Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection

*with Regional and Global Comparisons: (2010-2020)*

Submitted to:
ILO Country Office for Nigeria, Ghana, Sierra Leone, Liberia & Liaison Office for ECOWAS
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Using the most recent data available from ILO’s World Social Protection Data Dashboards, Nigeria’s estimated total expenditure on social protection (excluding health) as a percentage of its GDP stands at 0.7% for 2019, the lowest amongst all the comparison countries; with a GDP of $448.1 billion (N136.67trillion), this translates to a total of N956.69billion in that year. Comparatively, Russian Federation had the highest total expenditure on social protection (excluding health) as a percentage of its GDP with 13.4% of its GDP spent. China, South Africa and Rwanda had 7.2%, 5.5% and 1.8% respectively of their GDP committed to Social Protection. This assessment shows that between (2010 - 2021) Nigeria budgeted an average of 0.45% of its GDP in each of the respective years for social protection. However, available budget implementation reports for (2016 - 2018) indicate that the government spent significantly less than budgeted, only an average of 0.27% of the respective GDP was actually disbursed.

Although Nigeria’s social protection budget at the federal level is small compared to what it should be considering its population and GDP size, it should be noted that from this assessment, the federal government Social Protection budget in Nigeria has witnessed a significant increase from N261.65 billion in 2010 to N1.26trillion 2021. Also, in 2020 as COVID-19 pandemic hit the country, the social protection budget saw a surge of 58.05% from N712.41 Billion in 2019 to N1.13trillion in 2020.

To achieve a similar performance level as the best (Russian Federation) of the five comparison countries used in this assessment in terms of “Total Expenditure on social protection (excluding health) as a percentage of GDP” (13.4%), Nigeria has to spend the equivalent of N18.3trillion per year on Social Protection. To achieve a modest 1.8% of its GDP to be comparable to Rwanda on this metric, Nigeria needs to spend an estimated N2.5trillion per year.

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**What is the federal government spending on Social Protection in Nigeria?**

FGN social protection budget saw a surge of **58.05%** from N712.41billion in 2019 to N1.13trillion in 2020.

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**How much should the federal government raise, budget and spend on social protection?**

- **N2.5tn** per year, if the FGN hopes to achieve a spend of **1.8%** of its GDP like Rwanda

- **N18.3tn** if the FGN hopes to achieve a spend of **13.4%** of its GDP like Russian Federation

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1 https://www.social-protection.org/gimi/WSPDB.action?id=13
2 Exchange rate of N305/$1 as at 2019 used for calculations here.
3 This assessment is for the social protection budget at the Federal Government level alone and does not include social protection budget at state level. Also, note that it does not account for social protection spending that happens outside the budget (e.g. Electricity Subsidy, Petrol Subsidy)
From the analysis of Federal Government Budgets in Nigeria between (2010 to 2021), a total of N$3.68 trillion was budgeted for social protection in that period. A bulk of this, 49.89% was allocated to Pension, Gratuities And Retirees Benefit. However, in Nigeria, not all budgetary allocations are actually disbursed for project or program implementation in the course of each fiscal year and there are also scenarios where more than what is allocated to some agencies in the budget is disbursed. In the 3 years (2016, 2017 and 2018) for which disaggregated budget implementation data by administrative unit was obtained from the Office of the Accountant General of the Federation for assessment; the actual budget execution rate for government agencies in 2016 varied from as low as 6% of the initial budget sum for agencies like the Federal Ministry of Niger Delta HQTRS, to 81% for National Agency For The Prohibition Of Traffic In Persons (NAPTiP).

The wide variations between the federal government’s budget allocations and actual disbursement, combined with the absence of public, disaggregated budget implementation data for most years in Nigeria and an unhealthy fiscal practice of making some social protection spending outside the annual budget in some years, confines the actual social protection spending to be within the range of estimates only. With respect to extrabudgetary spending, this research found that a total of N$8.2 trillion was spent on petrol subsidy between 2010 and 2018, most of which was outside the budget, while N$1.07 trillion spent on electricity subsidy between 2017 and 2019 but was also not reflected in the approved budgets for the respective years.

One thing is clear from this assessment, there doesn’t seem to be a well-coordinated social protection financing agenda being implemented in Nigeria, considering the budget allocation pattern, budget execution practices, the fragmented nature of the federal budget across several federal agencies and extra budgetary spending. There is also a near absence of coordination of social protection budgeting and spending plans between the Federal, State and Local Government, a critical gap considering that the federal government accounts for an estimated 52.68% of federally collected revenue. State and local governments account for 26.72% and 20.6% respectively of all federally collected revenue in addition to Internally generated Revenue (IGR) they obtain at the subnational level.

From the Social Protection budget patterns, programs in Nigeria are susceptible to risks of instability across multiple political administrations which often have comparatively short spans 4 years per tenure. New politicians are often unlikely to adequately finance Social Protection programs created by their predecessors, often preferring to create new ones without improving upon existing models; this was the case with budget for Subsidy Reinvestment and Empowerment Program (SURE-P), Youth Enterprise with Innovation (YouWIN) and National Poverty Eradication Program (NAPEP) which have seen their budgets gradually defunded/deprioritized at the termination of the political administration of their pioneer.

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4 Note that budget execution data by program/project is not currently available in the public domain, just the breakdown by administrative unit (that is Ministries, Departments and Agencies).
6 2020 International Monetary Fund, IMF Article IV Consultation (Page 39)
There is some level of coordination between donors and the government in Nigeria with some development agencies like United Nations Development Programme (UNDP) providing direct\textsuperscript{7} Conditional Cash Transfers to the vulnerable people using the country’s National Social Register for Poor and Vulnerable people. More efforts are being made to strengthen coordination of social protection in Nigeria through the United Nations Joint SDG Fund\textsuperscript{8}, which is a $2 million intervention to “Institutionalize Social Protection for Accelerated SDG Implementation in Nigeria”.

With a large population of 200 million people, Nigeria still has more work to do with its social protection financing strategy especially as it concerns health benefits; Nigeria has only 2.1% of its population affiliated to at least one social protection health benefit, the lowest amongst focus countries in this assessment\textsuperscript{9}. In contrast, the People’s Republic of China and Russian Federation have 100% and 99.6% of their population respectively affiliated to at least one social protection health benefit.

This assessment concludes with recommendations which propose the need for a strategy to increase coordination of social protection budgeting and spending within the federal government agencies and between the federal, state and local governments. While there remains a glaring need for an increase in social protection spending considering Nigeria’s population, there is also an urgent need for the government to finance functional monitoring, evaluation and learning processes for social protection interventions to facilitate constant improvement and ensure that budgeted allocations deliver maximum value for money.

Lastly, it is recommended that all social protection spending in the country be adequately quantified and made through the respective budgets of the federal, state and local budgets.

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\textsuperscript{7} Source: Key Informant Interview with UNDP

\textsuperscript{8} https://www.jointsgdfund.org/where-we-work/nigeria

\textsuperscript{9} https://www.social-protection.org/gmi/WSPDB.action?id=13
1.1 Background of the assessment

Nigeria has about 83 million poor people and at least 55.68% of its labour force are either unemployed or underemployed, making it home to the largest number of poor and unemployed people in sub-Saharan Africa - which is already the world's poorest region. Socio-economic shocks induced by the COVID-19 pandemic may push an additional 11 million Nigerians further into poverty by 2022 if not counterbalanced by a functional social protection system. United Nations Educational, Scientific and Cultural Organization (UNESCO) estimates that an additional 11 million girls may be out of school at the end of the COVID-19 crisis across the world. This creates an immediate need to review, build and finance robust social protection systems to effectively mitigate risks and vulnerabilities that adversely affect the well-being of millions of Nigerian citizens and permanent residents, including but not limited to basic income support and access to affordable health care.

The Nigerian government and its social protection partners have taken significant steps towards establishing a social protection floor in the past five years. In 2016, the Federal Government of Nigeria adopted a National Social Protection Policy (NSPP) which attempted to ensure the effective mobilisation and efficient utilisation of public funds to improve the quality of life of citizens. This policy has been domesticated in more than ten states of the country's thirty-six states to facilitate coordinated subnational-level implementation. However, full implementation and adequate finance have been observable concerns.

Without a doubt, social protection has grown to take a prominent role in various national and state-level policy documents in Nigeria. However, it is important to evaluate how policy documents have translated to increased budgetary commitments, expenditure and outcomes.
According to Nigeria’s National Social Safety-Nets Coordinating Office (NASSCO), the country has documented over 7.9m poor and vulnerable households with 33.8m individuals in its National Social Register.

Over the years, Nigeria’s government has introduced a suite of social protection programs that address risks and vulnerabilities faced by Nigerians at different stages in their lives. These include but are not limited to the National Program on Immunization, Health Insurance for All Nigerians and the National Home Grown School Feeding Programme (NHGSFP) which was introduced to reduce the incidence of malnutrition amongst the poor and support smallholder farmers. The NHGSFP has presence in 35 states and 9.05m beneficiaries. The government has also made efforts to provide income support for people within the active working population, including people with disability; these programs include; the Conditional Cash Transfer (CCT) program for poor and vulnerable households which provides up to N5,000 per month per household and is active in at least 25 states with at least 408,682 recorded beneficiaries as part of this suite.

15 Source: National Social Safety Net Coordinating Office https://twitter.com/NasscoNigeria/status/1385204945859842056/photo/1
16 Official Website of the National Home Grown School Feeding Programme (NHGSFP) https://www.nhgsfp.gov.ng/
17 https://twitter.com/Mbuhari/status/127193016874903510
The government has also had in place programs like the Youth Enterprise with Innovation (YouWIN), Subsidy Reinvestment and Empowerment Program (SURE), and other programs such as: N-Power, Growth Enhancement Scheme and the Special Works Program of the National Directorate of Employment. One of the country’s 36 states, Ekiti has a Cash Transfer program for the elderly while the federal government has carried out a Pensions Reform program to ensure the formal public and private sector have pension funds to provide income support for older persons upon retirement. The design of the current pensions program, like many social protection interventions in-country, heavily protects citizens who are in the formal sector, leaving out those in the informal sector who make up a sizable number of Nigerians.

Five years after the adoption of the National Social Protection Policy (NSPP), the Government of Nigeria – with support from several UN agencies including ILO, UNICEF, WFP, and UNDP – is reviewing this policy to renew commitment and further the social protection agenda during the short, medium, and long term in Nigeria. This provides a significant opportunity to identify cost and financing options for the renewed policy priorities and activities given the tight fiscal constraints, low confidence, and gloomy economic prospects.

To this end, this assessment was conducted to review the Nigerian government’s budget allocations and expenditures on social protection with regional and global comparisons to provide insights into the public financial management of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven assessment of the available fiscal space for social protection funding in Nigeria without any prejudice to the sustainability of the government’s financial position.

1.2 Purpose and objective of the assessment

The purpose of this assessment is to understand the public financial management of social protection budgeting and expenditures in Nigeria. Expenditure will be compared with regional and global examples and the minimum social protection expenses needed to establish a social protection floor recommended by the ILO.

1.3 Scope and focus of the assessment

This assessment analysed the historical trends of the pattern of Nigeria government budgetary allocations of sectors that impact on social protection of Nigerians. This entailed the review of the federal government annual budget over a 10 years period. Not much could be gathered regarding expenditures data, so this limited the scope of this assessment to really establish the spending pattern on social protection budget lines.

This assessment also reviewed the existing social protection policies and practices in the country to be able to gauge what is ideal to allocate and spend in the social protection sectors. The review covered interviews with other stakeholders that play critical roles in the provision of social protections programs in Nigeria. This includes the UN agencies, key government parastatals and officials and other development partners.

To balance the analyses, the assessment also analysed budgetary allocations of governments of other countries on social sectors. The comparison countries are; Rwanda, South Africa, Russia and China. The result of the analyses of the comparison countries helped to give insight into the conclusions that were reached on this assessment as well as the recommendations.
1. Methodology

2.1 Research questions

This assignment commenced by developing a set of research questions that guided the quest for insights towards the delivery of the objective of this assessment. See Appendix 1 for the research questions.

2.2 Criteria for selecting comparator countries

Comparator countries selection is based on their performance in relevant UN Sustainable Development Goals Targets related to Social Protection Floor as expressed by the ILO. These goals are listed below;

SDG 1.3: Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.

