



Country Analysis:

*Transparency and
Accountability during
COVID-19 Outbreak
in Nigeria*

BudgIT is a civic organisation driven to make the Nigerian budget and public data more understandable and accessible across every literacy span. BudgIT's innovation within the public circle comes with a creative use of government data by either presenting these in simple tweets, interactive formats or infographic displays. Our primary goal is to use creative technology to intersect civic engagement and institutional reform.

Principal Lead: Gabriel Okeowo

Research: Gabriel Okeowo, Vahyala Kwaga, Iyanuoluwa Bolarinwa, Oluseun Onigbinde, Uadamen Ilevbaoje

Editor: Iyanuoluwa Fatoba

Design: Segun Adeniyi

Contact: info@yourbudgit.com +234-803-727-6668, +234-908-333-1633

Address: 55, Moleye Street, Sabo, Yaba, Lagos, Nigeria.

© 2021

Disclaimer: This document has been produced by BudgIT to provide information on budgets and public data issues. BudgIT hereby certifies that all the views expressed in this document accurately reflect our analytical views that we believe are reliable and fact-based. Whilst reasonable care has been taken in preparing this document, no responsibility or liability is accepted for errors or for any views expressed herein by BudgIT for actions taken as a result of information provided in this Report.



Table of Contents

03	List of Acronyms
06	Country Context
16	Annotated History of COVID-19
19	COVID-19 Policy Responses in Nigeria
27	Expenditure Patterns in an Era of COVID-19
38	Transparency and Accountability in a time of COVID-19
47	Advocacy Options and Recommendations
49	Conclusion
51	References

List of Acronyms

CAC	-	Corporate Affairs Commission
CACOVID	-	Coalition Against COVID-19
CPG	-	Coronavirus Preparedness Group
CTAP	-	COVID-19 Transparency, Accountability and Participation
BOI	-	Bank of Industry
BPP	-	Bureau of Public Procurement
DLR	-	Disbursement Linked Results
EOC	-	Emergency Operations Centre
ERGP	-	Economic Recovery and Growth Plan
ESC	-	Economic Sustainability Committee
ESP	-	Economic Sustainability Plan
EU	-	European Union
FDI	-	Foreign Direct Investment
FERMA	-	Federal Road Maintenance Agency
FGN	-	Federal Government of Nigeria
FHA	-	Federal Housing Authority
FMBN	-	Federal Mortgage Bank of Nigeria
FMP	-	Federal Ministry of Power
FMWH	-	Federal Ministry of Works and Housing
FRA	-	Fiscal Responsibility Act
GIFMIS	-	Government Integrated Financial Management Information System
GDP	-	Gross Domestic Product
ICPC	-	Independent Corrupt Practices and Other Related Offences Commission
IDP	-	Internally Displaced Persons
IMF	-	International Monetary Fund
MBNP	-	Ministry of Budget and National Planning

List of Acronymys

MDAs	-	Ministries, Departments and Agencies
MERS	-	Middle East Respiratory Syndrome
MSME	-	Micro, Small and Medium Scale Enterprises
NAFDAC	-	National Agency for Food, Drug Administration and Control
NBS	-	National Bureau of Statistics
NCDC	-	Nigerian Centre for Disease Control
NDDC	-	Niger Delta Development Commission
NDPHC	-	Niger Delta Power Holding Company
NEC	-	National Economic Council
NHF	-	National Housing Fund
NHIS	-	National Health Insurance Scheme
NIMR	-	Nigerian Institute of Medical Research
NIPRD	-	National Institute for Pharmaceutical Research and Development
NSIP	-	National Social Investments Programmes
NSR	-	National Social Register
NOCOPO	-	Nigeria Open Contracting Portal
PEWASH	-	Partnership for Expanded Water Supply, Sanitation and Hygiene
PHC	-	Primary Health Care Centre
PPE	-	Personal Protective Equipment
PTF	-	Presidential Task Force
RSM	-	Real Sector Measures
SFTAS	-	States Fiscal Transparency, Accountability and Sustainability
SGF	-	Secretary to the Government of the Federation
SPS	-	Solar Power Strategy
TAP	-	Transparency, Accountability and Probity
WASH	-	Water, Sanitation and Health



Section I

Context



In some way, the emergence of the COVID-19 pandemic was a test of the emergency response capacity of national governments.

The Global Pulse

In the final quarter of 2019, Russia and Saudi Arabia were well into their feud over global oil supply, the post-honeymoon feel of Brexit was in full swing, as was the US-China trade war. In hindsight, as countries fought and bickered, things seemed the way they have always been but it was unknown to many that what was perceived

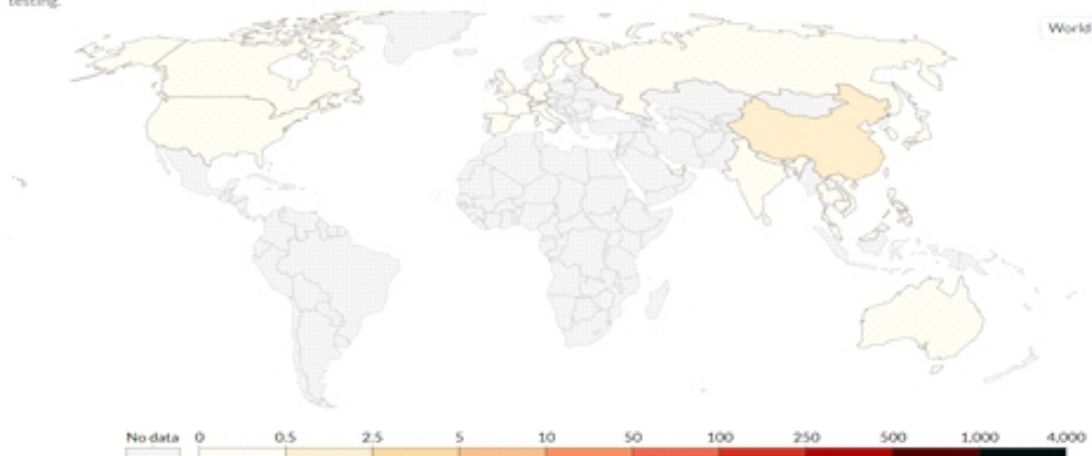
as the 'normal' would never again be. In some way, the emergence of the COVID-19 pandemic was a test of the emergency response capacity of national governments. All over the globe, countries that experienced the disease handled it differently. It also demonstrated that it was one thing to have the capacity to control the disease and another thing to ensure that lives are protected.

Rapid spread of COVID-19 across the globe

Confirmed cases of COVID-19 infection per million people as of February 24, 2020

Daily new confirmed COVID-19 cases per million people, Feb 4, 2020

Shown is the rolling 7-day average. The number of confirmed cases is lower than the number of actual cases; the main reason for that is limited testing.

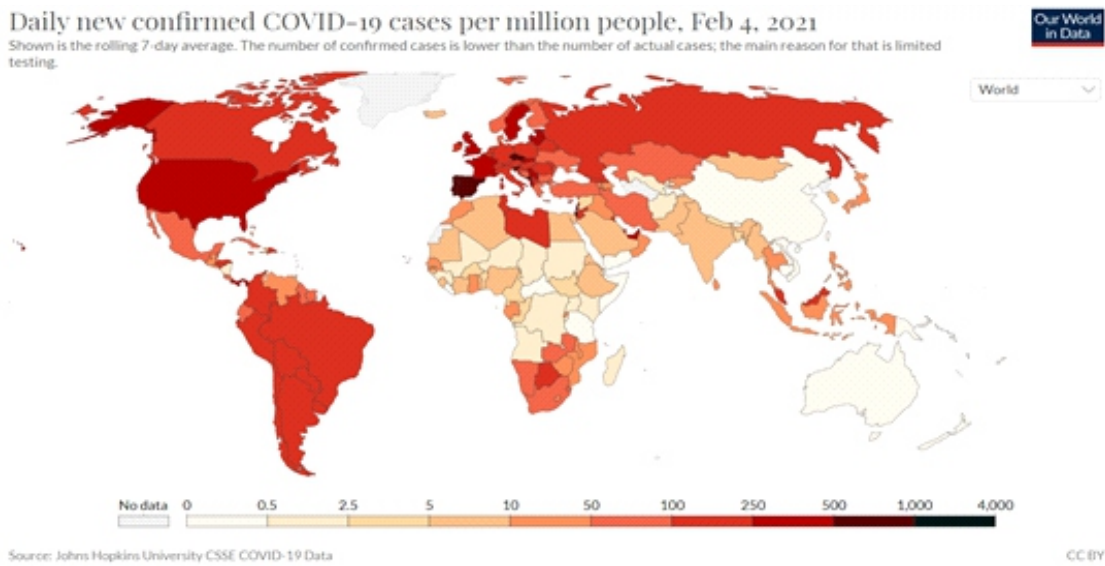


Source: Johns Hopkins University CSSE COVID-19 Data

CC BY



The Nigerian Federal Government approached the matter from a multi-sectoral angle, with the Federal Ministry of Health, working alongside the Nigerian Centre for Disease Control.



The Genesis

Countries were thrown into panic, at the beginning of the year 2020, with the emergence of the SARS-Cov-2 pandemic, also known as “COVID-19”. This zoonotic disease, first recorded in the Chinese city of Wuhan, in November of 2019 gradually appeared in various nations around the globe. The last week in the month of February of 2020 was the beginning of Nigeria’s battle with the disease. Lagos state found itself as the initial recipient of this animal-to-human disease, from an individual, who (not

without some irony) was not even Asian but European¹. Globalization once again² showed itself a harbinger of not just benign influences but ravenous disease as well.³

The Nigerian Federal Government approached the matter from a multi-sectoral angle, with the Federal Ministry of Health, working alongside the Nigerian Centre for Disease Control. The latter agency, in collaboration with its network partners, was involved in handling the pandemic, as it hit the shores of the country.

Context

Initial Lethargy

The decision to adopt measures against the pandemic, was one that ultimately placed the long term health of citizens against their present economic survival. There were numerous options⁴ available to the federal and state governments' to stem the spread of the virus but they would come at a cost. The decision to impose lockdown and restrictions in movement were declared one month after the first case was announced⁵ and were reasonable, as the virus was one that spread through physical interaction. However, socio-economic considerations that could potentially subvert the purpose of the lockdown would remain. These decisions to do so were implemented in 3 locations-Lagos, Ogun and the F.C.T and included interstate travel restrictions and ended up being eased out less than 5 weeks later. Several countries had locked down their airports and/or restricted flights for a considerable period, from the United Kingdom and other 'virus hotspots'. While Nigeria enforced a 4-week travel ban on March 18, 2020 which it later extended to June 7, 2020.⁶

Yet, the ban affected entrants originating from outside Nigeria and not people who were returning to Nigeria.⁷ About 8 months later, in December, 2020, another flight ban was considered (due to discovery of a 2nd strain)⁸ which was preceded by a provisional quarantine protocol, on September 5, 2020 for all return travellers.



However, bans must not only be timed to ensure effectiveness but simultaneously complemented by a functional health system that detects, responds, and prevents disease and this is an extremely contextual matter.

The Federal Government has been criticised for not imposing travel bans and maintaining them for an extended period.⁹ It is true that lockdowns and travel restrictions are important in preventing the spread of the disease.¹⁰ However, bans must not only be timed to ensure effectiveness but simultaneously complemented by a functional health system that detects, responds, and prevents disease and this is an extremely contextual matter.¹¹

All of this-in addition to poorly implemented Quarantine Procedures and lack of compliance to safety protocols by Nigerians¹²-was lacking when the first flight restriction was announced and persisted much later into the year.¹³ As of August, 2020,¹⁴ the less than appropriate

As of August, 2020, the less than appropriate response led to

80%

of Nigerians having lost income and encountered difficulties in accessing food.

Context

response led to 80% of Nigerians having lost income and encountered difficulties in accessing food. This was in addition to 25% of Nigerians battling with food insufficiency. In addition, there were distinct increases in inflation from December, 2019, as a result of the Central Bank of Nigeria (CBN) devaluing the currency from N306.5 to N360.5 (a 1.175% increase), which would increase revenue from exports but would negatively impact the purchasing power of already suffering Nigerians.¹⁵

Within this period (i.e., from Q2 to Q4 of 2020), there were substantial increases in unemployment, with the National Bureau of Statistics (NBS) showing that 33.3% of the labour force in Nigeria did nothing, as opposed to 27.1% of Nigerians in Q2.¹⁶ It is difficult to predict if these job losses would not have occurred, if the pandemic was handled differently, as making this claim would require having an experimental and a control group—none of which could have possibly existed. What is certain, however, is the number of deaths that could have been avoided if the government's containment measures were less fragmented and more cohesive.

Nigeria's First Responders

After the novel Coronavirus was reported in December 2019 by Health Authorities in China, the NCDC, on January 26 2020, set up a multisectoral Coronavirus Preparedness Group (NCPG) to provide a well put together lead for the country's

It is difficult to predict if these job losses would not have occurred, if the pandemic was handled differently, as making this claim would require having an experimental and a control group—none of which could have possibly existed.

efforts. The World Health Organisation (WHO) declared COVID-19 a Public Health Emergency of International Concern (PHEIC) on January 30, 2020 and proceeded to examine the extent of the disease outbreak, strength of the response and best practices, with a team of experts that included a Nigerian.

The very next day, the Nigerian Federal Ministry of Health established an inter-ministerial Multisectoral Technical Working Group, to enhance progress against the disease. On February 27 2020, the very first case was detected. This was immediately followed by a “[M]ulti-sectoral Coronavirus Preparedness Group led by the Nigeria Centre for Disease Control (NCDC) [through] its national Emergency Operations Centre [that] worked closely with Lagos State Health authorities (and the Port Health Services of the Federal Ministry of Health) to respond to this case and implement firm control measures”.¹⁷

It should be noted that the Federal Ministry of Health—the major line ministry saddled with administration of the pandemic—also set up an Emergency

Context

Operations Centre (EOC), at the national level, that was housed within the NCDC. The latter agency (which had built up strength in its COVID-19 testing capacity, supervision of trainings, development of protocols for public health and communication for public engagement and surveillance), alongside the National Institute for Medical Research (NIMR), National Institute for Pharmaceutical Research and Development (NIPRD), National Agency for Food, Drug Administration and Control (NAFDAC) and the National Primary Health Care Development Agency (NPHCDA) all constitute integral elements of Nigeria's COVID-19 response, in the realms of pharmaceuticals, virology and drug quality, among other things.

This was a demonstration of the multi-stakeholder nature of the federal response that involved various agencies and ministries. The Emergency Operations Centre comprises several components, governing various forms of response, such as: risk, communications, case management and infection prevention and control alongside state EOCs leading the same at the level of the states.¹⁸

Stretching a Vulnerable Health System

COVID-19 exposed the inherent vulnerabilities of the Nigerian Health Care System.¹⁹ Because of this, focus ought to be on strengthening systems, to guard against not only future occurrences of different diseases but mutations of

COVID-19 exposed the inherent vulnerabilities of the Nigerian Health Care System. Because of this, focus ought to be on strengthening systems, to guard against not only future occurrences of different diseases but mutations of existing ones.

existing ones. The ability to do this is within Public Health Emergency Operations Centres (PHEOC).

