billion was utilized at the end of third quarter of the fiscal year. The following institutions/projects amongst others were monitored:

4.4.1 FEDERAL COOPERATIVE COLLEGE, ORJI – RIVER, ENUGU.

The institution was appropriated the sum N190.86 billion in the 2024 budget for the implementation of its six hundred and eighty-two (682nos) capital projects/programmes. Out of this amount, N53.14 billion was released and utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction of 1-Storey Building Lecture Hall:

The project with GPS coordinates: Lat 6.258491 and Long 7.260633 is in the main campus of Federal Cooperative College, Orji - River. Components of work include construction of a storey-building with 6nos Lecture rooms and landscaping.

The project was awarded to Messrs. Nedischem Limited in February 2024 at a cost of N200 million with a completion date of December 2024. In the 2024 budget, N200 million was appropriated, released and utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, the project had been completed awaiting handing over.



Picture 21: Completed 1-Storey Building Lecture Hall, at Federal Cooperative College, Orji – River.

Observed Outcome:

The project would provide more classes for lectures and increase the enrolment of students in the institution.

4.4.2 FEDERAL COLLEGE OF AGRIC. ISHIAGU

The sum of N68.71 billion was appropriated to the institution in the 2024 budget for the implementation of its three hundred and fourteen (314nos) capital projects/programmes. Out of this amount, N14.31 billion was released while N14.26 billion was utilized at the end of third quarter of the fiscal year. The following project was monitored amongst others:

a) Construction of a "State of an Art" College Lecture Hall/Theatre with Offices

The project with GPS Coordinates: Lat. 6.30137N and Long. 7.4958E is located at the main campus of Federal College of Agriculture, Ishiagu. Components of works include construction of hall/theatre of 1500-seat capacity, 6nos Classes, 8nos Offices, 2nos Staircase, a reception and store amongst others.

The contract was awarded to Messrs. Nick Peace Nigeria Limited in July 2022 at a cost of N349.20 million with a completion date of August 2024. In the 2024 budget, the sum of N100 million was appropriated, released, and

utilized. A total of N164.05 million had been committed to the project since inception to achieve 40% level of completion.

Findings:

At the time of monitoring, the sub-structure had been completed, while block work, casting of bottom base for decking, re-enforcement for slabs, columns and beams were ongoing.



Picture 22: Ongoing Construction of State of the Art" College Lecture Theatre at Federal College of Agriculture, Ishiagu, Ebonyi State.

Observed Outcome:

The project has provided job opportunities to over 40 skilled and other classes of workers. Upon completion, it would provide a conducive atmosphere for learning.

4.4.3 NATIONAL HORTICULTURAL RESEARCH INSTITUTE (NIHORT) IBADAN

The sum of N6.79 billion was appropriated to the institute in the 2024 budget for the implementation of its eighty-two (82nos) capital projects/programmes. Out of this amount, N2.13 billion was released while N2.11 billion was utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction of new research office building Ibadan, Mbato and Baguda.

The project involves roofing the new research building at NIHORT Ibadan. Components of works include provision of thirty (30nos) offices, a seminar room, mini laboratory, board room and conveniences. The contract was awarded to Messrs. AFRI based projects Ltd. in January 2022 at a cost of N248.36 million with a completion date of December 2025. In the 2024 budget, the sum of N185 million was appropriated while N170.04 million was released and utilized. A total of N175.42 million had been committed to the project since inception to achieve 35% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, plastering, floor finishing, mechanical & plumbing works, ceiling, electrical works, fixing of doors & windows, painting and external works were outstanding.



Picture 23: Ongoing Construction of new research office building Ibadan at NIHORT, Ibadan.

Observed Outcome:

Though on going, the project has provided job opportunities for over a hundred (100) skilled and other classes of workers. When completed, it would enhance research activities in the institute.

4.4.4 FEDERAL UNIVERSITY OF AGRICULTURE ABEOKUTA, OGUN STATE

The sum of N991.82 million was appropriated to the institution in the 2024 budget for the implementation of its six (6nos) capital projects/programmes. Out of this amount, N127.55 million was released and utilized as at the end of third quarter of the fiscal year. The following projects amongst others monitored:

a) Rehabilitation and Repair of School Building

The project entails the rehabilitation of the university buildings comprising college of veterinary medicine theatre, college of biological science, guest chalet and utility building at the Vice Chancellor's lodge. Scope of works include painting, replacement of ceilings, laboratory workbenches, electrical & sanitary fittings and reroofing. Other works include rehabilitation of 240nos students' chairs, fixing of ceiling fans and an overhead tank of 3000 litres capacity.

The contract was awarded to Messrs. Amek Engineering Works Limited at a cost of N180.48 million in May 2024 with a completion date of October 2024. In the 2024 budget, the sum of N180.68 million was appropriated, while N154.14 million was released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, rehabilitation of Veterinary Medicine's theatre, guest chalet and utility building at the Vice Chancellor's lodge were completed while the rehabilitation of biological science building was ongoing.



Picture 24: Rehabilitated School Building at Federal University of Agriculture Abeokuta.

Observed Outcome:

The project would provide a conducive learning environment for students and improve the infrastructure of the institution.

4.4.5 FEDERAL COLLEGE OF HORTICULTURE, DADIN KOWA

The Federal College of Horticulture, Dadin Kowa, had an appropriation of N117.10 billion in the 2024 budget to implement its four hundred and seventy-nine (479nos) capital projects and programs. Out of this amount, N38.18 billion was released while N38.14 billion was utilized. The following projects amongst others were monitored:

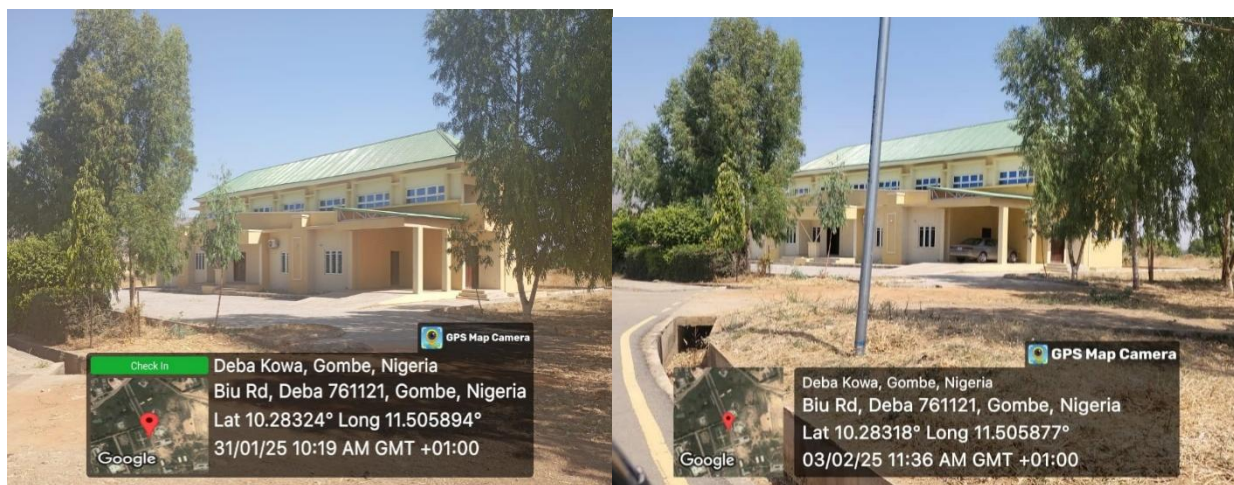
a) *Renovation of Existing Structures – Old Lecture Theatre*

The project, located at GPS coordinates Latitude 10.28318 and Longitude 11.505877, involves the renovation of an old lecture theatre at the Federal College of Horticulture, Dadin Kowa. Scope of works include: realignment of the steel rafter of the building, replacement of the entire aluminium roofing sheet with new ones, upgrading electrical wiring and fitting, installation of new glass doors and windows, introduction of reinforced concrete columns in various parts of the building to enhance structural integrity and repair of cracks, replacement of toilet fittings and full repainting of the entire building.

The contract was awarded to Messrs. Hawah Projects Nigeria Ltd in January 2022 at a cost of N117.03 million, with completion date set for December 2024. In the 2024 budget, N35.22 million was appropriated, released and utilized. The sum of N117.03 million had been committed to the project to achieve 100% completion.

Findings:

At the time of monitoring, the 500-capacity lecture theatre had been fully renovated and in use.



Picture 25: Completed Renovation of 500 Capacity Lecture Theatre at FCH, Dadin-Kowa.

Expected Outcome:

The project had created job opportunities for over 15 skilled and general workers and has significantly improved the learning environment for students and faculty.

b) Construction and Equipping of Home Economics Flat in the College

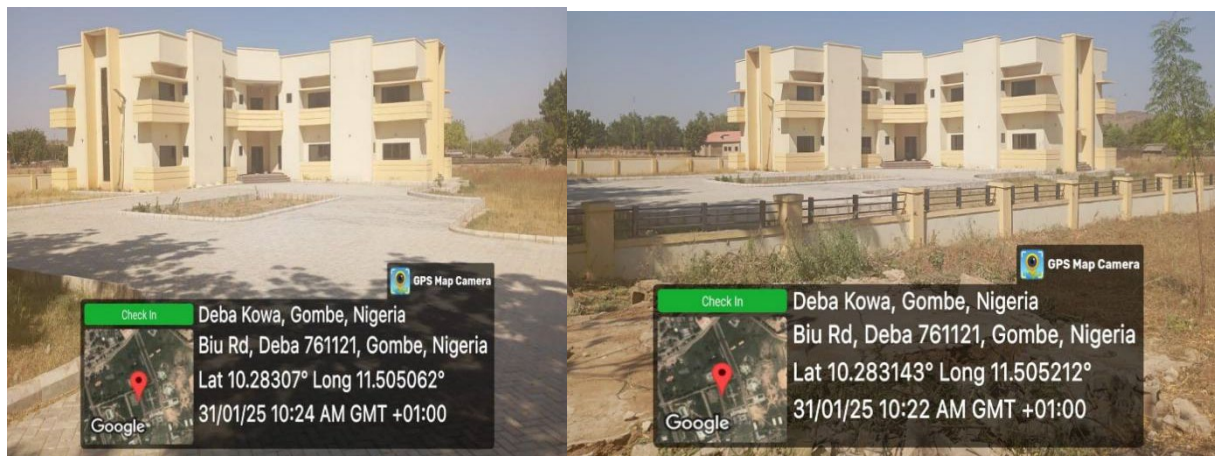
The project, located at GPS coordinates Latitude 10.283073 and Longitude 11.505075 involves the construction of one-storey building. Scope of works

include: 16nos rooms, 2nos double rooms, gym, kitchen, restaurant, service room and 2nos public toilets.

The contract was awarded to Messrs. Quaciv Nig Ltd in June 2023 at a cost of N102.19 million, with a completion date of December 2024. In the 2024 budget, N35.01 million was appropriated while N34.96 million was released and utilized. The sum of N102.19 million has been committed to the project, to achieve 100% completion.

Findings:

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



Picture 26: Completed Construction and Equipping of Home Economic Flat in the College.

Expected Outcome:

The project is expected to enhance practical learning by, providing conducive environment f and support entrepreneurial development.

4.4.6 FEDERAL UNIVERSITY OF AGRICULTURE, MAKURDI

The institution had an appropriation of N526.64 million for the implementation of its two (2nos) capital projects/programmes. Out of this amount, N400 million was released and utilized as at the end of third quarter of the fiscal year. The following project was monitored amongst others:

a) Construction of 2.3km Asphaltic Road

The project entails the construction of 2.3km road from the University Health Services to the Ring at North Core within the Campus. Scope of works include: 2nos bridges, provision of 40mm asphalt, reconstruction of 2nos culverts, scarifying of fail sections of the road and laying of Laterites on both sides of the shoulder. The contract was awarded to Messrs. Centrefield Engineering in January 2024 at a cost of N400 million with a completion date of December 2024. In the 2024 budget, the sum of N400 million was appropriate, while N263.32 million was released and utilized to achieve 80% level of completion.

Findings:

At the time of monitoring, 2km of road had been completed, while the reconstruction of the two (2) bridges was ongoing.



Picture 27: Construction of 2.3km Asphaltic Road at Federal University of Agriculture, Makurdi.

Observed Outcome:

The completion of the project had ease vehicular movement within the university.

4.4.7 NATIONAL VETERINARY RESEARCH INSTITUTE VOM

The sum of N465.96 million was appropriated to the institution for the implementation of its ten (10nos) capital projects/programmes. Out of this amount, N92.47million was released while N72.44 million was utilized. The following project was monitored amongst others:

a) *Vaccine Research Development and Production.*

The project involves the research on 80 million dose of vaccines production and materials for the manufacturing of various animal vaccines. It includes: animal feeds, injection glass, cup/bottles reagents, consumables and diesel for manufacturing of vaccines. Others include: supply of 14 tons of chicks mash, 27 tons of layers and 12 tons of grower mash chicks.

The project was awarded to Messrs. Jashabama Nigeria Limited & 4 others in January, 2021 at the cost of ~~N~~3.38 billion with completion date of December, 2025. In the 2024 budget, the sum of N177.52 million was appropriated while N37.59million was released and utilized. A total of N1.049 billion had been committed to the project since inception to achieve 31% level of completion.

Findings:

At the time of monitoring, supply of production materials (animal feeds, injection vials, cups & bottles reagents and consumable) for the manufacturing of various animal vaccines had been completed.



Picture 28: The ongoing Vaccine Research Development and Production workshop at NVRI.

Expected Outcome:

The completion of the project would improve the production of various animal vaccines and meeting

the demands of the vaccines for prevention of animal diseases.

4.4.8 FEDERAL COLLEGE OF LAND RESOURCES TECHNOLOGY, KURU, JOS

The sum of N378.92 million was appropriated to the institution for the implementation of its fifteen (15nos) capital projects/programmes. Out of this amount, N264.38 million was released and utilized as at the end of third quarter. The following projects were monitored amongst others:

a) *Construction of 13km internal access road network*

The projects involve construction of 13km internal access road network, 2nos culvert and drainages. The contract was awarded to Messrs. Global Builders limited in March, 2023 at a cost of ~~N~~250million with completion date of December, 2025. In the 2024 budget, the sum of ~~N~~45million was appropriated, released and utilized. A total of N65.00 million had been committed to the project since inception to achieve 26% level of completion.

Findings:

At the time of monitoring, works completed include: 5km asphaltic base, earthworks and scarification. While 29mm single cell pipe culverts, 1no box culvert and drainages were outstanding.



Picture 29: The ongoing Construction of 13km internal access road network at FECOLART,Jos

Expected Outcome:

On completion, the project will provide access road in the college.

b) Construction of 25 Rooms Lecture offices.

The projects involve construction of 25nos lecture rooms, 6nos offices and conveniences. The contract was awarded to Messrs. J&I construction company Limited in March, 2023 at a cost of N160.07million with completion date of December, 2026. In the 2024 budget, the sum of ~~N~~66.02 million was appropriated, out of which N66.00 million was released and utilized. A total of N85.03 million had been committed to the project since inception to achieve 73% level of completion.

Findings:

At the time of monitoring, the construction had been completed while furnishing and external work were outstanding.



Picture 30: The ongoing construction of 25 Lecture offices at FECOLART, Jos

Expected Outcome:

The completion of this project would provide more classrooms for the students. It's had created employment opportunity for skilled and unskilled 30 workers.

4.4.9 FEDERAL COLLEGE OF ANIMAL HEALTH AND PRODUCTION TECHNOLOGY JOS.

The sum of N1.74 billion was appropriated to the institution for the implementation of its twenty (20nos) capital project/programme. Out of this amount, N1.16 billion was released and utilized. The following projects were monitored amongst others.

a) Construction and furnishing of 500 Bed Capacity for Male and Female Students Hostel.

The project involves the construction of a storey building comprising 250nos beds spaces/capacities, 26nos rooms and conveniences.

The contract was awarded to Messrs. Emraj Global Service Limited in September, 2022 at the cost of N249.56 million with completion date of December, 2027. In the 2024 budget, the sum of N80.49 million was appropriated, out of which N59.88 million was released and utilized. The

sum of 152.89 million had been committed to the project to achieve 70% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, installations of furnishing and plumbing fittings in the hostel were on-going while painting and external works were outstanding.



Picture 31: Ongoing construction and furnishing of 500 bed Capacity for Male and Female Students hostel.

Expected Outcome:

The completion of this project would enhance easy access to quality education and conducive affordable accommodation for the students.

4.4.10 NATIONAL INSTITUTE OF FRESHWATER FISHERIES – NEW BUSSA

The Institute had an appropriation of N6.30 billion to execute its 48no. capital projects/programmes. The sum of N617.87 million was released and utilised. The following projects amongst others were monitored:

a) *Construction/ Provision of Residential Building*

The project which is a 50 room capacity standard student hostel was awarded to Messrs. Ata Global Services Limited in January, 2022 at a cost of N503.28 million with a completion date of December, 2025. In 2024 budget, the sum of N117.83 million was appropriated, released and utilized, while N187.28 million had been committed since inception to achieve 37% level of completion.

Findings:

At the time of monitoring, 17 students hostel out of 50 were completed.



Picture 32: Ongoing Construction/ Provision of Residential Building at Fisheries, New Bussa.

Expected Outcome:

On completion, it is expected to provide a conducive accommodation for over three thousand students and international research collaborators.

b) Rehabilitation/ Repair of Road

The project which involves the rehabilitation of 2km access road and drainages, was awarded to Messrs. Lafia Synergy Consult Limited in January, 2021 at a cost of N122.19 million with a completion date of December, 2025. In 2024 budget, the sum of N12.49 million was appropriated, released and utilized. The sum of N106.68 million had been committed since inception to achieve 83% level of completion.

Findings:

At the time of monitoring, 1.5km asphalt surfacing with drainages had been completed, while other works were outstanding.



Picture 33: Ongoing rehabilitation/ repair of access road and drainages

Expected Outcome:

The project is expected to provide accessibility and ease of movement in the institute.

4.5 MINISTRY OF WATER RESOURCES

The sector had an appropriation of N281.74 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount N62.95 billion was released while N59.05 billion was utilized as at the end of third quarter of the fiscal year. The following agencies/ projects amongst others were monitored:

4.5.1 CROSS RIVER BASIN DEVELOPMENT AUTHORITY

The sum of N7.42 billion was appropriated in 2024 budget for the implementation of its one hundred (100nos) capital projects/programmes. Out of this amount, N3.84 billion was released, while N2.14 billion was utilized (including N1.70 billion AIE service-wide) The following projects amongst others were monitored:

a) Construction of Basin Town Community Erosion Control Works Calabar.

The project with GPS Coordinates Lat:4.952603 & long: 8.350871 entail construction and erosion control. Scope of work includes: site clearance, filling of laterite, stone base, asphalts, bitumen, concrete drainages on both sides of the road, pavement and culvert.

The contract was awarded to Messrs. Fuzz Nig. Limited Abuja in March, 2024 at the cost of N39.99 million with completion date of June, 2024. In the 2024 budget, the sum of N40.00 million was appropriated while N24.70 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, 610 meters of the road had been completed and put to use.



Picture 34: Completed Construction of Basin Town Community Erosion Control Works, Calabar

Observed Outcome:

The project has provided good access network road and erosion control in the community.

a) Rehabilitation of Cross River Basin Development Authority Continuation of works on construction of broken portion of the fence, partitions in the office and other maintainance works in the CRBDA headquarters Calabar. Cross River State.

The project involves the construction of broken portion of the fence and other maintenance works at the CRBDA headquarters Calabar. Scope of work includes: clearing of the affected portion of the fence and sub structural works.

The contract was awarded to Messrs. Ghetekolk construction limited, Arblet Archibong & others in march, 2024 at the cost of N36.94 million with a completion date of June, 2024. In the 2024 budget, the sum of N37.00 million was appropriated while N36.94 million was released and utilized to achieve 87% level of completion.

Findings:

At the time of monitoring, 314 meters length was rehabilitated from the total length of 360 meters, while 46 meters was still outstanding.



Picture 35: Ongoing Rehabilitation of broken portion of the fence at CRBDA Headquarters Calabar Cross River State

Expected Outcome:

On completion, it would protect lives and properties of the CRBDA headquarters Calabar.

a) Replacement of Aluminum swing doors at the Authority's entrance and conference room and supply of Computers to CRBDA headquarter office

The project involves the renovation of the entrance door and conference room of the CRBDA headquarter office Calabar, comprising 4nos aluminum swing doors, office furniture (tables) and procurement of computers.

The contract was awarded to Messrs. Nine Integrated Service Limited in March, 2024 at a cost of N39.98 million with completion date of June, 2024. In the 2024 budget, the sum of N40.00 million was appropriated while N39.98 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 36: Completed replacement of aluminum swing doors at the CRBDA Headquarters

Expected Outcome:

The project has provided security for protection of lives and properties at the CRBDA headquarter Calabar.

4.5.2 NIGER DELTA BASIN DEVELOPMENT AUTHORITY

The sum of N3.08 billion was appropriated in the 2024 budget for the implementation of its eighty-seven (87nos) capital projects/programmes. Out of this amount, N1.39 billion was released and utilized. The following projects amongst others were monitored:

a) Rehabilitation of Umuagbai water Project including reticulation, Oyigbo LGA, Rivers State

The project involves the rehabilitation of Umuagbai water project including reticulation. Component of work includes: primary works, 3km distribution network with 75mm UPVC. The contract was awarded to Messrs. Ralm International Service Limited in September, 2024 at the cost of N23.27 million with completion date of September, 2024. In the 2024 budget, the sum of N30.00 million was appropriated while N13.38 million was released and N7.80 million utilized. A total of N19.00 million had been committed to the project since inception to achieve 11% level of completion.

Findings:

At the time of monitoring, works completed include: excavation, digging & laying of underground pipes and construction of drainages.



Picture 37: Ongoing Rehabilitation of Umuagbai Water Project including reticulation, Oyigbo LGA Rivers, State

Expected Outcome:

When completed, it would provide potable drinking water for the community.

b) Integrated water scheme for the new layout area of the Ogu community in Ogu Bolo LGA, Rivers State

The project involves Integrated water scheme for Ogu community area in Ogu Bolo Local Government Area of Rivers State. Components of works include: 3km reticulation, painting of the tank and re-drilling of borehole.

The contract was awarded to Messrs. Hachi Clyn Nigeria Limited in September, 2024 at the cost of N200.00 million with a completion date of September, 2024. In the 2024 budget, the sum of N30.00 million was appropriated while N18.00 million was released and utilized. A total of N44.83 million had been committed to the project since inception to achieve 35% level of completion.

Findings:

At the time of monitoring, works completed include: excavation, laying of pipes, taps, painting of water tank and re-drilling of borehole.



Picture 38: Ongoing Integrated Water Scheme for the new layout area of the Ogu community in Ogu Bolo LGA, Rivers State.

Expected Outcome:

When completed, the project would provide potable water to the community.

4.5.3 CONSTRUCTION OF KASHIMBILLA/GAMOVO MULTIPURPOSE DAM

The project involves the construction of a dam of 60,000m³/day capacity treated water, 40mw capacity hydro-power plant, 2000 hectares area for irrigation, 500 million cubic meter (MCM) reservoir capacity, provision of access roads to the resettled communities, bridges, drains and culverts, lime saturator, balancing reservoir, Takum ground level reservoir, high lift pumping station, low lift pumping station, clarifier building, etcetera.

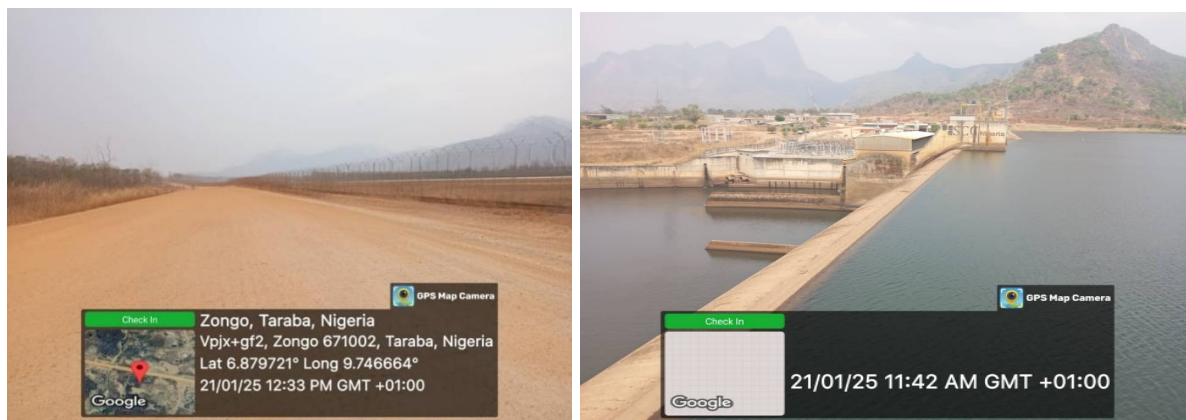
The project was awarded to Messrs. SCC Nigeria Limited in May 2007 at a cost of N152.52 billion plus \$602.95 million with a completion date of December 2025. In the 2024 budget, the sum of N940.37 million was

appropriated but there was no release to the project. A total of N142.73 billion plus \$543.05 million had been committed to the project since inception to achieve 84.59% level of completion.

Findings:

At the time of monitoring, the dam and hydro power component had been completed while daily operational maintenance was still ongoing at the Takum ground level reservoir. However, the 200ha capacity irrigation farmland has been suspended temporarily.

Though there was no release to the project, the contractor had constructed 4.3km access road.



Picture 39: Ongoing 11km access road and completed Kashimbilla dam.

Observed Outcome:

Upon completion, it would provide irrigation scheme for over 2000 hectares of farmland, aid fishery development and boost commercial activities between Kashimbilla and other communities.

Challenges:

Lack of budgetary allocation, incessant communal clashes and kidnapping activities around the villages had hindered the timely completion of the project.

4.5.4 UPPER BENUE RIVER BASIN DEVELOPMENT AUTHORITY

The sum of N2.72 billion was appropriated in the 2024 budget for the implementation of its fifty (50nos) capital projects. Out of this amount, N1.49 billion was released and utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Yola Reclamation (Lake Geriyo) Project, Yola North

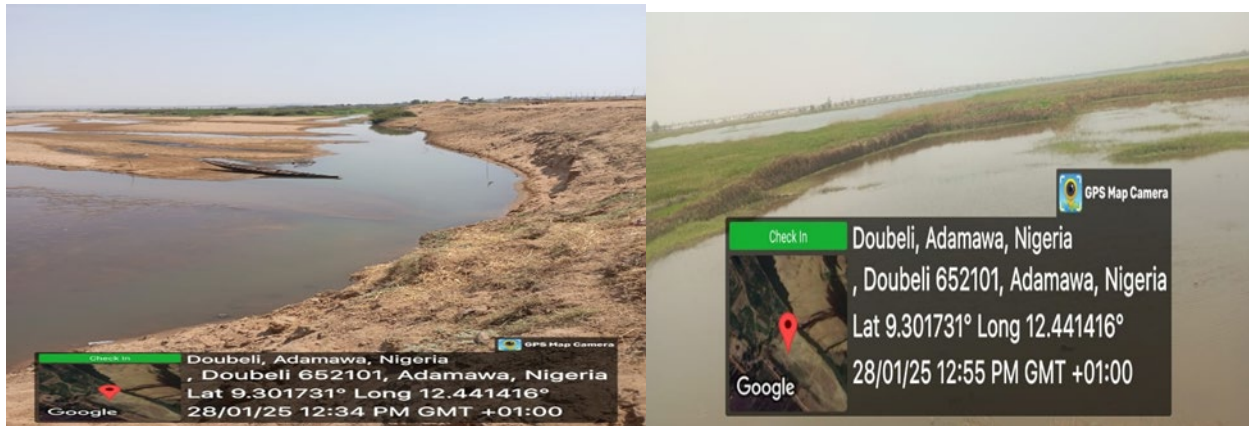
The project with GPS coordinates: Latitude 9.198084 and Longitude 12.51108 involves the dredging of a water conveyance canal and water intakes at Lake Geriyo, as well as the supply of 45,000 liters of AGO (diesel) for the Geriyo Irrigation Project.

The scope of works includes refurbishing, servicing, lubrication, and installation of 18 & 182 MSW at Lake Geriyo Irrigation site. Others include supply of 45nos 2-inch water pumps and drilling of 45 tube wells at selected locations in Adamawa State.

The contract was awarded to Messrs. South Belridge Oil Ltd. and three (3) others in May 2024 at a cost of N135.00 million with a completion date of December, 2024. In the 2024 budget, the sum of N135.00 million was appropriated, released, and utilized to achieve 100% completion.

Findings:

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



Picture 40: Reclaimed Lake Geriyo Project at UPPER BRBDA

Observed Outcome:

The project has improved irrigation infrastructure within the immediate environment.

4.6 FEDERAL MINISTRY OF HEALTH & SOCIAL WELFARE

The sector was appropriated a total of N543.40 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N134.56 billion was released while N118.38 billion was utilized at the end of third quarter of the fiscal year. The following agencies/ institutions amongst others were monitored:

4.6.1 USMANU DANFODIO UNIVERSITY TEACHING HOSPITAL (UDUTH), SOKOTO

The hospital was allocated the sum of N4.47 billion in the 2024 budget for the implementation of its nineteen (19nos) capital projects /programmes. Out of this amount, N2.52 million was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Designing, Construction, Furnishing and Equipping of Eye Centre

The project involves the construction of a storey building comprising: 10nos. consulting offices, 2nos annexes, an administrative office, conference room and 2nos. seminar rooms. Others include the provision of a theatre, 13nos cubicles, a library, clinic, pharmacy, ward, control room, staff lounge, waiting area, store and conveniences.

The contract was awarded to Messrs. Hospitrix Medical Solution Limited in August 2022 at a cost of N629.28 million with a completion date of December 2024. In the 2024 budget, the sum of N299.59 million was appropriated while N188.35 million was released and utilized. A total of N518.16 million has been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, electrical/ mechanical fittings, railings, screeding, painting, furnishing, equipment and external works were outstanding.



Picture 41: Ongoing Construction of Eye Centre at Usmanu Danfodio University Teaching Hospital (UDUTH), Sokoto.

Observed outcome:

When completed, the project would provide an ultra-modern ophthalmology Centre with the latest technological equipment.

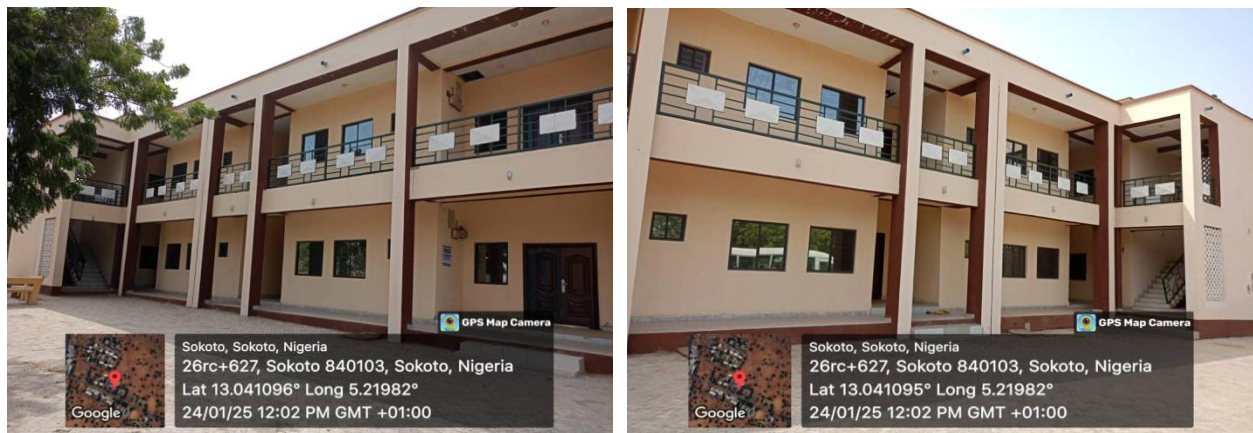
b) Construction and Furnishing of House Officers Quarters

The project with GPS coordinates: Latitude 13.041096 and Longitude 5.21982 entails the construction and furnishing of a-storey building of officers' quarters. Scope of works include: 24nos self-contain rooms, 8nos kitchenette and 2nos common rooms. Others include: 12nos. gas burners/cylinders, drilling of bore hole, installation of 2nos overhead tanks, supply and fixing of 24nos beds, wardrobes, refrigerators, reading tables and chairs.

The contract was awarded to Messrs. Malyaki Frontline Services Limited in April, 2022 at a cost of N301.96 million with a completion date of December, 2024. The sum of N150.12 million was appropriated in the 2024 budget, out of which N149.96 million was released and utilized. A total of N301.96 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 42: Completed House Officers Quarters at Usmanu DanFodio University Teaching Hospital (UDUTH), Sokoto.

Observed outcome:

The project would provide conducive residential accommodation for house officers of the hospital.

4.6.2 FEDERAL MEDICAL CENTRE (FMC), BIRNIN KEBBI

The hospital had an appropriation of N11.80 billion in the 2024 budget for the implementation of its twenty-six (26nos) capital projects/programmes. Out of this amount, N541.44 million was released while N518.19 million was utilized. The following projects amongst others were monitored:

a) *Construction and Finishing Administrative Block*

The project with GPS coordinate Latitude 12.46539 and Longitude 5.228702 entails the construction and finishing of a-storey administrative block. The project comprises: 84nos. offices, 6nos. stores, 54nos. conveniences, a boardroom, library, kitchenette, tea room, waiting area, and reception.

The contract was awarded to Messrs. Ada Abdulrahman Global Investment Limited in December, 2022 at a cost of N299.50 million with a completion date of May, 2025. In the 2024 budget, the sum of N149.00 million was appropriated, out of which N98.16 million was released and utilized. A total of N249.11 million had been committed to the project since inception to achieve 83% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, the electrical/mechanical fittings, screeding, painting and external works were still outstanding.