SDG 3.8: Achieve universal health coverage (UHC), including financial risk protection, access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all.

SDG 8B: By 2020 develop and operationalize a global strategy for youth employment and implement the ILO Global Jobs Pact.

We also used the World Social Protection Report (WSPR) 2017–19 to identify countries and regions that are doing well in terms of social protection coverage that we can benchmark Nigeria with. Considering that Nigeria is a West African country and the significant low performance of West African countries in social protection coverage as reflected in the WSPR, we did not select comparator countries from within the West Africa region.

Hence, we considered South Africa and Rwanda to be used as comparator countries both from the Southern and Eastern African regions respectively.

The WSPR 2017–2019 reported that 48% of South Africans are covered by at least one cash social protection benefit (SDG indicator 1.3.1) also reflecting that the southern African region is performing the best in Africa when it comes to social protection coverage. Using SDG 3.8: achieve Universal Health Coverage (UHC) as a criteria, the WSPR listed Rwanda with three other countries - China, Colombia, and Thailand that have made significant progress towards achieving universal health coverage.

On the global level, we considered European and Asian regions, considering the level of coverage of their population in social protection programs either in contributory or non-contributory schemes. Using data available on the SDG tracker portal, it shows that as at 2016, 56.34% of Russia's population are participating in programs that provide old age contributory pensions (including survivors and disability) and social security and health insurance benefits (including occupational injury benefits, paid sick leave, maternity and other social insurance). On the same portal, data record shows that China has about 35.58% of its population covered by social insurance programs as at 2013. This was further corroborated by the WSPR assertion that "in China, the number of people covered by health insurance increased tenfold between 2003 and 2013 representing 96.9% of the population". According to Social-Protection.org, China has 100% of its population affiliated to a social health protection scheme.

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21 Note that the percentage of South African population covered by at least one social protection benefit (cash or non-cash) is put at 49.3% by Social-Protection.org
2.3 Desk Research

Secondary fiscal data on government allocations on social protection in Nigeria and comparator countries were reviewed and analysed for insights. In addition, twelve (12) grey literature and academic publications covering social protection budget, policies and practices across all focus countries were reviewed. Below is a preliminary mapping of literature and databases to be reviewed for analysis.

**Budget data documents**
- FG (Nigeria) 2010 - 2020 Budget
- China (as available online)
- Russia (as available online)
- South Africa (as available online)
- Rwanda (as available online)

**Implementation report for selected countries and Nigeria**
- FG (Nigeria) 2010 - 2020 Implementation Reports
- FG (Nigeria) OpenTreasury
- China (as available online)
- Russia (as available online)
- South Africa (as available online)
- Rwanda (as available online)

Compendium of social protection policies and laws in focus countries (2010-date)

2.4 Key Informant Interviews

In order to triangulate and validate the insights collected from desk research and budget data analysis, key informants interviews were conducted with key stakeholders within the government and development partners agencies to further broaden the perspective on social protection practices and budgetary performance in Nigeria. Thirteen (13) key stakeholders/institutions were identified to be interviewed, but it was difficult to interview all the stakeholders.

Among the stakeholders that was contacted is the National Social Investment Programmes (NSIP) unit of the Office of the Vice President of Nigeria, which managed some social protection programmes of the current administration before the establishment of the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development. Mrs Maryam Uwais (MFR) pointed out that “the finance, accounting & procurement aspects of the social investment programmes under our watch were handled by the Federal Ministry of Budget & National Planning”. We were able to access the approved budget documents from 2010 - 2021 from the website of the ministry, as well as the budget implementation reports from the office of the Accountant General of the Federation for the year 2016, 2017 and 2018.

The interview with a Deputy Director in the Social Development Unit of the Federal Ministry of Budget, Finance and National Planning (FMBFN) revealed that “the ministry is not an implementing ministry, we are the coordinating ministry, so we only developed a robust national social protection policy from 2017 - 2020. The policy is now being reviewed with the zero draft available - Dr. Sanjo Faniran”. Detailed analysis of the budgetary commitment of the government of Nigeria to social protection is further presented in chapter three of this report.

The interview with development partners like UN agencies highlighted the efforts the development partners are contributing to social protection in Nigeria, individually and under the joint SDG

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22 https://sdg-tracker.org/no-poverty
Funds which has a committed fund of $2,000,000 from the ILO, UNICEF, UNDP, WFP and WHO for the period of 24 months. (January 1, 2020 to January 31, 2022)\textsuperscript{24}. Further enquiries affirmed that most of the UN agencies have long been supporting the government of Nigeria in its social protection efforts, either directly to beneficiaries or through state support.

The joint SDG fund project report for 2019 and 2020 shows a good example that the government of Nigeria can emulate in presenting a yearly distilled budgetary allocation and expenditures data on social protection. This should particularly be a responsibility of the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development. Other agencies of government that were interviewed are the National Bureau of Statistics (NBS), who shared records of social protection beneficiaries in Nigeria. Also, there were efforts to interview the National Social Safety Net Coordinating Office (NASSCO), but to no avail. However, NASSCO provided a powerpoint presentation at the private sector consultative forum on the revised national social protection policy, which served as a source of relevant information about the affairs of the office.

The twist of discovery during this study is the interview with the Trade Union Congress of Nigeria. The Secretary General of the union mentioned that the union has not really benefited from any social protection programmes of the government of Nigeria.

“As TUC, we don’t have direct dealings with the government on Social Protection, we only handle negotiation on behalf of our members. However, this year for the first time, the government came up with a program that focuses on Agric loans of about N5 million and COVID-19 allowance of about N750,000 for our members. Many have registered and completed documentation, but no one has received any support from the government.”

Q: Has the government supported your union/association in the past? Maybe before you became the Secretary General?

A: I have always been part of the TUC since 2005, so there is no assistant that has come to the union since then from the government. This year is the first time we registered our members for any government social assistance and it has not come till we speak.

“The only thing on record that I can say was an assistance from the government was in 2012 after the riot on increase in petrol price and removal of subsidy, the government granted us a loan to buy buses for TUC members to reduce the burden of high cost of transportation. About 150 buses were bought for us, costing about N2.1billion, the buses were meant to be run as a business, but today the buses are no longer in use, because TUC could not manage the business, the loan has not also been paid back. That is the only support I know and can remember.” - Barr. Musa Lawal.

The information collected from the interviews were of tremendous benefits to the understanding of the subject matter and provided a broader perspective to the study.

2.5 Analysis of findings and tools

This assessment combined desk review, quantitative and qualitative methods in research in assessing the different countries financing models for social protection budget lines and
similar modalities used in geographies outside of Nigeria. The analysis identified allocation trends, social protection budgeting and implementation gaps in Nigeria and lessons from comparator countries.

Major tools that are used in this assessment are quantitative desk research, quantitative analysis using Microsoft Excel, key informant interviews using teleconferencing and other meeting platforms and power presentations shared. PowerPoint presentation will also be used to present the draft report of this assessment during the validation workshop and Adobe Illustrator will be used to layout the final report integrating inputs from the validation workshop.

2.6 Draft Report to document insights

There will be a data driven draft report of this assessment presented at the validation workshop for review and inputs from other stakeholders.

2.7 Validation Workshop

The draft report of this assessment will be presented at a validation workshop that will be facilitated by the ILO with other stakeholders. This workshop will serve the purpose of peer review and validation of the findings. Inputs from the workshop will further be used to revise the draft report to produce a final report on the Nigerian Government Budget Allocation and Expenditure to Social Protection With Global and Regional Comparisons: (2010-2020).

The final report will be the close-out point of this assignment, in anticipation that the report will feed critically into the ongoing review of the National Social Protection Policy to renew the commitment and further the social protection agenda of the government of Nigeria with the several UN agencies including UNICEF, ILO, WFP, and UNDP.
3.0 Social Protection Practices and Budgeting

3.1 Overview

Across our five focus countries; Federal Republic of Nigeria, People’s Republic of China, Russian Federation, South Africa and Republic of Rwanda, approaches to social protection features distinct flavors of the “poor relief approach” which entails investing heavily in the immediate relief from poverty & deprivation; this observation was predominant in Nigeria and Rwanda. Emerging best practice26 recommend the “life cycle approach” in which a country’s social protection framework aims to mitigate all risks & vulnerability faced by a citizen from cradle to grave. Very often, the poor-relief approach to social protection usually fails to free beneficiaries from poverty traps and other systemic deprivations for a variety of reasons which can include but are not limited to large targeting errors and small budgets26. A more holistic approach is desired.

Social protection financing in Nigeria

Several forms of government financing of Social Protection were observed during the assessment:

Direct budget allocation of money through the Appropriations Act to bankroll a specific policy (e.g. direct Conditional Cash Transfer in Nigeria, Social Welfare in China, Disability grant in South Africa etc).

Budget Allocation for administrative frameworks for identification of social protection needs, development of solutions, policy enforcement and leveraging private sector action. As an example, the Minimum Wage Act 2019 mandates all37 companies, 36 state governments and 774 local governments in Nigeria to pay a minimum wage of N30,000 overseen by National Salaries Income and Wages Commission (NSIWC).

Tax Expenditures: These are expenditures incurred by the private companies on Corporate Social Responsibility (CSR) to help vulnerable people can be deducted from taxes due to the federal government according to Section S. 25(3), of the Company Income Tax Act. This is one of many types of tax expenditures29 Nigeria’s federal government incurs.

Extrabudgetary Expenditures: Do not reflect in Nigeria’s federal government budget but are incurred nonetheless. Two key examples are the expenditure on Petrol Subsidy and Electricity Subsidy.

Budgeting practices: Social protection spending, like the bulk of all government spending, happens through the budget. One of the most significant budget items is the Petrol Subsidy.

Electricity Subsidy30 (2017 - 2019)

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>N252bn</td>
</tr>
<tr>
<td>2018</td>
<td>N272bn</td>
</tr>
<tr>
<td>2019</td>
<td>N542bn</td>
</tr>
</tbody>
</table>

TOTAL N1.06trillion

25 Social Security Policy Support (SSPS) Programme [Link]
27 Exemption; companies less than 25 workers, part time workers [Link]
28 [Link]
29 Note FG began publishing tax expenditures in 2019 to quantify to citizens revenue forgone due to different forms of tax expenditures [Link]
30 Nigeria: 2020 Article IV Consultation-Press Release; Staff Report; IMF [Link]
spending in Nigeria happens through the budget allocation which is fragmented; 52.68% of all federally collected revenue is spent through the federal government budget called, the Appropriation Act, while 26.72% of it is spent through 36 state government budgets and the balance 20.6% is spent through 774 local governments areas (LGAs), with each state having varying social protection policies, laws and priorities. This has significant implications for coordination, monitoring and evaluation of government social protection programs and for estimating the total government spend on social protection.

There is no publicly available data on 774 LGAs budget in Nigeria. Up until the intervention of the World Bank supported States Fiscal Transparency, Accountability and Sustainability (SFTAS) in 2018 majority of the country’s majority of Nigeria’s 36 states did not have their budgets in public domain, and when they did, the budgets were not compliant with the National Charts of Accounts (NCOA) making it cumbersome to extract and compare data on subnational spending on line items like social protection. However, there has been improvement in this regard in 2020 and 2021.

The bulk of China’s spending happens through the national budget, similar observation in Rwanda, South Africa and Russia.

**Policy Coordination**

There is a level of policy coordination for some aspects of social protection in practice in Nigeria. For example the Poor and Vulnerable Peoples Register is collated at the State level for all 36 states and is used by both arms of government and a few donors for targeting their relief programmes. From interviews with officials at the United Nations Development Programme (UNDP), they also use this register for direct disbursement of cash to poor and vulnerable people.

UNICEF in collaboration with other stakeholders like the ILO, UNDP, WFP, WHO and key federal government agencies has put in place coordination mechanisms for “institutionalizing Social Protection for

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32 Key informant interview

33 Source: Key informant interviews with UNDP
Accelerated SDG Implementation in Nigeria\textsuperscript{34}. This has birthed discussion on a new social protection bill and other aspects of Nigeria’s Joint Programme (JP) for integrated social protection which would ensure that national and state social protection policies are well implemented and financed\textsuperscript{36}.

