



FEDERAL REPUBLIC OF NIGERIA

DEVELOPMENT COOPERATION REPORT (DCR)

2021

**FEDERAL MINISTRY OF FINANCE
BUDGET AND NATIONAL PLANNING**

FOREWORD

The Federal Government of Nigeria has in the last seven years demonstrated commitment to transparency, accountability and efficiency in the delivery of services not only in the implementation of national development projects but also that of Development Cooperation projects to achieve desired outcomes. This is being done through improved implementation and coordination of development programmes, including Regional and Global Development Agendas.

In furtherance to this, the 2021 Fiscal Year Development Cooperation Report (DCR) has the overall objective to monitor/track progress in the implementation of programmes being executed by Development Partners in the country. It provides an account of the utilization of development cooperation resources during the period.

The Report shows the progress made in the execution of development cooperation activities and provides the basis for strengthening the cooperation and relationship between Development Partners and Nigeria, particularly in the implementation of the recently launched National Development Plan (NDP), 2021-2025. In this regard, it is instructive that the projects being implemented by Partners are in line with the Principles of Development Cooperation as enshrined in the Paris Declaration on Aid Effectiveness; Busan Declaration; and Accra Agenda for Action. The Ministry's coordination activities ensured that these projects are aligned with the National Development Plan.

This latest Development Cooperation Report is, therefore, consistent with the efforts of the Federal Ministry of Finance, Budget and National Planning to institutionalize the Principle of Mutual Accountability and ensure that both Development Partners and the Nigerian Government are accountable to each other and their citizens.

Prince Clem Agba

Honourable Minister of State, Budget and National Planning.

ACKNOWLEDGEMENT

The preparation of the Development Cooperation Report (DCR) 2021 was based on two main data sources; the Development Assistance Database (DAD) domiciled at the Federal Ministry of Finance, Budget, and National Planning (Budget and National Planning Arm) and the International Aid Transparency Initiative (IATI), which contains data published by respective Headquarters of Donor Agencies.

The DCR 2021 shows the volume of Aid and sectoral analysis, with a separate analysis on COVID-19 support to Nigeria, as published in the IATI. It also placed emphasis on alignment of development cooperation to our national priorities and Aid Effectiveness. It is important to state that Aid Effectiveness is fundamental to achieving national and global development objectives. As such, the Government of Nigeria is firmly committed to the various Aid effectiveness principles such as Country Ownership, Focus on Results, Inclusive Partnerships, Transparency and Accountability, etc.

I would like to thank all the Development Partners for reporting their development cooperation information and their continued commitment to Aid transparency, specifically the United States Agency for International Development (USAID) and their implementing partners; USAID/Nigeria Monitoring, Evaluation, and Learning Support Activity (MELSA)-Navanti, for their support. Our deep appreciation also goes to Sarah McDuff; Project Analyst, IATI Secretariat, for providing guidance, IATI data acquisition, sorting and cleaning. I wish to sincerely thank the Director of International Cooperation in the Ministry, Dr. Adewale Olanrewaju Adekanye, the former Director of International Cooperation, Mrs Elizabeth Egharevba, the Head of the United Nations Development Systems (UNDS) Unit, Dr. Paul Nwabisi and the DAD Manager, Mr. Henry Asor Nkang for their contribution in preparing this Report. Finally, I would like to thank the Lead Expert, Mr. Chidi Agbaraji for leading the whole process of sorting, analyzing and preparation of the DCR 2021.

I expect that this Report will be of great use to our Development Partners and Stakeholders in the development Aid ecosystem in Nigeria to strengthen their collaboration and mutual cooperation.

Olusola O. Idowu [Mrs]

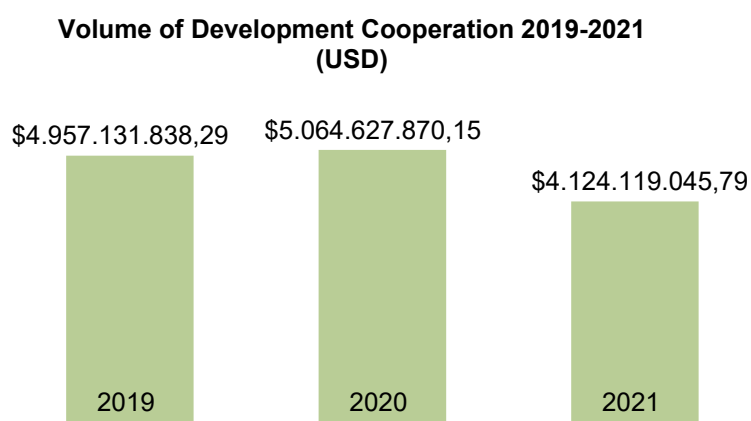
Permanent Secretary, Budget and National Planning

EXECUTIVE SUMMARY

To support the transparency and accountability between the Federal Government of Nigeria (FGN) and its development partners, the Development Cooperation Report (DCR) provides a detailed account of how development cooperation resources are utilized in Nigeria. The DCR also facilitates dialogue on strengthening cooperation among stakeholders, while ensuring that all development resources in the country are used effectively for better development impact.

Nigeria is a signatory to all relevant declarations, like the 2005 Paris Declaration on Aid Effectiveness, the 2008 Accra Agenda for Action, and the 2011 Busan Declaration, and therefore is fully committed to improving effectiveness of both internal and external assistance operations for improved and measurable results. To achieve this, the FGN has shown commitment through the development of policy frameworks and the reorganization of processes and methods.

This report details assistance from donor agencies – bilateral, multilateral, private foundations, international non-governmental organizations (INGOs), and national non-governmental organizations (NGOs) – as reported by organizations to the International Aid Transparency Initiative (IATI). The DCR 2021 shows a decreased aid inflow of over 19 percent from United



States Dollar (USD) 5 billion in 2020 to USD 4.1 billion, as shown in the figure above. This report showcases how assistance through bilateral, multilateral, and other agreements were utilized in response to the government's priorities as set out in the National Development Plan (NDP) 2021-2025.

Over 1,511 activities and projects were reported to the IATI as providing support in partnership with the FGN. The total volume of assistance in 2021 reached USD 4.1 billion across 10 main organization types, as shown in Table 1 below.

There were 48 COVID-19-related activities, including vaccine distribution through COVID-19 Vaccines Global Access (COVAX), and over USD 219 million was spent based on the Nigeria Centre for Disease Control COVID-19 intervention model across six pillars.

Table 1: Total Volume of Assistance by Organization Type

Type of Organization	Spent (USD)	%
Multilateral	2,296,625,791	55.67%
Bilateral Government	980,958,853	23.78%
Public Private Partnership	382,168,302	9.26%
INGO	212,400,585	5.15%

Type of Organization	Spent (USD)	%
Other Public Sector	146,660,451	3.56%
Foundation	83,892,639	2.03%
Private Sector	12,205,082	0.30%
National NGO	9,029,138	0.22%
Academic, Training and Research	1,116,667	0.03%
Local Government	281,304	0.01%
Total Aid Received	4,125,338,812	

This report features the organizational profiles and analysis of 2021 assistance to Nigeria of five major partners: The United States Agency for International Development (USAID), a bilateral partnership; the International Rescue Committee (IRC), an INGO; the Bill and Melinda Gates Foundation, a foundation; Konrad-Adenauer-Stiftung (KAS), an INGO; and Canada Department of Foreign Affairs, Trade and Development, a bi-lateral partnership.

Type of organization spending: Multilateral donors are responsible for 55.67 percent of the total aid provided. The World Bank is the biggest donor, responsible for 48.6 of funding, followed by Gavi with 12.3 percent. The World Bank has remained in this top position for the past five years. Bilateral government aid providers supported 23.8 percent of the total aid inflow. The United States was the top donor in the bilateral category with 59.3 percent of funding, followed by Germany with 16.4 percent, and the United Kingdom with 14.6 percent.

Finance type spending: 69.6 percent of the aid was disbursed through standard grants, 28.7 percent was spent on aid loans excluding debt reorganization, and 1.6 percent was spent on standard loans. However, there was USD 34,572,033 (0.8 percent) with “No Data” specified under bilateral providers.

Sector-wide allocation: There are over 27 sectors receiving aid. The health sector is the largest recipient, receiving 23.7 of funding, along with emergency response (20.4 percent), education (10.8 percent), population policies/programmes and reproductive health (9.7 percent) and agriculture (4.3 percent). The support for combating COVID-19 accounts for a large portion of health sector’s aid.

Development Assistance Reporting in Development Assistance Database (DAD) and IATI Platforms: All data analyzed and used in this report were published to IATI and retrieved from the IATI Country Development Finance Data tool. As of 19 January 2022, 118 development partners had reported 1,511 activities and projects to IATI. Comparatively, the DAD platform in Nigeria had only 17 partners reporting in December 2021. There is a need to invest time and resources to ensure reporting on the DAD platform, which will enhance mutual accountability and the completeness of information on development assistance initiatives in Nigeria.

Development assistance has helped Nigeria to move toward goals set out in the FGN’s developmental agenda and has brought about meaningful and sustainable outcomes across all sectors. The commitments from donors, including national NGOs, help to alleviate poverty, increase employment, and improve lives.

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LIST OF ABBREVIATIONS

BAY	Borno, Adamawa and Yobe
CDFD	Country Development Finance Data
COVAX	COVID-19 Vaccines Global Access
DAC	Development Assistance Committee
DAD	Development Assistance Database
DCR	Development Cooperation Report
ERGP	Economic Recovery and Growth Plan
EU	European Union
FCDO	Foreign Commonwealth and Development Office
FGN	Federal Government of Nigeria
GDP	Gross Domestic Product
IATI	International Aid Transparency Initiative
ICRC	International Committee of the Red Cross
IDP	Internally Displaced Person
IFAD	International Fund for Agricultural Development
INGO	International Non-Governmental Organization
IRC	International Rescue Committee
KAS	Konrad-Adenauer-Stiftung
LGAs	Local Government Areas
MFBNP	Ministry of Finance, Budget, and National Planning
MSMEs	Micro, Small and Medium Scale Enterprises
NDP	National Development Plan
NESP	Nigeria Economic Sustainability Plan
NGN	Nigerian Naira
NGO	Non-Governmental Organization
NPRGS	National Poverty Reduction and Growth Strategy
OCHA	United Nations Office for the Coordination of Humanitarian Affairs
ODA	Official Development Assistance
OECD	Organization for Economic Cooperation and Development
SDG	Sustainable Development Goals

UK	United Kingdom
UNICEF	United Nations Children’s Fund
US	United States
USAID	United States Agency for International Development
USD	United States Dollar
WASH	Water, Sanitation, and Hygiene
WPE	Women’s Protection and Empowerment

DEFINITIONS OF KEY TERMS

Some key terms used in this report will make for clearer understanding where and when they are used to describe any agreement activity.

Programme Support

Programme-based approaches share the following features:

- Leadership by the host country or organization;
- A single comprehensive programme and budget framework;
- A formalized process for donor coordination and harmonization of donor procedures for reporting, budgeting, financial management and procurement; and
- Efforts to increase the use of local systems for program design and implementation, financial management, monitoring, and evaluation.

Sector-Wide Approach (SWAP)

A specific type of program-based approach covering a whole sector (e.g., agriculture, education, or health). SWAP refers to the common approach of implementing a programme led by the government under the support of various development partners within a common and joint funding arrangement.

Project Support

Development projects that operate on a stand-alone basis, or which are coordinated to a certain extent but do not meet the criteria for a program-based approach or SWAP.

Humanitarian Assistance

Designed to save lives, alleviate suffering, and maintain and protect human dignity during and in the aftermath of emergencies (e.g., food assistance to refugees).

Technical Assistance

Refers to assistance provided by development partners for the purpose of capacity development for individuals, organizations, and institutions, including consultancy services and the cost of associated equipment.

Cash

Money given in the form of cash.

Commodity

In-kind grant given in the form of a physical item (e.g., food aid).

Reimbursable

Money spent against the project by the government which is reimbursed or refunded by the donor.

Direct Payment

Payment from the donor given directly to the providers of goods and services.

Disbursements

Disbursements represent the international transfer of financial resources to the recipient country which could be actual or planned; and may be recorded at one of several stages:

- Provision of goods and services,
- Placing of funds at the disposal of the recipient in an earmarked fund or account,
- Payment by the donor with invoices on behalf of the recipient, etc.

Actual Disbursements

Funding which has been transferred by the donor to the government's treasury. For donor-implemented projects, this would be payments made to the executing/implementing agency. Development partners provide this information every four months through the Aid Management Platform (AMP).

Planned Disbursements

A consistent calendar of disbursements to be made during the life cycle of the project. A three-year forward schedule should be entered on signature of the agreement and then updated annually, three months before the budget is released.

ODA

Refers to financial or technical resources (grants and concessional loans) extended by governments of developed countries, official multilateral agencies and INGOs to developing countries. These financial and non-financial inflows to developing countries are provided by official agencies, including state and local governments. To be classified as ODA, each transaction must conform to the following conditions:

- ODA is administered for the promotion of the economic development and welfare of developing countries as its main objective
- ODA is concessional in character and conveys a grant element of at least 25 percent.

Free-Standing Technical Cooperation

The provision of resources aimed at the transfer of technical and managerial skills and know-how or of technology for the purpose of building up national capacity to undertake development activities, without reference to the implementation of any specific investment project(s). Free-standing technical cooperation includes pre-investment activities, such as feasibility studies, when the investment itself has not yet been approved or funding not yet secured.

Investment-related Technical Cooperation

The provision of resources, as a separately identifiable activity, directly aimed at strengthening the capacity to execute specific investment projects. Investment-related technical cooperation includes pre-investment-type activities directly related to the implementation of an approved investment project.

Investment Project Assistance/Capital Assistance

The provision of financing, in cash or in kind, for specific capital investment projects (i.e., projects that create productive capital which can generate new goods or services). Investment project assistance may have a technical cooperation component.

Programme/Budgetary Aid or Balance of Payments Support

The provision of financial resources in the context of a broader development programme and macroeconomic objectives and/or which is provided for the specific purpose of supporting the recipient's balance-of-payments position and for making available foreign exchange. This category includes non-food commodity input assistance, in kind and financial grants, and loans to pay for commodity inputs. It may also include resources ascribed to public debt forgiveness.

Food Aid

The provision of food for human consumption for developmental purposes, including grants and loans for the purchase of food. Associated costs such as transportation, storage, distribution, etc., are also included in this category, as well as donor-supplied food-related items such as animal food and agricultural inputs related to food production, when these are part of a food aid programme.

Emergency and Relief/Humanitarian Assistance

The provision of resources aimed at immediately relieving distress and improving the well-being of populations affected by natural or man-made disasters. Food aid for humanitarian and emergency purposes can be included in this category. Emergency and relief assistance is usually not related to national development efforts or to enhancing national capacity. Although it is recorded as ODA, its focus is mainly on humanitarian assistance and not on development cooperation.

Donor Type

The origin of development assistance funds; could be multilateral or bilateral.

Multilateral

Institution or agency with multiple participating nations or parties providing development assistance (e.g., World Bank, Asian Development Bank).

Bilateral

Member states of the United Nations that provide development assistance directly to the recipient country (e.g., India, China, United Kingdom, United States). It may also refer to country-to-country development assistance.

Commitment

A commitment is a firm obligation expressed in an agreement to provide assistance of a specified amount for a specific purpose under agreed terms and conditions for the benefit of the recipient country.

Grant

The provision of funds by a donor that does not require reimbursement or repayment from the Government of Nigeria. This includes “grant-like” flows, i.e., loans for which the original commitment stipulates that service payments (in local currency) are to be made into the account in the borrowing country to the benefit of that country. Grants are normally provided in the form of the provision of the services of technical experts and/or consultancy services, fellowships/training, equipment, and commodities for which no repayment is required.

Loan

Transfers for which repayment is required. Loans include the provision of resources, excluding food or other bulk commodities, for relief or development purposes, including import procurement programmes, which must be repaid according to conditions established at the time of the loan agreement or as subsequently agreed.

