



Strengthening Transparency and Governance in Infrastructure Financing in Nigeria

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About InfraSpotlight

InfraSpotlight is a youth-led, non-governmental organisation and the knowledge hub for infrastructure development in Africa. Our theory of change is that awareness is the starting point for meaningful advocacy, engagement and change. We are on a journey to raising awareness of the state and trend of infrastructure in Nigeria and across Africa, empowering people and communities with the right information to take local actions that will drive change and sustainable development. Our mission is to bridge the infrastructure knowledge gap by being the one-stop hub for accurate, reliable and up-to-date information on infrastructure issues and trends in Africa. InfraSpotlight is building the capacity of citizens, communities, development actors and key stakeholders in evidence-based advocacy, policy making, planning and delivery across the continent through data, analytics and knowledge building.

About InfraMoni

InfraMoni is InfraSpotlight's annual publication dedicated to tracking, monitoring, and reporting on infrastructure financing in Nigeria. It offers citizens, development actors, and key stakeholders valuable insights into the country's infrastructure finance and investment landscape. By identifying critical gaps and offering data-driven recommendations, InfraMoni supports informed decision-making and accountability in infrastructure financing

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LIST OF ABBREVIATIONS

AFC - Africa Finance Corporation	EPC - Engineering, Procurement, and Construction
AFD - Agence Francaise de Developpement (French Development Agency)	EPSRA - Electric Power Sector Reform Act
AI - Artificial Intelligence	FAAC - Federation Account Allocation Committee
AfDB - African Development Bank	FCT - Federal Capital Territory
BOT - Build, Operate and Transfer	FDI - Foreign Direct Investment
BPP - Bureau of Public Procurement	FEC - Federal Executive Council
BRIDGE - Building Resilient Digital Infrastructure for Growth	FGN - Federal Government of Nigeria
BVN - Bank Verification Number	FOI - Freedom of Information
CAMA - Company and Allied Matters Act	FRA - Fiscal Responsibility Act
CBN - Central Bank of Nigeria	FRCN - Financial Reporting Council of Nigeria
CEPTI - Constituency and Executive Projects Tracking Initiative	GDP - Gross Domestic Product
CFRN - Constitution of the Federal Republic of Nigeria	GIFT - Global Initiative for Fiscal Transparency
CIF - Coronation Infrastructure Fund	GINL - Global Infrastructure Nigeria Limited
CISLAC - Civil Society Legislative Advocacy Centre	GMPP - Government Major Projects Portfolio
CODE - Connected Development	GW - Gigawatt(s)
CPI - Corruption Perceptions Index	HESP - Health and Security Programme
CSEA - Centre for the Study of the Economies of Africa	HOPE-Gov - Human Capital Opportunities for Prosperity and Equity-Governance
CSO - Civil Society Organisation	IBP - International Budget Partnership
DMO - Debt Management Office	ICC - International Chamber of Commerce
DPI - Digital Public Infrastructure	ICIR - International Centre for Investigative Reporting
DSPI - Deep Scan Procurement Integrity	ICPC - Independent Corrupt Practices and Other Related Offences Commission
e-GP - Electronic Government Procurement	ICRC - Infrastructure Concession Regulatory Commission
EFCC - Economic and Financial Crimes Commission	ICT - Information and Communication Technology
EGET-SP - Economic Governance and Energy Transition Support Programme	
EITI - Extractive Industries Transparency Initiative	

IGR - Internally Generated Revenue
IMF - International Monetary Fund
InfraCorp - Infrastructure Corporation of Nigeria
IPSAS - International Public Sector Accounting Standards
ISA - Investments and Securities Act
KDI - Korea Development Institute
KRW - Korea Won
LGAs - Local Government Authorities
MDAs - Ministries, Departments and Agencies
MDGIF - Midstream and Downstream Gas Infrastructure Fund
MEL - Monitoring, Evaluation, and Learning
MOFI - Ministry of Finance Incorporated
MPA - Joint Multipronged Approach
MPR - Monetary Policy Rate
MREIF - MOFI Real Estate Investment Fund
MTDS - Medium-Term Debt Management Strategy
MTEF - Medium-Term Expenditure Framework
MW - Megawatts
NALTF - National Assembly Library Trust Fund
NAP - National Action Plan
NBET - Nigerian Bulk Electricity Trading Plc
NBS - National Bureau of Statistics
NCC - Nigerian Communications Commission
NCPP - National Council on Public Procurement
NDDC - Niger Delta Development Commission
NDMF - National Debt Management Framework

NDPHC - Niger Delta Power Holding Company
NEPA - National Electric Power Authority
NERC - Nigeria Electricity Regulatory Commission
NESG - Nigerian Economic Summit Group
NG-SURWASH - Nigeria Sustainable Urban and Rural Water Supply, Sanitation, and Hygiene Programme
NGDX - Nigeria Data Exchange
NIDF - Nigeria Infrastructure Debt Fund
NIF - Nigeria Infrastructure Fund
NIIMP - National Integrated Infrastructure Master Plan
NIPP - National Integrated Power Project
NISER - Nigerian Institute of Social and Economic Research
NISTA - National Infrastructure and Service Transformation Authority
NITDA - National Information Technology Development Agency
NLNG - Nigeria Liquefied Natural Gas
NOA - National Orientation Agency
NOCOPO - Nigeria Open Contracting Portal
NPCP - National Procurement Certification Portal
NRP - National Repository Portal
NSDA - Nigerian Steel Development Authority
NSIA - Nigeria Sovereign Investment Authority
OAGF - Office of the Accountant General of the Federation
OAGF - Office of the Auditor-General for the Federation

OBS - Open Budget Survey
OC4IDS - Open Contracting for Infrastructure Data Standard
OCCRP - Organised Crime and Corruption Reporting Project
OCDS - Open Contracting Data Standard
OECD - Organisation for Economic Co-operation and Development
OGP - Open Government Partnership
OICB - Open International Competitive Bidding
P&ID - Process and Industrial Development Limited
PEFA: Public Expenditure and Financial Accountability
PIDF - Presidential Infrastructure Development Fund
PIMAC - Public and Private Infrastructure Management Centre
PPA - Public Procurement Act
PPDC - Public and Private Development Centre
PPP - Public-Private Partnerships
SABER - State Action on Business Enabling Reforms
SAPZ - Special Agro-Industrial Processing Zones
SERAP - Socio-Economic Rights And Accountability Project
SFTAS - States Fiscal Transparency, Accountability, and Sustainability
SLGJA - State and Local Government Joint Account
SSL - Secure Sockets Layer
TCN - Transmission Company of Nigeria
TPE - Tyazh-Prom Export
TSA - Treasury Single Account
UNCAC - United Nations Convention Against Corruption
UNICEF - United Nations Children's Fund
USAID - United States Agency for International Development
W&M - Ways and Means
WASH - Water, Sanitation and Hygiene





FOREWORD

There is a number that should disturb every Nigerian who has waited for a road that never came, a hospital that was never built, or a power line that was never switched on. According to BudgIT, only about 52% of Nigeria's 2024 capital projects show evidence of on-ground delivery. That is not a rounding error. It is a policy failure at scale, and this report, *InfraMoni 2026*, traces precisely where that failure lives.

Over a decade of working across health systems, governance, and development programming in Nigeria and across the African continent has taught me something that no policy

framework fully captures: the damage done by opacity is not abstract. It is felt in the ward that received no drug supplies because procurement records were never disclosed. It is felt in the community that watched a contractor abandon a water project after mobilisation fees were paid. It is felt by every young person who has watched the gap between what was budgeted and what was built grow wider, year on year, without consequence.

InfraSpotlight's *InfraMoni* publication is one of the few credible efforts to make that gap legible. This 2026 edition does not simply catalogue deficits; it interrogates the governance architecture that produces them. The case studies here are damning precisely because they are not exceptional: the Ajaokuta Steel Complex, stalled for decades; 334 transmission projects unfinished over 19 years; the Mambilla Hydropower Project, now entangled in international arbitration while communities wait for electricity. These are not isolated failures. They are the predictable output of systems where procurement is opaque, oversight is nominal, and accountability is optional.

What makes this report particularly timely is the fiscal context it lands in. Nigeria's 2026 budget carries an unprecedented N32.28 trillion allocation to capital projects, nearly half the total budget! The scale of ambition is real, but as this report rightly insists, increased funding divorced from transparency is not development. It is simply a larger pool from which the same leakages can occur. The World Bank's own assessments have consistently flagged that weak governance, opaque procurement, and limited public access to information undermine infrastructure delivery in economies like ours. We do not need more evidence of the problem. We need the

ambition, practical wisdom, and strategy to fix the systemic challenges.

My own work at ConvoAfrica, building civic intelligence tools that help citizens interrogate governance data, has only deepened my conviction that **awareness is not a soft intervention**. It is structural. When citizens cannot access reliable information about how infrastructure funds are allocated, spent, or accounted for, they cannot meaningfully participate in governance. The InfraMoni Transparency Index introduced in this report, a citizen-informed ranking of state-level performance, is exactly the kind of tool that bridges civic knowledge and democratic accountability. It makes comparison possible. It makes denial harder.

To the policymakers and government officials who may read these pages, the reforms this report recommends are not radical but they:

- strengthen e-procurement systems
- enforce the Freedom of Information Act
- expand open contracting data
- ensure that Auditor-General reports reach the public in a readable form

These are not demands beyond the capacity of a functional state; they are baseline requirements. Nigeria has the frameworks. What has been missing is the leadership, ambition, discipline, consistent enforcement and genuine political commitment to transparency as a governance value, not merely a donor condition.

To the civil society organisations, researchers, journalists, and citizens who will use this report: this is your evidence base. Use it. The strength of InfraMoni is not only in its data, but in what it asks of us, that we refuse to normalise the normalised. That we treat the gap between budgetary provision and project delivery not as an unfortunate feature of Nigerian governance, but as a solvable problem that specific people and specific institutions are responsible for addressing, and to demand it.

InfraSpotlight has produced something genuinely valuable here. The pathway to closing Nigeria's infrastructure gap lies not only in mobilising capital, but in building systems that ensure every naira invested delivers real value to the Nigerian people. This report provides a real opportunity to measure the gaps and to hold the right people accountable for closing them.

Aniekan Joseph

Co-founder, ConvoAfrica

Public Policy Enthusiast | Health Systems & Governance | Nanofabricating the future.

WE ARE (NOT) GOING TO MAKE IT



I am an optimist. I believe deeply in Nigeria's potential to rise, to build, and to chart a meaningful path towards development. I believe in the ingenuity of our people, the resilience of our communities, and the possibilities that lie within our institutions.

But if I am honest, that optimism is being tested.

With each passing year, it becomes harder to ignore the scale of the rot in our public sector. The statistics on corruption are not just alarming; they are devastating. We continue to lose staggering sums of public money through procurement fraud, inflated contracts, misappropriation, abandoned projects, and kickbacks. These are not abstract figures on

paper. They are resources that should have built hospitals that save lives, roads that connect communities, schools that educate children, and power systems that support economic growth.

You see, corruption is not a quiet problem. It is very loud and the cost is transferred to Nigerians.

Nigeria cannot develop on these leakages. No country can.

We cannot continue to celebrate budget allocations while ignoring budget execution. We cannot continue to seek more loans, more investments while the systems responsible for managing those resources remain weak and prone to abuse. At some point, we must confront a painful truth: if public funds meant for development continue to leak through corruption and weak accountability, then no amount of financing will ever be enough.

This year's InfraMoni report focuses on a question that sits at the centre of Nigeria's infrastructure challenge: governance and transparency in infrastructure financing. This focus is intentional! Because the conversation about infrastructure is often framed around financing gaps and investment needs. These are real concerns but there is an equally urgent governance gap that receives far less attention. If transparency is weak, procurement systems are compromised, oversight institutions are ineffective, and if citizens cannot trace how infrastructure funds are spent, then even the most

ambitious infrastructure budgets will fail to deliver meaningful outcomes.

In simple terms, if the holes in the system remain open, we are pouring water into a basket.

This report examines those holes.

It presents evidence of the governance failures, transparency gaps, and accountability weaknesses that continue to undermine infrastructure delivery in Nigeria. But it also points to what is possible. It highlights practical reforms, policy priorities, and institutional actions that can begin to close these gaps.

At the end of the day, while corruption is deeply entrenched, it is not unbeatable. It requires political will. It requires institutions that work.

This report matters. Its recommendations are not just for the government. They are for everyone who has a stake in Nigeria's future, public institutions, civil society, the private sector, the media, and citizens alike. This is where the choice before us becomes clear. We can continue on the current path, where public money disappears and the infrastructure deficit widens.

Or we can choose reform, transparency, and accountability. If we continue as we are, we are not going to make it!

If we act on the evidence, strengthen our systems, and close the loopholes through which public resources are lost, then there is still a way forward.

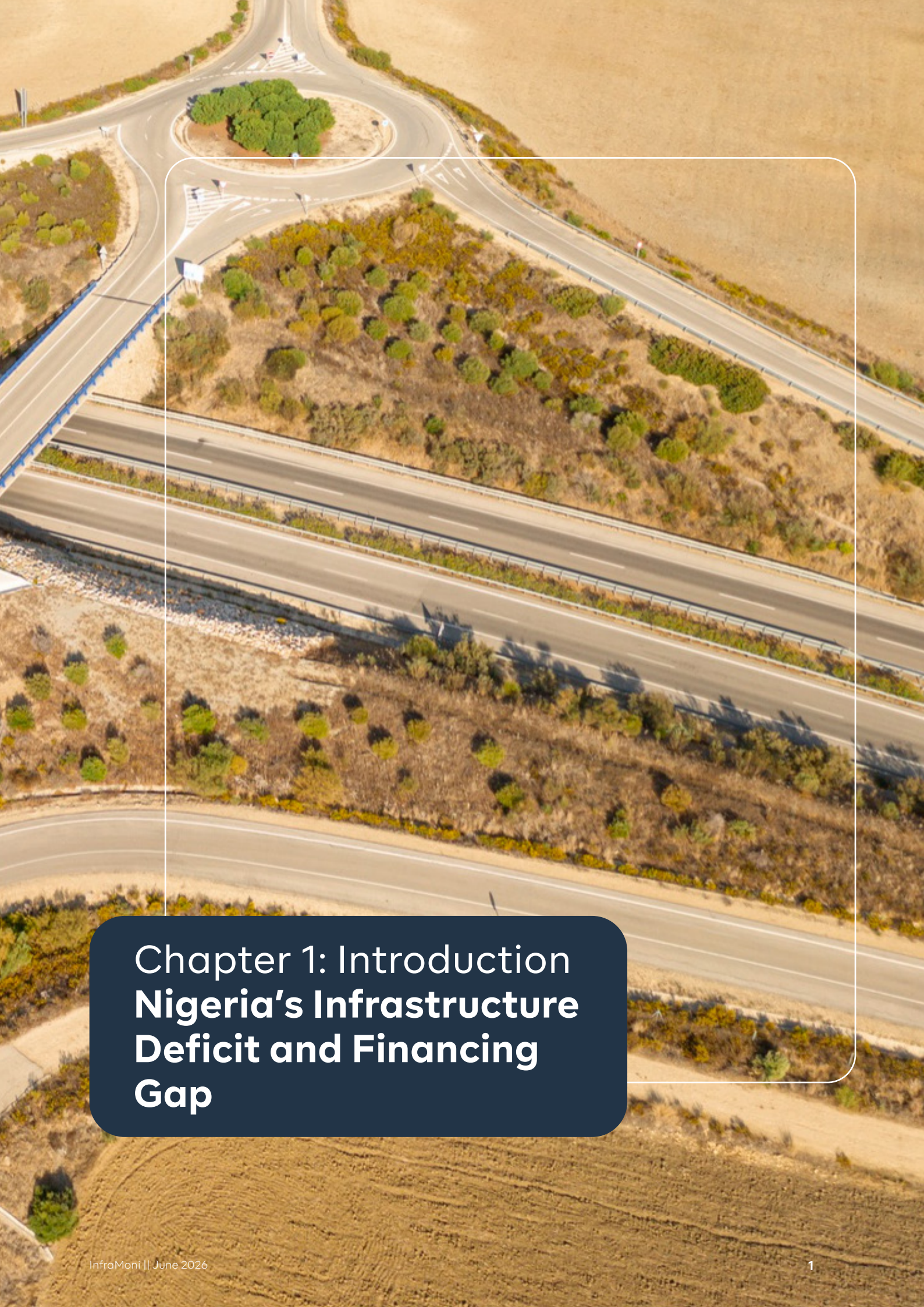
Maybe we can make it after all. The clock is ticking!

Oluwabusola Fadipe

Founder and Executive Director

InfraSpotlight Dev & Advocacy Foundation



An aerial photograph of a highway interchange. At the top, a roundabout with a central island of green trees is visible. Several multi-lane highways branch out from the roundabout. The surrounding landscape is arid, with sparse, dry vegetation and patches of brown earth. A dark blue rounded rectangle is overlaid on the bottom left of the image, containing white text.

Chapter 1: Introduction Nigeria's Infrastructure Deficit and Financing Gap

Nigeria's infrastructure deficit remains one of the most significant constraints to national economic growth, productivity, and holistic social development.¹ Despite being Africa's largest economy, the country continues to face significant challenges in critical sectors especially power, transport, water, and digital infrastructure.²

Public financing remains the dominant source of infrastructure funding in Nigeria, primarily through federal and state budgets.³ However, fiscal constraints including limited revenue mobilisation, high debt servicing obligations, and competing expenditure priorities have severely restricted the government's ability to meet infrastructure needs. While efforts have been made to attract private sector participation through public-private partnerships (PPPs) and other financing models, these have not yet scaled sufficiently to close the gap.⁴

Even where funds are allocated, there are persistent gaps between budgetary provisions, actual releases, and project execution.⁵ This disconnect not only delays project delivery but also contributes to a cycle of abandoned or substandard infrastructure. As a result, Nigeria's infrastructure deficit is not solely a function of limited financing, but also of how effectively existing resources are managed and deployed.

Why Transparency and Governance Matter

Addressing Nigeria's infrastructure deficit requires more than increased funding but it demands stronger governance systems that ensure resources are used efficiently, equitably, and for their intended purposes. Transparency and accountability are therefore central to improving infrastructure financing outcomes.

In Nigeria, gaps in transparency particularly around budget execution, procurement, and project monitoring make it difficult for citizens, civil society organisations, and oversight institutions to track how public funds are spent.⁶ This lack of visibility creates opportunities for mismanagement, corruption, and inefficiencies across the infrastructure lifecycle.

Transparency also plays a vital role in improving decision-making. Access to reliable and timely data allows policymakers to better prioritise investments, monitor

1 AfDB, 'African Development Bank Invests \$1.44 billion to Support Infrastructure Development in Nigeria' (22 May 2024) <[African-development-bank-invests-144-billion-support-infrastructure-development-nigeria-71042](#)> accessed 27 April 2026.

2 Afam Akpor et al 'Bridging the Infrastructure Gap in Emerging Economies: An evaluation of the Role of Development Finance and Public-Private Partnerships in Nigeria's Infrastructure Transformation – Challenges, Opportunities, and Strategic Pathways' (2025) ISIRJAHSS 7

3 AfDB, 'An Infrastructure Action Plan for Nigeria: Closing the Infrastructure Gap and Accelerating Economic Transformation Report' p15

4 Akpor (n 2) 8

5 International Centre for Investigative Reporting (ICIR), '99 billion Wasted on Abandoned Projects, Tracka's Report Reveals' (30 January 2025) <<https://www.icirnigeria.org/n99bn-wasted-on-abandoned-projects-trackas-report-reveals/>> accessed 27 April 2026

6 Diane Zovighian, 'Budget and Procurement Monitoring in Nigeria: A Civil Society Perspective' (Washington DC: World Bank, 2014)

performance, and adjust strategies where necessary. For citizens, it provides the tools needed to engage meaningfully in governance processes not only by monitoring projects, but also by influencing how infrastructure priorities are determined.

Strengthening transparency and accountability in infrastructure financing is not just a governance imperative; it is a practical pathway to maximising the impact of limited resources. Without it, increased funding alone will not translate into improved infrastructure outcomes or better service delivery for Nigerians.

Objectives of the Study

The primary objective of the InfraMoni 2026 report is to assess the state of transparency and governance in infrastructure financing in Nigeria, with a view to identifying critical gaps and advancing practical, evidence-based reforms that improve accountability, efficiency, and public trust.

The specific objectives are to:

- Assess the current state of infrastructure financing in Nigeria
- Evaluate transparency across the infrastructure financing lifecycle
- Identify governance and accountability gaps in public infrastructure delivery
- Develop a citizen-informed Transparency Index to measure state performance
- Provide actionable recommendations to improve transparency and governance.

Methodology and Limitations

This study combines both secondary and primary data analysis to provide a comprehensive assessment of transparency and governance in infrastructure financing in Nigeria.

1. Secondary Data Analysis - The study draws on a wide range of secondary sources to establish contextual analysis. These sources were used to analyse trends, identify existing frameworks, and situate Nigeria's infrastructure financing landscape within broader governance discussions. These include:

- Institutional reports from national government agencies and development partners
- Existing academic literature on infrastructure financing, public financial management, and governance
- Verified media reports and publicly available datasets.

2. Primary Data Collection - To complement the desk review of secondary data, the study collected primary data through:

- **Nationwide Citizen Survey:** A key component of this study is a nationwide citizen perception survey, designed to assess public experiences and views on transparency and accountability in infrastructure financing. The survey utilised a five-point Likert scale: Strongly Agree, Agree, Neutral, Disagree, and Strongly Disagree to capture responses across four thematic areas:
 - Access to Information
 - Budget and Financing Transparency
 - Procurement and Contracting Transparency
 - Citizen Participation

Responses from the survey were analysed to develop the **InfraMoni Transparency Index**, which ranks state-level performance based on aggregated citizen perceptions. The Index provides a comparative measure of how infrastructure financing processes are perceived across different states in Nigeria.

- **Key Informant Interviews:** To complement the survey data, six (6) key informant interviews were conducted with experts working across public finance, governance, civic technology, and accountability sectors. These semi-structured interviews provided:
 - In-depth insights into systemic challenges in infrastructure financing
 - Expert perspectives on transparency gaps and governance failures
 - Practical recommendations for policy and institutional reform.