**National Social Protection floors (SPFs)**

In 2012, all five countries in this assessment who are also member states of ILO adopted Social Protection Floors Recommendation\textsuperscript{36}, 2012 (No. 202). This includes recommendations for National social protection floors to comprise of at least four social security guarantees, as defined at the national level:

- Access to essential health care, including maternity care;
- Basic income security for children, providing access to nutrition, education, care and any other necessary goods and services;
- Basic income security for persons in active age who are unable to earn sufficient income, in particular in cases of sickness, unemployment, maternity and disability;
- Basic income security for older persons.

**Monitoring, Evaluation and Learning**

There is a level of Monitoring and Evaluation that goes on with Social Protection interventions in Nigeria, especially donor-supported\textsuperscript{37} Conditional Cash Transfer Programs. Also, there are monitoring indicators for Maternal Child Health (MCH) programmes including indicators for political (commitment); community indicators (e.g. number of households benefitting, changes in awareness and attitude towards MCH services); service utilisation (number); and maternal and health indicators\textsuperscript{38}.

However, there seems to be a complete absence of a holistic, intentional assessment framework for Nigeria’s social protection programs that could inform mid-course corrections across Nigeria’s social protection interventions. Social Protection programs in China seem to have a practice of robust monitoring and evaluation. For example, China’s Poverty Alleviation Program has a multi-channel, all-round supervisory and assessment framework for tracking the total number of people it has pulled out of poverty; this type of data is difficult to access in Nigeria.

A potentially clear indication of the absence of a holistic assessment, learning and mid-course correction framework can be seen in the significant investment made in food and commodity subsidies, e.g. Electricity subsidy, Petrol Subsidy programs in Nigeria both of which have been active for over two decades but have had limited impact in freeing citizens from the poverty traps that put them in need of the subsidies in the first place.

**Meeting UN-SDG Targets with current level of financing**

Nigeria has been lagging in implementing nationally appropriate social protection systems and measures for all that would help it achieve substantial coverage of the poor and the vulnerable as required by SDG 1.3; although it has several cash social protection benefits - Conditional Cash Transfer, N-Power Program, Trader and Farmer Moni, however these do not cover significant number of the population needing such supports. In contrast, 48% of South Africans\textsuperscript{39} are covered by at least one cash social protection benefit indicating better performance on SDG indicator 1.3.1, which is also the best in Africa when it comes to social protection coverage.

\textsuperscript{34} KII with UNICEF Team
\textsuperscript{35} https://www.jointsdgfund.org/article/update-institutionalizing-social-protection-accelerated-sdg-implementation-nigeria
\textsuperscript{36} https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0::NO::P12100_INSTRUMENT_ID:3065524
\textsuperscript{37} Page 34: Social protection in Nigeria: Mapping programmes and their effectiveness - Research reports and studies
\textsuperscript{38} Ibid
\textsuperscript{39} https://www.wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_604882.pdf pg.147
Nigeria established the National Health Insurance Scheme (NHIS) 22 years ago\(^{40}\) in 1999 to provide healthcare for all Nigerians, however progress has been slow and financing limited hence the country is still very far from achieving Universal Health Coverage (UHC) goals as required by SDG 3.8. Less than 5% of its population is covered by any health insurance scheme\(^{41}\) as of 2017. In contrast, 96% of Rwanda’s population was covered by the various health insurance schemes as at 2011, most of them (91%) through Community-Based Health Insurance (CBHI) schemes. Nigeria significantly lags behind when it comes to financing health care in Nigeria. In 2017 for example, donors invested more in Nigeria’s health sector than the federal government as shown in the data below in the figure “Institutional Source of Health Financing (FS.RI)” from the National Health Accounts\(^{42}\).

Data indicates External donors spent N320.5bn on health financing, 21% more than the N264.7bn Nigeria’s federal government spent for the same purpose. However, the overwhelming bulk of the burden of Nigeria’s N4.297 trillion health financing spending in 2017 came from out-of-pocket expenditures from households accounting for N3.332trillion or 77.5%. External donors and the federal government accounted for 7.5% and 6.2% of the total spend respectively.

The prevailing high out-of-pocket expenditures underlines the need for better financial risk protection from health-induced risks and better access to quality essential health care services, and access to safe, effective, quality, and affordable essential medicines and vaccines for all as required by SDG 3.8.

To boost social protection for vulnerable youths, SDG 8B requires countries to have a global strategy for youth employment and a strategy for implementing the ILO Global Jobs Pact\(^{43}\). Nigeria does not seem to comply as 55.68% of its labour force\(^{44}\) are either unemployed or underemployed as of June 2020.

The next segment gives a quick assessment of social protection in focus countries.

### Institutional Source of Health Financing (FS.RI)

<table>
<thead>
<tr>
<th></th>
<th>Donors (External)</th>
<th>State Govt.</th>
<th>Federal Govt.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spent</td>
<td>N320bn OR 7.5%</td>
<td>N296bn OR 6.9%</td>
<td>N265bn OR 6.2%</td>
</tr>
<tr>
<td>Households spent</td>
<td>N3.33tn OR 77.5%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** This 2017 data on Nigeria’s National Health Accounts is the most recent publicly available data on comparative in-country health spend by households, donors, FG, State, LG Corporations and Nonprofit Institutions.

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40 https://www.nhis.gov.ng/about-us/
42 National Health Accounts, 2017
44 BudgIT Foundation Research
3.2 Rapid Assessment - Nigeria

Political economy

Historically social protection has existed in various forms in Nigeria - from scholarships for the poor but talented, to education loans board in the 1980’s to several poverty alleviation schemes. However, Nigeria’s social protection interventions (some of which still exist today) at the federal state and local levels are not the result of a coherent, long term policy and legal framework designed to mitigate carefully mapped risks and vulnerability faced by citizens throughout their lives but are rather a product of (a.) interventions put together by political leaders and wives of political leaders (First Ladies) depending on the political mileage that are perceived as obtainable from pioneering such intervention. (b.) advocacy by interest groups, unions and the private sector (e.g. commodity subsidies, minimum wage).

The way social protection programmes are created make them susceptible to risks of instability across multiple political administrations which often span between 4-8years. New politicians are often unlikely to adequately finance programs created by their predecessors, often preferring to create new ones without improving upon existing models. In contrast, China has had 100years[45] of a single political party leadership to implement and fine tune its poverty alleviation and social protection agenda and has had much success; between 1981 and 2013 alone, China pulled 850m people[46] out of poverty.

Unquantified Social Protection Spendings

To enable the majority of its citizens to get an education, the government pays for the cost of educating every Nigerian studying at a federal government-owned university and secondary schools (Unity Schools) through its “Tuition Free” policy. This brings the cost of university education down to as low as N50,000 per year in some federal universities like the University of Ibadan, Oyo State while international students at the same university are charged between $1,450 - $2,400[47].

With a student population of 2.1 million Nigerians[48] as at 2021, the federal government is forgoing a revenue of between N1.28 trillion to N2.12 trillion[49] per year through its Tuition Free program to ensure that all Nigerians have equal access to education.

Unintended Consequences

There are social protection programs that have unintended consequences and may need to be reevaluated in the country. A prime example is Electricity Subsidies; 55.4% of Nigerians do not have access to electricity[50] and for those who are connected to the national electricity grid, the price of cost-reflective tariffs is a huge burden. To this end the government in Nigeria mandates electricity companies to sell below commercially viable prices and pays the companies the difference as a subsidy. However, the government often defaults in paying the companies leading to huge losses suffered by electricity distribution companies.

Enforcements, Vulnerability to fire accidents

Enforcement of some laudable social protection laws and policies has been a concern in Nigeria. As an example, one of the shocks faced by households in Nigeria[51] is loss of their source of livelihoods due to floods and fire. To protect

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47 https://www.ui.edu.ng/internationalstudents
48 https://businessday.ng/education/article/nigerias-99-private-universities-account-for-only-5-students-enrolment-nuc/amp/
49 Researcher’s estimates using population data, and revenue forgone by the federal government offering lower costs to citizens as opposed to charging the true cost of tuition charged to international students (using the lower band of international student fees charged at University of Ibadan, $1,450 and that charged to Nigerians, N50,000). N422 NGN/USD Exchange Rate used.
51 Nigeria Living Standard Survey, Table 8.3: Percentage of HH Reporting Shocks in Last 3 Years (in percent to total number of households)
vulnerable citizens, the government introduced a mandatory fire insurance program; Section 65 (3) of the Insurance Act 2003, requires the owner or occupier of every public building to be insured against liability for loss or damage to property from causes including fire and flood. Unfortunately this has not been religiously implemented52 creating scenarios where citizens are still left vulnerable when their sources of livelihood are consumed by fire or flood.

Globally, United Nations Educational, Scientific and Cultural Organization (UNESCO) estimates that an additional 11 million girls53 may be out of school at the end of the COVID-19 crisis.

Furthermore, research by UNWomen indicates that hardwon progress on gender equality could be reversed if fallouts from the pandemic go unaddressed.

Below is a mapping of social protection programs, delineated by age grades from cradle to grave in Nigeria and the types of risks and vulnerabilities they may face. A summary column has also been included to map existing interventions that may be targeted at different stages in the lives of citizens. More details are provided in the country assessment.

### Mapping of selected social protection interventions in Nigeria with the four basic stages in the life cycle of individuals: childhood, youth, adulthood and old age

<table>
<thead>
<tr>
<th>Citizens Age (In Years)</th>
<th>Risks &amp; Vulnerability</th>
<th>Some Existing Interventions for protecting citizens</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 18 (Childhood)</td>
<td>Malnutrition, Diseases, Child Abuse, Economic shocks to households, Disability, Child abuse, trafficking, Out-of-School, Health Crisis, Gender Violence, Economic shocks to households, Disability</td>
<td>NAPTIP, Free Immunization Programs, Free Mother &amp; Child Health care in some states, School feeding. Tuition Free schooling, GBV Centers &amp; Hotlines</td>
</tr>
<tr>
<td>19 - 40 (Youth)</td>
<td>Unemployment, health crisis, Gender Violence, Disability</td>
<td>National Directorate for Employment, GBV Centers, TraderMoni, Farmer Moni</td>
</tr>
<tr>
<td>41 - 60 (Adulthood)</td>
<td>Unemployment, Economic shocks to households, Disability</td>
<td>N-Power, Trader Moni</td>
</tr>
<tr>
<td>60+ (Old Age)</td>
<td>Health Crisis, Economic Shocks, Unemployment</td>
<td>Pension, Life Insurance to help dependants,</td>
</tr>
</tbody>
</table>

52 https://www.thisdaylive.com/index.php/2021/05/03/enforcing-compulsory-building-insurance/
Economic shocks from which citizens need protection

Economic shocks have the capacity to keep citizens within poverty traps or to push them into it. 46.5% of Nigerians experiencing different economic shocks indicate that they do not have any coping mechanism to rely on indicating there is more work for the government to do on this front. According to the National Bureau of Statistics, below are eight main economic shocks Nigerian households experience and the percentage of people who are most exposed to each shock.

![46.5%](image)

of Nigerians experiencing different economic shocks indicate that they do not have any coping mechanism to rely on

<table>
<thead>
<tr>
<th>SN</th>
<th>Economic Shocks</th>
<th>Percentage of households experiencing shocks in Nigeria (%)</th>
<th>Some existing interventions for protecting citizens</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Increase in price of major food items consumed</td>
<td>37.8</td>
<td>Conditional Cash Transfer, School feeding students in households, petrol subsidy</td>
</tr>
<tr>
<td>2.</td>
<td>Theft of crops, cash, livestock or other property</td>
<td>13.2</td>
<td>No dedicated intervention</td>
</tr>
<tr>
<td>3.</td>
<td>Death, disability, illness or departure of working household member</td>
<td>13.3</td>
<td>Mandatory life insurance, Mandatory Pension for the formal sector</td>
</tr>
<tr>
<td>4.</td>
<td>Nonfarm business failure</td>
<td>10</td>
<td>MSME Survival Fund, YouWIN, Payroll Support, Trader Money, SMEIES</td>
</tr>
<tr>
<td>5.</td>
<td>Death of someone who sends remittances to the household</td>
<td>5.9</td>
<td>Mandatory life insurance for the formal sector</td>
</tr>
<tr>
<td>6.</td>
<td>Poor rains, flooding, fire or pest that caused harvest failure</td>
<td>20.1</td>
<td>Mandatory Fire Insurance, Farmer Moni</td>
</tr>
<tr>
<td>7.</td>
<td>Death of livestock due to illness</td>
<td>9.8</td>
<td>No dedicated intervention</td>
</tr>
<tr>
<td>8.</td>
<td>Increase in price of inputs</td>
<td>10.1</td>
<td>Subsidized Fertilizers, Subsidized inputs</td>
</tr>
<tr>
<td>9.</td>
<td>Others</td>
<td>13.9</td>
<td>N/A</td>
</tr>
</tbody>
</table>

55 Data Source for this column is Nigeria Living Standard Survey, NLSS (2018/2019)
National Social Protection Policy (NSPP)

The Government of Nigeria – with support from several UN agencies including ILO, UNICEF, WFP, and UNDP – is reviewing this policy to renew commitment and further the social protection agenda during the short, medium, and long term in Nigeria. This provides a significant opportunity to identify cost and financing options for the renewed policy priorities and activities given the tight fiscal constraints, low confidence, and gloomy economic prospects.