Concessional Loan

The provision of funds by a donor as a loan which conveys a minimum 25 percent grant element, thus qualifying it as an ODA transaction; it is also commonly referred to as a “soft” loan.

Non-Concessional Loan

Any other funds being provided by the donor that must be reimbursed or repaid over a period of time under terms which do not qualify the funding as ODA.

Beneficiary Institution

The organization receiving the assistance of the development activity. There may be several beneficiary institutions for any one project. A recipient government department or ministry may be a beneficiary institution.

Co-Financing

The modality of cooperation by which financing of projects and programmes is provided from more than one source, other than by the recipient government. Co-financing arrangements may consist of third-party cost-sharing or a trust-fund modality. The source of funds for development assistance: multilateral, bi-lateral and NGOs.

Executing Institution/Agency

The institution executing or implementing the project from its inception to its completion. This includes the delivery of inputs and ensuring that the project meets its objectives. The executing agency can be the donor itself, the recipient government, or an intermediary institution executing the project on behalf of the donor. A subcontractor is not an executing institution, but an implementer of an activity for the executing institution.

NGO

A private, voluntary, not-for-profit organization supported at least in part by voluntary contributions from the public or from other donor institutions.

Reporting Year

The DCR collects and presents information for the preceding year; thus, the 2019/2020 DCR contains disbursements data for the calendar year 2019.

Responsible Ministry/Agency

The entity in a recipient country's government which has the overall responsibility for the project or the recipient government counterpart of the executing institution.

Sector

The substantive area in which the project or activity has been classified using a standard classification system.

CHAPTER ONE: BACKGROUND AND GENERAL CONTEXT

1.1. INTRODUCTION

In 2021, the Federal Government of Nigerian (FGN) through the Ministry of Finance, Budget, and National Planning (MFBNP) launched the National Development Plan (NDP) 2021-2025. The NDP chronicled national development priorities for the country in five broad areas including **1) Economic Growth and Development**, **2) Infrastructure**, **3) Public Administration**, **4) Human Capital Development**, and **5) Social Development** with a philosophy as shown below:

“National development is the highest priority of the government. Government will unlock all constraints to ensure that economic growth is enhanced, inclusive and sustainable over the plan period and beyond to generate employment and reduce poverty.

The role of the government will go beyond the normal provision of the enabling environment to include the qualitative participation in vital sectors of the economy that will open opportunities for the private sector to be a major engine of growth.

*Consequently, **the philosophy of the government is to work with all stakeholders within and outside the country** for the structural transformation of the economy to guarantee continuous improvement in the welfare and standard of living of all citizens.”*

To achieve this strategic objective, the FGN will require assistance from international partners based on mutual agreement. Typically, official development assistance (ODA) is provided under cooperative agreements which the country signs with development partners (bilateral, multilateral, international non-governmental organizations [INGOs], foundations, charities, etc.). This aid is provided based on the Paris and Accra Agenda for Action (2008) which declared that **ownership, inclusive partnerships, delivering results**, and **capacity development** are expected of all Organization for Economic Cooperation and Development (OECD) donors; these principles are also aligned to the NDP.¹

1.2. OBJECTIVE OF THE DEVELOPMENT COOPERATION REPORT (DCR)

The primary objective of the DCR is to provide a detailed account of how development cooperation resources are utilized in Nigeria and to support transparency and accountability between the FGN and its development partners. The DCR also facilitates dialogue on strengthening cooperation among stakeholders and ensures that all development resources in the country are used effectively for better impact.

1.3. COUNTRY PROFILE AND PORTFOLIO

The Nigerian economy has witnessed progressive growth since exiting a recession in 2015, until there was another dip in 2020 due to COVID-19. The real gross domestic product (GDP) grew 4.0 percent (year-on-year) in the fourth quarter of 2021, surpassing its growth projection of 2.6 percent and showing a sustained positive economic recovery. Following a negative 6.6 percent (quarter-on-quarter) decline in Q2 2020, real GDP grew by a cumulative rate of 7.1 percent

¹ OECD <https://www.oecd.org/dac/effectiveness/parisdeclarationandaccraagendaforaction.htm>.

(quarter-on-quarter) for straight five quarters, which shows a steady recovery of critical components of the economy from the 2020 recession. In addition, headline inflation peaked at 18.2 percent during COVID-19, but has witnessed consistent declines, lowering to 15.6 percent in December 2021 (International Monetary Fund, 2020).

Growth has been linked to the recovery of the trade sector recovery after the lockdown was lifted, in addition to significant expansion in the information, communication, and technology sector, which expanded during lockdown and appear sustainable post-lockdown. Q3 2021 shows GDP recovery extending to the manufacturing sector. Global oil prices have rebounded since 2020, but Nigeria's benefit has remained subdued by an inability to meet Organization of the Petroleum Exporting Countries-approved production quotas, due to security and technical challenges and ageing infrastructure.

The FGN has actively linked the economic rebound with the implementation of targeted interventions, particularly the Economic Recovery and Growth Plan (ERGP). The 2017-2020 ERGP targeted three strategic objectives:

1. Achieving and restoring growth
2. Investing in people
3. Building a globally competitive economy

To sustain the achievements of the ERGP, the FGN introduced the Nigeria Economic Sustainability Plan (NESP), approved by the Federal Executive Council on 24 June 2020. The NESP aims to achieve the following:

- Stimulate the economy by preventing business collapse and ensuring liquidity;
- Retain or create jobs in key sectors of the economy;
- Undertake growth-enhancing and job-creating infrastructure, including roads, bridges, solar power, and communication technologies;
- Promote manufacturing and local production at all levels, and encourage use of made-in-Nigeria goods; and
- Protect poor and vulnerable groups, including women and persons living with disabilities.

The plan is anchored on three pillars. The first pillar encompasses real sector measures of job creation across all sectors of the economy including micro, small and medium enterprises (MSMEs). The second pillar includes fiscal and monetary measures detailing the required measures to maximize government revenue sources, optimize expenditures, and enshrine fiscal discipline. The final pillar creates an efficient implementation framework that ensures synergy among stakeholders, especially between the public and private sector.

Building off of the ERGP and NESP, the FGN initiated in NDP, which is a medium-term development plan. The focus of the plan is to build on the achievements of the ERGP and NESP as well as other previous plans, including Vision 20:2020, introduced in 2009. The objectives of the plan are to:

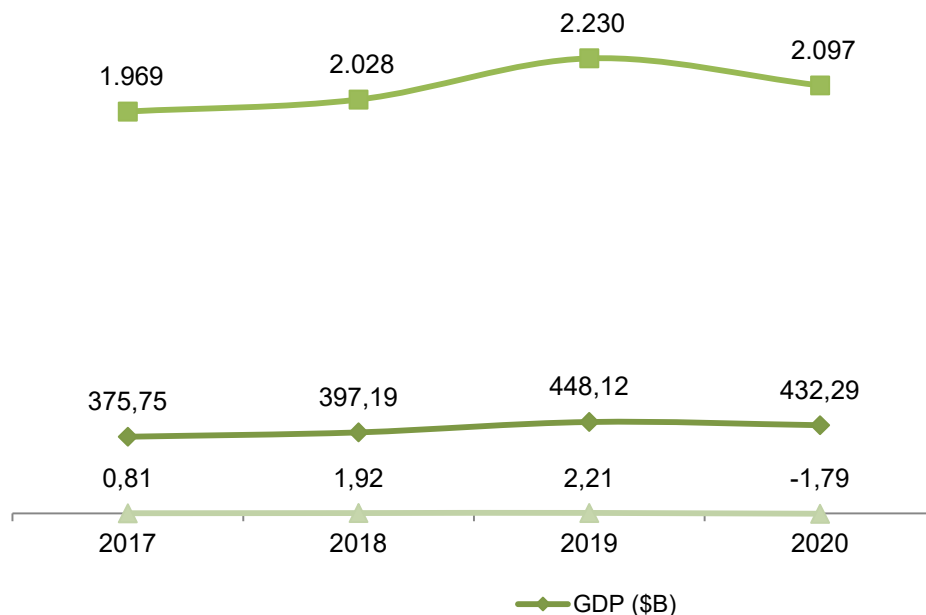
- Establish a strong foundation for a diversified economy, with special emphasis on robust MSME growth and a more resilient business environment;
- Invest in critical physical, financial, digital, and innovation infrastructure;

- Build a solid framework and enhance capacities to strengthen security, ensure good governance, and enable a vibrant, educated, and healthy population;
- Invest in social infrastructure and services required to alleviate poverty; and
- Promote development opportunities at sub-national levels to minimize economic and social disparities.

The NDP targets three key results: (i) achieve an average real GDP growth of about five percent over the plan period (2012-2025); (ii) generate about 21 million jobs; and (iii) lift about 35 million people out of poverty as a route to lifting 100 million Nigerians out of poverty in ten years under the National Poverty Reduction and Growth Strategy (NPRGS). The NDP financing plan anticipates that implementation will require an investment of about Nigerian Naira (NGN) 348.1 trillion, an estimated NGN 49.7 trillion (14.3 percent) of which will come from the government's capital expenditures. NGN 29.6 trillion (8.5 percent) is expected to come from the FGN and about NGN 20.1 trillion (5.8 percent) is expected to be contributed by sub-national governments' capital expenditures. The remaining NGN 298.3 trillion (85.7 percent) is expected to come from the private sector. Implementing the NDP will require Nigeria to broaden its revenue base, particularly tax revenue, and enhance the capacity of the private sector through the creation of investment opportunities and deliberate policy engagements and incentives.

Restoring growth involves two main dimensions: macro-economic stability and economic diversification. To achieve the objectives set out in the ERGP, specific targets were developed. GDP was projected to grow by an average of 4.6 percent between 2017 and 2020, reaching seven percent by 2020. Figure 1 shows Nigeria's economic performance from 2017 to 2020, as measured by GDP, GDP per capita, and percent growth.

Figure 1: 4-Year Economic Performance of Nigeria



Source: Microtrends.net, corroborated by World Bank data

Nigeria is a middle-income, mixed economy emerging market, with expanding manufacturing, agriculture, financial services, communications, technology, and entertainment sectors. The country is the 27th-largest economy in the world in terms of nominal GDP and the 24th-largest in terms of purchasing power parity. Nigeria's 2019 debt-to-GDP ratio was 16.08 percent. 2020 nominal GDP was United States Dollar (USD) 432.29 billion and ranked 27th, while GDP per capita was USD 2,097 and ranked 162nd in 2021. To attain its growth objective and ensure sustainability, diversification, job creation and social equity, fiscal and monetary policies were specified by the Nigerian authorities.

Nigeria is the largest economy in Africa, with a total population estimated to be 211,400,708 people, according to the latest population figures (2020). The population growth rate was 2.6 percent in 2021. The country's population density is 226 people per square kilometer (586 people per square mile) and the total land area is 910,770 square kilometers (351,650 square miles). 52.0 percent of the land is considered urban.

Nigeria operates a presidential system of government with a federal structure consisting of the FGN, 36 state governments, and 774 local government areas (LGAs). Service delivery responsibilities are assigned by the constitution to the different tiers of government, with a significant proportion of the government's revenues allocated to the FGN (52.7 percent), followed by the states (26.7 percent) and LGAs (20.6 percent). Although there has been sustained recent policy efforts to broaden non-oil revenues, with modest improvements, oil revenues still account for about 85 percent of government revenues.

At the start of the millennium, Nigeria aspired to be among the top 20 economies in the world by 2020, as indicated in the well-articulated National Vision 20:2020 development strategy, which has now been expanded to 2030 and beyond. Significant internal and external resources are required to achieve development aspirations. To gain better synergy towards achieving these objectives, it is imperative that the country implements an ODA policy that ensures accurate aid reporting, transparency, accountability, and effectiveness as well as alignment to national development priorities.

In the 2016-2020 Integrated Country Strategy, development partners in Nigeria identified four priority goals: improving governance, furthering economic development, enhancing socioeconomic stability, and expanding opportunities. In support of this, various organizations highlighted in this report established development cooperation strategic goals towards poverty reduction in a more stable, democratic Nigeria.

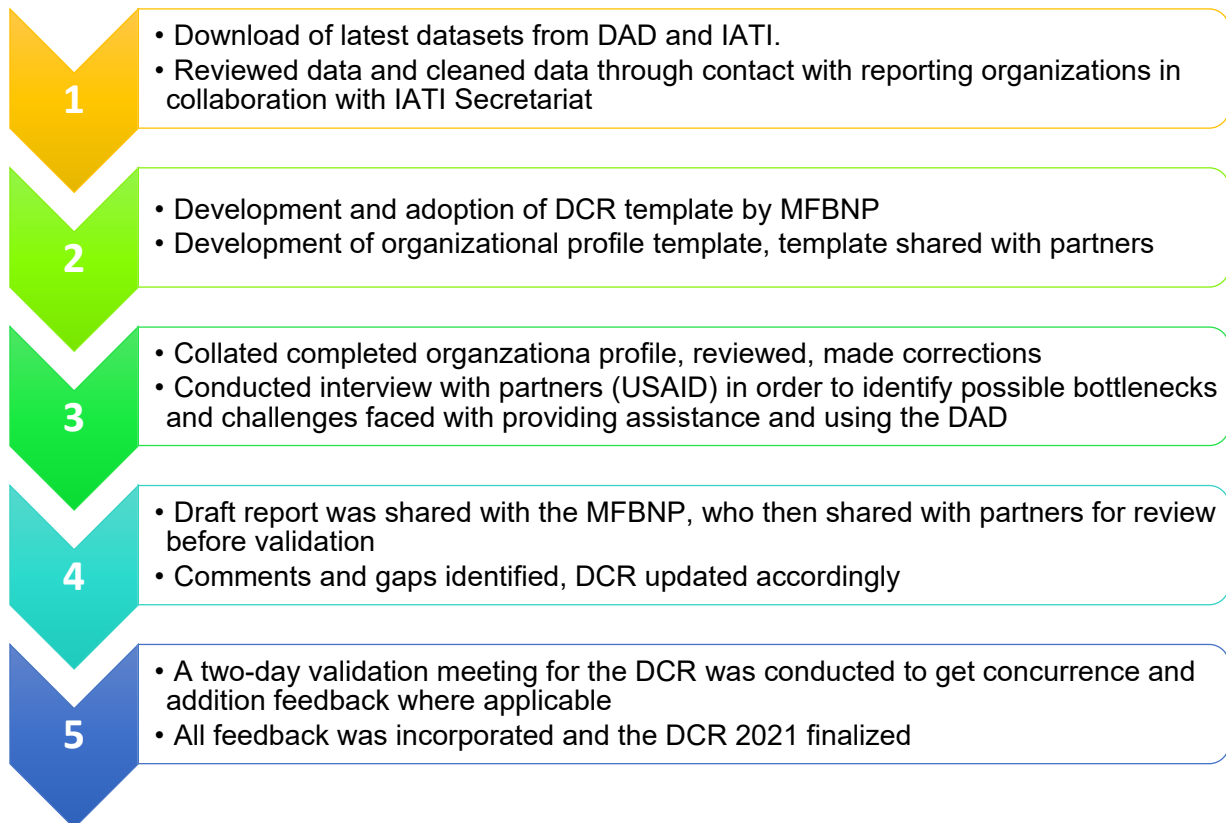
1.4. METHODOLOGY: DATA COLLECTION AND REPORT PROCESS

There are two main data sources for this report. First is the Development Assistance Database (DAD), which is Nigerian, and second is the International Aid Transparency Initiative (IATI), which is a global initiative with data from more than 1,400 organizations administered by the United Nations Development Programme, United Nations Office for Project Services, and Development Initiatives. However, donors do not update the DAD as consistently as they update the IATI, which contains data reported by organizations' headquarters; therefore, all partner-related data presented in this report are from IATI. Five key steps were taken in the DCR data review and

reporting process (Figure 2): 1) data cleaning; 2) reporting template design; 3) organizational profiles and interviews; 4) report drafting; and 5) validation workshops with key stakeholders.