Picture 43: Ongoing construction and finishing of a-storey Administrative block at the FMC, Birnin Kebbi

Expected Outcome:

When completed, it is expected to provide a conducive office environment for hospital management and administrative staff.

b) Construction of Oncology Diagnostic Laboratory and Theatre

The project with GPS coordinate Latitude 12.46539 and Longitude 5.228702 involves the rehabilitation and extension of the existing oncology laboratory complex and construction of an oncology diagnostic laboratory. Scope of work includes: 6nos. consulting rooms, male/female wards, medical record, nurses' station, amenity ward, stores, call duty room, waiting area, reception and conveniences.

The contract was awarded to Messrs. Contech Engineering in December, 2022 at a cost of N130.34 million with a completion date of December, 2024. In the 2024 budget, the sum of N65.40 million was appropriated, out of which N58.83 million was released and utilized. A total of N123.99 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the project has been completed. However, the team was informed that the contractor was being owed the balance of N6.35 million.



Picture 44: Completed extension of the existing oncology laboratory

complex and construction of an oncology diagnostic laboratory at the FMC, Birnin Kebbi.

Observed Outcome:

The project is expected to provide additional wards for patients and improve the quality of healthcare service delivery especially for cancer patients.

4.6.3 FEDERAL MEDICAL CENTRE (FMC), GUSAU

The sum of N590.20 billion was appropriated, released and utilized in the 2024 Budget by the centre as at the end of third quarter for the implementation of its ten (10nos) capital projects/programs for the fiscal year. The following projects amongst others were monitored:

a) *Construction of Psychiatric Wards and Clinics*

The project with GPS coordinates: Latitude 12.186234 and Longitude 6.686795 involves the construction of psychiatric wards and clinics for mental health. Component of works include patient wards, clinical section, male/female drug wards, emergency ward, 2nos call rooms, procedure room and recovery wards. Others include: a laboratory, 2nos changing rooms, 16nos offices, a library, kitchenette, reception area and 8nos conveniences.

The contract was awarded to Messrs. G. Full & Sons Nigeria Limited in November 2022 at a cost of N303.98 million with a completion date of December, 2024. In the 2024 budget, the sum of N102.61 million was appropriated, released and utilized. A total of N303.98 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 45: Completed bungalow building for psychiatric wards and clinics at FMC, Gusau,

Observed outcome:

The facility would provide access to mental health patients and enhance referral for health care services.

b) Construction, Furnishing of Community Medicine Department:

The project with GPS Coordinates: Latitude 12.186507 and Longitude 6.685125 involves the construction of a community medicine department. Component of works include: a clinic area, laboratory, observation room, conference hall, offices, changing room, etcetera. The contract was awarded to Messrs. Purple Rose Limited in November 2022 at a cost of N327.95 million with a completion date of December 2024. In the 2024 budget, the sum of N114.95 million was appropriated, out of which N83.83 million was released and utilized. A total of N296.83 million had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed. However, the team was informed that the balance of N31.12 million is owed by the contractor.



Picture 46: Completed Community Medicine Department at FMC, Gusau.

Observed outcome:

When put to use, the project would provide clinical services with an improved health care service delivery.

4.6.4 NATIONAL EAR CENTRE, KADUNA

The sum of N755.05 million was appropriated to the Centre in the 2024 budget for the implementation of its twelve (12nos) capital projects/programmes. Out of this amount, N369.39 million was released and utilized. The following projects amongst others were monitored:

a) *Conversion of Existing Male Ward to a Storey Building*

The project with GPS Coordinates Latitude: 10.519531 and Longitude: 7.440412 involves the conversion of an existing bungalow male ward to a storey building comprising: 14nos bedded ward, 4nos consulting room, 6nos amenity wards, injection room, pharmacy, store, waiting area, a nursing station and conveniences.

The contract was awarded to Messrs. JM & A'S Nigerian Limited in June, 2022 at a cost of N294.50 million with a completion date of December, 2024. In the 2024 budget, the sum of N71.42 million was appropriated, released and utilized. A total of N287.51 million had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project has been completed and put to use. However, the team was informed that the contractor was awaiting the release of N6.99 million retention money at the end of defect liability period.



Picture 47: Completed Conversion of Existing Male Ward at National Ear Care Centre (NECC), Kaduna

Expected Outcome:

The facility has provided more additional male wards for quality health care service delivery.

b) Construction of School of Post Basic ENT Student Hostel

The project with GPS Coordinates Latitude: 10.51896 and Longitude: 7.442348 entails the construction of a-storey building comprising 36nos rooms, common rooms, kitchenette, laundries, waiting area and 10nos conveniences respectively.

The contract was awarded to Messrs. Bilbila Global Ventures Limited in June, 2021 at a cost of N239.48 million with a completion date of December, 2024. In the 2024 budget, the sum of N47.69 million was appropriated however, there was no release. A total of N191.79 million had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project has been completed and put to use. However, the team was informed that the contractor was owed the sum of N47.69 million liabilities.



Picture 48: Constructed School of Post Basic ENT Students Hostel at NECC, Kaduna.

Expected Outcome:

The project has provided a conducive accommodation and serene learning environment for the ENT Students.

c) Procurement of Project Monitoring Vehicle

The project with GPS Coordinates Latitude: 10.519658 and Longitude: 7.441006 involves procurement of 2nos. Utility Vehicles for principal officers of the centre.

The contract was awarded to Messrs. Innoson Vehicles Manufacturing Company Limited in September, 2024 at a cost of N139.99 million with completion date of October, 2024. In the 2024 budget, the sum of N140.00 million was appropriated while N139.99 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the two utility vehicles had been procured and supplied.



Picture 49: Procured Utility Vehicles at National Ear Care Centre (NECC), Kaduna

Expected Outcome:

The supplied vehicles have eased the movement of principal officers in the discharge of their duties.

4.6.5 NATIONAL EYE CENTRE, KADUNA

The sum of N1.46 billion was appropriated to the Centre in the 2024 budget for the implementation of its eleven (11nos) capital projects/programs. Out of this amount, N240.89 million was released and utilized. The following projects amongst others were monitored:

a) *Construction of Post Graduate Hostel*

The project GPS Coordinates Latitude: 10.6195 and Longitude: 7.46569 entails the completion of a storey building (10units) each of one-bedroom flats and two-bedrooms flats (ensuite), 2nos common rooms and 2nos kitchenettes.

The contract was awarded to Messrs. Asims Global Services Limited in June, 2021 at a cost of N1.08 billion with a completion date of December, 2026. In the 2024 budget, the sum of N350.00 million was appropriated; however, there was no release of funds in the quarter under review. A total of N498.74 million had been committed to the project since inception to achieve 45% level of completion.

Findings:

At the time of monitoring, the substructural work and roofing had been completed. However, electrical/mechanical fittings, plastering, windows/doors installation, tiling, POP ceiling, staircase railings, sanitary wares and external works were outstanding.



Picture 50: Ongoing Construction of Post Graduate Hostel at National Eye Centre, Kaduna.

Expected Outcome:

When completed, it would provide a suitable accommodation for post graduate students of the centre.

a) Supply of Hospital Equipment and Furniture to National Eye Centre, Kaduna.

The project involves the supply of hospital equipment and furniture at the centre, comprising: oreti machine, phaco embedded technology exchange plate, ophthalmic surgeon chair/arm desk, binocular indirect ophthalmoscope and strabismus surgery loupes with accessories. Others are: strabismus surgeon embedded technology exchange plate, low vision embedded technology exchange plate, humphrey visual field machine, glaucoma embedded technology exchange platform, embedded technology exchange platform and industrial 2KVA UPS.

The contract was awarded to Messrs. Volaris Global Services Limited and three (3) others in January, 2024 at a total cost of N349.28 million with a completion date of December, 2026. In the 2024 budget, the sum of N350.00 million was appropriated, out of which N104.78 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring, the team was informed that 30% mobilization fee had been paid to the contractor.

Expected Outcome:

The project when completed, it would aid in the diagnosis, measurement of progress and treatment of various eye ailments at the Centre.

4.6.6 FEDERAL NEURO PSYCHIATRIC HOSPITAL, KWARE - SOKOTO

The hospital was appropriated a total of N882.10 million in the 2024 budget for the implementation of its six (6nos) capital projects. Out of this amount, N639.13 million was released and utilized. The following projects amongst others were monitored:

a) Construction, Equipping and Furnishing of School of Post Basic Nursing

The project with GPS Coordinates Latitude: 13.035482 and Longitude: 5.222541 entails the construction of a bungalow building for school of Post Basic Nursing comprising: computer laboratory, lecture hall, library, offices, staff room, furnishing and external work.

The contract was awarded to Messrs. I/Mar Integrated Services Limited in October, 2024 at a cost of N216.73 million with a completion date of December, 2025. In the 2024 budget, the sum of N151.71 million was appropriated, released and utilized to achieve 55% level of completion.

Findings:

At the time of monitoring, the substructure and block works had been achieved, while parapet capping was ongoing. However, roofing, POP ceiling, fixing of doors/windows, electrical/ mechanical fittings, tiling, painting, furnishing and external work were outstanding.



Picture 51: Ongoing Construction of the School of Post Basic Nursing at FNPH Kware - Sokoto.

Expected Outcome:

The project is expected to provide the needed infrastructural development and access to therapy services at the hospital.

b) Completion of Construction and Furnishing of Multipurpose Students' Hostel

The project with GPS Coordinates Latitude: 13.035482 and Longitude: 5.222541 entails the construction and furnishing of a storey building consisting of 24nos rooms ensuite, 2nos common rooms and 2nos kitchenettes.

The contract was awarded to Messrs. BSA Shamaki Global Limited in October, 2024 at a cost of N249.44 million with a completion date of December, 2025. In the 2024 budget, the sum of N133.90 million was appropriated, out of which N93.74 million was released and utilized to achieve 50% level of completion.

Findings:

At the time of monitoring, the structural work of the building had been completed while internal/external plastering, supply and installation of window, fixing of internal & external doors, electrical/mechanical pipping were ongoing. Outstanding works were suspended ceiling, painting, furnishing, burglary and external works.



Picture 52: Ongoing construction and furnishing of a storey building multipurpose students' hostel at FNPH, Kware - Sokoto.

Expected Outcome:

Though the project is still ongoing, it has created job opportunities for skilled and other classes of workers. When completed, it would provide a conducive hostel accommodation for students in the hospital.

4.6.7 FEDERAL TEACHING HOSPITAL, KATSINA

The institution has an appropriation of N2.11 billion in the 2024 budget for the implementation of its twenty-seven (27nos) capital project/programmes. Out of this amount, N1.93 billion was released while N1.92 billion was utilized. The following projects amongst others were monitored:

a) Procurement & Installation of Alternative Power Supply

The project with coordinates, N12°59'13", E7°34'43" and N12°59'18", E7°34'44" respectively, involves emergency renovation of power house base, procurement and installation of 500KVA JMG generator. The project was awarded to Messrs. Tamar Engineering Ltd. & Fiddi Global Investment Nig. Ltd in June 2023 at a

sum of ₦248.46 million and was expected to be completed in December 2024. The sum of ₦185 million was appropriated while ₦182.80 million was released and utilized to achieve 90% level of completion.

Findings:

At the time of monitoring, the project had been completed and put to use. However, there is an outstanding amount of ₦65.66 million to be paid to the contractor.



Picture 53: Emergency Renovation of Power House, Generator Base, Procurement and Installation of 500KVA Generator at Federal Teaching Hospital, Katsina.

Expected Outcome:

The project has provided an alternative power supply and has enhanced the health care service delivery at the hospital.

b) Purchase of Backup Generator

The project with coordinates, N12°59'13" and E7°34'43", involves purchase of 500KVA JMG backup generator was awarded to Messrs. Fiddi Global Investment Nig. Ltd in March, 2024 at the sum of ₦235.28 million with a completion date of December, 2024. In 2024 budget, the sum of ₦150 million was appropriated, released and utilized. A total of ₦232.90 million had been committed to the project to achieve 100% completion.

Findings:

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



Picture 54: The Purchased 500KVA Backup Generator at Federal Teaching Hospital, Katsina.

Expected Outcome:

The project (Generator) is serving as a backup power supply which would enhance the health care service delivery at the hospital

c) Construction of Dental Unit

The project with coordinates, N12°59'10" and E7°34'42", entails construction of a storey building comprising: 3nos laboratories, 12nos dental suites, 16nos offices, radiology, common room, seminar room, a sterilization room and pharmacy.

The project was awarded to Messrs. ATY&K Integrated Services Ltd. in May 2022 at the cost of ₦241.50 million with an expected completion date of December 2024. In the 2024 budget, ₦186.50 million was appropriated to the project while ₦123.67 million was released and utilized. The sum of ₦178.67 has been committed to the project since inception to achieve 74% level of completion.

Findings:

At the time of monitoring, the project has achieved 100% completion. However, the Contractor is being owed the balance of ₦62.83 million.



Picture 54: Construction of Dental Unit at Federal Teaching Hospital, Katsina.

Expected Outcome:

The project is expected to provide a dental unit for an enhanced health care service delivery at the hospital.

4.6.8 FEDERAL MEDICAL CENTRE, BIRNIN KUDU, JIGAWA

The sum of N1.04 billion was appropriated to the centre in the 2024 budget for the implementation of its fourteen (14nos) capital projects/programmes. Out of this amount, N161.33 million was released while N158.11 million was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) *Construction of Pediatric Clinic/Ward*

The project entails the construction of a storey building which comprises 3nos main wards, 12nos offices, 2nos Sides wards, 29nos toilets, 4nos duty call rooms, 2nos stores and 2nos side laboratories. Others are: 4nos consulting rooms, a waiting room, seminar room, common room, and Kitchen.

The project was awarded to Messrs. MAHIS Dynamics Invest Nigeria Ltd. in August 2022 at the sum of N376.07 million with an expected completion date of June, 2025. In the 2024 budget, N198.50 million was appropriated for the project while N36.41 million was released and utilized. The sum of N266.27 has been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the structural work had been completed while roofing sheet, ceiling, tiling, painting, electrical and mechanical fittings were outstanding.



Picture 56: Ongoing Construction of Pediatric Clinic/Ward at FMC Birnin Kudu.

Expected Outcome:

The project is expected to provide essential health care services for children as well as enhance health care service delivery.

b) Construction of Specialty Ward

The project with coordinates, N12°59'10" and E7°34'42", entails the construction of one storey building which comprises 4nos side wards, 1nos consulting room, 4nos duty call room, 24nos toilets, 5nos stores and 8nos offices.

The project was awarded to Messrs. MOJAZ Construction Limited in August 2022 at a cost of N405.21 million with a completion date of June, 2025. In the 2024 budget. The sum of N42.40 million was appropriated while N22.36 million was released and utilized. A total of N346.93 million has been committed to the project since inception to achieve 78% level of completion.

Findings:

At the time of monitoring, plastering, roofing, drilling of borehole had been completed. However, installation of windows, doors, ceiling and electrical wiring were ongoing.



Picture 57: Ongoing Construction of Specialty Building at FMC, Birnin Kudu

Expected Outcome:

The project is expected to improve service efficiency as well as enhance health care delivery.

c) Construction of General Administrative Block

The project with coordinates, N12°59'10" and E7°34'42", entails construction of one storey building which comprises 40nos offices, conference hall, a reception and 31nos toilets. The project was awarded to Messrs. Warras Service Limited in August 2022 at a cost of N368.63 million with a completion date of June, 2025. In the 2024 budget, N39.35 million was appropriated to the project while N39.05 million was released and utilized. The sum of N282.20 million had been committed to the project since inception to achieve 55% level of completion.

Findings:

At the time of monitoring, the superstructure and drilling of borehole had been completed while rafter, roofing, plastering and others were outstanding.



Picture 58: Ongoing Construction of General Administrative Block at FMC, Birnin Kudu

Expected Outcome:

The project is expected to improve service efficiency as well as enhance health care delivery.

4.6.9 NATIONAL ORTHOPEDIC HOSPITAL, DALA, KANO

The Hospital had an appropriation of N631.04 million in the 2024 budget for the implementation of its twelve (12nos) capital projects/programmes. Out of this amount, N230.51 million was released, while N217.95 million was utilized as at the end of third quarter of the fiscal year. The following projects amongst other were monitored:

a) Purchase of Medical Equipment (Theatre, Radiology, Pathology, Physiotherapy, Occupational Therapy and Prosthetics and Orthotics)

The project entails purchase of theatre surgical equipment comprising: 5nos monitors, 3nos movable theatre lights, 6nos power drills and 3nos diathermy machine. The project was awarded to Messrs. Pekamol Ventures Nigeria Limited and one other in September 2024 at a cost of N100.00 million with a completion date of November, 2024. In the 2024 budget, N100.00 million was appropriated, while N99.99 million was released and utilized to achieve 100% completion

Findings:

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



Picture 59: Some of the Purchased Medical Equipments supplied at National Orthopaedic Hospital, Dala, Kano

Observed Outcome:

The project has improved efficiency thereby enhancing health care delivery.

b) Procurement of Hospital Equipment and Provision of X-ray Machine

The project entails procurement of hospital equipment comprising 2nos anaesthetic and an enclave machine. The project was awarded to Messrs. Ginos Ventures Nigeria Limited and one other in September, 2024 at a cost of N79.98 million with a completion date of November, 2024. In the 2024 budget, the sum of N80.00 million was appropriated, while N79.98 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 60: The Procured hospital Equipment supplied at National Orthopaedic Hospital, Dala, Kano

Expected Outcome:

The project has improved service efficiency thereby enhancing quality health care delivery.

4.6.10 NATIONAL OBSTETRIC FISTULA CENTER, KATSINA

The institution has an appropriation of N1.46 billion in the 2024 budget for the implementation of its nine (9nos) capital project/programmes. Out of this amount, N1.28 billion was released and utilized. The following project amongst others was monitored:

a) *Construction and Equipping of Intensive Care Unit*

The project involves the construction and equipment of twenty-five (25nos) bedded ward intensive care unit. Component of works include: a fifty (50nos) capacity conference hall, ten (10nos) offices, three (3nos) conveniences, doctor's room, Nurses room and a common room.

The contract was awarded to Messrs. Landmark Turnkey Nig. Ltd. in August 2024 at a cost of N321.70 million with a completion date of December 2024. The sum of N321.70 million was appropriated in the 2024 budget, while N212.89 million was released and utilized to achieve 66.3% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed while, electrical wiring and floor tiling was ongoing.



Picture 61: Completed intensive care unit at NOFIC, Kastina State.

Observed Outcome:

On completion, the project would support patients under critical observation with a focus on improved outcomes and recovery.

4.6.11 UNIVERSITY OF NIGERIA TEACHING HOSPITAL, ITUKU/OZALLA ENUGU

The Hospital had an appropriation of N5.91 billion in the 2024 budget for the implementation of its thirty (30nos) capital projects/programmes. Out of this amount, N2.22 billion was released and utilized at the end of third quarter of the fiscal year. The following project was monitored amongst others:

a) Construction of a 2-Storey Building for Staff Quarters at University of Nigeria Teaching Hospital Enugu (UNTH) Phase I.

The project with GPS Coordinates: Lat. 6.30137N and Long. 7.4958E is located at the permanent site of the hospital. It entails the construction of a 2-storey building comprising: 30 bedrooms ensuite and three (3nos) kitchens. The contract was awarded to Messrs. Cinnamon Engineering

Limited in December 2022 at a cost of N384 million with a completion date of December 2025. In the 2024 budget, the sum of N100 million was appropriated, released and utilized. A total of N155.84 million had been committed to the project since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the superstructure was at second floor decking.



Picture 62: Ongoing Construction of a 2-Storey Building for Doctors' Quarters at University of Nigeria Teaching Hospital, Enugu.

Observed Outcome:

On completion, the project would provide accommodation for resident doctors of the hospital.

4.6.12 NATIONAL ORTHOPEDIC HOSPITAL, ENUGU.

The Hospital had an appropriation of N1.11 billion in the 2024 budget for the implementation of twenty-nine (29nos.) capital projects/programs. Out of this amount, N888.08 million was released and utilized. The following projects were monitored amongst others:

a) Construction and Equipping of Ten (10nos.) Suite Theatre.

The project with GPS Coordinates: Lat. 6.4649438 and Long. 7.5279637 entails the construction of a-storey building comprising: 10nos theatre suite, 4nos operating theatre, 3nos staircases, 2nos changing rooms (male and female), a recovery room, nurses lounge, kitchenette, ramp, nurses' station, reception, ambulance bay and entrance foyer. Others include: an escalator,

6nos operating theatre, 2nos call rooms, 2nos offices, a recovery room, nurses lounge and bed swap server.

The contract was awarded to Messrs. Risdano Nigeria Limited in September 2023 at a cost of N474.91 million with a completion date of October 2024. In the 2024 budget, the sum of N140 million was appropriated while N137.14 million was released and utilized. A total of N177.14 million had been committed to the project to achieve 35% level of completion.

Findings:

At the time of monitoring, the substructure had been completed while block works, formwork for decking and reinforcement was at lintel level.



Picture 63: Ongoing Construction of Theatre at National Orthopedic Hospital, Enugu.

Observed Outcome:

The project would provide adequate space for more patients to undergo operations at the same time.

4.6.13 FEDERAL TEACHING HOSPITAL, ABAKALIKI

The hospital had an appropriation of N1.70 billion in the 2024 budget for the implementation of its twenty-five (25nos) capital projects/programs. Out of this amount, N979.48 million was released while N961.59 was utilized at the end of third quarter of the fiscal year. The following project was monitored amongst others:

a) Procurement & Installation of CT-Scan 64 Slice Machine.

The Project is located at Federal Teaching Hospital, Abakaliki (FETHA-1) with GPS Coordinates: Lat:6.331992N and Long:8.108526E. It entails the procurement & installation of 64nos. Slice CT-Scan and preparation of the base for the machine.

The contract was awarded to FAMZY Nigeria limited in October 2023 at a cost of N486.53 million with a completion date of December 2025. In the 2024 budget, the sum of N162.65 million was appropriated, released and utilized. A total of N325.30 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the base for the installation of the CT-Scan machine had been completed awaiting its delivery.



Picture 64: Completed base for the CT-Scan Machine at Federal Teaching Hospital, Abakaliki, Ebonyi State.

Observed outcome:

The Procured 64 Slice CT-Scan would aid in the diagnosis, measurement of progress and treatment of various ailments.

4.6.14 NATIONAL OBSTETRIC FISTULA CENTRE, ABAKALIKI

The Hospital had an appropriation of N480.03 million in 2024 budget for the implementation of its Fourteen (14nos) capital projects/programmes. Out of this amount, N375 million was released and utilized. The following projects, amongst others were monitored:

a) Construction of Oxygen Plant:

The project with GPS coordinate Lat: 6.192946N and Long: 8.064925E involves the construction of oxygen plant room to accommodate 3nos. precision filter, 1no. air compressor, air buffer tank, refrigerated dryer, activated carbon filter, oxygen buffer tank, pressure swing absorption (PSA) oxygen plant, stainless filter, oxygen tank, booster, filling cylinder and electronic control machine.

The project was awarded to Messrs. Royal Meditech Equipment Nigeria Limited in August, 2024 at a cost of N271.81 million with a completion date of September, 2025. In the 2024 Budget, the sum of N190 million was appropriated and released, while the sum of N188.10 million was utilized to achieve 69.87% level of completion.

Findings:

At the time of monitoring, work done includes: the construction of oxygen plant room, procurement of an air compressor, air buffer tank, refrigerated dryer, activated carbon filter, oxygen buffer tank, pressure swing absorption (PSA) oxygen plant and stainless filter, while 3nos. precision filter, oxygen tank, booster, filling cylinders and electronic control machine were still outstanding.



Picture 65: Procured Air Compressor Refrigerated Dryer, Activated Carbon Filter/Oxygen Buffer Tank and Pressure Swing Absorption (PSA) at National Fistula Hospital, Abakaliki.

Expected Outcome:

When completed, it is expected to improve the quality of healthcare service delivery in the hospital.

b) Purchase & Installation of Radiology Equipment & Accessories:

The project with GPS coordinate Lat: 6.192946N and Long: 8.064925E involves the purchase and installation of a full colour doppler 3/4D ultrasound machine, mobile digital X-ray machine and accessories. The project was awarded to Messrs. Standard Electro-Medical Equipment Co. Nigeria Limited in September, 2024 at a cost of N55.00 million with a completion date of October, 2024. In the 2024 Budget, the sum of N55.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 66: The Procured 1no. Full Colour Doppler 3/4D Ultrasound Machine and 1no. Mobile Digital X-ray Machine at National Fistula Hospital, Abakaliki.

Observed Outcome:

The project had improved the quality of healthcare service delivery in the radiology department.

4.6.15 FEDERAL COLLEGE OF DENTAL TECHNOLOGY THERAPY, ENUGU

The Hospital had an appropriation of N5.98 billion in the 2024 budget for the implementation of its thirty - five (35nos) capital projects/programmes. Out of this amount, N5.14 billion was released while N4.58 billion was utilized as at third quarter of the fiscal year. The following project amongst others was monitored:

a) Upgrade of Federal College of Dental Technology and Therapy

The project with GPS Coordinates: Lat. 6.30137N and Long. 7.4958E is located at the Federal College of Dental Technology, premises. Scope of works include remodeling of the admin. block, construction of additional 2nos. Halls (50nos) capacity each, senate chambers, 1000-seater auditorium and 2nos classrooms/offices.

The contract was awarded to Messrs. Cinnamon Engineering Limited in December 2024 at a cost of N2.5 billion with a completion date of December 2025. In the 2024 budget, the sum of N2.5 billion was appropriated while N750 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring, works in progress includes construction of auditorium, remodeling of the frontage of the administrative block, roofing and redesign of 2nos halls (50nos) capacity each were currently ongoing.



Picture 67: Ongoing Upgrade of Administrative Block and Auditorium at Federal College of Dental Technology and Therapy, Enugu.

Observed Outcome:

On completion, the project would provide more office accommodation to the management and other staff of the institution.

4.6.16 DAVID UMAHI FEDERAL UNIVERSITY TEACHING HOSPITAL, IBURU

The Hospital had an appropriation of N400.00 million in the 2024 budget for the implementation of its Six (6nos) capital projects/programmes. Out of this amount, N268.79 million was released and utilized. The following projects amongst others were monitored:

a) *Purchase of Clinical and Hospital Equipment*

The project with GPS coordinate Lat:6.031167N and Long:7.719381 entails the procurement of 2nos. teaching microscopes with screen, 2nos. double surgical scrub units, 2nos. Single scrub surgical units and a wax dispenser machine. Others include: 2nos. tissue water bath, 2nos. slide warmer, 1no. chemistry analyzer, 1no. microtome and 1no. tissue weighing scale.

The project was awarded to Messrs. GFLOX Nigeria Investment Limited in June, 2024 at a cost of N79.96 million with a completion date of July, 2024. In 2024 budget, N80.00 million was appropriated while N79.96 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 68: Procured Equipment at David Umahi FUTH, Iburu - Ebonyi State.

Expected Outcome:

The project has improved and enhanced healthcare services delivery.

a) *Purchase of Utility Vehicles for the Hospital Activities*

The project with GPS coordinate Lat:6.031167N and Long:7.719381 entails the procurement of 3nos. Innoson cars and 1no. Electric Ambulance]. The project was awarded to Messrs. Frezgreel Nigeria Investment Limited and Libians Nigeria Limited in June, 2024 at a cost of N119.90 million with a completion date of July, 2024. In 2024 budget, N120.00 million was appropriated. Out of this amount N119.90 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 69: Procured vehicles at David Umahi FUTH, Iburu, Ebonyi State.

Observed Outcomes:

The project has eased the hospital activities for standard healthcare service delivery.

4.6.17 NNAMDI AZIKKWE UNIVERSITY TEACHING HOSPITAL NNEWI

The Hospital had an appropriation of N23.97 billion in the 2024 budget for the implementation of its thirty-five (35nos) capital projects/programs. Out of this amount, N9.46 billion was released while N9.44 billion was utilized at the third quarter of the fiscal year. The following project amongst others was monitored:

a) Completing the Construction of Administrative Block at Permanent Site

The project with GPS Coordinates: Lat. 5.5947N and Long. 6.5245E involves the construction of a 2-storey building located at the permanent site of Nnamdi Azikiwe University Teaching Hospital, Nnewi. The scope of work includes: 30 offices, a boardroom, seminar room, Chief Medical Director's Office and his subordinate staff.

The contract was awarded to Messrs. G-2 Synergy Solution Nigeria Limited in March 2020 at a cost of N497.81 million with a completion date of December 2021. In the 2024, Budget, the sum of N405.57 million was

appropriated while N337.50 million was released and utilized. A total of N446.67 million had been committed to the project since inception to achieve 90% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed while painting, tiling, installation of doors/windows and external works were still ongoing.



Picture 70: Ongoing Construction of Administrative Block at Nnamdi Azikiwe University Teaching Hospital, Nnewi, Anambra State.

Observed Outcome:

On completion, the project would provide adequate offices to staff of the hospital.

4.6.18 UNIVERSITY OF PORT-HARCOURT TEACHING HOSPITAL

The hospital had an appropriation of N4.06 billion in the 2024 budget for the implementation of its thirty-one (31nos) capital projects/programmes. Out of this amount, N2.59 billion was released and utilized as at end of third quarter of the fiscal year. The following project was monitored amongst others.

a) *Completion of Interns hostel:*

The project with GPS coordinates: Lat. 4.896394 & long. 6.930584 entails the completion of a massive 2nos storey building comprising: 84nos rooms

ensuite, 6nos common rooms, 2nos kitchenettes, 2nos living rooms, an entrance foyer and conveniences.

The contract is awarded to Messrs. Triple innovation Limited in August 2023 at a cost of N470.91 million with a completion date of July 2024. In the 2024 budget, the sum of N200.00 million was appropriated, released and utilized to achieve 42% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed while, plastering, mechanical/electrical works, fixing of windows & doors, tilling, painting and external works were still outstanding.



Picture 71: Ongoing Completion of Interns hostel at University Port-Harcourt Teaching Hospital, River State.

Observed outcome:

On completion, the project would provide a conducive accommodation for clinical Interns.

4.6.19` UNIVERSITY OF CALABAR TEACHING HOSPITAL.

The hospital had an appropriation of N2.40 billion for the implementation of its twenty (20nos) capital projects/programmes. Out of this amount, N914.66 million was released while, N444.11 million was utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Completion of Accident and Emergency (A&E)

The project with GPS Coordinates: Lat. 4.953844 & Long. 8.351145 entails the completion of a storey building comprising: provision of offices, conveniences, Doctors consulting rooms, nursing room, common room, theatre rooms, Male and Female wards, recovery wards, changing rooms, pharmacy, an Ambulance Bay, stores and pay point.

The contract was awarded to Messrs. Faith Nigeria Limited in October 2024 at a cost of N299.22 million with a completion date of December 2025. In the 2024 budget, the sum of N187.98 million was appropriated while N149.98 million was released and utilized. A total of N214.38 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the structural works had been completed while roofing and provision of ramp were ongoing. However, plastering, ceiling, tilling, fixing of doors & windows, painting and mechanical/electrical works were still outstanding.



Picture 72: Ongoing Completion of Accident and Emergency (A&E) at University of Calabar Teaching Hospital.

Observed outcome:

When completed, the facility would provide access to an improved health care service delivery.

4.6.20 FEDERAL PSYCHIATRIC HOSPITAL CALABAR

The sum of N735.54 million was appropriated in the 2024 budget for the implementation of its fourteen (14nos) capital projects/programmes. Out of this amount, N488.34 million was released while N487.25 was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Purchase of Health/Medical Equipment for Completed Out-patient Department Building

The project entails purchase of medical equipment comprising Printer image machine, Biochemistry Analyzer, Electrolyte Analyzer, Konica Minolta, Microscopes, Deep freezer and computer desktop/monitor.

The contract was awarded to Messrs. Anobes Ventures Nigeria Limited in May, 2022 at the cost of N175.00 million with a completion date of June, 2024. In the 2024 budget, the sum of N121,00 million was appropriated while N120.09 million was released and utilized. A total of N175.00 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture73: The Purchased Health/Medical Equipment for completed outpatient Department building at Federal Psychiatry Hospital, Calabar.

Observed Outcome:

The supplied equipment has improved the quality of health care service delivery.

b) Completion of Community Clinic/Emergency unit at Permanent site.

The project with GPS Coordinates Lat: & Long: entails the completion of community clinic at the permanent site comprising: Ambulance-bay, a reception, consulting room, recovering room, pharmacy, store, nursing changing room, Male and Female wards, records, Common room and cash point. The contract was awarded to Messrs. Succoth Plus Nigeria Limited in May, 2024 at a cost of N62.90 million. In the 2024 budget, the sum of N62.90 million was appropriated while N62.75 was released and utilized to achieve 60% level of completion.

Findings:

At the time of monitoring, works completed include: super structure, roofing, plastering, fixing of windows and toilet wall tiling. Fixing of doors was ongoing while mechanical/electrical fittings, painting and external works were outstanding.