Estimated Social Protection Budget Allocation in Nigeria

The approach taken is to identify all federal government agencies responsible for delivering any intervention aimed at minimizing a risk of vulnerability a citizen would face at any point in his or her life from cradle to grave. Efforts were also made to identify budgets related to social protection that are under administrative units not explicitly categorized as social protection. An example here is the Pension, Gratuities And Retirees Benefits typically budgeted for through “Service Wide Votes” under the Ministry of Finance, Budget and Planning, while allocations for governments contribution civil servants Retirement Savings Account (RSAs) are captured as line items within each MDA whether directly involved in social protection or not.

Relevant budget items identified were placed into six (6) categories as listed below:

- Sickness and disability benefits
- Old age pension
- Survivors benefit/pension
- Unemployment benefit, family and children benefit/allowance
- Social exclusion n.e.c. (not elsewhere classified)
- Basic Healthcare

Table 1 below provides a breakdown of total social protection budget by administrative unit and program while table 2 provides a breakdown by year.

Nigeria’s estimated spend on social protection between 2010 and 2021 is N6.38 trillion; of this amount 49.89% or N3.18 trillion was spent on Pension, Gratuities And Retirees Benefits, closely followed Ministry Of Humanitarian Affairs, Disaster Management And Social Development which had an estimated budget of N841 billion during the period accounting for 13.19% of the total expenditures.

Table 1: Estimated Social Protection Budget in Nigeria (2010 - 2021)

<table>
<thead>
<tr>
<th>MDA</th>
<th>Social Protection Category</th>
<th>Justification for Social Protection Inclusion</th>
<th>Amount (NGN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension, Gratuities And Retirees Benefits</td>
<td>(ii) old age pension</td>
<td>Protection of old people</td>
<td>3,182,668,541,951</td>
</tr>
<tr>
<td>Ministry Of Humanitarian Affairs, Disaster Management And Social Development</td>
<td>(v) unemployment benefit, (iv) family and children benefit/allowance, (vii) social exclusion n.e.c. (not elsewhere classified)</td>
<td>Responsible for GEEP[^57] — (Enterprise and Empowerment Programme), CCT- Conditional Cash Transfer amongst others</td>
<td>841,683,185,894</td>
</tr>
<tr>
<td>Subsidy Reinvestment and Empowerment Programme (SURE-P)</td>
<td>(vii) social exclusion n.e.c. (not elsewhere classified)</td>
<td>Introduced to re-invest savings from partial subsidy removal to empower poor and vulnerable Nigerians</td>
<td>649,760,000,000</td>
</tr>
<tr>
<td>Niger Delta Development Commission</td>
<td>(iii) survivors benefit/pension,</td>
<td>Responsible for protecting vulnerable people in Niger Delta whose livelihoods have been disrupted by oil extraction</td>
<td>589,720,824,891</td>
</tr>
<tr>
<td>Federal Ministry Of Niger Delta Hqtrs</td>
<td>(iii) survivors benefit/pension,</td>
<td>Responsible for protecting vulnerable people in Niger Delta whose livelihoods have been disrupted by conflict</td>
<td>207,595,411,663</td>
</tr>
<tr>
<td>National Primary Health Care Development Agency</td>
<td>(iv) family and children benefit/allowance (i) sickness</td>
<td>Responsible for managing over 29,000 Primary Healthcare centers to ensure everyone including pregnant women and children access healthcare</td>
<td>204,703,731,560</td>
</tr>
<tr>
<td>National Directorate Of Employment</td>
<td>unemployment benefit,</td>
<td>Designed to expand the opportunities to promote job creation, entrepreneurship and improve the skills in various industries</td>
<td>107,575,931,993</td>
</tr>
<tr>
<td>North East Development Commission</td>
<td>survivors benefit/pension, Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Responsible for protecting vulnerable people in North East whose livelihoods have been disrupted by conflict</td>
<td>108,096,099,795</td>
</tr>
<tr>
<td>National Agency For The Prohibition Of Traffic In Persons, NAPTIP</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Protection of vulnerable people</td>
<td>27,898,632,442</td>
</tr>
<tr>
<td>National Commission For Refugees</td>
<td>social exclusion n.e.c. (not elsewhere classified),</td>
<td>Protection of refugees</td>
<td>25,124,234,941</td>
</tr>
</tbody>
</table>

### Table 1: Estimated Social Protection Budget in Nigeria (2010 - 2021) - cont’d

<table>
<thead>
<tr>
<th>MDA</th>
<th>Social Protection Category</th>
<th>Justification for Social Protection Inclusion</th>
<th>Amount (NGN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Transitional Arrangement Department (PTAD) HQTRS</td>
<td>(ii) old age pension</td>
<td>Protection of old people</td>
<td>20,560,884,921</td>
</tr>
<tr>
<td>National Health Insurance Scheme</td>
<td>sickness and disability benefits, family and children benefit/allowance,</td>
<td>Provision for Healthcare for all Nigerians</td>
<td>15,649,895,931</td>
</tr>
<tr>
<td>National Human Rights Commission</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Protection of poor and vulnerable people</td>
<td>12,943,863,743</td>
</tr>
<tr>
<td>Legal Aid Council</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Free legal aid for protection of the rights of vulnerable people</td>
<td>12,122,849,228</td>
</tr>
<tr>
<td>National Emergency Management Agency (NEMA)</td>
<td>survivors benefit/pension,</td>
<td>Protection of citizens from shocks of natural disasters and other emergencies</td>
<td>16,536,327,673</td>
</tr>
<tr>
<td>NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Protection of poor</td>
<td>11,290,428,793</td>
</tr>
<tr>
<td>Nomadic Education Commission</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>cater for the educational needs of the socially excluded, educationally disadvantaged and migrant groups in Nigeria</td>
<td>12,009,983,466</td>
</tr>
<tr>
<td>Office Of The Senior Special Assistant To The President - SDGS (OSSAP-SDGS)</td>
<td>Social exclusion n.e.c. (not elsewhere classified)</td>
<td>Fulfilment of SDGs including those related to social protection</td>
<td>162,198,898,407</td>
</tr>
<tr>
<td>National Pension Commission</td>
<td>old age pension</td>
<td>Protection of old people</td>
<td>7,355,519,804</td>
</tr>
<tr>
<td>Military Pension Board</td>
<td>old age pension</td>
<td>Protection of old people</td>
<td>4,645,484,718</td>
</tr>
<tr>
<td>Basic Healthcare Provision Fund (BHCPF)</td>
<td>Basic healthcare</td>
<td>Basic healthcare</td>
<td>159,670,000,000</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td>6,379,925,421,814</td>
</tr>
</tbody>
</table>
Nigeria’s budget allocation to social protection increased from N261.65 billion in 2010 to N1.26 trillion in 2021, bringing the total budgeted allocation to N6.38 trillion. Overall, the year-on-year increase in budget allocation to social protection interventions declined for three consecutive years between 2015 and 2017 as shown in the table below. The decline may have been triggered by the winding down of the Subsidy Reinvestment and Empowerment Programme (SURE-P) in that period.

Table 2: Social Protection Budget Allocation in Nigeria (2010 - 2021)58

<table>
<thead>
<tr>
<th>YEAR</th>
<th>Social Protection Allocation (NGN’ Trillions)</th>
<th>Social Protection Year-On-Year Growth (%)</th>
<th>Social Protection as a % of GDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>0.26</td>
<td>Not applicable</td>
<td>0.48%</td>
</tr>
<tr>
<td>2011</td>
<td>0.22</td>
<td>-15.30%</td>
<td>0.34%</td>
</tr>
<tr>
<td>2012</td>
<td>0.43</td>
<td>91.94%</td>
<td>0.60%</td>
</tr>
<tr>
<td>2013</td>
<td>0.42</td>
<td>-1.15%</td>
<td>0.53%</td>
</tr>
<tr>
<td>2014</td>
<td>0.61</td>
<td>45.19%</td>
<td>0.64%</td>
</tr>
<tr>
<td>2015</td>
<td>0.34</td>
<td>-45.07%</td>
<td>0.35%</td>
</tr>
<tr>
<td>2016</td>
<td>0.24</td>
<td>-27.90%</td>
<td>0.20%</td>
</tr>
<tr>
<td>2017</td>
<td>0.31</td>
<td>27.76%</td>
<td>0.27%</td>
</tr>
<tr>
<td>2018</td>
<td>0.46</td>
<td>47.38%</td>
<td>0.35%</td>
</tr>
<tr>
<td>2019</td>
<td>0.71</td>
<td>56.49%</td>
<td>0.52%</td>
</tr>
<tr>
<td>2020</td>
<td>1.13</td>
<td>58.05%</td>
<td>0.69%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>6.38</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

58 Nigeria’s Federal Government Social Protection Budget (2020-2021) 
https://docs.google.com/spreadsheets/d/1Ugf68K--Kr4DfBuH20mVzJh1ZEyCtviLpHfhfuU/edit?usp=sharing
Breakdown of budget allocations to selected Ministries Departments and Agencies related to Social Protection

**Sickness and disability benefits**

The National Health Insurance Scheme (NHIS) is a body established under Act 35 of 1999 Constitution by the Federal Government of Nigeria to improve the health of all Nigerians at an affordable cost. It had a cumulative budget allocation of N15.7bn between 2010 and 2021.

**Old age pension**

Total budgetary allocations for investing in old people through Pensions, Gratuities and Retirees Benefits stood at N3.18trillion between 2010 and 2021. This represents the highest of all the federal government’s social protection budget. Additional budgetary allocations were made for the administration of the Military Pension Board (N4.65bn) and the National Pension Commission (N7.36bn) during the period under review.
2. Old age pension (cont’d)

Military Pension Board (2010 - 2021), NGN' Millions

The Military Pensions Board was established in 1975 as the Directorate of Military Pensions (DPM). Hitherto, the payment of pensions and other benefits to the Military retirees was handled by the Federal Ministry of Establishment up to 1974. This agency received a cumulative of N4.65bn for recurrent and capital expenses; this excludes the actual pensions paid to beneficiaries.

National Pension Commission (2010 - 2021), NGN' Billions

The Pension Reform Act 2004 established the National Pension Commission (PenCom) as the body to regulate, supervise and ensure the effective administration of pension matters in Nigeria. Prior to the enactment of the Pension Reform Act 2004, pension schemes in Nigeria had been troubled by a myriad of problems including a reality that the annual budgetary allocation for pension was often one of the most vulnerable items in budget implementation. PenCom was introduced to mitigate that and implement the proposed pension reforms for protecting older people. It had a cumulative budget allocation of N7.3bn between 2010 and 2021.
3. Survivors benefit/pension

North East Development Commission, NEDC (2019 - 2021), NGN' Billions

North East Development Commission, NEDC (2019 to 2021)

This agency is responsible for providing survivor benefits and relief materials to survivors of terrorist attacks and other communal clashes in the NorthEast of Nigeria. It is also involved in rebuilding the region.

N55bn 2019

N21.8bn 2020

31.3bn 2021
4. Unemployment benefit and Family/children benefit/allowance

Office of The Senior Special Assistant to The President - SDGS (OSSAP-SDGS) (2010 - 2021), NGN' Billions

This office is responsible for some Social Safety Nets and Conditional Grants Programs across the country. A bulk of the budget of this office is provided through “Capital Supplementation” in the Appropriation Act.