The Workflow

Figure 2: Workflow for DCR Data Review & Reporting



Process Description

The MFBNP manages and hosts the DAD, which contains aid information as reported and uploaded by development partners, given that aid flows are mostly off-budget. Disbursement information on off-budget assistance is also reported by development partners. To facilitate the reporting of Aid data to DAD, Development Partners have assigned DAD focal points and persons including core staff supporting DAD.

The analysis in this report is based on data retrieved from the IATI Country Development Finance Data (CDFD) tool in January 2022, which ensured all 2021 data was been captured by partners with the support of the IATI Secretariat. Data are published to IATI by more than 1,400 organizations via the IATI Registry, which is then made available with the IATI CDFD tool.

After retrieving these data, observed gaps were discussed and addressed through a comprehensive data cleaning process. Cleaning the dataset was key to create subsets that were analyzed and compared across organizations. Some other important items to note about the IATI data analyzed in this report include:

- Spending data combines the amounts for two different transaction types available in IATI, disbursements and expenditures. Organizations define disbursements and expenditures differently; some organizations report only disbursements, some report only expenditures, and some report both. For example, several United Nations agencies only report expenditures, including the World Food Programme and World Health Organization, so excluding expenditures would result in no spending for these organizations. Care was taken to ensure alignment.
- As with data reported to DAD, multiple organizations can potentially report the same money, which results in resource duplication and an inflation of the aggregate spending. For example, if the United Kingdom's (UK) Foreign Commonwealth and Development Office (FCDO) gives money to the United Nations Children's Fund (UNICEF), FCDO may report this disbursement and UNICEF may also report the spending of FCDO's money, which results in these resources being reported twice.
- Organizations can choose which sector lists (e.g., OECD Development Assistance Committee (DAC), their own list) to use when publishing their data to IATI. While IATI recommends using the standard OECD DAC sector lists, not all do. To be able to analyze these data by sector, we have only used the OECD DAC sectors for this analysis. Activities or transactions that used other sector lists have been marked as "Unallocated/Unspecified."
- Organizations can report activities that support multiple countries and specify the percentages of resources that are allocated to each country. For this analysis, the percentage allocated to Nigeria of multi-country activities has been applied to the transaction values to estimate the resources spent.
- Not all organizations report Aid Type and Finance Type; this was designated as "not specified" in our analysis where data were missing.
- Organizations report their resources in different currencies. For the analysis, the implicit USD/National Currency Unit annual average exchange rates from the International Monetary Fund were used to convert the original currency to USD.

While analyzing these data and drafting the report, preliminary summary data, including the full set of IATI data analyzed in the report along with data from the DAD, were shared with development partners' DAD focal points. They were asked to review and verify these data, including revising and updating their information in the DAD if necessary, particularly to verify locations (districts) and missing information for their funded projects. For IATI data, the focal points were requested to inform MFBNP if there were any concerns on discrepancies between the data published to IATI and data available at the country level. The draft report was also shared for review and inputs. As such, MFBNP has made a reasonable effort to verify and validate the information provided across donors through opportunities for feedback.

An organizational profile template was also developed and shared with the ten largest development partners to populate. Four organizations submitted comprehensive profiles that detailed the volume of aid provided in 2021. The Draft DCR was reviewed by MFBNP and shared with partners for validation and adoption.

1.5. CONTEXT OF AID FLOWS

Development cooperation through mutual agreements with bilateral and multilateral, foundations, INGOs, and other donor agencies, creates avenues for result-oriented interventions. In order to get the most out of ODA, the FGN worked closely with all stakeholders to put in place workable reforms to improve public service delivery, institutionalize transparency and good governance, and the restore international confidence and support for the NPRGS. These initiatives have resulted in an improvement in cooperation at bilateral, regional, and multilateral levels. The 2021 ODA Policy, which currently undergoing review, has provided clear guidance in ensuring efficient cooperation between Nigeria and development partners. The policy thrust is also in line with the FGN's agenda regarding eliminating corruption and inefficiency while promoting accountability. Annex 1 shows the total amount of aid flows to Nigeria by development partners in 2021, which totaled USD 4.1 billion.

Table 2 below presents the top five bilateral governments that provided assistance to Nigeria in 2021. These five are responsible for 8.8 percent of the total inflow. The United States (US) was the largest donor.

Table 2: Top Five Bilateral Governments Providing Assistance in 2021

Country	Donor Agency/Organization	Spend (USD)	Total (USD)
US	United States Agency for International Development (USAID)	574,877,370.00	580,509,135.00
	US (USAGOV)	5,631,765.00	
UK	Foreign, Commonwealth and Development Office	141,591,297.00	143,762,709.00
	Department of Health and Social Care	2,171,412.00	
Germany	Ministry for Economic Cooperation and Development	125,518,857.44	160,909,478.44
	Federal Foreign Office	35,390,621.00	
Canada	Global Affairs Canada	37,530,947.08	37,530,947.08
Sweden	Swedish International Development Cooperation Agency	20,341,124.31	20,341,124.31

1.6. ACCOUNTABILITY FRAMEWORK FOR AID IN NIGERIA

The policy guidelines on the management and operation of ODA in Nigeria draws heavily from the shared values of international conventions, declarations, and agreements on ODA, such as the 2008 Paris Declaration, the 2008 Accra Agenda for Action, and the 2011 Busan Declaration.

The Paris Declaration on Aid Effectiveness was based on the core principles of *ownership*, *alignment*, *harmonization*, *managing for results*, and *mutual accountability*. The declaration puts in place a series of specific measures for implementing and establishing performance indicators that assess progress, standard monitoring, and evaluation systems to ensure the mutual

accountability of donors and recipients. The pursuit of better results and enhanced partnerships for development birthed the adoption of the Accra Agenda for Action, which further sets out four key development aid principles including *conditionality*, *country systems predictability*, and *untying of aid*. The Busan Declaration sought a paradigm shift from the concept of *assistance* to *cooperation*, drew conclusions on the Paris and Accra process, and reaffirmed commitments to addressing the impact and role of aid in the broader development agenda. This declaration also underscored the need for development cooperation to be demand-driven and designed to support country ownership. The Busan Outcome Document or *Busan Partnership for Effective Development Cooperation*, has resulted in four important developments for aid transparency within the aid effectiveness process, due to the efforts of the Working Party on Aid Effectiveness.

Donors, partner countries, and civil society have agreed that transparency is a shared principle and foundation for effective development cooperation. Donors have voluntarily committed to publish their aid information in line with the common standard (IATI); this is expected to improve the predictability of aid.

For developing countries, uncertainty about future resources complicates decision-making on resource allocations and could even jeopardize longer-term programmes and reforms. For donors, a lack of predictability and transparency makes it harder to harmonize efforts, which is a fundamental aid effectiveness principle, and to achieve enduring development results.

The effectiveness of aid also remains a troubling issue for both recipients and development partners, especially against the backdrop of sparse information on individual development aid activities undertaken by development partners. Yet, one of the bedrocks of the aid effectiveness debate is the need for accountability from development partners and recipient countries to work collaboratively to resolve issues related to aid management. The importance of aid transparency cannot be overemphasized. Aid transparency can reduce corruption, improve decision-making, better allocate resources, empower citizens, and support good governance. Transparency helps to meet all the prerequisites for creating local ownership and responsibility, and ultimately supporting poverty reduction.

Recognizing that ODA has to bring about measurable, sustainable, and equitable results with positive outcomes that promote job creation and sustainable livelihoods, especially for vulnerable and disadvantaged groups, policy measures that will foster *accountable partnerships* between stakeholders at all levels must be put in place. This will require significant changes in priorities for development cooperation programmes and projects, as well as mutual changes in intervention and empowerment methodologies. The overarching aim of this DCR is to improve development cooperation in Nigeria.

1.7. DEVELOPMENT ASSISTANCE POLICY FRAMEWORK

ODA is a multi-level and multi-sectorial concern of donor and recipient stakeholders. Donors have different assumptions and understandings of the situation prevailing in the country of intervention than recipients. As a result, their assistance approaches are also different. Therefore, there is a need to ensure that all partners have a common understanding of the prevailing situation and the goals to be attained. ODA's goal is to provide a unity of purpose and guiding principles that set

the basis for the recipient country's priorities. The reviewed ODA policy seeks to mitigate the following concerns:

1. Poor aid coordination.
2. Ineffective management of aid programmes and resources.
3. Data availability and reliability.
4. Poor linkages and a lack of harmonization among development partners and between donor objectives and the national strategy.

This framework is being developed collaboratively by the FGN and donors to meet a range of objectives aimed at maximizing the complementary value and effective utilization of ODA entering the country. The framework is aimed at ensuring ownership, accountability, effectiveness, and efficiency of ODA resource mobilization and utilization. It consists of the production of an ODA Policy Framework and the development of a system for ODA data capturing via DAD, from which periodic reports on ODA inflows and utilization are to be generated. (Source: DCR 2016-2020) The objectives of the policy framework include:

1. Ensure synergy and alignment of aid with Nigeria's development priorities and aspirations with a view to achieving sustainable development.
2. Strengthen structures and avenues for better stakeholder aid coordination and management.
3. Guide the creation of platforms to measure the impact of aid on Nigeria's development aspirations.
4. Guide the design of interventions that enable general project/programme support and sector-wide project/programme approaches.
5. Ensure mutual accountability between donors and the FGN.

The DCR supports the ODA Policy Framework by summarizing the main development partner inflows and detailing which sectors received funding.

1.8. DEVELOPMENT PARTNERS

In 2021, Nigeria received aid from over 118 partners (IATI 2021). There are ten identifiable categories of development partners providing different forms of assistance to Nigeria. These include national non-governmental organizations (NGOs) through local funding mechanisms like the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) and the Niger Delta. Other key donors include the OECD DAC, international financial institutions, United Nations agencies, global vertical funds, providers of South-South and North-East cooperation, and INGOs. The main development partner categories are bilateral, multilateral, INGOs, foundations, private sector actors, and local NGOs. Table 3: List of Largest Donors per Development Partner Category Table 3 below presents a list of the largest donors in each category; a comprehensive list is provided in Annex 1.

Table 3: List of Largest Donors per Development Partner Category

Development Partner
1. Bilateral (Government)

Development Partner
US through USAID and other programs
UK through the FCDO and the Department of Health and Social Care
Germany through the Ministry for Economic Cooperation and Development and Federal Foreign Office
Canada through Global Affairs Canada
Sweden , through the Swedish International Development Cooperation Agency
Netherlands through the Ministry of Foreign Affairs and Enterprise Agency
France through Agence Française de Développement
Belgium through the Belgian Development Cooperation
Korea through the Republic of Korea Office for Government Policy Coordination
Denmark through the Ministry of Foreign Affairs
2. Multilateral
World Bank
Gavi, the Vaccine Alliance
United Nations World Food Programme
UNICEF
United Nations Development Programme
International Committee of the Red Cross (ICRC)
World Health Organization
African Development Bank
United Nations Central Emergency Response Fund
International Fund for Agricultural Development (IFAD)
3. Local Government
UK - Department for Business, Energy, and Industrial Strategy
4. Other Public Sector
European Commission - International Partnerships
European Commission - Humanitarian Aid & Civil Protection
European Commission - Service for Foreign Policy Instruments
Energy Saving Trust
British Council

Development Partner
5. International NGOs
The International Rescue Committee (IRC) (US and UK)
Malaria Consortium
Norwegian Refugee Council
Oxfam Novib and Great Britain
Plan International UK
Sightsavers
MSI Reproductive Choices
The Global Alliance for Improved Nutrition
Save the Children Netherlands
Action Against Hunger UK
6. National NGOs
OCHA Country Based Pooled Funds
Niger Delta Stakeholders Initiative for Community Development and Empowerment
Center for Church-Based Development
7. Foundations
Bill & Melinda Gates Foundation
Stichting fondsbeheer DGGF lokaal MKB (Dutch Good Growth Fund)
Initiative Sankofa d'Afrique de l'Ouest
Centre for Humanitarian Dialogue
BoP Innovation Center
8. Public Private Partnerships
The Global Fund to Fight AIDS, Tuberculosis and Malaria
9. Private Sector
WYG International B.V.
Options Consultancy Services
Coffey International Development
DAI Europe
Girls' Education Challenge – Fund Manager PwC

Development Partner
MannionDaniels
Price Waterhouse Cooper (PwC)
Cowater International Inc.
Palladium Europe
Social Development Direct Limited
10. Academic, Training and Research
Institute of Development Studies
University of Leeds
London School of Economics and Political Science
Liverpool School of Tropical Medicine
The University of Manchester
The University of Oxford

CHAPTER TWO: DEVELOPMENT COOPERATION IN NIGERIA (2021)

2.1. OVERVIEW

This chapter presents the general picture of assistance in 2021. It looks at the volume of aid provided by four key donor categories - bilateral, multilateral, INGOs, and national NGOs - and provides a comparison between 2019 and 2020. Figure 3 shows that the most aid came from multilateral donors, despite a decline from 2020 levels (Figure 4), while INGOs funding increased over previous years. Figure 4 indicates that multilateral donors accounted for 55.8 percent of total aid inflows, for a total of USD 2.3 billion in 2021, followed by bilateral donors at USD 981 million, INGOs at USD 212 million, and national NGOs at USD 9 million. This chapter also provides a summary of the major activities of these four key categories development partners operating in Nigeria, including the scope of their activities and level of spending.

Figure 3: Volume of Aid by Donor Category – 2021 (USD)

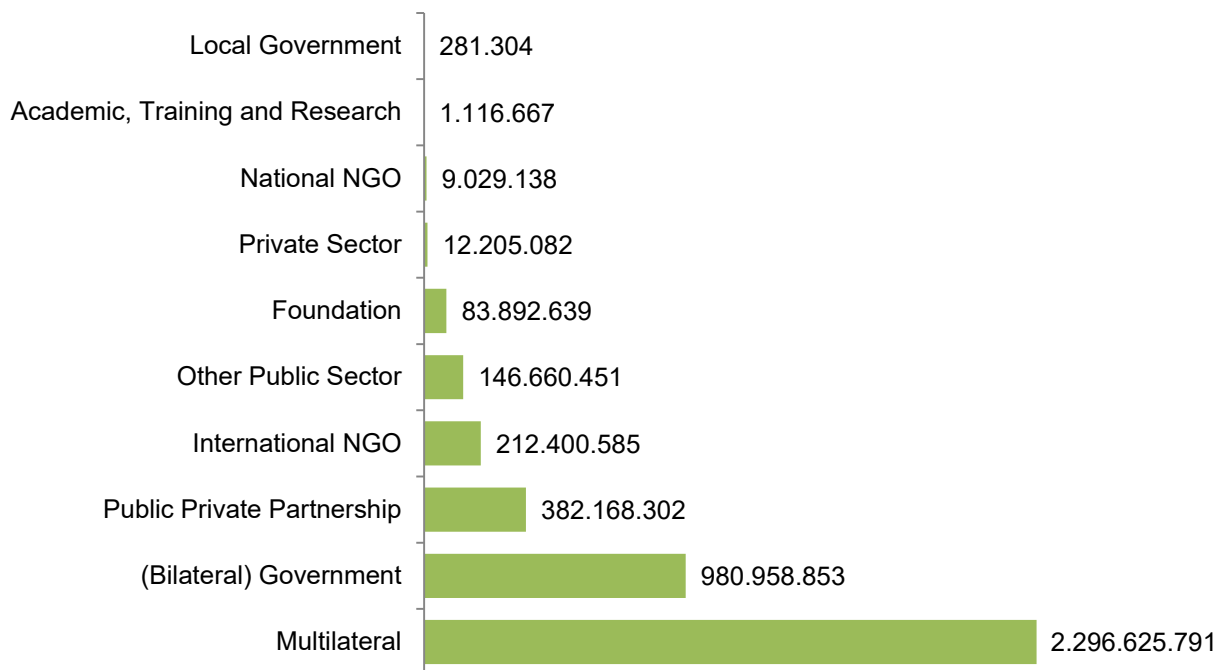
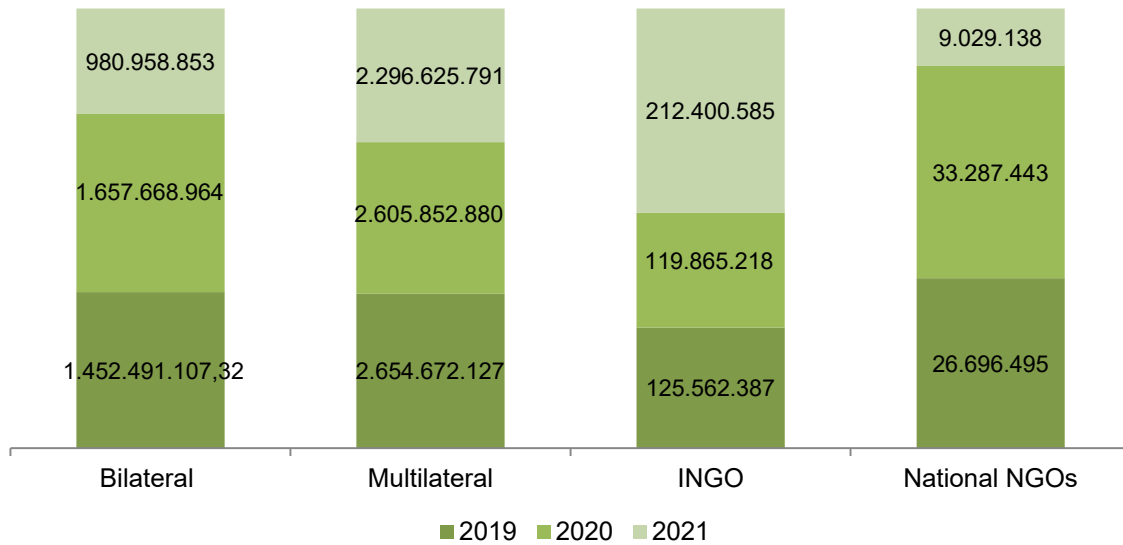