The qualitative data from these interviews were thematically analysed and integrated into the report to enrich and contextualise the survey findings.

In a nutshell, while this study provides valuable insights, it is important to note that:

1. The survey is perception-based and may not fully capture objective measures of transparency
2. Data availability and access to official information remain constrained in some contexts
3. The number of expert interviews, while diverse, is limited in scope.

Despite these limitations, the combined use of multiple data sources provides a credible and well-rounded assessment of transparency and governance in infrastructure financing in Nigeria.



Chapter 2:
**Overview of Public
Infrastructure Financing
in Nigeria**

The Corporate Finance Institute defines public infrastructure as facilities, systems, and structures developed, owned, and operated by the government; and available for the use of the general public.⁷ The sustained existence of effective and functioning public infrastructure is highly critical to economic development in any given clime as it ensures the smooth flow of economic activities and improves the standard of living of its population. It is also a clear indicator of the quality of governance and national development in any given society.

Generally, public infrastructure includes transport infrastructure (roads, bridges, railways, airports, and ports), water supply, electricity, health, education and telecommunications infrastructure, among several others. The development and maintenance of public infrastructure are highly dependent on the availability of financing and the effective deployment of the same for the intended purpose.

Sources of Public Infrastructure Financing

In Nigeria, public infrastructure is financed through a mix of government budgets (federal, state and local governments), domestic and foreign debt, partnerships with the private sector, support from development partners, and more recently, specialised funding vehicles.

- 1. Federal Budget Allocations** - The Federal Government's capital expenditure in its annual budgets forms the cornerstone of Nigeria's infrastructure investment. The Federal Ministry of Budget and Economic Planning oversees the budgeting process through a Medium-Term Expenditure Framework (MTEF), a 3-year rolling budgeting tool used to align annual budgets with the country's medium term development plans and achieve sustainable resource allocation.

In the budget preparation process, Ministries, Departments, and Agencies (MDAs) prepare provisional estimates for the anticipated projects for the year and ensure that they are aligned with the MTEF before the budget is consolidated and submitted to the legislature for its review. In its 2024 budget, the federal government allocated about 6.63% of its total expenditure, approximately N1.91 trillion, to infrastructure across works, power, transport, aviation, and water resources.⁸ An additional allocation of N3.2trillion was also included in the supplementary budget. In 2025, NISER reported that the federal budgetary allocations to infrastructure increased to N4.06trillion, about 8.16% of the budget.⁹ Interestingly, the 2026

7 Corporate Finance Institute, 'Public Infrastructure' (CFI) <<https://corporatefinanceinstitute.com/resources/economics/public-infrastructure>> accessed 29 January 2026.

8 BudgIT, 'Recalibrating Government Agencies for Resource Efficiency and Economic Growth: A Review of Nigeria's 2024 Federal Government Budget of Renewed Hope' (BudgIT, 2024). <https://budgit.org/post_publications/recalibrating-government-agencies-for-resource-efficiency-and-economic-growth/>

9 Nigerian Institute of Social and Economic Research, 'Analysis of 2025 Federal Government Budget' (NISER, 2025) <<https://niser.gov.ng/v2/2025-federal-government-budget-analysis/>> accessed 6 March 2026.

budget has an allocation of a 'staggering' N32.287 trillion to capital projects, approximately 47% of the budget.¹⁰ According to the government, this significant increase in the 2026 budget is intended to drive development specifically in the health and transport sectors, improve financial boosts to the judiciary and address outstanding national obligations. Total allocation to infrastructure as of April 2026 accounts for N3.56 trillion. It is interesting to note that the cumulative budgetary allocations for infrastructure development over the course of the past three years still fails to meet the \$100 billion annual target established by the NIIMP.¹¹

Further, the effectiveness of public financing in the Nigerian context has been questioned severally. According to BudgIT, only about 52% of Nigeria's 2024 capital projects show evidence of on-ground delivery.¹² A corroborating factor is that the federal government has again moved the deadline or the full implementation of the capital components in both the 2024 and 2025 budgets from 31 March, 2026 to 30 June, 2026¹³. The necessity of the deadline is occasioned by Nigeria's long-standing practice of operating multiple budgets within a single fiscal year, with overlapping budgets causing distorted planning, weak transparency and poor budget execution.

2. Funding from State Governments and Local Government Authorities (LGAs)

- Nigeria's 36 states and the Federal Capital Territory (FCT), alongside its 774 LGAs, also provide financing for infrastructure development within their jurisdictions. Generally, state and local governments finance infrastructure through statutory allocations from the Federation Account Allocation Committee (FAAC), Internally Generated Revenue (IGR), capital market borrowings, and federal intervention funds.

For states, infrastructure financing is usually targeted at the development, construction, and maintenance of intra-state infrastructure, covering areas not exclusively reserved for the federal government. State governments manage local infrastructure, particularly through the concurrent legislative list in the Constitution. The financing for state-led infrastructure development is usually sourced from revenues, both FAAC and IGR.

However, in Nigeria, the capital expenditure spent on infrastructure by the 36 states vary significantly. A major reason is that the revenues generated by

10 Katuka, M., 'National Assembly Approves N68.3trn 2026 Budget, Up From N58.4trn', (National Assembly Library Trust Fund, April 1, 2026) <<https://naltf.gov.ng/nass-passes-68-3-trillion-2026-budget-nigeria/>> accessed 6 April 2026.

11 Federal Ministry of Finance, Budget and National Planning, 'National Integrated Infrastructure Master Plan' (Ministry of Finance, 2020).

12 BudgIT, 2024.

13 Katuka (n 10).

the states differ. While a portion of the statutory FAAC allocations (40%) is distributed equally among the states, factors like population, landmass, terrain, and IGR determine how the remaining part is shared. Similarly, states generate different amounts of IGR depending on the level of commercial activities in the state. For example, in 2024, Lagos generated about N1.26 trillion in IGR, constituting nearly one-third of total IGR for that fiscal year. Conversely, Yobe generated about N11 billion in the same fiscal year. Also, the states have different recurrent expenditure pressures like salaries, overheads, debt servicing costs, etc. Therefore, states are increasingly adopting infrastructure-focused financing mechanisms, including state-level Public-Private Partnership (PPP) units and bond issuances specifically designated for infrastructure projects.

For LGAs, they are primarily responsible for rural and community-level infrastructure like feeder roads, water supply systems, and primary healthcare facilities. However, capital financing by LGAs was significantly affected by the dependence on federal allocations via state governments. This was a direct consequence of the State and Local Government Joint Account (SLGJA) introduced in the 1999 Constitution, intended to pool all the financial allocations due to the various local government councils from the Federation Account, for onward distribution by the states to the local councils.¹⁴ This gave undue power to state governments and caused unnecessary political interference in the amount of funds disbursed to the LGAs.

On 11 July 2024, the Supreme Court of Nigeria gave its ruling, granting financial autonomy to the 774 LGAs,¹⁵ and declaring states' retention of the local government funds as unconstitutional.¹⁶ This corroborated the earlier Local Government Financial Administrative Autonomy Bill passed by the Senate on 01 March 2022, allowing for the creation of an exclusive Local Government Allocation Account for each local government council.¹⁷

Other challenges that plague LGAs' ability to fund their capital projects include their limited revenue generation capacity, weak institutional planning and project management capabilities, and inadequate monitoring mechanisms. However, recent reforms, including the Federal Government's ward-based development focus outlined in the 2026 budget, aim to strengthen LGA

14 Okafor, C, 'Influence of the State-Local Government Joint Account System on Public Service Delivery in Nigeria: A Case Study of Awgu Local Government Council' (2019) Journal of Management and Administration II.

15 Charles Asiegbu, 'Nigeria's Move to Autonomous Local Governance: Progress or Illusion?', (VerivAfrica, 4 April 2025) <<https://www.verivafrika.com/insights/nigerias-move-to-autonomous-local-governance-progress-or-illusion>> accessed on March 3, 2026.

16 Laolu Afolabi, 'LGs will receive direct allocations from January, Presidency affirms', (Punch, 17 January 2025) <<https://punchng.com/lgs-will-receive-direct-allocations-from-january-presidency-affirms/>> accessed March 3, 2026.

17 QueenEsther Iroanusi, 'Senate passes bill to grant LG financial, administrative autonomy' (Premium Times, 1 March 2022) <<https://www.premiumtimesng.com/news/headlines/514547-breaking-senate-passes-bill-to-grant-lg-financial-administrative-autonomy.html?tztc=1>> accessed 1 March 2026.

infrastructure delivery through enhanced direct federal support and improved coordination mechanisms.¹⁸

- 3. Debt Financing** - In Nigeria, debt is a primary mechanism for infrastructure financing, with federal and state governments creating domestic and foreign debt instruments specifically designated for capital projects. The Debt Management Office (DMO) oversees public debt issuance and reporting.

Domestic debt instruments that have been used historically in infrastructure financing in Nigeria include treasury bills, savings bonds, FGN bonds, Sukuk bonds and Green bonds. While treasury bills are short-term instruments, savings bonds and FGN bonds usually have a longer term, with the latter having a tenor of up to 50 years. In 2024, the Federal Government raised over \$900 million in its first dollar-denominated bond, targeted at the development of critical infrastructure projects and development programmes.¹⁹ However, questions have been raised with respect to the fiscal sustainability and overall impact of dollar-denominated debt on the economy due to currency volatility risks. In March 2025, the federal government spent about N611.71 billion to service this same oversubscribed bond²⁰.

With roots in Islamic finance, Sukuk bonds are an investment vehicle that allow for capital raising without interest payments (riba), as prescribed by the Sharia. Unlike traditional interest-bearing bonds, Sukuk involves selling certificates to investors, who then gain partial ownership in an asset purchased with those funds. The issuer commits to buying back these certificates at an already agreed future date and at face value. Therefore, returns are linked to the performance of the asset, as opposed to interests²¹

Over the past two decades, Sukuk bonds have been used by the federal government to finance infrastructure, primarily road and bridge construction across the six geopolitical zones. Since 2017, over N1 trillion has been raised through these tax-free, rental-based (Ijarah) instruments, with a new N300 billion 7-year Ijarah Sukuk bond issuance launched in May 2025 for road and bridge infrastructure.²²

18 Federal Ministry of Budget and Economic Planning, 'FG Says 2026 Budget Will Focus on Ward Based Development'

19 Manga, M, 'FG Raises Over \$900 million in Landmark Dollar Bond' (Federal Ministry of Finance, 11 September 2024) <<https://finance.gov.ng/fg-raises-over-900-million-in-landmark-dollar-bond/>> accessed 3 March 2026.

20 Nwite, S., 'Nigeria's Dollar-Denominated Bond Drains N611.71bn in March, Raising Alarms over FX-linked Debt Exposure', (Tekedia, 1 July 2025). <<https://www.tekedia.com/nigerias-dollar-denominated-bond-drains-n611-71bn-in-march-raising-alarms-over-fx-linked-debt-exposure/>> accessed 6 April 2026.

21 Ganti, A, 'Understanding Sukuk: Sharia-Compliant Financial Instruments Explained' (Investopedia, 8 August 2025) <<https://www.investopedia.com/terms/s/sukuk.asp>> accessed 6 April 2026.

22 Ehime A., 'FG offers N300 billion Sukuk to fund road projects' (ICIR, 13 May 2025) <<https://www.icirnigeria.org/fg-offers-n300-billion-sukuk-to-fund-road-projects/>> accessed 3 March 2026.

After issuing Africa's first sovereign Green Bond in 2017 (N10.69 billion) and a second in 2019 (N15 billion), Nigeria issued its largest sovereign Green Bond in June 2025, attracting N91.42 billion in subscriptions.²³ In November 2025, Lagos state also issued a Series III N14.815 billion Green Bond which was oversubscribed by 88%²⁴ demonstrating that states can equally raise debt finance for state-level infrastructure projects.

On the other hand, foreign debt sources that have been utilised by Nigeria include multilateral institutions, bilateral creditors and Eurobonds. Notably, as at Q1 2024, the National Bureau of Statistics recorded that Nigeria's foreign debt constitutes about 46% of its total public debt stock.²⁵

Multilateral institutions like the World Bank, the African Development Bank (AfDB) and the International Monetary Fund (IMF) have historically provided concessional financing to support the development and maintenance of infrastructure in emerging economies like Nigeria.

As at mid-2025, the World Bank was stated to be Nigeria's biggest foreign creditor, with a portfolio value of approximately \$18 billion, and about 38% of the country's total foreign debt stock.²⁶ Key recent investments include a \$500 million worth 'Building Resilient Digital Infrastructure for Growth' (BRIDGE) project designed to expand high-speed broadband to underserved communities; \$250 million to improve primary health infrastructure and health security through the Health and Security Programme (HESP Nigeria);²⁷ \$750 million approved in June 2023 for the development of the power sector and additional funds for renewable energy; as well as other high-value facilities in health and education.

Similarly, as at July 2024, the AfDB had an estimated debt portfolio value of \$4.4 billion across energy, agriculture, and transport, in order to bridge the \$100 billion financing gap.²⁸ This includes the \$500 million Economic Governance and Energy Transition Support Programme (EGET-SP) structured to upgrade

23 Debt Management Office, 'Green Bond III Investor Presentation' (DMO, June 2025) <<https://www.dmo.gov.ng/fgn-bonds/green-bond/5338-fgn-series-iii-green-bond-investor-presentation/file>> accessed 3 March 2026.

24 Sguazzin, A. et al, 'Nigeria's Lagos State Sees Maiden Green Bond', (Bloomberg, 19 November 2025) <<https://www.bloomberg.com/news/articles/2025-11-19/nigeria-s-lagos-state-sees-maiden-green-bond-oversubscribed>> accessed 3 March 2026.

25 National Bureau of Statistics, 'Nigerian Domestic and Foreign Debt Q1 2024 (NBS, 2024)' <<https://nigerianstat.gov.ng>> accessed 4 March 2026.

26 The Street Journal, 'World Bank becomes Nigeria's largest creditor with \$18.04bn exposure as debt rises to N152tn' (TSJ, 13 October 2025) <<https://thestreetjournal.org/world-bank-becomes-nigerias-largest-creditor-with-18-04bn-exposure-as-debt-rises-to-%E2%82%A6152tn/>> accessed 4 March 2026.

27 World Bank, 'World Bank Approves New Financing to Enhance Nigeria's Digital Infrastructure and Health Security' (World Bank, 7 October 2025) <<https://www.worldbank.org/en/news/press-release/2025/10/07/world-bank-approves-new-financing-to-enhance-nigeria-digital-infrastructure-and-health-security>> accessed 7 March 2025.

28 African Development Bank Group, 'African Development Bank Group approves \$500 million loan to boost electricity access in Nigeria' (AfDB, 31 July 2024). <<https://www.afdb.org/en/news-and-events/press-releases/african-development-bank-group-approves-500-million-loan-boost-electricity-access-nigeria-73123>> accessed 5 March 2026

electricity infrastructure and support renewable energy projects, as well as the \$200 million to provide food processing infrastructure through 10 Agro-Industrial Hubs under the Nigeria's Special Agro-Industrial Processing Zones (SAPZ) Programme,²⁹ among several others.

Nigeria also has existing debt obligations to its bilateral creditors including China, France, Germany and Japan, among others. China is stated to be Nigeria's largest bilateral lender, with loans totaling over \$5 billion by early 2024, primarily focusing on transportation (65%), ICT, and energy infrastructure.³⁰ Several critical transport infrastructure projects like the railways projects running from Abuja to Kaduna, Lagos to Ibadan, and Warri to Itakpe respectively, were funded through loans from the Export-Import Bank of China and the China Development Bank.³¹

Nigeria also uses Eurobonds to finance critical infrastructure projects. In November 2025, the country raised \$2.35 billion in 10-year and 20-year Eurobonds, which were oversubscribed by 477%.³² Previous issuances included \$1.5 billion in March 2022.

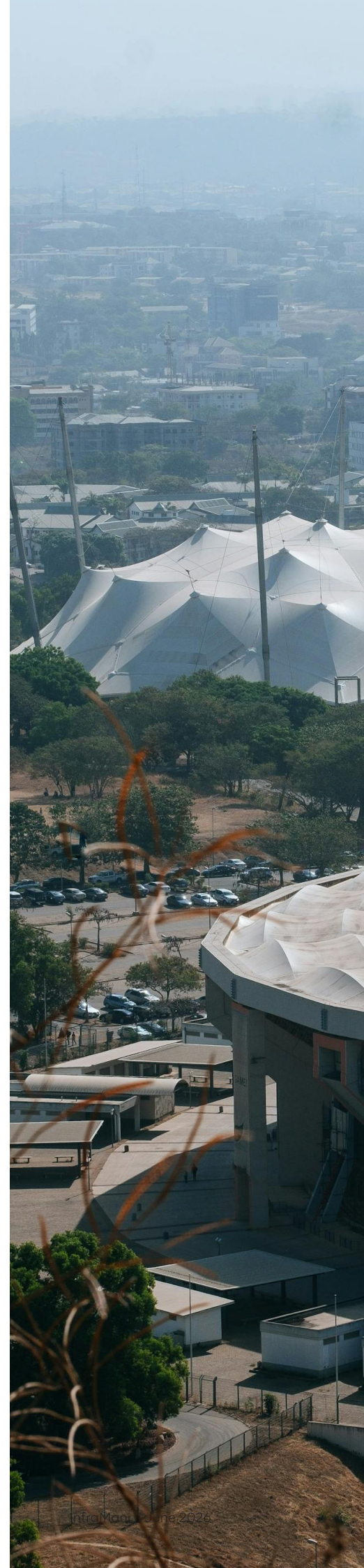
While foreign debt has remained a significant source of infrastructure financing in Nigeria, persistent issues such as the weak value of the currency and inefficient utilisation of funds significantly inflate the debt servicing costs and lengthen the repayment

29 African Development Bank Group, 'Nigeria: African Development Bank provides \$200 million to support Special Agro-Industrial Processing Zones Program' (AfDB, 4 December 2025). <<https://www.afdb.org/en/news-and-events/press-releases/nigeria-african-development-bank-provides-200-million-support-special-agro-industrial-processing-zones-program-89292>> accessed 5 March 2026

30 Dzirutwe, M, 'Nigeria approves \$652 million China Exim Bank road finance package' (Reuters, 6 May 2025) <<https://www.reuters.com/world/africa/nigeria-approves-652-million-china-exim-bank-road-finance-package-2025-05-06/>> accessed 6 March 2026.

31 Yusuf, K. 'How US, Chinese investment models are reshaping Nigeria's trade, energy sector' (Premium Times Nigeria, 6 March 2026) <<https://www.premiumtimesng.com/features-and-interviews/861593-how-us-chinese-investment-models-are-reshaping-nigerias-trade-energy-sector.html>> accessed 6 March 2026.

32 Debt Management Office, 'Media Statement: Nigeria Prices \$2.35 Billion in a Long 10-Year and Long 20-Year Eurobonds' (DMO, 5 November 2025) <<https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/media-statement-nigeria-prices-us-2-35-billion-in-a-long-10-year-and-long-20-year-eurobonds>> accessed 6 March 2026.





periods, creating an unending cycle of dependency.

4. Special Funding Vehicles - To further bridge the wide infrastructure gap in Nigeria, several specialised institutions have been established by private and public actors alike, to mobilise infrastructure capital. This report would only consider those established by the government, that is, the Nigeria Infrastructure Fund (NIF) and Infrastructure Corporation of Nigeria (InfraCorp). Privately owned special funding vehicles include: the Nigeria Infrastructure Debt Fund (NIDF), InfraCredit, Coronation Infrastructure Fund (CIF), among others.

● **Nigeria Infrastructure Fund (NIF):** The NIF is an over \$1 billion ring-fenced, sovereign-backed investment fund managed by the Nigeria Sovereign Investment Authority (NSIA). Established in 2012, it focuses on long-term, commercial-driven projects in agriculture, healthcare, motorways, power, and gas industrialisation to catalyse economic growth and attract foreign investment. It pursues a Five-Year Infrastructure Investment rolling plan guided by an Infrastructure Fund Investment Policy Statement, with authority to invest up to 10% in social infrastructure projects promoting development in underserved sectors.

● **Infrastructure Corporation of Nigeria (InfraCorp):** InfraCorp is a specialised, privately managed infrastructure investment vehicle established in 2021 by the Central Bank of Nigeria (CBN), Africa Finance Corporation (AFC), and the NSIA. With a seed capital of N1 trillion (aiming for N15 trillion), it focuses on bridging Nigeria's infrastructure deficit by financing critical projects such as roads, power, and notably, the 'Evergreen City' green industrial zone.³³

Trends in Infrastructure Spending Across Key Sectors

Infrastructure financing in Nigeria is currently experiencing a significant shift, demonstrated by an increasing reliance on structured funding from the private sector to bridge the country's infrastructure gap. While major projects, particularly

³³ Ngelale, A, 'President Tinubu Appoints Infracorp as Lead Developer of Nigeria's Green Industrial Zone, Evergreen City' (Presidential Villa State House, 19 May 2024) <<https://statehouse.gov.ng/president-tinubu-appoints-infracorp-as-lead-developer-of-nigerias-green-industrial-zone-evergreen-city/>> accessed 6 March 2026.

in energy and transport remain in progress, government funding has been hampered by revenue constraints and high debt servicing costs. This report specifically considers key infrastructure sectors including transportation, energy and power, housing, water, sanitation and hygiene (WASH), and information and communication technology (ICT).

- 1. Transportation** - Transportation represents a priority sector with significant public investment. The availability of effective transport infrastructure and systems is integral to the movement of people and cargo, and a sector with significant impact on the economy. For a country heavily dependent on road transport systems, it is bewildering that only 30% of the country's estimated 200,000 km (124,274 miles) of roads are paved.³⁴ Research also shows that the availability of quality transport infrastructure is critical to sustained foreign direct investment (FDI) inflows into Nigeria.³⁵

According to the NBS Q3 Capital Importation data, FDI in Nigeria's transport sector rose to a record decade-high in the first three quarters of 2025, reaching \$63.3 million, a 649.11% increase from the \$8.45 million recorded in 2015.³⁶ These include the \$652 million China Exim Bank facility for the development of critical road infrastructure, alongside continued progress on the Lagos-Calabar Coastal Highway project; the €410 million Omi Eko water transport project undertaken by the Lagos State government and backed by the European Union, European Investment Bank, and French Development Agency; the \$150 million facility for shipyard upgrade projects obtained by the Regional Maritime Development Bank; among several others.