Ministry of Humanitarian Affairs, Disaster Management and Social Development (NGN)

The Ministry of Humanitarian Affairs, Disaster Management and Social Development is a relatively new government agency set up to warehouse most of the country’s social protection programmes going forward. These programmes include, GEEP – Enterprise and Empowerment Programme, CCT-Conditional Cash Transfer amongst others. Total allocation so far between 2020 to 2021 stands at N841 billion.
The National Directorate of Employment (NDE) is a government agency whose role is to reduce unemployment reduction, provide skills acquisition, reduce poverty and improve the financial situation in the country. It had a total budget allocation of NGN 107.58 billion between 2010 to 2021.

National Agency for the Prohibition of Trafficking in Persons (NAPTIP) (2010 - 2021), NGN' Billions

Set up in 2003 through the Trafficking in Persons (Prohibition) Enforcement and Administration Act 2003, the National Agency for Prohibition of Trafficking in Persons (NAPTIP) is the Federal Government of Nigeria's response to addressing the scourge of trafficking in persons. It was an outcome of a private member bill sponsored at the National Assembly by the Women Trafficking and Child Labour Eradication Foundation (WOTCLEF), a non-governmental organization founded by Mrs. Amina Titi Atiku Abubakar, the wife of the Vice-President of Nigeria at that time. It had a total of NGN 27.9 billion between 2010 to 2021.

5. Social exclusion n.e.c. (not elsewhere classified)

National Directorate of Employment (NDE)

The National Directorate of Employment (NDE) is a government agency whose role is to reduce unemployment reduction, provide skills acquisition, reduce poverty and improve the financial situation in the country. It had a total budget allocation of NGN 107.58 billion between 2010 to 2021.

National Agency for the Prohibition of Trafficking in Persons (NAPTIP) (2010 - 2021), NGN' Billions

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5. Social exclusion n.e.c. (not elsewhere classified)

National Agency for the Prohibition of Trafficking in Persons (NAPTIP) (2010 - 2021), NGN' Billions

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5. Social exclusion n.e.c. (not elsewhere classified) - cont’d

National Emergency Management Agency (NEMA) (2010 - 2021), NGN’ Billions

The National Human Rights Commission of Nigeria had a cumulative budgetary allocation of N12.94 billion between 2010 and 2021. It was established by the National Human Rights Commission Rights 1995 (as amended) in line with Resolution 48/134 of the United Nations General Assembly which enjoins all member states to establish independent National Institutions for the promotion, protection and enforcement of human rights.

63 https://www.nigeriarights.gov.ng/about/overview.html
Nomadic Education Commission (2010 - 2021), NGN' Billions

Established in 1989 by defunct Decree 41 now Nomadic Education Act, Cap N20 Laws of the Federation of Nigeria (LFN) 2004, the National Commission for Nomadic Education (NCNE) was established in to cater for the educational needs of the socially excluded, educationally disadvantaged and migrant groups in Nigeria. A total of N12.00billion has been budgeted for this agency between 2010 and 2020.

5. Basic Healthcare

National Primary Health Care Development Agency (NPHCDA)

The National Primary Health Care Development Agency\(^\text{64}\) (NPHCDA), is a parastatal of Nigeria’s Federal Ministry of Health with the mandate to improve primary health care for all in Nigeria.

[^64]: https://socialprotection.org/connect/stakeholders/nigeria-national-primary-health-care-development-agency-nphcda
6. Basic Healthcare (cont’d)

Basic Health Care Provision Fund, BHCPF

The BHCPF was enabled by the National Health Act (NHAct 2014) which requires the government to earmark 1% of Consolidated Federal Revenue (CFR) to provide essential services to the most vulnerable members of the population. This is done by providing direct financial investment for infrastructure upgrades, purchase of drugs and skilled staff and also through the purchase of a Basic Minimum Package of Health Services (BMPHS) from Primary Health Care providers at no cost to Nigerians. Despite being required by a law since 2014, the government began providing for it from the 2018 budget.
Social Protection Budget Implementation\textsuperscript{66} in Nigeria

Disaggregated implementation status reports per intervention program and in many cases per relevant federal government agency were not publicly available making it difficult to tell which social protection programs and projects are being prioritized and the exact amounts actually disbursed per year.

Also in Nigeria, due to weak budget realism amongst other factors, there are often wide variations between what is budgeted and what is actually disbursed throughout a fiscal year. This was evident in this assessment of social protection spending.

As an example, as shown in the table below, budget execution rates by the end of 2016 for social protection programs identified in Section 3.2 of this report varied from as low as 6\% of the initial budget sum for agencies like the Federal Ministry of Niger Delta HQTRS, to 81\% for National Agency For The Prohibition of Traffic In Persons (NAPTIP) to as high as 64,938\% for the Office Of The Senior Special Assistant To The President - SDGS (OSSAP-SDGS). Note that the huge jump variation between budget and actual disbursement for the OSSAP-SDGs in 2016 was due to the absence of any budget for capital supplementation for “Conditional Grants” and “Social Safety Net” programs even though both programs kicked into motion that year and the government disbursed funds for it.

This situation seems to have been corrected in the following year, 2017 as adequate budgetary provisions was made for “Conditional Grants” (N10bn) and “Social Safety Net” (N15.9bn) and special projects (N9bn) (in addition to N156.7m for overhead, personnel and capital expenditure) giving a total OSSAP-SDG budget of N35.05bn in 2017 compared to a total budget of N111.7m in 2016.

With a disbursement of only N13.8bn according to the Accountant General’s Report, the budget execution for OSSAP-SDG in 2017 stood at a meagre 39\% of what was appropriated.

Social Protection Actual Spend as a (\%) of GDP 2016 - 2018

<table>
<thead>
<tr>
<th>Year</th>
<th>Social Protection Actual (NGN’ Trillions)</th>
<th>GDP in NGN’ Trillions</th>
<th>Social Protection Actual as a % of GDP</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>0.39497</td>
<td>123.01</td>
<td>0.32%</td>
</tr>
<tr>
<td>2017</td>
<td>0.16137</td>
<td>114.60</td>
<td>0.14%</td>
</tr>
<tr>
<td>2018</td>
<td>0.4459</td>
<td>129.05</td>
<td>0.35%</td>
</tr>
</tbody>
</table>

Average Social Protection Actual Spend as a (\%) of GDP (2016 - 2018) = 0.27\%

### Social Protection Budget execution rate for selected MDAs (2016)

<table>
<thead>
<tr>
<th>MDA</th>
<th>Social Protection Budget (NGN)</th>
<th>Social Protection Actual (NGN)</th>
<th>Budget Execution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Ministry Of Niger Delta Hqtrs</td>
<td>21,410,455,882</td>
<td>1,311,091,293</td>
<td>6%</td>
</tr>
<tr>
<td>Legal Aid Council</td>
<td>972,261,590</td>
<td>150,778,770</td>
<td>16%</td>
</tr>
<tr>
<td>Nomadic Education Commission</td>
<td>788,893,893</td>
<td>325,844,700</td>
<td>41%</td>
</tr>
<tr>
<td>National Directorate Of Employment</td>
<td>6,043,555,164</td>
<td>3,680,942,955</td>
<td>61%</td>
</tr>
<tr>
<td>National Agency For The Prohibition Of Traffic In Persons, NAPTIP</td>
<td>1,688,019,340</td>
<td>1,362,424,775</td>
<td>81%</td>
</tr>
<tr>
<td>National Primary Health Care Development Agency</td>
<td>17,745,373,932</td>
<td>36,409,463,741</td>
<td>205%</td>
</tr>
<tr>
<td>Pension Transitional Arrangement Department (Ptad) Hqtrs</td>
<td>2,670,813,268</td>
<td>15,363,894,288</td>
<td>575%</td>
</tr>
<tr>
<td>National Emergency Management Agency (NEMA)</td>
<td>1,662,771,175</td>
<td>11,050,248,430</td>
<td>665%</td>
</tr>
<tr>
<td>National Human Rights Commission</td>
<td>60,000,000</td>
<td>1,276,766,570</td>
<td>2128%</td>
</tr>
<tr>
<td>National Health Insurance Scheme</td>
<td>129,698,109</td>
<td>3,463,372,985</td>
<td>2670%</td>
</tr>
<tr>
<td>Military Pension Board</td>
<td>379,141,437</td>
<td>89,196,861,220</td>
<td>23526%</td>
</tr>
<tr>
<td>Office Of The Senior Special Assistant To The President - SDGS (OSSAP-SDGS)</td>
<td>111,703,951</td>
<td>72,537,955,938</td>
<td>64938%</td>
</tr>
<tr>
<td>Pension, Gratuities And Retirees Benefits</td>
<td>188,105,681,152</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pension, Gratuities And Retirees Benefits (excluding those paid through Pension Transitional Arrangement Department [PTAD] and Military Pension Board)</td>
<td></td>
<td>158,843,489,224</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>241,768,368,893</strong></td>
<td><strong>394,973,134,889</strong></td>
<td><strong>163.37%</strong></td>
</tr>
</tbody>
</table>

Note that for PTAD and Military Pension Board, a budget for social benefits was identified in the accountant general's report and included in the budgeted amount.
### Social Protection Budget execution rate for selected MDAs (2017)

<table>
<thead>
<tr>
<th>MDA</th>
<th>Social Protection Budget (NGN)</th>
<th>Social Protection Actual (NGN)</th>
<th>Budget Execution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Emergency Management Agency (NEMA)</td>
<td>1,412,120,296</td>
<td>2,816,820,556</td>
<td>199%</td>
</tr>
<tr>
<td>National Health Insurance Scheme</td>
<td>114,690,000</td>
<td>137,823,960</td>
<td>120%</td>
</tr>
<tr>
<td>Legal Aid Council</td>
<td>1,030,560,194</td>
<td>756,964,603</td>
<td>73%</td>
</tr>
<tr>
<td>Niger Delta Development Commission</td>
<td>64,023,554,666</td>
<td>41,049,999,999</td>
<td>64%</td>
</tr>
<tr>
<td>Federal Ministry Of Niger Delta Hqtrs</td>
<td>35,965,882,366</td>
<td>21,206,461,631</td>
<td>59%</td>
</tr>
<tr>
<td>National Agency For The Prohibition Of Traffic In Persons, NAPTIP</td>
<td>3,140,662,481</td>
<td>1,787,223,066</td>
<td>57%</td>
</tr>
<tr>
<td>Nomadic Education Commission</td>
<td>1,017,425,193</td>
<td>569,070,497</td>
<td>56%</td>
</tr>
<tr>
<td>National Commission For Refugees</td>
<td>5,550,094,811</td>
<td>2,809,182,462</td>
<td>51%</td>
</tr>
<tr>
<td>National Directorate Of Employment</td>
<td>8,453,667,373</td>
<td>3,869,461,336</td>
<td>46%</td>
</tr>
<tr>
<td>Office Of The Senior Special Assistant To The President - SDGS (OSSAP-SDGS)</td>
<td>35,213,407,902</td>
<td>13,843,831,445</td>
<td>39%</td>
</tr>
<tr>
<td>National Primary Health Care Development Agency</td>
<td>21,522,991,846</td>
<td>8,156,384,994</td>
<td>38%</td>
</tr>
<tr>
<td>Pension, Gratuities And Retirees Benefits</td>
<td>191,631,846,958</td>
<td>59,647,189,786</td>
<td>31%</td>
</tr>
<tr>
<td>National Pension Commission</td>
<td>845,923,346</td>
<td>58,882,706</td>
<td>7%</td>
</tr>
<tr>
<td>Pension Transitional Arrangement Department (Ptad) Hqtrs</td>
<td>2,583,656,316</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Military Pension Board</td>
<td>411,489,474</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>National Human Rights Commission</td>
<td>No data in min of justice</td>
<td>4,662,696,028</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>372,917,973,222</strong></td>
<td><strong>161,371,993,069</strong></td>
<td><strong>43%</strong></td>
</tr>
</tbody>
</table>

Note: For the calculation of Budget Execution Rates in 2017, Pension Transitional Arrangement Department (PTAD) HQTRS was omitted because no breakdown in the Accountant General’s report was provided for actual spend on “Social benefits” which typically covers spend on Pensions, Gratuities and Benefits typically reflected in the implementation report of other years. Budget Execution Rate for the Military Pension Board is omitted from this table for this same reason. National Human Rights Commission was omitted because no budget was found for it under the Federal Ministry of Justice in 2017.
### Social Protection Budget execution rate for selected MDAs (2018)