Figure 4: Three Year Trend (2019-2021) by Development Partner Category (USD)



Overview of Assistance 2019-2021 (\$)

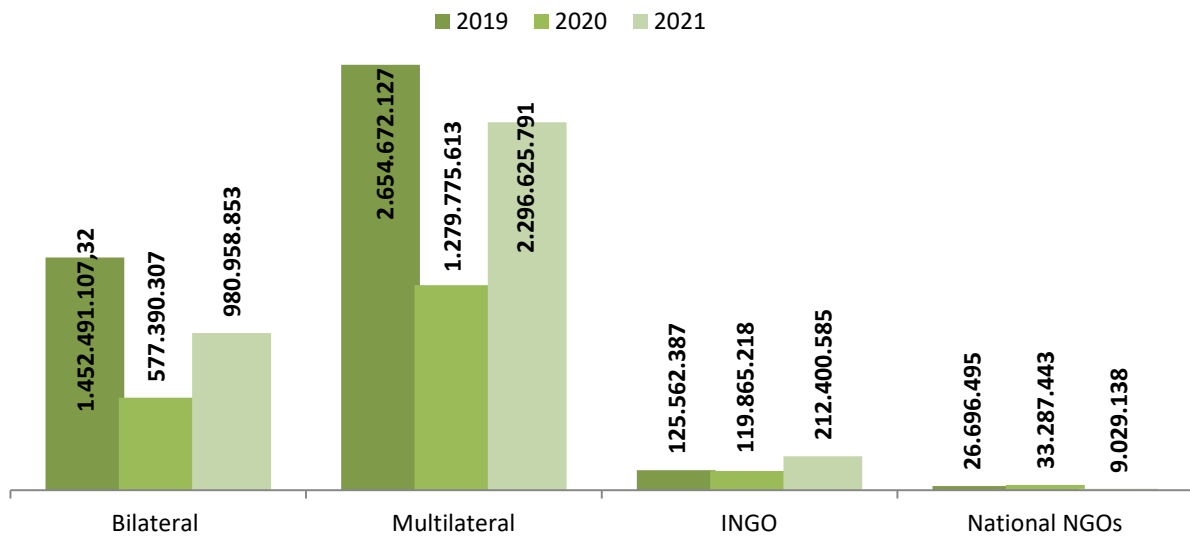


Figure 5 further expands on the volume of assistance received from bilateral donors from 2019-2021. Bilateral assistance declined in 2021 from the preceding years and reached about 23.8 percent of the total inflow. While multilateral assistance provided the largest portion of the inflows, it similarly saw a decline in 2021 (Figure 6).

Figure 5: Three-Year Bilateral Assistance Compared (2019-2021, USD)

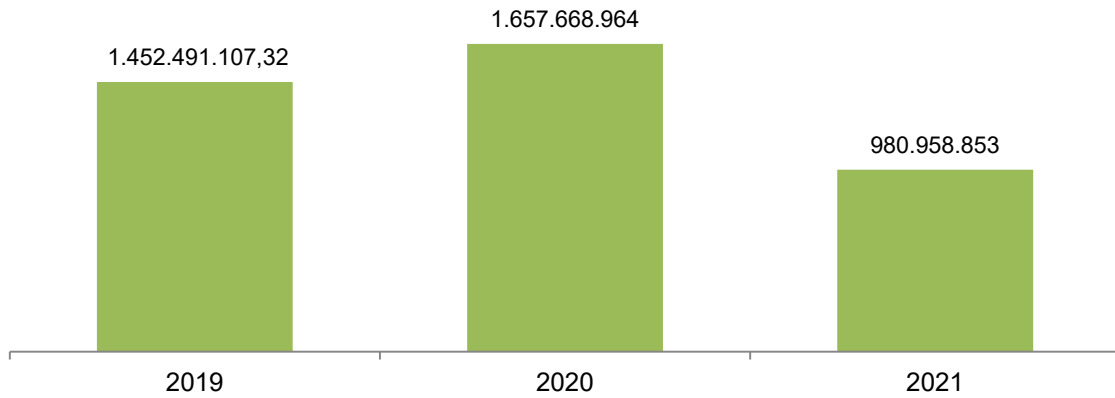
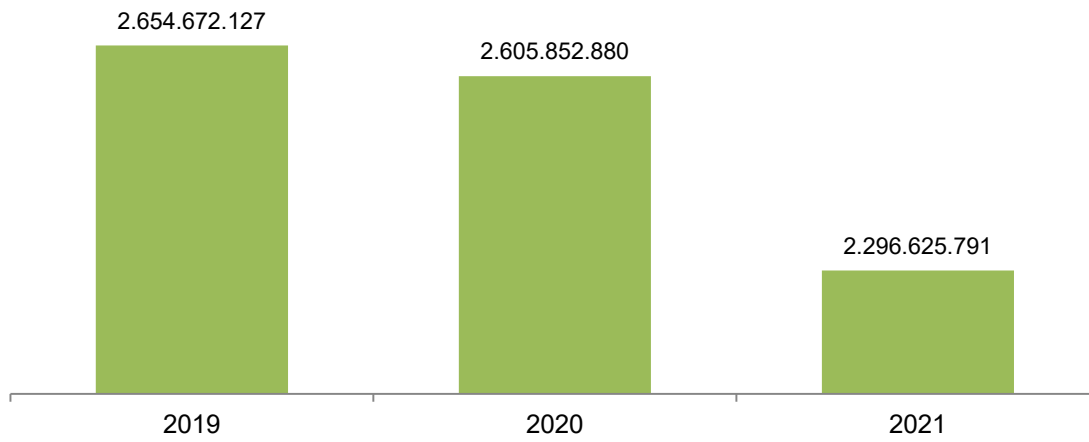


Figure 6: Three-Year Multilateral Assistance Compared (2019-2021, USD)



INGOs were the only category that saw an increase in aid flow in 2021, with about a 43 percent increase from 2020 levels (Figure 7). National NGOs also saw a significant decline in aid flows in 2021 (Figure 8).

Figure 7: Three-Year INGOs Assistance Compared (2019-2021, USD)

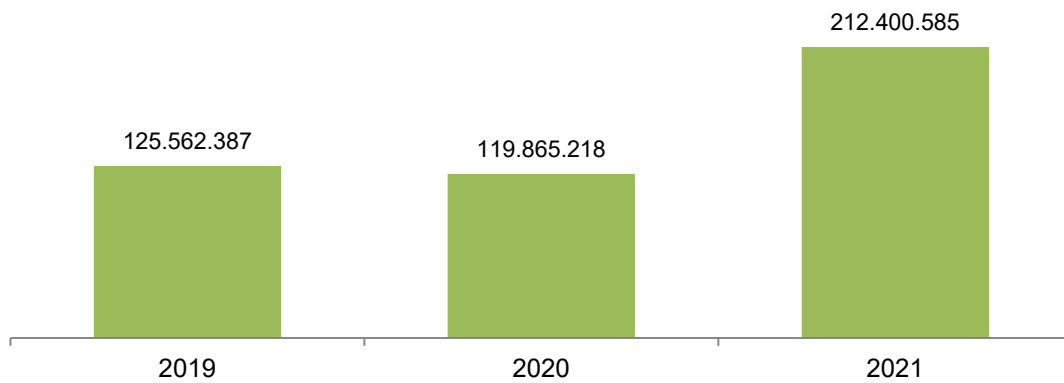
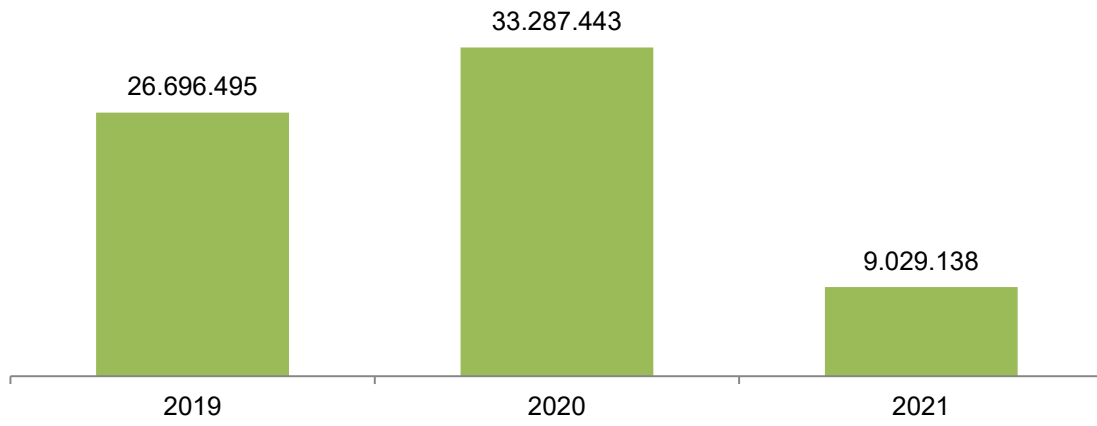


Figure 8: Three-Year National NGOs Assistance Compared (2019-2021, USD)



2.2. PROFILE OF DEVELOPMENT PARTNERS (BILATERAL, MULTILATERAL AND INGOS)

This section highlights the profiles of key development partners in Nigeria that provided high impact assistance across different sectors in 2021. The following five partners provided profiles of their assistance: USAID (bilateral), IRC (INGO), the Bill and Melinda Gates Foundation (foundation), and Konrad-Adenauer-Stiftung (KAS) (INGO), and Canada’s Department of Foreign Affairs, Trade, and Development (bilateral).



Vision and Mission Statement

Our Mission: On behalf of the American people, we promote and demonstrate democratic values abroad, and advance a free, peaceful, and prosperous world. In support of America's foreign policy, USAID leads the US government's international development and disaster assistance through partnerships and investments that save lives, reduce poverty, strengthen democratic governance, and help people emerge from humanitarian crises and progress beyond assistance.

Brief overview of your organization’s aid agenda to Nigeria (portfolio size as of Oct. 2021)

USAID promotes a healthier, more educated population, increases inclusive economic development, and strengthens good governance in Nigeria. USAID also provides humanitarian assistance and stabilization support to conflict-affected states. The US government believes Nigeria’s stability and success is of vital importance to the region and the continent. Through USAID, the US invested an estimated USD 2.2 billion in bilateral development foreign assistance under its Development Assistance Agreement (2015 - 2020). In 2021, USAID committed to an additional USD 2.2 billion for another five years (2021 - 2026). USAID works with governmental partners, United Nations agencies, and local and international NGO partners to help improve social services, support transparent and responsive government, and promote a market-led economy. USAID is also the largest bilateral contributor of humanitarian assistance to the conflict-ridden Northeast.



Support Area/Sectors (size of spending)

1. **Health, Population Policies/Programmes & Reproductive Health (USD 444M):** USAID’s health program strategically implements interventions in states with the greatest need. In partnership with the Ministry of Health, USAID works to reduce the infant and maternal mortality rate, promote reproductive health, expand immunization coverage, and

prevent and treat malaria, HIV/AIDS, and tuberculosis. USAID also supports the FGN to better integrate health services and achieve universal basic health coverage through state social health insurance schemes that now include HIV/AIDS and tuberculosis services for improved sustainability of our investments. Our work also strengthens capacity in private sector health clinics, which play a critical role in supplementing government services.

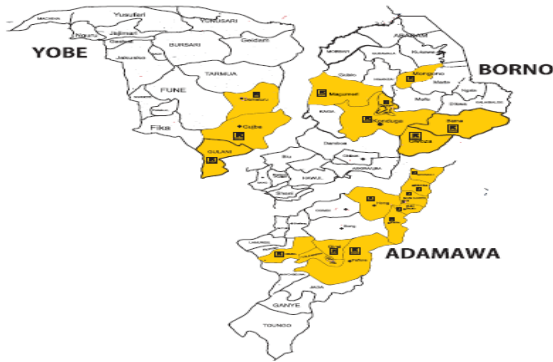
2. **Emergency Response, Reconstruction Relief & Rehabilitation (USD 316M):** As a result of the ongoing violent extremist insurgency in Northeast Nigeria, USAID provides food, reliable water, healthcare, and education, including to 2.7 million internally displaced persons (IDPs).
3. **Education (USD 14.1M):** USAID supports Nigeria to deliver quality education. The assistance helps increase enrollment, strengthen basic education curriculum, build teacher capacity, and raise minimum literacy standards. USAID's low-cost yet strategic technical assistance has benefited more than one million children to date, and USAID is also expanding educational and training opportunities for Nigeria's underserved deaf, hard of hearing, and deaf-blind communities.
4. **Peace, Government & Civil Society (USD 6.9M):** To support democracy and governance in Nigeria, USAID partners with federal and state governments, civil society, and private sector institutions to improve the quality of the electoral process, strengthen civil society advocacy, and mitigate conflict.
5. **Agriculture and Economic Growth (USD 19.2M):** USAID programs support market-based solutions, private sector-led growth, trade, and privatization of the energy sector as critical to reducing poverty in Nigeria. The US government's Feed the Future initiative implemented by USAID helps improve agricultural production and processing, expands access to financing, and boosts marketing capabilities, having assisted more than 1.3 million farmers and their families. USAID is working to expand the availability of water and sanitation services.

Commitment to COVID-19 (Discuss your organization's support regarding COVID-19 interventions in 2021)

USAID, along with other US government agencies such as the US Centers for Disease Control and Prevention, State Department, and Walter Reed Army Institute of Research, supports comprehensive country readiness to respond to COVID-19. This includes accelerating widespread and equitable access to and delivery of safe and effective COVID-19 vaccines. USAID advances efforts to ensure uptake and access among all eligible populations, address vaccine hesitancy, and combat mis- and disinformation. Additionally, ten USAID staff work directly with the Presidential Task Force, Ministries, Departments, and Agencies in support of government-led COVID-19 coordination efforts. USAID's 2021 commitment to COVID-19 totaled **USD 99,393,997**.



INTERNATIONAL RESCUE COMMITTEE, NIGERIA



Vision and Mission Statement

Vision: A Nigeria where communities and people at risk are empowered to have hope for their future through access to inclusive, timely, and responsive services.

Mission statement: To help people whose lives and livelihoods are shattered by conflict and disaster, including the climate crisis, to survive, recover and gain control over their future.