The spike in the sector's FDI could be attributed to highly targeted government efforts in raising capital for the sector. However, experts posit that the spike is temporary and project-driven, and sustained investment inflows would require a clear resolution of structural issues such as policy inconsistency, regulatory instability, weak institutions, immature PPP frameworks, and massive funding gaps.

- 2. Energy and Power** - Financing for Nigeria's energy and power infrastructure is increasingly targeted at cleaner energy solutions, PPPs, and decentralised solutions like mini-grids, driven by the 30% renewable energy target by 2030 as well as the Electricity Act 2023.

34 Anyaogu, I, 'Nigeria's pension fund seeks to diversify with focus on infrastructure' (Reuters, 11 April 2025) <<https://www.reuters.com/world/africa/nigerias-pension-fund-seeks-diversify-with-focus-infrastructure-2025-04-11/>> accessed 6 March 2026.

35 Abere, B. O. et al., 'Transport Infrastructure, Foreign Direct Investment and Economic Growth in Nigeria' (2025) *Journal of Management and Strategic Studies*, 6(1).

36 Onyema J. 'Transport sector sees 649% investment surge, hits decade-high' (BusinessDay, 24 February 2026) <<https://businessday.ng/transport/article/transport-sector-sees-649-investment-surge-hits-decade-high/>> accessed 6 March 2026.

In 2025, the Midstream and Downstream Gas Infrastructure Fund (MDGIF) executed approximately N165 billion in equity-linked funding for 10 gas companies to boost Nigeria's gas infrastructure.³⁷

The Nigerian power sector has persistently faced critical challenges: persistent supply deficiencies and sectoral corruption despite heavy government involvement. Despite tariff increases and heavy investments in the sector, the country continues to suffer from significant issues arising from the deficit in its transmission infrastructure which can barely wheel 5.5 GW under optimal conditions, relative to a demand of 20 GW. This is the primary reason for the constant collapse of the national grid. The grid collapsed 12 times in 2024³⁸ and experienced multiple partial and total system failures across key cities in 2025.

In January 2026, the Socio-Economic Rights and Accountability Project (SERAP) filed a lawsuit against the Minister of Power and Nigerian Bulk Electricity Trading Plc (NBET), seeking a court order for proper accounting for the missing or diverted N128 billion as documented in the annual report published by the Auditor-General on 09 September, 2025.³⁹

It is also interesting to note that private sector investment in the power sector is limited, possibly due to regulatory uncertainty and sector instability.

3. Housing - According to the National Housing Data Technical Committee, Nigeria's housing deficit for 2025 stood at 14.925 million housing units, indicating the scale of the country's housing challenge and the urgent need for data-driven interventions.⁴⁰ Currently, the bulk of the deficit is addressed through the informal sector, with formal, bank-led mortgage financing addressing only a tiny fraction.⁴¹

Key drivers of this housing crisis include poverty, high levels of rural-urban migration, land tenure issues, inadequate infrastructure, limited financing, and weak policy and regulatory frameworks. These factors have resulted in the proliferation of slums and squatter settlements, substandard housing

37 Addeh, E, 'N165bn Deals with 10 Firms to Boost Gas Infrastructure', (ThisDay, September 2025) <<https://www.thisdaylive.com/2025/06/02/fg-signs-n165bn-deals-with-10-firms-to-boost-gas-infrastructure/>> accessed 6 March 2026.

38 Adekunle, M. 'TIMELINE: The 12 times national grid collapsed in 2024' (The Guardian, 11 December 2024) "<<https://guardian.ng/news/timeline-the-12-times-national-grid-collapsed-in-2024/>> accessed 6 March 2026.

39 Sanyaolu, A, 'SERAP sues NBET over alleged N128bn power sector scam' (The Sun, 26 January 2026) <<https://thesun.ng/serap-sues-nbet-over-alleged-n128bn-power-sector-scam/>> accessed 6 March 2026.

40 Federal Ministry of Housing and Urban Development, 'FG's Technical Committee Releases New Housing Data, Pegs Deficit at 15 Million Units' (Federal Ministry of Housing and Urban Development, January 26, 2026) <<https://fmhud.gov.ng/read/3685>> accessed 6 March 2026.

41 Moore, E. 'Addressing Housing Deficit in Nigeria: Issues, Challenges and Prospects.' (CBN Economic and Financial Review, 2019) 57(4).

units and outright homelessness.

Therefore, access to longer-term and affordable finance for both property developers and prospective homeowners remains a critical objective of housing infrastructure financing. Due to high inflation, developers are adopting phased construction, smaller, more functional unit sizes, and locally sourced materials to keep costs down. However, the bulk of these developer-constructed units still cost too much for the common man. It is also intriguing to note that diaspora remittances are a major driver of the highly priced luxury real estate market.⁴²

In 2023, InfraCredit announced the guarantee of N3 billion initial debt financing under a N12.5 billion debt programme for Modern Shelter Systems and Services Limited for the development of 370 affordable housing units in Nasarawa.⁴³ Also, following the success of the N150 billion Series I subscription in 2025, the government launched a private sector-led N100 billion initiative intended to raise N1 trillion for affordable mortgage financing, offering 25-year tenors at 11-12% interest under the Series II offering of the MOFI Real Estate Investment Fund (MREIF).⁴⁴

4. Water, Sanitation and Hygiene (WASH) - According to the World Bank, Nigeria's WASH sector is in a state of emergency.⁴⁵ Despite critical needs, water, sanitation and hygiene infrastructure remains chronically underfunded.

It is estimated that 70 million Nigerians lack access to safe drinking water, 114 million lack access to basic sanitation facilities and 23% practice open defecation.⁴⁶ Unfortunately, this limited access to WASH services has been the attributable cause of diarrhea morbidity and mortality in Nigeria and is associated with at least 70,000 deaths in children under age five each year.⁴⁷

The situation is highly prominent particularly in the Northern region of Nigeria.

The 2018 WASH Account showed that while the government contributed only a meagre 4% to the N3.6 trillion total WASH expenditure in Nigeria, households

42 Palton Morgan Holdings Limited, 'Is Nigeria Africa's Next Real Estate Powerhouse? What Investors Need to Know in 2025' (30 May 2025) <<https://paltonmorgan.com/is-nigeria-africas-next-real-estate-powerhouse-what-investors-need-to-know-in-2025/>> accessed 6 March 2026.

43 InfraCredit, 'InfraCredit's Guarantee Supports Affordable Housing Project with Modern Shelter's Debt Transaction Funded by Shelter Afrique Development Bank', (InfraCredit, 18 December 2023) <<https://infracredit.ng/infracredits-guarantee-supports-affordable-housing-project-with-modern-shelters-debt-transaction-funded-by-shelter-afrique-development-bank/>> accessed 6 March 2026.

44 MOFI, 'FG Launches N100 Billion Real Estate Financing Scheme' (10 February 2025) <<https://mofi.com.ng/mofi-launches-n100bn-series-2-real-estate-investment-fund/>> accessed 6 March 2026.

45 The World Bank, 'Nigeria Sustainable Urban and Rural Water Supply, Sanitation and Hygiene Program-for-Results' (25 May 2021) <<https://documents1.worldbank.org/curated/en/099022725130519348/pdf/P1707343a62c20b1cc7-4685-b1d6-82bb-731cd9d8.pdf>> accessed 7 March 2026.

46 Ihezue E et al, 'The importance of clean Water and Sanitation in Nigeria' (Southern Voice, 11 September 2023) <<https://southern-voice.org/the-importance-of-clean-water-and-sanitation-in-nigeria/>> accessed 7 March 2026.

47 UNICEF, 'USAID supports UNICEF to improve water, sanitation, and hygiene services in north-west Nigeria' (UNICEF, 2 June 2021) <<https://www.unicef.org/nigeria/press-releases/usaids-supports-unicef-improve-water-sanitation-and-hygiene-services-north-west>> accessed 7 March 2026.

contributed a very high 91% while the private sector and donor agencies contributed 5%.⁴⁸ This shows that the development of the sector is heavily reliant on citizen action, which could vary significantly across geography and demography. Also, citizen action is not scalable and may also not be sustainable, therefore cannot be considered as an ideal major driver of the development of the WASH sector.

To bridge the infrastructure deficit in the WASH sector, the government launched the Sustainable Urban and Rural Water Supply, Sanitation, and Hygiene (NG-SURWASH) Programme. NG-SURWASH is a \$700 million World Bank-supported initiative designed to increase access to WASH services in 7 Nigerian states (Delta, Ekiti, Gombe, Imo, Kaduna, Katsina, and Plateau). Designed to run from 2022 to 2027, it aims to benefit 6 million people with water services, 1.4 million people with sanitation, and improve services in 2,000 schools/health facilities.⁴⁹ Also, a key objective of the N1.6 trillion National Action Plan (NAP) is universal access to WASH by 2030.

5. Information and Communication Technology (ICT) - In view of the increasing importance of the digital economy, ICT infrastructure has emerged as a priority sector. According to the NBS, the ICT sector contributed 19.78% to Nigeria's real GDP in Q2 2024. This growth highlights the rising demand for digital connectivity and communication infrastructure in the country, driven largely by telecommunications, broadcasting, and information services.⁵⁰

The significant growth of broadband subscriptions is expected to continue as service providers like MTN and Airtel continue to expand their 5G coverage and enhance internet connectivity nationwide. Coupled with the robust growth in mobile and internet penetration, there are attractive growth projections for Nigeria's digital economy, which has enabled businesses to leverage digital platforms for their operations, e-commerce, and financial transactions. The increased demand for ICT solutions and services are exposing structural weaknesses in metro fibre coverage, last-mile access and carrier-grade capacity. Businesses frequently experience latency and service interruptions due to the infrastructure deficit.⁵¹

According to the Nigerian Communications Commission (NCC), the Nigerian telecommunications industry attracted over \$1 billion capital investment in

48 Federal Ministry of Water Resources, 'Nigeria Water Sanitation and Hygiene Sector Finance Advocacy Strategy and Plan' (June, 2022).

49 SURWASH, <<https://surwash.ng/>> accessed 7 March 2026.

50 International Trade Administration, 'Information and Communications Technology' (8 September 2025) <<https://www.trade.gov/country-commercial-guides/nigeria-information-and-communications-technology>> accessed 6 March 2026.

51 Ibeh, R, 'Investors back N20bn infrastructure push amid rising cloud and AI demand in Nigeria', (6 February 2026). <<https://businessday.ng/technology/article/investors-back-n20bn-infrastructure-push-amid-rising-cloud-and-ai-demand-in-nigeria/%3famp>> accessed 8 March 2026.

2025, deploying more than 2,850 new network sites nationwide.⁵² As discussed earlier, the World Bank's \$500 million Project BRIDGE also aims to expand affordable high-speed broadband to unserved/underserved communities.

Further, in February 2026, Dimension Data Nigeria successfully issued a N20 billion (\$15 million) bond programme via Dimension Data SPV Funding Plc to bridge digital infrastructure gaps, including metro/access fibre and data centre expansion. The issuance received strong investor confidence, with initial rounds heavily oversubscribed.

Persistent Financing Gaps and Fiscal Sustainability Concerns

Nigeria's persistent infrastructure deficit represents the most significant constraint on its ambitious development objectives. Relative to the estimated annual \$100 billion gap required to optimally improve Nigeria's infrastructure stock, available financing barely scratches the surface. The primary contributing factors to the country's deficit as well as its fiscal sustainability issues include government revenue constraints, its recurrent expenditure burden, fiscal indiscipline and underinvestment, usually arising from a lack of trust in the system.

Fiscal sustainability has been described as the ability of a government to maintain its current spending and tax policies without risking insolvency. Even though the government has significantly increased its revenue mobilisation, the cost of servicing past debts is currently outstripping the amount available to be spent on infrastructure development and maintenance in the country.⁵³ Punch Newspapers described the situation as a "development crisis" where the cost of "yesterday's borrowing" is starving "tomorrow's growth."⁵⁴

Between 2024 and 2025, the federal government spent about N27.2 trillion on debt servicing, exceeding total capital expenditure by N3.9 trillion. As of late 2025, the debt service-to-revenue ratio was an estimated 66%, meaning that about N2 out of every N3 earned by the government is paid to lenders before a single kobo is spent on infrastructure. Also, BudgIT puts the country's debt-service-to-revenue ratio at a very alarming 156.77%.⁵⁵

52 Godfrey, P. 'Nigeria's telecoms industry attracted over \$1bn in 2025 —NCC' (Vanguard News, 30 January 2026) <<https://www.vanguardngr.com/2026/01/nigerias-telecoms-industry-attracted-over-1bn-in-2025-ncc/amp/>> accessed 7 March 2026.

53 Punch Newspapers, 'Nigeria's Troubling Fiscal Hole' (Punch, 20 March 2026) <<https://punchng.com/nigerias-troubling-fiscal-hole/>> accessed 21 March 2026.

54 ibid

55 Ibukunoluwa James, 'Nigeria's Debt Crisis: How did we get here?' (BudgIT) <<https://budgit.org/nigerias-debt-crisis-how-did-we-get-here/>> accessed 21 March 2026.

The depreciation of the naira from N460/\$ in May 2023 to N1,377/\$ in April 2026⁵⁶ significantly increased the naira-denominated burden of foreign debt obligations. This means that for foreign debts, the repayment is more expensive for the country as a result of the devaluation of the naira. For example, a \$100 million loan taken in 2023 was equivalent to about N46 billion. In April 2026, that same loan is now equivalent to N137.7 billion, at a nearly 300% increase. This issue is more critical as the funds for debt repayment are sourced in naira. Also, in order to attract more investment into the country, the Monetary Policy Committee of the CBN increased domestic interest rates which have consequently increased the cost of local debts. Experts have also stated that the lack of fiscal discipline has contributed significantly to Nigeria's debt problems. Despite the Fiscal Responsibility Act (FRA)'s clear stance that debts should only be taken for capital investments and human development, its limited enforcement mechanisms have allowed for a cunning circumvention of, and flagrant disregard for its provisions.

Under Section 38 of the CBN Act, the Central Bank of Nigeria is authorised to provide temporary 'Ways and Means' advances to the federal government to cover budget shortfalls where projected revenues fall below expectations. However, these advances are capped at 5% of the government's actual revenue from the previous year, and were supposed to be paid at the end of the financial year with interest pegged at the Monetary Policy Rate (MPR) +3%.

In April 2023, the federal government securitised N22.7 trillion taken from Ways and Means (W&M) advances. This meant that the government successfully turned the illegally obtained advances into tradable financial instruments, specifically 40-year bonds at a 9% interest rate.⁵⁷ This was repeated with the securitisation of an additional N7.3 trillion in Ways & Means advances in December 2023.

Further, the low level of investment flows from private entities is also traceable to limited long-term financing options, weak project preparation, poor contract enforcement, high corruption perceptions and governance uncertainty and low public sector expertise in structuring bankable projects.

In conclusion, while Nigeria has developed various channels for financing public infrastructure and allocations across key infrastructure sectors remain steady, persistent financing gaps, weak fiscal sustainability, and structural inefficiencies continue to undermine the country's ability to translate public spending into the scale and quality of infrastructure needed for long-term economic development.

56 According to <<https://www.oanda.com/currency-converter>>

57 Thompson, Wale, 'Implications of the Approved Securitisation of Ways & Means' (Agora Policy, 8 May 2023) <<https://agorapolicy.org/research/policy-insight/95-implications-of-the-approved-securitization-of-ways-means.html>> accessed 21 March 2026.



Chapter 3: Transparency and Governance Mechanisms

To start this chapter, it is useful to consider the definition given by George Kopits and Jon Craig for the concept described as fiscal transparency. It is defined as:

Openness toward the public at large about government structure and functions, fiscal policy intentions, public sector accounts, and projections. It involves ready access to reliable, comprehensive, timely, understandable, and internationally comparable information on government activities – whether undertaken inside or outside the government sector – so that the electorate and financial markets can accurately assess the government’s financial position and the true costs and benefits of government activities, including their present and future economic and social implications.⁵⁸

According to Fölscher, transparency and accountability are democratic principles as citizens have a right to timely, accurate, comprehensive and useful information on the state’s fiscal activities and the government has an obligation to provide the same, as well as accountability for the use of resources.⁵⁹

Generally, frameworks for transparency in budgeting, procurement, debt disclosure, and project reporting are driven by international organisations and global partnerships, focusing on timely, standardised, and accessible public financial data. Notable examples include:

- **Budgeting Transparency -**
 - OECD Best Practices for Budget Transparency
 - International Budget Partnership (IBP)
 - Open Budget Survey (OBS)
 - Global Initiative for Fiscal Transparency (GIFT)
 - Public Expenditure and Financial Accountability (PEFA)
- **Procurement Transparency -**
 - Open Contracting Data Standard (OCDS)
 - UN Convention Against Corruption Article 9
 - Beneficial Ownership Registers
- **Debt Disclosure Transparency -**
 - IMF/World Bank Joint Multipronged Approach (MPA)
 - IMF Debt Reporting Guidelines (IMF TNM/2024)
- **Project Reporting Transparency -**
 - World Bank Framework for Disclosure in PPPs
 - Extractive Industries Transparency Initiative (EITI).

58 Kopits, G. et al, ‘Transparency in Government Operations’ (International Monetary Fund, January 1998) IMF Occasional Paper, no. 158.

59 Fölscher, A, ‘Budget transparency - New frontiers in transparency and accountability’ (Transparency Accountability Initiative, 2010) accessed at <https://old.transparency-initiative.org/wp-content/uploads/2017/03/budget_transparency_final1.pdf>

Other general transparency frameworks include the Open Government Partnership (OGP) and International Public Sector Accounting Standards (IPSAS).

Existing Frameworks for Transparency in Budgeting, Procurement, Debt Disclosure, and Project Reporting

I. Budgeting Transparency Frameworks in Nigeria

Nigeria's transparency framework for budgeting rests on constitutional provisions and statutory instruments. Sections 80 to 84, of the 1999 Constitution of the Federal Republic of Nigeria⁶⁰ clearly establish the supremacy of legislative appropriation, a key pillar of budget transparency and fiscal accountability in Nigeria. Essentially, the supremacy of legislative appropriation refers to the exclusive authority of the legislature to authorise public spending and ensures that the executive cannot spend public funds arbitrarily without prior legislative approval. Considered jointly, these constitutional provisions provide for central accounting for public funds using the Treasury Single Account (TSA), mandatory legislative approval prior to executive spending (including emergencies), and the requirement that budgets are presented, debated, and approved publicly.

Also, the FRA mandates responsible fiscal management with provisions for budget credibility, transparency in expenditure, and borrowing limits. Interestingly, about 25 states in the country have also passed Fiscal Responsibility Laws to guide budgeting, borrowing, and fiscal reporting.⁶¹ The states that are yet to follow suit include: Abia, Akwa-Ibom, Anambra, Borno, Delta, Kebbi, Imo, Kano, Kastina, Nassarawa and Zamfara.⁶²

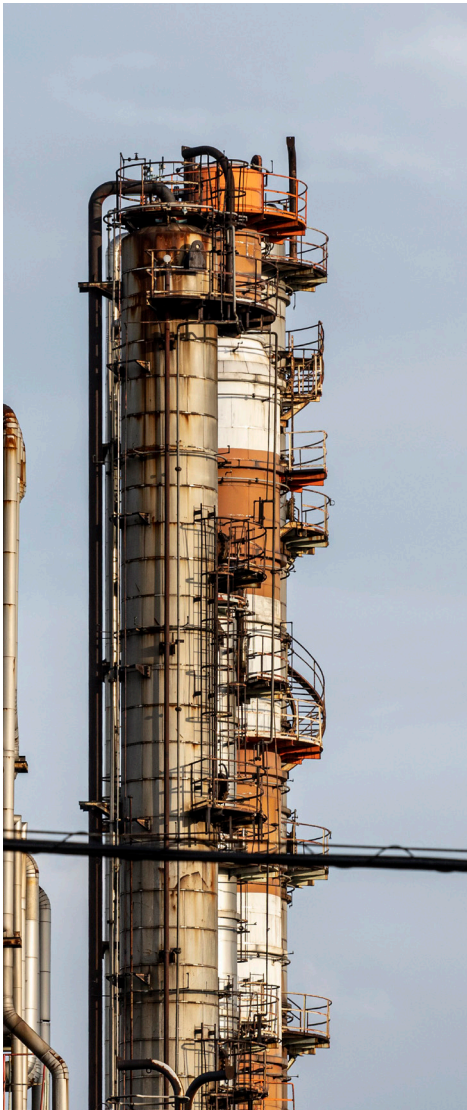
Further, the World Bank introduced the State Fiscal Transparency, Accountability and Sustainability (SFTAS) Programme during a period of severe fiscal stress to incentivise states with performance-based grants totaling \$1.5 billion to adopt reforms that improved fiscal governance and reduced fiscal risks. These reforms focused on four critical areas: fiscal transparency and accountability, domestic revenue mobilisation, public expenditure efficiency, and debt management and sustainability.⁶³

60 1999 Constitution of the Federal Republic of Nigeria, as amended accessed at <<https://placng.org/i/documents/constitution-of-the-federal-republic-of-nigeria-1999-updated-with-the-1st-2nd-3rd-4th-and-5th-alteration/>>

61 Vanguard News, '25 states pass Fiscal Responsibility Law – Governors' Forum' (Vanguard News, 7 October 2023) <<https://www.vanguardngr.com/2023/10/25-states-pass-fiscal-responsibility-law-governors-forum/>> accessed 6 March 2026.

62 Independent Corrupt Practices and Other Related Offences Commission, 'Corruption and Cost of Governance: New Imperatives for State Governments,' (NGF, 30 November 2021) <<https://share.google/4M59kTbvshGRd9cdd>> accessed 7 April 2026.