<table>
<thead>
<tr>
<th>MDA</th>
<th>Social Protection Budget (NGN)</th>
<th>Social Protection Actual (NGN)</th>
<th>Budget Execution Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Health Insurance Scheme</td>
<td>999,000,000</td>
<td>159,172,377</td>
<td>15.93%</td>
</tr>
<tr>
<td>Federal Ministry Of Niger Delta Hqtrs</td>
<td>60,223,997,128</td>
<td>23,308,606,543</td>
<td>38.70%</td>
</tr>
<tr>
<td>Nomadic Education Commission</td>
<td>1,740,905,629</td>
<td>751,496,317</td>
<td>43.17%</td>
</tr>
<tr>
<td>National Directorate Of Employment</td>
<td>15,446,120,146</td>
<td>10,662,009,300</td>
<td>69.03%</td>
</tr>
<tr>
<td>National Human Rights Commission</td>
<td>3,013,745,000</td>
<td>2,171,891,071</td>
<td>72.07%</td>
</tr>
<tr>
<td>Legal Aid Council</td>
<td>1,073,102,422</td>
<td>877,567,231</td>
<td>81.78%</td>
</tr>
<tr>
<td>Niger Delta Development Commission</td>
<td>71,195,023,529</td>
<td>65,262,104,902</td>
<td>91.67%</td>
</tr>
<tr>
<td>National Primary Health Care Development Agency</td>
<td>25,439,034,004</td>
<td>23,817,110,157</td>
<td>93.62%</td>
</tr>
<tr>
<td>National Commission For Refugees</td>
<td>8,508,081,522</td>
<td>10,217,063,536</td>
<td>120.09%</td>
</tr>
<tr>
<td>National Agency For The Prohibition Of Traffic In Persons, NAPTIP</td>
<td>4,292,559,457</td>
<td>5,349,370,270</td>
<td>124.62%</td>
</tr>
<tr>
<td>National Emergency Management Agency (NEMA)</td>
<td>1,620,903,575</td>
<td>12,829,510,254</td>
<td>791.50%</td>
</tr>
<tr>
<td>Office Of The Senior Special Assistant To The President - SDGS (OSSAP-SDGS)</td>
<td>2,927,510,324</td>
<td>47,854,881,305</td>
<td>1634.66%</td>
</tr>
<tr>
<td>National Pension Commission</td>
<td>849,923,347</td>
<td>14,459,202,306</td>
<td>1701.24%</td>
</tr>
<tr>
<td>Pension Transitional Arrangement Department (Ptad) Hqtrs</td>
<td>3,397,360,691</td>
<td>99,119,673,572</td>
<td>2917.55%</td>
</tr>
<tr>
<td>Military Pension Board</td>
<td>411,459,482</td>
<td>93,942,981,841</td>
<td>22831.65%</td>
</tr>
<tr>
<td>NATIONAL POVERTY ERADICATION PROGRAM (NAPEP)</td>
<td>0</td>
<td>475,764,960</td>
<td></td>
</tr>
<tr>
<td>Basic Healthcare Provision Fund (BHCPF)</td>
<td>55,150,000,000</td>
<td></td>
<td>No data</td>
</tr>
<tr>
<td>Pension, Gratuities And Retirees Benefits</td>
<td>198,950,173,668</td>
<td></td>
<td>0.00%</td>
</tr>
<tr>
<td>Pension, Gratuities And Retirees Benefits (excluding those paid through Pension Transitional Arrangement Department [PTAD] and Military Pension Board)</td>
<td></td>
<td></td>
<td>34,599,429,205</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>455,238,899,924</strong></td>
<td><strong>445,857,835,147</strong></td>
<td><strong>97.94%</strong></td>
</tr>
</tbody>
</table>
3.3 Rapid Assessment - Rwanda

In Rwanda, like Nigeria, several institutions are involved in social protection financing and as such, there is an increasing need for a strong coordination framework amongst implementing agencies to improve efficiency. An estimated 46% of public social protection resources in Rwanda are channeled through the Ministry of Local Government (MINALOC) as the lead ministry on social protection. MINALOC coordinates several social protection initiatives such as support to Genocide survivors under FARG, support to people with disabilities under the National Council of People with Disabilities, National Rehabilitation Services (NRS) and VUP programs under Local Administrative Entities Development Agency (LODA).

### Table: Allocation to Social Protection Programs (FRW billion)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Demobilization and Reintegration</td>
<td>4.6</td>
<td>4.6</td>
<td>5</td>
</tr>
<tr>
<td>Support to Genocide Survivors</td>
<td>14.5</td>
<td>14.8</td>
<td>18.2</td>
</tr>
<tr>
<td>Nutrition including ECD</td>
<td>15.3</td>
<td>16</td>
<td>20.6</td>
</tr>
<tr>
<td>Refugees and Emergency Assistance</td>
<td>5.9</td>
<td>5.7</td>
<td>21.5</td>
</tr>
<tr>
<td>District Provided SP</td>
<td>39</td>
<td>36.9</td>
<td>30.9</td>
</tr>
<tr>
<td>VUP Programmes</td>
<td>48.9</td>
<td>54.1</td>
<td>64.4</td>
</tr>
</tbody>
</table>

5 - Year Social Protection budget in Rwanda (FRW Billion)

Social Protection spending in Rwanda has seen more than doubled in size from RWF 79 bn in 2016/2017 fiscal year to RWF 198 bn in 2020/2021 fiscal year. This includes the budget for VUP (Vision 2020 Umurenge Programme), Rwanda’s flagship social protection programme managed by the Local Administrative Entities Development Agency (LODA) within the Ministry of Local Government (MINALOC).

3.4 Rapid Assessment - South Africa

One of the key pillars of South Africa’s social protection framework is made up of non-contributory schemes. Some of the schemes include: Old age grant which is payable to citizens aged 60 and older; War veterans grant which is payable to veterans from World War II or the Korean War, Disability grant which is subject to a medical assessment report confirming disability, Care dependency grant; payable to parents or caregivers of children with disabilities between the ages of 1 to 18 – subject to medical assessment report confirming disability, Foster child grant; payable to a person accorded foster parent status by a court of law and the Child support grant that is payable to poor households with children.

South Africa also provides supplementary cash and in kind transfers like the Social Relief of Distress which is payable for a maximum of three months to any person that is not benefiting from another social grant and who is living in the most dire of economic circumstances.

Between 2010 and 2020, South Africa spent R1.72trillion on social protection; 49.3% of its population are covered by at least one social protection benefit while a total of 5.5% of its GDP is spent on social protection.

Social Protection budget in South Africa (Rands, Billions)

![Social Protection budget graph](chart.png)
3.5 Rapid Assessment - China

7.2% of China’s GDP is spent on social protection while up to 70.8% of its citizens in China are covered by at least one social protection benefit. 100% of all citizens are affiliated to a social health protection scheme. In 2020, China’s spending on Social Security and Employment hit ¥3.2 trillion.

Social Protection in China can broadly be split into three categories: Social Insurance, Social Assistance and Social Welfare. Most of these programs tend to have lasted over decades. China has achieved significant strides in the area of social protection; China alone lifted 850 million people out of poverty between 1981 to 2013 and contributed over 70% of the reduction across the world, and is currently the country with the highest number of people lifted out of poverty in the world. This feat was largely achieved through a Targeted Poverty Alleviation strategy which had seven critical steps, some of which are being implemented in Nigeria, and others can be adopted. These steps are:

1. A robust registration system
2. Policy system
3. Investment system
4. Assistance system
5. Social mobilization system
6. Multi-channel, all-around supervision system
7. Assessment system

Social Security and Employment Expenditure in China (Yuan' Trillion)
3.6 Rapid Assessment - Russia

In Russia, the formal system of social protection includes labor pensions, unemployment compensation, family allowances, sickness and maternity benefits, and housing allowances.

There is no explicit poverty benefit; instead there are numerous categorical benefits and privileges in cash and kind, few of which have any specific poverty targeting function. In addition, there is informal support ranging from private plots that allow people to engage in home production, to help that people receive from friends and relatives outside the household.74

**Language translation was a limitation in conducting an in depth review.**
4.0 Lessons from comparator countries

Social protection (excluding health as a % of GDP)\textsuperscript{75}

From the analysis of five countries using data pulled from Social-Protection.Org, Nigeria’s estimated total expenditure on social protection (excluding health) as a percentage of its GDP stands at 0.7\%, the lowest amongst all the comparator countries, while Russian Federation had the highest with 13.4\% of its GDP spent on social protection.

Consistency in Social Protection Program

This assessment observed that two of the five focus countries (Russian Federation and China) which faced lower risks of social protection policy inconsistency and unsustainability had the highest percentage of their population covered by at least one social protection program; 90.1\% of all Russians are covered while 70.8\% of all Chinese are covered. China alone lifted 850million people out of poverty between 1981 to 2013 and contributed over 70\% of the reduction across the world, and is currently the country with the highest number of people lifted out of poverty in the world\textsuperscript{76}.

Nigeria has only 2.1\% of its population affiliated to at least one social protection health benefit, the lowest amongst focus countries in this assessment. In contrast, the People’s Republic of China and Russian Federation have 100\% and 99.6\% of their population respectively affiliated to at least one social protection health benefit as shown in the table below.

Social protection (excluding health as a % of GDP)\textsuperscript{73}

<table>
<thead>
<tr>
<th>Country</th>
<th>% of GDP</th>
<th>Year</th>
<th>Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>Russian Federation</td>
<td>13.4</td>
<td>2018</td>
<td>IMF</td>
</tr>
<tr>
<td>Nigeria</td>
<td>0.7</td>
<td>2019</td>
<td>ILO/National/WB</td>
</tr>
<tr>
<td>South Africa</td>
<td>5.5</td>
<td>2018</td>
<td>IMF</td>
</tr>
<tr>
<td>Rwanda</td>
<td>1.8</td>
<td>2016</td>
<td>UNICEF</td>
</tr>
<tr>
<td>China</td>
<td>7.2</td>
<td>2017</td>
<td>IMF</td>
</tr>
</tbody>
</table>

Effective Social protection coverage as a % of Population

<table>
<thead>
<tr>
<th>Country</th>
<th>% of Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Russian Federation</td>
<td>90.1%</td>
</tr>
<tr>
<td>People’s Republic of China</td>
<td>70.8%</td>
</tr>
<tr>
<td>South Africa</td>
<td>49.3%</td>
</tr>
<tr>
<td>Federal Republic of Nigeria</td>
<td>11.0%</td>
</tr>
<tr>
<td>Republic of Rwanda</td>
<td>8.9%</td>
</tr>
</tbody>
</table>

Percentage of focus country’s population affiliated to at least one social protection health benefit\textsuperscript{74}

<table>
<thead>
<tr>
<th>Country</th>
<th>% of Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>People’s Republic of China</td>
<td>100%</td>
</tr>
<tr>
<td>Russian Federation</td>
<td>99.6%</td>
</tr>
<tr>
<td>Republic of Rwanda</td>
<td>63.4%</td>
</tr>
<tr>
<td>South Africa</td>
<td>16.2%</td>
</tr>
<tr>
<td>Federal Republic of Nigeria</td>
<td>2.1%</td>
</tr>
</tbody>
</table>

\textsuperscript{73} https://www.social-protection.org/gimi/WSPDB.action?id=13
\textsuperscript{74} https://www.social-protection.org/gimi/WSPDB.action?id=13
The Federal Republic of Nigeria has a lot of social protection interventions that suffer to varying degrees of inadequate financing with the government’s spending on social protection accounting for only 0.7% of the country’s GDP compared to the Republic of Rwanda and South Africa which spent 1.8% and 5.5% of their GDP respectively on social protection. The country also suffers from weak implementation of policies and programmes, perhaps because success of programmes are not tied to the political ideologies and political success of the prevailing political party as we can see in the People’s Republic of China.