These centres cater to emergencies that arise as a result of imminent perilous health conditions that produce significant risk and hazards that threaten human health and lives. In addition, these centres work within multidisciplinary frameworks, integrating policy, governance, administration and disaster management. These centres provide a variety of functions and are evidence of the level of a country's preparedness for a disease outbreak.

Though, as of **March 20, 2020**, 23 states had set up PHEOC's,²⁰ this said nothing about the *competence* and *capacity* of the centres. It is one thing to have a centre and another for it to be functional, especially in terms of carrying out required testing. This may have been the reason for the scoring for Nigeria's preparedness by PreventEpidemics.org,²² well below acceptable levels. Nigeria scored a 39 (i.e., 'Not Ready', a rating out of a possible 100) in the Resolve to Save Lives

Context

(RTSL) and the WHO's Joint External Evaluation's scoring tool. This rating assesses a country's ability to find, stop and prevent an epidemic. Despite a seeming lack of proper health facilities relating to the prevention, detection and response of diseases in Nigeria (by **December 2020**, all states had PHEOCs),²³ there were considerably far less deaths and infections than estimated.²⁴ This apparent 'luck' in mortality and prevalence should, however, encourage greater investigation into the causes and certainly not stop the strengthening of the country's health system.

A Multifaceted Crisis Response

The economic and policy response from the months of March to November was diverse, with steps taken by the federal (FIRS) and state (LIRS) revenue agencies,²⁵ via **Tax arrangements** (comprising of waivers, concessions, reliefs, incentives and extension of payment deadlines); **Legislation** and **Policy** by state governments and federal MDA's²⁶ (comprising of new guidelines for activity, suspension of certain procedures, closures for handling the physical effects of the pandemic);

Health and **Safety** measures by state governments and agencies and federal agencies²⁷ (comprising of regulations [including those for air travel, self-isolation and use of PPE], credit and grants, emergency numbers, enlightenment and public communication

*Despite a seeming lack of proper health facilities relating to the prevention, detection and response of diseases in Nigeria (by **December 2020**, all states had PHEOCs), there were considerably far less deaths and infections than estimated.*

to quell misinformation about the disease and use of PPE, import waivers and fiscal policy provisions); interventions by the federal and state²⁸ Revenue Services regarding **Small** and **Medium Enterprises** (comprising guidelines for the use of credit facilities, CBN statements relating to loans and FX, tax reliefs, palliative measures [in Lagos, Ogun and the F.C.T],²⁹ digitisation of procedures and waivers); and interventions by federal agencies³⁰ through **Economic Policy** (conversion of external borrowing to domestic, restructuring of credit facilities in the subsector, the creation of a fiscal stimulus package for the economy), among other things.

To be more specific, the Federal Government carried out the following: I. Amended Federal Budget Response 2020- Appropriation (Repeal and Enactment) Act 2020 COVID-19 Intervention Programs (**N2.3 trillion naira**); ii. Conditional Cash transfers of **N20,000** to poor households registered in the National Social Register NSR (April 1, 2020); iii. SME and Households Support Facilities- Creation of **N50 billion naira** target credit facility for affected

Context


households and small and medium enterprises; iv. Healthcare Loans-Additional **N100 billion naira** intervention fund in healthcare loans to pharmaceutical companies and healthcare practitioners intending to expand/build capacity; v. Finance Act (Containment measures for COVID-19 induced economic hardships in the Finance Act 2020);³¹ vi. Tax Expenditures: Medical supplies exempted from VAT and import duty (COVID-19); vii. Multilateral Donors Fiscal Support: Nigeria reached out to multilateral institutions³² to raise **US\$6.9 billion dollars**. Some states were able to carry out similar far-reaching interventions, such as Anambra state.³³

Discordant voices, Unifying forces

As the COVID-19 pandemic raged, powerful voices within Nigeria believed this to be a hoax and quickly spread messaging to that effect. These voices ranged from notable religious leaders to sitting governors.

The main actors in the country, when the disease emerged (as early as **January of 2020**) were the Federal Government, specifically the Ministry of Health but this later extended to the Presidency, specific agencies within the Ministry of Health, fiscal and monetary agencies (at the state and federal level) and the states themselves.

Though there were efforts at unifying the response to the virus outbreak through the PTF, it could only do so



Though there were efforts at unifying the response to the virus outbreak through the PTF, it could only do so much, as the political structure (federalism) allowed states to prescribe their own guidelines

much, as the political structure (federalism) allowed states to prescribe their own guidelines (however, all the while ensuring they stay within or do not breach the Quarantine Act). This was observed through the interstate travel bans and the lockdowns in select states (Lagos, Ogun and the F.C.T).

But there were other issues that emerged from the interaction between politics and economics and one was “struggles over resource distribution and the prioritization of public investments”.³⁴

While the PTF (in addition to assistance from private sector sources, international donor organisations, which consisted of technical assistance and material donations), strove to serve as the nation's guiding authority for management and response to the pandemic, it also coordinated the allocation of funds, materials, assistance and risk messaging.

Debt creep and Shrinking Fiscal Space for Government Action

Months down the line (following the passing of a 2020 Appropriation Act proposing to inject **N500 billion naira** into the economy, part of a larger national **N2.3**

Context

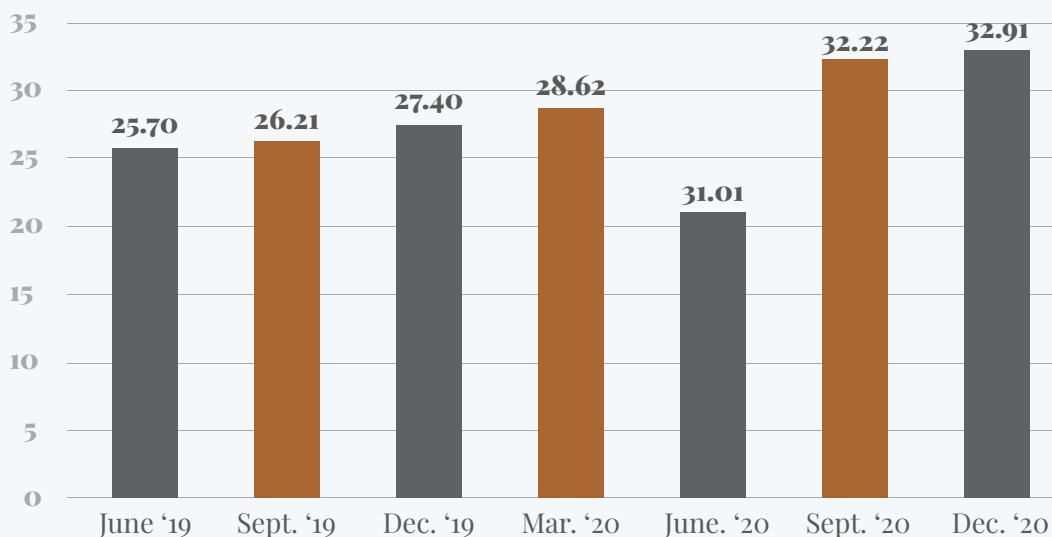
trillion naira stimulus package), the retracting fiscal space would become a serious issue, as 'debt creep' would run parallel to the large injections of funds into the economy. The graph below on total public debt shows that despite various fiscal measures and relief meant to ameliorate the effects of a depressed economy (rising unemployment and general low economic activity); the money was coming from somewhere.

The Federal Government was caught between a choice of borrowing against tomorrow, to ostensibly save lives today. This is never an easy decision as there is no means to confirm that even if managed properly, fiscal measures can provide a level of relief, at least in the interim.³⁵

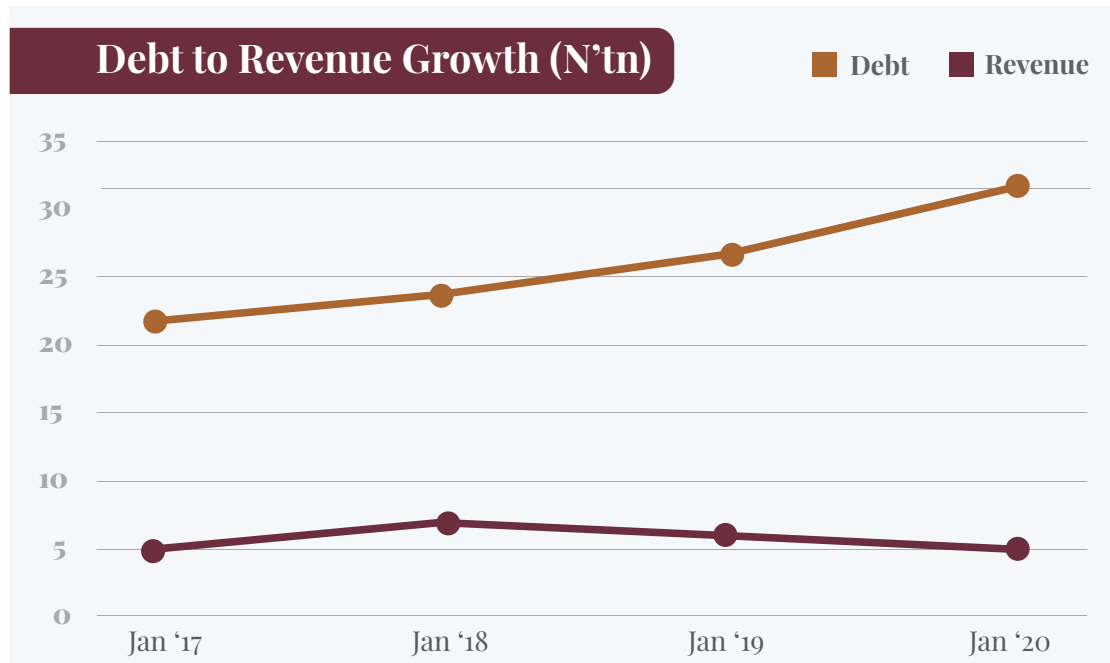
The Federal Government was caught between a choice of borrowing against tomorrow, to ostensibly save lives today. This is never an easy decision as there is no means to confirm that even if managed properly, fiscal measures can provide a level of relief, at least in the interim.

More compelling, is that when the level of debt increases, it ought to be viewed alongside revenue figures. The chart below on debt to revenue growth³⁶ shows that while debt grew by **N10 trillion naira** (in the period under review), revenue remained within single digits and eventually fell. With or without a pandemic, this does not bode well for Nigeria's fiscal future and requires immediate attention.

Total Public Debt (N'tn)



Source: Debt Management Office



Source: Debt Management Office and Budget Office

Stimulus vs Reliefs - Applications and Implications for Nigeria

More importantly, there is a world of difference between *fiscal stimulus* and *relief* (or palliative care). The Brookings Institute is of the view that 'Relief provides support for people while they are observing public health guidelines that require them to stay home and lose employment.

In contrast, stimulus provides incentives for people to increase spending or work effort and businesses to increase hiring and investment'.³⁷

The Federal Government did provide fiscal stimulus and relief and did make these principles their aim. In fact, the 2020 Appropriation Amendment Act (COVID-19 Intervention Programmes),

contained a line item on “Supporting Small Businesses/MSME Survival Fund”, handled by the Federal Ministry for Industry, Trade and Investment. But it appears the government did not acknowledge that the effects of a fiscal injection are difficult to link to any economic outcome because of the sheer amount of other variables involved, among other things.³⁸ Nor did the government

But it appears the government did not acknowledge that the effects of a fiscal injection are difficult to link to any economic outcome because of the sheer amount of other variables involved, among other things.

Context

handle the distribution of the relief materials as they ought to have. There were widespread reports of corruption and mismanagement in the distribution of the relief materials.³⁹

This not only reveals the politicization of the distribution but questions if there was any rigorous methodology used to map out the poor, to ensure materials met those who truly needed them. As at the time of this research there is no publicly available documentation⁴⁰ on how the Federal Government defined what it referred to as the vulnerable, how it arrived at the definition and how it prioritized the individuals concerned.

It is interesting to note that the Ministry for Humanitarian Affairs, Disaster Management and Social Development does provide evidence of the identities of the donors of the palliatives and even the

As at the time of this research there is no publicly available documentation on how the Federal Government defined what it referred to as the vulnerable, how it arrived at the definition and how it prioritized the individuals concerned.

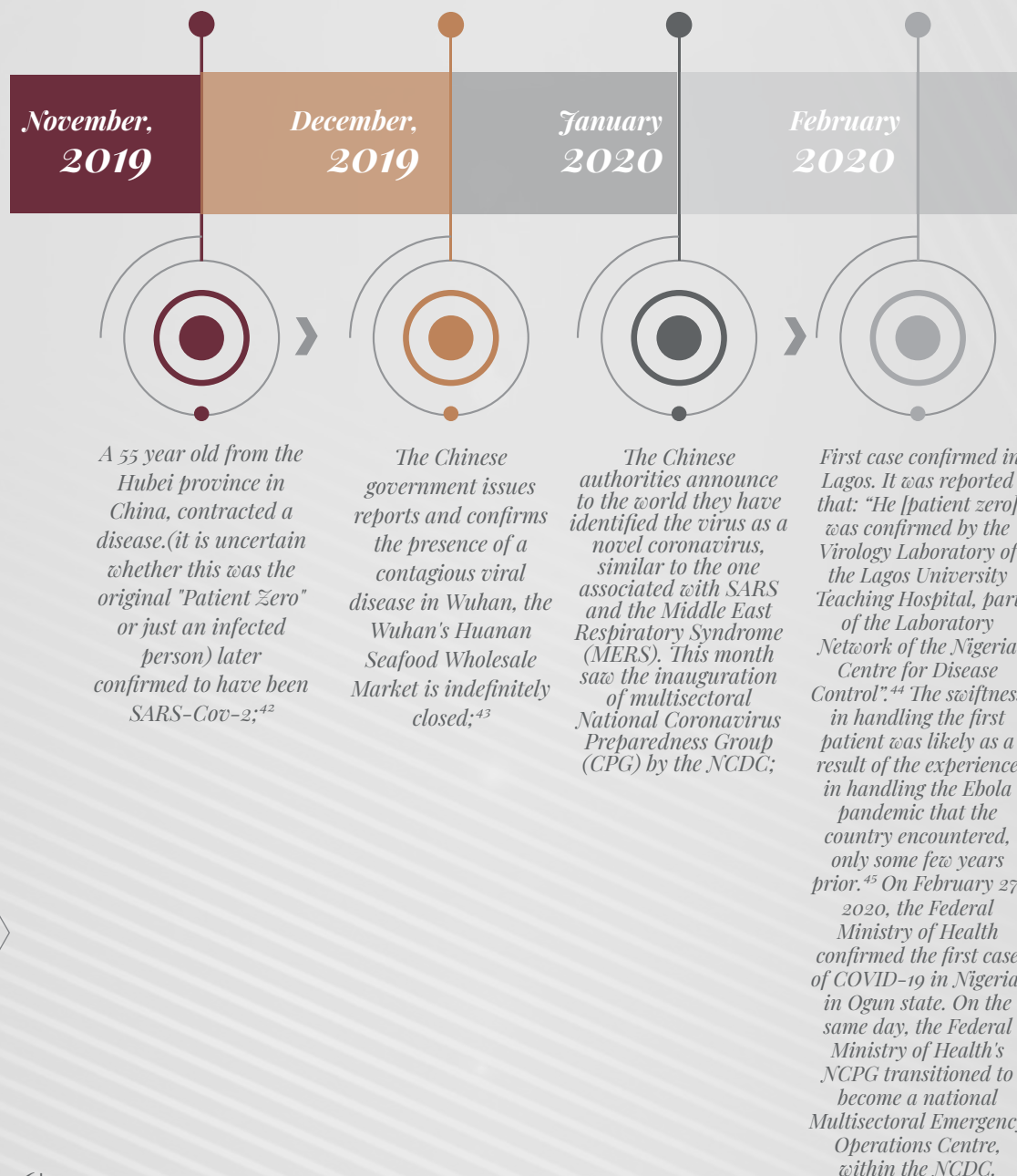
recipient states. Yet, not only does it provide no evidence of the recipients, it actually reports that some of the palliatives were eventually looted.⁴¹

Returning to the issue of the purpose of governmental relief, Brookings further identified that the target of relief is to ameliorate the reduced economic activity and prompt citizens to behave in ways that would reduce the spread of the virus. This was likely not met, as evidence shows looting of the palliatives in locations across the country, an unclear vulnerability determination metric and flouting of restrictions in movement.



