



FACTSHEET

February 2020

ANALYSIS OF 2020 APPROPRIATION FOR THE NIGERIA POLICE FORCE

1.0 BACKGROUND

This document provides an overview of the budgetary allocations to the Nigeria Police Force (NPF) for 2020. It highlights the total amount appropriated, amount allocated for overhead costs and capital expenditure. It also highlights some capital projects for the Police in the 2020 budget and other related budget lines. This document further compares police budgets over the last 5 years, including the percentage of police funding within the security budget and national budget during the same period.

This comes against the background of persistent complaints of inadequate funding for the Police over the years, resulting police inefficiency and escalating insecurity in the country. The Nigeria Police is responsible for the prevention and detection of crime, apprehension of offenders, preservation of law and order, and protection of life and property and yet, the amounts budgeted for the execution of its duties still begs the question of whether it is sufficient to cover this enormous task.

The National Assembly attempted to fix this problem in 2019 with the adoption of the Police Trust Fund Act, which established a special intervention fund for training and retraining of personnel of the Nigeria Police Force and for the provision of state of the art security equipment and other related facilities for the Police. The Fund is meant to benefit from a levy of 0.005% on the net profit of companies operating business in Nigeria; 0.5% of the total revenue accruing to the Federation Account; as well as proceeds from grants, aids, gifts, donations, and investment income.

The bill was passed by the National Assembly in April 2019 and signed into law by the President in June 2019, but its commencement remains pending with no Board in place to administer the Fund as at January 2020. Part of the information in this factsheet shows the projected amounts to be transferred to the Fund for the 2020 fiscal year.

At N403 billion, the 2020 budget for the Nigeria Police is the highest it has been allocated in the last 5 years in terms of amount, however the ratio of this amount to the total security budget is lower than it has been in the same period. In specific terms, the 2020 budget of N403 billion is 22.3% of the total security budget while the 2015 police budget of N321 billion was 32.5% of the total security budget. (See the tables and information presented for

an analysis of these figures, as well as details of actual releases against budgeted amounts. This is particularly important because incomplete release of funds has been cited by the Police as a major challenge.)

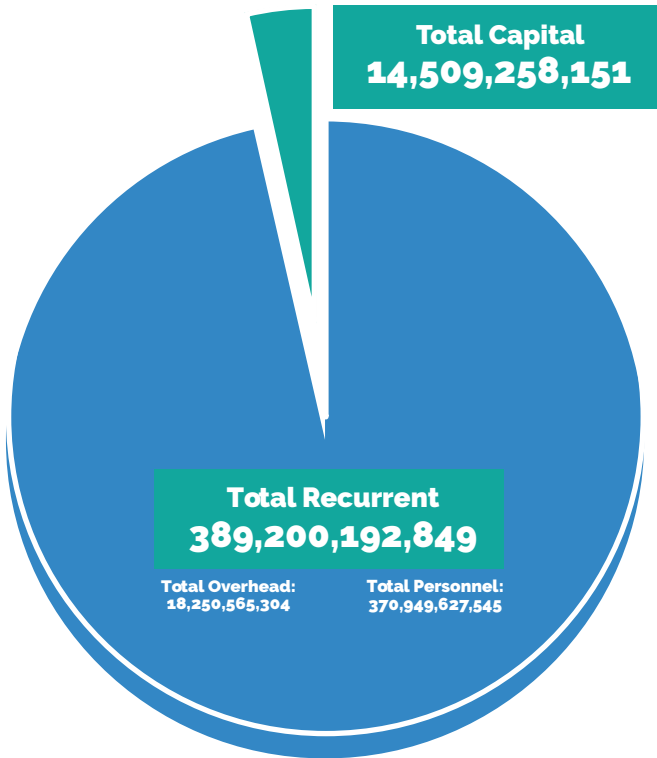
While issues of lack of accountability on use police powers, poor public trust and inadequate oversight remain relevant, the argument on funding remains a perennial one even with a Trust Fund now in place. With the Fund having a 6 year lifespan beginning from the date of commencement of the Act, it is imperative that this issue is adequately addressed before its expiration.