Picture 74: Ongoing Completion of Community Clinic/Emergency unit at permanent site of Federal Psychiatry Hospital, Calabar

Expected Outcome:

When completed, it is expected to provide quality health care service delivery to the community.

c) Construction/Furnishing of Clinical Service Block

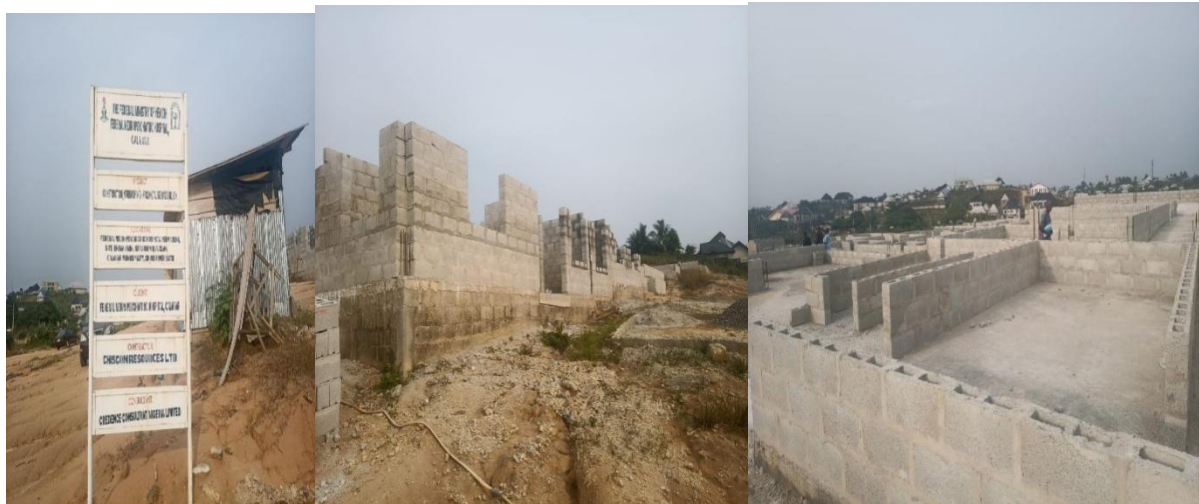
The project involves the construction of a bungalow building comprising: 4nos call rooms, 3nos stores, 4nos pharmacy, 4nos offices, 13nos conveniences, entrance hall, reception, medical records, archive, consulting rooms, Laboratories, OPE clinic, OPD clinic, Psychology, Radiology ECG&EEG, haematology, histology and chemical pathology.

The contract was awarded to Messrs. Chiscon Resources Limited in October, 2022 at a cost of N481.82 million with a completion date of

December, 2025. In the 2024 budget, the sum of N88.00 million was appropriated while N87.99 million was released and utilized. A total of N235.91 million had been committed to the project since inception to achieve 48% level of completion.

Findings:

At the time of monitoring, substructural works had been completed while block work was ongoing at different levels.



Picture 75: Ongoing Construction/Furnishing of Clinical Service Block at Federal Psychiatric Hospital, Calabar

Expected Outcome:

When completed, the project is expected to provide clinical Services to the community.

4.6.21 UNIVERSITY OF UYO TEACHING HOSPITAL.

The hospital had appropriation of N7.50 billion for the implementation of its twenty (20nos) capital projects/programmes. Out of this amount, N1.23 billion was released while, N884.81 million utilized as at the end of the third quarter of the fiscal year. The following projects amongst others w monitored:

a) Expansion of Accident and Emergency Block (one story building)

The project involves the construction of a storey building comprising: provision of offices, consulting rooms, Nursing station, a Pharmacy, Laboratory, emergency unit, theatre, Male & Female ward and conveniences.

The contract was awarded to Messrs. Lumkalt Energy Limited in July 2023 at a cost of N248.68 million with a completion date of December, 2024. In the 2024 budget, the sum of N150.00 million was appropriated while N78.33 million was released and utilized. A total of N166.85 million had been committed to the project since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed while, painting and M&E fittings were still outstanding.



Picture 76: Ongoing Expansion of Accident and Emergency Block at Uyo Teaching Hospital.

Observed outcome:

On completion, the project would provide access to an effective healthcare service delivery.

b) Expansion of Ante-natal Block (one story building).

The project with GPS Coordinates: Lat. 5.011727 & Long. 7.85934 entails the construction of a storey building comprising: 4nos offices, convenience, reception, consulting room, call duty room and nursing station. Others include medical records' office, pharmacy, private and open wards. The contract was awarded to Messrs. Nature Control Coy. Limited in October 2022 at a cost of N249.39 million with a completion date of December 2024. In the 2024 budget, the sum of N120.00 million was appropriated while, N64.62 million was released and utilized. A total of N235.48 million has been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed while, internal painting and tilling were ongoing. However, painting and external works was still outstanding.



Picture 77: Completed expansion of ante-natal block at University of Uyo Teaching Hospital.

Observed outcome:

On completion of the project would improve the quality healthcare service delivery.

4.6.22 IRRUA SPECAILIST HOSPITAL

The institution was allocated the sum of N1.73billion in the 2024 budget for the implementation of its nine (9nos) Capital Projects/Programmes. Out of this amount, N800.00 million with additional N300.00 million AIE was released while N1.081 billion was utilized. The following projects among others were monitored.

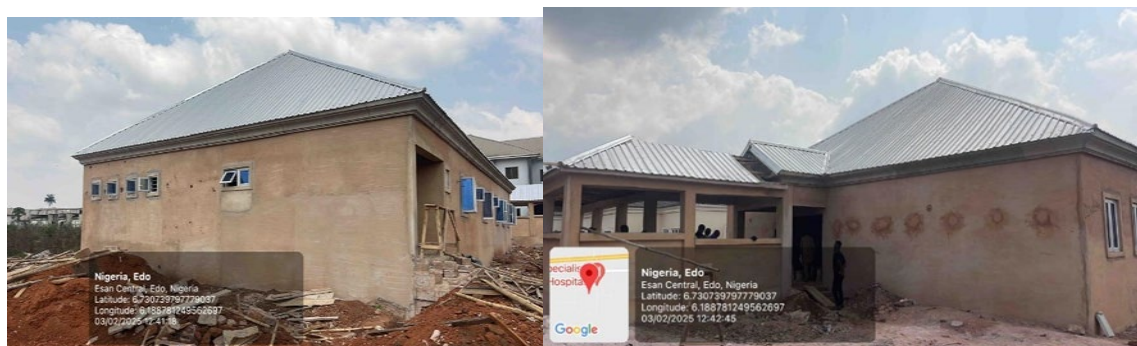
a) Expansion and Furnishing of Outreach Annex and Centre of the Hospital

The project involves the construction of a bungalow which comprises: 3nos wards en-suite, 2nos Nurses Station, 3nos offices, a call room, a store, 4nos conveniences, 75m walk way that connects to the old O&G.

The contract was awarded to Messrs. Lajiec Engineering in September 2024 at a cost of N84.84 million with a completion date of May 2025. In the 2024 budget, the sum of N80.00 million was appropriated, while N43.62 million was released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, roofing has been completed while fixing of windows/doors, POP and tiling were ongoing.



Picture 78: Expansion and Furnishing of Outreach Annex at Irrua Specialist Hospital

Expected Outcome:

The Project when completed, is expected to provide accommodation for VIP patients.

c) Construction of Laboratory Complex in the Hospital

The project involves the construction of a storey building comprising 9nos Laboratories, 3nos sample rooms, 10nos office, a Seminar room, ward room, courtyard and 22nos conveniences.

The contract was awarded to Messrs. Esan Business Global Limited in April 2024 at a cost of N276.78 million with an expected completion date of May 2025. In the 2024 budget N260.00 million was appropriated, while N166.84 million was released and utilized to achieve 60% level of completion.

Findings:

At the time of monitoring, roofing, plastering and pipping were ongoing while electrical/mechanical works and tiling were outstanding.



Picture 79: Ongoing Construction of Laboratory Complex at Irrua Specialist Hospital

Expected Outcome:

The project has provided employment opportunities for over 150 skilled and unskilled workers. When completed, it is expected to provide more laboratories for the Hospital.

a) Construction of 2.5 Kilometer Road and Landscaping Drainage from Erosion control in the Hospital

The project involves the construction of road, landscaping and drainage for erosion. The contract was awarded to Messrs. Sam Sedi Limited in May 2024 at a cost of N200.64 million with a completion date of August 2024. In the 2024 budget, the sum of N90.00 million was appropriated while N75.00 million was released and utilized. A total of N200.64 million has been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 80: The Constructed 2.5 Kilometer Road and Landscaping with Drainages for Erosion control at Irrua specialist Hospital at Irrua.

Observed Outcome

The project has provided access road for the hospital.

b) Purchase and Installation of CT Scan Machine, Medical Laboratory Surgical Equipment and Consumable in the Hospital.

The project with GPS Coordinates Long 6.1887824 and Lat. 3.73979, involves the purchase and installation of CT scan, Laboratory Surgical equipment and consumable. The project was awarded to Messrs. J. Ogba International Limited/KPI Health Care Limited in August 2024 at a cost of

N222.79 million with a completion date of December 2024. In the 2024 budget, N250.00 million was appropriated while N222.79 was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the equipment have been purchased and put to use.



Picture 81: Purchased and Installed Medical Laboratory Surgical Equipment at Irrua specialist Hospital

Observed Outcome:

The project has provided Medical Equipment for Radiology Department at Irrua specialist hospital.

4.6.23 FEDERAL MEDICAL CENTER YANEGOA, BAYELSA STATE.

The hospital had an appropriation of N1.37 billion in the 2024 budget for the implementation of its twenty-five (25nos) Capital Projects/Programmes. Out of this amount, N687.24 million was released, while N645.24 million was utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction of Resident Doctors' Quarters

The project involves the construction of a 2- storey building comprising: 24nos One bedroom flat ensuite. The contract was awarded to Messrs. Damecco Puolo Company Nigeria Limited in December 2024 at a cost of N301.54 million with a completion date of December 2025. In the 2024 budget, the sum of N100.00 million was appropriated, while N90.46 million was released and utilized to achieve 35% level of completion.

Findings:

At the time of monitoring, reinforcement and formwork for first floor slab were ongoing.



Picture 82: Ongoing Construction of Resident Doctors' Quarters at Federal Medical Centre, Yenegoa, Bayelsa State.

Observed outcome:

The project would provide accommodation for the Resident Doctors in the Hospital.

4.6.24 FEDERAL NEURO PSYCHIATRIC HOSPITAL, BENIN

The hospital had an appropriation of N709.91 million in the 2024 Budget for the implementation of its (3nos) Capital Project/Programmes. Out of this amount, N329.65 million was released and utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored.

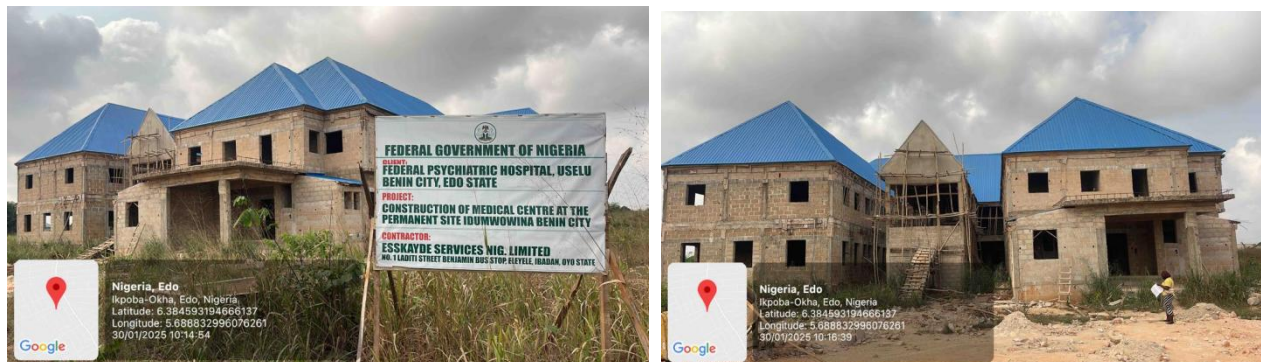
a) Construction of Medical Centre at the New Site.

The project with GPS coordinates. Lat 638.75 9319N and Long. 5.6883299E entails construction of a storey building comprising: 9nos consulting rooms, procedure & dark rooms, a pharmacy, minor theatre, dressing and changing room. Others include: 5nos Male and female wards (5nos), nurses station, medical record and a reception area.

The contract was awarded to Messrs. Es Skayde Services Nig. Limited in March 2023 at a cost of N371.31 million with a completion date of December 2026. In the 2024 budget, the sum of N114.82 million was appropriated, released and utilized. A total of N264.08 million had been committed to the project since inception to achieve 71% level of completion.

Findings:

At the time of monitoring, block work, the structural works have been completed, while plastering, electrical and plumbing work were on-going.



Picture 83: Ongoing Construction of Medical Centre at Federal Neuro Psychiatric Hospital, Benin.

Observed Outcome:

The project would provide access to improved health care services delivery.

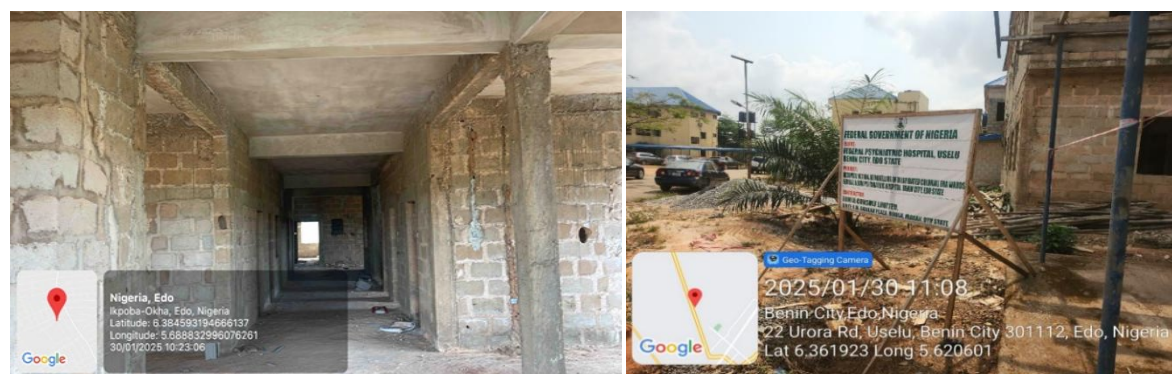
b) Re-Construction/Remodeling of Dilapidated Colonial Era Ward at Uselu

The project involves the remodeling of a dilapidated storey building comprising: of procedure & dark rooms, dressing and changing rooms. 2-main Pediatric wards, a nurse station, 1 main and minor theatres and 6nos conveniences.

The contract was awarded to Messrs. Lumia Consult Limited in March 2023 at a cost of 371.31 million with a completion date of December 2026. In the 2024 budget, the sum of N244.98 million was appropriated, while N176,95 million was released and utilized. A total of N350.84 million has been committed to the project since inception to achieve 68% level of completion.

Findings:

At the time of monitoring, the super structure was completed, while fixing of window casement was ongoing. However, electrical and mechanical fittings were outstanding.



Picture 84: Ongoing Remodeling of Dilapidated Ward at Federal Neuro Psychiatric Hospital, Uselu, Benin.

Observed Outcome:

When completed, the project would enhance patients' access to the facility and improve efficient health care service delivery.

4.6.25 FEDERAL MEDICAL CENTRE, ASABA, DELTA STATE

The Institution had an appropriation of N2.45 billion in the 2024 budget for the implementation of its Twenty-four (24nos) Capital Projects/Programmes. Out of this amount, N1,05 billion was released and utilized. The following projects amongst other were monitored:

a) Construction of 1.5MVA Power Sub-Station.

The project involves the construction of 1.5MVA Power Sub-Station.

The contract was awarded to Messrs. KHAN Plus Nigeria Limited in June 2024 at a cost of N149.98 million with a completion date of June, 2025. In the 2024 Budget, the sum of N149.10 million was appropriated, while N142.87 million was released and utilized to achieve 90% level of completion.

Findings:

At the time of monitoring, sub-station basement, Electric Power had been completed while the transformer had been purchased awaiting installation.



Picture 85: Ongoing construction of 1.5mva Power Sub-Station at FMC, Asaba, Delta State

Expected Outcome:

The project is expected to boast power supply at the hospital.

b) Expansion of the Hospital main theatre

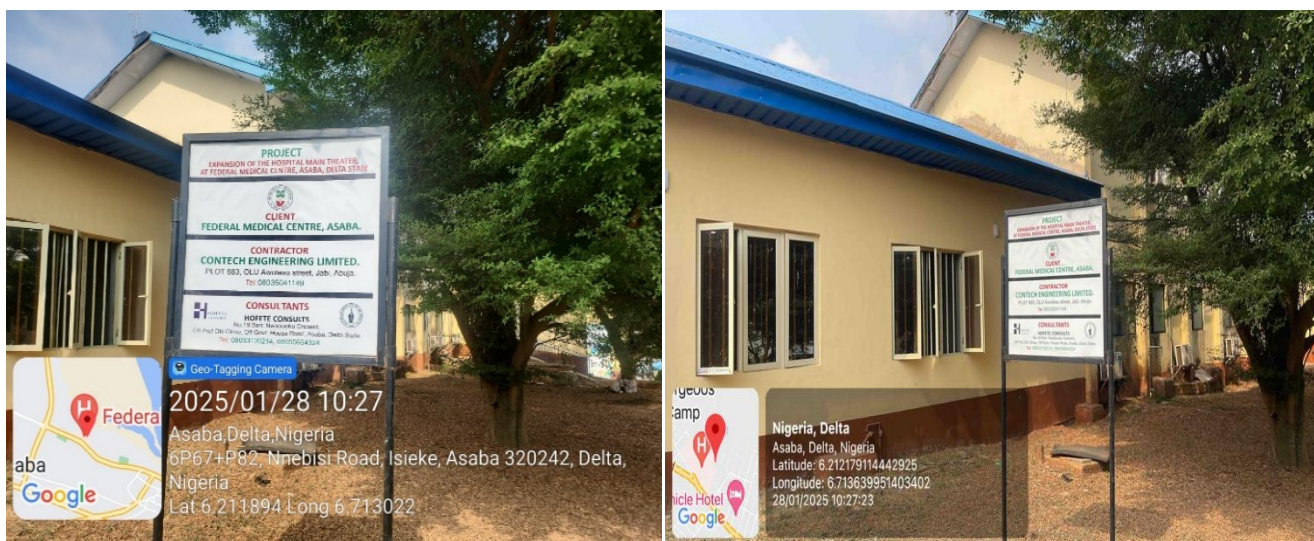
The project involves the expansion of a theatre to 2nos theatre suite, 2nos laundries, 2nos stores, 4nos call rooms, a resuscitation room, a lounge, 2nos conveniences and a courtyard.

The contract was awarded to Messrs. Ededeku Engineer Nigeria Limited in December, 2023 at a cost of N73.57 million with a completion date of December, 2024. In the 2024 budget, the sum of N14.79 million was

appropriated while N12.63 million was released and utilized. A total of N73.45 million has been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 86: Expansion of the Hospital main theatre at Federal Medical Centre, Asaba, Delta State

Expected Outcome:

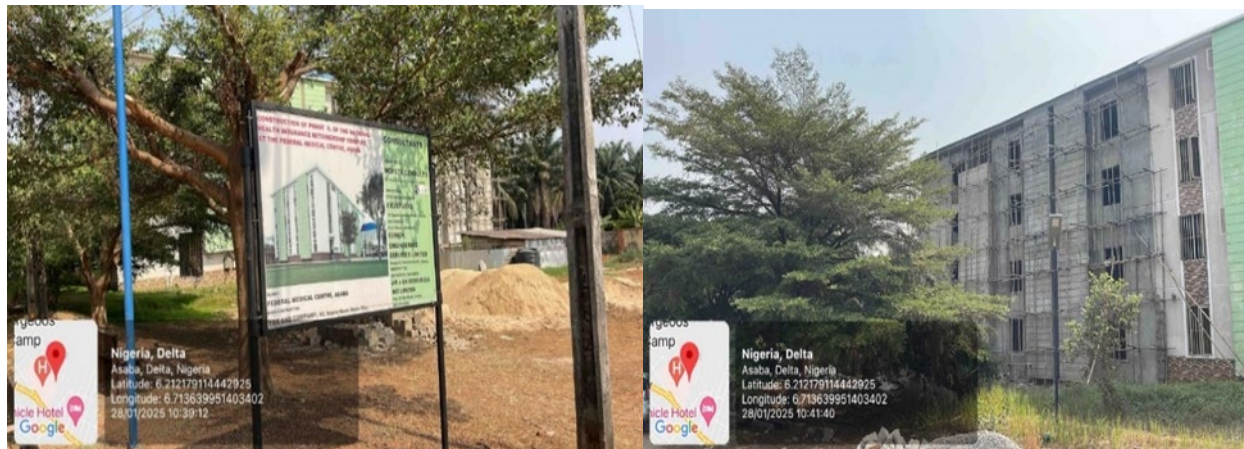
The project has provided a conducive environment for health service delivery.

c) Construction of NHIS Retainership Complex (Phase 2)

The project entails the construction of 3-storey building comprising: 40nos offices (en-suites) and a courtyard. The contract was awarded to Messrs. Yak and Co Nigeria. Limited in November, 2017 at a cost of N202.02 million with an expected completion date of December, 2022. In the 2024 budget, the sum of N150.11 million was appropriated, N136.79 million was released and utilized. A total sum of N190 million had been committed to the project since inception to achieve 70% level of completion.

Findings:

At the time of monitoring, work done includes: roofing, plastering, tiling and fixing of door frames while windows, electrical/mechanical works, fixing of doors were outstanding.



Picture 87: Ongoing construction of NHIS Retainership Complex (Phase 2) at FMC, Asaba, Delta State

Expected Outcome:

The project would provide access to NHIS for staff and the general public.

d) Construction of Male and Female ward

The project involves the construction of 2-storey building comprising: 4nos male, 4nos female, 3nos children wards, 20nos offices, 10nos call rooms, 4nos investigation rooms and 30nos conveniences.

The contract was awarded to Messrs. Kingdom City Nigeria Limited in September, 2023 at a cost of N317.73 million with a completion date of October 2026. In the 2024 budget, the sum of N81.16 million was appropriated, released and utilized. A total of N261.86 million had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the super-structural works had been completed. However, fixing of windows, doors and tiling were ongoing, while electrical/mechanical fittings were outstanding.



Picture 88: Ongoing construction of Male and Female ward at FMC, Asaba, Delta State

Expected Outcome:

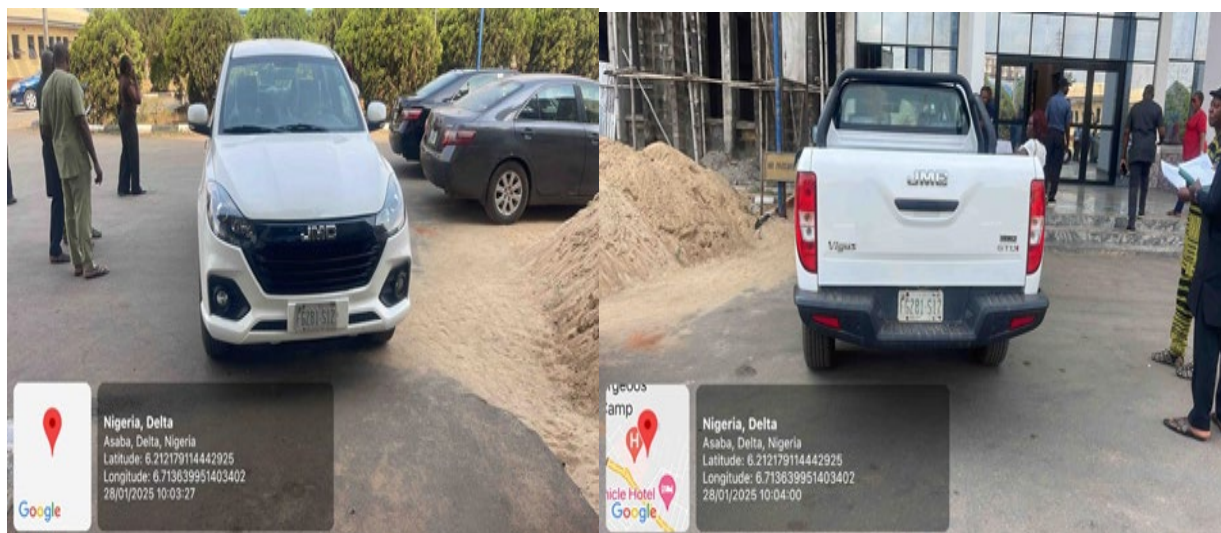
The project is expected to provide wards for male and female patients.

e) *Purchase of Vehicle*

The project involves the procurement of a JMC Pick up Van for the Hospital. The contract was awarded to Messrs Pregreel Nigeria Limited in September, 2024 at a cost of N50 million with a completion date of October 2024. In the 2024 budget, the sum of N50.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the JMC Pick Up Van had been procured and put to use.



Picture 89: Procured JMC Pick-Up Van at FMC, Asaba, Delta State.

Observed Outcome:

The procured vehicle has eased movement for the principal officers

4.6.26 UNIVERSITY OF BENIN TEACHING HOSPITAL

The sum of N2.45 billion was appropriated to the hospital in the 2024 budget for the implementation of its eighteen (18nos) Capital Project/Programmes. Out of this amount, N1.04 billion was released and utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) *Renovation And Upgrade of 20 Hospital Ward*

The project with GPS Coordinates: latitude N6.39117233 and Longitude E 561215523 involves the renovation and upgrading of 20 wards comprising: a sub-station, 16 bedded ward and conveniences. The contract was awarded to Messrs. Glance Medical Company Limited in February 2023 at a cost of N450.00 million with a completion date January 2025. In the 2024 budget, the sum of N206.00 million was appropriated, while N120.50 million was released and utilized. A total of N420.42 million had been committed to the project since inception to achieve 98% level of completion.

Findings:

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



Picture 90: Upgraded Hospital Ward at University of Benin Teaching Hospital.

Observed Outcome:

The facility would accommodate patients with diverse medical problems.

4.6.27 NATIONAL ORTHOPEDIC HOSPITAL, IGBOBI, LAGOS

The sum of N742.95 million was appropriated to the hospital in the 2024 budget for the implementation of its six (6nos) capital projects/ programs. Out of this amount, N386.43 million was released and utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction of Accident and Emergency Block

The project involves the construction of a 2-storey building comprising: 5nos ward, 4nos general receptions, 39nos consulting rooms, 2nos theatre, an ICU, X-ray room, resuscitation room, and conveniences amongst others.

The contract was awarded to Messrs. Ismade Integrated Nigeria & Sitechnique Limited in June, 2023 at a total cost of N865.77 million with a completion date of December, 2025. The sum of N412.77 million was appropriated in the 2024 budget while N259.88 million was released and utilized. A total of N712.87 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed. However, painting and finishing were outstanding.



Picture 91: Ongoing Construction of Accident and emergency block at National Orthopedic Hospital, Igbobi, Lagos State.

Observed Outcome:

When completed, it would provide an improve health service delivery to patients in the Hospital.

4.6.28 FEDERAL NEURO PSYCHIATRIC HOSPITAL, LAGOS

The hospital had an appropriation of N700.82 million for the implementation of its twelve (12nos) capital projects/programmes. Out of this amount, N439.81 million was released while N439.68 was utilized at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Construction of Tele-Psychiatric Center to include hall, seminar rooms and offices

The project involves construction of a 2- storey Tele – Psychiatric Building Centre comprising: a hall, seminar rooms and offices. The contract was awarded to Messrs. Pilas & Towas Synergy Limited in September 2022 at a cost of N427.27 million with a completion date of October 2025. In the 2024 budget, the sum of N235 million was appropriated, while N130.78 million was

released and utilized. A total of N243.18 million had been committed to the project since the inception to achieve 50% level of completion.

Findings:

At the time of monitoring, works in progress include demolition of existing structure, construction of the substructure, reinforcement, columns and beams, concrete and plumbing works.



Picture 92: Ongoing Construction of Tele-Psychiatric Centre at Federal Neuro psychiatric Hospital, Lagos.

Observed Outcome:

When completed, the project would improve access to patients with mental health.

4.6.28 UNIVERSITY COLLEGE HOSPITAL IBADAN

The sum of N5.59 billion was appropriated to the hospital in the 2024 budget for the implementation of its thirty-one (31nos) capital projects/ programmes. Out of this amount, N2.67 billion was released and utilized as at the end of the third quarter of the fiscal year. The following project amongst others was monitored:

a) Completion of House Officers Residence III (Phase1)

The project involves completion of a 3-floor residential building for House officers at UCH comprising: seventy (70nos) studio flats ensuite with shops

and a restaurant. The contract was awarded to Messrs. JB Maye Property Development in October 2011 at a cost of N914.11 million with a completion date of December 2025. In the 2024 budget, the sum of N300 million was appropriated while N215.54 was released and utilized. A total of N912.93 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed and furnished. However, landscaping was progressing.



Picture 93: Completed House Officers Residence at University College Hospital, Ibadan.

Observed Outcome:

When completed, it would provide conducive accommodation for house officers in the hospital.

4.6.29 FEDERAL TEACHING HOSPITAL ADO-EKITI

The sum of N1.96 billion was appropriated to the hospital in the 2024 budget for the implementation of its twenty (20nos) capital projects/programmes. Out of this amount, N1.59 billion was released and utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) *Construction of 150 bedded ward*

The project with GPS Coordinates: Lat. 7.843537 and Long. 5.18573 entails the construction of a 2-storey building of 4nos wards with 150 beds capacity.

Component of works include provision of private wards, consulting rooms, cash point, inverter/control room, 2nos seminar rooms (40nos) capacity each and 3nos lounge. The contract was awarded to Messrs. Pleasant Design Concept Limited at a cost of N680.28 million in September 2022 with a completion date of November, 2025. In the 2024 budget, the sum of N330.36 million was appropriated, out of which N250.00 million was released and utilized. A total of N500.51 million was utilized since inception to achieve 55% level of completion.

Findings:

At the time of monitoring, the substructure and second floor slab had been completed while block works and reinforcement of the third floor were ongoing. The team was informed that the contractor has complained of review of the contract sum given the inflationary rate in the market.



Picture 94: Ongoing Construction of 150 bedded ward at Federal Teaching Hospital, Ido – Ekiti.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for 50 skilled and other classes of workers. When completed, it would reduce the influx of patients in the former facility and improve the training of students in the hospital.

b) Construction of Conference Centre

The project with GPS Coordinates: Lat. 7.841909 and Long. 5.185694 entails the construction of a conference hall of 800-seat capacity. Component of works include: 4nos seminar rooms, 10nos conveniences and side offices. The contract was awarded to Messrs. Fa'ab Global Resources Nigeria Limited at a cost of N499.69 million in June 2024 with a completion date of June 2025. In the 2024 budget, the sum of N500.00 million was appropriated, while N400.00 million was released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, the frame structure was at roofing level while setting of blocks and partitioning was ongoing. However, all equipment for completion of the project were on ground.



Picture 95: Ongoing Construction of Conference Centre at Federal Teaching Hospital, Ido – Ekiti.

Observed Outcome:

The project has created employment opportunities for over 20 skilled and other classes of workers. When completed, it would provide a befitting place for hosting of hospital activities or events.

4.6.30 FEDERAL MEDICAL CENTRE ABEOKUTA

The sum of N25.91 billion was appropriated to the hospital in the 2024 budget for the implementation of its twenty-five (25nos) capital projects/programmes. Out of this amount, N1.31 billion was released while N810.20 million was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Upgrading of Workshop and Offices for Works and Maintenance Unit

The project with GPS Coordinates: Lat. 7.144676 and Long. 3.381508 entails the construction of a 2-storey building comprising: carpentry and biomedical workshops, 24nos offices and conveniences. The contract was awarded to Messrs. Eleku Construction Limited at a cost of N498.84 million in January 2024 with a completion date of December 2024. In the 2024 budget, the sum of N500.00 million was appropriated, out of which N219.73 million was released and utilized to achieve 92% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed while painting, tiling, mechanical/electrical fittings were ongoing. The team was informed that the contractor was awaiting payment for certified works.



Picture 96: Ongoing Upgrading of Workshop and Offices for Works and Maintenance Unit at Federal Medical Centre, Abeokuta.

Observed Outcome:

The project had created job opportunities for 45 skilled and other classes of workers. When completed, it would create a more centralized, organized and cohesive workplace for administration.

b) Vertical Extension of Laboratory Building: Anatomic Pathology Building

The project with Lat. 7.199955 and Long. 3.43696 entails the construction of a storey building comprising: basement, kitchen, offices and nutrition department. The contract was awarded to Messrs. Phimz Nigeria Limited at a cost of N372.98 million in January 2021 with a completion date of December 2024. In the 2024 budget, the sum of N237.45 million was appropriated, out of which N166.55 million was released and utilized. A total of N356.08 million had been committed to the project since inception to achieve 90% level of completion.

Findings:

At the time of monitoring, the substructure and superstructure had been completed while painting, mechanical/electrical works, fixing of internal burglaries, handrail and external works were outstanding.



Picture 97: Ongoing Construction of Anatomic Pathology Building at Federation Medical Centre Abeokuta

Observed Outcome:

The project when completed would serve as anatomic pathology department complex.

4.6.31 FEDERAL NUEROPSYCHIATRIC HOSPITAL ARO, ABEOKUTA

The sum of N974.01 million was appropriated to the hospital in the 2024 budget for the implementation of its twenty-one (21nos) capital projects/programmes. Out of this amount, N911.58 million was released and utilized as at the end of third quarter of the year. The following project amongst others was monitored:

a) *Construction of 2-storey Building Post Graduate Complex*

The project with GPS Coordinates: Lat.7.128423 and Long. 3.329926 entails the construction of a 2-storey building complex. Scope of works include provision for Provost/Medical Director's office, Board Chairman, head of Research/Training, and Procurement. Others include: a waiting area, security office, public relation's office, a parking bay, a conference room (50nos) capacity and 12nos conveniences. The contract was awarded to Messrs. Global Grandeur Integrated Services Limited at a cost of N452.50 million in April 2024 with a completion date of September 2024. In the 2024 budget, the sum of N452.50 million was appropriated, out of which N400.00 million was released and utilized to achieve 60% level of completion.

Findings:

At the time of monitoring, the substructure and block work to the first floor had been completed. However, reinforcement and columns for the last floor lintel was ongoing.



Picture 98: Ongoing Construction of 2-Storey Building at Post Graduate Complex of Federal Neuro psychiatric Hospital, Aro, Abeokuta.

Observed Outcome:

The project had created job opportunities for 50 skilled and other classes of workers. When completed, it would provide office accommodation for the Provost/Medical Director and other clinical staff.