Annotated History of COVID-19 in Nigeria

Early Beginnings



Peak Response after the first 90 days of the Year 2020⁴⁶

**March,
2020**

Second case confirmed. The CBN announces an Economic stimulus package for households, SMEs and the health sector. Economic Stimulus Bill (2020) passed.

March 9, 2020 saw the set-up of the presidential task force on COVID-19 Control, meant to coordinate and supervise the nation's inter-governmental and multi-sectoral agenda, to mitigate and contain the outbreak of the disease. About 3 days later, on March 11, 2020, the WHO declared COVID-19 a pandemic and directed countries around the world to urgently and assiduously battle the disease.

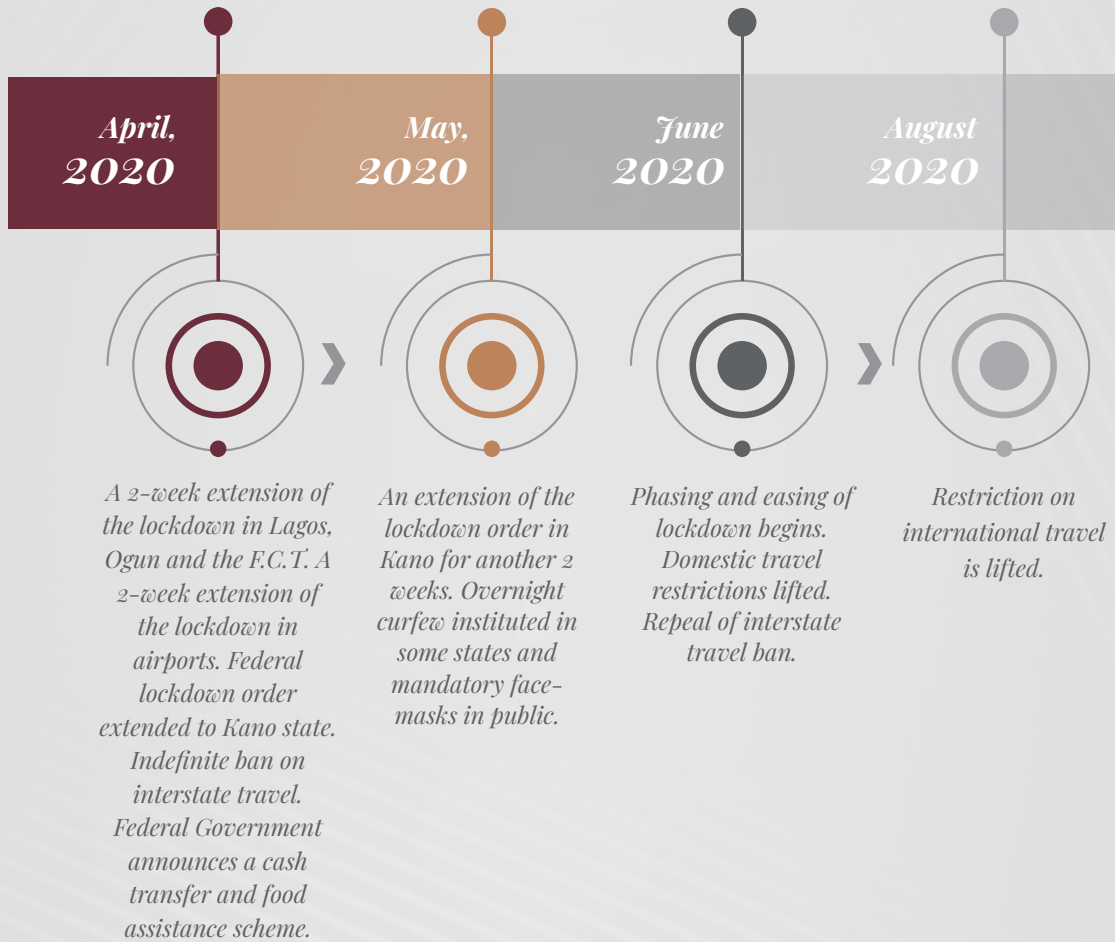
Suspension of the National Youth Service Corps (NYSC) orientation exercise. Travel ban instituted against 13 countries.⁴⁷ Lagos state bans religious gatherings of more than 50 persons.

*The Federal Government shuts down all schools nationwide. Closure of Local and International airports, all Land borders and 2 week lockdown instituted in Lagos, Ogun and the F.C.T. March ended with debilitating effects of the nonadherence to lockdown and interstate travel bans (in some select states of the country), as well as a decrease in economic activities across the public sector. This would have an effect on the Federal Government's own fiscal projections and would lead the latter to revise its 2020 budget down by over **₦71 billion naira**.⁴⁸ As much as did and (perhaps) did not happen,⁴⁹ within the first 90 days of the pandemic, the Federal Government was able to set up the following:⁵⁰*

*a. **Special grants, to the tune of ₦10 billion naira** for Lagos State (as it had the highest number of COVID-19 cases) and **₦5 billion** to the NCDC (the agency of the government with the mandate to ensure surveillance of the disease was carried out and states were given the requisite support);*

*b. **Distribution of palliatives and related measures**, across the country was handled by the federal Ministry of Humanitarian Affairs, Disaster Management and Social Development; and*

*c. **The assemblage of a COVID-19 Task force**, from within the Presidency, headed by the Secretary to the Government of the Federation (SGF), constituted by various Ministries, Departments and Agencies (some of which include- Ministers of Health, Foreign Affairs, Information, Humanitarian Affairs and the Director General of NCDC) and given the task of providing material and technical support to the states and coordinating the donations and resources given by the private sector.*



Covid-19 Policy Response in Nigeria

It is difficult to gauge the adequacy of the response by the Nigerian government to the COVID-19 pandemic. While on one hand, it seemed to handle the Ebola virus quite well; the same cannot entirely be said of COVID-19. To be sure, there are differences in terms of epidemiological characteristics between the two diseases.⁵¹ Yet, what is critical is the *nature* of the response, despite differences in transmission, incidence and prevalence.

In terms of its response, the government announced several measures, along both levels of governance (national and sub-national), directed towards reigning in the virus and its spread. The government prescribed several preventive safeguards, ranging from the regular use of hand sanitizers, face masks, gloves, hand washing, use of sanitizers and social distancing.⁵² Others involved closure of primary, secondary and tertiary institutions, to restrictions on religious gatherings and public events (many of the latter were outrightly cancelled) to travel

restrictions—the government intended to stave off the spread. Unfortunately, many of the restrictions on religious gatherings and private social gatherings, were not adhered to nor enforced, in any meaningful way.

In addition, the cessation of some forms of activity—educational and commercial—was viewed unfavourably,⁵³ as there was no capacity in the public education system, nor a high level of private domestic savings to ensure that the lockdowns did not exacerbate an already fragile country. Even travel restrictions, which were a relatively straightforward response, appeared selective, uncoordinated and unduly focused on air travel, to the neglect of land borders.

As regards *contact tracing*, there appeared to be a better response by the government during the Ebola scourge, as the government was able to control the spread with some level of quickness.⁵⁴ COVID-19 in no small degree, was not treated with this level of diligence and resulted in a much broader spread of the disease.⁵⁵



Section III

Brief Overview of Containment Measures

To contain the disease and the fiscal and socio-economic impact of the COVID-19 pandemic on citizens and government activities, the country put in place several containment measures and received numerous forms of support to implement the measures. Containment measures can be implemented at various stages of a disease outbreak, meaning they can occur at the initial stage (at its source) of the arrival of the disease or later stages (when it reaches individual or community levels).

Containment is basically all those actions taken to ensure that a disease does not spread outside a given area. The latter could be a hospital, airport, home or even community. Containment measures are generally classified into 2 types:

Pharmaceutical and non-Pharmaceutical. This means that they consist of a range of activities, measures and programs, such as: Testing, Quarantine, Vaccinations, Antibiotics, Risk and Hazard Communication, Lockdown, School Closures, Social Distance Prescriptions, Isolations, Cancellation of Public gatherings, distribution of relief items,

injection of fiscal stimulus into the economy, Work-from-home orders, Contact tracing,⁵⁶ among others. The Federal Government adopted the use of several of these measures, to varying degrees, as identified in the previous section.

Their success, however in containing the pandemic, is not easy to identify as the issue of policy time lag, peculiar epidemiology of Nigeria and other variables, may have been intervening factors. Further, this may say nothing about the efficiency of the measures, as the latter has its own peculiarities of measurement and confirmation/rejection.⁵⁷

Regarding the numerous support it received from donors, the Federal Government set up a 'COVID-19 Resource Tracking Dashboard: '#**Stronger Together**'. This contained information on all the donations from various sources and sectors. At a glance, this was comprised of:

- **Financial Contributions**—Federal Special Intervention Fund (**N20 billion naira**), Federal Government grants to Ministries, Departments and Agencies (**N79.4 billion naira**), donations from the Coalition Against COVID-19 (**N27.8 billion naira**), the United Nations Basket Fund (**N23.8 billion naira**), the Development Partners Group for Health (**N24.8 billion naira**), donations to the Presidential Task Force (**N1.2 billion naira**), donations from the Federal Government to the Presidential Task Force (**N4.5 billion naira**) and donations to the Federal Government COVID-19 accounts (**N752.6 million naira**);
- **Material Donations**—50 Ambulances, hundreds of thousands of pieces and components of Equipment, Food Items, Infrastructure, Laboratory facilities, Personal Protective Equipment, Digital equipment and Personnel;
- **Capacity Building and Technical Assistance**—to the tune of **N40.78 billion naira**; and **State donations**, i.e., 36 states + the F.C.T (**N60.88 billion naira**), among others. Lagos state however, was the recipient of a wider set of donations from different individuals and organisations.

Containment measures can be implemented at various stages of a disease outbreak, meaning they can occur at the initial stage (at its source) of the arrival of the disease or later stages (when it reaches individual or community levels).

According to the Lagos State government, as of 2020 Q4 donations from corporate organisations amounted to **N3.29 billion naira** and those from non-governmental organisations and individuals amounted to **N2.15 billion naira**.

Federal Fiscal Interventions

The Federal Government, via a 2020 Appropriation (Amendment) Act, under various sub-headings, provided COVID-19 funding and assistance to states (with the exclusion of Lagos, under one specific sub-head) and certain sectors of the economy. The impact of the virus was unexpected, which meant the government had to make efforts at stabilizing an already fragile economy.

It should be noted that the 2020 Appropriation Act (worth **N500 billion naira**) is a *portion* of a larger amount set aside by the Federal Government, through its Economic Sustainability Plan (ESP), itself worth **N2.3 trillion naira**. This plan came as a result of the pandemic's deleterious effects and the government's concern that the economy would require

substantial inflows of liquidity, to ensure lives and incomes were not further impoverished.

The government also considered the likely scenario, that oil sales—the mainstay of the country's economy—would not be able to provide a cushion to the global economic downturn and general low level of domestic revenues as a result of the pandemic. In addition, the plan serves as

a 'bridge' of sorts, between the former Economic Recovery and Growth Plan (ERGP), which has lapsed and the new plan.

So far,⁵⁸ only **N288 billion naira** has been disbursed, from the **N500 billion naira** set aside for COVID-19 intervention programmes under the ESP. The table below shows the funds provided by the Federal Government under broad sub-heads:

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

7.	Public Works Program	National Directorate of Employment	52	50% (i.e., N26bn)
8.	Social Intervention Program	Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development	32.5	7.5% (i.e., N2.5bn)
9.	Bailout Support to Aviation Sector	Federal Ministry of Aviation	5	100% (i.e., 5bn)
10.	Building a Resilient Health System (COVID-19 Health)	Federal Ministry of Health	126	31% (i.e., 38.59bn)
11.	Ministry of Interior	Federal Ministry of Interior	3	
12.	Mines and Steel Development: Artisanal and Small Scale Miners	Federal Ministry of Mines and Steel Development	6	
13.	WASH Program:	Federal Ministry of Water Resources	9.9	
14.	Monitoring and Evaluation and Reporting on Implementation	Federal Ministry of Finance, Budget and National Planning	.75	
15.	Refugees Commission	National Commission for Refugees, Migrants and	2.5	50% (i.e., 1.25bn)
		Total	500	95.4

Source: Budget Office of the Federation

The Ministry handling the highest allocation is understandably the Federal Ministry of Health, at **N126 billion naira**. Its top spending is in 'Health Infrastructure Across Federal Medical Centres, Teaching Hospitals and Others' handled between the Federal Ministry of Health, the Nigerian Institute of Medical Research (NIMR), the National Agency for Food and Drug Administration and Control (NAFDAC), National Institute for Pharmaceutical Research and Development (NIPRD), University Teaching Hospitals and Federal Medical Centres.

The focus of this sub-head is directed to Food and Drug Services, procurement of Molecular Lab equipment, enhancement of laboratory testing capacity, research and development, equipping of hospital facilities, procurement of PPE for all tertiary health institutions, specific Recurrent budget items for the Ministry of Health (around Surveillance and Epidemiology, Laboratory, Point of Entry, Infection Prevention and Control, Case Management, Health Related Communication and Research and Development).

The second largest allocation, **N75 billion naira**, was to the Ministry of Industry, Trade and Investment, under the subheading 'Supporting Small Businesses/MSME Survival Fund'. This was provided to ensure the drivers of the economy were not further degraded by the pandemic's effect on access to finance and markets. In fact, the ESP highlights the critical nature of Micro, Small and Small Scale Enterprises (MSME's) and their impact on the economy.

The Federal Road Maintenance Agency (FERMA) was the recipient agency of **N60 billion naira**, the third largest allocation under the heading 'Moving People and Goods; Road Construction and Rehabilitation'. The priority given to this sectoral allocation (infrastructure) is a double edged sword as while good roads ensure movement of goods and services (which would help the economy) it went in opposition to restrictions in movement and lockdowns (that were a realistic containment measure). Yet, there is no easy solution to the effects of the pandemic, as the alternative of not opening up the labour sector (at least in the interim) was not feasible, specifically for demographic groups whose income depended on the unrestricted conveyance of goods on the nation's roads.