2.0 NPF 2020 BUDGETARY ALLOCATION

2.1 TOTAL BUDGET




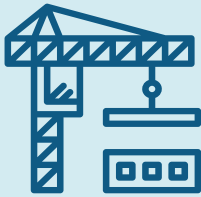
The total amount allocated to Police Formations and commands is **N403,709,451,000 (Four Hundred and Three Billion, Seven Hundren and Nine Million, Four Hundred and Fifty one Thousand Naira)**. This amount is broken down as follows:

Fig. 1: 2020 Budget for Police Formations and Command



From the figures, recurrent expenditure makes up 96.4% of the budget for police formations and command, while capital expenditure is 3.6%. This percentage is significantly low considering the huge capital investment required to upgrade the facilities and equipment of the Nigeria Police.

Table 1: Breakdown of Capital Allocation For 2020

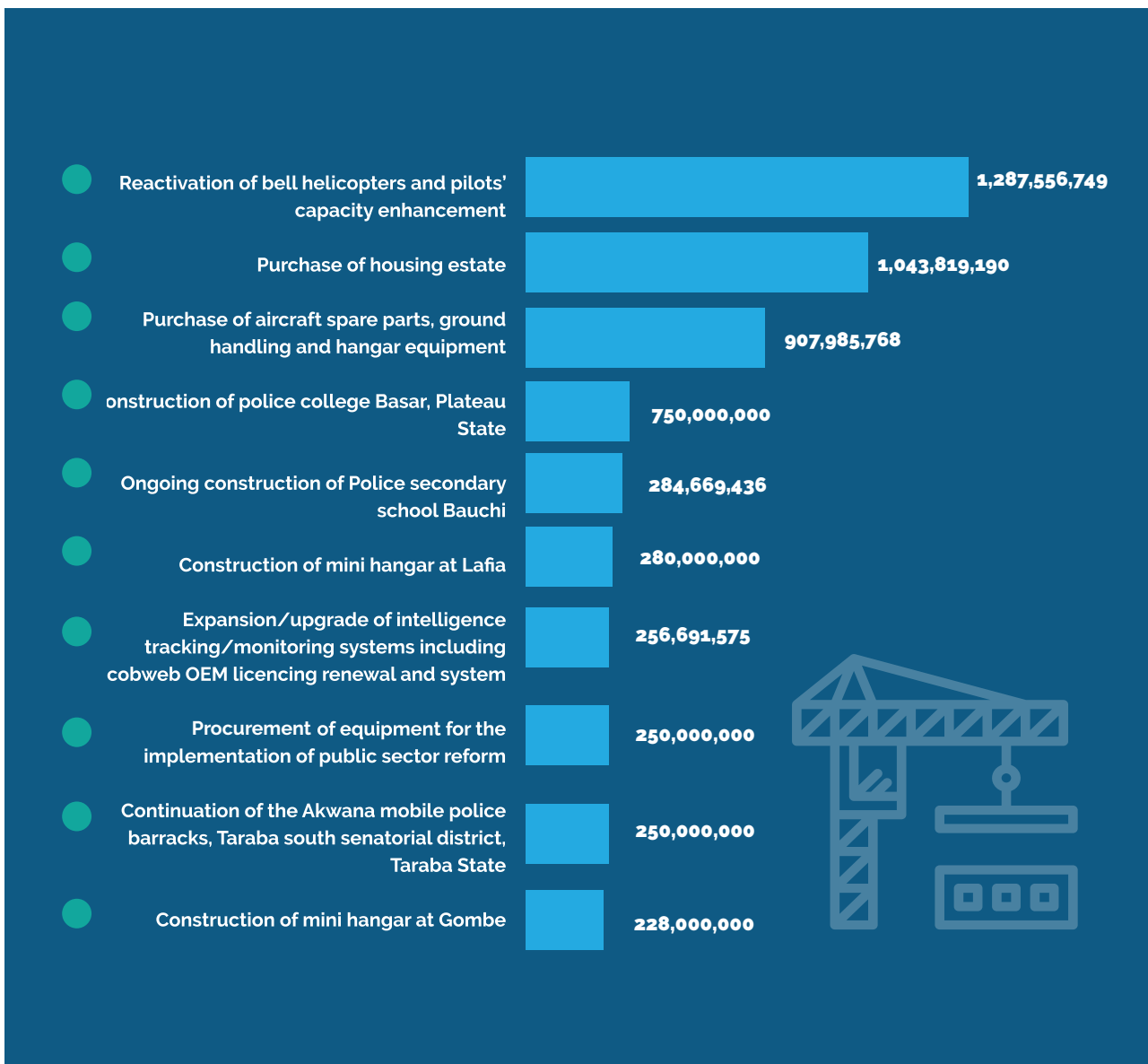
Line Item	Description/ Particulars	Amount (N)
Purchase of fixed assets 	Security equipment	2,957,797,227
	Air navigational equipment	2,195,542,517
	Motor Vehicles and Trucks	572,164,887
	Acquisition of Land	100,835,996
	Industrial equipment	64,815,712
	Library books and equipment	43,516,835
	Health/ Medical equipment	33,118,300
	Recreational facilities	19,220,556
	Teaching/ Learning Aid Equipment	13,463,051
	<i>Total</i>	6,000,475,081
Construction/Provision of Fixed Assets 	Infrastructure	4,203,775,285
	Police stations and barracks	3,590,050,504
	Medical centres	63,524,635
	Airports and Aerodromes	30,304,262
	<i>Total</i>	7,887,654,686
Rehabilitation/Repairs 	Police stations and barracks	53,616,968
	Residential building	4,144,460
	<i>Total</i>	57,761,428
Other Capital Projects 	Monitoring and Evaluation	458,644,861
	Computer software acquisition	56,378,422
	Research and Development	48,343,673
	<i>Total</i>	563,366,956
Overall Total		14,509, 258,151