63 World Bank Group, 'Nigeria's Path to Fiscal Transparency and Accountability' (World Bank Group, 15 December 2025) <<https://www.worldbank.org/en/news/press-release/2025/12/15/nigeria-s-path-to-fiscal-transparency-and-accountability>> accessed 6 March 2026.



The SFTAS Programme (2018-2022) achieved significant success in driving state-level transparency. By 2022, all 36 states published their annual budgets and audited financial statements timely and in compliance with international standards. 30 states regularly published quarterly budget implementation reports, 33 submitted quarterly debt reports and citizen engagement in budget processes increased significantly. Further, 33 states linked 95% of civil servants and pensioners to biometric and Bank Verification Number (BVN) data, and 18 states introduced e-procurement systems.

II. Procurement Transparency Frameworks in Nigeria

Transparency in the public procurement process is fundamental to strengthening governance, minimising corruption risk and improving efficiency, particularly in infrastructure financing in Nigeria. Essentially, transparency in the public procurement process means that the process is conducted in an honest, visible, and accessible manner to all the stakeholders involved.⁶⁴

The Public Procurement Act (PPA) 2007 (as amended 2018) is the primary federal law establishing rules ensuring fair, competitive, efficient, and transparent public procurement. The Bureau of Public Procurement (BPP) is the autonomous regulatory body established to oversee federal procurement. It is interesting to note that though the PPA establishes the National Council on Public Procurement (NCPP) to supervise, set policies, approve high-threshold contracts, and generally improve transparency in public spending, the NCPP has not been formally constituted or inaugurated for 19 years since the Act was passed in 2007, leaving its functions largely with the Federal Executive Council (FEC).⁶⁵

One of the key procurement frameworks used in public procurement in Nigeria is threshold-based procurement. As the name implies, this essentially refers to the use of defined monetary values to determine the required purchasing method (e.g.,

⁶⁴ Adeniran, A et al, 'Transparency in the procurement process in Nigeria', (Brookings, 19 November 2024) <<https://www.brookings.edu/articles/transparency-in-the-procurement-process-in-nigeria>> accessed 6 March 2026.

⁶⁵ Ème-Uche, U, 'Interrogating the Absence of the National Council on Public Procurement: Bidders and Contractors Perspectives', (2023) International Journal of Social Science And Human Research 6(5).

direct, quotation, or open tender) for goods, works, and services. It ensures efficiency by allowing simplified procedures for lower-value contracts while requiring stricter compliance for high-value, high-risk or international bidding.

Under the recently revised procurement thresholds in Nigeria, major infrastructure projects, particularly those above N5 billion to N10 billion are subject to higher levels of competitive bidding like the Open International Competitive Bidding (OICB) for review, and approval to ensure transparency.⁶⁶ For context, OICB or ICB is a procurement method which requires governments and organisations to advertise contract opportunities globally, allowing both domestic and foreign companies to submit bids. The overall goal is to ensure open and competitive bidding for contracts prior to award. To further drive transparency, MDAs are required to publish monthly procurement reports on their websites and the BPP portal, and all awarded contracts must be disclosed for transparency and accountability.

Also, the Nigeria Open Contracting Portal (NOCOPO) was launched in 2018 to disclose contractual data following the Open Contracting Data Standard (OCDS). OCDS enables disclosure of data and documents at all stages of the contracting process to increase contracting transparency, and support analysis of contracting data by a wide range of users. The NOCOPO portal aims to increase transparency, competition, and openness throughout the procurement life cycle. However, while over 500 MDAs are mandated to publish data, compliance is low, with only a handful of MDAs uploading information. For instance, the NOCOPO MDA Ranking highlights agencies such as BPP, National Bureau of Statistics, Ministry of Budget and National Planning, etc. showing substantial compliance based on 2018-2019 records.⁶⁷ Key challenges include poor data quality, inadequate training, inconsistent updates, insufficient technical expertise, big data management issues, and lack of sustainability, with many portals neglected after initial, donor-funded implementation.⁶⁸

Further, BPP launched the National Procurement Certification Portal (NPCP) on 30 April 2025.⁶⁹ The portal serves as a centralised digital platform for the training, assessment, and certification of procurement professionals in Nigeria. It is intended to address persistent challenges like suboptimal procurement practices, insufficiently

66 Anyanwu, S., 'BPP Announces The Newly Revised Public Procurement Thresholds To Reflect Current Economic Realities' (Federal Ministry of Information and Orientation, 16 May 2025). <<https://fmino.gov.ng/the-bureau-of-public-procurement-bpp-is-set-to-launch-its-digital-certification-portal-in-abuja-assures-effective-service-delivery-and-national-transformation/>> accessed 6 March 2026.

67 Africa Network for Environment and Economic Justice (ANEJ), 'NOCOPO MDA Ranking' <<https://anej.org/nocoporanking/>> accessed 29 April 2026.

68 Akinmoyeje, T. 'SPECIAL REPORT: States Built Open Contracting Portals to Get World Bank Money. They Neglected Them After Securing Funds' (Foundation for Investigative Journalism, 1 September 2025) <<https://fij.ng/article/special-report-states-built-open-contracting-portals-to-get-world-bank-money-they-neglected-them-after-securing-funds/>> accessed 6 March 2026.

69 Anyanwu, S. 'The Bureau Of Public Procurement (BPP) Is Set To Launch Its Digital Certification Portal In Abuja, Assures Effective Service Delivery And National Transformation' (Federal Ministry of Information and Orientation, 28 April 2025) <<https://fmino.gov.ng/bpp-announces-the-newly-revised-public-procurement-thresholds-to-reflect-current-economic-realities/>> accessed 6 March 2026.

skilled personnel and lack of institutionalised capacity-building frameworks through the provision of effective, specialised training.

The impact of these procurement reforms on the availability of infrastructure financing to drive development in Nigeria cannot be overemphasised. The Bureau of Public Procurement reported N1.1 trillion in savings from federal procurement reforms in 2025.⁷⁰ These reforms include stricter reviews of contract submissions from MDAs by BPP, the use of digital procurement systems to improve transparency and price intelligence, open contracting and data transparency as well as stricter enforcement of compliance rules. This material fiscal impact demonstrates procurement reforms' direct connection to infrastructure delivery and capital efficiency.

III. Debt and Fiscal Transparency Framework

It is clear from Chapter 2 of this report that a significant percentage of large infrastructure projects are funded through borrowing (sovereign loans, bonds, PPP guarantees, or multilateral financing). Without transparent disclosure of these debts, it becomes almost impossible to identify and understand the true fiscal cost and risks of infrastructure development.⁷¹ This evidences the need for regular and effective debt disclosure, particularly in the context of infrastructure financing in Nigeria.

The Debt Management Office (DMO) was established in 2000 under the Ministry of Finance to oversee domestic and external debt management, borrowing, and reporting.⁷² The enabling statute, DMO Act 2003, enables the body to compile and maintain a database of all loans, as well as advise on borrowing limits.

Other regulatory frameworks for public debt disclosure in Nigeria include the Fiscal Responsibility Act 2007 (FRA), the Investments and Securities Act 2007 (ISA) and the CFRN. Essentially, the FRA promotes fiscal discipline by setting limits on consolidated borrowing, managing public debt, and requiring that borrowings should be used for capital expenditure rather than consumption. The ISA regulates the issuance of bonds and securities by all tiers of government while the CFRN empowers the National Assembly to regulate borrowing, requiring approvals for foreign debt.

Strategic debt disclosure documents in Nigeria include the National Debt Management Framework (NDMF), Medium-Term Debt Management Strategy (MTDS) and annual

70 Aro, B. 'BPP: Procurement reforms saved FG N1.1trn in 2025' (The Cable, 20 February 2026) <<https://www.thecable.ng/bpp-procurement-reforms-saved-fg-n1-1-trillion-in-2025/>> accessed 6 March 2026.

71 Okoro, B, et al. 'Towards Achieving Transparency in Debt Acquisition and Repayment Strategies in Nigeria' (2025 <<https://eprints.gouni.edu.ng/5290/1/Towards%20Achieving%20Transparency%20in%20Debt%20Acquisition%20and%20Repayment%20Strategies%20in%20Nigeria.pdf>> accessed on 6 March 2026.

72 Akpan, N. S. et al, 'Debt management and fiscal sustainability in Nigeria: An evaluation of the Debt Management Office' (2021) Journal of African Financial and Economic Policy, 13(2).

public debt reports. The NDMF sets policy guidelines for sustainable debt management to support government and private sector needs, and is typically updated every 4-5 years (e.g., 2018–2022, 2023–2027).⁷³ Similarly, the MTDS is used for projections of debt trajectories, sustainability metrics, and borrowing strategies and updated regularly with the most recent one being the 2024-2027 iteration.

To ensure debt transparency, the DMO publishes comprehensive quarterly debt statistics bulletins containing detailed breakdown of debts by instrument type, currency, maturity profile and creditors. The debt service schedules and cost-risk indicators are also disclosed and the impact of the exchange rate shifts are quantified. The DMO, in alignment with the World Bank and IMF Article IV also provides debt sustainability analysis which are essentially analytical reports assessing debt trajectory relative to macroeconomic projections. Further, the Senate has legislative oversight on public borrowing as its approval is required for external borrowing exceeding statutory thresholds.

For state governments, as discussed earlier, the success of SFTAS was apparent in the submission of quarterly debt reports by 33 states, with technical guidance on debt management provided to the state governments by the DMO. Also, the SFTAS had successor initiatives like States Action on Business Enabling Reforms (SABER) and Human Capital Opportunities for Prosperity and Equity–Governance (HOPE-Gov) which continue to provide financial incentives for states that meet specific disclosure milestones⁷⁴.

Moreover, in early 2026, the Financial Reporting Council of Nigeria (FRCN) strengthened the enforcement of the National Repository Portal (NRP), which serves as the official platform for the electronic submission of annual audited financial statements for public interest entities. Section 8(1)(d) of the Financial Reporting Council of Nigeria (FRC) Act provides that all public interest entities including states, local governments, and government organisations must submit their annual reports and financial statements within 60 days of board approval. The Council also issued a public notice on 05 January 2026, stating that it will publish a list of all public sector entities and their relevant officers for non-compliance within 4 weeks of the notice.⁷⁵

73 DMO, 'National Debt Management Framework 2023 - 2007' <<https://www.dmo.gov.ng/publications/other-publications/national-debt-management-framework/4354-national-debt-management-framework-2023-2027/file>> accessed 6 March 2026.

74 Damilola Aina, 'FG ties incentives to reforms in primary healthcare, education,' (Punch Newspapers, 24 January 2026) <https://punchng.com/fg-ties-incentives-to-reforms-in-primary-healthcare-education/> accessed 21 March 2026.

75 FRCN, Filing Requirements of Public Sector Entities Under the FRC Act, <<https://frcnigeria.gov.ng/2026/01/05/public-notice-filing-requirements-of-public-sector-entities-under-the-frc-act/>> accessed 21 March 2026.

IV. Project Reporting Frameworks in Nigeria

In Nigeria, project reporting frameworks are gradually evolving from highly fragmented and manual tracking to structured, technology-driven, and public-private partnership (PPP) oriented models.

Currently, as the primary body regulating PPPs in Nigeria, the ICRC requires regular reports on project readiness, due diligence, feasibility studies as well as project-level risk registers. The MTEF is designed to ensure project alignment with the country's fiscal capacity. Also, MDAs are expected to prepare detailed implementation schedules for capital projects. InfraCredit uses the Monitoring, Evaluation, and Learning (MEL) framework to track impact at the project, market, and end-user levels.

The key factors affecting effective project reporting in Nigeria include weak data integration, project delays arising from insecurity, poor costing, and bureaucratic bottlenecks; and weak oversight evidenced by inconsistent monitoring of contractor performance and poor documentation.⁷⁶

Institutional Roles of Federal Ministries, Key Agencies, and Subnational Actors

Generally, there are several government institutions involved in the infrastructure development process across the three levels of government in Nigeria: federal, state and local governments respectively.

At the federal level, the Federal Ministry of Budget and Economic Planning is responsible for budget formulation and MTEF coordination; infrastructure planning and project appraisal as well as economic planning and fiscal sustainability assessment. On the other hand, the Federal Ministry of Finance is responsible for tax administration and revenue mobilisation, financial regulation and banking supervision, the formulation and implementation of the country's financial management policy as well as coordination with international financial institutions. The Federal Ministry of Works is primarily responsible for the development and maintenance of federal road networks.

⁷⁶ Falaye, T.E. 'Project Management Challenges in Developing Economies: A Case Study of Infrastructure Projects in Nigeria.' (ScienceOpen Preprints. 2024).





The Office of the Accountant General of the Federation (OAGF) is responsible for account management and financial reporting, providing oversight of accounting standards and regular publication of government accounts. The ICRC is responsible for facilitating Public-Private Partnerships (PPP) to address infrastructure deficits in the country.

The DMO, as discussed earlier, is responsible for the formulation and implementation of the nation's borrowing strategy, the management of its debt portfolio, quarterly public reporting and debt sustainability analysis and providing guidance and support to the respective state governments.

The Bureau of Public Procurement is responsible for the regulatory oversight of federal procurement, setting standards and policy guidance, providing training and capacity building, as well as dispute resolution and enforcement. The National Planning Commission is responsible for the formulation of the country's long-term development strategy, infrastructure master planning, as well as sectoral coordination and project appraisal.

At the state level, each of the 36 states has Budget/ Planning Offices which prepare state budgets, coordinate MDAs and oversee project planning. The Ministries of Finance also manage state accounts and financial reporting. Their Debt Management Committees oversee state borrowing and monitor fiscal sustainability for the respective states while the Public Procurement Boards regulate state-level procurement. Interestingly, thanks to the success of SFTAS, 50% of the states in Nigeria now have functional e-procurement systems.

It is also noteworthy that there are designated anti-corruption agencies that play key roles in infrastructure development and financing related matters. Essentially, these include the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt

Practices and Other Related Offences Commission (ICPC).

The EFCC is responsible for the investigation of any corruption in public procurement and infrastructure projects. The ICPC also has a complementary anti-corruption mandate. It is responsible for the investigation of contract fraud and project execution irregularities.

Mechanisms for Audit, Legislative Oversight, and Public Accountability

I. Mechanisms for Audit and Public Accountability

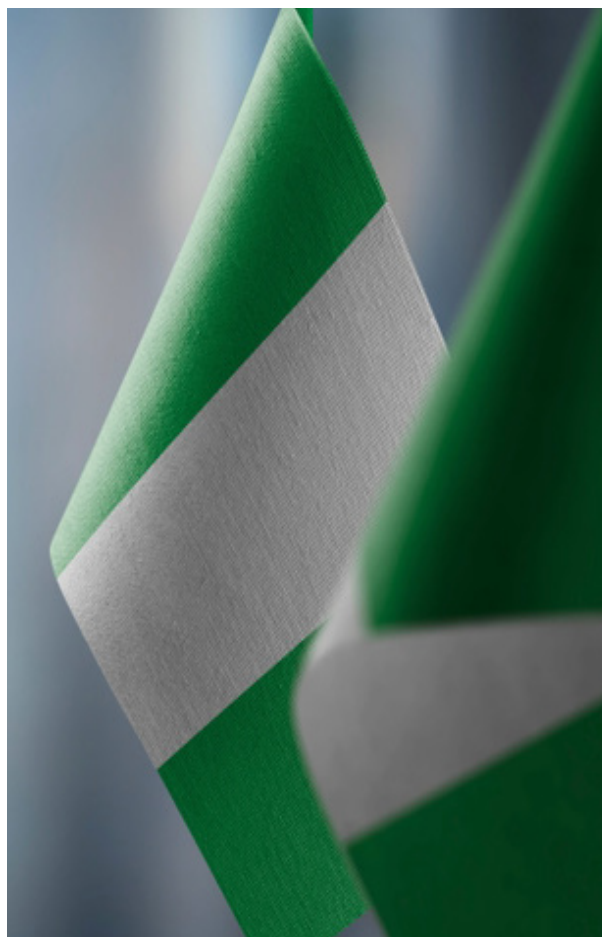
The primary mechanism for ensuring audit and accountability with respect to infrastructure financing in Nigeria is the Office of the Auditor-General of the Federation (OAuGF), also referred to as the supreme audit institution of Nigeria.

The OAuGF is constitutionally empowered to conduct regular, independent audits and provide detailed reports on federal government accounts, income and expenditure. The OAuGF is also empowered to conduct periodic checks on federal statutory corporations, commissions, and agencies.

Further, the OAuGF regularly publishes several volumes of reports for each financial year, typically covering consolidated financial statements and non-compliance or internal control weaknesses across MDAs. These reports generally include the Auditor-General's opinion on whether the government's accounts for that year are true and fair; provide details of any financial infractions like unrecovered revenue or irregular expenditures; reports on systemic failures within MDAs; and evaluations of the efficiency and effectiveness of government projects.

Some of its most significant findings in recent years include those documented in the Auditor-General's 2022 Annual Report on Non-Compliance (Volume II). The report showed multiple infractions at the Ministry of Power, including unaccounted funds of over N320 million, as well as procurement violations to unauthorised expenditures.⁷⁷

⁷⁷ Aina, D, 'Auditor-General flags N100bn financial breaches at power ministry', (Punch Newspapers, 28 December 2025), <<https://punchng.com/auditor-general-flags-n100bn-financial-breaches-at-power-ministry/>> accessed 21 March 2026.



The same report also highlighted unaccounted funds in the NNPC of approximately N22.3 billion, \$49.7 million, £14.3 million and €5.2 million.⁷⁸

It is interesting to note that though the OAUFG is mandated to provide timely audits, some of its reports, specifically those for 2021 and 2022 were published about 3 to 4 years after the close of the financial year. Also, there are significant enforcement gaps, as there is often limited follow-up action on audit recommendations, and corrective measures proposed remain unimplemented.

II. Mechanisms for Legislative Oversight and Public Accountability

According to Maikudi, public accountability is a necessary prerequisite in safeguarding the integrity of public spending, so that public assets are more effectively utilised for intended social goods and services.⁷⁹

Though separate concepts, the nexus between legislative oversight and public accountability is usually considered because of their inter-dependent roles in ensuring transparency, preventing corruption, and ensuring public trust in government. Legislative oversight allows for the actual implementation of ensuring accountability, providing a means for legislators to check executive actions, evaluate policy outcomes, and prevent the misuse of public resources.⁸⁰

As discussed earlier, legislative oversight and accountability in Nigeria are clearly prescribed by the Constitution, specifically sections 80 to 88.⁸¹ Like in other countries of the world, the perspective is that the legislature, considered as a more effective representation of the electorate, is in a good place to provide the necessary oversight over executive spending and ensure clear accountability. The legislature is constitutionally empowered to have oversight and check any executive excesses as well as any wastages in governance.⁸²

In the Nigerian legislature, committees are set up for specific purposes. The Appropriations Committee is responsible for the approval of budget allocations. It also tracks implementation of the same, ensuring that there are no unnecessary

78 Akoni, Ó. 'SERAP sues NNPC over alleged missing N22.3bn, other oil funds, (Vanguard Newspaper, 1 February 2026) <<https://www.vanguardngr.com/2026/02/serap-sues-nnpc-over-alleged-missing-%E2%82%A622-3bn-other-oil-funds/>> accessed 21 March 2026.

79 Maikudi, A. S. 'Assessment of the role of public service reforms in promoting public accountability in Nigeria's democratic era (1999-2009)' JORIND, 12(1), 1596–8308.

80 Gerring, J., et al., 'Accountability and governance: A framework for democratic oversight'. Journal of Political Science (2022), 36(2), 112-126.

81 Oni, S, et al, 'Legislative Oversight and Government Accountability: Implications for Good Governance in Nigeria', International Journal of Research and Innovation in Social Science, (November, 2025), 9(11), 2516-2528.

82 Fatile, I. David, K, et al, 2023. 'Legislative Oversight as Accountability Mechanism: The Nigerian Perspective.' Advances in African Economic, Social and Political Development, in: Omololu Fagbadebo & Mojeed Olujinmi A. Alabi (ed.), The Legislature in Nigeria's Presidential Democracy of the Fourth Republic, pages 39-57, Springer.

shortfalls. The Finance and Budget Committee is responsible for overseeing financial management and borrowing. The Public Accounts Committee is empowered to review federal government expenditure and audit reports, serving as a primary tool for financial accountability. The Ethics and Anti-Corruption Committee is responsible for the investigation of any misconduct allegations. There are also sectoral committees responsible for overseeing the actual implementation of infrastructure projects in key sectors like Transportation, Power, Works, etc.

Therefore, generally, legislative oversight over executive actions comes into play with respect to the authority to approve budgets and any amendments thereto, approve any external loans, call for government accountability and explanations, as well as the investigation of procurement irregularities and project execution failures.

III. Citizen Engagement and Public Accountability Platforms

In Nigeria, there are several citizen engagement and public accountability platforms designed to strengthen transparency and public accountability. These include digital platforms like BudgIT and Tracka, as well as civil society initiatives such as OGP, Civil Society Legislative Advocacy Centre, Center for Fiscal Transparency and Public Integrity, and so on.

Some of these platforms and initiatives are:

- **BudgIT Foundation** - The BudgIT provides easily accessible and highly simplified budget analysis and visualisations. It provides accessible citizen education on government spending. BudgIT publishes annual State of States reports⁸³ which track the fiscal health and performance of the 36 states of the federation. It provides comparative rankings on the long-term sustainability of the states.

Further, BudgIT has a quarterly States Fiscal Transparency League Table⁸⁴ which ranks the fiscal transparency of each state based on how much information the states have made publicly available. This incentivises competitive improvement in governance. The platform also has an Open Nigerian States feature⁸⁵ which serves as a centralised repository of all state budgets, implementation reports, procurement data and audit reports. This enables citizen and researcher access to government documents and drives transparency and accountability.