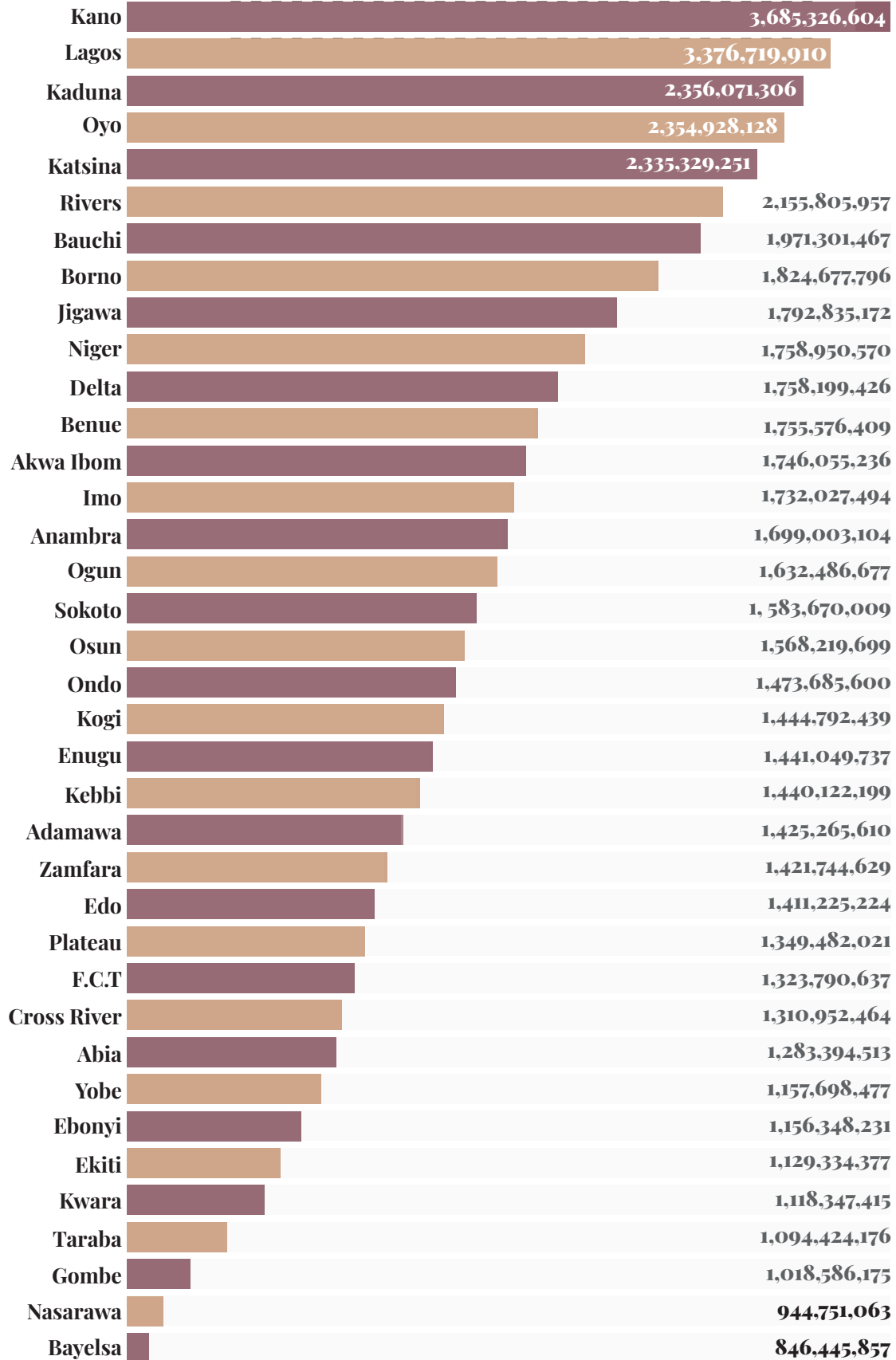
N56.46 billion naira was the fourth highest allocation to the Federal Ministry of Agriculture and Rural Development and given under the heading 'Jobs and Food for

All: Agriculture and Food Security'. Again, though, it is necessary that the livelihoods of citizens are given a boost, as the agricultural sector's contribution to the economy in 2020 Q1 was the highest in two years, according to the National Bureau of Statistics. Surprisingly, under this very heading, 'Rural Roads in the 6 Geo-Political Zones', received the sum of N34 billion naira, which one finds no difference with FERMA's allocation, above. This opaque allocation to 'Rural Roads', is over 60% of the allocation to the 'Jobs and Food for All: Agriculture and Food Security' and brings into scrutiny the purpose of the allocation.

State Fiscal Interventions

For the states, the amount of allocation to all the 36 (in decreasing order), is contrasted to the states' population figures. The 3 largest states (in terms of population) were given the largest shares of the allocation. This appears logical enough, as these states may possibly have been viewed as the most prone to the COVID-19 virus and its attendant negative effects. Indeed, as at the time of this research,⁵⁹ 3 out of the top 5 states with the highest number of deaths, are within the top 4 with the largest allocation and the largest population. The funding and allocations for the states (and the FCT) starting from the highest to the lowest, as at the time of this research, are provided below:

COVID-19 Budgeted Amount (2020)



Expenditure Patterns in an era of covid-19

The Economic Sustainability Plan: Opportunities to Institutionalise Growth and Enhance Transparency

While all projects proposed in the ESP are relevant for economic resuscitation, our analysis will focus on projects whose nature permits tracking, traceability and citizens audit (social audit) within the ambit of available resources.

They include:

1. Jobs Through Homes: Mass Housing Strategy
2. Energy For All: Solar Power Strategy
3. Supporting Small Businesses: Guaranteed Offtake Scheme for MSMEs; SME Survival Fund; SME Intervention Funds; MSME Regulatory Support
4. Building a Resilient Health Sector
5. WASH Emergency Response to COVID-19
6. Social Investment Programme

The details of each of the projects and opportunities for transparency, accountability and participation are synthesized below.

1. Jobs Through Homes: Mass Housing Strategy

From antiquity, man has struggled to satisfy his need for safe living space - shelter. In Maslow's hierarchy of needs theory, shelter is a basic need of man and ranks next only to air, food, water and sleep. The National Housing Fund (NHF) was established by the NHF Act of 1992 to mobilise funds that will facilitate the provision of affordable housing for Nigerians. However, the real estate sector in Nigeria has struggled for decades contributing less than an average of 7% to GDP and under 1 percent to employment and has been in decline for the better part of the last 5 years.⁶⁰

It is estimated that Nigeria has a deficit of 17 million houses as of August 2012 and

requires 700,000 houses annually compared to less than 100,000 currently being constructed.⁶¹ Ironically the cost of building a house in Nigeria is relatively higher while the average income level is relatively lower compared to the global average. This means that even when there is a supply of housing units, the price tag whether self-built or off the shelf purchase will be out of the reach for the majority of Nigerian workers thereby making affordable housing still a dream.⁶² Under the ESP – a 12-month development plan, the FGN plans to construct about 300,000 housing units.

The guiding principle is to utilise the job creation potential of the housing sector, to create a lot of jobs at professional and artisanal levels, using local materials while also providing homes, for at least 1.5 million more Nigerian families across the country. The Mass Housing Strategy envisages the creation of 1.8 million jobs starting with the construction of 300,000 homes in the next 12 months. The strategy envisages a two-track approach.

The first track is aimed at easing bottlenecks in the delivery of social housing while the second track will deliver affordable homes through direct government interventions in house construction.⁶³

Gaps: As laudable as the idea of bridging Nigeria's housing deficit is, significant challenges will linger. While the implementation is predicated on multi-

The guiding principle is to utilise the job creation potential of the housing sector to create a lot of jobs at professional and artisanal levels using local materials while also providing homes for at least 1.5 million more Nigerian families across the country.

agency interaction and collaboration, the polity is not known for inter-agency cooperation and harmony. Another question is who would the participating states be and how prepared are the states to pursue the project to a logical conclusion? All across Nigeria, it is not a rare occurrence to see abandoned public housing schemes and monies appropriated for them nowhere to be found.

Moreover, the participating state governments with the obligations to provide suitable land banks and give construction contracts with guaranteed off-take to a mix of established developers and consortiums of young professionals in the building sector (architects, engineers, quantity surveyors, accountants, etc.) are still unknown. This introduces a high degree of uncertainty and unpredictability to a project estimated at **N317 billion naira** of taxpayers' money.

The implementing MDAs are the Federal Ministry of Works and Housing (FMWH), Federal Mortgage Bank of Nigeria (FMBN), Federal Housing Authority (FHA). This

opens an opportunity for participative democracy advocates and anti-corruption organisations to activate their watchdog responsibilities in furtherance of the principles of active citizenry and social accountability. Another point worthy of note, is how the process of designation of the Home's Warehousing Agents – those who will purchase the completed homes from the developer teams and from whom individual buyers will eventually purchase homes. What is the assurance that the process will not be subjected to elite capture or fangs of corruption and abuse?

2. Energy For All: Solar Power Strategy

It is widely believed that the erratic power supply is the bane of economic and industrial development in Nigeria. As a post-pandemic recovery plan, the Solar Power Strategy (SPS) hopes to support **250,000** jobs and impact up to **25 million** beneficiaries through the installation of **5 million** solar home systems and mini-grids. The plan claims that the provision of reliable electricity to health clinics will be treated as a priority and hopes to increase the stock of affordable energy by providing solar power to rural communities that have little or no access to the national grid.

The implementing structure consists of the Federal Ministry of Power (FMP), the Rural Electrification Agency and the Niger Delta Power Holding Company (NDPHC). The desirability of this component of the ESP is incontrovertible because the



The electricity supply in Nigeria is both erratic and expensive. Therefore, a consistent power supply would boost the productivity of businesses as well as improve the country's economic outlook

electricity supply in Nigeria is both erratic and expensive. Therefore, a consistent power supply would boost the productivity of businesses as well as improve the country's economic outlook. Investing in the power sector would also help in the storage and processing of agricultural produce, another major problem plaguing the Nigerian agriculture and cottage industries. In the meantime, the appropriateness of this project is not in doubt.

Gaps: Regardless of the potential high impact, areas of advocacy for TAP (Transparency, Accountability and Participation), include questions around who the participating state governments would be and specific locations for the installation. A fundamental concern is how the beneficiaries will be selected without further marginalizing the rural and urban poor who are often consigned to Nigeria's “ungoverned spaces” – areas characterised by a dearth of social amenities that support decent living. The solar power project is estimated to cost **N240 billion naira**. Would this substitute/replace connecting rural

households to the national grid? What should be the link between solar power strategy and other sources of energy in the country?

3. Supporting Small Businesses: Guaranteed Offtake Scheme for MSMEs; SME Survival Fund; SME Intervention Funds; MSME Regulatory Support

The constituent parts of this project are four (4) tracks through which the government will be supporting micro, small and medium enterprises to enable them to respond to the economic challenges of COVID-19 but only three (3) are trackable in physical terms within the framework of CTAP. Under the projects to support MSMEs, the total cost estimation is **N625 billion naira**. They include:

Tracks	Description	Implementing agencies	Estimated cost (Amount in billions)
1.	Guaranteed Off-take Scheme for MSMEs. The purpose is to safeguard 300,000 existing jobs in 100,000 MSMEs (impacting 1,000,000 individuals) and sustain local production.	Federal Ministry of Industry, Trade and Investment.	15
2.	SME Survival Fund to sustain at least 500,000 jobs in 50,000 SMEs. <ul style="list-style-type: none"> - N50 billion [payroll support] - N200 billion [loans to artisans] - N10 billion [support to private transport companies and workers] 	Steering Committee on the MSME Survival Fund; Federal Ministry of Industry, Trade and Investment, Bank of Industry.	260
3.	Support for the creation of jobs in priority sectors using BOI, NEXIM and other national development banks as fulcrums through the provision of: <ul style="list-style-type: none"> - N50 billion MSME de-risking facility - N100 billion Intervention Fund for the health sector - N150 billion Capitalisation Fund for priority sectors - N50 billion Export Expansion facility 	Federal Ministry of Finance, Budget and National Planning, Federal Ministry of Industry, Trade and Investment, Bank of Industry (Programme Steering Committee)	350

Gaps: The scope and urgency of social and economic relief programs, coupled with weakened oversight and accountability mechanisms, have increased opportunities for abuse by public officials.⁶⁴ The unprecedented size and scope of these relief efforts heighten the risk of abuse by public officials who are involved in the design and implementation of these packages and programs.

Even under ordinary circumstances, social and economic protection programs bring considerable corruption risks, including manipulation of beneficiary lists (through, for example, bribery or exercising undue influence to exclude eligible beneficiaries or include non-eligible beneficiaries) or interference with the disbursement of resources (e.g., the diversion of cash by administrative staff, payments made to “ghost” beneficiaries, collusion between staff and beneficiaries or solicitation of kickbacks in return for the release of payments).⁶⁵

It has been observed it in the selection and award of constituency projects, when beneficiary criteria are not transparent or when public officials have wide discretion in the selection of beneficiaries, there are opportunities for abuse. On December 15, 2019, a report detailed how the Independent Corrupt Practices and Other Related Offences Commission (ICPC) uncovered corrupt practices by lawmakers in the implementation of constituency projects.⁶⁶



The scope and urgency of social and economic relief programs, coupled with weakened oversight and accountability mechanisms, have increased opportunities for abuse by public officials.

4. **Building a Resilient Health Sector**

The current pandemic has accentuated the need for a robust healthcare system. Under the ESP, national efforts in this regard are hinged on four key priorities, namely, boosting the response to the COVID-19 pandemic, ensuring access of every Nigerian to qualitative health services based on the prioritisation of primary health care, building preparedness for the threat posed by infectious diseases and boosting local research and development efforts aimed at the production of medical and pharmaceutical resources.⁶⁷

The singularity of the implementation structure (Federal Ministry of Health) will be significant in execution and monitoring and evaluation. The estimated cost is **N198.936 billion**.

Gaps: Of particular importance is the intention of the FGn to expand universal health insurance to cover the poorest and most vulnerable by linking the National Health Insurance Scheme (NHIS) to the National Social Register (NSR).

Nonetheless, the practicability of this integration is questioned given the near-collapse conditions of Primary Healthcare Centres (PHCs) and the problem of access in the rural areas. Only in April 2020, the Secretary to the Government of the Federation (SGF) and chairman of PTF, Boss Mustapha, expressed disbelief and lamented the current state of Nigeria's healthcare infrastructure. He said he never knew that Nigeria's healthcare infrastructure was in total ruins.⁶⁸

Like every catastrophe in human history, COVID-19 presents a unique opportunity for Nigeria to build back and better. It could start with fixing comatose health infrastructures across the states.

5. WASH Emergency Response to COVID-19

Long before the outbreak of the COVID-19 pandemic, Nigeria was suffering a Water Sanitation and Hygiene (WASH) crisis. In December 2017, the Minister of Water Resources, Suleiman Adamu, revealed that in percentage terms, more Nigerians had access to potable water in 1990 than in 2017.⁶⁹ Nigerians who had access to pipe-borne water dropped from 32% in 1990 to less than 7% in 2017.

Relatedly, improved sanitation and hygiene practices are fundamental to child survival, socio-economic development and wellbeing in any society. However, access to improved sanitation in



Between 1990 and 2015, the WHO-UNICEF Joint Monitoring Program data reveals an 8% decrease in access to sanitation in rural areas and 3% decrease in access to sanitation in urban areas.

Nigeria has declined over time. Between 1990 and 2015, the WHO-UNICEF Joint Monitoring Program data reveals an 8% decrease in access to sanitation in rural areas and 3% decrease in access to sanitation in urban areas.