2.2 SNAPSHOT OF INFRASTRUCTURE PROJECTS UNDER THE BUDGET

The bulk of the infrastructure budget for the Police relate to the construction/renovation of barracks, training institutions (including primary and secondary schools, police colleges and institutions), laboratories, equipment, police stations and commands. There are a total of 217 budget lines for capital projects in the budget, of those lines 204 are on-going, 11 are new projects and the status of 2 is unknown. By these numbers, 94% of projects for police formations and commands are on-going while 5% are new projects.

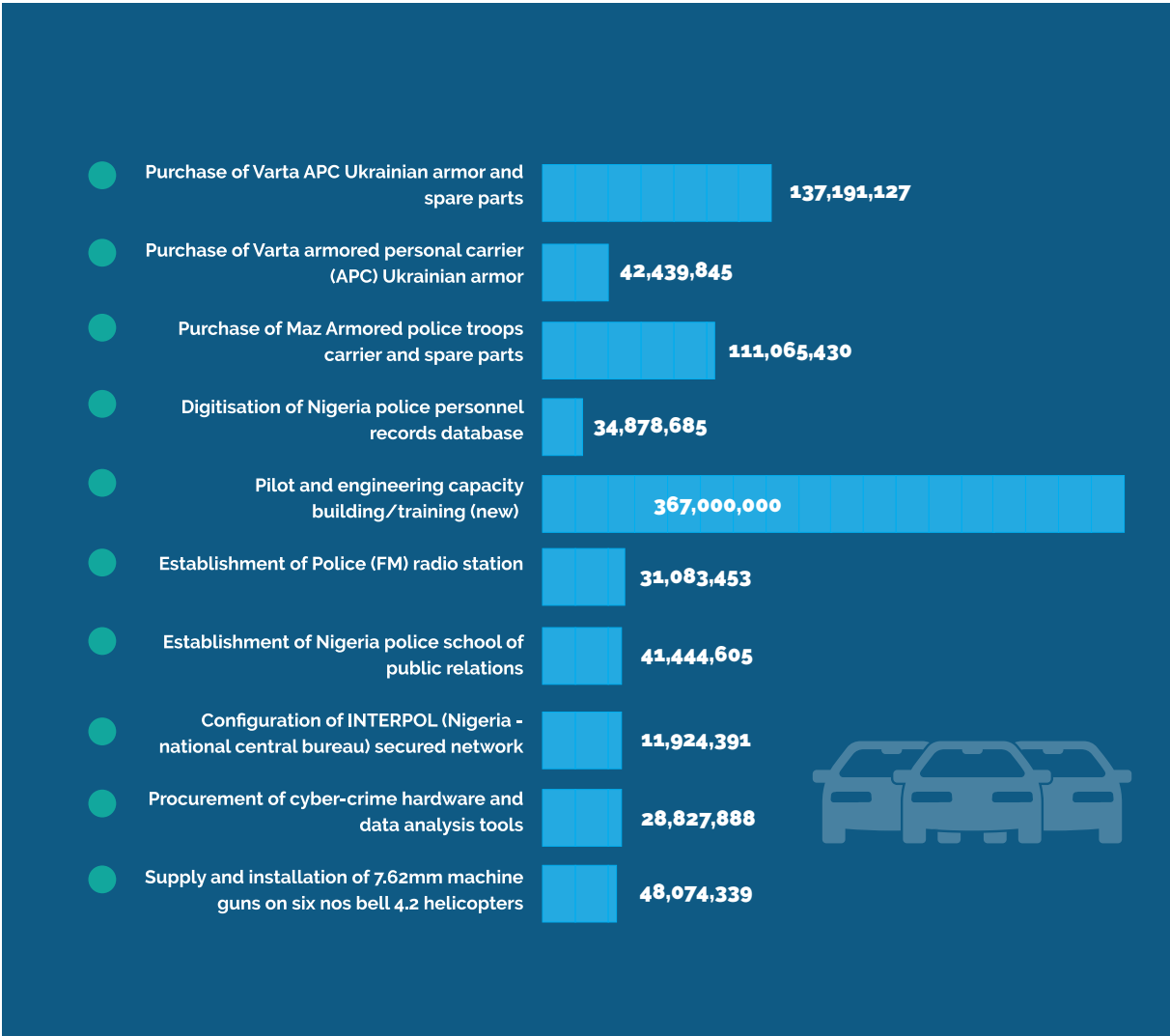
Below are the highest billed projects:

Fig. 2: Highest billed capital projects



Some other capital projects worth mentioning include:

Fig. 3: Other key projects



2.3 OTHER BUDGET LINES MAKING PROVISIONS FOR THE POLICE

The 2020 budget also include allocations to the Police outside the budget for Police Formations and Commands. See table below for details.