- **Centre for Fiscal Transparency and Public Integrity (CeFTPI)** - Established in 2016, CeFTPI is a non-governmental organisation with a mission to promote good governance, transparency, accountability and public sector integrity

83 State of States Report <<https://stateofstates.budgit.org/sustainability>>

84 States Fiscal Transparency League Table <<https://fiscalleague.budgit.org/>>

85 Open Nigerian States <<https://www.openstates.ng/>>

through advocacy.⁸⁶ CeFTPI developed a Transparency and Integrity Index that measures the extent of public institutions' proactive disclosure of vital information related to good governance on websites. It also developed a Deep Scan Procurement Integrity (DSPI) AI tool that identifies high-risk contracts.

- **Civil Society Legislative Advocacy Centre (CISLAC)** - CISLAC is the Nigerian chapter of Transparency International and primarily, a non-governmental legislative advocacy, information sharing and research organisation. It has a primary focus on legislative/policy advocacy, civil society capacity building and media engagement.⁸⁷ In its previous publications, the organisation has pushed for improved public procurement processes to ensure project quality⁸⁸ and opposes excessive, non-transparent foreign borrowing for infrastructure projects.⁸⁹
- **CLHEEAN Application** - Launched on 30 March 2026 by the National Orientation Agency (NOA), CLHEEAN is an AI-powered mobile application designed to enhance citizen engagement, allowing users to report issues and monitor government activities, thereby improving transparency. The app has multilingual capabilities in indigenous languages like Hausa, Igbo and Yorùbá and seeks to improve citizen participation in governance and strengthen trust between the government and the people.⁹⁰
- **Open Government Partnership (OGP) Initiatives** - OGP initiatives aim to foster collaboration between governments and civil society to advance transparency, accountability, and public participation. It seeks to engage relevant stakeholders and drive transparency, accountability, citizen participation and responsiveness to citizens through technology and innovation.⁹¹

OGP Nigeria strengthens accountability through National Action Plans focused on open contracting, fiscal transparency, and beneficial ownership disclosure. Key initiatives include adopting Open Contracting Data Standards (OCDS) for project procurement, implementing EITI standards in extractive sectors, and engaging citizens in budget tracking to improve service delivery, aiming to curb corruption in public works.

86 CEFTPI, <<https://www.fiscaltransparency.org/about-us-2/>>

87 CISLAC, <<https://cislac.org/>>

88 Auwal, I.M, '2025: Between Governance And Citizens' Expectations', (CISLAC Legislative Digest, December 2024), <<https://cislac.org/wp-content/uploads/2025/05/DECEMBER-2024-new.pdf>> accessed 3 April 2026.

89 Ewepu, G., 'Infrastructure: ActionAid, CISLAC kick against FG's move to Europe for loans' (Vanguard, 17 February 2022) <<https://www.vanguardngr.com/2022/02/infrastructure-actionaid-cislac-kick-against-fgs-move-to-europe-for-loans/>> accessed 3 April 2026.

90 Quenum, A. C., 'Nigeria Launches AI App to Streamline Access to Government Services' (Ecofin Agency, 31 March 2026) <<https://www.ecofinagency.com/news-digital/3103-54276-nigeria-launches-ai-app-to-streamline-access-to-government-services>> accessed 1 April 2026.

91 Apikins, M.W. 'Open Government Partnership in Nigeria: An Examination of its Strategies, Achievements, Challenges and Prospects' International Journal of Strategic Research in Public Administration and Organisational Process (2020), 2(1), 90-108.

- **Public and Private Development Centre (PPDC)** - Established in 2003, the PPDC is a non-governmental organisation designed to increase citizens' participation in governance processes to the end of ensuring accountability and improving the integrity of public and private sector processes⁹². Its key areas of concern include procurement monitoring, Freedom of Information (FOI) Act compliance, and civic technology.

PPDC pioneered procurement and contract monitoring activities in Nigeria using the FOI Act as a tool to source relevant procurement data from public institutions. The PPDC also launched the Budeshi platform to serve as a hub for citizens to access procurement data in digital and easy-to-use formats. It also conducts annual rankings of public institutions based on their compliance with the FOI Act.

- **Tracka** - Tracka by BudgIT is a digital platform seeking active citizen engagement to ensure the successful delivery of public projects across Nigeria.⁹³ Primarily, it enables the tracking of capital expenditure and constituency projects, and serves as a feedback mechanism connecting the public to the actions of government institutions in public projects delivery.

As at April 2026, records show that the platform has driven project delivery of about 19,644 projects in 7,589 communities across the 36 states with about 103 reports. This citizen-driven engagement ensures evidence-based monitoring, reducing the risk of implementation delays and project abandonment.

The Nexus Between Freedom of Information (FOI) Act and Transparency

In the discourse around citizen engagement and public accountability, it is critical to discuss the Freedom of Information Act. Enacted in 2011, the FOI Act reinforces the principle that transparency is critical for good governance and empower citizens to demand accountability from public institutions by guaranteeing access to information under Section 1. The Act requires government agencies to make public documents and information freely and readily available for citizens who are then empowered to demand accountability from the government.

Unfortunately, the FOI Act has reportedly faced significant non-compliance by government actors.⁹⁴ The ICIR conducted a survey of MDAs which highlighted that between 2020 and 2022, about 250 MDAs provided limited to no response to information requests. Similarly, in 2024, the research survey showed that only 1.22%

92 PPDC, <<https://www.pfdc.org/>>

93 Tracka, <<https://tracka.ng/>>

94 Umukuro, E., 'Policy Analysis: Making The Freedom of Information Act Function Better', (Light Ray Media, 8 May 2025) <<https://lightraymedia.org/2025/05/08/policy-analysis-making-the-freedom-of-information-act-function-better>> accessed 31 March 2026.

of the 245 MDAs in Nigeria were proactive and in full compliance with the FOI Act.⁹⁵

In a letter dated 19 February 2026 addressed to the Minister of Works, David Umahi, Tracka requested detailed information under the FOI Act, about the Lagos-Calabar Coastal Highway project, specifically around its procurement process, total project cost and breakdown, funding sources, environmental and social impact assessments, compensation arrangements for affected communities, implementation timelines, and safeguards against cost overruns or conflicts of interest. Unfortunately, apart from an acknowledgment of the request dated 02 March 2026, no information has been made available to Tracka yet (as of the time this study was conducted).⁹⁶

It is clear that the implementation of the FOI Act still faces persistent challenges including practical information disclosure, ignorance by both public and private actors, prolonged delays in information disclosure, and the blatant refusal of some institutions to disclose.

Emerging Digital Tools and Open Data Initiatives

The increasing introduction of digitalisation in governance has improved transparency, accountability and information accessibility for citizen engagement. According to Olufemi and Adebayo,⁹⁷ the implementation of digital governance tools allows citizens to access government services and information efficiently. This enables better scrutiny of public sector activities and can deter corrupt practices.

Nigeria is increasingly leveraging digital public infrastructure (DPI) and open data standards to enhance transparency and reduce corruption in infrastructure projects. These initiatives aim to provide real-time visibility into project lifecycles, from procurement to completion.

According to the National Information Technology Development Agency (NITDA), the country will roll out its national DPI framework in early 2026.⁹⁸ It integrates secure digital identity, interoperable payment systems, and the Nigerian Data Exchange (NGDX) to streamline government-citizen interactions and oversight.⁹⁹

95 Ogunyale, K et al, '2024 FOI ranking: trend analysis' (ICIR, 16 October 2024) <<https://www.icirnigeria.org/2024-foi-ranking-trend-analysis/>> accessed 31 March 2026.

96 Kareem, A. 'Lagos-Calabar: Tracka demands cost of funding for coastal highway' (The Guardian, 12 April 2026) <<https://guardian.ng/news/nigeria/national/lagos-calabar-tracka-demands-cost-of-funding-for-coastal-highway/>> accessed 13 April 2026.

97 Olufemi, M., et al. (2021). 'E-Governance and transparency in Nigeria: Leveraging digital tools for accountability in the public sector' *Journal of Public Administration and Technology*, 12(3), 45–59.

98 Oladele, J., 'Nigeria targets early 2026 for digital public infrastructure rollout' (The Guardian, 18 September 2025) <<https://guardian.ng/news/nigeria-targets-early-2026-for-digital-public-infrastructure-rollout/>> accessed 30 March 2026.

99 Ishaku, J., 'NITDA Pledges Continued Support for Joint Development of Nigeria's DPI Framework', (NITDA, 1 December 2025) <https://nitda.gov.ng/nitda-pledges-continued-support-for-joint-development-of-nigerias-dpi-framework/9272/> accessed 30 March 2026.

Also, Nigeria is progressively adopting the OCDS across its federal and state levels. The OCDS in Nigeria improves transparency, accountability, and value for money in public procurement by standardising contract data across planning, tender, award, and implementation. Led by the Bureau of Public Procurement via the Electronic Government Procurement (e-GP) portal and the Nigeria Open Contracting Portal (NOCOPO), it facilitates civic oversight and reduces corruption risks in infrastructure projects.¹⁰⁰

The NOCOPO is the official federal portal for accessing procurement data. According to the BPP, it is about opening up public procurement in Nigeria through increased disclosure of procurement information to all stakeholders with a view to ensuring improved transparency and competition, preventing corruption, enhancing active citizen participation towards achieving better service delivery and improved ease of doing business in Nigeria.¹⁰¹

On the state level, Kaduna state is particularly noteworthy with respect to the adoption of the OCDS. In a pioneering effort, it was the first state in Nigeria to adopt the OCDS, implementing a robust Software-as-a-Service portal for the publication of procurement data. Similarly, in October 2025, Kaduna launched the first infrastructure portal in Nigeria using the more advanced OC4IDS standard, which links contract-level data with project-level performance.¹⁰²

Further, the growing adoption of Artificial Intelligence (AI) in the country can have a good use case in driving information transparency and government accountability.¹⁰³

However, the challenges with the use of emerging digital tools and open data initiatives to strengthen accountability and governance in infrastructure financing in Nigeria are significant. First, the country is plagued with uneven broadband infrastructure limiting implementation of these innovative technologies. According to the World Bank, the percentage of the Nigerian population using the internet as of 2024 is 41%.¹⁰⁴ Also, there are significant data literacy gaps among citizens limiting full utility of these solutions. Further, there is limited adoption of these tools and initiatives across government agencies, as many MDAs still use traditional approaches in procurement, contract and information disclosure.

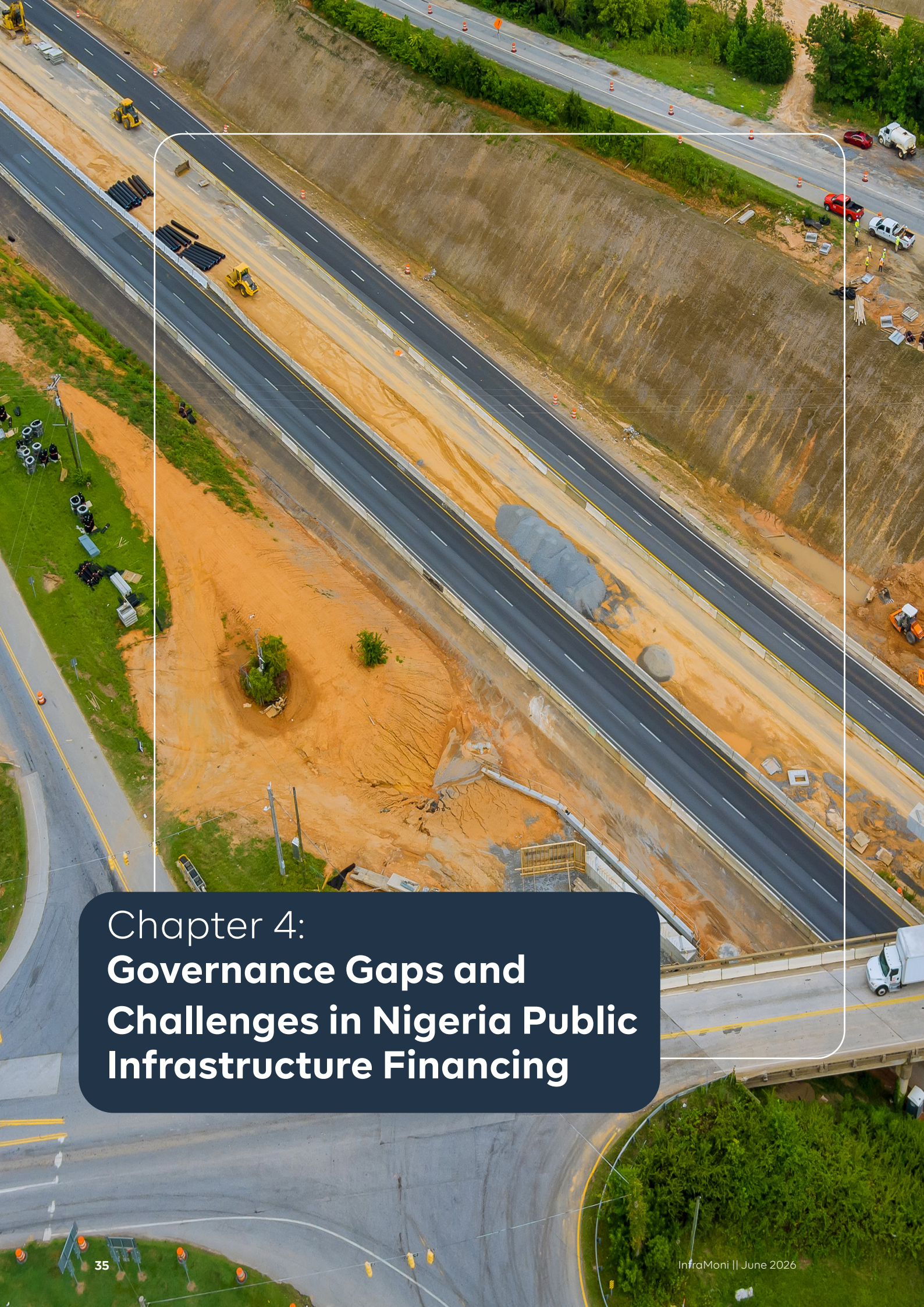
100 Dongh, L., 'Analysing Open Contracting Data Standards (OCDS) in Nigeria: Progress, Challenges, Prospects (Part 1) (6 June 2024) <https://www.linkedin.com/pulse/analyzing-open-contracting-data-standards-ocds-nigeria-leslie-dongh-jaf6f?utm_source=share&utm_medium=member_android&utm_campaign=share_via> accessed 30 March 2026.

101 BPP website, <<https://bpp.gov.ng/nigeria-open-contracting-portal/>> accessed 29 April 2026.

102 COST Infrastructure Transparency Initiative, 'CoST Kaduna launches Nigeria's first ever OC4IDS infrastructure data portal', (COST, 7 October 2025) <<https://infrastructuretransparency.org/news/cost-kaduna-oc4ids-portal/>> accessed 30 March 2026.

103 Iseniya, O, 'How AI is rewriting the story of public accountability in Nigeria', (BudgIT) <<https://budgit.org/how-ai-is-rewriting-the-story-of-public-accountability-in-nigeria/#:~:text=Citizens%20who%20once%20felt%20overwhelmed,and%20report%20on%20public%20data>> accessed 25 March 2026.

104 World Bank Group Data, 'Individuals using the Internet (% of population) - Nigeria' <<https://data.worldbank.org/indicator/IT.NET.USER.ZS?locations=NG>> accessed 29 April 2026.



Chapter 4:
**Governance Gaps and
Challenges in Nigeria Public
Infrastructure Financing**

Despite the plethora of existing legislative, policy and institutional frameworks, the Nigerian public infrastructure financing landscape faces very deep-rooted governance challenges that limit the effectiveness of project delivery. These governance challenges essentially are systemic weaknesses in how public funds for infrastructure are planned, appropriated, procured, executed, monitored, and accounted for.

To set in context the impact of these governance challenges on infrastructure delivery in Nigeria, Tracka's 2024/2025 report reviewed a total of 2,760 government-funded projects implemented across 28 states in 2024 and 2025.¹⁰⁵ While about 52% (1,438) of them were fully completed, about 24% (660) remain ongoing, 17% (471) were not completed, 3.5% (99) were abandoned, and 3.3% (92) were fraudulently delivered.

Here, fraudulent delivery includes nefarious activities such as undisclosed diversion of funds, relocation to undisclosed sites, payments for supposed already executed projects, partial delivery, and poor-quality execution. Only 5 states (Abia, Imo, Kwara, Lagos, and Ogun) made up 57.1% of these fraudulently delivered projects, representing a whopping N8.61 billion out of N15.07 billion disbursed.

It is also interesting to note that the continued challenges and failures in the notorious power sector are closely linked to these governance issues. The report showed that 16 dam-related projects across 13 states were allocated about N432 million. None of the 16 dams were completed; 4 were abandoned, 6 have only made very slow progress, and the remaining 6 never commenced.

This study categorises these governance challenges into four: weak institutional oversight and enforcement of regulatory and transparency frameworks, corruption in procurement and project execution, budgetary opacity and padding; and policy discontinuity.

Weak Institutional Oversight and Enforcement of Regulatory and Transparency Framework

Effective infrastructure governance requires strong institutions capable of providing independent oversight. These include legislative committees with investigative authority, an accountable Auditor-General, transparent procurement agencies, and an independent judiciary. According to an editorial in the Guardian newspaper, infrastructure budgets risk becoming ceremonial line items rather than engines of development due to weak accountability structures, inevitably leading to ineffective project delivery.¹⁰⁶

105 Tracka, 'The People and Government Oversight: Connecting the Dots in Service Delivery' (Tracka, 2026) <<https://www.yourtracka.org/ng/documents>> accessed 8 April 2026.

106 The Guardian, 'Reversing the scandal of fraudulent projects, stolen billions' (23 March 2026) <<https://guardian.ng/opinion/editorial/reversing-the-scandal-of-fraudulent-projects-stolen-billions/>> accessed 5 April 2026.

In Nigeria, legislative oversight of infrastructure spending has historically been reactive, rather than proactive. The committees rarely spot risks prior to the eventual occurrence of the project failure and only conduct investigations post-mortem. Interestingly, the outcomes of these investigations rarely lead to prosecutions or financial recoveries. For example, in the instance of the plant for Ajaokuta Steel Company (which is discussed in more detail in Chapter 7), despite starting in the late 1970s and with billions of dollars invested over the past decades, the plant remains non-operational, and has resulted in repeated Senate and House of Representatives inquiries with no eventual definite decision.¹⁰⁷

Similarly, the Niger Delta Development Commission (NDDC) has had a very long track record of financial scandals involving billions of naira in contracts that do not conform to the Public Procurement Act, resulting in multiple legislative inquiries, a high volume of abandoned projects and minimal convictions.¹⁰⁸ In 2021, a forensic audit initiated by the erstwhile late President Muhammadu Buhari, revealed the alleged misappropriation of over N6 trillion allocated for the implementation of over 13,777 projects and the running of the NDDC between 2000 and 2019. Interestingly, the judge of a federal high court ruled in November 2025 that the audit report falls within the definition of public records and should be published

107 Nzekwe, J., et al, (2015) 'Project Failure as a Reoccurring Issue in Developing Countries : Focus on Anambra State, SouthEast Nigeria', International Journal of Energy and Environmental Research, 3(3) 1-20.

108 Akinpelu, Y., 'NDDC unable to account for N90.9 billion in ten years', (Premium Times, 10 February 2021) <<https://www.premiumtimesng.com/news/headlines/441880-nddc-unable-to-account-for-n90-9-billion-in-ten-years.html?tztc=1>> accessed 10 April 2026.





for public consumption, alongside the names of those indicted.¹⁰⁹ It is unfortunate that despite the court ruling, as at April 2026, the said report remains unavailable to the public, suggesting heavy political interference and encouraging impunity on the corridors of power.

On the enforcement of the PPA, NOCOPO has experienced low utilisation with hundreds of MDAs still towing the manual route despite BPP's directives, showing major enforcement gaps. It is also noteworthy that the portal has had an invalid Secure Sockets Layer (SSL) certificate from 25 October 2025¹¹⁰ till the time of preparing this report, exposing users to data privacy issues. Further, despite the existence of the PPA, threshold-based procurement rules are frequently circumvented through contract splitting and fragmentation.¹¹¹ Essentially, this refers to the fraudulent division of larger projects into multiple smaller ones so that they fall under the prescribed monetary threshold. For instance, FEC approval is required for a contract worth N6 billion. Rather than going through the transparent procurement process requiring open advertising and competitive bidding, the contract could be split into 10 projects worth

109 SERAP, 'N6trn: Court orders Tinubu govt to publish NDDC forensic audit report, name those indicted' (SERAP, 23 November 2025), <<https://serap-nigeria.org/2025/11/23/n6trn-court-orders-tinubu-govt-to-publish-nddc-forensic-audit-report-name-those-indicted/#:~:text=The%20Federal%20High%20Court%20sitting,the%20Freedom%20of%20Information%20Act.%E2%80%9D>> accessed 7 April 2026.

110 Adebowale, A. 'SPOTTED: BPP Lets Nigerians Check FG Contracts While Putting Their Data at Risk', (Foundation for Investigative Journalism, 9 March 2026), <<https://fij.ng/article/spotted-bpp-lets-nigerians-check-fg-contracts-while-putting-their-data-at-risk/#:~:text=Published%209th%20Mar%2C%202026,data%20for%20Nigerians%20to%20see.>> accessed 10 April 2026.

111 Ifejika, S.I., 'Contract Splitting in Government Procurement: The Trend in Nigeria's Procurement System', (2019) African Public Procurement Law Journal 5(1).

N600 million each, therefore fraudulently bypassing the specified procurement rules.

Corruption in Procurement and Project Execution

Corruption in public procurement is arguably the single greatest governance impediment to infrastructure delivery in Nigeria. The Centre for the Study of the Economies of Africa (CSEA) estimates that the country loses at least \$18 billion annually to financial crimes and corruption stemming from procurement processes in the country.¹¹² In addition, the country's 2025 Corruption Perceptions Index (CPI) score was 26/100, with a global ranking of 142 out of 180 countries and behind 33 other African countries.¹¹³ It is noteworthy that its 2025 CPI score was the same as 2024 figures, showing continued stagnation in anti-corruption efforts.