Brief overview of your organization's aid agenda to Nigeria (portfolio size as of Oct. 2021)

The IRC began humanitarian programming in Nigeria in October 2012 in response to severe flooding in Kogi State that affected over seven million people. Since then, the IRC has expanded its humanitarian operations across Northeast Nigeria's **Borno, Yobe, and Adamawa (BAY)** states, transitioning from emergency to humanitarian response in 2014.

Since 2009, the Boko Haram insurgency and subsequent crisis has crippled Northeastern Nigeria. According to the 2021 Humanitarian Response Plan, 8.7 million people required assistance across the BAY States, a 10 percent increase from 2020. Borno State has been particularly affected, hosting 81 percent of the country's 1.9 million IDPs.

In addition to widespread displacement, the conflict has resulted in the destruction of infrastructure and the disruption of basic services. Civilians have continued to bear the brunt of the protracted crisis.



COVID-19 has also remained a threat to the already vulnerable population and the country's weak health systems. IDPs continue to be characterized as "high-risk" for the spread of COVID-19 due to overcrowded residences' lack of infection prevention and control supplies. The IRC's current humanitarian response in the BAY states includes integrated, multi-sectoral programming in IDP camps, households, and host communities.

In FY21, the IRC reached 1,307,300 clients (804,303 female, 502,997 male) with integrated health; nutrition; water, sanitation, and hygiene (WASH); resilience; education; protection; and economic recovery interventions.

As of September 2021, IRC Nigeria employed 730 staff. IRC currently operates eight field offices: four in Borno State (Bama, Maiduguri, Monguno, Gwoza), one in Yobe State (Damaturu), three in Adamawa State (Yola, Michika, Mubi), as well as a head country office in Abuja.

In 2021, the IRC in Nigeria operated with a budget of USD 45.4 million.² IRC Nigeria's portfolio is supported by:



- USAID's Bureau for Humanitarian Assistance
- European Civil Protection and Humanitarian Aid Operations
- FCDO
- Europe Aid
- Global Affairs Canada
- Swedish International Development Cooperation Agency
- Deutsche Gesellschaft für Internationale Zusammenarbeit
- German Federal Foreign Office
- Latter-Day Saints Charities
- Nigerian Humanitarian Fund (funded by OCHA)
- Qatar Foundation
- Citi Foundation and other private funders.

Support Area/Sectors (size of spending)

1. **Health (USD 10.6M in 2021):** The IRC provides quality preventative and curative clinical health services in both IDP camps and host communities across the BAY states. Services are provided through numerous static and mobile health facilities, with a focus on primary health care.
2. **Protection** The IRC's protection activities are categorized in three interlinked streams: women's protection and empowerment (WPE), child protection, protection and rule of law. WPE activities support comprehensive case management, psychosocial support, and household risk reduction activities focused on women and girls, including those who have experienced or are at risk of gender-based violence. Child protection activities support

² Note the figure reported here is different from the figure on IATI database and no explanation has been provided yet.

case management, psychosocial support, social and emotional learning, and programming targeting parents of children at risk. Protection and rule of law activities support national and community level protection initiatives, providing services to those who do not necessarily fall into the WPE or child protection categories.

3. **Reproductive Health (USD 1.8M in 2021):** The IRC's reproductive health initiatives are closely integrated with health services as they largely utilize the same service points. Activities include supporting antenatal care appointments, consultations for sexually transmitted diseases, and supporting deliveries through skilled birth attendants and family management support.
4. **WASH (USD 4.6M in 2021):** The IRC provides integrated WASH interventions aimed at improving water coverage, sanitation facilities, and hygiene practices across IDP camps and supported health and nutrition facilities. Since June 2020, the IRC has also led the coordination of WASH services across seven IDP camps in Borno state.
5. **Nutrition (USD 4.8M in 2021):** The IRC's nutrition programming focuses on improving the quality of curative and preventative services for children with severe acute malnutrition and moderate acute malnutrition by establishing and supporting outpatient therapeutic feeding programs, targeted supplementary feeding programs, and inpatient stabilization centers. Additionally, the IRC strengthens infant and young child feeding programming through individual and group counseling.
6. **Resilience (USD 454K in 2021):** The IRC aims to help people to regain control of their future through resilience-building activities which support local communities and local authorities prepare for and respond to emergencies.
7. **Education (USD 6.4M in 2021):** The IRC's education initiatives create learning opportunities for out-of-school children through a non-formal education program and tutoring classes for students at risk of dropping out of school. The IRC also contributes to improving the quality of education services by supporting teachers develop subject knowledge and appropriate pedagogical practices through a continuous and context-specific professional development package.
8. **Economic Recovery and Development (USD 513K in 2021):** The IRC supported individuals generate income and acquire assets through financial literacy training, business development support, market linkages, and in-kind support. This includes trainings on groundnut value addition, entrepreneurship, vocational skills, and employability.
9. **Emergency Response (USD 1.0M in 2021):** The IRC's emergency response activities provided surge support to the aforementioned sectors in the event of emergencies. In addition, the IRC responded to flooding and cholera emergencies in impacted LGAs across BAY states.

Commitment to COVID-19 (Discuss your organization’s support regarding COVID-19 interventions in 2021): USD 136,983

COVID-19 remained the major global public health emergency in 2021. In response, the IRC allocated more funds to support state governments and LGAs with various preventive measures and response mechanisms that were put in place to protect health workers providing services in hospitals and to curtail community spread across the three Northeast states.

IRC support included:

- The procurement of personal protective equipment, infection prevention and control supplies, drugs, and medical supplies which were distributed to various government health facilities and LGA health offices to support community interventions and minimize the spread of the disease.
- Playing a vital role with the help of the European Union (EU) in supporting the Borno State Ministry of Health to ensure equitable access to COVID-19 vaccines for frontline health workers and other community members.
- A mass campaign, “No one is safe until everyone is safe.”
- The IRC, through the Borno State Ministry of Health, identified knowledge gaps among the vaccination team members. This informed the need to provide training for the health workers rolling out the vaccination exercise in LGAs outside the state capital, such as Gwoza and Monguno.
- The IRC, in collaboration with the Borno State Primary Health Care Development Agency identified and trained vaccinators, recorders, supervisors, town criers, crowd controllers and the other LGA team members conducting the vaccination campaign.
- In addition to the training, the IRC procured and distributed visibility jackets for all health workers and stakeholders participating in the COVID-19 Vaccines Global Access (COVAX) exercise and provided stipends to support the supervisors monitoring the exercise. Vehicles and other logistics support, such as the provision of an ambulance for referring to the nearest treatment center were provided.
- Information, education, and communication material was printed and shared with the various government and community agents conducting health promotions and campaigns. Community dialogues were conducted with community leaders and were able to change the negative perception on COVID-19 vaccine uptake.



Bill and Melinda Gates Foundation

Vision & Mission Statement: Guided by the belief that all lives have equal value, our mission is to create a world where every person has the opportunity to live a healthy, productive life.

Brief overview of your organization's aid agenda to Nigeria (USD 184.9M as of Dec. 2021)³

The foundation has been a partner to Nigeria since 2010, working across health, agriculture, financial services, nutrition, and more recently gender, all with the overarching goal of supporting the country to advance its progress in achieving the Sustainable Development Goals (SDGs) and ensuring healthy and productive lives for all Nigerians. As a longstanding technical and funding partner, the foundation launched its Nigeria Country Plan in October 2020 to ensure strong alignment of resources and demonstrate a commitment to sustaining Nigeria's achievements and supporting its progress. The foundation currently manages over 100 grants designed to support health and development in Nigeria.

Support Area/Sectors (size of spending)

1. **Health and Nutrition (USD 119M):** In health, we take a comprehensive health system strengthening approach in Nigeria. We partner with governments to build a strong primary healthcare system that can deliver quality reproductive, maternal, newborn, child, and nutrition services to all in need and reduce the overall burden of disease. Our health priorities include polio, routine immunization, family planning, and maternal and child health programs. Nutrition-related projects include working with various government and non-government partners to accelerate the achievement of improved infant and young child nutrition, large scale food fortification, year-round access to safe and nutritious foods, and improved women and girls' nutrition in a supportive government-enabled environment.
2. **Financial Services to the Poor (USD 4.5M):** We believe that an economy that includes everyone, benefits everyone. Our aim is to help poor people unlock their resources, so they can get the goods and services they need, when they need them, while investing in a better future. We do this by supporting government agencies, the private sector, and other stakeholders in making sure people and economies are safe while allowing for innovations that lead to safer, cheaper, faster, more convenient, and more reliable financial systems and tools.
3. **Agriculture (USD 41.2M):** We support inclusive agricultural transformation. This includes key investment opportunities in policy development, agriculture sector coordination, and sector-wide investments at the federal level and state levels. We help empower Nigerian smallholder farmers with the knowledge, tools, and technologies they need to increase

³ Total spending by the Bill and Melinda Gates Foundation in 2021 is more than what has been reported on IATI datastore. This will be updated accordingly when they are able. This does not affect the total as reported in IATI.

their productivity of crop and livestock commodities, and to have nutritious foods. Overall, our key goals include growing the agricultural sector, promoting nutrition-sensitive agriculture, and supporting a mechanism for improved sector governance.

4. **Gender Equality (USD 5.5M):** Gender equality is a more recent focus areas and is a critical and cross-cutting priority across the foundation's programs worldwide. The foundation's gender equality strategy has a core focus on the use of collective platform models to address asymmetries of power, agency, information, and access to markets. In Nigeria, the gender equality team is supporting the Nigeria for Women Project managed by the World Bank as a starting point for the foundation's larger gender equality engagements in the country.
5. **Policy, Advocacy, and Communications (USD 14.7M):** Our policy and advocacy work supports a broad and cross-cutting agenda in Nigeria, while also ensuring strong alignment with the foundation's agriculture, financial services, and gender strategies which engage in Nigeria through global channels.

Commitment to COVID-19 (Discuss your organization's support regarding COVID-19 interventions in 2021):

In collaboration with partners, the foundation's COVID-19 support has spanned both national and sub-national coverage (USD 14,195,637, as of December 2021) and varied across investment focal areas, such as: management and coordination, surveillance, laboratory, case management, infection prevention and control, and logistics.

Overview and Summary of Programmes of Konrad-Adenauer-Stiftung in Nigeria

KAS is a non-profit, non-governmental political foundation from Germany funded by the German government to strengthen democratic and good governance in more than 100 countries around the world. In Nigeria, KAS entered a cooperation agreement with FGN through the MFBNP.

The mandate of KAS is to promote democracy, rule of law, and prosperity for all. The funding comes from the German Federal Ministry of International Cooperation and Economic Development and the German Foreign Office. The office in Nigeria opened in 2001 and it supports the Nigerian authorities and the civil society in three areas:

1. Promotion of Democracy and Good Governance
2. Support to the Security Sector Reform
3. Promoting Economic Development

Main partners for the implementation of respective programmes in the three areas are the House of Representatives, the National Institute for Legislative and Democratic Studies, the MFBNP, 13 State Houses of Assembly, the Federal Ministry of Police Affairs, the Nigeria Security and Civil Defense Corps, the National Orientation Agency, among others.

Support Area/Sectors

1. Promoting Democracy and Good Governance

Main Partners: House of Representatives, National Institute for Legislative and Democratic Studies; 13 States Houses of Assembly; MFBNP; Bureau of Public Service Reforms; Premium Times Centre For Investigative Journalism; National Orientation Agency, Headquarters and State Directorates; African Centre for Leadership, Strategy and Development; and Raypower FM (DAAR Communications).

Major interventions:

- Capacity-building for members of the National Assembly and for 13 partner state Houses of Assembly
- Capacity-building for research fellows of the National Institute for Legislative and Democratic Studies
- Induction and good governance workshops for board members and high officials of Nigerian ministries, departments, and agencies
- Capacity-building for journalists and media houses
- Civic education in the form of radio programmes (Vision-Nigeria radio programme on Raypower FM)

2. Support to the Security Sector Reform

Main Partners: Office of the Speaker, House of Representatives, House of Representatives' Committee on Army, House of Representatives Committee on Monitoring and Implementation of the Legislative Agenda, Federal Ministry of Police

Affairs, Nigeria Security and Civil Defense Corps, National Orientation Agency, Nigerian Army College of Logistics, IMPACT for Change and Development (IMPACT Lagos), and Centre for Human Development and Social Transformation, among others.

Major interventions:

- Strategic seminars on national-level structural security sector reforms for high-level officials of security-related ministries and security agencies
- Seminars/retreats to discuss legislative reform of the security sector for leadership, members, and staff of security-related committees in the House of Representatives
- Seminars on curricula improvements for senior officers from training colleges and heads of training at the national headquarters of security agencies
- Seminars on promoting civil-military cooperation at geopolitical zones for leaders of security agencies and leaders of civil society groups
- Training workshops on promoting interagency collaboration and conflict resolution for senior- and middle-level officers of security agencies

3. **Economic Development**

Main Partners: MFBNP, State Houses of Assembly, Office of the Head of the Civil Service of the Federation.

Major interventions:

- Capacity-building for anchors and secretariat officials for the development of the medium (2021-2025 and 2026-2030) and long-term (2021-2050) NDPs
- Capacity-building for high officials of the government on implementing NDPs



Canada (Department of Foreign Affairs, Trade and Development)

Canada is committed to working closely with Nigeria to reduce extreme poverty and build a more peaceful, inclusive, and prosperous society. Canada's development assistance aligns with the priorities identified in Nigeria's development agenda and state-level strategies. Canada focuses on improving the quality of life of the poorest and most vulnerable, particularly women and girls, creating the conditions for them to be empowered to exercise their rights and helping them realize their economic potential.

Support Area/Sectors

Canada's assistance is concentrated in the following sectors:

- 1. Health:** Canada has been helping improve health outcomes for women, adolescents, newborns, and children by strengthening primary healthcare at the community level, with a focus on sexual and reproductive health and rights. Programming seeks to meet the health needs of women and girls, transform behaviors, and support an enabling environment for more inclusive, gender-responsive service delivery and use. As part of these efforts, the Bauchi Opportunities for Responsive Neonatal and Maternal Health project provided over 16,000 maternal, obstetric and neonatal care packs to 216 health facilities, and over 579,000 hard-to-reach families received qualified maternal, newborn, and family planning health visits in Bauchi state. Furthermore, the Enhancing the Ability of Frontline Health Workers to Improve Health in Nigeria initiative, supported by Canada, has also been assisting 11 health training institutions in Bauchi and Cross River states to attain full or partial accreditation to train nurses, midwives, and other frontline health workers. Canada has also been at the forefront in helping Nigeria to eradicate polio, having contributed over Canadian Dollars 120M since 2000. Canada has also helped develop human resources for health at the primary level.
- 2. Inclusive Economic Growth:** Canada is helping to improve the participation, productivity, and economic empowerment of women and youth in the Nigerian economy. Canada supports efforts to increase employment opportunities for vulnerable women and youth, particularly in the agricultural sector. As part of these efforts over 10,000 youth, of whom 50 percent were young women, have been provided with entrepreneurship training to increase their job opportunities and improve their entrepreneurial skills since 2017.
- 3. Gender Equality:** Canada is helping to advance gender equality in Nigeria by supporting the rights and empowerment of women and girls, both as a cross-cutting theme across development assistance and through stand-alone programming. Canada is supporting over 100 women's rights organizations and networks that are working to promote women's rights, and advance women's empowerment and gender equality in Nigeria. This is done by supporting their activities, building institutional capacity, and promoting network and alliance-building as women's rights and feminist organizations are critical agents of change. Canada is also supporting two projects in northeast Nigeria aimed at reducing the barriers that girls face in accessing quality education.

Canada has also been a significant contributor of humanitarian assistance to meet the emergency needs of conflict-affected populations in the Northeast. This includes providing critical life-saving assistance, including food; treatment for acute malnutrition and other healthcare; and access to safe water and sanitation services for populations in need, including vulnerable women and children.

Commitment to COVID-19 (Discuss your organization’s support regarding COVID-19 interventions in 2021):

Canada’s development assistance to Nigeria’s response to COVID-19 has supported the continuity of essential services and livelihood protection, women’s organizations to respond to increased sexual and gender-based violence, and a coordinated and government-led multi-stakeholder response through the United Nations One Response COVID-19 Basket Fund.