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

The sum of N6.67 billion was appropriated to the institution in the 2024 budget for the implementation of its fourteen (14nos) capital projects/programmes. Out of this amount, N1.50 billion was released and utilized at the end of the third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) *Construction and Furnishing of Family Medicine Complex:*

The project involves the construction and furnishing of a storey building complex consisting of delivery unit, ICU, special care baby unit, IVF and a theatre. Components of works include: 3nos theatre suite, 25nos offices (ensuite), 2nos lecture rooms, 3nos lounge, 8nos call rooms, preparation room, changing room, recovery room, scrub room, reporting room, kitchenette, furnishing and landscaping amongst others.

The contract was awarded to Messrs. Ali Kwara Construction Limited in May 2022 at a cost of N419.64 million with a completion date of December 2025. The sum of N167.00 million was appropriated, released and utilized in the 2024 budget. A total of N417.44 million had been committed to the project since inception to achieve 100% level of completion.

Findings:

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



Picture 99: Completed Family Medicine Complex at the ATBU Teaching Hospital, Bauchi.

Observed Outcome:

The project would enhance health care service delivery at the hospital.

b) Expansion and Furnishing of Internal Medicine Complex:

The project involves the construction and furnishing of a storey building comprising: 17nos offices, 31nos conveniences, 4nos call rooms, 2nos laboratories, 1no. store, library, conference room and a waiting room. The contract was awarded to Messrs. Bamako Investment Limited in April 2024 at a cost of N414.22 million with a completion date of December 2025. The sum of N280.00 million was appropriated, released and utilised in the 2024 budget to achieve 68% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed while plastering and tiling was ongoing.



Picture 100: Completed Internal Medicine Complex at the ATBU Teaching Hospital, Bauchi.

Observed Outcome:

When completed, it would provide a wide range of services, reduce healthcare costs and enhance patient satisfaction.

4.6.33 UNIVERSITY OF MAIDUGURI TEACHING HOSPITAL

The sum of N2.47 billion was appropriated to the Hospital in the 2024 budget for the implementation of its ten (10nos) capital projects/programs. Out of this amount, N1.66 billion was released and utilized at the end of third quarter. The following projects, amongst others, were monitored:

a) Construction of Radiology Department Extension/Equipment:

The project with GPS coordinates N11.4927 Latitude and E13.1052 Longitude involves the construction of a 2-storey building radiology department. Component of works include: 15nos consultants offices, 12nos offices, 2nos lounge, a call room, simulation labs, board room, 8nos wards, reporting room, and an ICT room. Others include recovery suite, scrub area,

x-ray suite, nursing station, patient prep, record room and storage area amongst others. The contract was awarded to Messrs. Fan Mai Building Limited at a cost of N427.99 million in July 2022 with a completion date of April 2023. In the 2024 budget, the sum of N200.0 million was appropriated, released and utilized. A total of N427.99 billion had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project has been completed and equipped.



Picture 101: Completed & Equipped radiology department at University of Maiduguri Teaching Hospital, Borno State.

Observed Outcome:

When in use, the project would facilitate the diagnosis and treatment of cancer patients.

4.6.34 FEDERAL NEURO-PSYCHIATRIC HOSPITAL, MAIDUGURI

The sum of N555.37 million was appropriated to the Hospital in the 2024 budget for the implementation of its six (6nos) capital projects/programmes. Out of this amount, N478.78 million was released, while N478.60 was utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction and Equipping of Centre for Mental Health Psycho-Social Support & Drug Rehabilitation

The project with GPS Coordinates: Lat. 11.866214⁰ and Long. 13.116779⁰ involves the construction and equipping of a storey building, comprising: 280-seater auditorium, 2nos 60-seater seminar rooms, 7nos offices and 9nos. conveniences. The contract was awarded to Messrs. Umaz Energy Resources Limited at a cost of N384.52 million in April 2023 with a completion date of November 2024. In the 2024 budget, the sum of N342.021 million was appropriated, released and utilized. A total of N384.52 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 102: Completed Mental Health Psychological Support and Drug Rehabilitation Centre at Federal Neuro-Psychiatric Hospital, Maiduguri.

Observed Outcome:

The facility would cater for the training of patients with mental health disease as well as reduced symptoms of anxiety and depression.

4.6.35 FEDERAL UNIVERSITY OF HEALTH SCIENCES TEACHING HOSPITAL AZARE, BAUCHI STATE

The sum of N2.11 billion was appropriated to the Hospital in the 2024 budget for the implementation of its eight (8nos) capital projects/programs. Out of this amount, N822.13 million was released, while N822.12 million was utilized. The following projects amongst others were monitored:

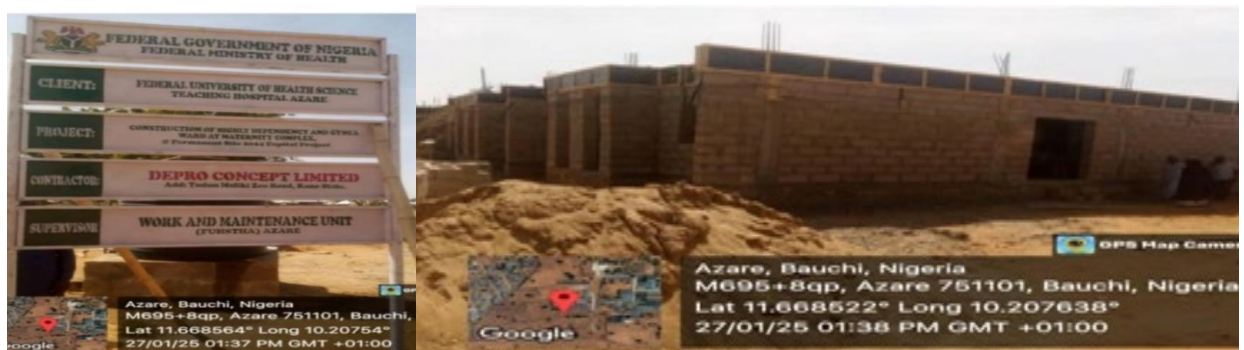
a) Construction of Maternity Complex at Permanent Site

The project with GPS coordinate Latitude 11.666967 and Longitude 10.212143 involves the construction of a 3-storey building, comprising 40 nos. bed gynae ward, 20nos. bed high dependency ward, 8nos. side rooms, 4nos Doctors call rooms, 10nos. offices, 2nos seminar rooms, 4nos tutorial rooms, 6nos. procedure rooms, a laboratory and examination room.

The contract was awarded to Messrs. Despro Concept Limited at a cost of N447.92 million in June, 2024 with a completion date of May, 2025. In the 2024 budget, the sum of N450.00 million was appropriated, while N384.35 million was released and utilized to achieve 85% level of completion.

Findings:

At the time of monitoring, completed works include: roofing, block work on the ground floor while work was ongoing on the first-floor slab. However, plastering, mechanical/electrical fittings and other external works were outstanding.



Picture 103: Ongoing Construction of Maternity Complex at Permanent Site at FUHSTH, Azare, Bauchi State

Expected Outcome:

When completed, it would contribute to better health outcomes for mothers and babies.

b) Completion of Specialty Clinic & General Outpatient Department (GOPD) at Permanent Site

The project with GPS coordinate Latitude 11.694967 and Longitude 10.2121487 involves the completion of a bungalow structure, it entails 8nos. consultation rooms, 3nos offices, 2nos. pharmacy outlets and a call room. The contract was awarded to Messrs. Hausada Nigeria Limited at a cost of N249. 57 million in June, 2024 with a completion date of May, 2025. In the 2024 budget, the sum of N250.00 million was appropriated, while N112.006 million was released and utilized. A total of N209.65 million had been committed to the project since inception to achieve 70% level of completion.

Findings:

At the time of monitoring, roofing, block works, roofing, doors/windows frames had been completed, while plastering, painting, fixing of doors/windows, mechanical/electrical fittings and external works were outstanding.



Picture 104: Completion of Specialty Clinic & GOPD at Permanent Site at Federal University of Health Sciences Teaching Hospital, Azare, Bauchi State

Expected Outcome:

When completed, the project is expected to improve and enhance access to healthcare service delivery.

4.6.36 FEDERAL TEACHING HOSPITAL, GOMBE

The hospital had an appropriation of N5.77 billion in the 2024 budget for the implementation of its thirty-three(33nos) capital projects/programs. Out of this amount, N4.95 billion (including N423.75 million AIE) was released, while N4.42 billion was utilized. The following projects amongst others were monitored:

a) *Procurement of Modern Surgical Equipment*

The project, with GPS coordinates Lat.10.298781 and Long.11.138013 involves the procurement of modern surgical equipment which includes: 2nos baby incubators, 5nos patient monitors, blood donor equipment and phototherapy light. The contract was awarded to Messrs. IBMAL Integrated Limited in October 2024 at a cost of N97.00 million, with a completion date of October, 2024. In the 2024 budget, the sum of N92.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 105: Procured and installed Blood Donor/Baby Incubator and Modern Surgical Equipment at FTHG.

Observed Outcome:

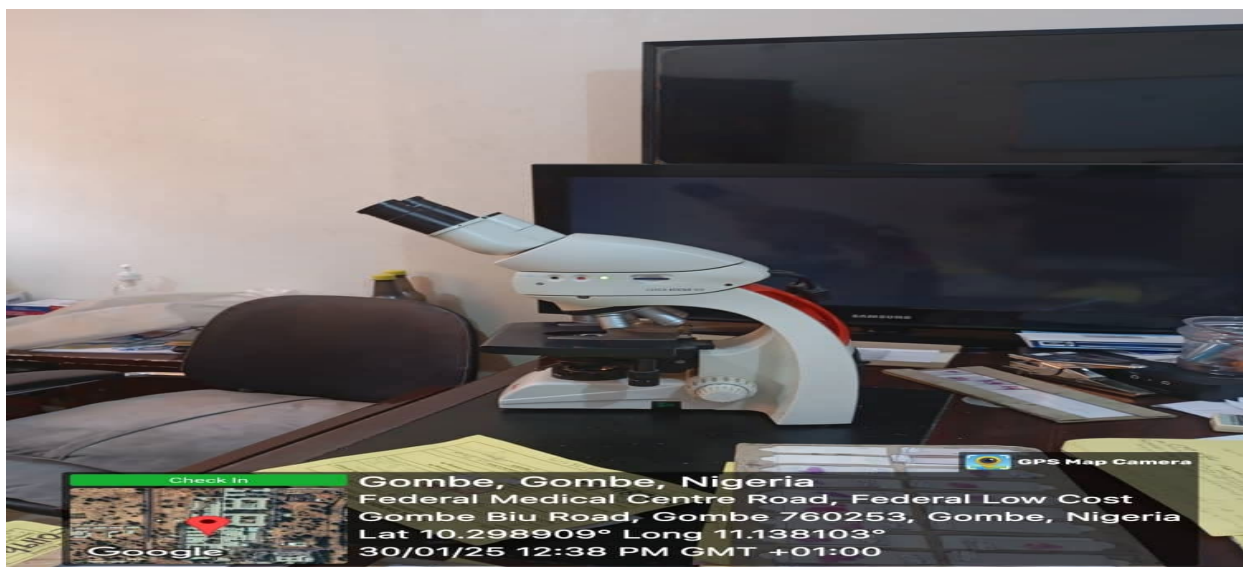
The procured equipment had improved access to better healthcare service delivery.

b) Procurement of Histopathology Laboratory Equipment

The project with GPS coordinates Latitude.10.298909 and Longitude. 11.138103 involves the procurement and installation of 2nos Autopsy Postmisiten, 3nos DM 500 Microscopes, DM 750 Microscope, Histoscore Water Bath and UPS Inverter. The contract was awarded to Messrs. Future Assured Royal Limited in October 2024 at a cost of N98.00 million, with a completion date of October ,2024. In the 2024 budget, the sum of N98.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the procured equipment had been supplied and installed in various departments.



Picture 106: Procured Histopathology Laboratory Equipment at FTHG

Observed Outcome:

The installed equipment has enhanced diagnostic capabilities and effective investigation of disease.

b) Construction of 1.8 km Access Road at Staff Quarters, FTH Gombe

The project with GPS coordinates Latitude 10.298785 and Longitude 11.138063 involves the construction of a 1.8 km access road within the Federal Low-Cost area. The scope of work includes: site clearance along the centerline of the road, earthworks, excavation, filling with laterite, removal of unsuitable materials, construction of reinforced concrete culverts drainage systems, pavement works, prime-coat bitumen layer and asphalt concrete wearing surface.

The contract was awarded to Messrs. Konkave Engineering Limited in May 2024 at a cost of N381.74 million with a completion date of July 2024. In the 2024 budget, N402.00 million was appropriated, while N381.74 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the 1.8 km road had been completed and in use.



Picture 107: Constructed 1.8 km Access Road at Staff Quarters, FTH Gombe.

Observed Outcome:

The project has improved access road for staff residing in the quarters thereby enhancing mobility and overall convenience.

c) Construction of Erosion Control and Drainage at FTH Gombe

The project involves the construction of drainage systems in areas of the hospital affected by erosion.

The scope of work includes: site clearance along the centerline of the drainage channels, earthworks, excavation of drainages, construction of reinforced concrete drainage walls, floors and installation of box culverts for improved water flow management.

The contract was awarded to Messrs. Fultex Engineering Limited in May 2024 at a cost of N398.42 million, with a completion date of August, 2024. In

the 2024 budget, N420.00 million was appropriated, while N398.42 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the drainage construction and installation of box culverts had been fully completed.



Picture 108: Completed Construction of Erosion Control and Drainage at FTH Gombe.

Observed Outcome:

The project has effectively reduced the impact of flooding within the hospital, improving drainage and minimizing water-related damage to hospital infrastructure.

4.6.37 FEDERAL MEDICAL CENTRE JALINGO, TARABA STATE

The hospital had an appropriation of N1.81million in the 2023 budget for the implementation of its ten (10nos) capital projects/programmes. Out of this amount, N952.19 million (inclusive of N150.00 million AIE Service Wide) was released while, N774.34 million was utilized. The following projects amongst others were monitored.

a) Construction/Equipping and Furnishing of Auditorium Hall

The project with GPS Coordinate Lat:8.8984004 & Long:11.3690046 entails the construction of a storey building comprising 500-seater capacity hall, 2nos reception areas, general hall, 3nos conference/seminar halls for workshops, 2nos. changing rooms, 3nos stores, 5nos offices and 15nos conveniences. The contract was awarded to Messrs. Olykamous Nigeria Limited at a cost of N491.05 million in September, 2022 with a completion date of December, 2023. In the 2023 budget, the sum of N23.29 million was appropriated and released while N23.25 million was utilized. A total of N235.75 million had been committed to the project since inception to achieve 40% level of completion.

Findings:

At the time of monitoring, super structural works had been completed while roofing, plastering, electrical/mechanical fittings, painting, tiling, ceiling and external works were still outstanding. However, materials for roofing were on ground.



Picture 109: Ongoing Construction/Equipping and furnishing of Auditorium Hall FMC, Jalingo

Expected Outcome:

Upon completion, it would provide qualitative healthcare service delivery.

4.6.38 MODIBBO ADAMA UNIVERSITY TEACHING HOSPITAL, YOLA

The sum of N1.36 billion was appropriated to the hospital for the implementation of its thirteen (13nos) capital projects/programmes. Out of this amount, N917.49 million was released and utilized as at the end of third quarter of the fiscal year. The following project was monitored amongst others.

a) Construction of 1no storey building of Hematology and chemical pathology laboratory block.

The project with GPS Coordinates: Lat: 9.1949593 & Long: 12.4902528 entails the construction of a storey building for hematology and Chemical Pathology Laboratory comprising: 19nos offices, 8nos laboratory, 4nos call rooms, 2nos common rooms and seminar rooms. Others include: 2nos receptions, pay points, procedure rooms, 4nos consulting rooms, a blood bank, 7nos store, 3nos waiting area and 31nos conveniences. The contract was awarded to Messrs. Al-Bashir Nigeria Limited in May 2021 at the cost of N730.34 million with a completion date of December 2024. In the 2024 budget, the sum of N170.00 million was appropriated, released and utilized. A total of N630.41 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the superstructure was completed while plastering, fixing windows & doors, electrical wiring, electrical & plumbing fittings, tiling and POP were ongoing. However, external work was outstanding.



Picture 110: Completed Hematology and chemical pathology laboratory block at Teaching Hospital, Yola.

Observed Outcome:

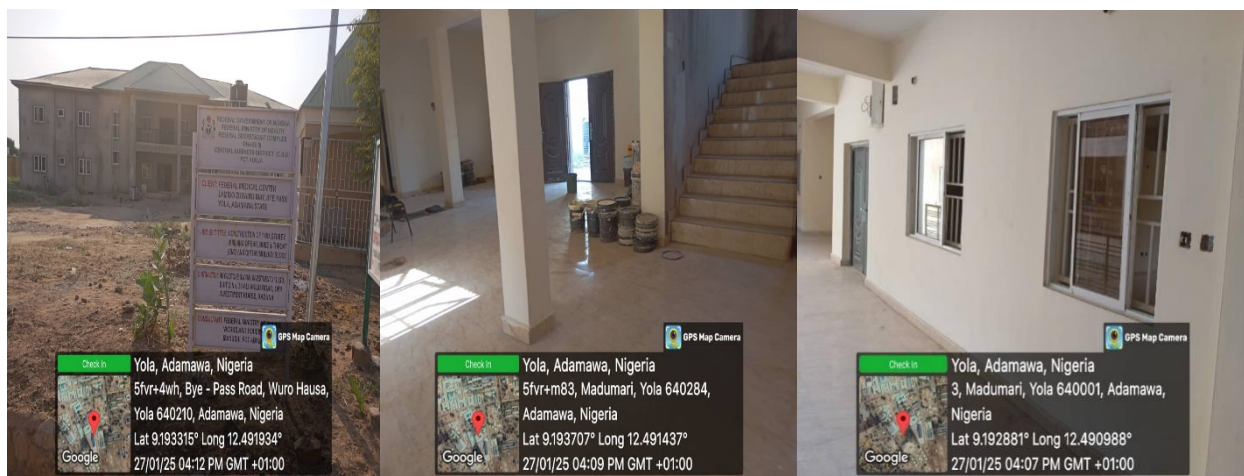
On completion, it would provide modern Laboratory facilities and enhance health care service delivery.

b) Construction of 1no- storey building of Ear, Nose & Throat (ENT) and Ophthalmology Block Phase 1

The project with GPS Coordinates: Lat. 9.1933581 & Long. 12.4919424 entails the construction of a storey building for ENT comprising: 6nos offices, 3nos wards, a Laboratory, workshop, Library, seminar room, call room, theatre and changing room. Others include: 4nos consulting rooms, waiting area, medical record and convenience. The contract was awarded to Messrs. Royal stone Global Investment Limited in August 2021 at a cost of N495.37 million with a completion date of December 2024. In the 2024 budget, the sum of N120.00 million was appropriated, released and utilized. A total of N475.37 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed. However, ceiling and external works were still outstanding.



Picture 111: Completed Ear, Nose & Throat (ENT) and Ophthalmology Block at Modibbo Adama University Teaching Hospital, Yola.

Observed Outcome:

When completed, it would address patients with Ear, Nose & Throat problems and enhance quality health care service delivery.

4.6.39 NATIONAL ORTHOPEDIC HOSPITAL, JOS.

The sum of N300million was appropriated to the hospital for the implementation of its six (6nos) capital projects/programmes. Out of this amount, N60.25million was released and utilized. The following project was monitored amongst other:

Purchase of Office Furniture and Fittings

The project involves the purchase of furniture comprising 3sets of cushion chairs, 24nos executive chairs, 24nos arm chairs, 10nos office drawls, 15nos refrigerators, 1no freezer, 15nos fans, 1no of 55 inches TV and 11nos office tables. The contract was awarded to Messrs. Kemjoob and Akoon Multi Services Limited in September, 2024 at a cost of N26.60million and expected to be completed in January, 2025. In the 2024 budget, N25.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, all the furniture and fittings had been purchased and distributed to various departments.



Picture 112: Procured furniture and others at Orthopeadic Hospital, Jos.

Observed Outcome:

The project had enhanced health care service delivery at the hospital and provided conducive office environment for the staff.

4.6.40 JOS UNIVERSITY TEACHING HOSPITAL (JUTH).

The hospital had an appropriation of N2.71 billion for the implementation of its fifteen (15nos) capital projects/programmes. Out of this amount, N617.33 million was released and utilized as at third quarter of the fiscal year to execute the following projects amongst others:

a) *Construction of Administrative Complex*

The project involves the construction of a storey building comprising: 32nos offices, 2nos stores, a conference room, 2nos reception and 20nos conveniences. The contract was awarded to Messrs. Desalmagson Global Limited in October 2022 at a cost of N750 million with a completion date of December 2025. In the 2024 budget, the sum of N250 million was appropriated, while N114.91 million was released and utilized. A total of N322.36 million had been committed to the project since inception to achieve 48% level completion.

Findings:

At the time of monitoring, the structural work was on second floor head course.



Picture 113: Ongoing construction of Admin. block at Jos University Teaching Hospital.

Observed Outcome:

When completed, it would provide office accommodation to staff of the hospital and enhance a conducive working environment.

b) Construction of Psychiatry Complex

The project involves the Construction of 4nos wards, 10nos consulting rooms, 6nos offices, 2nos nursing station, 2nos treatment rooms, a pharmacy and records' office. The contract was awarded to Messrs. Plowsharedge Limited in October 2022 at a cost of N450 million with a completion date of June 2025. In the 2024 budget, the sum of N250 million was appropriated, while N71.62 million was released and utilized. A total of N279.09 million had been committed to the project since inception to achieve 72% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed, roofed and plastered. Works in progress include tiling, piping and ceiling while,

electrical & plumbing fittings, painting & external works and landscaping were outstanding.



Picture 114: Ongoing Psychiatric Complex at Jos University Teaching Hospital.

Observed Outcome:

The facility would provide access for patients with mental health challenges.

4.6.41 FEDERAL MEDICAL CENTRE MAKURDI

The agency had an appropriation of N1.71 billion in the 2024 budget for the implementation of its twenty (20nos) capital projects/programmes. Out of this amount, N1.70 billion was released, while N1.68 billion was utilized. The following projects amongst others were monitored:

a) *Renovation/Rehabilitation of Male and Female Surgical Wards.*

The project involves the rehabilitation of the dilapidated Male /Female surgical/theatre. Components of works include: repainting, changing of doors, windows, tiling, electrical fittings, re-roofing, ceiling, fans and plumbing. The contract was awarded to Messrs. Sase B International Nigeria Limited in July, 2024 at a cost of N43.93 million with a completion date of December, 2024. In the 2024 budget, the sum of N40.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 115: Completed renovation of Male /Female Surgical/theatre at FMC, Makurdi.

Observed Outcome:

The project has given the hospital a face lift and provided access to quality health care service delivery.

a) *Construction/Equipping of Laundry Unit at FMC, Makurdi.*

This project involves the construction and equipping of laundry unit comprising 2nos Offices, ironing/washing room, a store, 2nos washing machines, 1no dryer, 3nos irons, 2nos ironing boards, 2nos chairs, 2nos tables and installation of 3000 litres of overhead water tank. The contract was awarded to Messrs. Olace Nigeria Limited & Chris Uloko Architects in August, 2023 at a cost of N52.83 million with a completion date of December, 2024. In the 2024 budget, the sum of N30.00 million was appropriated, released and utilized. A total of N50.19 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 116: Constructed/equipped laundry unit at FMC, Makurdi.

Expected Outcome:

The project has improved laundry services in the hospital.

4.6.42 FEDERAL SCHOOL OF MEDICAL LABORATORY TECHNOLOGY, JOS

The institution had an appropriation of N624.45 million in the 2024 budget for the implementation of its thirteen (13nos) capital projects/programmes. Out of this amount, N312.00 million was released while N308.37million was utilized. The following projects amongst others were monitored:

a) *Construction of Administrative Block for Non-Academic Staff.*

The project involves the construction of a storey building comprising 252nos offices, 3nos conference rooms, 100nos conveniences and a reception. The contract was awarded to Messrs. Kelstrad Nigeria Limited in February, 2023 at a cost of N2.20 billion with a completion date of December, 2028. In the 2024 budget, the sum of N134.87million was appropriated, released and utilized to achieve 10% level of completion.

Findings:

At the time of monitoring, substructure, casting of columns/beams, excavation, concrete foundation, frames, internal slabs and columns were ongoing. Outstanding works include: blockworks, roofing, plastering, painting and electrical /mechanical.



Picture 117: Ongoing construction of Admin Block for Academic Staff in FMLT, Jos.

Expected Outcome:

Though, the project is still ongoing, it has created job opportunities for both skilled and unskilled workers engaged in the work. Upon completion, it would provide a conducive office accommodation for staff thereby boosting their morale.

4.6.43 FEDERAL MEDICAL CENTRE, BIDA

The sum of N1.17billion was appropriated to the centre in the 2024 budget for the Implementation of its fourteen (14nos) capital projects/programmes. Out of this amount, N138.39million was released and utilized. The following projects amongst others were monitored:

a) Construction of Admin Development at Permanent Site.

The project involves the construction of a two-storey building comprising CMD's office, 20nos offices, conference hall, board room all ensuite, 20nos conveniences, waiting room, Trauma centre, 2nos. theatres, anaesthesia room, treatment/stabilization room, pharmacy, C.T. scan, MRI and X-ray rooms, Nurses station, Paediatric unit, female/male burnt units, changing room, lounge and 6nos. Doctor's call rooms.

The contract was awarded to Messrs. Cox A Integrated Limited in January, 2017 at a cost of N1.49 billion with a completion date of December, 2025. In the 2024 budget, the sum of N400.00 million was appropriated, while N64.72million was released and utilized. A total of N898.74 million had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, structural work had been completed, roofed, plastered, while fixing of windows/doors, electrical/mechanical fittings and tiling were ongoing. Outstanding works include: painting and external works.



Picture 118: Construction of Admin. Block at FMC Bida permanent site

Expected Outcome:

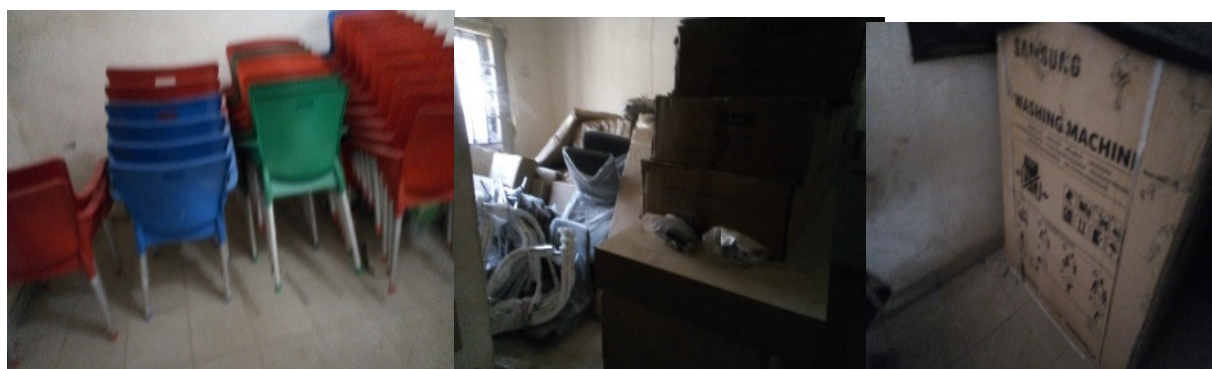
When completed, the project would accommodate more administrative staff.

b) Supply of Office Furniture and Equipment.

The project entails the supply of 200nos. office chairs and tables, 30nos. of HP desktop, 50nos. of HP laptops, 20nos. of photocopiers, 10nos. printers, 10nos. refrigerators and 1no. industrial washing machine. The contract was awarded to Messrs. Dhagun Technologies Limited in January, 2021 at a cost of N180.49 million with a completion date of December, 2025. In 2024 budget, the sum of N40.00 million was appropriated, while N39.91 million was released and utilized. A total of N180.08 million had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the furniture and equipment had been purchased and distributed to the various units.



Picture 119: Supplied furniture and equipment at FMC, Bida

Observed Outcome:

The project has enhanced quality health care service delivery.

4.7 FEDERAL MINISTRY OF EDUCATION

The sector had an appropriation of N480.78 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N74.28 billion was released while N63.23 billion was utilized at the end of third quarter of the fiscal year. The following agencies/projects amongst others were monitored:

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

The institution had an appropriation of N581.96 million in the 2024 budget for the implementation of its nineteen (19nos) capital projects/ programmes. Out of this amount, N473.81 million was released, while N470.92 million was utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

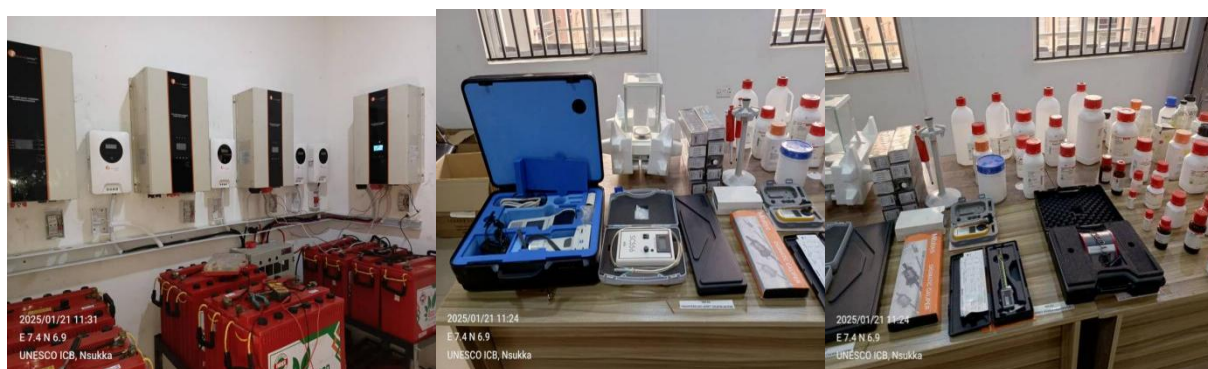
a) Equipment for new Molecular Research Laboratory - Supply and Installation of 20KVA Power Inverter:

The project with coordinates: Lat. 6.868539N & Long. 7.408122E is located at University of Nigeria Nsukka main campus. It entails the supply and installation of 20KVA solar power inverter, supply of equipment, reagents, tools and kits for new molecular biology laboratories.

The contract was awarded to Messrs. Finlab Nigeria Limited in January 2024 at a cost of N200.8 million with a completion date of December 2024. In the 2024 Budget, the sum of N200.8 million was appropriated, released and utilized as at third quarter of the fiscal year. A total of N199.64 million had been committed to the project since inception to achieve 100% 99.42 % completion.

Findings:

At the time of monitoring, all the procurements have been made and in use.



Picture 120: Procured Reagents, Tools/kits and 20KVA Solar Inverter at International Centre for Biotechnology, Nsukka.

Observed Outcome:

The procured equipment would improve biotechnology research in the centre.

4.7.2 UNIVERSITY OF NIGERIA, NSUKKA

In the 2024 budget, the Institution had an appropriation of N1.07 billion for the implementation of its seven (7nos.) capital projects/programmes. Out of this amount, N382.17 million was released, while N355.29 million was utilized. The following projects amongst others were monitored:

a) Remodeling of Centre for Entrepreneurship and Development Research Centre Phase II.

The project with GPS coordinate: Latitude 6.8837N and Longitude 7.4074E entails the restructuring of the existing centre for entrepreneurship and research development to a conference hall comprising 4nos. offices and 2nos.conveniences. The contract was awarded to Messrs. Capital Gate Structure Limited in July, 2024 at a cost of N204.80 million with a completion date of December, 2024. In the 2024 budget, the sum of N80.49 million was appropriated, released and utilized to achieve 25% level of completion.

Findings:

At the time of monitoring, work done includes: casting of re-enforcement pillars and beams. However, rafter, roofing, fixing of doors/windows, plastering, electrical/mechanical piping and external works were outstanding.



Picture 121: Ongoing Remodeling Centre for Entrepreneurship at University of Nigeria Nsukka.

Expected Outcome:

The project has created job opportunities for 32 various classes of workers engaged in the construction. Upon completion, it would enhance the quality of teaching/learning of research activities.

b) Rehabilitation of Louis Mbanefo Street Road Nsukka Campus.

The project with GPS coordinate: Latitude 6.8837N & Longitude 7.4074E involves the construction of 0.4km length of road with drainages. The contract was awarded to Messrs. Sigev Global Resort Limited in July, 2024 at a cost of N294.99 million with a completion date of December, 2024. In the 2024 Budget, the sum of N296.14 million was appropriated, while N103.95 million was released and utilized to achieve 60% level of completion.

Findings:

At the time of monitoring, the site clearance, earth work, removal of unsuitable materials, laying of laterite and provision of drainages had been achieved. However, stone base, binder course and asphalt were outstanding.



Picture 122: Ongoing Rehabilitation of Louis Mbanefo Street Road at University of Nigeria Nsukka.

Expected Outcomes:

Upon completion, it would provide access road network linking staff quarters with the main campus.

4.7.3 AKANU IBIAM FEDERAL POLYTECHNIC UWANA, AFIKPO.

The Institution was appropriated with the sum of N569.07 million in the 2024 budget. Of this amount, N360.71 million was released and utilized for the implementation of its eight (8nos.) capital projects/programmes. The following projects/programmes among others were monitored:

a) *Construction of 1no Hostel Complex Phase II:*

The project with GPS coordinates Lat:5.799653N and Long:7.91879E entails the construction of 1-storey building of 128 bedded capacity comprising: 34nos rooms, 2nos. Common rooms, provision of overhead water tank, 8nos conveniences, entrance porch and provision of fire protection pipe amongst others.