Furthermore, social protection is at risk of facing policy inconsistency, weak coordination and bleak sustainability prospects in a country like Nigeria with rapidly changing political leadership (every 4-years or maximum of 8-year cycles) and an estimated 68 political parties, which have neither clear ideological preferences rather than being vehicles for accessing political power nor significant control over policy decisions of individual leaders in their party at the Federal, State and Local level. In this light, potentially impactful social protection policies may thus suffer from under-investment or complete closure when political leadership changes. This was the case with Subsidy Reinvestment and Empowerment Program (SURE-P) which ended at the termination of the political administration of its pioneer, leading to a significant drop in year-on-year growth in social protection budget of -40.44%, -19.23% and -11.08% consecutively in 2015, 2016 and 2017. Another casualty was the Youth Enterprise with Innovation Program, YouWIN which was also abandoned when the tenure of the administration who pioneered it came to an end.

In contrast to the social protection policy inconsistency risks in Nigeria, the Russian Federation and People’s Republic of China, which have had fewer policy somersaults, perhaps, due to their relatively stable political administrations, spent 13.4% and 7.2% respectively of their GDP on social protection, the highest amongst focus countries in this study. Both countries also have 99.6% and 100% of their population respectively affiliated to at least one social protection health benefit.

The effectiveness of existing social protection policies in mitigating targeted risks & vulnerability even when fully implemented is a cause for concern in Nigeria. There is limited financing in the budget for funding the public availability of performance indicators for social protection interventions to foster learning, accountability and mid-course correction. This reduces the adaptivity and responsiveness of government’s programs based on new realities.

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78 https://www.legit.ng/1197598-full-list-political-parties-nigeria-2021-leaders.html
### 6. Recommendations

1. Increased coordination in social protection budgeting and spending at the federal, state and local level. There should also be increased efforts to strengthen inter-agency coordination for social protection intervention at each level of government.

2. Increased financing of regular monitoring, evaluation and learning programs for social protection interventions. This should include regular monitoring of progress in implementing social protection floors and achieving other objectives of national social security extension strategies through appropriate nationally defined mechanisms and tripartite as recommended in 2012 by ILO’s R202 - Social Protection Floors Recommendation, 2012 (No. 202).

3. Make performance indicators of all government-run social protection interventions public and provide periodic performance data for annual targets.

4. Centralize all social protection spending through the budget at all levels of government this should include all forms of subsidies. Also, Tax Expenditures and other benefits related to social protection (e.g. low tuition for indigenes) should be adequately quantified and reported.

5. Long-term policies should be developed to ensure that social protection programs should be implemented irrespective of the political administration that introduced it in Nigeria. This will ensure that programs are continuously improved upon rather than jettisoned when leaders for new administrations emerge.

6. The National Social Safety-Nets Coordinating Office (NASSCO) should be strengthened to coordinate and ensure synergy amongst all social protection programs and interventions at the national and subnational levels even though they may be implemented by other administrative units.

7. There is need to sustain and improve efforts by subnational and state government to publish budget and expenditure data using the National Chart of Accounts, NCOA Functional Classification or Classification by Functions of Government (COFOG) to enable like for like comparison and analysis of social protection in Nigeria.
References


Building an inclusive social protection system

https://www.oecd-ilibrary.org/sites/d6bc2d63-en/index.html?itemId=/content/component/d6bc2d63-en


Russia: Note on Social Protection in Russia

1. To identify the federal government budget for social protection from 2010 - 2020, this study uses the social protection categorization found in the “Typology and composition of social protection revenue and expenditures.” in the document “Fiscal Space for Social Protection: A Handbook for Assessing Financing Options” published by International Labour Organization, ILO in 2019. A full Social Protection COFOG (Classification of the Functions of Government) was not used as the federal government budget in Nigeria is not publicly presented by functional classification codes.

2. Federal government budget related to “Housing” were lumped in some years in the “Ministry of Power, Works and Housing”, and in other years, it was lumped in the “Ministry of Works and Housing”, making it difficult to isolate budgeted amounts for social protection specifically targeting “Housing”.

3. A sum total of the estimated total budget for social protection from 2010 to 2020 for all the categories utilized in this analysis is presented in one of the tables to give an idea of the country’s federal government commitment to social protection across all programs for the period under review. However, a comparison of the total budget on a program-by-program basis should be avoided as this would be an unfair comparison; some of the programs have existed for varying lengths of time. The reason for this variation in length of social protection programs is briefly explained in Chapter 3.0 “Social Protection Practices and Budget” under the subsection 3.2 “Rapid Assessment - Nigeria” (Political Economy).

4. This Review of Nigeria government budget and expenditure on social protection from 2010 to 2020 is presented in Naira due to the Nigerian audience, however, foreign audience should note that the value of the naira declined from N148.17 per $1 in 2010 to N379 per $1 in 2020 which would affect the true value of social protection budget if expressed in United States dollars. Although, due to this constraint, it may have been useful to select a single recent year with consistent exchange rate for in-depth social protection budget analysis, however, the scope of this research requires reporting on government’s total budget from 2010 to 2020.

5. Although the budget is typically the maximum allowable expenditure on items, this is often not the case with the federal government budget in Nigeria. When actual expenditure is exceeded for the budgeted amounts for specific items, this is often resolved through virement which is provided for in the country’s Fiscal Responsibility Act 2007. In other cases, wide variations between budgeted amount and actual expenditure arise from administrative restructuring within a particular year. As an example, in 2018, the government agency, “Pension Transitional Arrangement Department (PTAD) HQTRS” had a budget of N3.40bn while actual expenditure recorded for the agency reflected N99.12bn; this a variation of 2,917.55% because pension payments across multiple other federal government agencies were channelled through the PTAD.

6. This report covers social protection budget data at the federal level only from 2010 to 2020. It should be noted that subnational governments also spend on social protection, but reporting on such budgets and expenditures are generally not standardized.
1. What is social protection in the context of Nigeria?

2. What are the social protection laws and policies in Nigeria?

3. What are the past and existing social protection programs in Nigeria?

4. What are the flaws in the implementation of social protection programs in Nigeria?
   a. Is there any disconnect between budgeting efforts at the different levels of government? (using 2 states as a case studies)
   b. What is the extent of linkages in social protection policy/law and budgeting practices?
   c. Is there a disconnect between actual social protection needs vs social protection offers from the government?

5. What is the level of allocations, implementation and compliance with social protection laws and policies in Nigeria? (2010 - 2020)
   a. What is the trend in allocations and disbursement?
   b. What insights can be learnt from budgeting and implementation of social protection practices in comparator countries?

6. How does Nigeria compare with comparator countries on:
   a. Spend as a percentage of GDP
   b. Percentage of its population covered by any form of social protection
   c. measuring results for continuous feedback
Key Informant Interviews Guide
Federal Ministry of Budget and Planning
(Social Development Unit)

Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection with Regional and Global Comparisons: (2010-2020)

Introduction:

The International Labour Organization (ILO) has commissioned the assessment of the Nigerian government’s budgetary allocations and expenditures on social protection with regional and global comparisons to provide insights into the public financial management of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven assessment of the available fiscal space for social protection funding in Nigeria without any prejudice to the sustainability of the government’s financial position.

To this end, we count on you/your office as a critical stakeholder in this process and would like to seek your audience and time to answer some questions that would help the successful execution of this assessment.

1. What is your name and position within this institution?
Dr. Sanjo Faniran - Deputy Director, Social Development Unit, FMFBNP

2. How long have you been in this institution and in your current office?
1 years

3. What is your opinion on social protection in Nigeria?
Social protection in Nigeria is a laudable program that is receiving a good attention of the current administration, which resulted in creating a ministry (Ministry of Humanitarian Affairs, Social Development and Disaster Management) that would coordinate the implementation of social protection programs in the country.

4. How is social protection coordinated in Nigeria
For Social Protection at the federal level, there is a national social register, which serves as the data platform that hosts the information of the beneficiaries. The states were encouraged to have a state social protection register also which forms the nucleus of distributing social protection programs or benefits. FG is supported through the National Social Safety-Nets Coordinating Office (NASSSCO) who provide oversight for social register at the state level.

5. What are social insurance programs implemented by the government from 2010 - 2020 that you know?
I do not have a record of social programs that have been implemented as my ministry is not an implementing ministry, we are the coordinating ministry, so we only developed a robust national social protection policy from 2017 - 2020. It is now being reviewed, recently revised with a zero daft available.
6. Please, is there a source portal or document to reference for social protection programs in Nigeria?

Legal mapping report done by a Consultant for ILO has all the records of all social programs. - ask your ILO contact for the updated version

7. Which of these programs are contributory and non-contributory?

Contributory SP programs are those where citizens make little contribution like NHIS
Non-contributing is what the ministry of humanitarian affairs is coordinating. This is the type of program that the government is mostly interested in, looking at the best way of funding it.

8. How many people have benefited from these programs yearly and over the years 2010 - 2020?

We don’t have such records here, you can get it from NASSCO

9. What has been the allocation of the federal government to the social protection programs from 2010-2020? Is there a source document or portal for this information within your office?

This is information can only be gotten for our ministry and depart, others can be gotten from other MDAs - My assistant Mrs Kike Ogunbadejo can be of help.

10. Do you have a record of actual expenditures on these programs, yearly from 2010 - 2020? Is there a source document or portal to track this?

No.

11. Are there other donor organizations supporting social protection programs in Nigeria? Do you have their records and records of their contributions? Particularly those that provide budget support for social protection programs.

They support the government through the MDAs - ILO, UNDP, UNICEF, WFP, Save the Children, and the donors have the records of their support.

12. Is there any other stakeholder or office we should consult in relation to this subject?

If possible, you should research what went into the SP through development partners and through loans from WB, some of the WB loans have grant components for social programs.

Can Nigeria survive SP funding, or loan or donor
Variance analysis between what government is spending and what the development partners are spending
Analysis of SP funding thru Govt, donor, credit facility
Can the government sustain it? To see if Nigeria is serious about SP funding

13. Do you have any other information that helps us objectively assess the federal government’s budgetary allocations and expenditures to social protection?

14. Is there a disconnect between actual social protection needs vs social protection offers from the government?

SP is not assessed on individual needs, it is done on categorization of needs for everyone on the social register by NASSCO
Key Informant Interviews Guide
Development Partners - UNDP

Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection with Regional and Global Comparisons: (2010-2020)

Introduction:

The International Labour Organization (ILO) has commissioned the assessment of the Nigerian government’s budgetary allocations and expenditures on social protection with regional and global comparisons to provide insights into the public financial management of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven assessment of the available fiscal space for social protection funding in Nigeria without any prejudice to the sustainability of the government’s financial position.

To this end, we count on you/your office as a critical stakeholder in this process and would like to seek your audience and time to answer some questions that would help the successful execution of this assessment.

1. What is your name and position within this institution?
   Mrs Grace Arinze-ononwu - Economic Research Associates - UNDP

2. How long have you been in this institution and in your current office?
   10 years plus - 7 years in current position

3. What is your opinion on social protection in Nigeria?
   From the UNDP perspective, the focus on social protection is as it relates to SDGs. UNDP is more focused on SDG, UNDP has been implementing SP, through support for livelihood support and poverty alleviation related projects.
   UNDP SP program is anchored on livelihood support and poverty eradication under the major SGD's as the umbrella program.

4. Has/is your organization providing support for social protection in Nigeria?
   Yes. Recently, under the UN Joint fund on social protection, UNDP supported the federal government in consultation with states to harvest their input to the National Social Protection Policy document. Most of the interventions are tied to the SGD's implementation.
   Recently, during the COVID UNDP started the activities of cash transfer to the worst hit individuals and MSMEs.

5. Do you support the government through budgetary provisions or do you support your beneficiaries directly?
   The cash transfer support is directly to the beneficiaries

6. Please, is there a source portal or document to reference how much your organization has spent on the support program you implemented?
   There is a reference document at UNDP but it is not for the public, what is for the public is...
updated on DAD - Development Assistant Database, Nigeria and it is the responsibility of the federal ministry of finance, budget and planning that can share that.

7. Are these programs contributory and non-contributory?
The social programs we support are non-contributory, however, there are other programs that are not social in nature, like the environment, climate change issues etc. that require counterpart funding from the government.

8. How long have you been providing this support?
UNDP has always been there - since the UNDP office came to Nigeria - UNDP has provided so many livelihood support in all the 36 states plus FCT that were not called SP.

9. How many people have benefited from your support over the years 2010 - 2020?
Not readily available. Most of this information is published at the end of the project, when the final report on the project activities is officially published by UNDP.