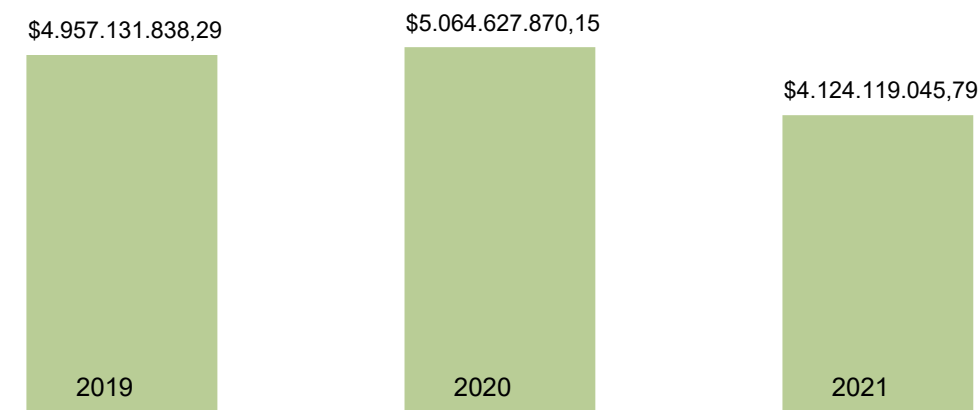
Please note that 2021 figures are initial estimates only, as the Government of Canada fiscal year is April 1 – March 31, hence the non-inclusion of actual spending in this profile.

CHAPTER THREE: DEVELOPMENT COOPERATION AND AID IN NIGERIA

The purpose of this chapter is to highlight key characteristics of Nigeria's 2021 development cooperation portfolio. This chapter describes the development cooperation landscape, including the overall volume of spending, allocation by sector, top-funded activities, distribution by aid type, and finance type for the year under review.

The volume of development cooperation spent by development partners in Nigeria during 2021 is **USD 4,124,119,045.78**. Figure 9 shows a three-year inflow of aid, with a drop in 2021 compared to the previous two years. This amount was spent across different sectors in Nigeria on varying activities in line with national development priorities.

Figure 9: Three-Year Aid Inflow (2019-2021, USD)



3.1. NUMBER AND STATUS OF AID PROJECTS WITH DONOR CATEGORY AND AMOUNT SPENT

1,511 activities received aid from different partners across diverse sectors. Bilateral donors supported 616 activities and multilateral donors supported 321 activities, as shown in Figure 10 and Table 4. Annex 1 provides a comprehensive list of projects by donor category.

Figure 10: Number of Aid Projects by Donor Category (2021)

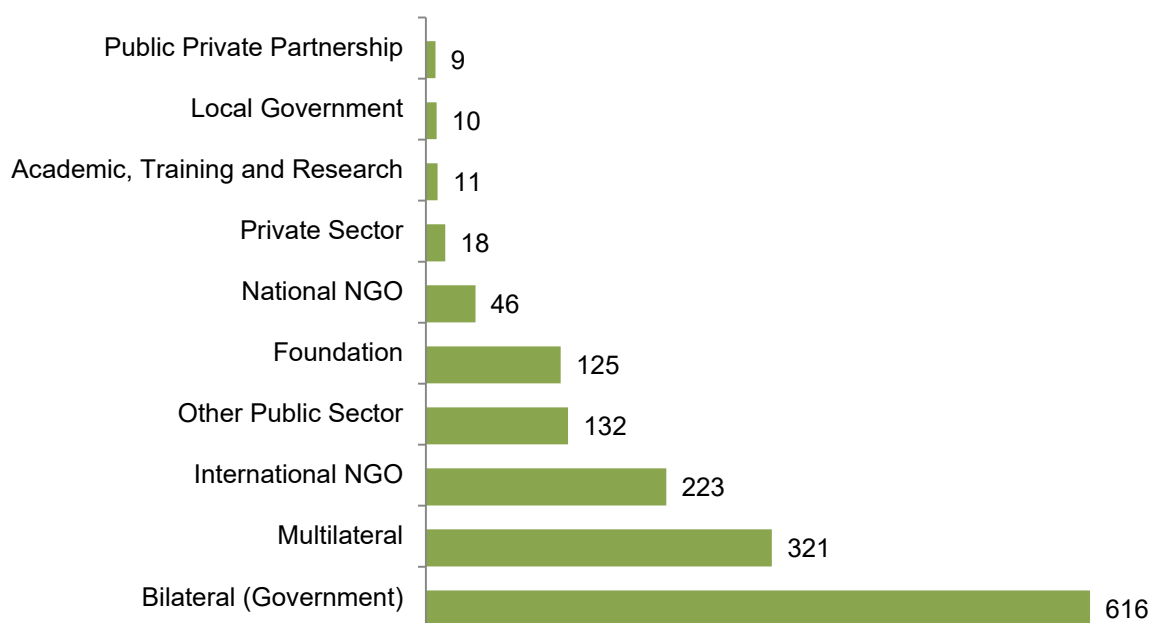


Table 4: Number of Aid Projects and Volume of Aid by Donor Category

Type of Organization	Amount Spent (USD)	Number of Activities
Government	980,958,853	616
Local Government	281,304	10
Other Public Sector	146,660,451	132
INGO	212,400,585	223
National NGO	9,029,138	46
Public Private Partnership	382,168,302	9
Multilateral	2,296,625,791	321
Foundation	83,892,639	125
Private Sector	12,205,082	18
Academic, Training, and Research	1,116,667	11
	4,125,338,812	1,511

3.2. SECTOR-WIDE ALLOCATION OF FOREIGN AID; TOP TEN FUNDED SECTORS, 2021

Over the last three years, the health sector has received the most aid. In 2021, health received about 23.7 percent of total aid. This can be attributed to the continued support in combating COVID-19, including support for vaccine procurement. Emergency response (20.4 percent of funding) and education (10.8 percent) were the second and third most-funded sectors. The funding distribution for the top ten sectors in 2021 is shown in Figure 11.

Figure 11: Top Ten Sectors Receiving Aid in 2021

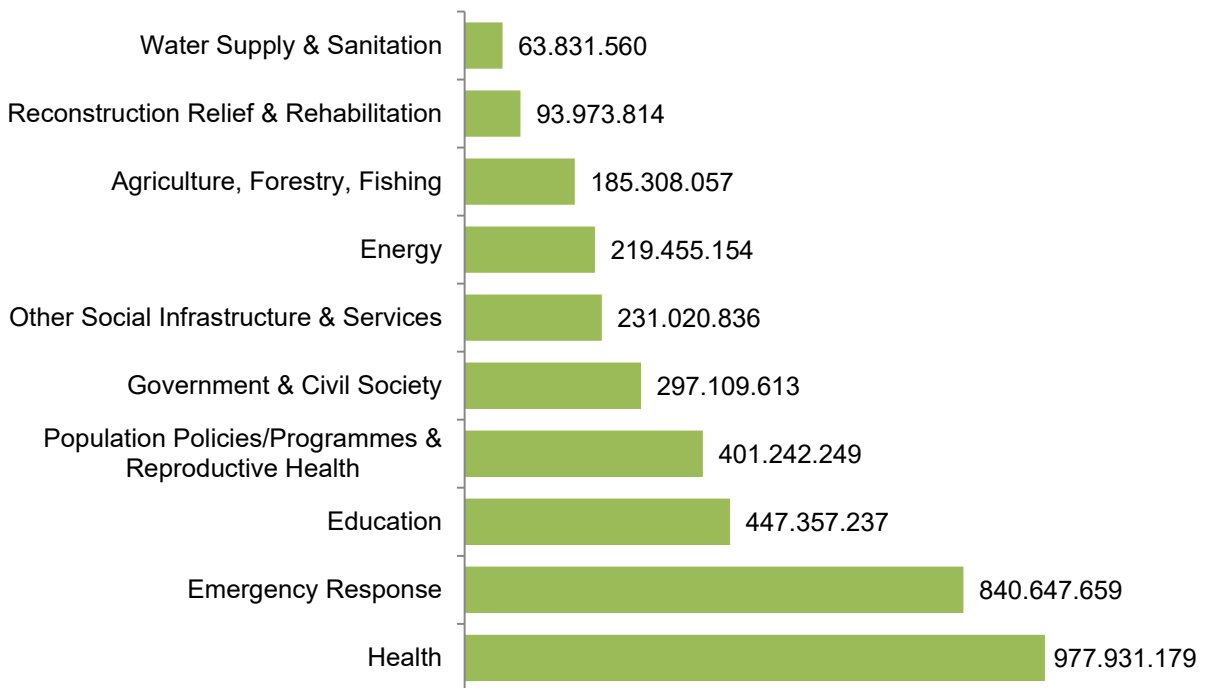
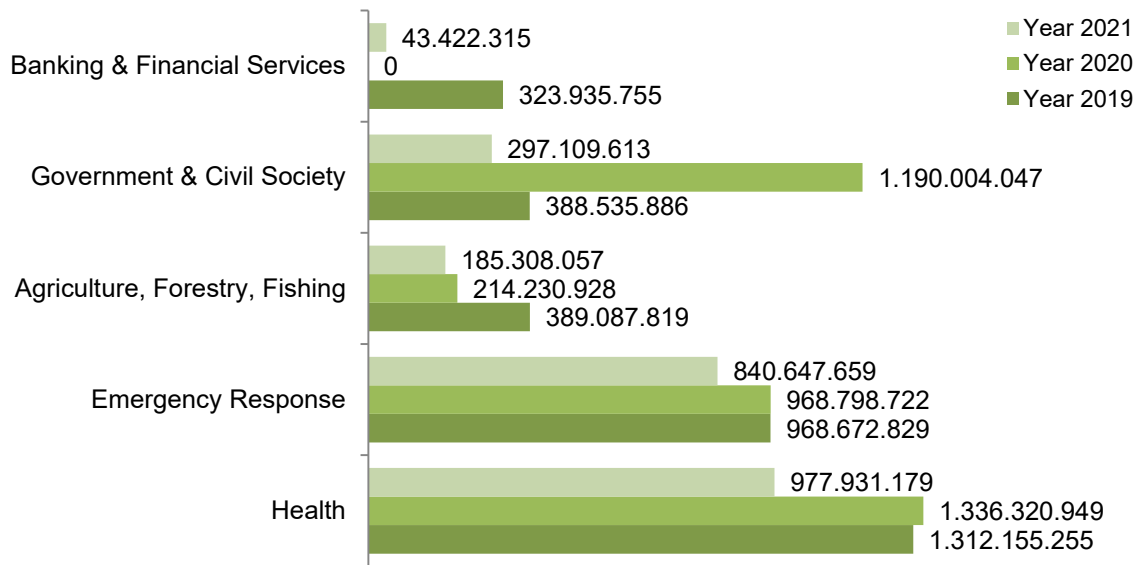


Figure 12 below shows compares the funding for the five sectors that received the most funding between 2019 and 2021. Both the health and emergency response sectors grew significantly in 2020 and stayed at similar levels in 2021. The government and civil society sectors saw a significant decline in funding from 2020 to 2021.

Figure 12: Top Five Sectors by Funding (USD, 2019-2021)



Figures 13-17 show the distribution of spending by organization type across different sectors and the volume of assistance. Emergency response has received more aid from bilateral donors (USD 358.8M), which can be linked to the increased support for tackling the impact of insecurity and IDPs from insurgencies and other related extreme situations. The health sector is a major beneficiary of aid from multilateral and foundation donors, at USD 537.5M and USD 31.9M, respectively, with donors supporting COVID-19, as well as investments towards maternal and child health from donors like Gavi. Education received the most funding from INGOs, at USD 115.2M.