The contract was awarded to Messrs. Amba Nigeria Limited in December, 2022 at a cost of N210.21 million with an initial completion date of December, 2023. However, the completion date was extended to December, 2025 due to inadequate budgetary provision. In 2024 Budget, the sum of N71.46 million was appropriated, while N44.90million was released and utilized. A total of N183.65 million had been committed since inception to achieve 75% level of completion.

Findings:

At the time of monitoring, the frame structure had been completed while, nogging/roofing, plastering, fixing of door/window frames and provision of overhead tank had been achieved. However, electrical/mechanical fittings, tiling, painting and external works were ongoing.



Picture 123: Ongoing Construction of Hostel Phase II at Akanu - Ibiam Federal Polytechnic Uwana - Afikpo.

Expected Outcomes:

Though ongoing, upon completion it would provide additional accommodation for the students.

a) *Construction of Mechatronics Workshop and Consultancy:*

The with GPS coordinates Lat:5.806043N; and Long7.922006E involves the construction of 1-storey building comprising 2nos laboratories, 2nos workshops, 8nos offices, a service bay and 14nos conveniences amongst others. The contract was awarded to Messrs. Vase Construction Company Limited and Nestoti Nigeria Limited in December, 2017 at a cost of N296.28 million with a completion date of December, 2025. In 2024 Budget, N36.59 million was appropriated, while N28.57 million was released and utilized. A total of N288.21 million had been committed to the project since inception to achieve 97.30% level of completion.

Findings:

At the time of monitoring, the structure had been completed while external works were outstanding.



Picture 124: Ongoing Construction of Mechatronics Workshop at Akanu - Ibiam Federal Polytechnic Uwana, Afikpo.

Expected Outcomes:

The project is expected to provide more office accommodation and workshops to enhance mechatronics training at the Polytechnic.

b) Procurement of 1no. 33-Seater Bus

The project entails the procurement of 1no. 33-seater bus and was awarded to Messrs. Harriest Millenium Estate Nigeria Limited in August, 2024 at a cost of N127.58 million with a completion date of October, 2024. In 2024 Budget, N127.58 million was appropriated, while N126.31 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the 33-Seater Toyota Coaster had been supplied.



Picture 125: Procured 33- Seater bus at Akanu - Ibiam Federal Polytechnic Unwana, Afikpo.

Observed Outcomes:

The procured coaster bus has eased the movement of students.

4.7.4 ALEX EKWEME FEDERAL UNIVERSITY NDUFU ALIKE IKWO

The University had an appropriation of N1.61 billion in the 2024 budget for the implementation of its three (3nos) capital projects/programmes. Out of this amount, N708.90 million was released and utilized at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) *Constructions of Lecture Theatre at Faculty of Social Science:*

The project with GPS Coordinates: Lat. 6.133007N and Long. 8.1411580E is located within the main campus of the Federal University Ndufu. It entails the construction of 1no. lecture theatre, 2nos offices, 8nos Conveniences and an electric room amongst others.

The contract was awarded to Messrs. Dynamo Global Resource Nigeria Limited in January 2025 at a cost of N498.71 million with a completion date of December 2025. In the 2024 Budget, the sum N498.71 million was appropriated and released while N229.76 million was utilized to achieve 40% level of completion.

Findings:

At the time of monitoring, the substructure had been completed while block works to lintel level, columns, beams and reinforcement for the construction of first floor slab was ongoing.



Picture 126: Ongoing Construction of lecture theatre at Faculty of Social Sciences, Alex Ekwememe Federal University, Ndufu Alike, Ebonyi State.

Observed Outcome:

Upon completion, the project would provide more classrooms for students of faculty of social sciences.

4.7.5 NNAMDI AZIKIWE UNIVERSITY, AWKA

The University had an appropriation of N1.10 billion in the 2024 budget for the implementation of its five (5nos) capital projects/programmes. Out of this amount, N2.26 billion (Including N1.89 billion AIE online capital supplementation for special intervention) was released while N1.72 billion was utilized at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Completion of Construction/Furnishing and Equipping of Department of performing Arts, Music theater and film studies Building.

The project with GS coordinates: Lat. 6.133047N and Long. 8.1411580E is located within the main campus of Nnamdi Azikiwe University Teaching

Hospital. It entails the construction of a storey building consisting: 2nos galleries on the ground floor, 24nos offices ensuite, 2nos rehearsal halls, a music studio and 20nos Conveniences amongst others.

The contract was awarded to Messrs. Rexous Technologies Nigeria Limited in May 2022 at a cost of N400 million with a completion date of December 2023. However, there was an upward review of the cost to N550 million with a new completion date of December 2025. In the 2024 budget, the sum of N150 million was appropriated, while N44.99 million was released and utilized. A total of N433.53 million had been committed to the project since inception to achieve 78% level of completion.

Findings:

At the time of monitoring, the frame structure was on an overhead course.



Picture 127: Ongoing Construction of Performing Arts, Music theater and film studies Department at Nnamdi Azikwe University, Awka.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for over 125 skilled and other classes of workers. On completion, it would enhance teaching and learning for students of the department.

4.7.6 FEDERAL POLYTECHNIC, OKO

The University had an appropriation of N1.15 billion in 2024 budget for the implementation of its three (3nos.) capital projects/programmes. Out of this amount, N311.31 million was released and utilized. The following projects/programmes among others were monitored:

a) Construction of 2km Perimeter Fence with 2no. Entrance Gates and Security House at Extension Site Main Campus, Oko.

The project involves construction of 2km perimeter fence for male/female Hostels, 2nos. entrance gates with 2nos security houses. The contract was awarded to Messrs. Neil & Nelson Nigeria Limited in April, 2024 at a cost of N268.51 million with a completion date of June, 2024. In 2024 budget, the sum of N299.40 million was appropriated while N80.55 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring, work done includes: site clearance, construction of 0.75km perimeter fence for the students' hostels at the extension sites of the main campus while the construction of 2nos. entrance gates and security houses were outstanding.



Picture 128: Ongoing Construction of 2km Perimeter Fence for Male and Female Hostel at New Extension site, Federal Polytechnic, Oko.

Expected Outcomes:

Though the project is still ongoing, on completion it would improve security and enhance a conducive learning atmosphere in the institution.

a) *Construction of Erosion Control at Extension Site Main Campus, Oko.*

The project involves the construction of reinforcement erosion control within the new extension sites of the main campus. The contract was awarded to Messrs. Kival Nigeria Limited in April, 2024 at a cost of N499.99 million with a completion date of June, 2024. In 2024 Budget, the sum of N600.00 million was appropriated while N149.99 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring, work done includes: site clearance, construction of drains, culverts and retaining walls at the extension sites of the main campus.



Picture 129: Ongoing Construction of Retaining Walls for Erosion Control at New Extension site, Federal Polytechnic, Oko.

Expected Outcomes:

Upon completion, the project is expected to prevent further erosion damages thereby sustaining the infrastructures.

4.7.7 FEDERAL COLLEGE OF EDUCATION, OBUDU

The Institution had an appropriation of N432.83 million in the 2024 budget for the implementation of its seven (7nos) capital projects/programme. Out of this amount, N66.56 million was released and utilized. The following projects amongst others were monitored:

a) *Rehabilitation of Adult Education Block*

The project involves the remodeling of an existing bungalow building of 4nos offices with the construction of additional 3nos offices, procurement/installation of 4nos air conditioners, replacement of roofing sheets, doors and windows. The contract was awarded to Messrs. F. A Liberty Nigeria Limited in October, 2024 at a cost of N30.00 million with a completion date of January, 2025. In the 2024 budget, the sum of N30.00 million was appropriated, while N9.00 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed. The team was informed that the contractor was being owed the balance of the contract cost.



Picture 130: Completed Rehabilitation of Adult Education Block at FCE, Obudu

Observed Outcome:

The project had provided a conducive working environment for the staff.

b) Rehabilitation of Bursary and Registry wing of Old Administrative Block at the Main Campus Phase II

The project with GPS coordinates Lat: 6.67834 & Long:9.167584 entails the rehabilitation of the old administrative block at the main campus. Component of work includes: re-roofing, replacement of damaged doors, repairs and painting of steel surface water tank. The contract was awarded to Messrs. RYTE Regzons Limited in February, 2023 at a cost of N105.12 million with a completion date of June, 2025. In the 2024 budget, the sum of N60.00 million was appropriated, while N18.00 million was released and utilized. A total of N63.02 million had been committed to the project since inception to achieve 65% level of completion.

Findings:

At the time of monitoring, work completed includes: replacement of damaged roofing sheets, fixing of damaged doors, suspended ceiling while repairs/painting of surface water tank and tiling were ongoing.



Picture 131: Ongoing rehabilitation of bursary and registry wing of old administrative block at the main campus phase II Obudu

Expected Outcome:

On completion, it would provide conducive office accommodation for staff of the bursary and registry.

c) Rehabilitation of 1km internal Road Network at the main campus phase III

The project with GPS coordinates Lat: 9.022477 & Long: 7.486641 entails the rehabilitation of an existing delapidated 1km ring road at the main campus of the College. Component of works include: clearing/removal of debris, excavation of pit for drains on both sides of the road, construction of culvert and earthwork.

The contract was awarded to Messrs. Steady Dimension Nigeria Limited in January, 2024 at the cost of N300.00 million with a completion date of December, 2025. In the 2024 budget, the sum of N100.00 million was appropriated, out of which N30.00 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring, work done includes: clearing, removal of debris, excavation of pits 320m and 560m drains at both side of the road.



Picture 132: Ongoing Rehabilitation of 1km internal Road Network at the Main Campus Phase II FCE Obudu

Expected Outcome:

When completed, it would provide access road within the school College.

4.7.8 FEDERAL UNIVERSITY, OTUOKE

The institution was allocated the sum N562.94 million in the 2024 budget for the implementation of its five (5nos.) capital projects/programs. Out of this amount, N141.06 million was released, while N137.26 million was utilized. The following projects amongst others were monitored:

a) Construction and furnishing of Professional office for Faculty of Management.

The project with GPS Coordinate N44725; and Longitude E61934 entails the construction of a-storey building for the Faculty of Management Science consisting of 32nos offices, conveniences and a conference room. The contract was awarded to Messrs. East-Dor Services Limited in May 2024 at a cost of N266.97 million with a completion date of June, 2025. In the 2024 budget, the sum of N266.97 million was appropriated while N80.09 million was released and utilized to achieve 30% level of completion.

Findings:

At the time of monitoring; work done include substructure and block work to decking level.



Picture 133: Ongoing construction and furnishing of Professional office for Faculty of Management Science at Federal University Otuoke

Expected Outcome:

Upon completion, the project would provide a conducive working environment.

b) Procurement and Installation of Desktop Computers

The project involves the procurement and installation of 50nos HP Desktop computers. The contract was awarded to Messrs. Harrybee Nigeria Limited in May 2024 at the cost of N36.69 million with a completion date of November 2024. In the 2024 budget, the sum of N36.68 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the 50nos HP Desktop computer has been supplied.



Picture 134: Procured Desktop Computers at Federal University of Otuoke

Expected Outcome:

When put to use, the procured computers would provide students with modern way of accessing information to enhance academic performance.

4.7.9 FEDERAL UNIVERSITY OF PETROLEUM RESOURCES EFFURUN

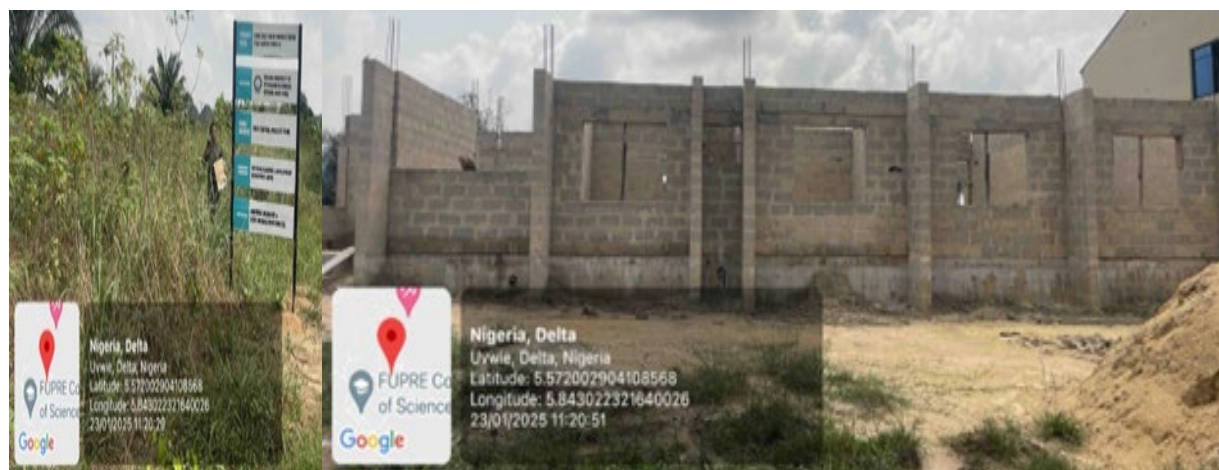
The institution had an appropriation of N680.37 million in the 2024 budget for the implementation of its five (5nos) Capital Projects/Programmes. Out of this amount, N336.97 million was released while N336.66 million was utilized. The following projects amongst others were monitored:

a) Construction of 100 Capacity Administrative Staff Office

The project involves the construction of a storey building comprising 20nos offices and 10nos conveniences. The contract was awarded to Messrs. Midwall Building & Civil Engineering Limited in March, 2024 at a cost of N266.00 million with a completion date of December, 2025. In the 2024 budget, the sum of N150.00 million was appropriated. Of this amount, N82.96 million was released and utilized to achieve 45% level of completion.

Findings:

At the time of monitoring, the frame structure up to the lintel level had been achieved. However, roofing, ceiling, plastering, electrical/mechanical fittings, tiling, fixing of doors/windows and painting amongst others were outstanding.



Picture 135: Ongoing Construction of 100 Capacity Administrative Staff Office at Federal University of Petroleum Resources, Effurun.

Expected Outcome:

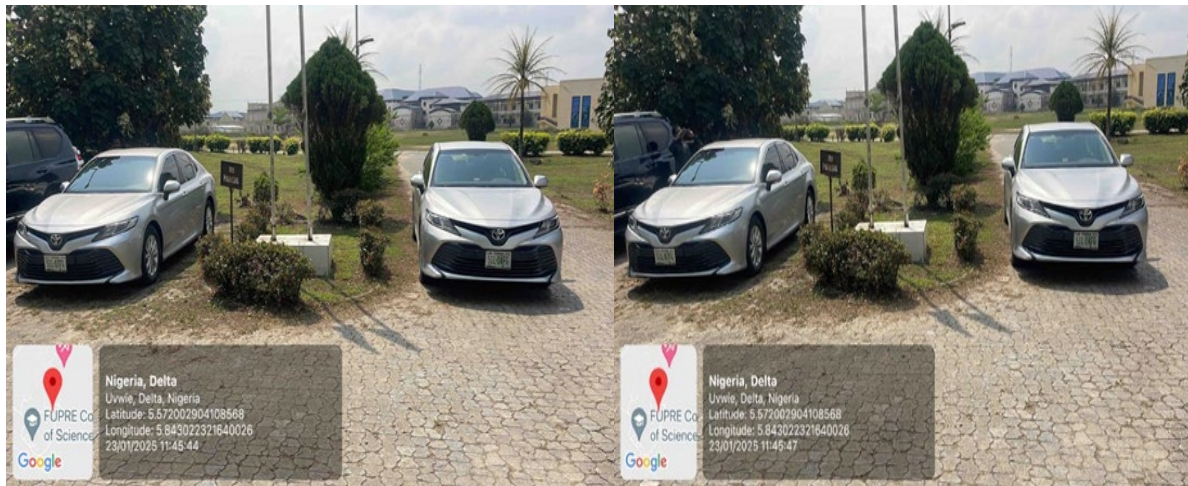
Though ongoing, when completed it would provide a conducive working environment for the administrative staff of the university.

b) Procurement of 3nos Utility Vehicles for the University

The project involves the procurement of 3nos Toyota Camry utility vehicles for the University. The contract was awarded to Messrs. Nulias Nigeria Limited in March 2024 at a cost of N180.00 million with a completion date of May 2024. In the 2024 budget, the sum of N180.36 million was appropriated, while N178.98 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the 3nos utility vehicles had been procured and put to use.



Picture 136: Procured 3nos of Utility Vehicles at Federal University of Petroleum Resources Effurun

Expected Outcome:

The procured utility vehicles had eased the movement of Principal Officers.

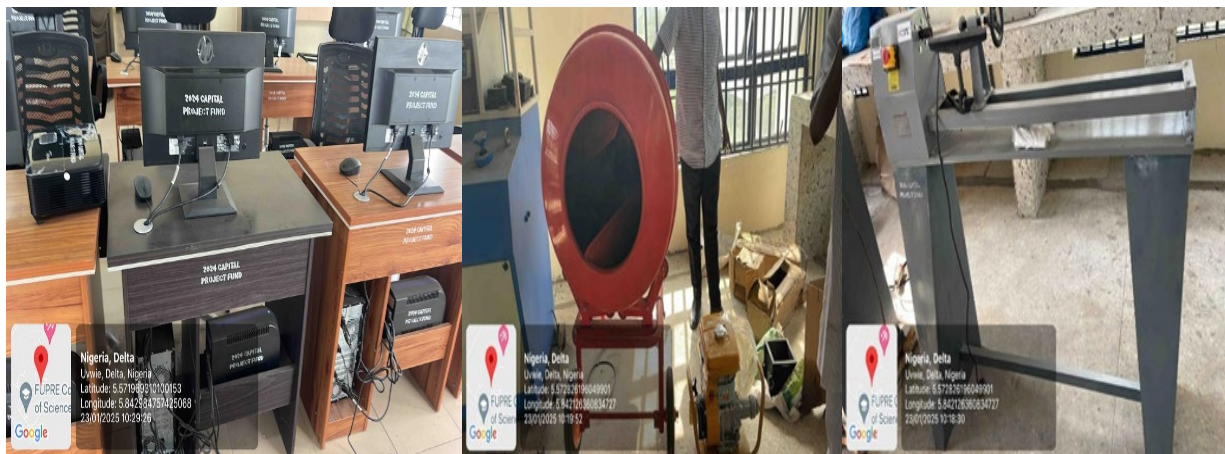
c) Purchase and installation of equipment in the Civil Engineering Laboratory.

The project entails purchase and installation of equipment for the Engineering Laboratory comprising: 10nos HP Desktops Computers, 2nos HP Laptops, 1no projector, 1no electronic screen, 10nos computer tables, 10nos computer swivel chairs, 1no concrete mixer machine, 5nos shovels amongst others.

The contract was awarded to Messrs. Edmuros Limited in September 2024 at a cost of N100.00 million with a completion date of December 2024. In the 2024 budget the sum of N100.00 million was appropriated. Out of this amount, N29.70 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, all the equipment had been procured and put to use. The team was informed that the contractor was being owed the sum of N70.30 million.



Picture 137: Procured and installed equipment at the Federal University of Petroleum Resources Effurun.

Expected Outcome:

The procured equipment would enhance effective learning at the civil engineering laboratory.

4.7.10 UNIVERSITY OF BENIN

The institution had an appropriation of N1.06 billion in the 2024 budget for the implementation of its seven (7nos) Capital Projects/Programmes. Out of this amount, N913.52 million was released and utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Construction of Internal Audit Building

The project involves the construction of a storey building comprising: 60nos offices, 29nos conveniences, 2nos stores and a conference room. The contract was awarded to Messrs. H & W Energy Nigeria Limited in December 2023 at a cost of N444.34 million with a completion date of April 2024.

In the 2024 budget, the sum of N350.00 million was appropriated while N251.30 million was released and utilized. A total of N384.60 million had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the frame structure had been completed, while roofing, electrical works, piping, plumbing door and fixing of doors and window frames were ongoing.



Picture 138: Ongoing Construction of Internal Audit Building at University of Benin, Edo State.

Observed Outcome:

The projects would provide office accommodation for the Internal Audit Staff.

b) Construction of Optometry Building (Phase 2)

The project involves the construction of Optometry building comprising: 15nos offices, 16nos Consulting room, 2nos Lecture room, 3nos Laboratories, a Seminar room and 20nos Conveniences. The contract was awarded in July 2024 to Messrs. Gumgre Nig. Ltd. at a cost of N99.0 million with a completion date of July 2025. In the 2024 budget, the sum of N100.00 million was appropriated while, N88.0 million was released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed, while plastering, fixing of windows, electrical/mechanical works were ongoing.



Picture 139: Ongoing Construction of Optometry Building at University of Benin, Edo State.

4.7.11 FEDERAL COLLEGE OF EDUCATION (TECH) ASABA, DELTA STATE

The institution had an appropriation of N458.04 million in the 2024 budget for the implementation of its four (4nos) capital projects/Programmes. Out of this amount, N266.56 million was released and utilized at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored.

a) Construction of Administrative Department Office for Staff and Consultancy.

The project involves the construction of a storey building comprising: 17nos offices ensuite, 1nos Conference room, 2nos stores and a lobby. The contract was awarded to Messrs. Chesed Shield Alliance Limited in July 2024 at a cost of N234.67 million with a completion date of January 2025. In the 2024 budget, the sum of N235.00 million was appropriated, while N117.89 million was released and utilized to achieve 55% level of completion.

Findings:

At the time of monitoring, the superstructure was at the Lintel level while piping and cabling has been completed.



Picture 140: Ongoing Construction of Administrative Department Office at Federal College of Education (Tech.), Asaba, Delta State.

Observed Outcome:

The project would provide office accommodation for the staff of the college.

4.7.12 FEDERAL UNIVERSITY OF OYE-EKITI

The sum of N529.86 million was appropriated to the institution in the 2024 budget for the implementation of its three (3nos) capital projects/programmes. Out of this amount, N375.68 million was released while N344.32 million was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Construction and Furnishing of Post Graduate School Building

The project with GPS Coordinates: Lat.7.777352 and Long. 5.311721 entails the construction of a storey building comprising: 15nos offices, 10nos conveniences, a courtyard with borehole and overhead/surface tanks of 5000 and 2000 litres each.

The contract was awarded to Messrs. Multi choice Global at a cost of N256.01 million in May 2024 with a completion date of November, 2024. In the 2024 budget, the sum of N276.00 million was appropriated, out of which N204.77 million was released and utilized to achieve 90% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, internal painting, electrical/mechanical fittings were ongoing while, construction of overhead/surface tank and landscaping were outstanding.



Picture 141: Completed Postgraduate School Building at Federal University, Oye – Ekiti.

Observed Outcome:

Though the project has not been completed, it has created employment opportunities for 30 skilled and other classes of workers. When completed, it would enhance teaching and learning in the institution.

b) Construction of academic office and classroom building

The project with GPS Coordinates: Lat.7.777135 and Long. 5.315926 entails the construction of a storey building for academic offices and lecture rooms. Component of works include provision of a computer hall (100) students' capacity, 2nos conveniences and 7nos Professors' offices ensuite. The contract was awarded to Messrs. Diamond Global Engineering Investment Limited at a cost of N128.57 million in August 2024 with a completion date of December 2024. In the 2024 budget, the sum of N130.00 million was appropriated, out of which N109.52 million was released while N77.10 million was utilized to achieve 80% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed while internal painting and electrical/mechanical fitting were ongoing. However, external works was still outstanding.



Picture 142: Ongoing Construction of academic office and classrooms at Federal University, Oye – Ekiti.

Observed Outcome:

Though the project has not been completed, it has created employment opportunities for 25 skilled and other classes of workers. When completed, it would provide office accommodation and enhanced teaching and learning in the institution.

4.7.13 FEDERAL POLYTECHNIC, EDE

The sum of N496.94 million was appropriated to the institution in the 2024 budget for the implementation of its five (5nos) capital projects/programmes. Out of this amount, N300.00 million was released and utilized. The following projects amongst others were monitored:

a) *Construction of Building for Mechanical Engineering Department:*

The project with GPS coordinates: Lat. 7.699101 and Long. 4.410994 entails the construction, furnishing and equipping of a storey building comprising 4nos lecture rooms, 4nos computer laboratories, 12nos staff offices and a board room.

The contract was awarded to Messrs. Charlotte Project Concepts Limited in November, 2023 at a cost of N396.52 million with a completion date of August, 2025. In the 2024 budget, the sum of N96.04 million was appropriated, out of which N75.64 million was released and utilized. A total of N129.29 was committed to the project since inception to achieve 19% level of completion.

Findings:

At the time of monitoring, the substructure had been completed while reinforcement, block works, columns and beams and decking of the first floor were ongoing.



Picture 143: Ongoing Construction of Building for Mechanical Engineering Department at Federal Polytechnic, Ede, Osun State.

Expected Outcome:

When completed, it would provide offices for staff and a conducive environment for the conduct of lecture for students of the Department.

b) Construction of Surveying and Geo-informatic Department:

The project with GPS coordinates: Lat. 7.696938 and Long. 4.412632 entails the construction, furnishing and equipping of a storey building comprising 4nos lecture rooms, 4nos laboratories and 10nos staff offices.

The contract was awarded to Messrs. Pholataiz Nigeria Limited in November, 2023 at a cost of N416.93 million with a completion date of December, 2025. In the 2024 budget, the sum of N115.00 million was appropriated, out of which N86.73 million was released and utilized. A total of N148.88 million had been committed to the project since inception to achieve 30% level of completion.

Findings:

At the time of monitoring, the substructure had been completed while columns, beams and reinforcement for ground floor and suspended floor were ongoing.



Picture 144: Ongoing Construction of Surveying and Geo-informatic Department at Federal Polytechnic, Ede, Osun State.

Expected Outcome:

When completed, the project would provide offices for staff and lecture rooms for students of Surveying and Geo-informatic Department.

c) Construction of Communication and Media Studies Department:

The project with GPS coordinates: Lat. 7.698493 and Long. 4.412092 entails the construction, furnishing and equipping of a storey building comprising 4nos lecture rooms, 4nos studio laboratories and 12nos staff offices.

The contract was awarded to Messrs. Magabat International Limited in December, 2021 at a cost of N394.52 million but was not funded until December, 2023 with a completion date of April, 2025. In the 2024 budget, the sum of N166.50 million was appropriated, out of which N75.58 million was released and utilized. A total of N209.58 million has been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the superstructure had been roofed. However, plastering, fixing of doors/windows, tiling, ceiling, electrical/mechanical works, painting, furnishing and equipping were outstanding.



Picture 145: Ongoing Construction of Communication and Media Studies Department at Federal Polytechnic, Ede, Osun State.

Expected Outcome:

When completed, it would provide conducive offices for staff and lecture rooms for students of Communication and Media Studies Department.

4.7.14 FEDERAL COLLEGE OF EDUCATION, ABEOKUTA

The sum of N456.89 million was appropriated to the college in the 2024 budget for the implementation of its three (3nos) capital projects/programmes. Out of this amount, N297.09 million was released while N295.81 million was utilized. The following projects amongst others were monitored:

a) Remodelling and Construction of Old Administrative Staff Offices (Phase II)

The project with GPS coordinates: Lat. 7.193289 and Long. 3.452347 entails complete re-modelling of the old administrative staff offices with 10nos offices (ensuites) and a conference room. Scope of works include: replacement of roofing sheet, doors/windows, ceiling, mechanical/electrical works, tiling, plastering and painting.

The contract was awarded to Messrs. Fortune engineering and Haysh Five Resources Limited in April, 2024 at a cost of N220.34 million with a completion date of December, 2024. In the 2024 budget, the sum of N221.00 million was appropriated, out of which N149.59 million was released while N148.31 million was utilized to achieve 85% level of completion.

Findings:

At the time of monitoring, the renovation works had been completed while painting was outstanding.



Picture 146: Ongoing Remodelling and Construction of Old Administrative staff offices (phase II) at FCE Abeokuta

Expected Outcome:

When completed, it would provide office accommodation for the Board Chairman, Secretary and their supporting staff.

b) Procurement of 1no 18-Seater Bus and Utility Vehicles

The project entails the purchase of 18-seater bus (JAC Sunray 2023 model) and a JAC JS6 car (2023 model) for the Governing Council and Provost of the college. The contract was awarded to Messrs. Diamante Global Service Limited in April, 2024 at a cost of N125.00 million with a completion date of December, 2024. In the 2024 budget, the sum of N125.00 million was appropriated, out of which N37.50 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the two vehicles had been procured and put to use. However, the team was informed that the contractor was being owed the balance of N87.50 million.



Picture 147: Procured 18-Seater Bus and Utility Vehicle at Federal College of Education, Abeokuta, Ogun State.

Expected Outcome:

The project would ease the movement of the principal staff and Board members of the institution.

c) Procurement of 2nos Utility Vehicles

The project entails the purchase of 2nos JAC GS4 Turbo cars (2023 model) for the Deputy Provost (Administration) and Deputy Provost (Academics). The contract was awarded to Messrs. Kaura Motors Limited in April, 2024 at a cost of N110.00 million with a completion date of December, 2024. In the 2024 budget, the sum of N110.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 148: Procured Utility Vehicles at Federal College of Education, Abeokuta, Ogun State.

Expected Outcome:

The project would ease the movement of the principal staff of the college within and outside the campus.

4.7.15 FEDERAL UNIVERSITY OF HEALTH SCIENCE ILA-ORANGUN, OSUN

The sum of N9.06 billion was appropriated to the institution in the 2024 budget for the implementation of its thirty-one (31nos) capital projects/programmes. Out of this amount, N1.58 billion was released and utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) *Electrification of the University Permanent Site*

The project entails preliminary activities for electrification, the procurement and installation of 2nos 500KVA transformer, 73nos of LT and HT poles to service the whole school and fencing of the transformers. The contract was awarded to Messrs. Lastak Nigeria Limited at a cost of N249.03 million in June 2024 with a completion date of January, 2025. In the 2024 budget, the sum of N250.00 million was appropriated, out of which N179.51 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed. However, the team was informed that the contractor is being owed the balance of N69.52 million.



Picture 149: Procured and Installed Transformer at Federal University of Health Sciences, Ila-Orangun.

Observed Outcome:

The project would provide illuminate all the offices and laboratories in the university.

b) Construction of Internal Roads Network, Drainages and Land Scaping of the University Permanent Site.

The project entails the construction of 900m (0.9km) length of internal road network with 2nos culverts, drainages on both sides of the road, walkway and landscaping at the university permanent site. The contract was awarded to Messrs. Dekfam Nigeria Company Limited at a cost of N449.97 million in June 2024 with a completion date of September 2024. In the 2024 budget, the sum of N450.00 million was appropriated, while N243.66 million was released and utilized to achieve 50% level of completion.

Findings:

At the time of monitoring, the construction of drainages, walkways, sand filling and compaction were ongoing at different levels of completion.



Picture 150: Ongoing Construction of Internal Roads Network, Drainages and Land Scaping at the Federal University of Health Sciences, Ila-Orangun permanent site.

Observed Outcome:

The project would provide seamless access to the administrative building, classes and other infrastructure within the institution.

4.7.16 FEDERAL POLYTECHNIC ILARO, OGUN STATE

The sum of N2.99 billion was appropriated to the institution in the 2024 budget for the implementation of its thirteen (13nos) capital projects/programmes. Out of this amount, N173.93 million was released and utilized. The following projects amongst others were monitored:

a) Construction of 1no Block of 6 Classrooms with Furnishing

The project with GPS coordinate Lat:6.895121 and Long:2.986639 entails the construction and furnishing of a storey building with 6nos classrooms. The contract was awarded to Messrs. Enjalon Integrated Venture Limited in June, 2023 at a cost of N200.00 million with a completion date of December,

2024. In the 2024 budget, the sum of N65.00 million was appropriated, out of which N9.88 million was released and utilized. A total of N135.00 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the frame structure had been completed while, terrazzo floor tiling, POP and construction of students' steel chairs were ongoing. However, provision of burglary, fixing of doors/ windows, electrical/ mechanical fittings, staircase railings, painting and furnishing were outstanding.



Picture 151: Ongoing Construction of 1no Block of 6 Classrooms at Federal Polytechnic Ilaro.

Expected Outcome:

The project, when completed, is expected to provide a conducive learning environment for students

a) Rehabilitation of 1000m Gbokoto Road (Ojaodan Road to Gbokoto Dam Road)

The project entails the rehabilitation of existing 1000m Gbokoto Road network connecting the administrative building. Component of work includes: removal of the topmost layer of the damaged tarred, grading, sand filling, stone pitching, construction of drainages, road demarcation, provision of kerbs and asphaltic.

The contract was awarded to Messrs. Think Engineering Limited in August, 2024 at a cost of N484.64 million with a completion date of January, 2025. In the 2024 budget, the sum of N280.00 million was appropriated, out of which N145.39 million was released and utilized to achieve 3% level of completion.

Findings:

At the time of monitoring, the contractor had just been mobilised to site. However, blocks and kerbs had been produced for the construction of drainages and road demarcation.



Picture 152: Moulded Blocks and Kerbs for Rehabilitation of 1000m Gbokoto Road at Federal Polytechnic, Ilaro

Expected Outcome:

The project when completed, would improve access road to the administrative building and other adjoining road network.