The decline in access is further pronounced for the poorest. Recognizing the public health risks, the National Council on Water Resources at the 2014 council meeting recommended the development of an Open Defecation Free (ODF) Roadmap for Nigeria.⁷⁰ This roadmap is in force but implementation remains shoddy.

As part of the public health response and to strengthen resilience against the spread of infectious disease, there will be a concerted effort to increase water supply to public utilities and public places, including markets, IDP camps, isolation and testing centres. Beyond the emergency phase, ESP projects to scale-up the following efforts already launched as national initiatives:

- a. Partnership for Expanded Water Supply, Sanitation and Hygiene (PEWASH) for rapid improvement of WASH activities in rural areas;
- b. National WASH Action Plan to strengthen WASH governance institutions and service provision;
- c. Clean Nigeria Campaign against Open Defecation.

6. Social Investment Programme

The Federal Government of Nigeria established the National Social Investments Programmes (NSIP) in 2016, to tackle poverty and hunger across the country. The suite of programmes under the NSIP focuses on ensuring a more equitable distribution of resources to vulnerable populations, including children, youth and women. Since 2016, these programmes combined have supported more than 4 million beneficiaries country-wide through a fair and transparent process supported by the then Ministry of Budget and National Planning (MBNP), now merged with the Ministry of Finance, and other notable MDAs with aligned goals.⁷¹

Given current challenges, the existing Social Investment Programmes will be expanded to offer greater and wider protection to the most vulnerable persons and communities. For instance, President Buhari in a national broadcast in April announced that cash transfers will be expanded to cover an additional 1 million

households and the National Home Grown School Feeding Programme to be expanded to all states of the federation.⁷² The N-Power Programme will continue to provide job opportunities to Nigerian youths aged 18 – 35 on a year to year basis following which the beneficiaries will be transferred into employment or entrepreneurship opportunities. A monthly stipend of **N30,000 naira** will be paid to each beneficiary during the period.

Gaps: As transfers to the 2,644,495 households captured on the National Social Register of Poor and Vulnerable Households proceeds, questions continue to mount over the transparency of the register. It remains unclear how households were selected from the register to receive financial assistance. The Social and Economic Rights Accountability Project (SERAP), has since filed a freedom of information request to obtain beneficiary lists to better assess the distribution of COVID-19 relief in Nigeria.⁷³ Furthermore, in light of COVID-19 preventive protocols, expanding the national social register to reflect the actual poor and vulnerable people in the grassroots can best be described as problematic.

The claim that the FGN fed pupils during lockdowns with over **N500 million naira**⁷⁴ highlights the vulnerability to corruption exacerbated by the pandemic.

Emergency Procurement

The occurrence of the COVID-19 pandemic created an emergency situation for procurement in most federal agencies; critical purchases, especially those relating to health spending (purchase of PPE, Ventilators and other medical equipment) had to be made, some of which may or may not have had budgetary provisions prior to the FG budget revision in July 2020.

To adequately track these emergency expenditures, the Bureau of Public Procurement (BPP) in May, 2020 issued a set of guidelines on COVID-19 Procurement pursuant to Section 43 of the Public Procurement Act, 2007. This included a requirement for all MDAs making emergency procurement to send a list of all emergency "COVID-19 Contracts" to the BPP, via email at info@bpp.gov.ng not later than 5 days after the contracts were awarded.

Suspension of non-essential activities by the Presidential Task Force on COVID-19 also meant that non-essential expenditures were affected. To this end, the BPP suspended all non-essential procurements and directed procuring agencies to pause evaluation of tenders received prior to the pandemic until the Presidential Task Force on COVID-19 gave clearance that non-essential activities can resume.

*In Nigeria, according to estimates by the BPP, **60 kobo** was being lost to underhand practices out of every N1.00 spent by the government and an average of **USD\$10 billion dollars** was being lost annually due to fraudulent practices in the award and execution of public contracts through inflation of contract cost.*

Unfortunately, the procurement process during the pandemic (after the publishing of new Emergency Procurement Guidelines by the BPP), left a great deal to be desired. A Nigeria Open Contracting Portal (NOCOPO), an initiative of the BPP, has a range of information and mentions contractors, contract sum, source of funding and status, *inter alia*.

However, complimentary information (names of firms and their Beneficial Owners) meant to be provided by the Corporate Affairs Commission (CAC) exists, but appears to be limited in functionality (though company names are provided, no further search is possible, beyond the names of the firms without payment of a fee). There is also uncertainty regarding the "active" and "inactive" status for companies, as it is unknown what makes a company or firm active or inactive.

In Nigeria, according to estimates by the BPP, **60 kobo** was being lost to underhand practices out of every N1.00 spent by the government and an average of **USD\$10 billion dollars** was being lost annually due



to fraudulent practices in the award and execution of public contracts through inflation of contract cost, lack of procurement plans, poor project prioritization, poor budgeting processes, lack of competition and value for money and other kinds of manipulations of the procurement and contract award processes.⁷⁵ These losses are the result of collusion, price-fixing, fraudulent bidding and invoicing, embezzlement, bribery, kickbacks, granting of contracts to unsuitable vendors and other corrupt practices.⁷⁶

For a true recovery to happen, public procurement systems should ensure competition, transparency and accountability in government purchasing,

For a true recovery to happen, public procurement systems should ensure competition, transparency and accountability in government purchasing, which accounts for up to 30 percent of many countries' gross domestic products

which accounts for up to 30 percent of many countries' gross domestic products.⁷⁷ Sound public procurement practices can promote fair market prices, strengthen attractiveness for foreign direct investments (FDI) and reassure citizens that their tax dollars are being used wisely.

Transparency and Accountability in a Time of COVID-19

Measures Adopted

IMF-Induced Beneficial Ownership Disclosure

Tied to a **US\$3.4 billion** loan facility advanced to Nigeria under its **Rapid Financing Instrument** initiative, the International Monetary Fund (IMF) extracted commitments relating to the disclosure of the real names and ultimate owners - that is the beneficial owners - of companies involved in procurement concerning COVID-19 health and health related purchases and the publishing of monthly COVID-19 spending.⁷⁸

This was a notable commitment as leakages of scarce public funds through secret diversion by duty bearers to their private accounts is a serious corruption risk. 'A review of selected completed procurement processes ... as well as an open data platform and Nigeria's corporate registry by Human Rights

Watch *found no beneficial ownership information for awarded companies or contract documentation as of March 5, 2021*.⁷⁹ This could mean that the requirements for transparency and accountability by the IMF were not as binding on the government of Nigeria as the public was led to believe. Given Nigeria's known corruption profile and weak accountability mechanisms, the IMF has a moral duty to ensure it is not funding the lifestyle of corrupt Nigerian elites by further indebting Nigeria, which spent **90%** of its revenue on debt servicing in the first half of 2021. The IMF needs to place more stringent transparency and accountability checks.⁸⁰

SFTAS-Induced Subnational Spending Disclosures

To promote transparency during the COVID-19 pandemic, the Federal Government's States Fiscal Transparency, Accountability and Sustainability (SFTAS) program, a performance based-grants

program to states issued a new Disbursement Linked Results (DLR) for states to get a **US\$2 million dollar** performance grants.⁸¹ The DLR required states to “produce monthly publication of COVID-19 specific budget execution reports and quarterly publication of financial and compliance audit of the COVID-19 response and recovery related receipts and expenditures.” BudgIT has observed quarterly disclosures on COVID-19 spending by the majority of the states including Lagos, Kano and Anambra. The SFTAS 2020 Annual Performance Assessment would reveal the states which complied with this transparency requirement.

COVID-19 Segments on OpenTreasury and NOCOPO

The Federal Government introduced a dedicated segment for publishing proactive disclosures on COVID-19 expenditures on its OpenTreasury platform hosted on www.opentreasury.gov.ng. The segment also has a provision for disclosures on how states have spent COVID-19 funds, especially the **N1 billion naira** each state received. However, from Q4 2020 accessibility for the OpenTreasury portal has been poor and the website has had several broken links and a lot of fragmented information.

Official COVID-19 Information Portals

The Federal Government, through

Given Nigeria's known corruption profile and weak accountability mechanisms, the IMF has a moral duty to ensure it is not funding the lifestyle of corrupt Nigerian elites by further indebting Nigeria, which spent 90% of its revenue on debt servicing in the first half of 2021.

different agencies, released several information portals for citizens to get information on the spread of the COVID-19; infection rates, deaths and recovery rates. Some of the portals also provided information on money budgeted for and spent on COVID-19 by federal, state governments and also by the foreign donors and private sector. Some of these portals address the core of the issue of procurement and transparency;

- **Presidential Task Force on COVID-19**
With support from UNDP, the Presidential Task Force on COVID-19 curated an information portal www.NGCOVID19ResourcePortal.info to brief the public on donations, state, Federal Government and private sector funding.
- **The National Bureau of Statistics ArcGIS Platform**
The NBS platform, along with

providing its own collated information, serves as a host for other information Dashboards (NCDC, Ministry of Health, Presidential Task Force, etc.), Analyzed data, Data Catalogue and links to External sites and Risk Communication, among others.

- **The NCDC COVID-19 Dashboard**
The NCDC hosts a virtual dashboard on its site <https://ncdc.gov.ng/data>, containing information on various diseases, such as Cholera, Cerebrospinal Meningitis and COVID-19, to name a few. It provides information on the number of cases per week, as well as distribution by state and gender. It also has filters to enable more detailed searches and extends from 2006 to 2020.

Subnational OpenContracting disclosures

The OpenTreasury Platform that the states and the Federal Government share,

is the dedicated online space for the publication of COVID-19 spending. However, like most of the platforms and websites enumerated above, the information provided by the states is often fragmented, incomplete and contains several dead links.

Social Spending

The Pattern of Government Spending on Social Sectors listed above from the Q2 2020

Neither the Federal Ministry of Finance, Budget and National Planning nor the Budget Office of the Federation has published a detailed sectoral expenditure report on the focus sectors to enable a detailed analysis of the pattern of government spending on the focus sectors. Be that as it may, the Q1 and Q2 Budget implementation reports are available but even that presents only an aggregate expenditure for the capital budget. The table below presents the total cumulative capital budget spend across all sectors for Q1 and Q2

Table 1: Total cumulative capital budget spend for Q1 and Q2

S/N	Total Capital Budget Spend Q1	Total Capital Budget Spend Q2
1	139,700,000,000	305,000,600,000

Source: First quarter budget implementation report and mid-term budget implementation report 2020 (<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2020-budget-implementation-report>)

Using the sectoral classifications based on Classifications of Functions of Government (COFOG) which Nigeria has adopted, it is expected that Nigeria will spend on ten sectors. Against this background, and based on the 2020 Q1 budget implementation report shown in

the table above, the country spent an average of **N13.9 billion naira** in each of the ten sectors in Q1 and **N30.5 billion naira** in Q2. The expected quarterly capital budget expenditure in each of the focus sectors (based on the capital budget allocation in the revised 2020 budget) is shown in the table 2 below.

Table 2: The Expected average quarterly capital expenditure based on 2020 capital budget allocation

Item	Agriculture	WASH	Education	Health
Average expected quarterly capital spend in billions of naira	39,739,116,529	22,647,925,527	18,793,346,945	44,350,721,153

Total 2020 Q1 Cap. Ex. = 139,700,000,000

Total 2020 Q2 Cap. Ex. = 305,000,600,000

The implication of the figures shown in the tables 1 and 2 above is that the country would not have been able to deliver the required capital investments in each of the focus sectors, given that the actual spend per sector in Q1 is less than the expected quarterly spend in each of the focus sectors. For Q2 the country would only have been able to meet up with the expected capital investments in two (Education and WASH) out of the four focus sectors.

In terms of the much needed service delivery in a pandemic such as COVID-19, the government may not have been able to adequately deliver much needed social

sector programmes and projects as contained in the revised 2020 budget.

Budget Adjustments to Social Sectors

With the onset of COVID-19, the federal and sub-national governments revised their budgets to reflect the adverse economic implications of the pandemic. The budgets were also revised to enable governments to make provision for programmes, projects and initiatives that will cushion the socio economic impact of the pandemic on the citizens.

In revising the budget the Federal Government allocated resources for COVID-19 intervention programmes in

three out of the four focus sectors: agriculture, WASH and health. The COVID-19 allocations increased the overall sector share of these sectors as shown in the table below.

Anambra state is reported to have spent 54.89% of its COVID-19 Fund on vague items like “Improvement of State-Wide Security/Communication Network.”

Table3: Allocation for COVID-19 Intervention

Sector	2020 Capital Allocation (Budget)	2020 COVID19 Intervention Programme	Total allocation for capital expenditure	Sector Share of Total Capital Budget (2020 Revised)
Agriculture	102,493,492,597	56,462,973,517	158,956,466,114	7%
WASH	80,701,177,106	9,890,525,000	90,591,702,106	4%
Education	75,173,387,778	-	75,173,387,778	3%
Health	51,402,884,613	126,000,000,000	177,402,884,613	8%

Source: 2020 budget amended and COVID-19 Intervention Programmes (<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2020-budget/2020-initially-approved-budget?layout=columns&start=45>)

Data Availability Gaps: Selected Gaps and Budget Availability Issues

One significant area the government needs to improve is transparency in how COVID-19 intervention funds generated both locally and internationally have been and are being handled. Several billions of dollars have been announced by the Central Bank and international donor agencies, not to talk of other billions donated by the private sector. One question continues to emerge: where will all the donations go? Can the same politicians who have looted public funds

prior to COVID-19 be trusted to efficiently manage the donations? Below are some challenges and problem situations that have led to and sustain the opacity of the gamut of spending and administration of the pandemic. They are by no means exhaustive but highlight concerns of CSO's and transparency promoting organizations.

- 1. Poor Level of Disaggregation of Fiscal Spending Data:** The Quarterly (Budget Implementation Report) of the Federal Government does not contain disaggregated

line-by-line spending of government as presented in the approved budget, making it difficult for accountability actors to assess the government's spending priorities as it concerns all public projects and programs.

The Anambra state government data is more disaggregated than that of the Federal Government, though some concerns exist around clarity of line items. For example, Anambra state is reported to have spent **54.89%** of its COVID-19 Fund on vague items like “Improvement of State-Wide Security/Communication Network.”

2. Persistent downtime and Dead

Links: The COVID-19 segment of Nigeria's Open Treasury Portal ⁸² which warehouses all the spending data generated from ministries, departments and agencies is afflicted with consistent downtime and deadlinks; rendering data inaccessible. Conversations with key stakeholders in the Government Integrated Financial Management Information System (GIFMIS) indicate this persistent downtime is from the government's shared digital services infrastructure provider, and key informants detailed several efforts made to rectify the problem to no avail.

3. Untimeliness of Reports and Weak Proactive Disclosures:

The Office of the Auditor General of the Federation (OAuGF) made a commitment to release, in October 2020, the Audit Report on COVID-19 funds covering the period of March 2020 – June 2020. Nonetheless, there is no publicly available copy of either the aforementioned report nor subsequent quarterly audit reports on COVID-19 funds. ⁸³

Furthermore, Section 49 of the Fiscal Responsibility Act (FRA) 2007 mandates the Federal Government to “publish their audited accounts not later than six months following the end of the financial year.” ⁸⁴

However, this has not been the case, as the most recent available versions of the OAuGF reports are the 2018 reports, which is currently available for download on the website of the OAuGF.