According to the earlier referenced 2021 audit report, public procurement is an area very prone to corruption. This endemic corruption often manifests in fraudulent contract awards, inflation of contract values beyond market rates, kickbacks and bribery, collusion between government officials and contractors, goods/services delivered late or not at all, nepotism and favouritism, political interference, and projects abandoned after advance payments, among several others.¹¹⁴

A 2024 Chatham House survey found that 77.6% of respondents across Nigeria's surveyed states believed a road contractor was either 'likely' or 'extremely likely' to divert government funds for personal use, while 73.9% of respondents expected procurement officials to inflate budget costs.¹¹⁵ The responses reflect lived experiences of project abandonment, substandard construction, and grossly inefficient project delivery that are sadly rather constant features in infrastructure development in Nigeria.

In the procurement phase, corruption is manifested through manipulated tenders, nepotism, bribery, and the allocation of lucrative contracts to cronies, instead of the most competent bidders. In the execution phase, contractors would use inferior materials to reduce costs, leading to frequent building collapses. There are also phantom projects, where public funds are disbursed for projects that do not exist, or projects sited on private land.

112 Hoffman, L.K., 'Tackling judicial bribery and procurement fraud in Nigeria', (Chatham House, 8 October 2024) <<https://www.chathamhouse.org/2024/10/tackling-judicial-bribery-and-procurement-fraud-nigeria/03-what-nigerians-think-about>> accessed 10 April 2026.

113 Ezeobi, C., 'Nigeria's Corruption Score Stalls at 26 as CPI 2025 Exposes Deep Structural Failures', (ThisDay, 23 February 2026), <<https://www.thisdaylive.com/2026/02/23/nigerias-corruption-score-stalls-at-26-as-cpi-2025-exposes-deep-structural-failures/>> accessed 10 April 2026.

114 Okolie, U.C., 'Corruption And Public Procurement Practices In Nigeria' Islamic University Journal of Social Sciences (January, 2026) 5(1) 533 - 551.

115 Chatham (ibid).

The notorious Lagos-Ibadan Expressway shows how corruption can manifest across the project cycle. Key symptoms of political corruption in the highway project across successive administrations from 1999 to 2019 include patronage, influence peddling, embezzlement, and biased law enforcement. Despite spanning over two decades and multiple government transitions, the project remained substantially incomplete, showing how governance failures translate directly into infrastructure non-delivery.¹¹⁶

The major anti-corruption agency targeted at eliminating public corruption in Nigeria, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) in conjunction with the Federal Ministry of Works commenced a nationwide Special Tracking Exercise in November 2025.¹¹⁷ The goal of this project is the physical verification and performance audit of 760 federal road projects with a combined contract value exceeding N36 trillion.

The continued corruption in the infrastructure sector in Nigeria is driven by a host of factors. First, the oversight structures that provide inadequate monitoring thereby enabling corrupt behaviour without detection. Also, a significant chunk of the processes remain manual and not standardised, and this allows officials to exercise their discretion. The official bureaucratic bottlenecks in appropriation, documentation, approvals, and fund release create multiple extortion points for public officials. Moreover, there are no severe consequences for criminal contractors like convictions or contractor blacklisting.

Budget Opacity and Padding

Budget padding has been described as the deliberate inflation or manipulation of budget estimates beyond what is required for the execution of a particular project, often involving the addition of fictitious, inflated, or unnecessary expenditures in the budget for personal or political gain.¹¹⁸ It is interesting to note that the concept is indigenous to Nigeria and reflects the deep-seated corruption within the country's political system.¹¹⁹

In May 2025, an investigation by BudgIT showed that the National Assembly added 11,122 projects valued at N6.93 trillion into the 2025 federal budget without the

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- 116 Oluseye, O., 'Exploring potential political corruption in large-scale infrastructure projects in Nigeria', Project Leadership and Society, (December 2024), Volume 5.
- 117 ICPC, 'ICPC, Ministry of Works Launch Unprecedented Audit of 760 Federal Road Projects Valued at N36 Trillion' (ICC, 8 December 2025). <<https://icpc.gov.ng/icpc-ministry-of-works-launch-unprecedented-audit-of-760-federal-road-projects-valued-at-n36-trillion/#:~:text=Review%20of%20MDAs-,ICPC%2C%20Ministry%20of%20Works%20Launch%20Unprecedented%20Audit%20of%20760%20Federal,on%2Dthe%2Dground%20assessments.>> accessed 11 April 2026.
- 118 Egwuagu, U.B. et al, 'The Impact of Budget Padding on Infrastructure Development in South East Geopolitical Zone of Nigeria' (2026) ESUT JOURNAL OF SOCIAL SCIENCES, 11(1.)
- 119 U4 Anti-Corruption Resource Centre, 'Budget Process' <<https://www.u4.no/topics/budget-process/basics>> accessed 11 April 2026

approval of the executive arm.¹²⁰ This 'padded' amount represents 12.5% of the total N54.99 trillion budget, including a capital allocation of over N1 trillion to the Ministry of Agriculture alone, as well as questionable allocations for 1,477 streetlight projects (N393.29 billion) and 538 borehole projects (N114.53 billion). Also, the Federal Ministry of Humanitarian Affairs with an executive-proposed budget of N24 billion had its allocation inflated to N291 billion, a padding of additional N267 billion.¹²¹ The Advertising Regulatory Council of Nigeria was also allocated N1.05 billion for the construction of the Amagu-Ekwakoke link bridge in Ebonyi central senatorial district, a project completely outside its statutory mandate.¹²² According to BudgIT, these additions are an abuse of power that serves narrow political interests over national development.

These budget manipulations have several effects on the availability of infrastructure financing in the country. First, they shift funds from critical, economically justified and bankable projects to politically motivated additions that may lack feasibility studies or site verification. Also, they affect the long-term infrastructure development plan for the country. Further, they create unrealistic incentives for contractors who then anticipate inflated contract values as a baseline. In many instances, budget adoption in the legislature serves as a 'buffet' of large-scale political corruption, where insider information is exchanged and private interests pay bribes to legislators for favourable project allocations.¹²³

Generally, budget processes in Nigeria lack sufficient transparency, with limited public access to details and weak citizen oversight, allowing for severe manipulation. As at March 2026, only 15 of the 36 Nigeria states publish accessible, annual budget data for their LGAs online, creating a huge transparency gap at the local level. These 15 states are Abia, Anambra, Bauchi, Bayelsa, Ebonyi, Ekiti Jigawa, Kaduna, Kebbi, Kogi, Ondo, Osun, Taraba and Yobe.¹²⁴ This shows a severe accountability gap, as the finances of a significant number of the 774 local governments are largely hidden from public scrutiny, despite receiving significant monthly allocations.

Budget transparency and active citizen monitoring are therefore critical to curbing the menace that is budget padding and driving the allocation of resources to viable infrastructure projects with high impact on the development of the country.

120 Oyedokun, T., 'BudgIT uncovers N6.93 trillion worth of project insertions by NASS in 2025 budget' (BusinessDay, 20 May 2025), <<https://businessday.ng/news/article/budgit-uncovers-n6-93-trillion-worth-of-project-insertions-by-nass-in-2025-budget/>> accessed 10 April 2026.

121 Frank, B., '2025 Budget: N6.9 trillion budget padding scandal rocks National Assembly', (Technext, 21 May 2025) <<https://technext24.com/2025/05/21/2025-budget-n6-9-trillion-budget-padding-scandal-rocks-national-assembly/>> accessed 11 April 2026.

122 Kukoyi, A., 'SPOTTED: Advertising council budgets N1bn for bridge project in Ebonyi', (TheCable, 21 May 2025) <<https://www.thecable.ng/spotted-advertising-council-budgets-n1bn-for-bridge-project-in-ebonyi/>> accessed 10 April 2026.

123 U4 Anti-Corruption Resource Centre (n 119).

124 BudgIT, 'The Missing Tier: Mapping Local Government Budget Transparency in Nigeria' (BudgIT, March 2026) <https://budgit.org/post_publications/the-missing-tier-mapping-local-government-budget-transparency-in-nigeria/> accessed on 11 April 2026.

Policy Discontinuity

Usually, the development of major infrastructure projects like highways, bridges and railways, among others, requires long periods and consistent policy environments. The multiple leadership transitions during the erstwhile military era and the current democratic cycle that has been operational since 1999 has impacted on the effective delivery of infrastructure in the country. Several projects have been discontinued halfway or just abandoned altogether, primarily due to leadership changes. According to Ibrahim, over 44% of project abandonment is traceable to political instability.¹²⁵

Generally, each new administration wants to conceptualise and prioritise new projects as markers of its own political identity. This would inevitably lead to the de-emphasising or defunding of projects initiated by predecessors, and their eventual abandonment. This short term, self-aggrandising approach in governance undermines continuity in infrastructure development, wastes scarce public resources, and weakens the long-term impact of public investment.

In summary, the governance challenges highlighted in this chapter continue to reduce the efficiency of public infrastructure financing in Nigeria, limiting value for money and undermining the country's ability to deliver sustainable infrastructure outcomes.

125 Ibrahim, I., 'Understanding the Causes and Consequences of Abandoned Government Projects: Insights from Community Perspectives', *Journal of Humanities and Social Policy*, (2025) 11(3) 137 - 155.



Chapter 5:

Consequences of Weak Transparency and Governance

Infrastructure projects are a major foundation for national growth. Roads, bridges, power plants, and public facilities support industries, connect communities, and indicate that a country is developing. Yet in Nigeria, too many of these projects end in failure, and the consequences are not just financial; they set back the entire pace of development.

A project fails when it cannot be completed on time, within budget, or to the standard originally agreed upon. By this measure, Nigeria's record is deeply concerning. A significant number of government-funded infrastructure projects are either abandoned halfway, delivered years behind schedule, or completed in ways that fall far short of what was promised. For instance, Tracka's 2023/2024 report tracked 1,404 projects worth N282 billion across 25 states. Of these, only 51% were completed, 24% were ongoing, 9% were abandoned or poorly executed, and 16% were never executed at all.¹²⁶ Same story as Tracka's report of 2024/2025 earlier discussed in Chapter 4. The Chartered Institute of Project Managers of Nigeria (CIPM) also finds that the total value of abandoned projects in Nigeria stands at N17 trillion, with the Nigerian Institute of Quantity Surveyors estimating the total number of abandoned projects at around 56,000.¹²⁷ Behind most of these failures is a common trend of weak transparency and poor governance.

When accountability is absent, projects are approved and commenced without a clear understanding of the constraints involved. Without a solid plan, failure is almost inevitable. When project scope or requirements keep shifting midway through execution, the cost increases and timelines collapse, often without any proper documentation or justification to the public.

Project Delays, Inflated Costs, and Poor Quality Delivery

One of the most visible and damaging consequences of weak governance is the inflation of project costs. In Nigeria, it is not uncommon for an infrastructure project to be awarded at a figure that bears little resemblance to its actual market value. Situations of contractors colluding with government officials to submit exaggerated estimates that are approved without independent verification or competitive scrutiny are rife. As the project progresses, requests to increase the original contract sum are routinely approved with little or no justification, further driving up costs. The public is rarely informed of these changes, and bodies that should scrutinise the process are either ill-equipped or compromised. The end result is that the government consistently pays far more for its infrastructure than it should, yet receives far less in return.

126 BudgIT, 'Achieving National Development through Efficient Service Delivery: 2023/2024 Report' (BudgIT Foundation, January 2025) <<https://budgit.org/wp-content/uploads/2025/01/Tracka2024AnnualReport-copy.pdf>> accessed 11 April 2026.

127 Mbadiwe H, 'N17tn Abandoned Projects Debacle' *Punch* (Lagos, 23 August 2024) <<https://punchng.com/n17tn-abandoned-projects-debacle/>> accessed 11 April 2026.

Research conducted by Chatham House under its Social Norms and Accountable Governance project earlier in 2017 reveals the depth of procurement corruption in Nigeria's infrastructure sector. The study found that 74% of Nigerians considered it likely or extremely likely that procurement officials would inflate contract budgets for personal gain, while 78% held the same expectation regarding road contractors. This corruption takes various forms including bribes and kickbacks between 5% and 20% of contract value, bid-rigging, collusive bidding, change order abuse (where contractors and officials collude to inflate costs after a low bid secures the award) and ghost projects involving payment for non-existent contracts.¹²⁸

Still on procurement, the recent P&ID case illustrates how Nigeria's procurement corruption becomes a national risk exploited by foreign actors with catastrophic fiscal consequences. In 2010, Process and Industrial Developments Limited (P&ID), a British Virgin Islands-registered company with no track record in oil and gas, secured a 20-year gas processing agreement with Nigeria's Ministry of Petroleum Resources,¹²⁹ bypassing the Bureau of Public Procurement and without Federal Executive Council approval.

When the project collapsed, P&ID initiated arbitration in London and was initially awarded \$11 billion before the English High Court set the award aside in 2023, finding that the contract had been procured through bribery and that the arbitration itself had been corrupted through perjury, conflicted lawyers, and the misuse of Nigeria's privileged legal documents.¹³⁰ The bribe that set this in motion were payments routed through the London bank account of the daughter of Grace Taiga, the Ministry of Petroleum Resources' Director of Legal Services, who ensured the contract was approved without due process. Taiga was arraigned by the EFCC in 2019 on an 8-count charge of bribery, pleaded not guilty, and died in September 2023 before her trial could conclude. The case was struck out in March 2024 and no one was ever convicted.¹³¹

The above case study tells us more about how project delays show how deeply governance failure cuts. Across Nigeria, it is almost the norm rather than the exception for infrastructure projects to run years, sometimes decades, beyond their original completion dates. Delays often begin with poor upfront planning, but they are sustained by a lack of accountability where no one is held responsible for missed

128 Hoffmann LK, 'Tackling Judicial Bribery and Procurement Fraud in Nigeria' (Chatham House, October 2024) <<https://www.chathamhouse.org/2024/10/tackling-judicial-bribery-and-procurement-fraud-nigeria>> accessed 11 April 2026.

129 Premium Times and OCCRP, 'Nigeria Traces \$9.6 Billion Financial Hit Back to \$390,000 in Alleged Bribes' *OCCRP and Premium Times* (29 May 2020) <<https://www.occrp.org/en/investigation/nigeria-traces-96-billion-financial-hit-back-to-390000-in-alleged-bribes>> accessed 11 April 2026.

130 Stothard P and Fox O, 'Nigeria v P&ID: Caution Against an Arbitral Tribunal's Non-Interventionist Approach to Arbitration?' (Norton Rose Fulbright, 2023) <<https://www.nortonrosefulbright.com/en/knowledge/publications/8d1c52b3/nigeria-v-pid>> accessed 11 April 2026.

131 Olufemi A, 'Grace Taiga, Nigerian Official at the Centre of P&ID Scandal, is Dead' *The Cable* (27 October 2023) <<https://www.thecable.ng/grace-taiga-nigerian-official-at-the-centre-of-pid-scandal-is-dead/>> accessed 11 April 2026.

milestones, contractual penalties are rarely enforced, and contractors face little pressure to deliver on time. In many cases, projects are abandoned when funds run out, leaving communities with half-constructed roads and non-functional facilities.

Additionally, communication breakdowns add another layer of difficulty. When project teams, contractors, and oversight bodies are not on the same page, whether due to unclear reporting structures or a deliberate culture of secrecy, critical problems go unresolved until they become crises. Inaccurate cost estimations often inflated from the outset, are a direct product of systems that lack proper monitoring and accountability. Hence, the result is a cycle where public funds are consumed, projects underperform, and citizens are left with incomplete or non-existent projects while the resources that could have funded other vital projects are lost entirely. The infrastructure deficit thus widens, because the system designed to close it is the same system being exploited.

Rising Debt Burdens and Fiscal Credibility Concerns

The consequences of weak transparency and governance in infrastructure financing are measurable, material, and in Nigeria's case, compounding. When public borrowing finances infrastructure projects that are poorly appraised, inadequately supervised, or never completed, the debt remains while the productive asset does not materialise. This is the core mechanism by which weak governance in infrastructure financing translates directly into fiscal stress. Nigeria's total public debt reached N149.39 trillion (approximately \$97.24 billion) as of March 2025, a 22.8% increase from the same period in 2024. Nigeria's public debt rose to 52.3% of GDP in 2024, up from 41.5% in 2023, breaching the 40% ceiling set under the Fiscal Responsibility Act 2007. According to the Debt Management Office, the country's total public debt stood at N153.29 trillion (\$103.94 billion) as of September 2025¹³² rising from N149.39 trillion (\$97.24 billion) in March 2025.¹³³

The fiscal consequence of this trajectory is visible in debt servicing costs, which have now become the dominant claim on government revenue. In 2024, Nigeria's debt service-to-revenue ratio stood at 77.5%, meaning over three-quarters of the revenue the federal government collected was consumed by debt obligations before a naira was available for capital expenditure. The Budget Office of the Federation's 2024 Budget Implementation Report records debt service at 69% of total federal expenditure for the year. The African Development Bank's 2025 Country Focus Report on Nigeria warns explicitly that this trajectory limits the government's capacity to invest in infrastructure and social services.

132 Debt Management Office Nigeria, 'Nigeria's Total Public Debt Portfolio as at September 30, 2025' (DMO, 30 December 2025) <<https://www.dmo.gov.ng/debt-profile/total-public-debt/5732-nigeria-s-total-public-debt-as-at-september-30-2025/file>> accessed 11 April 2026.

133 *ibid.*

The scale of the problem is compounded by pace: total debt servicing costs reached N13.12 trillion in 2024, a 68% increase year-on-year.¹³⁴ The Nigerian Economic Summit Group (NESG) reported that the debt-service-to-revenue ratio exceeded 100% in 2024, meaning that debt commitments outstripped total revenue collected in those periods.¹³⁵ The connection to governance is direct. Where borrowing for infrastructure projects is not subject to independent appraisal, transparent procurement, or verifiable delivery reporting, there is no mechanism to establish whether the debt incurred produced a functional asset. The Fiscal Responsibility Act 2007 stipulates that federal borrowing shall be only for capital expenditure and human development, yet the absence of enforceable audit requirements and project-level accountability has allowed borrowing to accumulate without consistent evidence that the corresponding infrastructure exists. The result is a fiscal position in which Nigeria services the cost of infrastructure investment while a substantial portion of that infrastructure remains unbuilt or non-functional.

Reduced Investor Confidence and Private Sector Participation

Private investment in infrastructure requires a degree of confidence that governance will be predictable, that contracts will be honoured, that regulatory decisions will not be reversed without process, and that the data needed to assess project viability is available and reliable. Nigeria has substantial institutional savings and remains one of Africa's largest economies; however, there is a persistent failure to direct available capital into long-term productive infrastructure investment.

The most direct indicator of this dynamic is the composition of capital flows into Nigeria. Foreign Direct Investment (FDI) fell 70% quarter-on-quarter to \$126.29 million from \$421 million in Q1 2025. More significantly, FDI represented only 2.24% of total capital importation in that quarter, with over 90% of inflows going into short-term money market instruments, that is, government bonds and treasury bills that offer high yields in a high-interest-rate environment but contribute nothing to infrastructure, employment, or industrial capacity.¹³⁶ This pattern reflects investor preference for instruments that can exit quickly over commitments that depend on governance consistency over multi-year project cycles.

The pattern is also visible in corporate behaviour. Between 2023 and 2024, several major multinational companies exited Nigeria entirely, including Shell, which sold its onshore oilfields for \$2.4 billion,¹³⁷ GlaxoSmithKline Consumer Nigeria after 51 years

134 Tunji S, 'Nigeria's Debt Servicing Rises 68% to N13tn' *Punch* (Lagos, 7 April 2025) <<https://punchng.com/nigerias-debt-servicing-rises-68-to-n13tn/>> accessed 11 April 2026.

135 Aro B, 'NESG to FG: Broaden Non-Oil Tax Base... Debt Service Now Absorbs All Revenue' *The Cable* (Lagos, 10 October 2025) <<https://www.thecable.ng/nescg-to-fg-broaden-non-oil-tax-base-debt-service-now-absorbs-all-revenue/>> accessed 11 April 2026.

136 Tunji S, 'Nigeria's FDI Crashes by 70% in Three Months' *Punch* (Lagos, 9 August 2025) <<https://punchng.com/nigerias-fdi-crashes-by-70-in-three-months/>> accessed 11 April 2026.

137 Izuaka M, 'Renaissance Completes Acquisition of Shell's Assets in Nigeria' *Premium Times* (Lagos, 14 March 2025) <<https://www.premiumtimesng.com/business/business-news/780898-renaissance-completes-acquisition-of-shells-assets-in-nigeria.html>>

of operation, and Procter & Gamble, Unilever Nigeria, and Sanofi. Although these exits are for various business and macroeconomic reasons, there is a compelling argument that can be made regarding reduced investment confidence in Nigeria's business environment.

The US Department of State's 2024 Investment Climate Statement on Nigeria identifies the country's underdeveloped power sector as a structural bottleneck, forcing businesses onto expensive diesel generators and eroding the profit margins on which foreign manufacturers depend. This assessment directly illuminates the reasons several multinationals published for their exits. For instance, Unilever cited the need to find a more sustainable and profitable business model following sustained losses while Procter & Gamble's Chief Financial Officer, Andre Schulten, stated at a Morgan Stanley conference that it had become very difficult for the organisation to create value in Nigeria, being a U.S. dollar-denominated company.¹³⁸

In addition, GlaxoSmithKline confirmed that the exchange rate and associated operating conditions had impacted its operations and ability to maintain a consistent supply.¹³⁹ Indeed, these exits mirror the United States Department's finding that investor confidence remains weakened by "regulatory uncertainty, deficient infrastructure, government subsidies, and limited domestic natural gas supply,"¹⁴⁰ which stem from a systemic failure of Nigeria's investment environment.

The barriers most cited by investors and analysts are governance-specific, in terms of policy inconsistency, currency volatility in foreign exchange management, weak contract enforcement, and unreliable project data. When investors cannot trust that policies will hold, contracts will be enforced, or project data is reliable, they do not commit long-term capital to infrastructure because the governance conditions for long-term investment are not reliably present.