Figure 13: Top Five Sectors Receiving Bilateral Aid, 2021

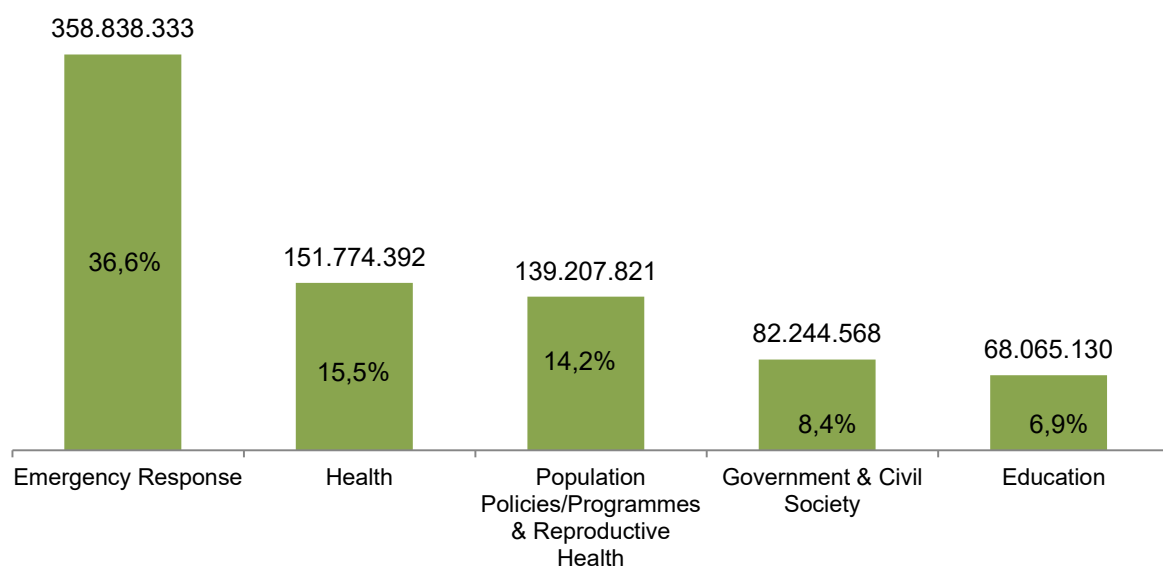


Figure 14: Top Five Sectors Receiving Multilateral Aid, 2021

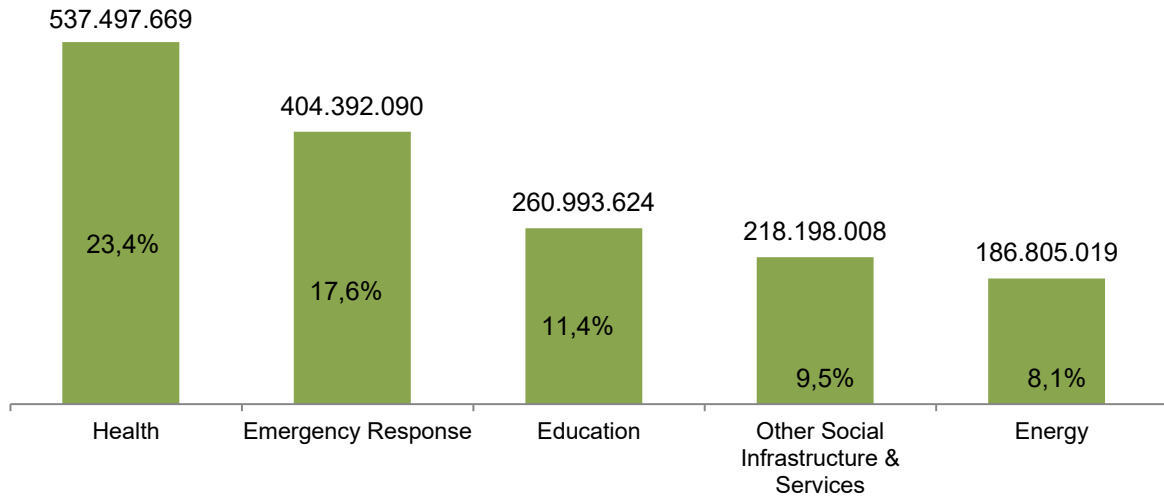


Figure 15: Top Five Sectors Receiving INGO Aid, 2021

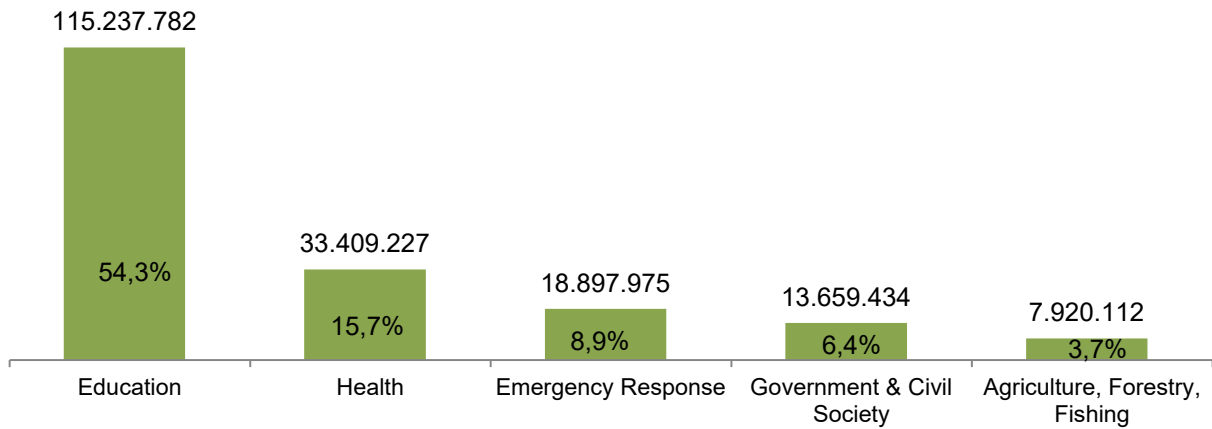


Figure 16: Top Five Sectors Receiving National NGO Aid, 2021

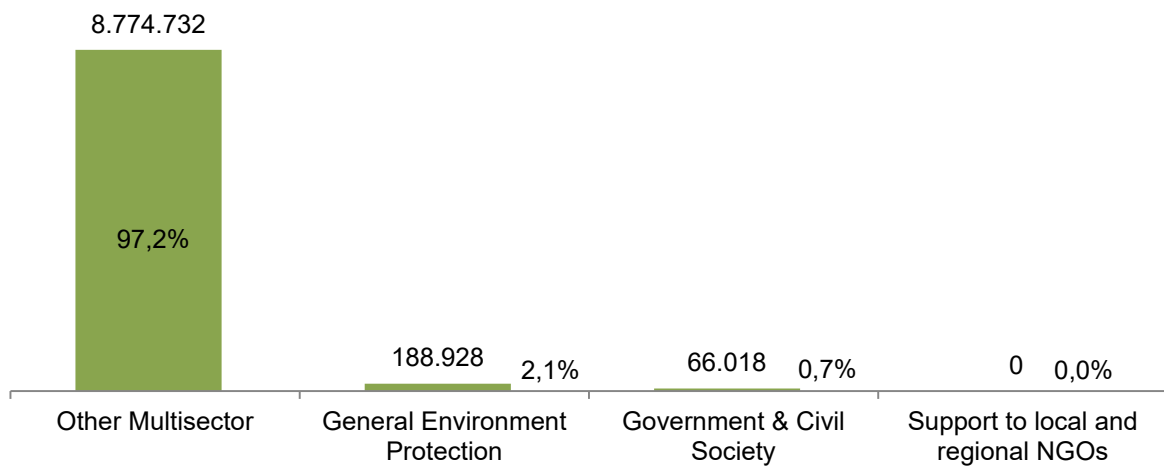
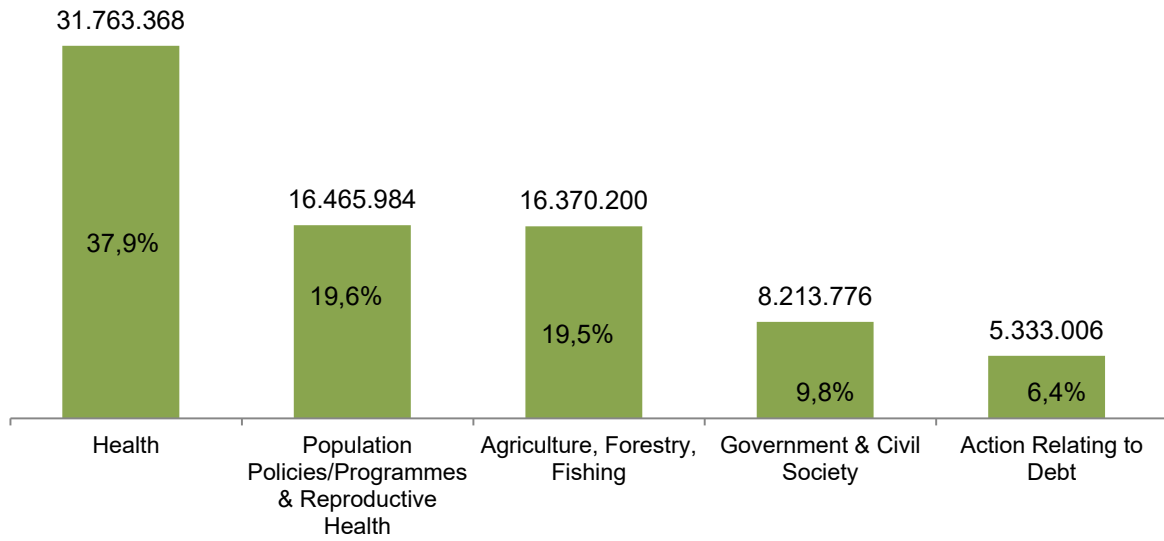


Figure 17: Top Five Sectors Receiving Foundation Aid, 2021



3.3. TYPES OF DISBURSEMENT (GRANTS, TECHNICAL ASSISTANCE, LOAN, ETC.)

As demonstrated by

Figure 18 below, most aid was disbursed via standard grants. Table 5 below provides a complete overview of the type of disbursement and the different partners that provided assistance under each category, as well as the volume of expenditure.

Figure 18: Aid by Disbursement Type

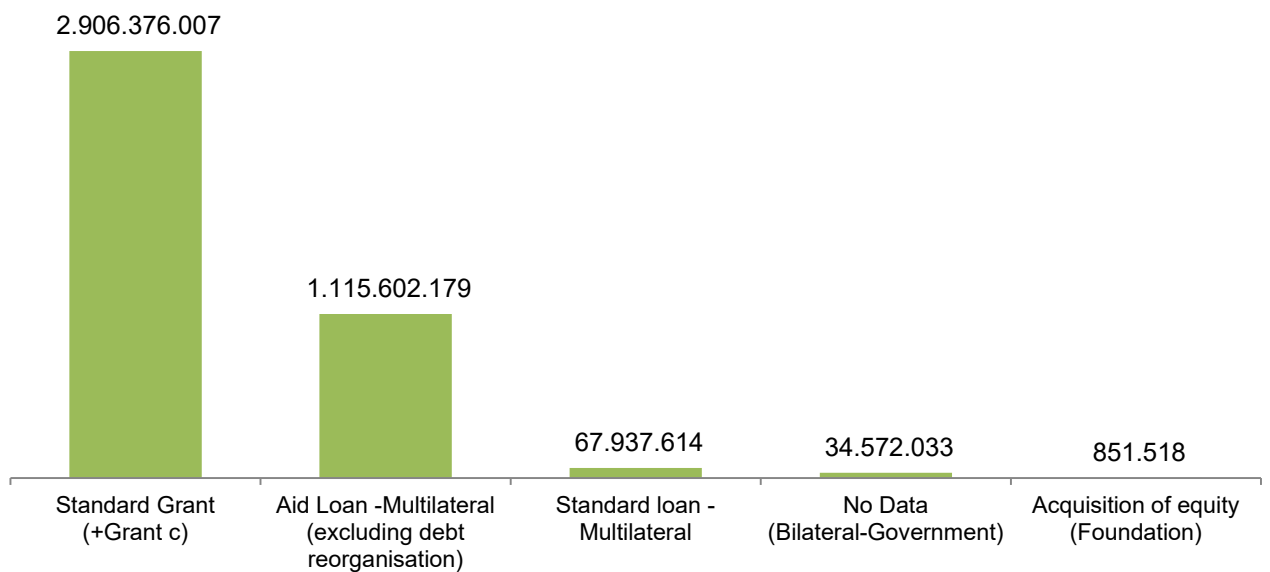


Table 5: Overview of Type of Disbursement, Partners, and Volume of Expenditure

Disbursement Type	Spend (USD)
Standard Grant	
Bilateral (Government)	1,130,391,587
Local Government	946,164,079
Other Public Sector	391,197,980
International NGO	195,094,996
Public Private Partnership	146,575,290
Multilateral	82,982,631
Foundation	12,205,082
National NGO	1,175,156
Private Sector	504,045
Academic, Training and Research	85,161
Aid loan excluding debt re-organization	
Multilateral	1,115,602,179
Standard loan	
Multilateral	67,937,614
Acquisition of equity not part of joint venture in developing countries	
Foundation	851,518
No data	
Government	34,572,033
Grand Total	4,125,339,351.64

3.4. PERCENTAGE OF AID IN BUDGET

The 2021 national budget is NGN 13.58 trillion. Development partners provided 12.7 percent of the national budget, totaling NGN 1.72 trillion using an exchange rate of NGN 403.5 to USD 1.

3.5. AID ALIGNMENT TO THE NATIONAL DEVELOPMENT PRIORITIES; TOP TEN FUNDED ACTIVITIES

Table 6 present the top ten activities that are in line with the focus of the NDP priorities across education, health, and infrastructure.

Table 6: Top 10 Activities in Line with Focus of the NDP

Activity	Spend (USD)
Better Education Service Delivery for All (World Bank)	197,246,056
01 Unconditional assistance to affected pop (United Nations World Food Programme)	193,829,391
National Social Safety Nets Project (World Bank)	189,962,815

Activity	Spend (USD)
Optimizing HIV investments for Impact (Global Fund to Fight AIDS, Tuberculosis and Malaria)	162,691,544
Nigeria: COVID-19 (COVAX) (Gavi, the Vaccine Alliance)	138,245,563
Nigeria - Program to Support Saving One Million Lives (World Bank)	125,149,319
Education in Emergency Programme - Access to Learning for All in Northeast Nigeria (IRC)	113,291,389
To contribute towards reducing the malaria burden to pre-elimination levels and bringing malaria-related mortality to zero by 2020 (Malaria Consortium)	101,773,751
Power Sector Recovery Performance Based Operation (World Bank)	95,624,506
Nigeria-Electricity Transmission Project (World Bank)	81,054,311
Total	1,398,868,645

3.6. EXTERNAL SUPPORT FOR THE FIGHT AGAINST COVID-19 IN NIGERIA

Nigeria received over USD 219M assistance from diverse donors in 2021 to fight COVID-19, based on Nigeria Centre for Disease Control six-pillar intervention model. Figure 19 and Table 7 present the top ten out of 48 reported activities from all donor types (IATI 2021), with the highest assistance supporting COVID-19 response.

Figure 19: Top Ten COVID-19 Response Activities, 2021

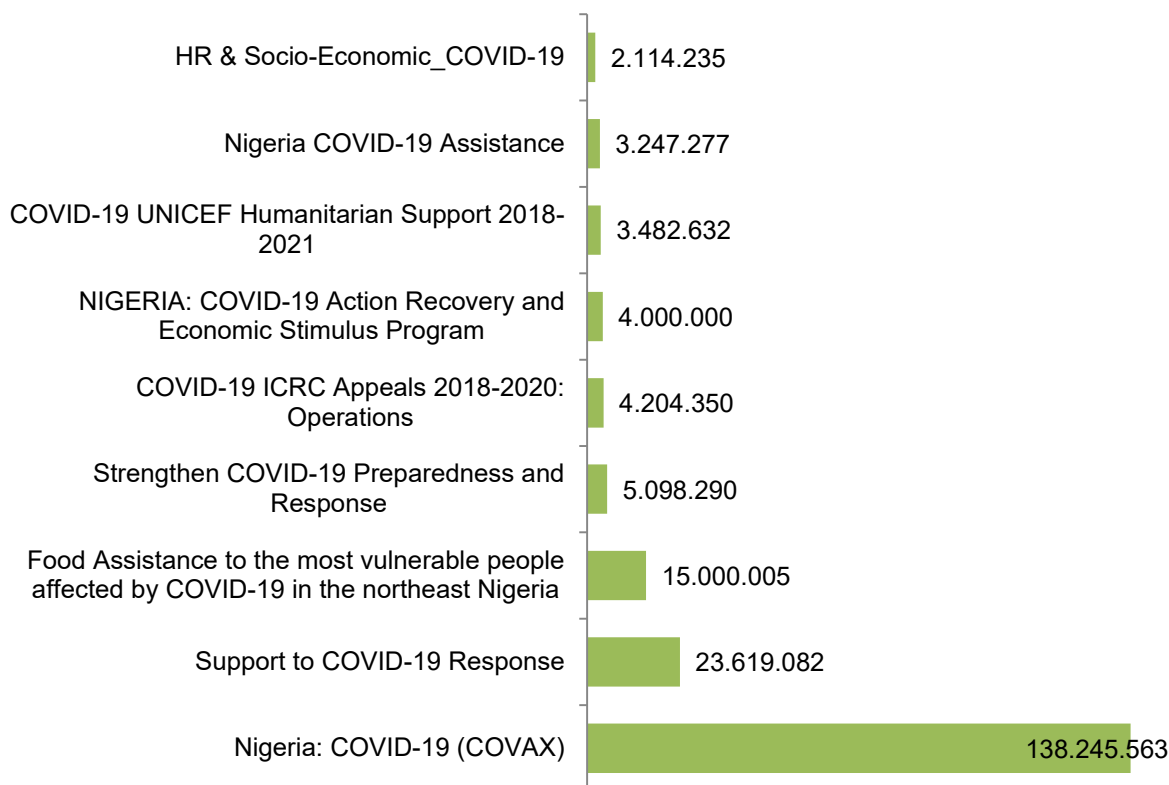


Table 7: Top 10 COVID-19-Related Activities in 2021

SN	COVID-19-Related Activities	Spend (USD)
1	Nigeria: COVID-19 (COVAX)	138,245,563
2	Support to COVID-19 Response	23,619,082
3	Food Assistance to the most vulnerable people affected by COVID-19 in the northeast Nigeria	15,000,005
4	Strengthen COVID-19 Preparedness and Response	5,098,290
5	COVID-19 ICRC Appeals 2018-2020: Operations	4,204,350
6	NIGERIA: COVID-19 Action Recovery and Economic Stimulus Program	4,000,000
7	COVID-19 UNICEF Humanitarian Support 2018-2021	3,482,632
8	Nigeria COVID-19 Assistance	3,247,277
9	HR & Socio-Economic_COVID-19	2,587,118
10	Support global logistical support for the COVID-19 response	2,000,000
Total		201,484,316

RECOMMENDATIONS

Accountability is the cardinal purpose for this report. Thus, the following recommendations should be considered:

1. Some names of organizations, sectors, and activities in the IATI and DAD databases differ; which creates confusion in identifying them. A naming convention need to be developed for harmonization across the two databases.
2. All data used in this report are courtesy of IATI because reporting on DAD is not comprehensive, hence the need to upgrade the DAD to capture SDGs and NDP indicators and institutionalize its use, as well as to conduct biannual trainings and reviews.
3. Ensure continuity in the preparation of the annual DCR to promote transparency, accountability, and effectiveness in the coordination and utilization of development cooperation.