4. Unjustified Budget Deviations

The Anambra state government projected a budget deficit of **-N10 billion** in its revised 2020 budget. Fortunately, it realised a **226%** budget *surplus* of **N12.6 billion** at the end of 2020. Despite this huge gain in actual revenue inflow, Anambra still implemented only **69%** of its budget, withholding

investment in critical sectors of the state's economy. For example, 73% of the funds meant for capital spending on **economic empowerment through agriculture** was not disbursed to the implementing MDA. Correspondingly, only 33% of the funds appropriated for **poverty alleviation** was spent; 71% of the appropriated funds meant for **improvement of human life** was not disbursed to the implementing MDA(s); 32% of the funds meant to **address gender responsive issues** was not disbursed to the implementing MDA(s); and only 9% of the appropriated funds meant for capital spending on **water resources and rural development** was spent. Sadly, Anambra state implemented only 19.88% of its COVID-19 budget.

Loopholes for Corruption

The greatest obstacle to COVID-19 transparency and accountability is corruption, especially in the case of Nigeria. It is common knowledge that Nigeria's political space is beleaguered by corruption, particularly in the procurement sector. For instance, Nigeria scored 25/1000 in the 2020 Corruption Perceptions Index, placing it 149th out of 180 countries (Transparency International, 2021). A clear example of corruption was the discovery in late October 2020 that COVID-19 palliatives

The greatest obstacle to COVID-19 transparency and accountability is corruption, especially in the case of Nigeria. It is common knowledge that Nigeria's political space is beleaguered by corruption, particularly in the procurement sector.

were hoarded in several warehouses across many states of the country, leading to these warehouses being looted by the irate public.

In February 2021, the Coalition against COVID-19 (CACOVID), a private sector initiative created to support Nigerian government's efforts in the fight against the disease, was enmeshed in a COVID-19 vaccine procurement tussle with the Bua Group who claimed to have secured 1 million doses of the vaccine (Onyeji, 2021). All these and more are manifestations of corruption which stand in the way of a transparent and accountable process in the fight against COVID-19. The case studies below serve as examples of the interaction of corruption, lack of transparency and accountability and ethical violations.

Case study 1: Diversion – N2.67bn funds diversion

Diversion of funds was an observable trend during the COVID-19 Pandemic. The Independent Corrupt Practices and Other Related Offences Commission (ICPC), through its chairman, Prof. Bolaji Owasanoye, revealed that it has

uncovered **N2.67 billion naira** payment⁸⁶ made to some federal colleges for school feeding during the lockdown when children were not in school, which ended up in personal accounts. At a time of dwindling government revenue, corrupt diversions of this scale limits the ability of the government to invest its limited resources in improving the quality of life of Nigerians. It is important that civil society organizations identify what types of loopholes made this diversion possible in the first place and how to prevent these types of diversions in the future.

Case study 2: Ethical Violations by Politically Exposed Persons - Hon. Ali-Macaulay

The COVID-19 pandemic, being a public health concern, came along with restrictions in movement, as a means to curb the spread. This meant that citizens were deprived of their means to earn a living and feed their families. There were arrangements made to ameliorate the problematic situation, that involved the distribution of what the government termed as [sic] 'Palliatives'.

These relief materials were given to states in which lockdowns and restrictions of movement were imposed-i.e., Lagos, Ogun and the F.C.T. Despite the urgency of the situation, complaints emerged that the distribution of the materials was heavily politicized. One of such cases was that of a Lagos Lawmaker Mojisola Alli-Macaulay,

It is important that civil society organizations identify what types of loopholes made this diversion possible in the first place and how to prevent these types of diversions in the future.

representing Amuwo-Odofin 1 at the Lagos State House of Assembly. It was alleged that she diverted the relief materials.

Case study 3: Misappropriation and Impunity of Duty Bearers

Another loophole for corruption observable during the COVID-19 pandemic was the tendency for duty bearers to misappropriate funds without legal backing or for their own personal gain. A prime example of this is the Niger Delta Development Commission, NDDC which the acting Managing Director of the agency misappropriated **N1.5 billion** to himself and other colleagues as COVID-19 allowances.⁸⁷ The breakdown is below:

- One (1) staff received N10 million naira as "palliative";
- Two (2) staff received N7 million naira each;
- Three (3) staff received N5 million naira each;
- One hundred and forty-eight (148) staff received N3 million naira each;
- One hundred and fifty-seven (157) staff received N1.5 million naira each;

- Four hundred and ninety-seven (497) staff received N1 million each;
- Four hundred and sixty-four cleaners at the NDDC received N600,000 naira each approximately;
- N475 million naira out of this amount went to "police for facemasks and hand sanitizers."

Citizens Perception of Government Covid-19 Transparency

There appeared to be a lack of government accountability in the distribution of COVID-19 palliatives. What was meant to be a material assistance to millions of people already subjected to reduced income due to the containment effects of the pandemic and a depressed economy, ended up being hoarded. This led to resentment on the part of citizens and culminated in outright looting of the very palliatives meant for citizens.⁸⁸ This is a classic example of bureaucratic corruption, being observed through inability of governance and service delivery to support individuals, families and businesses, essentially doing the very reverse.

Qualitative data,⁸⁹ gathered on the experiences and perceptions of citizens regarding the distribution of the palliatives in Lagos, shows that 82.2% of citizens reported not receiving any of the COVID-19 palliatives that were meant to be distributed by the Federal Government, yet 7.6% claimed they did receive the

Another loophole for corruption observable during the COVID-19 pandemic was the tendency for duty bearers to misappropriate funds without legal backing or for their own personal gain.

support.⁹⁰ On the question of knowledge of anyone who benefitted from the palliative care or other government support, 76% said they did not know anyone, while 26% claimed they did know someone.⁹¹

When asked their level of satisfaction with the palliative distribution efforts of the government, 92.5% were not satisfied, 5.9% were unbothered and 1.6% were satisfied.⁹² On the question of whether the funds received and used by the states and Federal Government have been done so accountably, 75.8% disagreed, 2.7% agreed, 1.5% strongly agreed and 20.1% were neutral.⁹³

Lastly, on the question of whether respondents were aware that the Federal Government launched 2 transparency dashboards to track and monitor the COVID-19 donations, expenditures and policies, 85.7% were unaware, 9.3% were aware and 5% were uninterested. This last data point is fairly instructive in understanding the persistence of political accountability: accountability is strengthened where citizens have real-time information.⁹⁴ This is not to say that

government capacity, elimination of high levels of bureaucratic discretion and enhancing the role of independent government audit institutions would not make a difference. Yet, the pivotal role of citizen-focused collective action has longer term impacts on the quality of democracy, governmental accountability and quality of government.

It also has the potential to embed norms of accountability within social systems. This lack of institutional accountability is a critical failing of government in Nigeria yet at the same time is indicative of an absence of the ‘demand side’ features of functional democracies, namely citizen participation. The data referred to above, on the perception of citizens regarding their knowledge of the ‘COVID-19 Transparency Dashboards’ is a case in point. While governments owe their citizens accountability, the citizens at the same time must be in a position to make the demands for more information. Of course, this can be done through a wide range of social actors but the demand must be made, in order for content of political accountability and transparency incentives to increase.⁹⁵

However, the relationship between information on government activities being available and the extent of civic participation is not linear. In fact even if information is available, it does not mean it will be responded to or acted upon. There are a multitude of factors that

While governments owe their citizens accountability, the citizens at the same time must be in a position to make the demands for more information. Of course, this can be done through a wide range of social actors but the demand must be made, in order for content of political accountability and transparency incentives to increase.

mediate this relationship. Yet, this means that the role for specialised Civil Society organizations and the media that can moderate the government-citizen relationship⁹⁶ becomes more critical to the development and growth of democracy, accountability and transparency. While improving the response to the COVID-19 pandemic, efforts can also be directed towards improving the governance of the pandemic and governance in general.

Audit, Remediation and Recovery

Although the Auditor General made a commitment to produce an interim audit report, this report is not available in the public domain. This is even though it was presented a few months past the deadline to the National Assembly. As of May 2021, the Auditor General is still within the scope of six months required by s.49 of the Fiscal Responsibility Act (FRA) 2007 to publish the audited accounts for 2020 financial year,⁹⁷ however, two issues need to be highlighted with the audit in Nigeria:

Historically there have always been delays in putting out the audited financial statements of the country. Nigeria's 2019 Audit report is not yet in the public domain and the 2018 update, though formally presented, has not been acted upon.

There is limited evidence of recovery and remediation of issues raised in past audit reports by the Auditor General of the federation.



Advocacy Options & Recommendation

Critical messages for public awareness, citizen participation, and advocacy to government, donor agencies/entities, citizens.

To ensure public awareness, citizen participation and advocacy in the fight against COVID-19, the following messages are critical to the government, donor agencies and citizens.

- a) The government should strengthen its institutions to make them more resilient to the pressure and challenges of COVID-19 and future emergencies.
- b) Access to information is key in battling any emergencies. Governments, donor agencies as well as civil society should provide real-time, localised and freely available information on all aspects of COVID-19: spread, treatment, spending etc.
- c) Communication is another critical factor in the fight against emergencies such as COVID-19. The early period of the pandemic was characterised by misinformation and conspiracy theories, which increased public tension. To avoid this, all stakeholders should ensure that people are educated timely, proactively and, very importantly, in the language they understand. A great deal of COVID-19 awareness in Nigeria, for example, was done in English, thereby excluding millions of Nigerians who do not use English.
- d) Donor agencies can partner with community initiatives such as ‘Follow The Money’, and ‘Connected Development’ (CODE) to track the monies they donate to governments.
- e) New laws have to be made in response to COVID-19. In many countries of the world (e.g., Brazil and Colombia), new laws were passed to enable their legislatures to hold sittings online. These should be extended to other sectors. In Nigeria today, it generally remains impossible to provide a lot of services

(e.g., education) virtually, not necessarily due to any lacuna in the law but because there are no facilities to support them. Funding from the government and donors could, perhaps, focus more on areas such as this.

- f) Private citizens should take personal responsibility to maintain personal, family and community hygiene. They should make no room for misinformation by keeping abreast of the situation from reliable sources, as

well as assist in informing their friends and family, especially those who are not very educated.

- g) Lastly, but perhaps most importantly, there should be more collaboration among stakeholders. This will ensure that stakeholder groups complement one another to achieve greater efficiency, reduce time and maintain transparency. One way of bringing about collaboration is through information sharing.



Conclusion

What should the government be doing in response to COVID-19?

From our analysis so far, COVID-19 has considerably impacted all aspects of human lives in unprecedented ways and its effects have been felt by everyone in all spheres. The range and depth of these impacts have been examined above, as well as how the government at all levels have responded to the pandemic and its attendant economic, social, and political tensions.

While governments all over the world have responded to this global challenge by adopting a range of strategies and policies to alleviate the effects of the pandemic on the lives of its citizens, they have been mostly criticised for not doing enough to address the situation. Admittedly, the pandemic caught everyone off-guard; nevertheless, it is believed that there are more proactive and pragmatic strategies the government can adopt or could have adopted to better address the challenge.

By way of conclusion, this section briefly outlines some of these strategies. It has been proven all over the world that countries that have the most robust testing and tracing programmes have

actually recorded the lowest number of cases and fatalities. This is one obvious area the government of Nigeria has underperformed. For instance, as of February 7, 2021, Nigeria's testing rate stood at **6.79** tests per 1000 persons, while Rwanda conducted **70.86** tests per 1000.⁹⁸ As the most populous country in Africa, Nigeria should do more to test more people, since the more people are tested, the likelier it is to detect cases, do more contact tracing and possibly treat more.

Secondly, it is widely acknowledged that sometimes the solutions to the problems of society lie within, which is why it might be important to look inwards in finding solutions to the challenges of COVID-19. For instance, the government can empower local players to produce PPE and testing kits, since the purchase of these items from overseas is often characterised by administrative bottlenecks. One way of looking inwards is by not copying policies from foreign countries without considering the peculiarities of Nigeria.

For instance, many believe that the initial lockdown of early 2020 did not favour Nigeria, since it operates a largely informal economy. During this lockdown,

many Nigerians complained of hardship and hunger, many preferring to die from COVID-19 than hunger, hence flouting the lockdown rules.⁹⁹ Considering this, the government could have provided more palliative measures to address the basic needs of the people or equitably distribute the palliatives donated by governments and donors across the world. While the government claims it provided a range of palliative programmes, the general perception is that the funds were mismanaged.¹⁰⁰

Lastly, Nigeria procured **3.94 million doses** of the Oxford/AstraZeneca vaccine in early March 2021. This meagre number is worrisome, considering that it is less than **2%** of the country's over 200 million population. Worse still, there is no clear plan regarding how the vaccine is being administered.

To date, many Nigerians do not know how the vaccine can be received. It seems only top-ranking politicians have access to the vaccine. According to Bakarey,¹⁰¹ This lack of transparency regarding the distribution of the vaccine “means that the government isn't sincere about making sure there's equitable distribution. The consequence is that people will have doubts about the efficacy of its efforts as well as the vaccine. They might therefore be reluctant to show interest when the vaccines are made available.”

This highlights the extent of the harmful effects of the absence of transparency in critical public issues such as COVID-19. Considering that COVID-19 has since inception been characterised by fake news and misinformation, the government should have been more transparent in the vaccine distribution in order to ensure public confidence in the vaccine.