Loss of Public Trust, Social Exclusion, and Inequity

The consequences of weak governance in infrastructure financing do not fall evenly. They are borne most heavily by the Nigerians who are most dependent on public provision, that is, those in rural areas especially in the country's northern regions who lack the private income to substitute for absent public services. The World Bank estimates that 87% of Nigeria's poor live in the northern region, with nearly half concentrated in the North-West. States such as Sokoto, Taraba and Jigawa record poverty rates well above the national average, and the north lags behind the south

accessed 11 April 2026.

138 Ikpoto E, 'Five Multinationals Dump Nigeria in 10 Months' *Punch* (Lagos, 7 December 2023) <<https://punchng.com/five-multinationals-dump-nigeria-in-10-months/>> accessed 11 April 2026.

139 Asanga P, 'GSK, Sanofi Exit Nigerian Market Amid Lingering Foreign Exchange Crisis' *BioSpace* (27 February 2024) <<https://www.biospace.com/gsk-sanofi-exit-nigerian-market-amid-lingering-foreign-exchange-crisis>> accessed 11 April 2026.

140 United States Department of State, '2024 Investment Climate Statement: Nigeria' (US Department of State, July 2024) <<https://www.state.gov/reports/2024-investment-climate-statements/nigeria>> accessed 11 April 2026.

on almost every human development indicator.¹⁴¹

When infrastructure projects are funded but not delivered, or delivered in degraded form without public accountability, the populations that were supposed to benefit experience the failure directly. Over time, repeated failures accumulate into a collapse of public trust that is both a social consequence in its own right and a governance liability. Communities that do not expect infrastructure to be delivered are less likely to participate in planning processes, less likely to report non-delivery, and less likely to exercise the civic pressure that accountability requires.

The above geographic concentration of poverty closely mirrors the geographic concentration of infrastructure deficits. The north has the lowest rates of electrification, the poorest road conditions, and the greatest distance from functional healthcare and educational facilities.¹⁴² These are not independent phenomena; the spatial inequity of infrastructure provision is both a cause and a consequence of the governance failures documented throughout this report. In the absence of transparent disclosure requirements that would allow communities or civil society organisations to verify delivery, these failures often go uncontested for years.

The inequity of this failure is persistent. The concentration of poverty in regions that are simultaneously the most underserved by basic infrastructure reflects decades of capital allocation decisions that have not been subject to transparent or needs-based prioritisation. Infrastructure spending is therefore vulnerable to political direction rather than equity-based need. The result is a deepening of the structural inequality between those who can access services privately and those who cannot. This creates a gap when schools, clinics, and transport links remain absent in the communities most dependent on them.

In summary, there are far-reaching consequences of weak transparency and governance if unchecked. In the long run, these will threaten financing levels and Nigeria's overall infrastructure development.

141 Yeboua K and Cilliers J, 'Nigeria' (Institute for Security Studies African Futures, last updated 19 March 2026) <<https://futures.issafrica.org/geographic/countries/nigeria/>> accessed 11 April 2026.

142 Muhammad Tasiu Dansabo and Usman Ibrahim Dabai, 'The Impact of Poverty on Northern Nigeria's Development: A Comprehensive Analysis' (30 August 2024) <<https://rsisinternational.org/journals/ijriss/articles/the-impact-of-poverty-on-northern-nigerias-development-a-comprehensive-analysis/>> accessed 29 April 2026.



Chapter 6:

Pathways for Reform and Improved Accountability

Nigeria does not lack plans for infrastructure. It lacks the governance conditions that turn those plans into results. As earlier stated, Nigeria requires an estimated \$100 billion annually to close its infrastructure gap;¹⁴³ yet Nigeria's infrastructure stock stands at just 30% of GDP which is far below the World Bank's benchmark of 70%, a deficit projected to reach \$878 billion by 2040.¹⁴⁴ The financing gap cannot be closed by yearly budget allocations alone. Private investors, development finance institutions, and even Nigerians with pension savings will only commit large sums to infrastructure when they trust the system managing that money. And trust, in this context, is built by law. In other words, by strong, consistently enforced regulatory frameworks that make the rules of the game clear, stable, and fair for everyone.

This chapter argues that strengthening Nigeria's legal and regulatory framework is the foundation on which every other reform depends. It is impossible to attract private capital without enforceable contracts. Similarly, no one is accountable for abandoned projects without institutions that have the legal independence to act. It is therefore important to understand the state of the regulatory architecture itself; what it promises, and where it is falling short.

Strengthening Legal and Regulatory Frameworks

Over the decades, Nigeria has built a body of law that was designed to govern how public infrastructure finance is raised, spent, and accounted for. The Public Procurement Act of 2007 was supposed to guarantee that contracts are awarded through open competition, with independent oversight at the highest level. Anti-corruption laws gave dedicated agencies the power to investigate and prosecute financial crimes, recover stolen assets, and prevent abuse before it happens. Sector-specific legislation in power, transport, and oil and gas created regulatory bodies with mandates to set standards, resolve disputes, and attract investment. The Freedom of Information Act of 2011 gave every Nigerian the right to access government records and demand answers. A Public-Private Partnership framework, anchored by the Infrastructure Concession Regulatory Commission (ICRC), was established to bring private capital into infrastructure delivery

These laws represent a serious and coherent attempt to create a framework within which infrastructure financing can be managed responsibly. More recently, the Electricity Act of 2023 devolved power sector regulation to the states, opening new channels for private investment. The Nigeria Data Protection Act of 2023 established legal foundations for how government financial data can be shared and secured across agencies. Nigeria has also ratified the United Nations Convention

143 Udenka UJ, 'Nigeria's Decaying Infrastructure' *The Guardian* (Lagos, 11 June 2025) <<https://guardian.ng/opinion/nigerias-decaying-infrastructure/>> accessed 11 April 2026.

144 Agosto & Co, '2024 Infrastructure Industry Report' (Agusto & Co, 2024) <<https://www.agustoresearch.com/report/2024-infrastructure-industry-report/>> accessed 11 April 2026.

Against Corruption and the African Union Convention on Preventing and Combating Corruption, accepting international and regional accountability obligations alongside its domestic legal commitments.

The gap between what the law promises and what Nigerians actually experience is wide, and in some areas it is growing. Nigeria's Corruption Perceptions Index score has barely moved in six years.¹⁴⁵ The courts, which are the ultimate guarantors of every regulatory framework, are under strain. Nigeria's judicial independence score fell from 5.32 out of 10 in 2017 to just 3.38 in 2023. A 2024 United Nations report confirmed that judges in Nigeria received the largest monetary bribes of any category of public official that year.¹⁴⁶ For infrastructure financing, this matters enormously. When private investors cannot trust that a contract dispute will be resolved fairly, or that a regulatory decision will be upheld independently, they either walk away or price the uncertainty into their returns; thus, making infrastructure more expensive for the Nigerian public. The regulatory framework is only as strong as the institutions enforcing it, and those institutions are weakened when the judiciary that sits above all of them cannot be relied upon.

The access to information problem compounds everything else. The FOI Act exists, but most government agencies lack the structures to respond to information requests, and many simply ignore them. Nigeria scored just 19 out of 100 for public participation in budget processes in the 2023 Open Budget Survey.¹⁴⁷ Civil society organisations and journalists who attempt to track where infrastructure money goes face increasing hostility. 86 attacks on media organisations were recorded in 2025 alone.¹⁴⁸ When citizens cannot see what is happening with public money, and when those who try to find out are intimidated, accountability becomes almost impossible to enforce from below. The regulatory framework loses its most important layer of support.

What this picture reveals is that laws without enforcement are promises without delivery. The same government that passes legislation can choose not to implement it, not to fund the institutions that enforce it, and not to protect the people who report when it is being violated. Strengthening the legal and regulatory framework therefore means building the conditions under which existing laws are actually applied: independent institutions, protected whistleblowers, accessible information, and a judiciary free from political pressure and financial inducement.

145 Ezeobi C, 'Nigeria's Corruption Score Stalls at 26 as CPI 2025 Exposes Deep Structural Failures' *ThisDay* (Lagos, 23 February 2026) <<https://www.thisdaylive.com/2026/02/23/nigerias-corruption-score-stalls-at-26-as-cpi-2025-exposes-deep-structural-failures/>> accessed 11 April 2026.

146 Adeniran A, Raifu IA and Nnamani G, 'Transparency in the Procurement Process in Nigeria' (Brookings Institution, 19 November 2024) <<https://www.brookings.edu/articles/transparency-in-the-procurement-process-in-nigeria/>> accessed 11 April 2026.

147 Open Government Partnership, 'Effective Implementation of the Freedom of Information Act (NG0036)' (Open Government Partnership, nd) <https://www.opengovpartnership.org/members/nigeria/commitments/NG0036/>> accessed 11 April 2026.

148 Data and Digital Rights Coalition, 'Strengthening National Security with Rights-Based Governance: Public Interest Concerns on the Designation and Protection of Critical National Information Infrastructure (CNII) Order, 2024' (Accountability Lab Nigeria, September 2025) <<https://nigeria.accountabilitylab.org/wp-content/uploads/2025/09/Policy-Brief-Strengthening-National-Security-with-Rights-Based-Governance.pdf>> accessed 11 March 2026.

Expanding Open Contracting, e-Procurement, and Disclosure Practices

The ICPC has found that 60% of all corruption cases in Nigeria are procurement-related.¹⁴⁹ That figure explains why transparency in the contracting process is among the most direct levers available for protecting infrastructure money. Open contracting means making every government contract (who got it, for how much, and whether the work was done) visible to the public. E-procurement means conducting the entire bidding and award process digitally so that every step is logged and auditable. Disclosure practice means ensuring that spending data is published regularly, in formats that people can actually use.

Nigeria has made substantial progress in this area. The Nigeria Open Contracting Portal (NOCOPO) has been operational since 2017, built to conform to global Open Contracting Data Standards so that every contract carries a unique identifier traceable from planning to completion.¹⁵⁰ NOCOPO's price intelligence tools, which compare bid prices against market rates in real time, saved the federal government N173 billion in the first half of 2025 alone. Full-year savings from the BPP's broader transparency reforms reached approximately N1.1 trillion.¹⁵¹ Monthly disclosure on NOCOPO and agency websites, covering contract values, descriptions, and photographic evidence of site progress, is now mandatory for all federal agencies, with agencies that fail to comply barred from having new requests processed by the BPP.¹⁵² These are not marginal reforms. They are producing results that can be measured in naira saved and projects tracked.

The gaps, however, are stubborn. Despite over a decade of circulars and mandates, only 7% of federal agencies practiced full disclosure on NOCOPO in 2020, and as recently as 2025, only 9 MDAs out of hundreds responded to the government's compliance directive on time. At the federal level, NOCOPO remains a disclosure portal rather than a genuine end-to-end procurement system; a full e-Government Procurement platform that would conduct the entire bidding process digitally has never been deployed, despite N1.6 billion being budgeted for it back in 2016.¹⁵³ States like Kaduna and Ekiti have led the way with their own working e-procurement platforms, but most states have not followed. Completing the integration of NOCOPO with the federal budgeting system, deploying a genuine e-procurement platform,

149 Bureau of Public Procurement, 'Nigeria Open Contracting Portal (NOCOPO)' (OECD Observatory of Public Sector Innovation, nd) <<https://oecd-opsi.org/innovations/nigeria-open-contracting-portal-nocopo/>> accessed 11 April 2026.

150 Bureau of Public Procurement, 'Nigeria: Bureau of Public Procurement (BPP)' (OCP Data Registry, nd) <<https://data.open-contracting.org/en/publication/64>> accessed 14 March 2026

151 Ojeifo S, 'How Procurement Reforms Engineered a Trillion-Naira Turnaround for Nigeria' *Prompt News* (20 December 2025) <<https://promptnewsonline.com/how-procurement-reforms-engineered-a-trillion-naira-turnaround-for-nigeria-by-sufuyan-ojeifo/>> accessed 11 April 2026.

152 Ojeifo S, 'Recasting the Foundations of Nigeria's Infrastructure Development through Procurement Reforms' *Prompt News* (25 August 2025) <<https://promptnewsonline.com/recasting-the-foundations-of-nigerias-infrastructure-development-through-procurement-reforms/>> accessed 11 April 2026.

153 Adeniran A, Raifu I.A and Nnamani G, 'Transparency in the Procurement Process in Nigeria' (Brookings Institution, 19 November 2024) <<https://www.brookings.edu/articles/transparency-in-the-procurement-process-in-nigeria/>> accessed 11 April 2026.

and adding beneficial ownership disclosure are the immediate next steps.¹⁵⁴

Building Stronger Institutional Oversight at Federal and State Levels

Transparency tools only protect money when institutions exist to act on what those tools reveal. Nigeria has the institutions: the Bureau of Public Procurement (BPP), the Infrastructure Concession Regulatory Commission (ICRC), the Auditor-General, the Public Accounts Committee of the National Assembly, and sector regulators. The question is whether they have the independence, funding, and coordination to do their jobs without political interference.

The BPP has strengthened its oversight posture significantly since 2024. It now operates quarterly audits of MDAs, provides bi-annual procurement performance reports to the National Assembly, and works directly with the EFCC and ICPC when fraud or project abandonment is detected.¹⁵⁵ Contracts above N5 billion for goods and services and above N10 billion for works require both a BPP Certificate of No Objection and Federal Executive Council approval. The ICRC, which oversees Nigeria's Public-Private Partnership arrangements, monitors over 100 concession agreements across energy, ports, aviation, and other sectors, and is mandated by law to collaborate with state-level PPP units to build a coherent national investment environment.

The structural weakness is at the sub-national level. Most states lack independent procurement oversight bodies, dedicated PPP units, or functioning audit mechanisms for capital projects. Research on abandoned infrastructure projects has consistently found that oversight agencies across Nigeria's three tiers of government are frequently understaffed, underfunded, or rendered ineffective by political pressure, and that the absence of a national database linking project status across regions makes it nearly impossible to track where money is going and whether the promised work is being done.¹⁵⁶ Building stronger institutional oversight means extending the federal architecture to state and local governments, and giving oversight bodies the legal and financial independence to act on what they find.

Enhancing Anti-Corruption Measures and Enforcement

Anti-corruption enforcement in Nigeria's infrastructure sector has produced some meaningful results in recent years. Over 100 contractors have been debarred since 2023. More than 40 firms were blacklisted in 2024 alone, with mandated refunds.¹⁵⁷

154 Ahmed G, 'Nigeria National Action Plan 2023–2025' (Open Government Partnership, 2023) <https://www.opengovpartnership.org/wp-content/uploads/2023/03/Nigeria_Action-Plan_2023-2025.pdf> accessed 14 March 2026.

155 Ojeifo S, 'Recasting the Foundations of Nigeria's Infrastructure Development through Procurement Reforms' *Prompt News* (25 August 2025) <<https://promptnewsonline.com/recasting-the-foundations-of-nigerias-infrastructure-development-through-procurement-reforms/>> accessed 11 April 2026.

156 Imasuen O and Ubani C, 'The Effects of Abandoned Infrastructure Projects on Regional Development in Nigeria: An Empirical Investigation' (2025) 2(9) *American Journal of Management Practice* 12.

157 Ojeifo S, 'Nigeria's Procurement Reform: New Era of Transparency, Accountability' *The Eagle Online* (29 September 2025)

The EFCC, ICPC, the Police, and the Code of Conduct Bureau are now formally embedded in the procurement cycle, meaning they can intervene before a corrupt contract is executed, not merely investigate it afterwards. These are genuine steps forward.

However, enforcement remains reactive rather than preventive, and the most fundamental gap has still not been closed; the National Council on Public Procurement as earlier mentioned was never inaugurated for 18 years after the law that established it was passed.¹⁵⁸ Its absence has meant that the single most powerful check in Nigeria's procurement architecture has been missing throughout the period when infrastructure financing has grown most rapidly. Constituting the NCPP fully and immediately is the most urgent institutional fix available. Beyond that, whistleblower protection legislation which would give individuals inside government and contractor firms legal protection when they report wrongdoing, has been advocated for by civil society organisations for years and remains unenacted. Without the ability to safely report from the inside, anti-corruption enforcement will continue to depend on investigations after the money has already moved, rather than prevention before it does.

Promoting Citizen-Led Monitoring and Civil Society Engagement

Governments are far less likely to misuse infrastructure funds when they know someone outside is watching, especially watching with the tools to act. In Nigeria, two CSOs in particular have developed particularly effective models for holding the government accountable on infrastructure spending: the Socio-Economic Rights and Accountability Project (SERAP) and the Civil Society Legislative Advocacy Centre (CISLAC), which serves as the Nigerian chapter of Transparency International. Together, they represent two distinct but complementary approaches to citizen-led accountability; one through the courts, the other through evidence-based advocacy and legislative engagement.

SERAP was established in 2004 with a founding premise that has proven powerful in the Nigerian context: that corruption in public infrastructure is not merely a financial problem but a human rights violation.¹⁵⁹ When the government fails to deliver roads, power, water, or hospitals because money has been stolen or mismanaged, it is denying Nigerians rights they are entitled to under both domestic and international law. SERAP has pursued this argument in court consistently and with significant results. In 2009, it sued the Federal Government over the disappearance of \$16 billion that had been budgeted for power sector infrastructure, arguing that the failure to provide electricity violated the basic

<<https://theeagleonline.com.ng/nigerias-procurement-reform-new-era-of-transparency-accountability-by-sufuyan-ojeifo/>> accessed 11 April 2026.

158 Akinmoyeje, T. (2026) 'FG Ignores law for 18 years, lets Presidents retain direct control of contracts instead of NCPP' Foundation for Investigative Journalism. Available at: <<https://fij.ng/article/fg-ignores-law-for-18-years-lets-presidents-retain-direct-control-of-contracts-instead-of-ncpp/>>

159 SERAP, 'Who We Are' (SERAP, nd) <<https://serap-nigeria.org/who-we-are/>> accessed 14 March 2026.

economic and social rights of Nigerian citizens.¹⁶⁰ It has since filed suits against the NNPC over unaccounted funds,¹⁶¹ against the Minister of Power over infrastructure spending,¹⁶² and against the Central Bank over N3 trillion in missing public money.¹⁶³

SERAP also systematically analyses Auditor-General reports on federal appropriations, files FOI requests on asset recovery and procurement contracts, and translates complex financial findings into accessible formats so that citizens who are not lawyers or accountants can understand what has happened to their money.¹⁶⁴

CISLAC on the other hand takes a different but equally important route. As Transparency International's Nigeria chapter, it produces the annual Corruption Perceptions Index assessment for Nigeria. As a matter of fact, it is the most widely cited measure of how the country's governance environment is perceived internationally, and a number that directly shapes the risk calculations of the investors and development finance institutions whose money Nigeria needs for infrastructure development. CISLAC's advocacy is therefore at the centre of the infrastructure financing conversation.

What both organisations demonstrate is that civil society engagement in Nigeria is not limited to community-level observation and reporting. It extends to legal challenge, legislative advocacy, international accountability mechanisms, and the systematic production of evidence that shapes policy. Civil society organisations such as CISLAC, BudgIT, and Centre for Social Justice have collectively called on the Federal Government to be transparent with the budgeting process.¹⁶⁵ It is important to know that organised civil society pressure is itself a governance asset, one that has produced enforceable court orders, shaped legislative commitments, and generated the data that policymakers and investors use to assess Nigeria's governance environment. Protecting the space for civil society to operate freely is not a separate agenda from infrastructure reform. It is part of the instruments that make reform sustainable.

160 SERAP, 'Socio-Economic Rights and Accountability Project (SERAP)' (UNCAC Coalition, nd) <<https://uncaccoalition.org/socio-economic-rights-and-accountability-project-serap/>> accessed 14 March 2026.

161 SERAP, 'SERAP Sues CBN Over Failure to Account for Missing N3 Trillion of Public Funds' (SERAP, 15 February 2026) <<https://serap-nigeria.org/2026/02/15/serap-sues-cbn-over-failure-to-account-for-missing-n3-trillion-of-public-funds/>> accessed 14 March 2026.

162 Omotere S, 'SERAP Sues Minister, NBET Over N128bn Power Sector Funds' *Punch* (Lagos, 2026) <<https://punchng.com/serap-sues-minister-nbet-over-n128bn-power-sector-funds/>> accessed 14 March 2026.

163 SERAP (n 161)

164 John T and Catherine T, 'Socio-Economic Rights & Accountability Project' (MacArthur Foundation, 2026) <<https://www.mac-found.org/grantee/socio-economic-rights-accountability-project-40776/>> accessed 14 March 2026.

165 Odeyemi J, 'CISLAC, BudgIT, Others Demand Transparency in Budget Implementation' *Daily Trust* (Abuja, 7 January 2026) <<https://dailytrust.com/cislac-budgit-others-demand-transparency-in-budget-implementation/>> accessed 14 March 2026.



Learning from Global Best Practices

Across a range of middle-income and emerging economies, countries have made measurable progress in building the institutional conditions under which infrastructure investments are selected, financed, monitored, and audited more transparently. This points us to the fact that Nigeria does not need to start from scratch in designing better systems for infrastructure financing accountability. What these experiences share is a recognition that accountability in infrastructure financing is not reducible to any single intervention. It must begin at the point where project decisions are made and financing terms are agreed, extending through implementation and into post-completion review.

South Korea offers the most instructive example of accountability at the point of decision-making about whether a project should exist at all. Since 1999, the government has required that all public infrastructure projects with a total cost exceeding KRW 50 billion (approximately \$44 million) undergo a mandatory Preliminary Feasibility Study (PFS) before budget approval can be granted. The study is conducted by the Public and Private Infrastructure Investment Management Centre (PIMAC), a unit within the independent Korea Development Institute (KDI) that reports to the Ministry of Economy and Finance rather than to any spending ministry. The design ensures that the body with the strongest incentive to secure project approval cannot control the appraisal of its own proposals.

Between 1999 and 2017, PIMAC conducted 767 feasibility studies and rejected approximately 37% of proposed projects, with cumulative fiscal savings estimated at KRW 141 trillion, equivalent to approximately \$101 billion. In 2005, the PFS requirement was extended to PPP projects as



well, after early concessions were found to have relied on demand forecasts that substantially overstated revenues, creating government contingent liabilities that were only identified after commitments had been made. For Nigeria, the lesson is not the institutional form but the underlying principle that accountability for infrastructure financing must begin at the point of project selection, before loans are contracted or concession terms are fixed. The absence of an equivalent independent appraisal function means that decisions about which projects receive public financing remain heavily influenced by the agencies and political actors most invested in those decisions.