4.7.17 FEDERAL UNIVERSITY OF HEALTH SCIENCES AZARE, BAUCHI STATE

The sum of N846.27 million was appropriated to the institution in the 2024 budget for the implementation of its four (4nos) capital projects/programmes. Out of this amount, N595.02 million was released and utilized as at the end

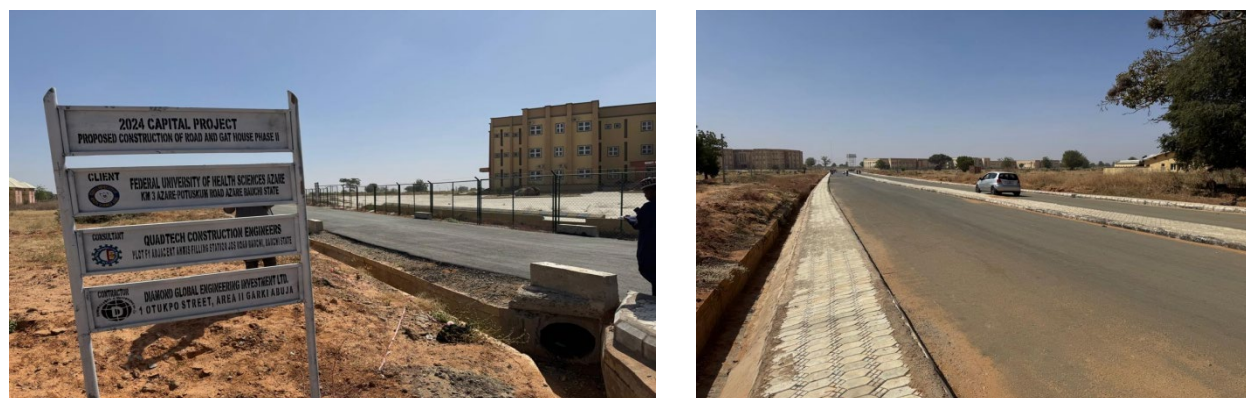
of third quarter of the fiscal year. The following project amongst others was monitored:

a) *Construction of Road Network and Gate House*

The project involves the construction of 500 metres road network in the Campus with 2nos drainages and a gate house. The contract was awarded to Messrs. Diamond Global Construction Nigeria Limited at a cost of N368.47 million in May 2024 with a completion date of June 2025. In the 2024 budget, the sum of N368.47 million was appropriated, while N307.46 million was released and utilized to achieve 97% level of completion.

Findings:

At the time of monitoring, the project has been completed. The team was informed that the contract is under one year retention period.



Picture 153: Ongoing Construction of Road Network and Gate House at Federal University of Health Sciences Azare, Bauchi State.

Observed Outcome:

When completed, it would enhance healthcare services as well as promote social and infrastructure development in the campus.

4.7.18 FEDERAL POLYTECHNIC, MONGUNO, BORNO STATE:

A total of N411.73 million was appropriated to the Polytechnic in the 2024 budget for the implementation of four (4nos) capital projects/programs. Out of this amount, N359.42 million was released and utilized. The following projects amongst others were monitored:

a) Construction of Liaison Office in Maiduguri:

The project with GPS coordinates N121'40.58" Latitude and E131'34.47" Longitude entails the construction of a storey building liaison office. Scope of work includes: 6nos offices (ensuite), common room, kitchenette, 2nos bedrooms, conference room, store, entrance porch, lobby and external works.

The contract was awarded to Messrs. Double Integrated Service Limited in August, 2023 at a cost of N120.00 million with a completion date of March, 2024. In the 2024 budget, the sum of N50.00 million was appropriated, out of which N20.00 million was released and utilized. A total of N116.00 million had been committed to the project since inception to achieve 97% level of completion.

Findings:

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



Picture 154: Ongoing Construction of Federal Polytechnic, Monguno Liaison Office, Maiduguri, Borno State.

Expected Outcome:

When completed, the project would serve as a liaison office as well as provide office accommodation for the administrative staff of the institution.

4.7.19 MODIBBO ADAMA UNIVERSITY, YOLA – ADAMAWA.

The sum of N691.86 million was appropriated to the institution in the 2024 budget for the implementation of its two (2nos) capital projects/programmes. Out of this amount, N244.23 million was released while N244.19 million was utilized. The following project amongst others was monitored:

a) Construction of the Department of Electrical Engineering and Electronics Laboratory.

The project with GPS coordinates: Lat. 9.353707 & Long.12.496088 located at the main campus of Modibbo Adama University, Yola, entails the provision of 5nos laboratories with preparation rooms and one office.

The contract was awarded to Messrs. Royal Stone Global Investment Nigeria Limited in September, 2024 at a cost of N617.61 million with a completion date of October, 2025. The sum of N617.61 million was appropriated in the 2024 budget, while N211.94 million was released and utilized to achieve 35% level of completion.

Findings:

At the time of monitoring, site clearance, setting out, excavation, blinding of foundation footing and DPC had been completed.



Picture 155: Ongoing Construction of the Department of Electrical Engineering and Electronics Laboratory at Modibbo Adama University, Yola.

Expected Outcome:

The project has created job opportunities for 60 skilled and other classes of workers. Upon completion, it would provide office accommodation and a conducive environment for learning.

4.7.20 FEDERAL UNIVERSITY, KASHERE- GOMBE

The sum of N576.04 million was appropriated to the institution in the 2024 budget for the implementation of its five (5nos) capital projects/programmes. Out of this amount, N470.01 million was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored.

a) *Construction of University Main Store at Federal University of Kashere, Gombe State.*

The project entails the construction of the university main store comprising: 2nos offices ensuite and 1no adjoining suite. The contract was awarded to Messrs. AD2 Integrated Technical Services Ltd. in March 2024 at a cost of N250.00 million with a completion date of June 2025. In the 2024 budget, N250.00 million was appropriated, while N198. 89 million was released and utilized, to achieve 70% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed. However, painting, electrical fittings and external work were outstanding.



Picture 156: Completed University Main Store at Federal University Kashere, Gombe State.

Observed Outcome:

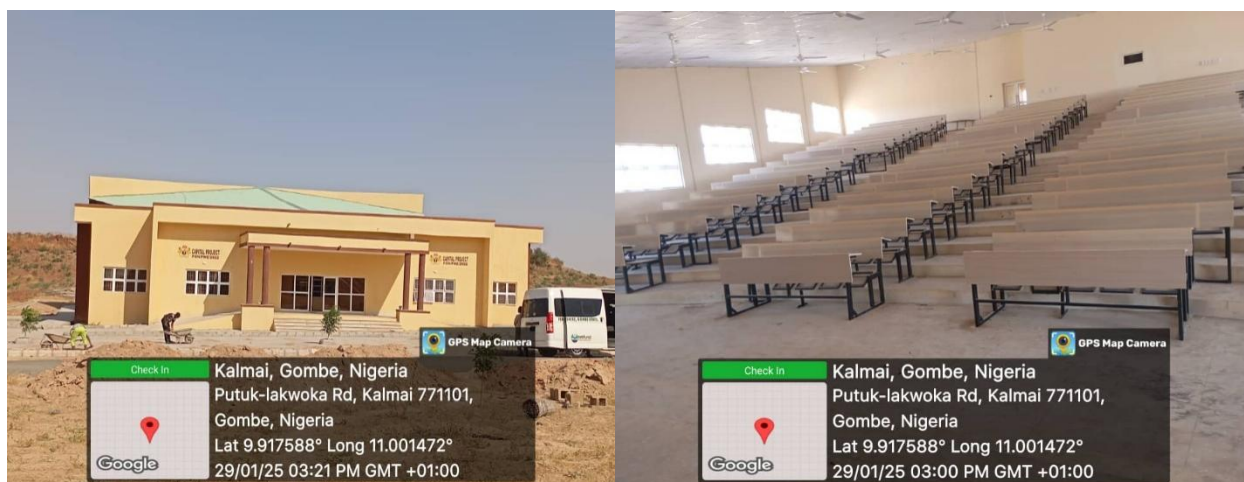
On completion, the project would serve as a storage facility for the institution.

b) Construction and furnishing of 500 Capacity Lecture Theater.

The project involves the construction and furnishing of 500 capacity lecture theatre. Components of work include 500 capacity collapsible chairs and tables, 8nos offices, 2nos stores, 12nos conveniences and 2nos lounge. The contract was awarded to Messrs. Abu Sultan Nigeria Ltd. in November 2022 at a cost of N500.00 million with a completion date of June 2025. In the 2024 budget, the sum of N120,00 million was appropriated, while N95.99 million was released and utilized. A total of N475.99 million had been committed to the project since inception to achieve 96% level of completion.

Findings:

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



Picture 157: Completed 500 Capacity Lecture Theatre at Federal University Kashere, Gombe State.

Observed Outcome:

The project would facilitate teaching and learning in the institution.

4.7.21 FEDERAL COLLEGE OF EDUCATION, GOMBE

The institution was appropriated the sum of N459.24 million for the Implementation of its eight (8nos) capital projects/programmes. Out of this amount, N373.35 million was released, while N354.25 million was utilized. The following projects amongst others were monitored:

a) Construction of 1.6km Road, Drainage, Asphalt and Marking at Federal College of Education, Gombe

The project with GPS coordinates Latitude 10.31763 and Longitude 11.14936 involves the construction of 1.6km with drainages. Scope of work includes: site clearance, earthworks, provision of drainages, surface pavement, asphaltting (40mm thick layer) and road marking.

The contract was awarded to Messrs. Abu Sultan Nigeria Limited in October 2024 at a cost of N185.74 million with a completion date of April, 2025. In

the 2024 budget, the sum of N185.58 million was appropriated and released while N159.74 million was utilized to achieve 90% level of completion.

Findings:

At the time of monitoring, the project had been completed while, road marking was outstanding.



Picture 158: Completed 1.6km asphalt road with drainages at the Federal College of Education, Gombe.

Expected Outcome

The constructed road is expected to improve access within the college premises.

b) Construction and Fabrication of 450m Fence at Early Childhood Care Education (ECCE) Complex and Other Structures

The project involves the construction and fabrication of a 450m perimeter fence. The scope of work includes: block works, provision and installation of 2nos steel gates, fixing of the brazier, fabrication and installation of (2700mm x 300mm) burglary-proof and painting.

The contract was awarded to Messrs. Gusarco Investment Limited in October, 2024 at a cost of N88.65 million with a completion date of April, 2025. In the 2024 budget, the sum of N88.80 million was appropriated, while N76.22 million was released and utilized to achieve 88% level of completion.

Findings:

At the time of monitoring, the block works, fabrication and fixing of the brazier had been completed, while painting and installation of the two steel gates were outstanding.



Picture 159: Ongoing Construction and Fabrication of 450m Fence at ECCE Complex and Other Structures.

Expected Outcome:

Upon completion, the project would enhance security within the affected areas as well as aid the accreditation requirements for Early Childhood Care Education (ECCE).

4.7.22 FEDERAL COLLEGE OF EDUCATION, YOLA

The institution was appropriated the sum of N447.75 million for the Implementation of its eight (8nos) capital projects/programmes. Out of this amount, N257.95 million was released and utilized. The following projects were monitored:

a) *Tree Planting, Erosion Control and Landscaping*

The project involves the construction of 550m length of drainage for erosion control, tree/flowers planting and landscaping at the college. The contract was awarded to Messrs. Nivama Integrated Services Limited in March, 2022 at a cost of N212.14 million with a completion date of December, 2024.

In the 2024 budget, the sum of N24.62 million was appropriated, out of which N14.28 million was released and utilized. A total of N120.80 million had been

committed to the project since inception to achieve 56.94% level of completion.

Findings:

At the time of monitoring, 280m length of drainage for erosion control had been completed while tree/flowers planting and interlock pavement were ongoing.



Picture 160: Constructed portion of drainage for erosion control at FCE, Yola.

Expected Outcome:

Upon completion, the project is expected to prevent further erosion damages within the college.

c) Construction of Centre for Nomadic and Entrepreneurship

The project involves the construction of a 2-storey building nomadic and entrepreneurship centre comprising: 2nos. 100-seater capacity lecture halls, 12nos. offices (ensuite), acculturation centre, 3nos. round huts and 12nos. conveniences.

The contract was awarded to Messrs. Bahago Services Limited in March, 2022 at a cost of N395.92 million with a completion date of November, 2025. In the 2024 budget, the sum of N100.91 million was appropriated, while

N58.53 million was released and utilized. A total of N200.03 million had been committed to the project since inception to achieve 40% level of completion.

Findings:

At the time of monitoring, block work on the ground floor had been completed while block work and columns at the first floor were ongoing.



Picture 161: Ongoing Construction of Nomadic and Entrepreneurship Centre at FCE, Yola.

Expected Outcome:

Upon completion, the project is expected to enhance entrepreneurial activities.

d) Establishment of Centre for Basic Entrepreneurship Education

The project entails the construction of a-storey building basic entrepreneurship education centre comprising: 8nos. exhibition halls, 2nos 300 capacity lecture and exhibition hall, 12nos. offices, 10nos conveniences and 2nos. utility rooms.

The contract was awarded to Messrs. Ghumbilli Global Nigeria Limited in March, 2022 at a cost of N262.10 million with a completion date of November, 2025. In the 2024 budget, the sum of N102.28 million was appropriated while N59.32 million was released and utilized. A total of N163.83 million had been committed to the project since inception to achieve 45% level of completion.

Findings:

At the time of monitoring, the substructure, block work to decking level had been achieved.



Picture 162: Ongoing Construction of Centre for Basic Entrepreneurship Education at FCE, Yola.

Expected Outcome:

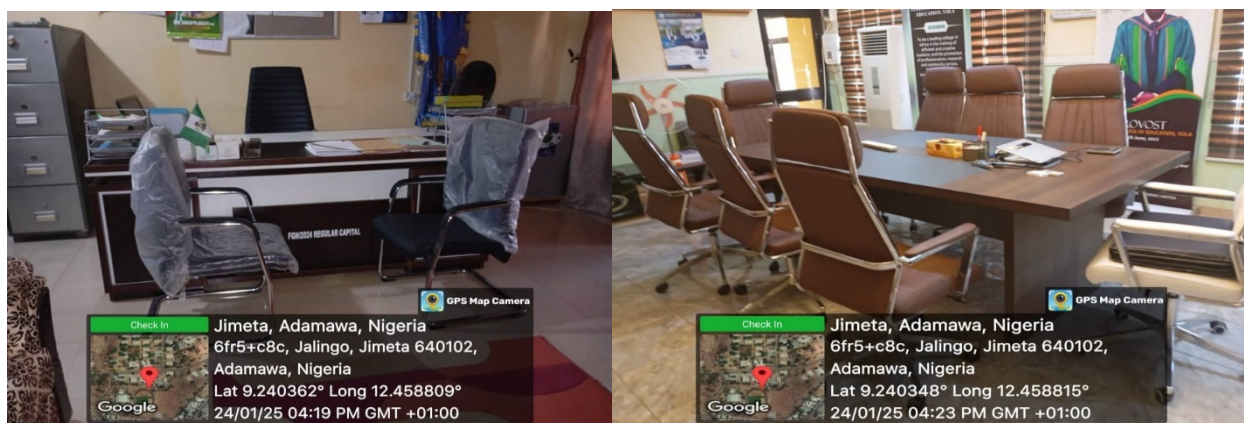
When completed, the project would aid the accreditation for establishment of centre for basic entrepreneurship education at the college.

e) *Procurement of Office Furniture and Equipment*

The project involves the procurement of office furniture and equipment comprising: 89nos office furniture, file cabinet and 16nos seats. The contract was awarded to Messrs. Londo Sky in January, 2024 at a cost of N100.00 million with a completion date of June, 2024. In the 2024 budget, the sum of N100.00 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the office furniture had been procured and distributed to the various offices.



Picture 163: Procured and installed office furniture at FCE, Yola.

Expected Outcome:

The procured office furniture and equipment has provided a conducive working environment for staff at the college.

4.7.23 FEDERAL POLYTECHNIC, KALTUNGO - GOMBE

The institution was appropriated the sum of N1.42 billion for the Implementation of its eight (8) capital projects/programmes. Out of this amount, N764.99 million was released, while N754.58 million was utilized. The following project amongst others was monitored:

a) *Purchase of Official Vehicles*

The project involves the procurement of 1no. Toyota Hilux, Toyota Hiace bus, Toyota Coaster bus, 3nos Toyota Corolla Saloon and 1no Toyota Highlander Jeep. The contract was awarded to Messrs. Guaranty Motors Potiskum Limited in May, 2021 at a cost of N255.00 million, with a completion date of December, 2024. In the 2024 budget, the sum of N115.00 million was appropriated, while N114.90 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the motor vehicles had been procured and supplied.



Picture 164: Procured Official Vehicles at Federal Polytechnic, Kaltungo.

Expected Outcome:

The procured vehicles would enhance mobility and operational efficiency for official activities within the institution.

4.7.24 UNIVERSITY OF JOS

The institution had an appropriation of N1.067 billion in the 2024 budget for the implementation of its six (6nos) capital projects/programmes. Out of this amount, N854.16 million was released while N695.63 million was utilized as at the end of third quarter. The following projects amongst others were monitored:

a) Construction and Furnishing of Offices, Lecture Halls and Laboratory for the Faculty of Natural Science.

The project involves construction of a storey building comprising: furnishing of 2nos laboratories, 2nos lecture halls (250-seat) capacity, 3nos offices and 15nos conveniences. The contract was awarded to Messrs. Solap Furniture Limited and Black Stone Heritage Limited in January 2023 at a total cost of N561.95 million with a completion date of December 2024. In the 2024 budget, the sum of N250 million was appropriated, while N119.07 million was released and utilized. A total of N452.87 had been committed to the project since inception to achieve 81% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed. However, installation of furniture in the laboratories are ongoing.



Picture 165: Completed Lecture Halls and Laboratory for the Faculty of Natural Science at **University of Jos**

Observed Outcome:

On completion, the project would provide a conducive working environment and enhance teaching and learning in the faculty.

b) Acquisition & Renovation of Naraguta Country Club.

The project entails the renovation of a storey building comprising: 10nos flats, 6nos BQ, 8nos charlets, a club house studio for theatre art/research and 3nos conveniences. The contract was awarded to Messrs. Fidel Idoko & company in December 2022 at a cost of N683.95 million with a completion date of December, 2024. In the 2024 budget, the sum of N120 million was appropriated, while N96.5 million was released and utilized. A total of N648.27 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 166: Completed Renovation of Naraguta Country Club at UniJos.

Observed Outcome:

On completion, the project would be used as a Centre for research and development as well as recreation for postgraduate students.

4.7.25 FEDERAL UNIVERSITY OF TECHNOLOGY MINNA

The University had an appropriation of N696.18 million in the 2024 budget for the implementation of its one (1no.) capital project/ programme. Out of this amount, N208.85 million was released and utilized as at the end of third quarter of the fiscal year. The following project was monitored.

a) Construction of Senate building extension

The project entails the extension/ remodelling of the Senate building entrance with the introduction of driveway. Components of works include Construction of a 316-seater capacity auditorium, 8nos offices and conveniences and a media room. The project was awarded to Messrs. Wadata Group United/ All Works Commercial in July 2024 at a total cost of N2.5 billion with a completion date of December, 2025. In the 2024 budget, the sum of N656.18 million was appropriated, while N208.85 million was released and utilized to achieve 37% level of completion.

Findings:

At the time of monitoring, the entrance extension had been completed while the 316-capacity auditorium was at foundation level.



Picture 167: Construction of Senate building extension and entrance extension/ remodelling at FUT, Minna.

Observed outcome:

The project would enhance the aesthetic view of the Senate building and ease the movement of vehicles to and from the senate building.

4.7.26 FEDERAL UNIVERSITY OF TECHNOLOGY BABURA, JIGAWA

The institution had an appropriation of N1.21 billion in the 2024 budget for the implementation of its twelve (12nos) capital projects/programmes. Out of this amount, N199.01 million was released while N122.01 million was utilized as at the end of the third quarter of the fiscal year. The following project amongst others was monitored:

a) *Construction of Staff Housing Units*

The project with coordinates: Latitude 12.741151 N and Longitude 8.998157. involves construction of 2-units of 3-bedrooms and 3-units of 2-bedrooms Residential Housing Units for Staff at the permanent site. The contract was awarded to Messrs. Century Trade Ltd. in July 2024 at a cost of N286.28 million with a completion date of November, 2024. The sum of N286.28 million was appropriated in the 2024 budget, while N264.81 million was released and utilized to achieve 98% level of completion.

Findings:

At the time of monitoring, the project has substantially been completed. However, external painting was ongoing, while landscaping was outstanding.



Picture 168: Completed Staff Housing Units at Federal University of Technology Babura, Jigawa State.

Observed Outcome:

The project would provide conducive accommodation for principal officers of the institution.

4.7.27 USMAN DANFODIYO UNIVERSITY, SOKOTO

The institution had an appropriation of N799.45 million in the 2024 budget for the implementation of its nine (9nos) capital projects/programmes. Out of this amount, N580.09 million was released and utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) *Construction and furnishing of Centre of Biomolecular Science*

The project with GPS Coordinates: Latitude, 13.132701 and Longitude, 6.202842 involves the construction and furnishing of a 2-storey biomolecular science complex comprising: 6nos offices, a conference room, solar panel room, meeting room, a store, external works and conveniences. Other works

include supplies of furniture, construction of 122m block wall perimeter fence, plastering, painting and metal works.

The contract was awarded to Messrs. Ahasin Construction & Supply Limited in November 2022 at a cost of N916.37 million with a completion date of December 2024. In the 2024 budget, the sum of N160.00 million was appropriated, out of which N106.89 million was released and utilized. A total of N867.70 million had been committed to the project since inception to achieve 95% level of completion.

Findings:

At the time of monitoring, the superstructure has been completed, while tiling, POP, electrical fittings, construction of laboratory works, and fabrication of benches have substantially been completed. However, installation of sanitary wares, painting, furnishing and external works were still outstanding.



Picture 169: Ongoing construction and furnishing of centre of biomolecular science building at Usman Danfodio University, Sokoto.

Observed Outcome:

When completed, the project would provide a conducive environment for learning and research.

4.7.28 AHMADU BELLO UNIVERSITY, ZARIA

The University had an appropriation of N2.07 billion in the 2024 budget for the implementation of its ten (10nos) capital projects/programmes. Out of this amount, N414.01 million was released and utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Completion/Furnishing of 500-Seater Student Lecture Hall

The project with GPS Coordinates: Latitude, 11.137293 and Longitude, 7.639861 involves the completion and furnishing of 500-seater student lecture hall. Components of works include completion/furnishing of 500-seater lecture hall, fabrication of metal seats and polished timber table, installation of ceiling fans, projector, public address system, 4nos offices and 10nos conveniences.

The contract was awarded to Messrs. Structured Investment Limited in September 2021 at a cost of N606.62 million with a completion date of December 2025. In the 2024 budget, the sum of N150.00 million was appropriated, out of which N104.70 million was released and utilized. A total of N363.97 million had been committed to the project since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed. However, the team was informed that the contractor is being owed N242.65 million balance of his payment.



Picture 170: Completed 500-Seater Student Lecture Hall at Ahmadu Bello University, Zaria.

Observed Outcome:

The project would provide a conducive teaching and learning environment for staff and students of the university.

4.7.29 FEDERAL UNIVERSITY GUSAU, ZAMFARA

The University had an appropriation of N2.55 billion in 2024 budget for the implementation of its eight (8nos) capital projects/ programmes. Out of this amount, N2.02 billion was released and utilized. The following projects amongst others were monitored:

a) Construction of Perimeter Fence for Federal University Gusau Phase II, Observation Tower & Fencing of Senate Building.

The project with GPS coordinates Latitude: 12.131045 and Longitude: 6.781513 involves the construction of perimeter fencing, provision of observation tower and fencing of the Senate building comprising: 9km perimeter fencing wall with barbwire, 500m Senate fence and provision of 13nos. security towers at the University.

The contract was awarded to Messrs. Dizal Intergrated Nigeria Limited and two (2) others in July, 2024 at a total cost of N2.00 billion with a completion date of March, 2025. In the 2024 budget, the sum of N2.00 billion was appropriated, out of which N1.47 billion was released and utilized to achieve 85% level of completion.

Findings:

At the time of monitoring, the 500m Senate fence and provision of 13nos. security towers had been completed, while the construction of 9km perimeter fencing wall was ongoing. However, the security barbwire and painting were outstanding.



Picture 171: Completed Senate Fence/Gate and ongoing construction of 9km perimeter fencing wall at Federal University, Gusau.

Observed Outcomes:

The project has provided security around the university as well as stopped further encroachment.

a) *Procurement of Utility Vehicles Phase IV*

The project with GPS coordinates Latitude: 12.130852 and Longitude: 6.780949 involves the procurement of 3nos utility vehicles comprising: 1no. 18-Seater Toyota Hiace Bus and 2nos. Hyundai Elantra 2016 Model.

The contract was awarded to Messrs. Amla 004 Global Services Limited & MAU Construction Services Limited in June, 2024 at a cost of N125.14 million with a completion date within four (4) weeks. In the 2024 budget, the sum of N125.14 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 172: Procured Utility Vehicles at the Federal University, Gusau

Expected Outcome:

The procured utility vehicles had eased the movement of principal officers of the institution.

4.7.30 FEDERAL UNIVERSITY BIRNIN KEBBI

The sum of N514.93 million was appropriated to the institution for the implementation of its five (5nos.) capital projects/programmes. Out of this amount, N432.78 million was released and utilized as at third quarter of the year. The following project amongst others was monitored:

a) Completion of 150 seat capacity lecture theatre for faculty of law at the university permanent site

The project entails construction of a bungalow comprising: 150-seat capacity lecture theatre, 2nos offices, 4nos conveniences and a panel room. The contract was awarded to Messrs. Ahmediyya Construction & Trading Company Limited in March 2024 at a cost of N158.94 million with a completion date of December, 2024. In the 2024 budget, the sum of N160.00 million was appropriated while N81.80 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed but the contractor is yet to hand over to the University. The team was informed that the university is owing the contractor a balance of N77.14 million.



Picture 173: Completed Lecture Theatre at Federal University, Birnin Kebbi.

Observed Outcome:

On completion, the project would provide a conducive teaching and learning environment for staff and students of the Faculty of Law of the institution.

4.7.31 FEDERAL UNIVERSITY, LAFIA

The institution had an appropriation of N576.97 million in the 2024 budget, out of this amount, N51.06 million was released and utilized for the implementation of six (6nos) capital projects/programmes. The following projects amongst others were monitored:

a) *Construction of Senate Chamber.*

The project involves the construction of a storey building comprising 200 seat capacity, 4nos offices, 4nos conveniences and furniture. The contract was awarded to Messrs. Frejems Nigeria Limited in May, 2022 at a cost of N576.92 million with a completion date of August, 2024. In the 2024 budget, the sum of N41.07 million was appropriated, while N41.00 million was released and utilized. A total of N565.46 million had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 174: Completed 200-Seat Senate Chambers at the Federal University, Lafia.

Expected Outcome:

The project has provided a comfortable chamber for senate meetings at the institute.

4.7.32 FEDERAL UNIVERSITY DUTSE, JIGAWA

The Institution had an appropriation of N2.32 billion in the 2024 budget for the implementation of its eleven (11nos) capital project/programmes. Out of this amount, N815.56 million was released and utilized. The following projects amongst other were monitored:

a) *Construction & furnishing of 250 Twin Theatre*

The project with GPS coordinates, latitude N6.27'55.5129" and longitude E3'24'23.2128" involves the construction and furnishing of a 250-twin theatre of 500 capacity hall with 4nos. offices and 12nos. conveniences. The contract was awarded to Messrs. ABJ & H Construction Limited in July, 2022 at initial cost of N285.40 million with an initial completion date of January, 2023. There was an upward review of the contract sum to N305.40 million in September, 2024 with a revised completion date of January, 2025. The sum of N20.00 million was appropriated, released and utilized in the 2024 budget. A total of N298.63 million had been committed to the project since inception to achieve 97% level of completion.

Findings:

At the time of monitoring, the superstructure with furnishing had been achieved, while landscaping was outstanding.



Picture 175: Constructed & Furnishing of 250 Twin Theatre at Federal University Dutse, Jigawa State.

Expected Outcome:

The project is expected to provide a conducive learning environment for students at the institution.

b) Construction & Furnishing of Multi-purpose lecture Theater Complex

The project with GPS coordinates, N11'45'22.25" and E9'20'20'26", entails the construction and furnishing of a 500-seat capacity multi-purpose lecture theatre complex comprising: 4nos offices, 2nos classrooms and 8nos conveniences.

The project was awarded to Messrs. Skiddo Construction & Engineering limited in September, 2022 at a cost of N175.88 million with a completion date of April, 2023. In the 2024 budget, the sum of N10.00 million was appropriated, released and utilized. A total of N149.95 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the frame structure had been achieved while tiling and electrical fittings were substantially completed. However, painting, furnishing and external works were outstanding.



Picture 176: Ongoing construction & furnishing of multi-purpose lecture theatre complex at Federal University Dutse, Jigawa State.

Expected Outcome:

Upon completion, the project would provide a conducive learning environment for students of the institution.

4.7.33 FEDERAL POLYTECHNIC, WANNUNE

The sum of N717.13 million was appropriated to the Polytechnic in 2024 budget for the implementation of its seventeen (17nos) capital projects/programs. Out of this amount, N420.70 million was released, while N368.99 million was utilized. The following projects amongst others were monitored:

a) *Construction of Skill Acquisition Workshop.*

The project involves construction of a bungalow building comprising: 10nos offices, 100-seat capacity workshop and 22nos conveniences. The contract was awarded to Messrs. Darama Tech Limited in March, 2023 at a cost of N265.21 million with a completion date of May, 2026. In 2024 budget, the sum of N20.00 million was appropriated, released and utilized. A total of N110.13 million had been committed to the project since inception to achieve 45% level of completion.

Findings:

At the time of monitoring, the block works and forming of columns was at the substructure level.



Picture 177: Ongoing Construction of Skill Acquisition Workshop at Federal Polytechnic, Wannune.

Expected Outcome:

When completed, the project would serve as a standard workshop training centre for the students of the institute.

a) Construction of Engineering Design Studio

The project entails the construction of a storey building comprising: 552-seat capacity, audio-visual & preparation room, 2nos offices, 2nos server/batteries rooms, a storage room and 16nos conveniences. The project was awarded to Messrs. Akosuga & Associate Consult Limited in March, 2023 at a cost of N172.59 million with a completion date of May, 2025. In the 2024 Budget, the sum of N30.00 million was appropriated, released and utilized. A total sum of N70.16 million had been committed to the project since inception to achieve 40.6% level of completion.

Findings:

At the time of monitoring, the project was at the foundation level.



Picture 178: Ongoing construction of Engineering Studio at FCE, Wannune.

Expected Outcome:

On completion, the project would enhance teaching, learning and research at the institution.

4.7.34 FEDERAL POLYTECHNIC, BIDA

The institution had an appropriation of N628.05 million in 2024 Budget. Out of this amount, the sum of N253.04 million was released and utilised for the implementation of its capital projects/programme. The following projects amongst others were monitored:

a) *Construction of 3km Road*

The project involves the construction of 3km road network connecting female hostel, new Administrative Block and other adjoining area. The scope of work includes: clearing, earth work, grading, sand filling, stone base and overlaying of binder course. The project was awarded to Allak Engineering Limited in November, 2024 at a cost of N74.96 million with a completion date of January, 2025. In 2024 budget, the sum of N75.00 million was appropriated while N73.11 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 179: Completed 3km road network at Federal Polytechnic, Bida

Expected Outcome:

The constructed road has provided free and smooth movement within the connected area.

b) Rehabilitation of Academic Building.

The project involves the rehabilitation of an existing 240-seat auditorium with 2nos offices and 6nos conveniences. Components of work include: re-introduction of columns/beams, provision of steel roof truss, block work, plastering, painting, electrical/mechanical fittings, suspended ceiling, flooring, replacement of damage windows/doors and rehabilitation of 2nos offices and 6nos conveniences.

The project was awarded to Kabarani Construction and Commercial Company Limited in July, 2024 at a cost of N333.08 million with a completion date of October 2024. In 2024 budget, the sum of N122.20 million was appropriated, while N30.00 million was released and utilized to achieve 10% level of completion.

Findings:

At the time of monitoring, the reconstruction of columns/beams, block work and the provision of steel roof truss had been achieved. However, roofing, plastering, painting, electrical/mechanical fittings, suspended ceiling, flooring, replacement of damage windows/doors and the rehabilitation of 2nos offices and 6nos conveniences were outstanding.



Picture 180: Ongoing Rehabilitation of Academic Building at Federal Polytechnic, Bida.

Expected Outcome:

When completed, the project would provide conducive learning environment for students of the polytechnic.

c) *Construction of Security Watch Tower, Procurement of Torch, Guns and Installation of CCTV*

The project entails the construction of security watch tower, procurement of torch light, guns and installation of CCTV. The contract was awarded to Messrs. Ladrashat International Limited in October, 2024 at a cost of N59.99 million with a completion date of December, 2024. In 2024 budget, the sum of N60.00 million was appropriated, while N34.64 million was released and utilized to achieve 55% level of completion.

Findings:

At the time of monitoring, 22nos. indoor CCTV, 10nos. solar outdoor cameras and 4nos. security towers had been procured and installed.



Picture 181: Constructed Security Watch Tower at the Federal Polytechnic, Bida.

Expected Outcome:

The project has enhanced the security check within the premises.

4.7.35 FEDERAL COLLEGE OF EDUCATION, OKENE

The College had an appropriation of N433.53 million for the implementation of two (2nos) capital projects/program. Out of this amount, N246.07 was released and utilized. The following projects amongst others were monitored:

a) *Renovation of Male Hostel C and D*

The project involves the renovation of 2-storey building consisting: 44nos. rooms, 3nos. common rooms, 16nos. conveniences. Others are: replacement of roofing sheets, damaged doors/windows, painting, tiling, electrical fittings and procurement of mattresses.

The project was awarded to Aftat Global Concept Nigeria Limited in October, 2024 at a cost of N245.07 million with a completion date of December, 2025. In 2024 budget, the sum of N250.00 million was appropriated, while N65.88 million was released and utilized to achieve 100% completion

Findings:

At the time of monitoring, the project had been completed. The team was informed that the contractor had an outstanding liability of N179.18 million.



Picture 182: Completed renovation of Male Hostel C and D at FCE, Okene.

Expected Outcome:

The project has provided a conducive hostel accommodation for the male students.

a) Construction of a block of 4nos classroom including furnishing and external work

The project involves the construction of a storey building comprising: 4nos. classroom, a store, office, 6nos convenience and furniture. The project was awarded to Messrs. Mai-gida Rio and Sons Nigeria Limited in October, 2024 at a cost of N164.49 million with a completion date of December, 2024. In 2024 budget, the sum of N183.58 was appropriated, while N48.28 million was released and utilized to achieve 55% level of completion.