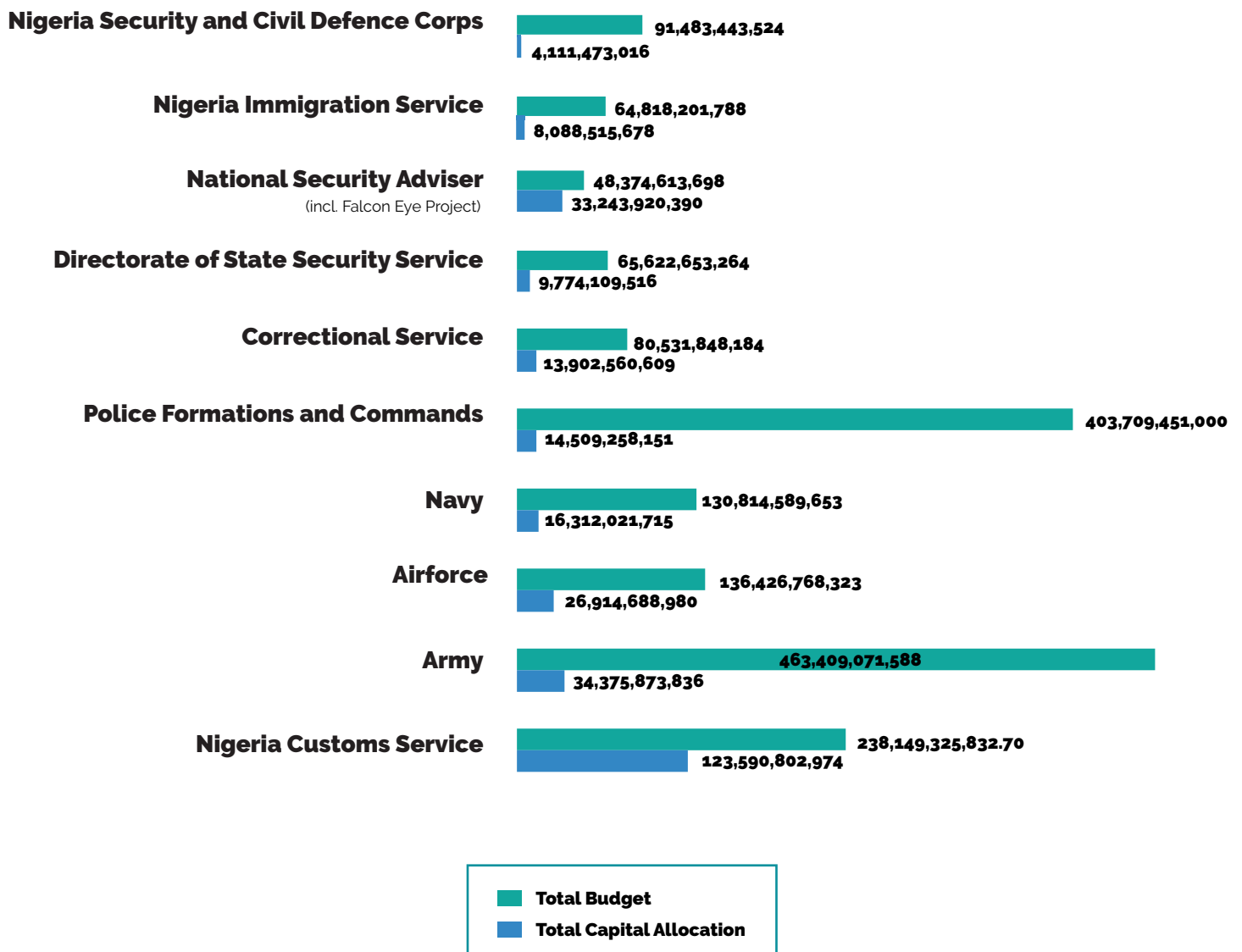
Table 2: Other police related budget items appearing in other parts of the budget

Line Items	Location in the Budget	Amount (N)
Payment of outstanding death benefits to civil servants/police	Other service - wide votes	5,000,000,000
Provision of two-way radio and security solutions for Nigeria Police Force	Ministry of Police Affairs	20,000,000

Installation and deployment of crime database for Nigeria Police Force	Ministry of Police Affairs	158,000,000
Police pensions and gratuities	Consolidated Revenue Fund - Recurrent (Non-Debt) Expenditure	7,408,000,000 (Pensions- 7,308,000,000 Pension running cost- 100,000,000)

3.0 Comparison of Police Capital Expenditure Budget With that of Other Security Agencies for 2020

Fig. 4: Comparison of Capital Budget for the Police with other Security Agencies



4.0 POLICE (FORMATIONS AND COMMANDS) BUDGET FROM 2015 TO 2020

Table 3: Police Budget from 2015 - 2020 Showing amount released vs. amount allocated