10. How much have you spent in providing this support over the years and from 2010-2020? Is there a source document or portal for this information within your office?

11. Is there any other stakeholder/donors or office we should consult in relation to this subject?
For the cash transfer - 2 or 3 modality, UNDP does not work alone, UNDP received the list from the state, NASSCO clear the list and UNDP paid directly to the beneficiaries
UNDP also engaged the services of CSOs to monitor the implementation in Lagos and Kano. - FINPart Development Foundation

12. Do you have any other information that helps us objectively assess the federal government’s budgetary allocations and expenditures to social protection?
None.
Key Informant Interviews Guide

Development Partner - UNICEF
Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection with Regional and Global Comparisons: (2010-2020)

Introduction:

The International Labour Organization (ILO) has commissioned the assessment of the Nigerian government’s budgetary allocations and expenditures on social protection with regional and global comparisons to provide insights into the public financial management of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven assessment of the available fiscal space for social protection funding in Nigeria without any prejudice to the sustainability of the government’s financial position.

To this end, we count you/your office as a critical stakeholder in this process and would like to seek your audience and time to answer some questions that would help the successful execution of this assessment.

1. What is your name and position within this institution?
   Faizat Badmus-Busari - Social Protection Specialist working on the Joint Program
   Ramatu - Social Policy Specialist Kano Field Office
   Temi Esteri Fetera - Social Policy Specialist
   Mohammad Okorie - Social Policy Manager

2. How long have you been in this institution and in your current office? Faizat - less than a year
   Ramatu - almost 2yrs
   Temi - 5yrs
   Mohammed - 8yrs

3. What is your opinion on social protection in Nigeria?
   On a general note, social protection (SP) is advancing in Nigeria in terms of national wide acceptance, moreso, in the context of COVID-19 pandemic that gave a need for many people to require social support.

   For unicef, SP is a means of removing inequality, this is done by supporting what the government is already doing or as a pilot to what the can/should continue to do.

   UNICEF support for social protection in Nigeria is in 2 main folds:

   I. Support for Policy Development - this support started over the years, which contributed to the first draft of the National Social Protection Policy in 2017, with a framework of 5 years to review the policy. The policy is currently being reviewed.

   SP is not entirely new in Nigeria, there have been pockets of different programs over the years that were not well coordinated and sustained due to different changes in political administration in the country.
Some of the support that UNICEF has offered include capacity building and institutionalizing technical working groups (TWGs) - both at national and state level, with UNICEF’s regional offices supporting the states’ TWGs with policy development and operationalization of the policies.

II. Program Design and Implementation, particularly, those that support women and children. There are two focus of programs we support:

Education - through cash transfer
- Kebbi, Zamfara, Sokoto and Niger, which are donor funded by DFID in Sokoto & Niger, Kebbi & Zamfara - to be funded by Qatar. This project to close the gaps in the number of out of school children in the focus states, and increasing the enrollment of girl child in primary school.

Health insurance project support in some northern states
At federal level, Unicef is supporting the Min of Humanitarian Affairs and providing technical support for the national social register (NRS) that is a national registry for the details of poor people in Nigeria, especially, children that are marginalised and in hard to reach areas.

Coordinating Development Partner Support to SP is also another area of unicef intervention. This includes the UN agencies, WB, Save the child, Action against Hunger.

4. Has/is your organization providing support for social protection in Nigeria?
   Answered above.

5. What are these support?
   Answered above.

6. Do you support the government through budgetary provisions or do you support your beneficiaries directly?

   UNICEF does not go directly to make the payment to beneficiaries.

   Cash transfer comes from donor funds, while supporting the implementation, Unicef may cover some operational cost directly, while providing technical support for the government MDAs that implements the cash transfer. This is also part of the plan to build government capacity for sustainability.

   On the joint SDG program, Unicef is supporting SP at the federal level to get a bill on SP. In Sokoto and Kebbi, Unicef is working on Health Insurance.

   Unicef support is more holistic from the perspective of strengthening the SP system, so it may not be easy to capture all in amount - this includes support for policy development, fiscal space
analysis, legislation of SP system - beyond political promise.

Federal government cash transfer is from the CCT office, UNICEF support that office
For the health and education programs, it is embedded in the work of the MDAs, the state is the
beneficiaries and UNICEF is there to provide operational support, M&E framework to monitor the
process and ensure accountability.

7. Please, is there a source portal or document to reference for these programs
There is a document that we can share on the cash transfer program
Unicef is directly linked to whatever development partners are doing on SP both at the federal
and state level. Unicef supports all the processes, with the state and relevant stakeholders at the
driver seat. Unicef provides technical guidance.

8. Are these programs contributory and non-contributory?

Cash transfer are non-contributing,
For the health insurance in Sokoto that is going to be contributory on the part of the
government, while Unicef will cover the contribution of the beneficiaries, especially, the
pregnant women and children under 5 and adolescents. About 5000 beneficiaries are targeted
for this.

Sometimes Unicef gives catalysing funds to support the states. The SDGs joint funds also serves
as a proof of principle to make the government take action. Unicef also helps the states to
identify where they can get additional fiscal support.

9. How many people have benefited from your support over the years 2010 - 2020?

Data privacy issues to consider in sharing details of beneficiaries. But we have the numbers of
persons that have benefitted from our programs, which are still being integrated into the state’s
social register.
We cannot say that all our beneficiaries are from the national social register/states’ social register
and the program beneficiary list feed into each other.
Most beneficiaries are added to the sub-set of the NSR; e.g. the RRR
For the joint SDG program, Unicef works with NASSCO to draw the health insurance
beneficiaries from NSR, however some beneficiaries are directly called from the SSR. The newly
enrolled beneficiaries are also captured in the SSR for sustainability.

Unicef is also providing M&E support to states but it is an evolving process that is constantly
being updated.

10. How much have you spent in providing this support over the years and from 2010-2020?
Is there a source document or portal for this information within your office?
Cash transfer - we keep records- check with Temi. but it is unlikely that it is a record that can be
shared. 90% of what Unicef has spent is on strengthening SP in Nigeria
The joint SDGs fund is totally committed to social protection programs. The amount of SDG joint
fund is public knowledge and can be shared or googled to get what it is.
SDGs joint fund can only form part of the funds the UN agencies have committed to social
protection, it cannot be taken as the only contribution as it is not even up to the quarter of what is being expended.

11. Is there any other stakeholder/donors or office we should consult in relation to this subject?
UNICEF recently completed a study similar to this - but on child protection. So you can speak to the consultant.

12. Do you have any other information that helps us objectively assess the federal government’s budgetary allocations and expenditures to social protection?
None - may when the report is shared, more information can be provided.
Key Informant Interviews Guide
Trade Union Congress (TUC)
Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection with Regional and Global Comparisons: (2010-2020)

Introduction:

The International Labour Organization (ILO) has commissioned the assessment of the Nigerian government’s budgetary allocations and expenditures on social protection with regional and global comparisons to provide insights into the public financial management of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven assessment of the available fiscal space for social protection funding in Nigeria without any prejudice to the sustainability of the government’s financial position.

To this end, we count you/your office as a critical stakeholder in this process and would like to seek your audience and time to answer some questions that would help the successful execution of this assessment.

1. What is your name and position within this institution?
   Barr. Musa Lawal - Secretary General of TUC. TUC was founded by decree 1978

2. How long have you been in this institution and in your current office?
   I assumed this position in 2012 till date. Before then, I have always been part of the executive of the union since 2005 when the TUC was created.

3. What is your opinion on social protection in Nigeria?
   As TUC, we don’t have direct dealings with the government on Social Protection, we only handle negotiation on behalf of our members.

   However, this year for the first time, the government came up with a program that focuses on Agric loans of about N5 million and COVID-19 Allowance of about N750,000 for our members. Many have registered and completed documentation, but no one has received any support from the government.

4. Has the government supported your union/association in the past? Maybe before you became the Secretary General?
   I have always been part of the TUC since 2005, so there is no assistant that has come to the union since then from the government. This year is the first time we registered our members for any government social assistance and it has not come till we speak.

   The only thing on record that I can say was an assistance from the government was in 2012 after the riot on increase in petrol price and removal of subsidy, the government granted us a loan to buy buses for TUC members to reduce the burden of high cost of transportation. About 150 buses were bought

   for us, costing about N2.1 billion, the buses were meant to be run as a business, but today the
On a general note, social protection (SP) is advancing in Nigeria in terms of national wide execution of this assessment.

Introduction:

The International Labour Organization (ILO) has commissioned the assessment of the Nigerian UNDP SP program is anchored on livelihood support and poverty eradication under the major development and disaster management) that would coordinate the implementation of social protection programs in Nigeria. Output from this study will help lay the foundation for an evidence-driven global comparisons to provide insights into the public financial management of social protection

5. What are social insurance programs implemented by the government from 2010 - 2020 that you know?

6. How many people have benefited from each of these programs in Nigeria over the years 2010-2020

7. Please, is there a source portal or document to reference for these programs?

8. How many people have benefited from these programs in Nigeria over the years 2010-2020

9. Do you know how much the government has spent on these programs from 2010-2020? Is there a source document or portal for this information within your office?

10. Do you have records of donor organizations supporting your union/association? Who are they and the records of their contributions?

11. Is there any other stakeholder or office we should consult in relation to this subject?

12. Do you have any other information that helps us objectively assess the federal government’s budgetary allocations and expenditures to social protection?
Key Informant Interviews Guide

National Bureau of Statistics
Review of the Nigerian Government Budget Allocation and Expenditure to Social Protection with Regional and Global Comparisons: (2010-2020)

1. What is your name and position within this institution?
   Mrs Oloyede (Asst. Director & Gender desk Officer of NBS)

2. How long have you been in this institution and in your current office?
   3 decades ago, Almost 5 years as the desk officer

3. What is your opinion on SPP in Nigeria?
   Social Protection Program is still evolving in Nigeria, Federal Govt is trying but a lot of programmes in place and all Nigerians are not benefiting. With the recent establishment of Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development, more people will benefit in distant future

4. Does NBS has records of Social Protection Programs implemented in Nigeria between 2010-2020
   NBS does not have comprehensive records of Social Protection Programs in Nigeria, what we have presently is data on N-Power beneficiaries by state and sex (2016, 2018), Conditional Cash Transfer (CCT) beneficiaries by state and sex (2018 &2019), National Social Register (NSR) from 2018-July 2020, National Home-grown School feeding beneficiaries by state and sex (2017-2020).

5. Is there a source, Portal or document to reference for this program?
   The source to the information in (4) was from the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development. The document in respect of (4) is available in soft and hard copy.

6. How many people have benefited from each of these programs in Nigeria over the years (2010-2020)?
   Available data from Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development shows that (see table on next page).

7. How much has the Government spent on Social Protection Programs from 2010-2020?
   No idea

8. What is the per capital spent on SP between 2010-2020?
   No idea

9. Do you have records of donor Organizations support SPP in Nig. Who are they and records of their contributions?
   NO
10. Is there any other stakeholder or Office we should consult in relation to the subject? Office of the Vice President, Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development, Ministry of budget and National Planning.

11. Do you have any other information that helps us objectively assess the Federal Govt budgetary allocations and expenditure to Social Protection?

NO

Selected Social Protection Programs and their number of beneficiaries

<table>
<thead>
<tr>
<th>SN</th>
<th>Program</th>
<th>No of beneficiaries</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>F</td>
</tr>
<tr>
<td>1.</td>
<td>N-Power</td>
<td>81,810</td>
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<tr>
<td></td>
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<td>195,610</td>
</tr>
<tr>
<td>2.</td>
<td>Conditional Cash Transfer (CCT)</td>
<td>232,517</td>
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<tr>
<td></td>
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<td>557,017</td>
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<td></td>
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<td>675,625</td>
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<tr>
<td>3.</td>
<td>National Home-grown Feeding</td>
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<tr>
<td>4.</td>
<td>National Social Register</td>
<td>1,551,372</td>
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<td></td>
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<td>2,769,633</td>
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<td></td>
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<td>4,107,915</td>
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<tr>
<td>5.</td>
<td>RSA Pension Scheme</td>
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<td>6.</td>
<td>Approved Existing Scheme (AES) Pension Scheme</td>
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<tr>
<td>7.</td>
<td>Closed Pension Fund Administrator (CPFAs) Pension Scheme</td>
<td></td>
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</tbody>
</table>