Findings:

At the time of monitoring, the frame structure/ block works up to the lintel level had been achieved. However, roofing, provision of burglary, fixing of windows/doors, tiling, plastering, painting, suspended ceilings, electrical/mechanical fittings, furnishing and external works were outstanding.



Picture 183: Ongoing construction of 4nos classroom at FCE, Okene.

Expected Outcome:

On completion, it would provide a conducive teaching and learning environment for students and staff of the College.

4.7.36 FEDERAL POLYTECHNIC, OFFA

The Polytechnic had an appropriation of N496.51 million in 2024 budget for the implementation of three (3nos.) capital projects/program. Out of this amount, N169.54 was released and utilized. The following projects amongst others were monitored:

a) *Construction of Classroom and Office Accommodation*

The project involves the construction of classroom and office accommodation comprising: 2nos. classrooms, computer laboratory, a board room, 3nos. conveniences and 6nos. offices (ensuite).

The contract was awarded to Messrs. DWA Nigeria Limited in April, 2024 at a cost of N293.61 million with a completion date of November, 2024. In 2024 budget, the sum of N293.61 million was appropriated, while N80.07 million was released and utilized to achieve 75% level of completion.

Findings:

At the time of monitoring, the structural work had been completed, while the tiling, suspended ceiling, electrical/mechanical fittings, painting and external

work were outstanding. The team was informed that the polytechnic was owing the contractor a balance of N213.54 million.



Picture 184: Ongoing construction of Classroom and Office Accommodation at Federal Poly, Offa.

Expected Outcome:

When completed, the project would provide a conducive learning environment for staff and students.

b) Construction of 500-Seat Capacity Lecture Theatre

The project entails the construction of 500-seat capacity lecture theatre comprising: 2nos. changing rooms, an office (ensuite) and 9nos. conveniences. The project was awarded to Messrs. Rear Breeds Global Service Limited in November, 2024 at a cost of N350.00 million with a completion date of April, 2025. In 2024 budget, the sum of N170.05 million was appropriated, while N89.47 million was released and utilized to achieve 10% level of completion.

Findings:

At the time of monitoring, the building was at foundation level. The team was informed that late releases of funds delayed the progress of work.



Picture 185: Ongoing construction of 500-seat capacity lecture theatre at Federal Polytechnic, Offa

Expected Outcome:

When completed, the project would provide a conducive learning environment for students of the polytechnic.

c) Construction and furnishing of 30nos Offices.

The project involves the construction and furnishing of offices comprising: 15nos. offices (ensuite), 15nos. offices and 4nos. conveniences for principals and chief lecturers. The project was awarded to Messrs. Timtom Engineering and Construction Limited in October, 2022 at a cost of N264.77 million with a completion date of April, 2023. In 2024 budget, the sum of N32.84 million was appropriated, out of which N31.93 was released and utilized. A total of N231.92 million had been committed since inception to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed. The team was informed that the releases in 2024 was used to pay outstanding liability while the contractor was being owed the balance of N33.00 million.



Picture 186: Completed construction and furnishing of 30nos offices at Federal Polytechnic, Offa.

Expected Outcome:

The project has provided a conducive working atmosphere for the principal lecturers of the school.

4.7.37 FEDERAL COLLEGE OF EDUCATION, KATSINA

The institution had an appropriation of N571.85 million in 2024 budget for the implementation of its four (4nos) capital projects/programmes. Out of this amount, N399.27 million was released, while N349.02 million was utilized. The projects amongst other were monitored:

a) Completion of Residences for Principal Officers

The project with GPS Coordinates, N12'928135 and E7'609204, involves the construction of 3nos. 5-bedroom bungalows with 2nos 2-bedroom helpers' Quarters, a courtyard, generator house, helpers' Quarters, parking lot and access road. The project was awarded to Messrs. A.M.H Universal Limited and three (3) others in March, 2024 at a cost of N629.33 million with a completion date of December, 2025. In 2024 budget, the sum of N363.81 million was appropriated, while N232.81 million was released and utilized. A total of N413.29 million has been committed to the project since inception to achieve 92% level of completion.

Findings:

At the time of monitoring, the residential building had been completed while external works and access road were ongoing.



Picture 187: Completed principal officers' residences at Federal College of Education, Katsina.

Expected Outcome:

Upon completion, the project would provide a conducive residential accommodation for principal officers of the Federal College of Education, Katsina.

b) Completion of School of General Studies

The project with GPS coordinates, N12°9'28.135" and E7°6'09.201" entails construction of a storey building comprising: Dean/secretary offices, 3nos. HoD offices, 12nos. chief/principal lecturer's offices, 18nos general offices and 4nos. lecture halls. The contract was awarded to Messrs. Rahusa Ventures Limited in July, 2023 at a cost of N557.06 million with a completion date of December, 2027. In the 2024 budget, N100.00 million was appropriated, while N80.00 million was released and utilized. A total of N393.00 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the structural work was ongoing. However, roofing, provision of burglary, fixing of windows/doors, tiling, plastering, painting, staircase railings, suspended ceilings, electrical/mechanical fittings and external works were outstanding.



Picture 188: Ongoing Construction of School of General Studies at Federal College of Education, Katsina.

Expected Outcome:

On completion, the project would provide a conducive teaching and learning environment for both staff and students in the School of General Studies at the college.

c) Completion of Administrative Block

The project with GPS coordinates, N12'928135" and E7'609204" entails construction of 22nos. offices and 30nos. conveniences. The project was awarded to Messrs. Abdullahi Nalmrana & Sons Nigeria Limited in July, 2022 at a cost of N284.58 million with a completion date of December, 2026. In the 2024 budget, N53.26 million was appropriated, while N42.61 million was released and utilized to achieve 20% level of completion.

Findings:

At the time of monitoring, block work on the ground floor and forming of columns were ongoing.



Picture 189: Ongoing Construction of Administrative Block at Federal College of Education, Kastina.

Expected Outcome:

On completion, the project would provide a conducive working environment for staff of the institution.

4.7.38 BAYERO UNIVERSITY KANO

The institution had an appropriation of N1.21 billion in 2024 budget for the implementation of its twelve (12nos) capital project/programmes. Out of this amount, N199.01 million was released, while N122.01 million was utilized. The following projects amongst other were monitored:

a) *Construction of University Central Store*

The project with GPS coordinates, N11°96'68" and E8°42'86", involves the construction of a central store at Bayero University new campus, Kano State. The project was awarded to Messrs. Dills Grantal Nigeria Limited in May 2024 at a cost of N19.98 million with a completion date of July, 2024. In the 2024 budget, N20.00 million was appropriated, while N19.98 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 190: Completed central store at Bayero University New Campus, Kano State.

Expected Outcome:

The project had provided a suitable central store at the institution.

a) *Provision of IT Infrastructure in both Campuses*

The project with GPS coordinates, N11'96'68" and E8'42'86", involves the supply of 14nos. HP laptop computers and fiber optics maintenance tools. The contract was awarded to Messrs. Sinox Scientific Limited in April, 2024 at a cost of N39.75 million with a completion date of July, 2024. In the 2024 budget, N40.00 million was appropriated and released while N39.75 was utilized to achieve 100% completion.

Findings:

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



Picture 191: One of the procured HP laptops at Bayero University New Campus, Kano State.

Expected Outcome:

The procured ICT equipment would enhance access to virtual learning facilities and improve quality the staff performance.

4.7.39 FEDERAL POLYTECHNIC, KADUNA

The institution had an appropriation of N657.57 million in the 2024 budget for the implementation of its five (5nos) capital project/programmes. Out of this amount, N62.27 million was released and utilized. The following projects amongst other were monitored:

a) Construction of Advanced Laboratory for Science and Technology

The project with GPS coordinates, Latitude 10.521'847, N 10'31'18 and Longitude 7.4141589, involves the construction of a 2-storey building comprising 6nos. mega laboratory, 6nos specialized laboratories, 3nos offices, 3nos. preparation rooms, 6nos lab attendant offices and 6nos instrument & storage rooms.

The contract was awarded to Messrs. Sybag Global Solution Limited in December, 2022 at a cost of N450.01 million with a completion date of December, 2024. In the 2024 budget, N260.00 million was appropriated while N27.17 million was released and utilized. A total of N317.54 million had been committed since inception to achieve 85% level of completion.

Findings:

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



Picture 192: Ongoing Construction of Advanced Laboratory for Science and Technology at Federal Polytechnic, Kaduna.

Expected Outcome:

When completed, the project would provide centre for research and laboratory investigations, thereby improving the quality of student's performance.

b) Construction and Equipping of Central Workshop for College of Engineering.

The project with coordinates, Latitude 10.52913, N10'31'44 and Longitude 7.41362, involves the construction and equipping of central workshop comprising: 8nos offices, 2nos. stores and 14nos. conveniences for Mass Communication Department. The contract was awarded to Messrs. Harusco Global Services Limited in December, 2022 at a cost of N187.85 million with a completion date of December, 2024. In the 2024 budget, N100.00 million was appropriated, while N15.19 million was released and utilized. The sum of N111.41 million have been committed to the project since inception to achieve 35% level of completion.

Findings:

At the time of monitoring, the structural works had been achieved. However, fabrication of roof steel trusses, roof covering, electrical/ mechanical fittings, floor/ wall finishes, painting, equipment and external works were outstanding.



Picture 193: Ongoing Construction and Equipping of Central Workshop for College of Engineering at Federal Polytechnic, Kaduna.

Expected Outcome:

When completed, it would provide a conducive learning environment for the students of the College of Engineering.

4.7.40 FEDERAL POLYTECHNIC, AUCHI

The sum of N1.46 billion was appropriated to the institution in the 2024 budget. Out of this amount, N83.12 million was released, while N82.12 million was utilized for the implementation of its nine (9nos) capital projects/programmes. The following project amongst others were monitored:

a) *Expansion of College Hospital/Provision of Medical Equipment*

The project with GPS coordinates: Latitude 7.06229941 and Longitude 627281 entails the procurement of X-ray, ultra sound machine, UPS and printer. The contract was awarded to Messrs. Space Builders Limited in December, 2023 at a cost of N145.39 million with a completion date June, 2024. In the 2024 budget, the sum of N43.20 million was appropriated, released and utilized. A total of N145.39 had been committed to the project since inception to achieve 100% completion.

Findings:

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



Picture 194: Procured X-ray machine at College Hospital, Federal Polytechnic, Auchi.

Expected Outcome:

The procured medical equipment has provided diagnostic services of various health conditions, including broken bones, infections, tumor and other abnormalities thereby enhancing health care delivery at college hospital.

4.7.41 FEDERAL COLLEGE OF EDUCATION (TECHNICAL), UMUNZE

The University had an appropriation of N1.18 billion in the 2024 budget for the implementation of its twelve (12nos.) capital projects/programmes. Out of this amount, N531.77 million was released while N444.76 million was utilized. The following projects amongst others were monitored:

a) *Purchase and installation of 1no. 50KVA Generator*

The project with GPS coordinate Lat: 5.94728N and Long: 7.135144E involves purchase and installation of 1no. 50KVA generator set. The contract was awarded to Messrs. Clemary Engineer Services Limited in January 2024 at a cost of N25.00 million with a completion date of July, 2024. In the 2024 budget, the sum of N24.99 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the 50KVA generator set had been procured awaiting installation.



Picture 195: Procured 50KVA generator set at Federal College of Education (Technical), Umuze, Anambra State.

Observed Outcomes:

The procured generating set is expected to support electricity within the Institution thereby improving power supply.

b) Rehabilitation of the Female Hostel in the Campus (I)

The project with GPS coordinate Lat:5.94728N and Long: 7.135144E involves the rehabilitation of 36nos. rooms, replacement roofing sheet, ceiling, tilling, painting, fixing of doors/ windows and mechanical fittings amongst others. The contract was awarded to Messrs. Mitchel Construction Company Limited in January, 2024 at a cost of N27.06 million with a completion date of December, 2024. In the 2024 Budget, the sum of N27.04 million was appropriated while N18.99 million was released and utilized to achieve 80% level of completion.

Findings:

At the time of monitoring, the rehabilitation of the female hostel was substantially completed.



Picture 196: Ongoing Rehabilitation of Female Hostel at Federal College of Education (T), Umunze, Anambra State.

Observed Outcomes:

The project has provided a conducive female hostel accommodation at the college.

4.8 MINISTRY OF DEFENCE

The sum of N339.29 billion was appropriated in the 2024 budget for the implementation of the capital projects/programmes of the Defence sector. Out of this amount, N332.58 billion was released while N327.18 billion was utilized as at the end of third quarter of the fiscal year. The following sectors were monitored amongst others:

4.8.1 DEFENCE INDUSTRIES CORPORATION OF NIGERIA (DICON)

The corporation was appropriated a total of N3.32 billion in the 2024 budget for the implementation of its thirteen (13nos) capital project/programmes. Out of this amount, N1.53 billion was released and utilized as at third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) *Construction of Quality Control Administrative Block in DICON R&DC.*

The project with GPS Coordinates: Latitude, 10.45826 and Longitude, 7.40756 involves the construction of a storey building of 200-seat capacity auditorium for research and development. Component of works include: 23nos offices, a Library, front desk, waiting area, quality control office,

general office, conference room, control room, canteen and 14nos conveniences.

The contract was awarded to Messrs. Sonite Communication Limited in November 2023 at a cost of ~~N448.65~~ million with a completion date of December 2024. In the 2024 budget, N248.65 million was appropriated, while N158.92 million was released and utilized. A total of N358.92 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, work completed include substructure and blockwork to decking level. However, first floor slab, block works, reinforcement for columns and beams were ongoing.



Picture 197: Ongoing construction of Quality Control Administrative Block at DICON, Kaduna.

Observed Outcome:

On completion, the project would provide additional office space for administrative and quality control activities at DICON, Kaduna.

b) Expansion of DICON Clinic

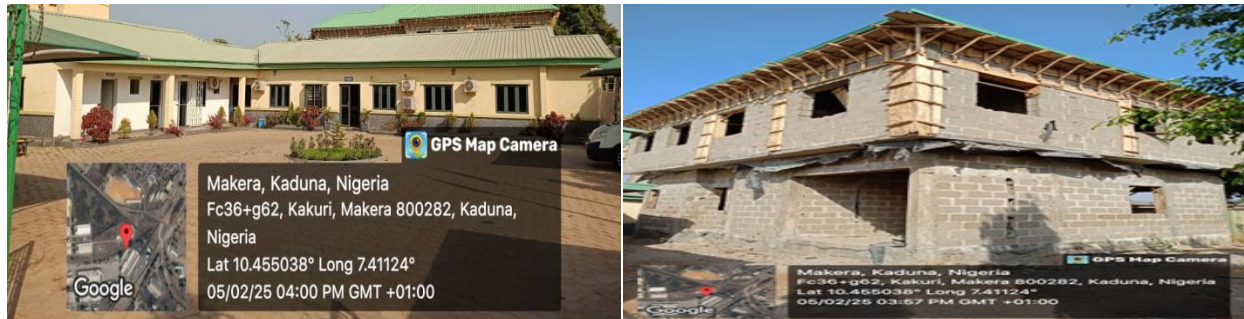
The project with GPS Coordinates: Latitude 10.455038 and Longitude 7.41124 involves the renovation of existing building and expansion/construction of a storey building comprising: Medical Director's

office, matron's office, call duty office, paediatric ward, physiotherapy clinic/ward, X-ray room, nursing station, control room, general office and 8nos conveniences.

The contract was awarded to Messrs. Aska Contractor and Supply Limited in September 2023 at a cost of N457.63 million with a completion date of December 2024. In the 2024 budget, the sum of N368.63 million was appropriated, while N296.10 million was released and utilized. A total of N366.10 million had been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the existing structure had been renovated while the superstructure for the expanded building had been achieved. However, tiling, plastering, electrical/mechanical fittings, pop, fixing of doors/ windows, staircase railings among others were outstanding.



Picture 198: Renovated existing structure and ongoing expansion of Clinic at DICON, Kaduna.

Observed Outcome:

When completed, it would provide additional space for clinical services in various departments of the Hospital at DICON.

4.8.2 COMMAND AND STAFF COLLEGE, JAJI

The sum of N2.76 billion was appropriated to the Defence and Staff College in the 2024 budget for the implementation of its six (6nos) capital projects/programmes. Out of this amount, N2.49 billion was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

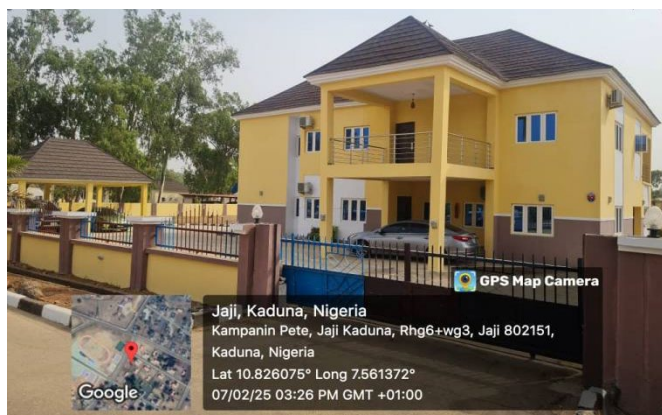
a) *Remodelling and furnishing of 10 Blocks of 5-Bedroom Duplexes and BQs at Directors Quarters*

The project with GPS Coordinates: Latitude 10.826075 and Longitude 7.561372 involves the rehabilitation of ten (10nos) existing 5-Bedroom Duplexes and BQs comprising: reconstruction of broken-down sections, replacement of roof, changing of doors & windows, tiling, POP, plastering, electrical/mechanical fittings, painting, furnishing, provision of overhead tank and landscaping among others.

The contract was executed through direct labour by officers of the College in October 2024 at a cost of N770.45 million with a completion date of March 2025. In the 2024 budget, the sum of N770.45 million was appropriated, released and utilized to achieve 83% level of completion.

Findings:

At the time of monitoring, five out of ten blocks 5-bedroom duplexes and boys' quarter building had been completed while work was at different stages of completion in the remaining five (5nos) 5-bedroom duplexes and boys' quarters building.



Picture 199: Remodelled of 5-bedroom duplex and boys' quarter at Command and Staff College, Jaji, Kaduna.

Observed Outcome:

The project would provide accommodation for Directors of the Command and Staff College, Jaji, Kaduna.

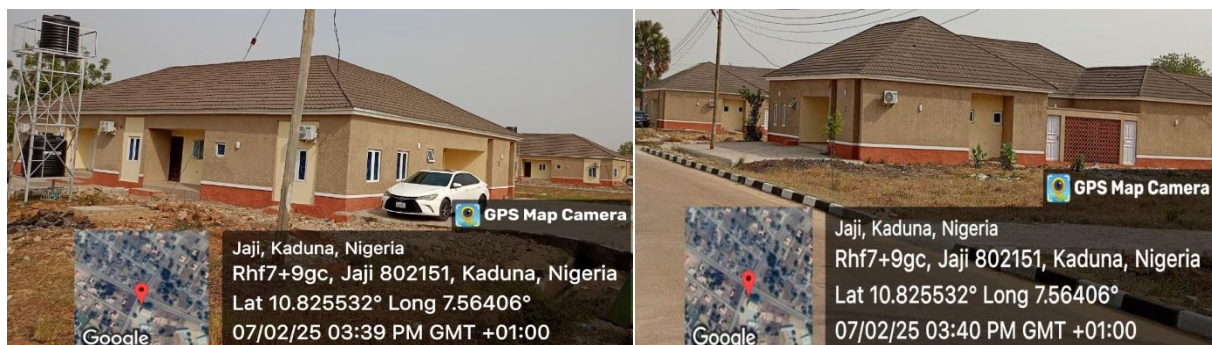
b) Remodelling and furnishing of 10 Blocks of 4-Bedroom Bungalows and BQs in Majors Quarters

The project with GPS Coordinates: Latitude 10.825532 and Longitude 7.56406 entails the remodelling of ten (10nos) existing 4-Bedroom Bungalows and BQs of 2nos units of 2-bedroom comprising: partitioning, block work, plastering, electrical/mechanical fittings, replacement of roof, changing of doors, windows, tiling, POP, painting, furnishing, provision of overhead tank and external works.

The contract was executed through direct labour by officers of the College in October 2024 at a cost of N774.56 million with a completion date of December 2024. In the 2024 budget, the sum of N774.56 million was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 200: Remodelled blocks of 2nos units of 2-bedroom flat and boys' quarter at Command and Staff College, Jaji, Kaduna.

Observed Outcome:

The project would provide accommodation for Majors of the Command and Staff College, Jaji, Kaduna.

4.8.3 NIGERIAN DEFENCE ACADEMY (NDA), KADUNA

The Academy had an appropriation of N4.06 billion in the 2024 budget for the implementation of its twenty-four (24nos) capital project/programmes. Out of this amount, N1.04 billion was released while N448.10 million was utilized as at third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Rehabilitation & Upgrade of NDA Parade Ground

The project involves the rehabilitation and upgrade of parade ground with a sitting capacity of 5000 personnel in afaka, kaduna state. Components of the works include resurfacing of the parade ground, changing of seats in the VIP stand, tiling, painting, etcetera.

The project was executed through direct Labour in November 2024 at a cost of N120 million with a completion date of January 2025. In the 2024 budget, N120 million was appropriated, released and utilized to achieve 95% completion.

Findings

At the time of monitoring, the project has substantially been completed.



Picture 201: Completed Upgrade of Parade Ground at NDA Afaka, Kaduna State.

Observed Outcome:

The project would provide a well paved area for soldiers' inspection, parade, practice marching and close-order drills.

b) Renovation of NDA Auditorium Afaka

The project involves the renovation of Nigerian Defense Academy Auditorium with a sitting capacity of 3,500 personnel at Afaka, Kaduna State. Components of work include procurement of 15kva Inverter, 32nos solar panels, a Stereo Audio Address System, expansion of walking aisle and creation of three (3) exit points (doors) for easy access. Others include changing of ceiling, plumbing works, screeding and painting, etcetera.

The project was executed through direct Labor in November 2024 at a cost of N110 million with a completion date of January 2025. In the 2024 budget, N110 million was appropriated, released and utilized to achieve 97% completion.

Findings:

At the time of monitoring, the project has substantially been completed.



Picture 202: Renovated Auditorium at NDA Afaka, Kaduna.

Observed Outcome:

The project would provide central space for events, lectures and other related activities at the Academy.

4.8.4 NIGERIAN ARMED FORCES RESETTLEMENT CENTER, OSHODI (NAFRC).

The sum of N1.49 billion was appropriated, released and utilized in the 2024 budget by the centre for the implementation of its fourteen (14nos) capital projects/programmes as at the third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Reroofing of NARFC Kitchen and Danjuma Hall

The project involves Re-roofing of the Danjuma hall and kitchen, installation of suspended ceilings and lightening of the dining area at NARFC. The contract was executed through direct labour by the Nigerian Army in January 2024 at a cost of N160.88 million with a completion date of December 2024. In the 2024 budget, the sum of N160.88 million was appropriated, released and utilized. A total of N160.88 million has been committed to the project since inception to achieve 80% level of completion.

Findings:

At the time of monitoring, the project has substantially been completed. However, the lightning of the kitchen was still ongoing.



Picture 203: Reroofing /lightening of the Danjuma Hall at NAFRC, Oshodi, Lagos State.

Observed Outcome:

The project would provide a conducive environment for officers and participants.

4.8.5 DEFENCE HEADQUARTERS

The sum of N83.34 billion was appropriated to the headquarters in the 2024 budget for the implementation of its fifteen (15nos) capital projects/programmes. Out of this amount, N33.34 billion was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Construction and equipping of 50 Bed Defence Reference Hospital:

The project entails the construction and equipping of a storey building of 5 departments (emergency, ophthalmology, physiotherapy, psychiatric and

MRI departments). Component of works include: 16nos consulting rooms, 10nos wards with nurses' station each, provision of a ramp linking the entrance to the upper floor and 16nos conveniences. Others include procurement of 2nos lifts, CT Scan machine, resuscitation bags, ultrasound equipment, oxygen canister, 50 beds, 50 mattresses, duvets, radio among others.

The contract was awarded to Messrs. DES Limited at a cost of N5.62 billion in January 2024 with a completion date of June 2025. In the 2024 budget, the sum of N5.62 billion was appropriated, released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, procurement of equipment and the construction of the superstructure has been completed while, work was ongoing on the emergency entrance, the ramp, ceiling and electrical fittings. The team also observed that materials were on ground to complete most of the outstanding works.



Picture 204: Ongoing Construction of Defence Reference Hospital at Abacha Barracks, Abuja.

Observed Outcome:

The facility would provide an upgraded and standard hospital for troops and civil populace within the immediate environment.

b) Construction and Infrastructural Development of Barracks:

The project entails the construction of 8-blocks of storey buildings of 3-bedrooms semi-detached (16nos 3-bedroom flats) for Lt. Colonels and 2-blocks of 2-storey buildings of 15nos 2-bedrooms flats for Captains/ Majors. The contract was awarded to Messrs. DES Limited at a cost of N1.42 billion in January 2024 with a completion date of June 2025. In the 2024 budget, the sum of N1.42 billion was appropriated, released and utilized to achieve 70% level of completion.

Findings:

At the time of monitoring, 8-blocks of 3-bedroom semi-detached was at finishing level. While the 2-storey building of 15nos 2-bedrooms has been completed with the other side at lintel level on the second floor.



Picture 205: Ongoing construction of barracks building for officers at Niger Barracks, Abuja.

Observed Outcome:

The project would provide conducive accommodation for officers.

4.8.6 DEFENCE RESEARCH & DEVELOPMENT BUREAU

The sum of N1.68 billion was appropriated, released and utilized by the agency in the 2024 budget for the implementation of its four (4nos) capital projects/programmes as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Construction/Provision of Office Building

The project entails the construction of a 5-storey building with basement. Component of works include DG's office and his supporting staff, 100nos offices, 8nos boardrooms (20-seat) capacity each, central conference room (60-seat) capacity, 3nos elevators, a waiting room, Registry, Reception and 72nos conveniences.

The contract was executed through direct labour by DRDB personnel at a cost of N3.96 billion in September 2021 with a completion date of September 2028. In the 2024 budget, the sum of N700.00 million was appropriated, released and utilized. A total of N2.50 billion had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed and glassed. However, internal works such as screeding, plastering, plumbing, electrical/mechanical works, tiling, ceiling, installation of lifts, staircase railings and landscaping were still outstanding.



Picture 206: Ongoing construction of Administrative Building at Defence Research & Development Bureau, Abuja.

Observed Outcome:

The project would provide conducive office accommodation for officers and civilian staff working at the research centre.

4.8.7 NIGERIAN NAVY HEADQUARTERS

The sum of N42.03 billion was appropriated, released and utilized in the 2024 budget by the Nigerian Navy for the implementation of its twenty-eight (28nos) capital projects/programmes as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Barracks Maintenance Abuja

The project entails the maintenance of two prototype 3-storey building. Component of works include provision of 16nos 2-bedrooms for senior officers, procurement & installation of 48nos air conditioners and landscaping. The contract was awarded to Messrs. Leadcrest Integrated Service Limited and others in September 2024 at a total cost of N2.00 billion with a completion date of December 2024. In the 2024 budget, the sum of N2.00 billion was appropriated, released and utilized to achieve 100% completion.

Findings:

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



Picture 207: Completed Barracks Maintenance at Nigerian Navy Asokoro, Abuja.

Observed outcome:

The project would provide a conducive accommodation for senior personnel of the Nigerian Navy.

4.9 FEDERAL MINISTRY OF TRANSPORT

The sector had an appropriation of N91.18 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N38.11 billion was released while N37.56 billion was utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

4.9.1 NIGERIA RAILWAY CORPORATION

The sum of N11.65 billion was appropriated to the agency in the 2024 budget for the implementation of its seventeen (17nos) capital projects/programmes. Out of this amount, N8.59 billion was released while N8.16 billion was utilized as at the end of third quarter of the fiscal year. The following project amongst others was monitored:

a) Rehabilitation of Stations and Other Railway Building

The project entails the rehabilitation of an old administrative headquarters' building in Lagos which was constructed over 80 years ago. The structure is subdivided into 6 departments (property, legal, public relations, civil, ICT and admin. sections). Component of works include: 45nos offices, 3nos halls, demarcation of offices, screeding, POP ceiling, changing of doors, windows, mechanical and electrical fittings.

The contract was awarded to Messrs. Global Softlayer Limited and others at a cost of N498.45 million in July 2024 with a completion date of November 2024. In the 2024 budget, the sum of N500.00 million was appropriated and released while N498.45 million was utilized to achieve 75% level of completion.

Findings:

At the time of monitoring, concrete reinforcement, office demarcation and fixing of windows had been completed on the rehabilitation works while, POP, tiling, electric fittings and screeding were ongoing.



Picture 208: Ongoing rehabilitation of railway building at Nigerian Railway corporation Headquarters, Ebute-Metta, Lagos.

Observed Outcome:

The project would provide conducive office accommodation for staff.

4.9.2 NIGERIA INSTITUTE OF TRANSPORT TECHNOLOGY (NITT).

The institute had an appropriation of N28.99 billion in the 2024 budget for the implementation of its eighty-two (82nos) capital projects/programmes. Out of this amount, N18.82 billion was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Construction of Bursars House, Director Audit, Doctors and Nurses Quatres at NITT, Zaria

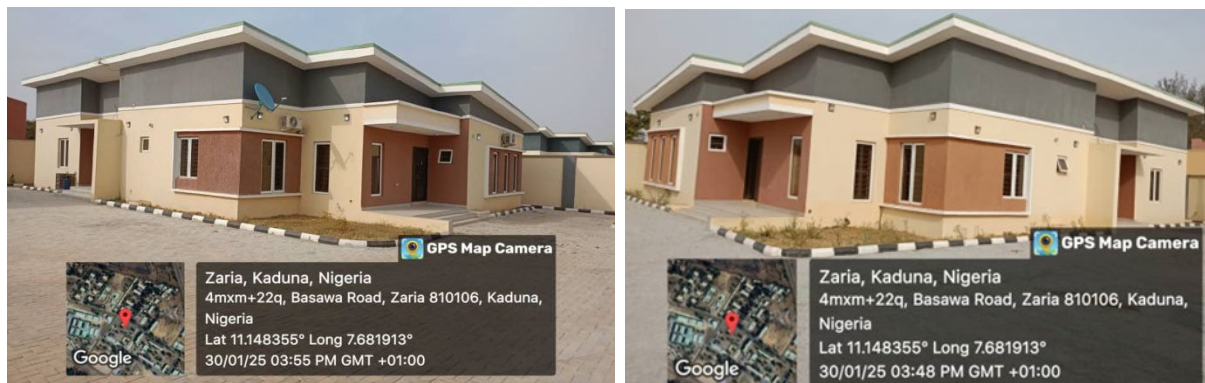
The project with GPS Coordinates: Latitude 11.148355 and Longitude 7.681913 involves the construction of bursars' house, director audit house, directors' quarters and doctors & nurses' quarters. Component of works include clearing, excavation, block work, reinforcement work, roof covering,

ceiling, wall and floor finishing, installation of electrical/mechanical fittings, fencing, construction of a gate house and external works, among others.

The contract was awarded to Messrs. Yanduna Nigeria Limited in January 2022 at a cost of N450.00 million with a completion date of December 2024. In the 2024 budget, the sum of N120.00 million was appropriated, while N119.13 million was released and utilized. A total of N269.13 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the bursars' house and director audit house had been completed. In addition, the construction of director's quarters, doctors & nurses' quarters have substantially been achieved. The team was informed that the contract is owing outstanding payment for certified works



Picture 209: Completed Bursars and Director Audits House at NITT, Zaria.

Observed Outcome:

The project has provided a conducive accommodation for principal officers of the Institute.

b) Construction of 2nos Blocks of Offices for Training Department and Transport Technology Centre.

The project with GPS Coordinates: Latitude 11.195042 and Longitude 7.68349 involves the construction of a storey building of 2nos blocks of offices for training department and transport technology centre. Component

of works include provision of 30nos offices, 2nos. conference hall, store, reception, kitchenette, power control room, conveniences, etcetera.

The contract was awarded to Messrs. Cresthill Engineering Limited in January 2022 at a cost of N690.00 million with a completion date of December 2024. In the 2024 budget, the sum of N120.00 million was appropriated, out of which N119.99 million was released and utilized. A total of N633.03 million had been committed to the project since inception to achieve 85% level of completion.

Findings:

At the time of monitoring, the training department office had been completed and used while, construction of transport technology centre was ongoing. However, fixing of railings, tiling, pop, finishing and external works were still outstanding.



Picture 210: Completed Block of Office for Training Department and ongoing construction of Transport Technology Centre at NITT, Zaria.

Observed Outcome:

The project would provide conducive office accommodation for staff of the training department.

4.8.3 FEDERAL UNIVERSITY OF TRANSPORTATION, DAURA, KASTINA STATE.

The institution had an appropriation of N2.10 billion in the 2024 budget for the implementation of its twelve (12nos) capital project/programmes. Out of this amount, N1.50 billion was released while N1.45 billion was utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Supply & Installation of 3in1 Solar Street Light in FUT, Daura, Kastina State.

The project entails provision of 300-pieces of Solar Power Street Light with Conc. Base & 3-in-1 Solar Lighting fittings of 60-80W LED of 6,900-Lumens illuminous Intensity. Scope of works include: 4-Solar Powered Inverter in 4-blocks of Buildings each with 80-Solar Panels, 12-KVA, 4nos Inverter Machines, 4nos Charge Controller and 40nos Tasha 220-Ahr Turbular Batteries.

The project was awarded to Messrs. Pikarra Company Limited in April 2024 at a cost of N500 million with a completion date of June 2024. In the 2024 budget, N500 million was appropriated, while N413.92 million was released and utilized to achieve 95% level of completion.

Findings:

At the time of monitoring, the project has been completed, handed over and in use. However, the contractor is being owed some outstanding payment.