References

1. See “The first 90 days: How has Nigeria responded to the COVID-19 outbreak? #COVID19NaijaResponse”, Nigeria Health Watch Blog, June 2nd 2020, by Chibuikwe Alagboso and Bashar Abubakar. Available at: <https://nigeriahealthwatch.medium.com/the-first-90-days-how-has-nigeria-responded-to-the-COVID-19-outbreak-covid19naijaresponse-a0974493efa6>. Date accessed-20/02/2021.
2. See generally, Ohadike, D. (1991). Diffusion and physiological responses to the influenza pandemic of 1918–19 in Nigeria. In the *Journal of Social Science and Medicine*, 1991; 32(12): 1393–1399. Available at: [https://doi.org/10.1016/0277-9536\(91\)90200-v](https://doi.org/10.1016/0277-9536(91)90200-v). Date accessed-07/03/2021.
3. See Sodipe, O., Alabi, A., Bewaji, K., and Yusuf, A. (2020). The Efficacy of the Nigerian Response to COVID-19: Challenges, Lessons and Opportunities, at p. 6. In CPEEL’s COVID-19, Volume II Discussion Papers Series. Nigerian Response to COVID-19. Available at: <https://cpeel.ui.edu.ng/sites/default/files/publication/efficacy-nigerian-response-COVID-19-challenges-lessons-and-opportunities.pdf>. Date accessed-01/03/2021.
4. See Oluwaseun Sodipe, O., Alabi, A., Bewaji, K., and Yusuf, A. (2020). The Efficacy of the Nigerian Response to Covid-19: Challenges, Lessons and Opportunities, at p. 13. Center for Petroleum, Energy Economics and Law (CPEEL) Covid-19 Volume II Discussion Papers Series. Available at: <https://cpeel.ui.edu.ng/sites/default/files/publication/efficacy-nigerian-response-covid-19-challenges-lessons-and-opportunities.pdf>. Date accessed-18/02/2021.
5. See Amzat, J., Aminu, K., Kolo, V., Akinyele, A., Ogundairo, J., and Danjibo, M. (2020). Coronavirus Outbreak in Nigeria: Burden and Socio-medical Response During the First 100 Days, at p. 219. In the *International Journal of Infectious Diseases (IJID)*, Number 98 (2020), at pages 218–224. Available at: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7307993/pdf/main.pdf>. Date accessed-20/02/2021.
6. See The Centre for Policy Impact on Global Health. (June, 2020). ‘Nigeria’s Policy Response to Covid-19’ (Report), at p. 5. In *Driving health progress during disease, demographic, domestic finance, and donor transitions*. Available at: http://centerforpolicyimpact.org/wp-content/uploads/sites/18/2020/06/Nigeria-National-Response-to-COVID19_FINAL.pdf. Date accessed-03/04/2021.
7. See “18th March 2020| Public Health Advisory to Nigerians on Coronavirus Disease (#6)” by the Nigerian Centre for Disease Control (NCDC), on March 18th 2020. Available at: <https://ncdc.gov.ng/news/244/18th-march-2020%7C-public-health-advisory-to-nigerians-on-coronavirus-disease-%28%236%29>. Date accessed-02/04/2021.
8. See “Nigerian government ‘yet to decide’ on flights restrictions amidst threat of COVID-19 variant” by Nike Adebawale, on December 22nd 2020, in *Premium Times (Online) Newspapers*. Available at: <https://www.premiumtimesng.com/news/headlines/432587-nigerian-government-yet-to-decide-on-flights-restrictions-amidst-threat-of-covid-19-variant.html>. Date accessed-03/04/2021.
9. See “COVID-19: Nigeria Mulls Flight Ban as 40 Nations Cut UK off”, by Sola Ogundipe, (Health Editor), Henry Umoru, Chioma Obinna, Omeiza Ajayi, Victoria Ojeme, Esther Onyegbula and Gabriel Olawale, on December 22nd 2020, in *Vanguard (Online) Newspapers*. Retrieved on April 3rd 2020 from: <https://www.vanguardngr.com/2020/12/covid-19-nigeria-mulls-flight-ban-as-40-nations-cut-uk-off/>.
10. See Kraemer, M., Yang, C., Gutierrez, B., Wu, C., Klein, B., et al. (2020). The Effect of Human Mobility & Control Measures on the Covid-19 Epidemic in China, at p. 4. In *Science* 368, 493–497 (2020). Available at: <https://science.sciencemag.org/content/368/6490/493.full.pdf>. Date accessed-03/04/2021. This can be contrasted with advice from the WHO, running contrary to this stating that flight restrictions are ineffective against outbreaks and come with significant social and economic impacts. See, also, ‘Updated WHO recommendations for international traffic in relation to COVID-19 outbreak’, by the World Health Organisation (WHO)–Travel Advice, on February 29th 2020. Available at: <https://www.who.int/news-room/articles-detail/updated-who-recommendations-for-international-traffic-in-relation-to-covid-19-outbreak>. Date accessed-02/04/2021.

11. See Alon, T., Kim, M., Lagakos, D., and Van Vuren, M. (2020). How Should Policy Response to the Covid-19 Pandemic Differ in the Developing World, at p. 35 (Working Paper 27273). National Bureau of Economic Research. Available at: https://www.nber.org/system/files/working_papers/w27273/w27273.pdf. Date accessed-01/03/2021.
12. See “COVID-19: Nigeria Mulls Flight Ban as 40 Nations Cut UK off”, by Sola Ogunديpe, (Health Editor), Henry Umoru, Chioma Obinna, Omeiza Ajayi, et al. op. cit.
13. See generally, “Nigeria: As COVID-19 Cases Hit 12 in Nigeria - No Testing Centre in 4 Geo-Political Zones”, by Ojoma Akor, Terkula Igidi, Abdullateef Salau and Risikat Ramoni, on March 20th 2020, in Daily Trust (Online) Newspapers, cited in ‘All Africa’ News site. Available at: <https://allafrica.com/stories/202003200597.html>. Date accessed-03/04/2021.
14. See ‘Finding the Balance: Public Health and Social Measures in Nigeria’. Data updated 19 August 2020. Partnership for Evidence-Based Response to COVID-19. Available at: www.preventepidemics.org/covid19/perc/. Date accessed-03/04/2021.
15. See Olubusoye, O., and Ogbonna, E. (2020). COVID-19 and the Nigeria Economy: Analyses of Impacts and Growth Projections, at p. 11. Centre for Petroleum, Energy Economics and Law (CPEEL) Covid-19 Discussion Papers Series. Available at: https://cpeel.ui.edu.ng/sites/default/files/publication/COVID-19_and_the_Nigeria_Economy_Analyses_of_Impacts_and_Growth_Projections.pdf. Date accessed-03/04/2021.
16. See National Bureau of Statistics (NBS). (March, 2021). Labor Force Statistics: Unemployment and Underemployment Report, at p. 40. Available at: <https://nigerianstat.gov.ng/download/1238>. Date accessed-30/03/2021.
17. See the Nigerian Centre for Disease Control (NCDC). “First Case of CoronaVirus Disease Confirmed In Nigeria”. NCDC Newsletter, op. Cit.
18. Ibid. But it should be noted that states were given freedom to declare their own measures, regarding the disease and a few of them did. States such as Kwara, Ogun and Lagos, announced Lockdowns, well before the FCT and the Federal Government announced Lockdowns.
19. See Anyanwu, M., Festus, I., Nwobi, O., Jaja, C., and Oguttu, J. (2020). A Perspective on Nigeria’s Preparedness, Response and Challenges to Mitigating the Spread of COVID-19, at p. 2. In Challenges 2020, 11, 22. Available at: https://res.mdpi.com/d_attachment/challenges/challenges-11-00022/article_deploy/challenges-11-00022.pdf. Date accessed-02/04/2021.
20. See ‘Lessons from Nigeria in Responding to Coronavirus’-Opinion, by Ifeanyi Nsofor, on March 20th 2020, in Inter Press Service (IPS) (News Agency-Online). Available at: <http://www.ipsnews.net/2020/03/lessons-from-nigeria-in-responding-to-coronavirus/>. Date accessed-03/04/2021.
21. See “Nigeria: As COVID-19 Cases Hit 12 in Nigeria - No Testing Centre in 4 Geo-Political Zones”, by Ojoma Akor, Terkula Igidi, et al. op. cit. See also “Covid-19: A report from Nigeria”, by John Alhassan, on April 7th 2020, in Observer Research Foundation-Health Express. Available at: <https://www.orfonline.org/expert-speak/covid-19-a-report-from-nigeria-64221/>. Date accessed-03/04/2021.
22. See Prevent Epidemics, Resources. Available at: <https://preventepidemics.org/resources/behind-the-data/what-is-the-ready-score/>. Date accessed-03/04/2021.
23. See ‘2020 in review: 10 highlights for the Nigeria Centre for Disease Control’, the Nigerian Centre for Disease Control Weekly Epidemiological Report (Editorial), December 2020. Available at: <https://ncdc.gov.ng/reports/290/2020-december-week-50>. Date accessed-03/04/2021.
24. See Abubakar, I., Dalglish, S., Ihekweazu, C., Bolu., O., and Aliyu. S. (2021). Lessons from Co-production of Evidence & Policy in Nigeria’s Covid-19 Response, at p. 3. In BMJ Global Health 2021;6:e004793. Available at: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7985933/pdf/bmjgh-2020-004793.pdf>. Date accessed-03/04/2021.
25. The states include: Nasarawa, Ogun, Ekiti, Kwara, Adamawa, Rivers, Oyo, Benue, Osun, Kaduna, Yobe, Ebonyi, Akwa Ibom, Abia, Bauchi, Borno, Kogi, Plateau, Niger, Enugu, Ondo and Lagos. See “Government’s COVID-19 Response Measures”, PwC Nigeria. 2017-2021. Available at: <https://www.pwc.com/ng/en/COVID-19/government-COVID-19-response-measures.html>. Date accessed-12/04/2021.
26. The MDA’s include: the Securities and Exchange Commission (SEC), the National Judicial Council, Ministry of Justice, the Nigerian Stock Exchange (NSE), the National Environmental Standards and Regulations Enforcement Agency (NESREA), the Corporate Affairs Commission (CAC), the Federal Competition and Consumer Protection Commission (FCCPC), the National Insurance Commission (NAICOM), the National Inland Waterways Authority (NIWA) and the National Industrial Court (NIC), to name a few. See “Government’s COVID-19 Response Measures”, PwC Nigeria, op. cit.

27. The state and federal MDA's include: The Nigeria Centre for Disease Control (NCDC), the National Assembly (House of Representatives), the Central Bank of Nigeria (CBN), the Nigerian Communications Commission (NCC), the National Agency for Food and Drug Administration and Control (NAFDAC), the Nigerian Civil Aviation Authority (NCAA), Kwara state LIRS and Lagos and Ekiti states. Ibid.
28. States such as: Ondo, Enugu, Plateau, Borno, Benue, Abia, Akwa Ibom, Ebonyi, Yobe, Osun, Oyo, Rivers and Ekiti. Ibid.
29. See 'Nigeria Government begins distribution of N20,000 relief fund to homes' by Dennis Erezi, on April 1st 2020, in the Guardian (Online) Newspapers. Available at: <https://guardian.ng/news/nigeria-government-begins-distribution-of-n20000-relief-fund-to-homes/>. Date accessed-02/04/2021.
30. These agencies include: the Central Bank of Nigeria (CBN) and the Debt Management Office (DMO). Ibid.
31. They consisted of the following provisions: Reduction of minimum tax payable by companies from 0.5% to 0.25% of turnover for the two years of assessment due between 1 January 2020 and 31 December 2021; Compensation for loss of office up to N10 million from tax; Exemption of low-income earners earning minimum wage or less from personal income tax; Duty free importation of aircraft and aircraft components; Tax holiday to businesses solely involved in agricultural production; Reduction of import duties and levy on vehicles; Tax deduction for donations made by companies to Covid-19 intervention funds; Exemption of commercial flight tickets from VAT; Exemption of small companies from education tax; Use of courier service, email or any other electronic means for assessments and objections.
32. They were: UNAIDS facilitated COVID-19 basket fund; Operationalisation of the Nigeria One UN COVID-19 response; and IMF Executive Board approval of US\$3.4 billion dollars in emergency support to address the COVID-19 Pandemic.
33. Anambra state did the following: i. COVID-19 Containment measures: With support from WHO to boost COVID-19 testing capacity and training a cohort of health workers; ii. Tax Holiday- 10% tax refund to traders and business owners; iii. A N1.1 billion naira Covid-19 Action Recovery Economic Stimulus (Cares) Program; iv. The distribution of 200 bags of rice to each of the 181 communities in Anambra State to be distributed among senior citizens from 70 years and above; v. A 10% relief on personal income taxes to businesses in Anambra State for the year 2019. This means that if you had been paying your taxes regularly, you were entitled to a 10% refund of the entire sum you paid in 2019; vi. A two-month waiver to Tricycle and shuttle bus operators in the state on permits usually paid. The grace period covered the months of April and May of 2020; vii. Securing 3000 hectares of arable land in the agricultural belt of the state for large scale farming during the planting season. This initiative was expected to take over 2000 youths off the labour market; viii. A Covid-19 Law. Under the law it is an offence to be seen in the public without a face mask and attracts a fine of N10,000 naira or some hours of community service; ix. Cancellation of Right of Way Charges. The Right of Way (Row) charges for fibre optic cable deployment were crashed to zero naira from N600 naira per linear meter by the state government; x. The Governor constituted an Action Committee on Covid-19 headed by him; xi. The Governor rolled out an Economic Stimulus Package to cushion the effects of the pandemic, part of the steps taken against the virus on the most vulnerable members of communities.
34. See "The Political Economy of COVID-19 and impacts on food policies around the world" (Online Policy Seminar), by Timothy Karoff, on November 23rd 2020, via the International Food Policy Research Institute (IFPRI) (quotation attributed to Samuel Benin-participant, Deputy Director of the IFPRI Africa Regional Office. Available at: <https://www.ifpri.org/blog/policy-seminar-political-economy-COVID-19-and-impacts-food-policies-around-world>. Date accessed-03/04/2021.
35. See generally, Casado, M., Glennon, B., Lane, J., McQuown, D., Rich, D., and Weinberg, B. (2020). The Effect of Fiscal Stimulus: Evidence from COVID-19. National Bureau of Economic Research. Working Paper 27576. Retrieved on Available at: <https://www.nber.org/papers/w27576>. Date accessed-02/04/2021.
36. Note that figures for Q4, 2020 are unavailable and figures for Q3 2020 are used as a proxy.
37. See 'Economic relief and stimulus: Good progress but more work to do' a Report by William G. Gale and Grace Enda, on December 16th 2020, for the Brookings Institute (Online): Brookings Blueprints for American Renewal & Prosperity. Available at: <https://www.brookings.edu/research/economic-relief-and-stimulus-good-progress-but-more-work-to-do/>. Date accessed-02/04/2021.
38. See generally, Dunn, W. (2018). Policy Analysis: An Integrated Approach, 6th edition. Routledge, A Taylor and Francis Group. New York and London.
39. See generally, Kalu, B. (2020). COVID-19 in Nigeria: a disease of hunger, on April 29th, 2020. The Lancet (Online). Retrieved on March 1st 2020 from: <https://www.thelancet.com/action/showPdf?pii=S2213-2600%2820%2930220-4>. See also 'Looting of COVID-19 palliative stores', by the Editor, on October 27th