ANNEXES

Annex 1: Development Partners in Nigeria 2021

S/N	Type of Organization	Spending (USD)
A	Bilateral (Government)	980,958,853
1	United States Agency for International Development (USAID) [US-GOV-1]	574,877,370
2	UK - Foreign, Commonwealth and Development Office [GB-GOV-1]	141,591,297
3	Germany - Ministry for Economic Cooperation and Development [DE-1]	125,518,857
4	Canada - Global Affairs Canada Affaires Mondiales Canada [CA-3]	37,530,947
5	Germany - Federal Foreign Office [XM-DAC-5-7]	35,390,621
6	Sweden - Swedish International Development Cooperation Agency (SIDA) [SE-0]	20,341,124
7	Netherlands - Ministry of Foreign Affairs [XM-DAC-7]	14,067,774
8	Agence Française de Développement [FR-3]	7,507,521
9	Belgian Development Cooperation [XM-DAC-2-10]	5,942,119
10	United States [US-USAGOV]	5,631,765
11	Netherlands Enterprise Agency [NL-KVK-27378529]	2,370,795
12	UK - Department of Health and Social Care (DHSC) [GB-GOV-10]	2,171,412
13	Office for Government Policy Coordination [KR-GOV-051]	1,942,876
14	King Salman Humanitarian Aid and Relief Centre [XM-OCHA-HPC6770]	1,726,400
15	Denmark - Ministry of Foreign Affairs, Danida [XM-DAC-3-1]	1,623,750
16	King Salman Humanitarian Aid and Relief Centre [XM-OCHAS-HPC6770]	1,301,621
17	AICS - Agenzia Italiana per la Cooperazione allo Sviluppo / Italian Agency for Cooperation and Development [XM-DAC-6-4]	710,054
18	Republic of Korea [KR-GOV-010]	673,914
19	Spanish Agency for International Development Cooperation (AECID) [ES-DIR3-EA0035768]	22,126
20	Finland - Ministry for Foreign Affairs [FI-3]	16,507
B	Local Government	281,304
21	UK - Department for Business, Energy, and Industrial Strategy (BEIS) [GB-GOV-13]	281,304
C	Other Public Sector	146,660,451

S/N	Type of Organization	Spending (USD)
22	European Commission - International Partnerships [XI-IATI-EC_INTPA]	85,573,521
23	European Commission - Humanitarian Aid & Civil Protection [XI-IATI-EC_ECHO]	59,659,824
24	European Commission - Service for Foreign Policy Instruments [XI-IATI-EC_FPI]	1,184,079
25	Energy Saving Trust [GB-COH-02622374]	131,275
26	British Council [GB-CHC-209131]	111,752
D	International NGO	212,400,585
27	The International Rescue Committee [US-EIN-13-5660870]	121,385,675
28	Malaria Consortium [GB-CHC-1099776]	16,805,521
29	Norwegian Refugee Council [NO-BRC-977538319]	11,473,881
30	Oxfam Novib [NL-KVK-27108436]	9,139,021
31	Plan International UK [GB-COH-1364201]	8,350,266
32	Sightsavers [GB-CHC-207544]	8,335,190
33	International Rescue Committee UK [GB-CHC-1065972]	4,722,231
34	MSI Reproductive Choices [GB-COH-1102208]	4,556,864
35	Oxfam GB [GB-CHC-202918]	4,063,508
36	The Global Alliance for Improved Nutrition [CH-FDJP-CHE-110347351]	3,318,478
37	Save the Children Netherlands [NL-KVK-41201463]	2,865,567
38	Action Against Hunger UK [GB-CHC-1047501]	1,959,193
39	Global Alliance for Livestock Veterinary Medicines [GB-COH-05393391]	1,673,751
40	Danish Refugee Council [DK-CVR-20699310]	1,577,339
41	ICCO [Interchurch Organisation for Development Cooperation] Cooperation [NL-KVK-56484038]	1,244,953
42	TEAR fund Nederland [NL-KVK-41177385]	1,042,401
43	Clinton Health Access Initiative [US-EIN-27-1414646]	1,034,480
44	ZOA [NL-KVK-41009723]	973,449
45	IMPACT Initiatives [XM-OCHA-HPC9829]	913,789
46	ActionAid UK [GB-CHC-274467]	717,082
47	Women for Women International (UK) [GB-CHC-1115109]	714,906
48	Wayamo Foundation [DE-CR-RA000217-HRB157125B]	543,559

S/N	Type of Organization	Spending (USD)
49	Terre des Hommes Netherlands [NL-KVK-41149287]	508,925
50	British Red Cross [GB-CHC-220949]	506,491
51	Nuffic [NL-KVK-41150085]	491,912
52	Christian Aid [GB-CHC-1105851]	473,214
53	Development Initiatives Poverty Research [GB-COH-06368740]	412,905
54	Aidsfonds - Soa Aids Nederland [NL-KVK-41207989]	407,952
55	Catholic Agency For Overseas Development (CAFOD) [GB-CHC-285776]	355,337
56	Netherlands Red Cross [NL-KVK-40409352]	315,080
57	Christian Blind Mission (UK) Ltd. [GB-CHC-1058162]	313,159
58	Alliance for a Green Revolution for Africa [US-EIN-98-0513530]	299,308
59	International Planned Parenthood Federation [GB-CHC-229476]	291,109
60	International Medical Corps UK [GB-CHC-1093861]	170,670
61	MAG [GB-CHC-1083008]	143,850
62	International Crisis Group [US-EIN-52-5170039]	129,610
63	Acumen [US-EIN-134166228]	119,804
64	CANADEM [CA_ON-ONT-1597880]	18,787
65	INTOSAI [International Organization of Supreme Audit Institutions] Development Initiative [NO-BRC-980997278]	13,636
66	CLASP [US-EIN-33-1112770]	11,946
67	Rocky Mountain Institute [US-EIN-74-2244146]	6,868
68	Practical Action [GB-COH-871954]	4,199
69	Action Against Hunger USA [US-EIN-13-3327220]	1,687
70	Plan International Netherlands [NL-KVK-41198890]	510
E	National NGO	9,029,138
71	OCHA Country Based Pooled Funds [XM-OCHA-CBPF]	8,774,732
72	Niger Delta Stakeholders Initiative for Community Development and Empowerment [NG-CAC-73022]	207,278
73	Center for Church-Based Development [DK-CVR-12006004]	47,668
F	Public Private Partnership	382,168,302
74	The Global Fund to Fight AIDS, Tuberculosis and Malaria [47045]	382,168,302
G	Multilateral	2,296,625,791
75	The World Bank [44000]	1,115,602,179

S/N	Type of Organization	Spending (USD)
76	Gavi, the vaccine alliance [47122]	282,254,008
77	United Nations World Food Programme (WFP) [XM-DAC-41140]	262,553,700
78	United Nations Children's Fund (UNICEF) [XM-DAC-41122]	252,435,987
79	United Nations Development Programme (UNDP) [XM-DAC-41114]	75,430,006
80	International Committee of the Red Cross (ICRC) [XM-DAC-21016]	72,054,778
81	World Health Organization [XM-DAC-928]	65,186,476
82	African Development Bank [XM-DAC-46002]	46,299,556
83	United Nations Central Emergency Response Fund (CERF) [XM-OCHA-CERF]	33,500,110
84	International Fund for Agricultural Development (IFAD) [XM-DAC-41108]	26,752,182
85	United Nations Population Fund [41119]	22,963,652
86	United Nations Women [XM-DAC-41146]	8,452,408
87	Food and Agriculture Organization of the United Nations (FAO) [XM-DAC-41301]	7,697,188
88	United Nations Office for the Coordination of Humanitarian Affairs (OCHA) [XM-DAC-41127]	7,332,387
89	GEF [Global Environment Facility] Secretariat [XI-BRIDGE-6385676864]	6,415,608
90	United Nations Industrial Development Organization (UNIDO) [XM-DAC-41123]	3,821,094
91	United Nations Joint Programme on HIV and AIDS Secretariat (UNAIDS) [XM-DAC-41110]	3,583,655
92	United Nations Educational, Scientific and Cultural Organization (UNESCO) [XM-DAC-41304]	1,834,455
93	United Nations Office for Project Services (UNOPS) [41AAA]	1,657,198
94	International Potato Center [XM-DAC-47021]	747,148
95	World Vegetable Center [XM-DAC-47008]	52,017
H	Foundation	83,892,639
96	Bill & Melinda Gates Foundation [DAC-1601]	81,286,300
97	Stichting fondsbeheer DGGF lokaal MKB [NL-KVK-61172863]	1,568,928
98	Initiative Sankofa d'Afrique de l'Ouest [GH-RGD-CG200980721]	457,746
99	Centre for Humanitarian Dialogue (HD Centre) [CH-FDJP-CHE-105181636]	370,035
100	BoP Innovation Center [NL-KVK-50744984]	209,629

S/N	Type of Organization	Spending (USD)
I	Private Sector	12,205,082
101	WYG International B.V. [NL-KVK-06702132]	2,411,847
102	Options Consultancy Services [GB-COH-2695347]	2,293,250
103	Coffey International Development [GB-COH-3799145]	2,258,138
104	DAI Europe [GB-COH-1858644]	1,997,451
105	Girls' Education Challenge – Fund Manager PwC [GB-COH-03580586-GEC]	1,993,117
106	MannionDaniels [GB-COH-04105827]	640,422
107	PwC [GB-COH-03580586]	356,151
108	Cowater International Inc [CA-CRA_ACR-101182509]	169,942
109	Palladium Europe [NL-KVK-30114696]	47,455
110	Social Development Direct Limited [GB-COH-03846881]	15,632
111	LTS International Limited [GB-COH-SC100833]	12,613
112	ICF Consulting Services Ltd [GB-COH-04161656]	9,065
J	Academic, Training, and Research	1,116,667
113	Institute of Development Studies [GB-COH-877338]	587,529
114	University of Leeds [GB-COH-RC000658]	191,601
115	London School of Economics and Political Science [GB-COH-00070527]	151,532
116	Liverpool School of Tropical Medicine [GB-CHC-222655]	75,523
117	The University of Manchester [GB-COH-RC000797]	58,137
118	The University of Oxford [GB-UKPRN-10007774]	52,347
	Grand Total	4,125,338,812

Annex 2: List of Sectors Receiving Aid in 2021

S/N	Sector	Spending (USD)
1	Health	977,923,608
2	Emergency Response	840,647,659
3	Education	447,357,237
4	Population Policies/Programmes & Reproductive Health	401,242,249
5	Government & Civil Society	297,109,613
6	Other Social Infrastructure & Services	231,020,836
7	Energy	219,455,154
8	Agriculture, Forestry, Fishing	158,928,838

9	Reconstruction Relief & Rehabilitation	93,973,814
10	Administrative Costs of Donors	67,611,391
11	Water Supply & Sanitation	63,831,560
12	Other Multisector	61,303,723
13	Industry, Mining, Construction	51,067,036
14	Business & Other Services	47,590,384
15	Banking & Financial Services	43,422,315
16	Agriculture	24,102,687
17	Disaster Prevention & Preparedness	22,705,851
18	General Environment Protection	16,145,452
19	Transport & Storage	13,999,518
20	Development Food Assistance	11,752,350
21	No data	11,077,755
22	Action Relating to Debt	5,333,006
23	Other Multisector	4,882,267
24	Industry	3,821,094
25	Energy Policy	1,625,370
26	Unallocated / Unspecified	1,201,416
27	Forestry	1,138,266
28	Trade Policies & Regulations	1,050,033
29	Education, Level Unspecified	999,704
30	Government & Civil Society-general	913,789
31	Communications	696,069
32	General Budget Support	154,018
33	Support to local and regional NGOs	27,412
34	Health, General	7,571
	Grand Total	4,124,119,045

Annex 3: List of COVID-19 Related Activities in 2021

SN	COVID-19 Activity	Spending (USD)
1	Nigeria: COVID-19 (COVAX)	138,245,563
2	Support to COVID-19 Response	23,619,082
3	Food assistance to the most vulnerable people affected by COVID-19 in the northeast Nigeria	15,000,005
4	Strengthen COVID-19 Preparedness and Response	5,098,290
5	COVID-19 ICRC Appeals 2018-2020: Operations	4,204,350
6	NIGERIA: COVID-19 Action Recovery and Economic Stimulus Program	4,000,000

SN	COVID-19 Activity	Spending (USD)
7	COVID-19 UNICEF Humanitarian Support 2018-2021	3,482,632
8	Nigeria COVID-19 Assistance	3,247,277
9	HR & Socio-Economic_COVID-19	2,114,235
10	Support global logistical support for the COVID-19 response	2,000,000
11	Support to COVID-19 response to mitigate the risk of transmission and control avoidable morbidity and mortality among IDP and vulnerable communities in the BAY States	1,999,541
12	COVID-19 Prevention and Response Project	1,614,135
13	Multi-country Sexual Reproductive Health and Gender-Based Violence response to COVID-19 – IRC - 2021	1,594,433
14	COVID-19 Action Against Hunger: HUM 2021-2025	1,388,851
15	Support for Responsive Newborn and Maternal Health in Bauchi-COVID-19	1,374,348
16	Emergency health and WASH services to COVID-affected populations	1,305,781
17	Early and post- COVID socio-economic recovery and resilience of women and girls worst- affected by the pandemic enhanced through access to Social Protection support and other financial assistance packages.	1,177,431
18	Supporting the Republic of Nigeria with preventive medical equipment and supplies to confront the emerging corona virus (COVID-19) within the group of 26 countries	1,000,000
19	Support National COVID-19 Vaccination campaign in North-East Nigeria (Borno – State)	937,315
20	COVID-19: Nigeria PTF [Presidential Task Force] Emergency Response Communications Support	814,000
21	Provision of life saving assistance to children under five years of age suffering from Severe Acute Malnutrition (SAM) amid the COVID-19 Pandemic in Borno and Yobe state, North East Nigeria	726,234
22	COVID-19: strengthening the impact of PHEOCs through data support	682,017
23	COVID-19: Supporting Nigeria's Emergency Response Readiness for Case Mgt	499,741
24	Multisectoral Response to COVID-19	409,119
25	Building Resilience to Shocks through Capacity Strengthening and Reducing the impact of COVID 19 in Yobe State	373,758
26	Crisis Management_COVID-19	372,619
27	EU support to COVID 19 mitigation measures in Yobe state	305,802

SN	COVID-19 Activity	Spending (USD)
28	Provision of life-saving preparedness and response activities for COVID-19 in Nigeria	285,328
29	COVID-19 Swedish Mission Council frame 2017-2021	280,239
30	Women's Voice and Leadership - Response to Coronavirus (COVID-19) - Nigeria	222,577
31	COVID-19: GRID3 COVID-19 Support Scale-up	200,000
32	COVID-19: Data and logistics support for Nigeria	187,189
33	Lifesaving WASH assistance COVID-19 prevention project for IDPs and host population in Jere LGA	147,238
34	Protecting conflict affected populations against water and sanitation related diseases and COVID-19 in North East Nigeria	140,000
35	Nigeria_Afghanistan DFID [Department for International Development] COVID 19 RRF 2020 (C19 NALPER)	135,448
36	Educating Vulnerable and Hard-to-Reach Women and Girls in Nigeria-Response to Coronavirus (COVID_19)	102,209
37	COVID-19: Assessing the COVID-19 response & shaping policy in Africa	99,716
38	RHDI-Resp. to Viole. Against Women-COVID	91,419
39	Deepening Peacebuilding in the midst of COVID-19	88,859
40	Provision of Life-Saving Access to Quality WASH Services during COVID-19 Pandemic	83,759
41	COVID-19 IFAD's Rural Poor Stimulus Facility (RPSF), COVID 19	65,149
42	Localized preparedness and response to primary and secondary impacts of COVID-19 – CLHEI [Community Links and Human Empowerment Initiative]	53,377
43	CRUDAN [Christian Rural and Urban Development Association of Nigeria] -Food Sec. & GBV [Gender-Based Violence] Resp. to COVID-19	30,939
44	Localized preparedness and response to primary and secondary impacts of COVID-19 - MVF	28,693
45	Reinforcing the resilience of conflict and COVID-19 affected children and adolescents through the provision of case management and psychosocial support for children and caregivers in Jere and Ngala LGAs of Borno State.	20,002
46	Girls' Education in Conflict-affected Areas in Nigeria - Response to COVID-19	15,010
47	Providing protective, inclusive, safe, and continued quality education for COVID-19 and conflict affected children in Northeast Nigeria	6,663

SN	COVID-19 Activity	Spending (USD)
48	COVID-19 Outbreak Response	6,255
	Grand Total	219,876,629