Picture 211: Supply & Installation of 3in1 Solar Street Light in FUT, Daura, Kastina State.

Observed Outcome:

The project had provided an alternative power supply to the institution.

b) Construction of Lecture Halls in Federal University of Transportation, Daura, Katsina State

The project entails Construction of a storey building comprising: eighteen (18nos) large capacity lecture rooms and two (2nos) common rooms for effective teaching and learning activities at the institution. The contract was awarded to Messrs. Divax Limited in September 2024 at a cost of N927.31 million with a completion date of March 2025. In the 2024 budget, N720 million was appropriated, while N267.61 million was released and utilized to achieve 25% level of completion.

Findings:

At the time of monitoring, the substructure was completed while block works was at first floor lintel level.



Picture 212: Ongoing Construction of Lecture Halls at Federal University Technology, Daura, Katsina State.

Observed Outcome:

The project would provide a conducive environment for teaching and learning in the institution.

4.10 MINISTRY OF AVIATION & AEROSPACE DEVELOPMENT

The sector had an appropriation of N47.36 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N11.15 billion was released and utilized as at the end of third quarter of the fiscal year. The following Agencies/projects among others were monitored:

4.10.1 AFRICAN AVIATION AND AEROSPACE UNIVERSITY

The institution had an appropriation of N2 billion in the 2024 budget for the implementation of its one (1no.) Capital project/ programme. Out of this amount, N1 billion was released and utilised as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Development of Aerospace University

The project involves the construction of a research centre comprising building and equipping of multipurpose laboratory hall, synoptic building, fence/gate house, renovation of students' hostel, provision of furniture, Library equipment, purchase of cars and construction of sick bay.

The contract was awarded to a consortium of contractors namely: Messrs. Digit Multi Biz Concept Limited and others in August 2024 at a total cost of N1.60 billion with a completion date of June 2025. In the 2024 budget, the sum of N2.00 billion was appropriated, while N1.00 billion was released and N898.00 million was utilised to achieve 40% level of completion.

Findings:

At the time of monitoring, the university had just commenced academic activities and are presently occupying part of Accident and investigation bureau building along Airport Road. However, projects were at different levels of completion at the permanent site of the institution. The project manager informed the team that work was delayed at the permanent site due to issues of compensation.



Picture 213: Ongoing Construction of multipurpose hall, Research Centre, Synoptic Laboratory, Fencing and Gate House at the permanent site of AAAU, Abuja

Observed Outcome:

The project would provide befitting infrastructures for the development of the university's permanent site.

4.11 MINISTRY OF SCIENCE, TECHNOLOGY & INNOVATION SECTOR

The sector had an appropriation of N309.36 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N83.61 billion was released while N78.90 billion was utilized at the end of third quarter of the fiscal year. The following agencies/projects, amongst others, were monitored:

4.11.1 PROJECT DEVELOPMENT INSTITUTE (PRODA), ENUGU STATE

In the 2024 budget, the Institute had an appropriation of N22.51 billion for the implementation of its one hundred and twenty - five (125nos.) capital project/programmes. Out of this amount, N10.01 billion was released while N7.40 million was utilized. The following projects, amongst others, were monitored:

a) *Construction of PRODA Multipurpose Hall*

The project with GPS Coordinates: Lat. 6.8837N and Long. 7.4074E entails the construction of 1no. 800 capacity conference hall, 2nos meeting rooms (50nos) capacity each, 4nos offices ensuite, 2nos Convenience and a Store amongst others. The contract was awarded to Messrs. Indiana Nigeria Limited in October 2022 at a cost of N361.45 million with a completion date of December 2025. In the 2024 Budget, the sum of N144.50 million was appropriated, released and utilized. A total of N190.79 million had been committed to the project since inception to achieve 30% level of completion.

Findings:

At the time of monitoring, the superstructure was at roofing level While the placement of trusses and ion rafter was currently ongoing.



Picture 214: Ongoing Construction of PRODA Multipurpose Hall at Project Development Institute, Enugu State.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for 220 skilled and other classes of workers. On completion, it would provide a conducive learning environment.

b) Establishment of PRODA Science and Technology Park

The project with GPS Coordinates: Lat. 6.8837N and Long. 7.4074E entails the construction of a 1-storey building comprising: 200 capacity auditorium, 2nos. exhibition Centre, laboratory, 10nos offices and 16nos conveniences. The contract was awarded in October 2022 to Messrs. Afribase Project international Limited at a cost of N300 million with a completion date of December 2025. In the 2024 Budget, the sum of N190.00 million was appropriated and released, while N189.83 million was utilized. A total of N270.02 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, the superstructure had been completed. However, fixing doors and windows, electrical & mechanical works, plastering and fittings amongst others were outstanding.



Picture 215: Ongoing Construction of PRODA Science and Technology Park, at PDI, Enugu State.

Observed Outcome:

Though the project is still ongoing, it has created job opportunities for 178 skilled and other classes of workers. On completion, it would provide an enabling working environment for staff of the institute.

4.12 FEDERAL MINISTRY OF INDUSTRY TRADE & INVESTMENT SECTOR

The sector had an appropriation of N166.11 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N5.55 billion was released while N4.72 billion was utilized. The following agencies/projects were monitored amongst others:

4.12.1 TAFAWA BALEWA SQUARE MANAGEMENT BOARD.

The sum of N256.19million was appropriated to the Agency in the 2024 budget for the implementation of its four (4nos) capital projects/programmes. Out of this amount, N204.14 million was released while N203.94million was utilized. The following projects were monitored amongst others:

a) Supply of Banquet chairs and tables in TBS Complex.

The project entails the procurement of 1,000nos Chairs and 1,000nos Tables for the event centre at TBS complex. The contract was awarded to Messrs. Mast Build Global Services Limited in July, 2024 at a cost of N75.07 million with an expected completion date of September, 2024. The Sum of N74.22 million was appropriated in the 2024 budget, out of which N72.07 was released and utilized to achieve 100% completion.

Findings:

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



Picture 216: Supplied Banquet chairs and tables at TBS complex, Lagos State.

Expected Outcome:

The project had upgraded the TBS centre to modern standard.

b) Phase1 concrete spalling treatment on the east and west pavilion concrete structures at TBS Complex

The project involves renovation and upgrading of TBS management offices as well as replacement of the obsolete vending Machine, re-roofing, repainting and tiling of the complex. The contract was awarded to Messrs. Famigogo Multi- Services Limited in July 2024 at a cost of N21.79million with

a completion date of September 2024. The Sum of N20.00 million was appropriated in the 2024 budget, out of which N19.79 million was released and utilized to achieve 100% completion.

Findings:

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



Picture 217: Renovated conference room and the vending machine at TBS, Lagos

Expected Outcome:

The project had improved a conducive working environment while the machine had enhanced service delivery.

4.13. FEDERAL MINISTRY OF LABOUR & EMPLOYMENT

The sector had an appropriation of N 90.69 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N19.82 billion was released while N18.36billion was utilized. The following agencies/ projects were monitored amongst others:

4.13.1 MICHAEL IMODU NATIONAL INSTITUTE FOR LABOUR TRAINING

The institution had an appropriation of N3.32 billion in the 2024 budget for the implementation of its twenty-six (26nos) capital projects/programmes. Out of this amount, N937.18 million was released and utilized as at the end of third quarter. The following projects amongst others were monitored:

a) Completion of Structural work of new Admin Block.

The project involves the completion of administrative building comprising: 3 nos. offices, a store, conference hall, changing room, 4nos conveniences, exhibition hall and waiting room. The contract was awarded to Messrs. Mefab Nigeria Limited in June 2022 at a cost of N450.00 million with a completion date of December 2024. In 2024 budget, the sum of N30.00 million was appropriated, while N12.65 million was released and utilized to achieve 15% level of completion.

Findings:

As at the time of monitoring, the substructure blockwork to linted level had been completed. However, roofing, mechanical/electrical, plastering, windows/doors installation, tiling, painting and external work amongst others were outstanding.



Picture 218: Ongoing Completion of admin block at Michael Imodu Institute, Ilorin

Expected Outcome:

On completion, the project would accommodate more administrative staff of the institution.

b) The Rehabilitation of Auditorium / library

The project involves the rehabilitation of dilapidated Auditorium/Library. Scope of work includes: replacement of broken windows/doors, ceiling and re-painting of external walls at the institute. The project was awarded to Messrs. Basala Worldwide Interbiz Limited in January 2024 at a cost of N500.00 million with a completion date of December 2025. In 2024 budget, the sum of N20.00 million was appropriated, while N5.41 million was released and utilized to achieve 10% completion.

Findings:

At the time of monitoring, the team were informed that the policy of bottom-up cash plan has slow down the work and there was a request for interim payment from OAGF by the institute which had not been done.



Picture 219: Rehabilitation of Auditorium / library at Micheal Imodu National Institute for Labour Studies.

Expected Outcome:

The project is aimed to provide a befitting and conducive auditorium/library at the institution.

c) Rehabilitation of Hostel 1,2 & 3, changing of Louvres to Sliding Windows and painting of external and internal walls.

The project involves the rehabilitation of 3nos hostels comprising changing of roof, replacement of 40nos American panel doors, wall painting, plumbing fittings and external works. The contract was awarded to Messrs. Stiifar Global Network Limited in January, 2024 at the cost of N450.00 million with a completion date of December, 2024. In 2024 budget, the sum of N20.00 million was appropriated, while N5.47 million was released and utilized to achieve 15% level of completion.

Finding:

At the time of monitoring, the renovation of hostel 1 had been completed while hostels 2 and 3 were outstanding.



Picture 220: Rehabilitation of hostel at Micheal Imodu Institute, Ilorin

Expected Outcome:

The project was aimed at providing a befitting and conducive accommodation for participants, students and other users to generate revenue for the institute.

4.14 MINISTRY OF POWER

The sector had an appropriation of N411.15 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N56.36 billion was released while, N1.79 billion was utilized as at the end of third quarter of the fiscal year. The following agency amongst others, was monitored:

4.14.1 NIGERIAN ELECTRICITY LIABILITY MANAGEMENT LIMITED

The sum of N776.05 million was appropriated in the 2024 budget for the implementation of its eleven (11nos) capital projects/programmes. Out of this amount, N266.00 million was release while, N265.78 million was utilized as at the end of third quarter of the fiscal year. The following project, amongst others, was monitored:

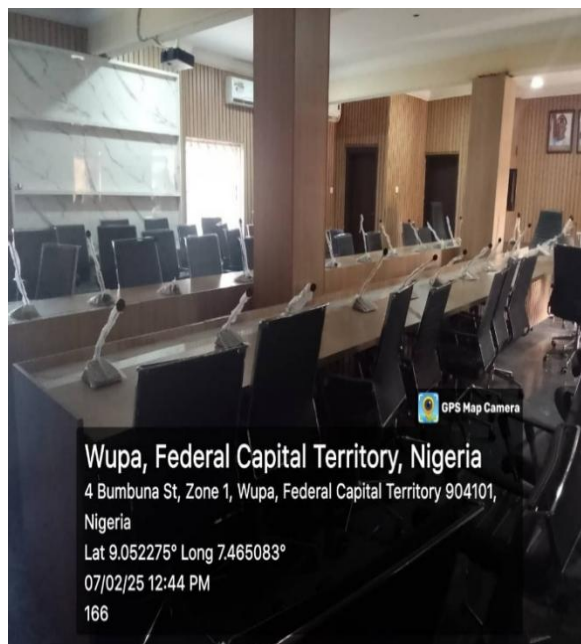
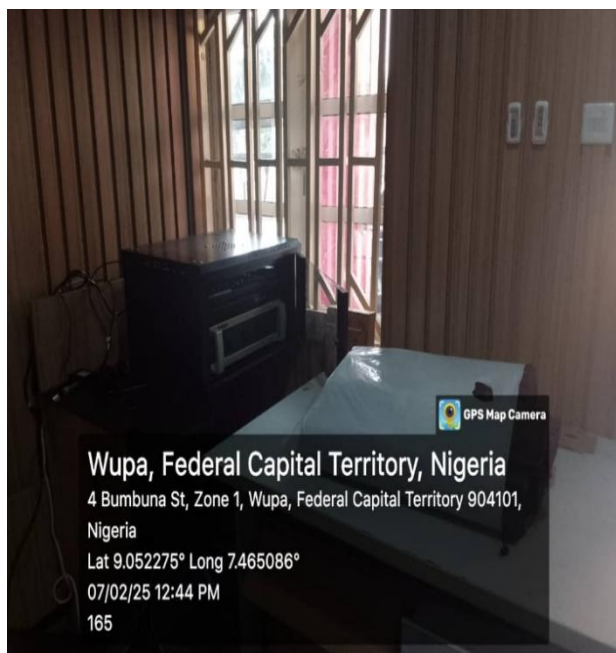
a) Procurement of its Infrastructure

The project with GPS Coordinates: Lat. 9.052275 & Long. 7.465083 entails the procurement of Digitalization of conference room items at the Nigerian Electricity Liability Management Limited comprising: set of conference tables, chairs, public address System, wireless presentation System, microphones, speakers and cameras.

The contract was awarded to Messrs. Dache Global Resources Limited in January 2024 at a cost of N40.00 million with the completion date of December 2024. In the 2024 budget, the sum of N40.00 million was appropriated while, N30.54 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the Digitalization of the conference room had been completed and in use.



Picture 221: Procured Digitalized conference items at Nigerian Electricity Liability Management Limited, Abuja.

Observed outcome:

The project had enhanced efficient communication and collaboration leading to increased productivity and better decision-making within the (NELMCO).

4.15 PRESIDENCY

The sector had an appropriation of N 82.92 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N41.17 billion was released while N29.15billion was utilized. The following agencies/ projects were monitored amongst others:

4.15.1 NIGERIA INSTITUTE FOR POLICY AND STRATEGIC STUDIES (NIPSS), KURU

The sum of N396.10million was appropriated to the institution for the implementation of its ten (10no) capital project/programme. Out of this amount, N316.75million was released, while N312.55 was utilized. The following projects were monitored amongst other.

a) Rehabilitation of 40 participant's quarters.

The project involves the rehabilitation of a storey building comprising: 40 nos. participants' quarters, 4nos flats with 2bedrooms suits on each block. The contract was awarded to Messrs. Xtraction Imagery Limited in July, 2024 at a cost of N90.00 million with a completion date of October, 2024. In the 2024 budget, N90.00 million was released, while N89.9million was utilized to achieve 100% level of completion.

Findings:

At the time of monitoring, work done includes: changing of roofing, repainting, tiling, ceiling, changing of windows/doors, mechanical & electrical installation were all completed. In addition, furnishing such as air conditioners, refrigerators, television sets had already been procured.



Picture 222: Completed rehabilitation of participant's quarters at NIPSS, Jos.

Expected Outcome:

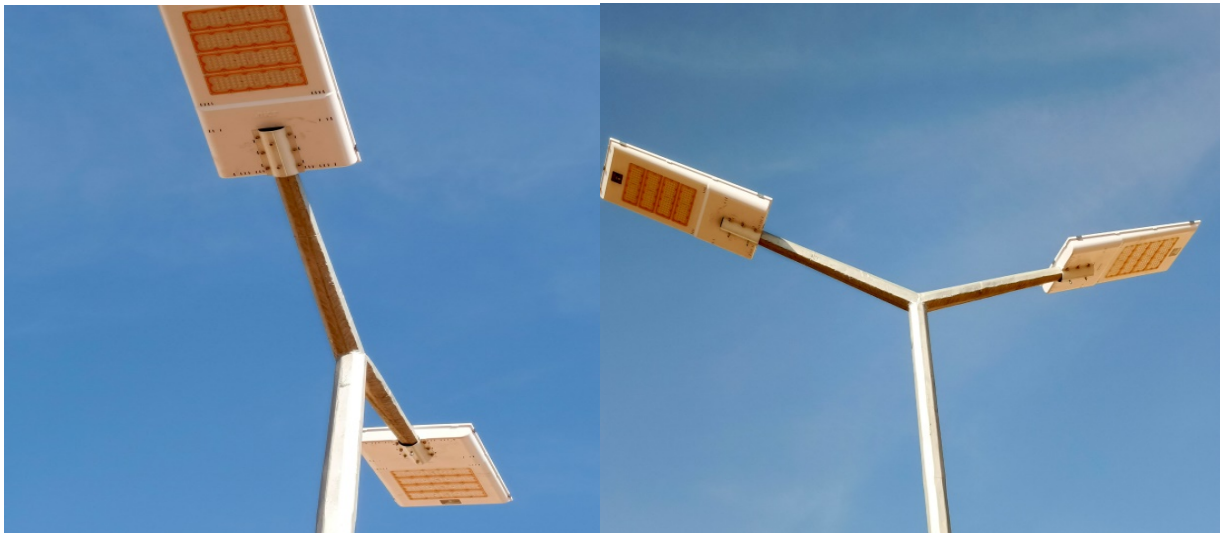
On completion, the project would provide conducive accommodation for the participants.

b) Supply and installation of solar powered UPS & street lighting.

The project involves the Supply and installation of 50nos solar powered system and installation of UPS & street lighting. The contract was awarded to Messrs. Extra technology Global resources Limited in July, 2024 at the cost of N18.00 million and was expected to be completed in September, 2024. In the 2024 budget, N18.00 million was released, while N17.9million was utilized to achieve 100% completion.

Findings:

At the time of monitoring, the solar power had been supplied and installed around the premises.



Picture 223: Installed solar at NIPSS Jos

Expected Outcome:

The street lights has aided security surveillance and reduced operational and maintenance costs for the institute to compliment the use of generators.

4.16 MINISTRY OF MARINE & BLUE ECONOMY

The Sector had an appropriation of N18.92 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N2.52 billion was released while, N1.97 billion was utilized as at the end of third quarter of the fiscal year. The following agencies /projects were monitored amongst others:

4.16.1 MARITIME ACADEMY OF NIGERIA ORON.

The institution had an appropriation of N491.00 million for the implementation of its three (3nos) capital projects/ Programmes. Out of this amount, N365.43 million was released and utilized as at the end of third quarter of the fiscal year. The following projects amongst others were monitored:

a) Construction of Internal Road with streetlights in the Academy.

The project with GPS Coordinates: Lat: 4.801547 & Long:8.253906 entails the construction of 105 meters of internal roads with streetlights within the Academy. Scope of works include preliminaries, site clearance, earthwork, drains, culverts, pavement surfacing and provision of solar lights. The contract was awarded to Messrs. Nsuma Global Services Limited in June 2024 at a cost of N204.21 million with a completion date of October 2024. In the 2024 budget, the sum of N207.62 million was appropriated while, N152.98 million was released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, 105 meters length, 8nos of solar light, drainage on both sides of the walkway had been completed. However, the team was informed that the contractor was awaiting the payment of retention money.



Picture 224: Completed Internal Road with streetlights at the Maritime Academy Oron.

Observed outcome:

The project had eased the movement of Staff and Students within the Institution.

b) Upgrade of Marine Exhibition Hall at Maritime Academy Oron (MAN).

The project with GPS coordinates: Lat. 4.803362 & Long. 8.257722 entails the upgrade of Marine Exhibition Hall. Component of works include: 1no. oil mist detector, 3nos switch boards, General panel, 1no discharge monitoring equipment, FPSO ship, oil rig ship, tanker ship, model bulk carrier ship model, 45nos construction & installation of equipment and base silting. Others include external painting, replacement of doors, procurement of 4nos air conditioners, etcetera.

The contract was awarded to Messrs. High Mack Son Technical Nigeria limited in July 2024 at a cost of N114.75 million with a completion date of September 2024. In the 2024 budget, the sum of N115.89 million was appropriated while, N114.75 was released and utilized to achieve 100% completion.

Findings:

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



Picture 225: Completed Upgrade of Marine Exhibition Hall at Man, Oron.

Observed outcome:

The project had provided learning aids and improved quality of training of workers. On completion, it would provide good internet network to the offices and enhance service delivery.

4.17 MINISTRY OF STEEL DEVELOPMENT

The Ministry had an appropriation of N13.58 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N465.79 million was released while N453.49 million was utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

4.17.1 NATIONAL METALLURGICAL TRAINING INSTITUTE (MTI), ONITSHA:

The sum of N807.45 million was appropriated to the institute in the 2024 budget for the implementation of its five (5nos) capital projects/programmes. Out of this amount, N124.39 million was released and utilized as at the end of third quarter of the fiscal year. The following projects, amongst others, were monitored:

a) Construction of Steel Fabrication and Welding Engineering Workshop

The project with GPS coordinates: Lat. 6.1053521N and Long. 6.766085E involves construction of 4nos classrooms, 1no. gas chamber, 4nos conveniences and 3nos offices. The contract was awarded to Messrs. Masfam Integrated Resources Limited at a cost of N1.49 billion in December 2022 with a completion date of December 2025. In the 2024 budget, the sum of N207.76 million was appropriated while N124.39 million was released and utilized. A total of N564.56 million had been committed to the project since inception to achieve 60% level of completion.

Findings:

At the time of monitoring, works completed include completion of car Casing/Timber; steel framing, fabrication and erection of structural steel roof, gas welding/bolting and metal surface finishing. Others include: 3nos coast red oxide metallic paint, granolithic Screeding and flooring.



Picture 226: Ongoing Construction of Engineering and Welding workshop at National Metallurgical Training Institute (MTI), Onitsha.

Observed Outcome:

The project would improve Infrastructural development and enhanced operation and production efficiency of the institute.

4.18 FEDERAL MINISTRY OF ENVIRONMENT SECTOR

The sector had an appropriation of N78.32 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N7.45 billion (including of N1.30 billion AIE capital supplementary) was released, while N5.13 billion was utilized. The following projects were amongst others monitored:

4.18.1 OKOMU NATIONAL PARK

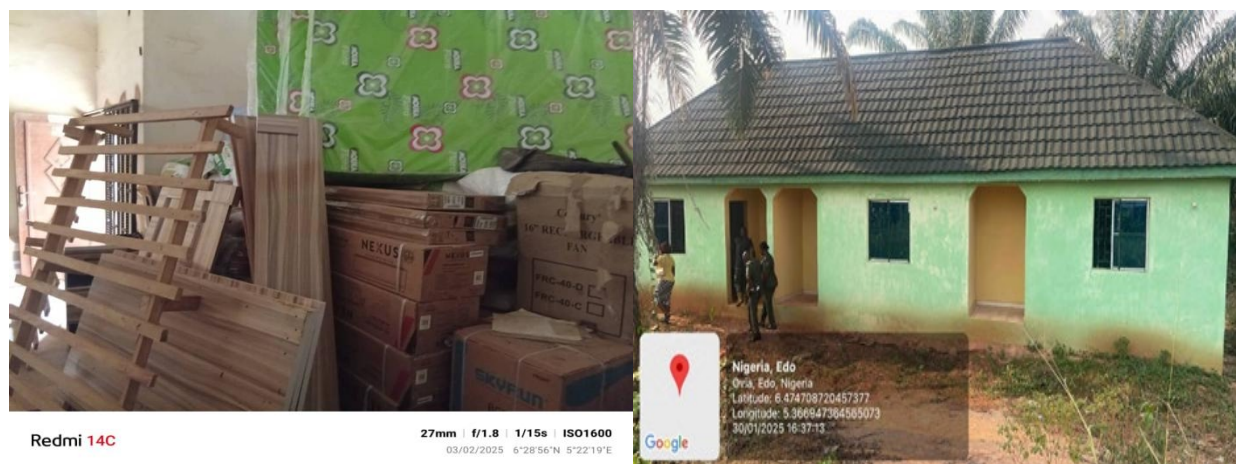
The sum of N128.78 million was appropriated to the Agency in the 2024 budget. Out of this amount, N81.77 was released and utilized for the implementation of its capital projects/programmes. The following projects amongst others were monitored:

a) Construction and furnishing of 3-Bedroom Guest House

The project with GPS Coordinate: Longitude 5° 21'52"E and Latitude 6° 28'36"N involves the construction of 3-bedroom guest house. The Contract was awarded to Messrs. Grid Universal Concept in December, 2022 at a cost of N23.71 million with a completion date of August, 2024. In the 2024 budget, the sum of N23.71 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the project had been completed but not in use



Picture 227: Completed construction and furnishing of 3-bedroom guest house at Okomu National Park

Expected Outcome:

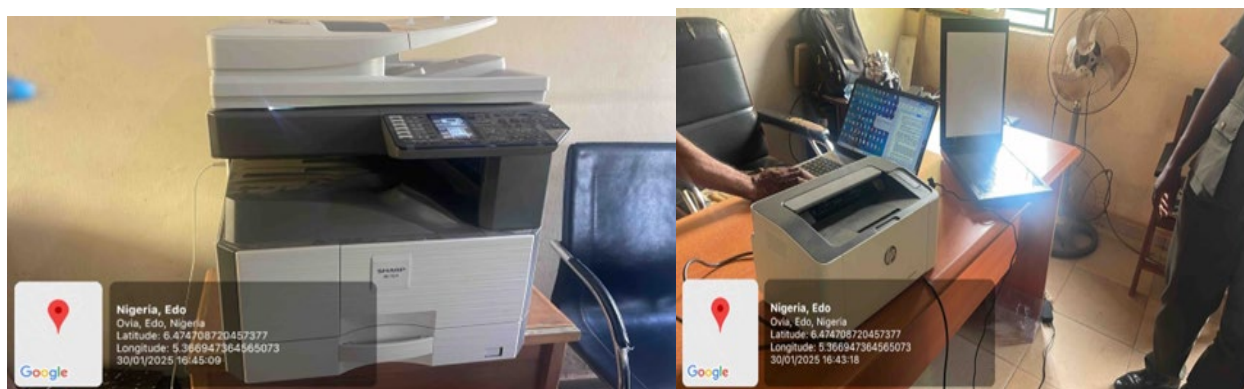
The projects will provide accommodation for guest of the Okomu National Park thereby saving the institute the cost of hotel accommodation.

b) Procurement of Office Equipment

The project entails the procurement of office equipment comprising: 4nos laptop, photocopy/scanning machine, printer, 2nos solar panel/ batteries and 5nos sofa chairs. The project was awarded to Messrs. SoleiLune Nigeria Limited in June, 2024 at a cost of N12.00 million with a completion date of August, 2024. In the 2024 budget, the sum of N11.99 million was appropriated, released and utilized to achieve 100% completion.

Findings:

At the time of monitoring, the office equipment had been procured and supplied.



Picture 228: Procured Office Equipment at Okomu National Park

Expected Outcome:

The procured office equipment would provide a conducive working environment for staff of the park.

4.18.2 FEDERAL COLLEGE OF FORESTRY, JOS

The sum of N300.00 million was appropriated to the sector for the implementation of its ten (10nos) capital projects/programme. Out of this

amount, N85.35 million was released and utilized. The following projects amongst others were monitored:

a) Construction of 300-Seat Computer Base Centre (CBT) in the College (Phase I)

The project involves the construction of 300-seat capacity computer base centre with 10nos offices and 6nos convenience. The contract was awarded to Messrs. Solap Shelter Limited in July, 2024 at a cost of N80.00 million with a completion date of February, 2025. In the 2024 budget, the sum of N24.00 million was appropriated, released and utilized to achieve 30% level of completion.

Finding:

At the time of monitoring, the project was at the foundation level with the forming of columns achieved. However, roofing, burglary, fixing of windows/doors, tiling, plastering, painting, railings, suspended ceilings, electrical/mechanical fittings and external works were outstanding.



Picture 229: The Ongoing construction of CBT Centre at Federal College of Forestry, Jos.

Expected Outcome:

Though the project has not been completed, upon completion it would provide a conducive learning environment at the college.

b) Purchase of Teaching Learning Aid Equipment

The project involves the procurement of teaching/learning aid equipment comprising: 2nos protein analyzer, spectrometer and binocular microscope. The project was awarded to Messrs. Medical Laboratory Nigeria Limited in August, 2024 at a cost of N20.00 million with a completion date of November, 2024. In the 2024 budget, the sum of N20.00 million was appropriated, while N5.09 million was released and utilized to achieve 45% level of completion.

Findings:

At the time of monitoring, 2nos protein analyzer had been procured and supplied while spectrometer and binocular microscope were outstanding.



Picture 230: Procured laboratory equipment at Federal College of Forestry, Jos

Expected Outcome:

The procured equipment is expected to enhance teaching and research activities at the college.

4.19 MINISTRY OF INTERIOR

The sector had an appropriation of N109.12 billion in the 2024 budget for the implementation of its capital projects/programmes. Out of this amount, N17.15 billion was released while N16.21 billion was utilized. The following agencies/projects, amongst others, were monitored:

4.19.1 NIGERIA SECURITY AND CIVIL DEFENCE CORPS (NSCDC)

The sum of N10.66 billion was appropriated to the Agency in the 2024 budget for the implementation of its twenty-four (24nos) capital projects/programmes. Out of this amount, N960.28 million was released while, N755.14 million was utilized. The following project, amongst others, were monitored:

a) Construction of Barracks at NSCDC Headquarters

The project involves the construction of a 3-storey building comprising 24nos of one-bedroom flats for junior officers. The contract was awarded to Messrs. Sanam Novelties & Constructions Limited at a cost of N486.23 million in June, 2023 with a completion date of May, 2025. In the 2024 budget, the sum of N169.13 million was appropriated, while N97.34 million was released and utilized. A total of N285.83 million had been committed to the project since inception to achieve 59 % level of completion.

Findings:

At the time of monitoring, completed works include block work, roofing and plastering, while mechanical & electrical fittings, ceiling, tiling, painting, fixing of doors, windows and external works were outstanding.



Picture 231: Ongoing Construction of Barracks at NSCDC Headquarters, Abuja.

Expected Outcome:

When completed, it would provide additional housing units as well as comfortable and secure accommodation for officers.

4.19.2 NIGERIA IMMIGRATION SERVICE.

The Agency had an appropriation of N71.84 billion in the 2024 budget for the implementation of its forty-nine (49nos.) capital projects/programs. Out of this amount, N3.97 billion was released, while N3.96 was utilized. The following project, amongst others, was monitored:

a) Construction and Equipping of Clinic

The project with GPS Coordinates: Lat. 8.965047° and Long. 7.251475° is located at Nigeria Immigration Service Headquarters. It entails the construction of a storey building, comprising: 2nos. theatre suites, 2nos sluice rooms, changing rooms (male and female), a recovery room, nurses lounge, kitchenette, ramp, nurses' station, reception, entrance foyer, bed swap and equipment stores.

The contract was awarded to Messrs. Humahcorp Nigeria Limited and Three M. Plus Nigeria Limited in February 2021 at the cost of N383.97 million with a completion date of December 2024. In the 2024 Budget, the sum of N114.48 million was appropriated while N54.32 million was released and utilized. A total of N193.24 million had been committed to the project since inception to achieve 73% level of completion.

Findings:

At the time of monitoring, the super structure had been completed while roofing and nogging was ongoing.



Picture 232: Ongoing Construction and Equipping of Clinic at Nigeria Immigration Service Headquarters, Abuja.

Expected Outcome:

On completion, the project would provide an improved healthcare service delivery to the staff of the agency.

5.0 KEY FINDINGS, RECOMMENDATIONS AND CONCLUSION

The Budget Monitoring teams while carrying out the physical inspection and evaluation of MDAs across the six geo-political zones of the country to determine the actual capital budget performance viz a viz the funds releases and utilized discovered challenges during implementation. The key **Findings** and recommendations are summarized as follows:

5.1 FINDINGS

- I. It was observed that only 25% funding was released to MDAs as at the third quarter of the 2024 fiscal year for the implementation of their capital projects/programmes. This accounted for low level of performance in MDAs' Budget implementation.
- II. The extension of 2023 Capital Budget implementation to 31st May 2024 affected budget performance as release of appropriated funds were mostly delayed to October and November of the year under review consequently affecting project implementation in the budget cycle.
- III. The bottom - top cash plan had negatively impacted on the 2024 budget implementation because most MDAs were unable to access their appropriated funds as a result of the bureaucratic processes involved in submitting of cash plans to the Office of the Accountant General of the Federation.
- IV. While a lot of agencies were unable to access their appropriated funds, some MDAs have shown apparent lack of transparency in the utilization of intervention funds in addition to releases made to them.
- V. River Basin Developments under the Federal Ministry of still embark on poor prioritization of projects by spreading resources so thinly without making any reasonable impact.
- VI. Payment to contractors nationwide has been affected by delay in the release of appropriated funds so much that project implementation has suffered fluctuations due to inflation in market prices leading to variation in the initial project cost.

- VII. Constituency projects inserted in most MDAs are overbearing given its insignificance on the core mandates of the beneficiary agencies.

5.2 RECOMMENDATIONS

Based on the above **Findings**, the following recommendations are hereby proffered:

- I. Government should facilitate the need for a sustained funding in order to enhance MDAs' Budget performance and improve prompt delivery of projects.
- II. There is the need to ensure adherence to the January - December budget cycle and prompt disbursement of funds to MDAs for the implementation of capital projects in order to have an accelerated Budget performance in the country.
- III. The Office of the Accountant General of the Federation Should decentralize the finalization of the bottom-up cash plan to enable the agencies have a seamless payment process that would restore the confidence of contractors.
- IV. Government should design a template for assessing intervention funds and ensure that only deserving MDAs who merit the criteria should be considered. This would curb the abuses inherent in the misappropriation of funds.
- V. Government should ensure that releases to RBDAs are tagged to their core mandate with strong emphasis on dams and irrigation projects in designated locations of the six geo-political zones of the country.
- VI. Government should fast track the release of funds to MDAs for payment of certificates earned by contractors.
- VII. There is need for impact assessment of all constituency projects across the country in order to measure its added value.

5.3 CONCLUSION

Finally, the Budget office of the Federation, Federal Ministry of Budget and Economic Planning will continue to foster an environment of openness, transparency and accountability to enhance the prompt delivery of projects in the country. However, this can only be achieved if the MDAs adopt the right management practices aimed at promoting excellence in budget implementation, and cooperation with the teams carrying out its M & E functions.