- 2020, in Vanguard (Online) Newspaper. Available at: <https://www.vanguardngr.com/2020/10/looting-of-covid-19-palliative-stores/>. Date accessed-01/03/2021.
40. See Onah, F., Ugwuibe, C., and Onah, F. (2020). Tackling the Pains of Coronavirus Lockdown Through Palliatives In Nigeria: Addressing the Gaps and Critical Strategic Issues, at p. 8. *Journal of Social Sciences and Humanities Open*. Available at: <https://papers.ssrn.com/sol3/Delivery.cfm/89e18918-59d9-42c9-813c-8b492f19dc16-MECA.pdf?abstractid=3637833&mirid=1>. Date accessed-01/03/2021.
41. See generally, the Federal Ministry for Humanitarian Affairs, Disaster Management and Social Development. (2020). Allocation and Distribution of Relief Items From Donors At 10/11/2020. Available at: <https://www.fmhds.gov.ng/wp-content/uploads/2020/11/FMHADMSD-Record-of-Palliatives-Allocation-Distribution.pdf>. Date accessed-03/03/2021.
42. See “1st known case of coronavirus traced back to November in China”, by Jeanna Bryner (Editor-in-Chief), on March 14th 2020, in LiveScience. Available at: <https://www.livescience.com/first-case-coronavirus-found.html>. Date accessed- 02/04/2021.
43. See Zaheer, A. (2020). The First 50 days of COVID-19: A Detailed Chronological Timeline and Extensive Review of Literature Documenting the Pandemic, at p. 1. *Surveying the COVID-19 Pandemic and its Implications: 2020, 1-7*. Elsevier Public Health Emergency Collection. Retrieved on April 3rd 2021 from: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7378494/>.
44. See the Nigerian Centre for Disease Control. “First Case of Corona Virus Disease Confirmed In Nigeria”. NCDC Newsletter. Available at: <https://ncdc.gov.ng/news/227/first-case-of-corona-virus-disease-confirmed-in-nigeria>. Date accessed-20/02/2021.
45. See “How Did Nigeria Quash Its Ebola Outbreak So Quickly? What we can learn from the boot leather, organization and quick response times that stopped Ebola from spreading in this African nation” by Katherine Harmon Courage, on October 18th 2018, in *Scientific American (Newsletter)*. Available at: <https://www.scientificamerican.com/article/how-did-nigeria-quash-its-ebola-outbreak-so-quickly/>. Date accessed-20/02/2021.
46. Adapted from Adesanya, O. (2021). Government preparedness and response towards COVID-19 outbreak in Nigeria: A retrospective analysis of the last 6 months, at p. 1. *Journal of Global Health (ISSN 2047-2986)*, Edinburgh University Global Health Society. Retrieved on April 2nd 2021 from: <http://www.jogh.org/documents/issue202002/jogh-10-020382.htm#F1>.
47. ee Amzat, J., Aminu, K., Kolo, V., Akinyele, A., Ogunairo, J., and Danjibo, M. Coronavirus Outbreak in Nigeria: Burden and Socio-medical Response During the First 100 Days, at p. 219, *op. cit.*
48. See “The first 90 days: How has Nigeria responded to the COVID-19 outbreak? #COVID19NaijaResponse”, *op. cit.*
49. See “How Well Has Nigeria Responded to COVID-19, Future Development” (blog), by the Brookings Institute, written by Siddharth Dixit, Yewande K. Ogundeji, and Obinna Onwujekwe, on the 2nd of July, 2020. Available at: <https://www.brookings.edu/blog/future-development/2020/07/02/how-well-has-nigeria-responded-to-COVID-19/>. Date accessed-01/03/2021.
50. *Ibid.*
51. See “The Pandemic and Political Order-It Takes a State”, by Francis Fukuyama, in *Foreign Affairs Magazine (Online version)*, July/August, 2020 edition. Available at: <https://www.foreignaffairs.com/articles/world/2020-06-09/pandemic-and-political-order>. Date accessed-02/03/2021.
52. See generally, Omaka-Amari, L., Aleke, C., Obande-Ogbuinya, N., Ngwakwe, P., Nwankwo, O., and Afoke, E. (2020). Coronavirus (COVID-19) Pandemic in Nigeria: Preventive and Control Challenges within the First Two Months of Outbreak. In the *African Journal of Reproductive Health* June 2020 (Special Edition on COVID-19); 24 (2):87. Available at:<https://www.10.29063/ajrh2020/v24i2s.13>.Date accessed-01/03/2021.
53. See Omaka-Amari, L., et al. Coronavirus (COVID-19) Pandemic in Nigeria: Preventive and Control Challenges within the First Two Months of Outbreak, *op. cit.*
54. See Onikepe, F., et al. (2016). Ebola Virus Epidemiology and Evolution in Nigeria, at p. 1. In the *Journal of Infectious Diseases-Supplementary Article*. 2016; 214 (S3): S102-9. Available at: <https://watermark.silverchair.com/jiw190.pdf>. Date accessed-01/03/2021.
55. See Ilesanmi, O., and Afolabi, A. (2020). Six months of COVID-19 response in Nigeria: Lessons, Challenges, and Way Forward, at p. 199. In the *Journal of Ideas in Health (2020)*; 3 (Special 1):198-200. Available at: [blob:https://jidhealth.com/f963137c-2243-4dbf-9c85-fdf520a6ab77](https://jidhealth.com/f963137c-2243-4dbf-9c85-fdf520a6ab77). Date accessed-01/03/2021.
56. See “FG orders workers from Grade Level 12 to stay at home” by News Agency of Nigeria (NAN), on

- December 22nd 2020 in the Guardian (Online). Retrieved on March 16th 2021 from: <https://guardian.ng/news/fg-orders-workers-from-gl-12-to-stay-at-home/>. See also, “FG Announces New COVID-19 Restrictions, Orders Workers to Stay at Home, Restricts Gatherings”, by Proshare (Online), on December 22nd, 2020. Retrieved on March 22nd 2021 from: <https://www.proshareng.com/news/HEALTH/FG-Announces-New-COVID-19-Restrictions--Orders-Workers-to-Stay-at-Home--Restricts-Gatherings/54877#>.
57. See Gros, C., Valenti, R., Schneider, L., Valenti, K., and Gros, D. (2021). Containment Efficiency and Control Strategies for the Corona Pandemic Costs, at p. 8. *Nature, Scientific Reports*. Retrieved on March 22nd 2021, from: <https://www.nature.com/articles/s41598-021-86072-x.pdf>.
 58. As of May 1st 2021.
 59. April, 2021.
 60. See The National Housing Fund (Establishment) Act 2018. Retrieved on February 2 2021 from: <https://www.pwc.com/ng/en/assets/pdf/national-housing-fund-act-19.pdf>
 61. See “Nigeria’s Housing Deficit estimated at 17 million as of August 2012 – NBS”, by Proshare, February 28th 2015. Retrieved on XX XX 2021 from: <https://www.proshareng.com/report/Nigerian%20Economy/Nigeria-s-Housing-Deficit-Estimated-at-17-Million-as-at-August-2012---NBS-/7898>.
 62. See The National Housing Fund (Establishment) Act 2018, op. cit.
 63. See Federal Republic of Nigeria. (2020). Bouncing Back: Nigeria Economic Sustainability Plan. Retrieved at: <https://www.budgetoffice.gov.ng/index.php/nigeria-economic-sustainability-plan?task=document.viewdoc&id=819>.
 64. See generally Ellena, K., Brown, A., and Dreher, C. (2020). Preventing Government Corruption in Crises. IFES COVID-19 Briefing Series: Preventing Government Corruption in Crises. 2020 International Foundation for Electoral Systems. Available at: https://www.ifes.org/sites/default/files/ifes_covid-19_briefing_series_preventing_government_corruption_in_crises_august_2020.pdf. Date accessed-09/03/2021.
 65. See Chêne, M. (2010, April 30). Corruption prevention strategies in cash transfer schemes. U4 Anti-Corruption Resource Centre, pp. 4-6. Available at: <https://www.u4.no/publications/corruption-prevention-strategies-in-cash-transfer-schemes.pdf>. Date accessed-09/03/2021.
 66. See “ICPC: How lawmakers embezzle funds meant for constituency projects”, by Ebunoluwa Olafusi, on December 15th 2019, in the Cable (Online). Available at: <https://www.thecable.ng/icpc-how-lawmakers-embezzle-funds-meant-for-constituency-projects>. Date accessed-15/02/2021.
 67. See Federal Republic of Nigeria. (2020). Bouncing Back: Nigeria Economic Sustainability Plan, op. cit.
 68. See “I never knew our healthcare infrastructure was in such poor state – Boss Mustapha”, by Temisan Amoye, on April 10th 2020, in the Vanguard (Online) Newspaper. Available at: <https://www.vanguardngr.com/2020/04/i-never-knew-our-healthcare-infrastructure-was-in-such-bad-state-%E2%80%95-boss-mustapha/>. Date accessed-23/03/2021.
 69. See “More Nigerians had access to potable water in 1990 than 2017 – Minister”, by Ebuka Onyeji, on December 15th 2017, in Premium Times (Online) Newspapers. Available at: <https://www.premiumtimesng.com/news/headlines/252584-nigerians-access-potable-water-1990-2017-minister.html>. Date accessed-15/03/2021.
 70. See Federal Government of Nigeria and UNICEF. (2016). Making Nigeria Open-Defecation-Free by 2025: A National Roadmap. Available at: <https://www.unicef.org/nigeria/media/1491/file/Nigeria-making-Nigeria-open-defecation-free-by-2025.pdf>. Date accessed-15/03/2021.
 71. See the Presidency of the Federal Republic of Nigeria. (2016). National Social Investment Programme. Available at: <https://statehouse.gov.ng/policy/economy/national-social-investment-programme/>. Date accessed-20/02/2021.
 72. See “Palliatives: Social register to be expanded from 2.6 to 3.6 million households in two weeks – Buhari”, Date accessed-25/03/2021.
 76. See the “Open Contracting Data Standard: Documentation”. Open Contracting Partnership. Available at: <https://standard.open-contracting.org/latest/en/>. Date accessed-25/03/2021.
 77. See United Nations Conference of the States Parties to the United Nations Convention against Corruption (2015, June 16). Available at: https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/working-group4/2015-August-31-to-September-2/V1504291_e.pdf. Date accessed-27/03/2021.
 78. See “IMF: Scant Transparency for Covid-19 Emergency Loans Anti-Corruption Measures a Step Forward, but Weak Implementation”, by Human Rights Watch, on March 30th 2021, Human Rights Watch Blog. Available at: <https://www.hrw.org/news/2021/03/30/imf-scant-transparency-covid-19-emergency-loans>.

- Date accessed-14/04/2021.
79. See “IMF: Scant Transparency for Covid-19 Emergency Loans Anti-Corruption Measures a Step Forward, but Weak Implementation”, by Human Rights Watch, *op. cit.*
 80. See generally, Oxford Insights (on behalf of Open Contracting Partnership and Open Ownership). January – March, 2021. Integrity in IMF COVID-19 Financing: Did countries deliver on their Procurement & Beneficial Ownership Transparency Commitments? Summary Report, April 2021. Available at: <https://www.open-contracting.org/wp-content/uploads/2021/04/OCP-OO-2021-Integrity-IMF.pdf>. Date accessed-14/04/2021.
 81. See generally the International Development Association and the World Bank. (2018). Program Appraisal Document on a Proposed Credit in the Amount Of SDR 521.6 Million (Us\$750 Million Equivalent) to the Federal Republic of Nigeria For A State’s Fiscal Transparency, Accountability and Sustainability Program for Results. Available at: <http://documents1.worldbank.org/curated/en/376691530329731202/pdf/20180601-SFTAS-PforR-PAD-revised-post-DE-comments-FINAL-CLEAN-06072018.pdf>. Date accessed-14/04/2021.
 82. See <https://opentreasury.gov.ng/>
 83. See <https://oaujf.ng/news1/335-augf-to-release-report-on-covid-19-funds-receives-award>.
 84. See the Federal Government of Nigeria. Fiscal Responsibility Act, 2007. Laws of the Federation of Nigeria. Available at: <http://lawsfnigeria.placng.org/laws/fiscal%20responsibility.pdf>. Date accessed-14/04/2021.
 85. See “N2.67bn school feeding funds discovered in private accounts - ICPC”, by T. Daka, September 29th 2020, in the Guardian (Online) Newspaper. Available at: <https://guardian.ng/news/n2-67bn-school-feeding-funds-discovered-in-private-accounts-icpc/>. Date accessed-14/04/2021.
 86. See generally, Eranga, I. (2020). COVID-19 Pandemic in Nigeria: Palliative Measures and the Politics of Vulnerability. *International Journal of Maternal and Child Health and AIDS* (2020), Volume 9, Issue 2, 220-222. Available at: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7359756/pdf/IJMA-9-220.pdf>. Date accessed-14/04/2021.
 87. See “Nigeria Coronavirus: NDDC explain WHY DEM share n1.5 BILLION Covid-19 relief among staff - see breakdown of how Di money waka” - BBC News Pidgin. (2020, July 10). Available at: <https://www.bbc.com/pidgin/tori-53360564>. Date accessed-14/04/2021.
 88. See “In Nigeria, looters target government warehouses stocked with COVID-19 relief”, by Percy Dabang and Angela Ukomadu, on November 9th 2020, in Reuters (Online) World News. Available at: <https://www.reuters.com/article/uk-health-coronavirus-nigeria-food-idUKKBN27PoYZ>. Date accessed-03/04/2021.
 89. These Descriptive statistics, were data derived from a pilot study, carried out in Lagos, utilising non-Probability sampling. This means that results are not generalizable, nor were calculations of Confidence Intervals or Margins of Error carried out.
 90. ample size was 618 persons (i.e., n=618).
 91. Sample size was 304 persons (i.e., n=304).
 92. Sample size was 320 persons (i.e., n=320).
 93. Sample size was 339 persons (i.e., n=339).
 94. See generally, Adsera, A., Boix, C., and Payne, M. (2003). Are You Being Served? Political Accountability and Quality of Government. *The Journal of Law, Economics and Organisation*. Vol. 19, No. 2. Available at: <https://www.princeton.edu/~adsera/JLEO.pdf>. Date accessed-03/04/2021.
 95. See generally, Johnston, M. (2006). Good Governance: Rule of Law, Transparency and Accountability. United Nations Public Administration Network. New York. Available at: https://www.researchgate.net/profile/Michael-Johnston-26/publication/267974525_Good_Governance_Rule_of_Law_Transparency_and_Accountability/links/570d0b1908aed31341cf00c6/Good-Governance-Rule-of-Law-Transparency-and-Accountability.pdf. Date accessed-02/04/2021. See also Mabillard, V., and Zumofen, R. (2016). The Complex Relationship between Transparency and Accountability: A Synthesis and Contribution to Existing Frameworks. *Public Policy and Administration* 0(0) 1–20. Available at: https://www.researchgate.net/publication/304070388_The_complex_relationship_between_transparency_and_accountability_A_synthesis_and_contribution_to_existing_frameworks. Date accessed-02/04/2021.
 96. See McGee, R., and Gaventa, J. (2010). Review of Impact and Effectiveness of Transparency and Accountability Initiatives (Synthesis Report), at p. 43. Prepared for the Transparency and Accountability Initiative Workshop, on October 14 – 15, 2010; with contributions from Greg Barrett, Richard Calland, Ruth Carlitz, Anuradha Joshi and Andrés Mejía Acosta. Institute of Development Studies. Available at: https://www.transparency-initiative.org/wp-content/uploads/2017/03/synthesis_report_final.pdf. Date

accessed-02/04/2021.

97. See the Federal Government of Nigeria. Fiscal Responsibility Act, 2007, op.cit.
98. See generally, Mathieu, E., Ritchie, H., Ortiz-Ospina, E. et al. (2021). A global database of COVID-19 vaccinations. *Journal of National Human Behaviour*. Retrieved on March 12 2021 from: <https://github.com/owid/covid-19-data/tree/master/public/data>.
99. See “Deaths in Nigerian city raise concerns over undetected Covid-19 outbreaks”, by Jason Burke and Emmanuel Akinwotu, on April 28 2020, in the ‘Africa’ section of the *Guardian-UK* (Online). Retrieved on February 10 2021 from: <https://www.theguardian.com/world/2020/apr/28/nigerian-authorities-deny-wave-of-deaths-is-due-to-covid-19>.
100. See generally, Oleribe, O., Ezechi, O., Osita-Oleribe, P., Olawepo, O., Musa, A., Omoluabi, A., Fertleman, M., Salako, B., and Taylor-Robinson, S. (2020). Public perception of COVID-19 management and response in Nigeria: a cross-sectional survey. In *BMJ Open* 2020;10:e041936. Retrieved on March 1 2021 from: <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7559048/pdf/bmjopen-2020-041936.pdf>.
101. See “Nigeria at sixes and sevens on COVID-19 vaccine rollout”. An Interview, on March 10 2021, with Dr. Solomon Bakarey, Senior Research Fellow, University of Ibadan. *The Conversation* (Online) News and Discussion blog. Retrieved on April 3 2021 from: <https://theconversation.com/nigeria-at-sixes-and-sevens-on-covid-19-vaccine-rollout-156757>.