Year	Capital Allocation (N)	Capital Budget Released (N)	Overhead Cost Allocation (N)	Overhead Budget Released (N)
2015	17,800,000,000	8,900,000,000	5,895,797,734	4,838,790,846 ¹
2016	16,107,272,000	10,026,818,000	9,250,565,307	6,369,343,519.18
2017	20,198,272,000	9,099,136,000	11,655,565,307	5,997,413,096 ²
2018	25,197,675,025	11,979,732,732	10,301,772,124	8,405,006,847
2019	22,064,903,996	6,325,961,598	9,250,565,304	8,567,285,430
2020	14,509,258,151	-	18,250,565,304	-

Table 4: Percentage of Police Budget Against Total Security Budget and National Budget from 2015- 2020

YEAR	National Budget	Security Budget ³	Police Formations and Commands Budget	Percentage of Security Budget	Percentage of National Budget
2015	N4.45 TRILLION	N988,892,506,442	N321,322,224,611	32.5%	7.2%
2016	N6.06 TRILLION	N1,076,864,003,431	N308,919,046,437	28.7%	5.1%
2017	N7.44 TRILLION	N1,154,686,839,039	N313,515,233,147	27.2%	4.2%
2018	N9.12 TRILLION	N1,353,788,525,587	N324,220,893,212	23.9%	3.56%
2019	N8.92 TRILLION	N1,403,568,885,911	N366,133,777,795	26.1%	4.1%
2020	N10.59 TRILLION	N1,809,122,690,322	N403,709,451,000	22.3%	3.81%

1 2015 and 2016 budgetary release figures obtained from a presentation made by the former IGP, Ibrahim Kpotum Idris at the Public Hearing on a Bill for an Act to Establish the Nigeria Police Reform Trust Fund held on Tuesday, 11 July 2017 at the National Assembly Complex, Abuja. See more details of the presentation in PLAC's publication on "Improving Security Sector Governance and Effectiveness: An Analysis of Selected Security Sector Reform Bills Before the Nigerian National Assembly,"Pg. 51. Available at: <https://placng.org/i/wp-content/uploads/2019/12/Improving-Security-Sector-Governance-Effectiveness-1.pdf>

2 2017 - 2019 figures obtained from the Nigeria Police Force

3 This figure was arrived at by doing a sum of the budgets for Defence, Interior, Ministry of Police Affairs, ONSA and Military Operations. 2020 includes the "Falcon Eye" Project.

5.0 AN OVERVIEW OF SOME OF FEDERAL GOVERNMENT'S PROJECTED FISCAL ITEMS IN THE 2019-2022 FISCAL YEAR (FROM MTEF)⁴

- Value-Added Tax & Luxury Surcharge Net of Cost of Collection, and transfers to NEDC and Police Trust Fund (2020 projection: 2,089,810,172,361)
- 0.5% Transfer to Nigerian Police Trust Fund from VAT - 2020 projection (10,828,031,981)
- Transfer to Police Trust Fund (0.5% of Fed. Acct.) – 2020 projection - 38,585,779,666

4 See PLAC Analysis of 2020 Appropriation Bill. Available at: <https://placng.org/i/wp-content/uploads/2019/12/Synopsis-of-the-2020-Appropriation-Bill-1.pdf>



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About PLAC

Policy and Legal Advocacy Centre (PLAC) is a non-governmental organization committed to strengthening democratic governance and citizens' participation in Nigeria. PLAC works to enhance citizens' engagement with state institutions, and to promote transparency and accountability in policy and decision-making processes.

The main focus of PLAC's intervention in the democratic governance process is on building the capacity of the legislature and reforming the electoral process. Since its establishment, PLAC has grown into a leading institution with capacity to deliver cutting-edge research, policy analysis and advocacy. PLAC receives funding support from donors and other philanthropic sources.