The United Kingdom demonstrates a different but equally instructive model: portfolio-level oversight of infrastructure delivery with mandatory public transparency. The Government Major Projects Portfolio (GMPP), now overseen by the National Infrastructure and Service Transformation Authority (NISTA) established in April 2025, tracks the United Kingdom's most complex and strategically significant infrastructure and public investment programmes. Under the government's major projects transparency policy, an annual report is published each year assigning every GMPP project a Delivery Confidence Assessment.

The 2024–25 Annual Report covered 213 projects worth £996 billion. The model is not without its limitations: a National Audit Office review found that for nearly half of the GMPP projects it examined, it was not possible to determine whether intended

outcomes had been achieved in several cases because the project did not have a business case with defined outcomes against which to measure progress. The lesson is twofold. First, portfolio-level oversight with mandatory public disclosure creates a form of accountability that Nigeria's current system does not replicate, that is the requirement that every major project be rated and that rating be published. Second, even mature oversight systems struggle to hold projects accountable to outcomes when the underlying commitments were never precisely defined. Both weaknesses are present in Nigeria's infrastructure governance framework.

Chile provides the most relevant Latin American example of sustained institutional accountability in PPP-based infrastructure financing. Its concession programme, operating under a dedicated legal framework since the early 1990s, has awarded 108 contracts across roads, airports, ports, and public buildings. As of 2024, 74 concession agreements were in force, representing approximately \$27 billion in committed private investment from firms across 14 countries. The programme's durability across multiple administrations spanning the full political spectrum is attributed to 3 features that Nigeria's own PPP framework has not consistently replicated: a clear and stable regulatory framework that does not change with governments; independent arbitration mechanisms that provide credible dispute resolution without resort to courts; and transparent, competitive bidding processes in which award criteria are publicly defined and accessible to potential investors.

Chile's experience also illustrates a point that regional comparisons tend to obscure: legal frameworks for concessions matter less than the institutional culture within which they operate. Colombia, whose successive generations of road concessions operated under a formally similar framework, faced persistent governance challenges including politicised project selection and opacity in contract management. The difference was not the law but the institutional consistency with which the law was applied. For Nigeria, which has a PPP legal framework through the ICRC Act and the Infrastructure Concession Regulatory Commission, the Chilean lesson reinforces the argument that reform requires sustained institutional behaviour, not only legislative change.

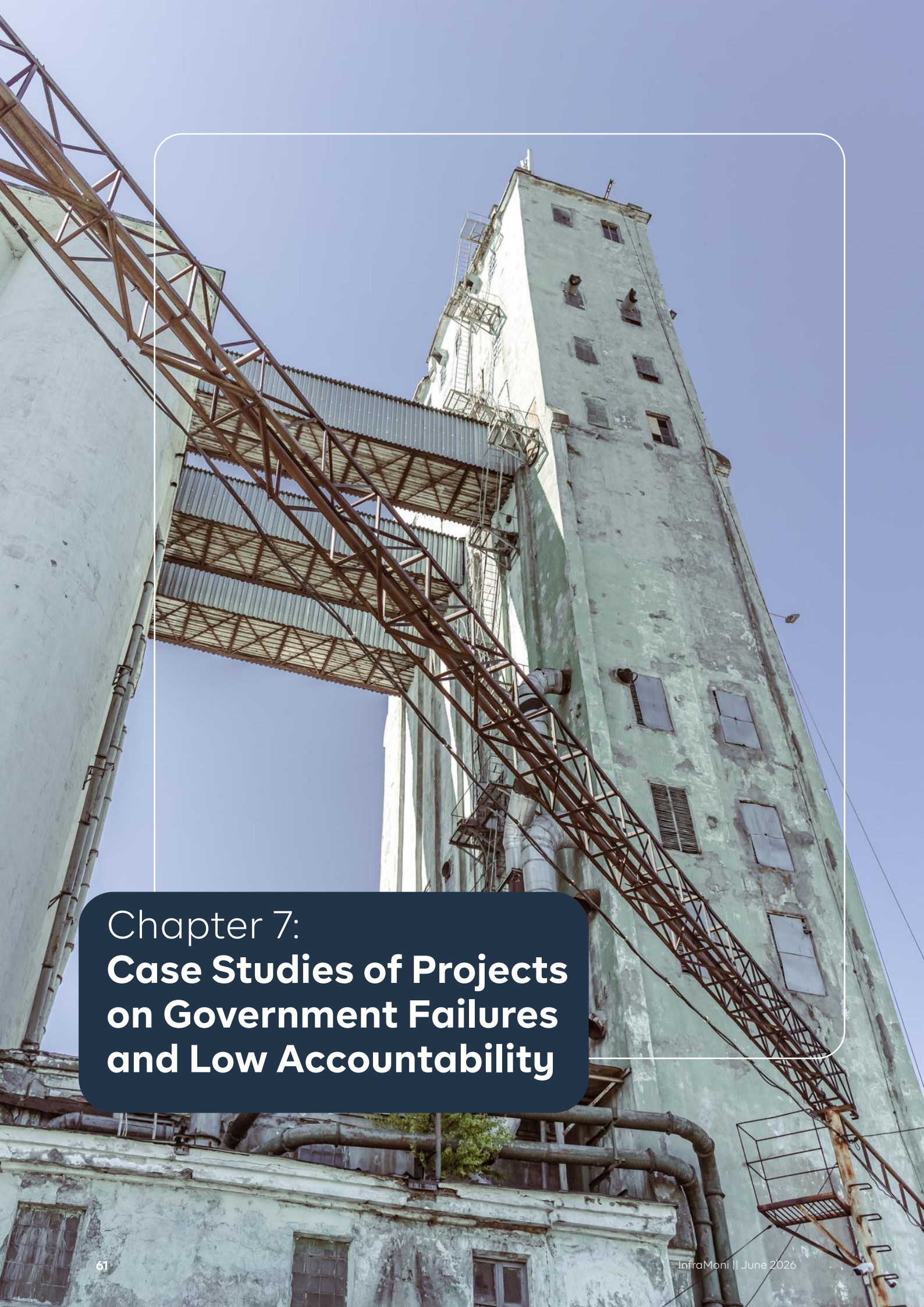
Within Africa, Rwanda stands out as the most significant example of broad-based governance reform producing measurable improvements in how public investment is managed. It scored 57 out of 100 on the 2024 Corruption Perceptions Index, making it one of the continent's leading performers on governance perception. Rwanda's improvement has not resulted from a single programme. It has been the product of sustained, systemic reform across multiple institutions simultaneously: public financial management, independent oversight of public investment, performance contracting for public officials, and a centralised framework for monitoring capital project delivery. These reforms have been implemented and maintained across successive planning

cycles rather than announced and abandoned, which is what distinguishes Rwanda's trajectory from reform efforts that produce short-term indicator improvements without lasting institutional change. What distinguishes Rwanda's trajectory is not the sophistication of any individual system but the consistency with which public institutions across the governance chain have been held to account. For Nigeria, where oversight agencies are frequently underfunded, institutionally marginalised, or undermined by political interference, the Rwandan experience points to the importance of enforcement capacity at the centre: accountability gains require not only the creation of oversight institutions, but the sustained political will to give those institutions authority.

Comparative research on governance reform across developing countries consistently identifies 3 conditions without which reform efforts tend to stall or reverse: first, political leadership that is genuinely committed to change rather than performative compliance; second, sufficient technical capacity within institutions to design, implement and sustain the systems that reform requires; and lastly, a broad coalition of government and civil society actors committed to ensuring that reforms are implemented and sustained over time.¹⁶⁶

Finally, progress on accountability in infrastructure financing does not depend on which instrument is chosen (independent appraisal bodies, portfolio oversight frameworks, stable concession regimes, or centralised compliance monitoring) but on whether the political commitment to make that instrument work is sustained across administrations and against the resistance of vested interests. Nigeria has demonstrated, in its NOCOPO savings, its BPP enforcement actions, and its OGP commitments, that the institutional foundations for such a system exist. The countries examined here have not achieved better accountability because they faced easier conditions. They have achieved it because they maintained the political will to hold the accountability line when doing so.

166 Robinson M, 'The Politics of Successful Governance Reforms: Lessons of Design and Implementation' (2007) 45(4) *Commonwealth and Comparative Politics* 521 <<https://www.tandfonline.com/doi/abs/10.1080/14662040701659944>> accessed 11 April 2026.



Chapter 7:
**Case Studies of Projects
on Government Failures
and Low Accountability**

The following case studies draw on verified public records, government reports, and court filings. Each shows how weak transparency and low accountability in infrastructure financing have led to wasted public money, project failure, or harm to citizens who were supposed to benefit.

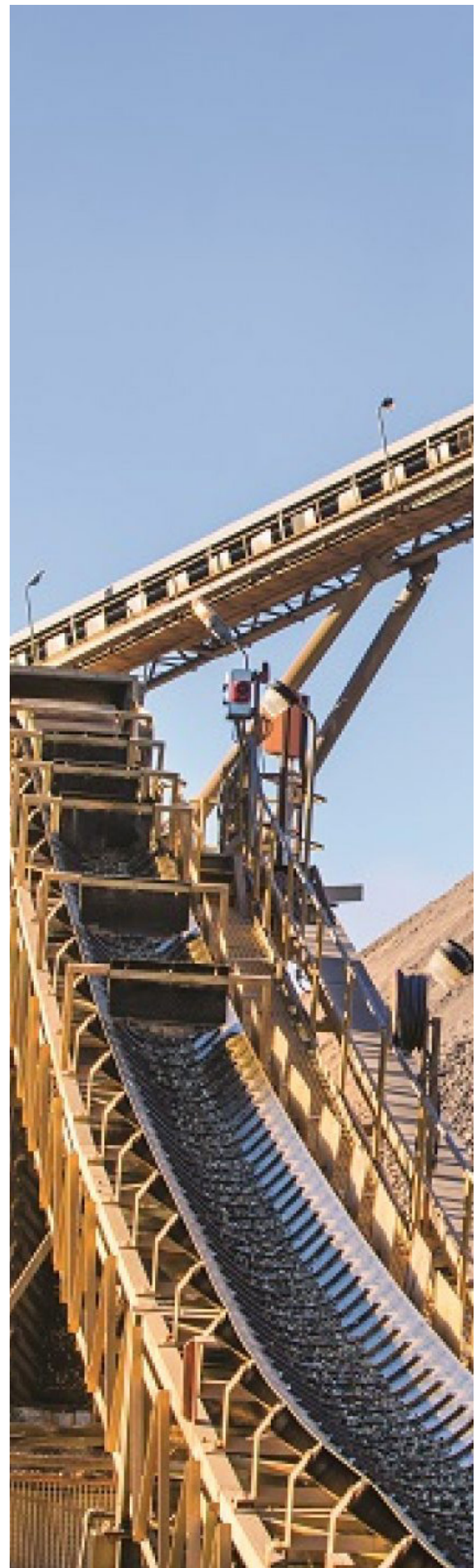
Ajaokuta Steel Complex

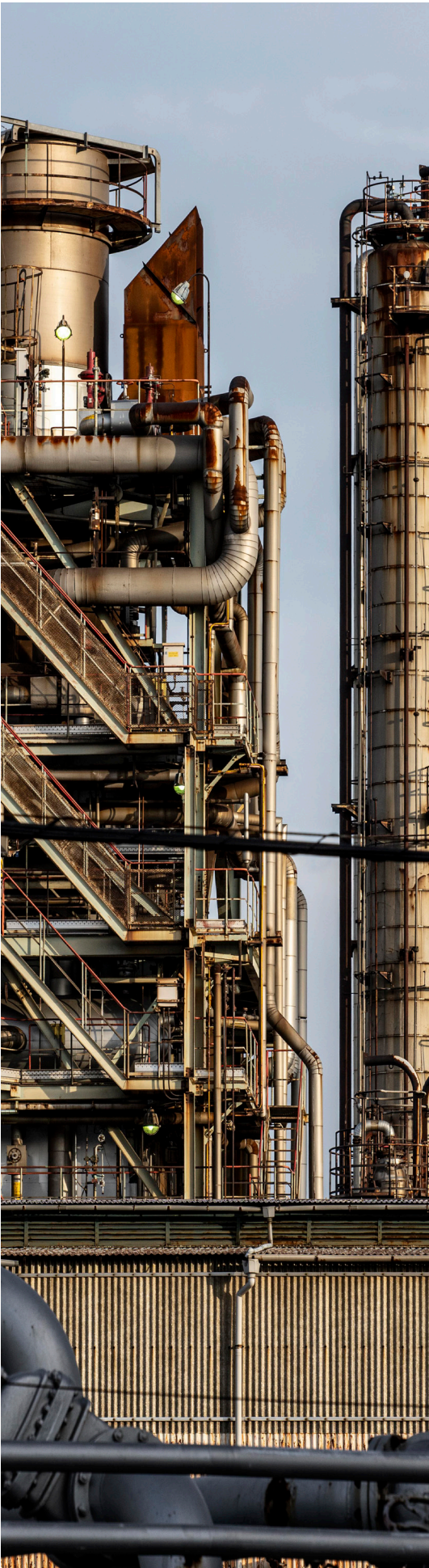
Nigeria's ambition to develop a domestic steel industry predates independence. As early as 1958, leaders preparing to inherit a sovereign state began to see iron and steel production not merely as an industrial goal but as a matter of national power. The discovery of substantial iron ore deposits in Agbaja near Lokoja and Udi near Enugu gave this ambition a concrete foundation. The prevailing official thinking held that technological development and sovereign power were inseparable from an independent steel base, especially that no nation could genuinely assert its interests on the world stage, or advance industrially, without the backbone of an integrated and fully functioning domestic steel industry.¹⁶⁷

The Ajaokuta Steel Complex was to generate 2.6 million tonnes of steel annually from its first year of operation, split between steel plates and structural products including rods and wires. The ambition did not stop there; production was expected to be doubled almost immediately after the plant became operational.¹⁶⁸

167 Matusevich M, *No Easy Row for a Russian Hoe: Ideology and Pragmatism in Nigerian-Soviet Relations, 1960–1991* (Africa World Press 2003).

168 Olatunji OA, 'Causations of Failure in Megaprojects: A Case Study of the Ajaokuta Steel Plant Project' (2018) 5(3) *Frontiers of Engineering Management* 334 <https://www.researchgate.net/publication/325870946_Causations_of_Failure_in_Megaprojects_A_Case_Study_of_the_Ajaokuta_Steel_Plant_Project> accessed 15 March 2026.





Between 1961 and 1965, Nigeria sought bids for an integrated iron and steel complex, but the responses from Western suppliers were discouraging. Their assessment was that exploiting domestic raw materials for such a facility would not be economically viable. In 1967, the Nigerian government turned to the Soviet Union (now Russia), opening discussions about a potential partnership. For Russia, the opportunity carried clear strategic value of establishing influence in the continent's most populous country. Soviet steel specialists who assessed the situation subsequently recommended a production model based on blast furnace and basic oxygen technology. This recommendation paved the way for the Russian firm Technoexpert to be engaged in 1970 to conduct a detailed assessment of the quantity and quality of Nigeria's iron ore and coal deposits.

In 1971, Nigeria established the Nigerian Steel Development Authority (NSDA), tasked with conducting surveys and research, and with planning, building, and managing steel plants across the country. The NSDA engaged extensively with the Soviet side, receiving successive rounds of technical reports and navigating protracted negotiations with the Soviet contractor Tyazh-Prom Export (TPE). Despite persistent unease within Nigerian circles about the depth of the country's entanglement with the Soviet Union, a construction contract was eventually concluded in 1979. This occurred in the final weeks of General Obasanjo's military administration, just before he handed power to a civilian government. The incoming Shagari administration wasted little time signalling its own commitment to the project, declaring steel a national priority and establishing a dedicated ministry. The contract itself provided

for an initial production phase targeting 1.3 million tonnes annually, at a total cost of \$2 billion, with Nigeria additionally bearing half the cost of transporting, accommodating, and maintaining approximately 7,000 Soviet technicians and their families at the project site.¹⁶⁹

The question of where to build the plant proved contentious and, in the end, was resolved on political rather than economic grounds. The overriding requirement was proximity to Nigeria's iron ore and coal deposits, and several sites were evaluated against this criterion. By 1974, four years after the devastating civil war, Ajaokuta became the politically safer choice.¹⁷⁰

The scale of Nigeria's steel programme went well beyond Ajaokuta. Underpinning the entire effort was a conviction that meaningful industrialisation required an integrated ecosystem of steel facilities, each serving a distinct function within a larger production chain. This vision took concrete form in 1977, when a contract was signed with a consortium of 10 German and Austrian companies to construct Delta Steel, a direct reduction facility designed for an annual capacity of 1 million tonnes. The following year brought further commitments. For instance in 1979, contracts were awarded to Japanese and German firms for 3 rolling mills in Katsina, Jos, and Osogbo, each with a 200,000-tonne annual capacity focused on bars and wire rods, and each dependent on steel supply from Ajaokuta and Delta Steel. More plants were already on the drawing board, pointing to an industrial ambition that had grown well beyond its original dimensions.

Delta Steel was commissioned in 1982, but its operational history was one of steady decline rather than growth. Output never exceeded 200,000 tonnes in any year, and even that modest level proved unsustainable. Corruption ate into the facility from within while production fell progressively until the plant ceased operations entirely in 1995.¹⁷¹ The difficulties at Delta were associated with pursuing so many capital-intensive, technically demanding projects simultaneously, further stretching Nigeria's financial and human resources far beyond their limits.

The NSDA was dissolved in 1980 and replaced by specialised entities including the Ajaokuta Steel Company. Tyazh-PromoExport (TPE) was the company that had been expected to complete the plant by 1989, with half its capacity operational by 1983. This timeline seemed achievable, given the contractor's proven delivery record in Brazil, South Korea, and China. In Nigeria, however, problems accumulated

169 Ibrahim J, Loch C and Sengupta K, 'The Ajaokuta Steel Project' in Ibrahim J, Loch C and Sengupta K, *How Megaprojects Are Damaging Nigeria and How to Fix It: A Practical Guide to Mastering Very Large Government Projects* (Palgrave Macmillan 2022) <https://doi.org/10.1007/978-3-030-96474-0_11> accessed 11 April 2026.

170 Oyeyinka O. and Adedoye O, 'Technological Change and Project Execution in a Developing Economy: Evolution of Ajaokuta Steel Plant in Nigeria' (Manuscript Report 187e, International Development Research Centre, Canada 1988).

171 Amzat A, 'How Nigerian Government, Indians Wreck Multi-Billion-Dollar Delta Steel Company, Rip Off Host Communities and Tax Payers' *The Guardian* (Lagos, 12 February 2018) <<https://guardian.ng/features/how-nigerian-government-indians-wreck-multi-billion-dollar-delta-steel-company-rip-off-host-communities-and-tax-payers/>> accessed 11 April 2026.

rapidly. Western contractors had to be brought in for civil works, since the Soviets focused solely on the steel facility, and coordination between the two sides quickly broke down. TPE withheld personnel over unbuilt accommodation, while salary disparities between Russian and Nigerian workers generated lasting resentment.¹⁷² By the end of 1983, an economic recession had left the government unable to pay its contractors. The civil works firms withdrew, adversely affecting TPE's operations, ultimately halting all forms of work.

The military coup of December 1983 brought General Muhammadu Buhari to power. Within days, the plant's general manager and twelve senior colleagues had been arrested on charges of corruption and mismanagement, and all activity at the site was suspended. Relations with the Soviet Union deteriorated substantially in the years that followed. Nigerian officials grew suspicious of Soviet intentions, accusing them of seeking to deploy more technical staff than the project genuinely required. This concern reached its lowest point in 1987 when the Nigerian embassy refused visas to 500 Russian nationals seeking entry into the country.

A fresh agreement to resume and complete construction was concluded in August 1985. However, the Buhari regime had itself been overthrown by General Babangida. Under the new administration, completion deadlines were repeatedly revised, slipping successively through 1988, 1989, and 1990 as Soviet personnel continued to withdraw from the site. Regardless of what each of the three governments had intended, the outcome by 1990 was the same in that the project had stalled completely, owing to low financing and trust.

When Obasanjo returned to power as a civilian president in 1999, Ajaokuta had been dormant for a decade. Having exhausted options for continuing the project under direct government management, he turned to a public-private partnership. Mittal Steel, a subsidiary of Global Infrastructure Nigeria Limited (GINL), controlled by Pramod Mittal, won a concession over the plant and the associated railway right of way, and separately acquired the by-then-defunct Delta Steel for \$30 million. Notably, the transaction was handled by the Federal Ministry of Mines and Power rather than the Bureau of Public Enterprise (the institution specifically created to manage the disposal or concession of government assets).

GINL's 10-year concession over Ajaokuta, granted in 2004, was converted into a 60% equity stake in May 2007, just before Obasanjo left office. The arrangement attracted immediate controversy. BUA Group, which had originally been identified as the preferred bidder for Delta Steel, continued to contest its exclusion, and newspaper reports soon alleged that the GINL concession was not only illegitimate but had undervalued the nation's assets. The incoming Yar'Adua government opened a formal investigation in October 2007 and cancelled the concession the following June, citing

172 Alli-Balogun G, 'Soviet Technical Assistance and Nigeria's Steel Complex' (1988) 26(4) *Journal of Modern African Studies* 623.

GINL's failure to meet performance benchmarks, unpaid concession fees, and alleged asset stripping. GINL responded by initiating international arbitration.¹⁷³

The full extent of Nigeria's legal exposure remained hidden from the public. In May 2020, the Indian company threatened to revive arbitration proceedings at the ICC in Paris over the contracts cancelled by the Yar'Adua government, with its legal team initially placing the damages claim as high as \$14 billion before scaling it back to \$5.258 billion. After two years, a negotiated resolution emerged. On 03 September 2022, Nigeria announced a settlement of \$496 million with Global Steel Holdings Limited, describing the agreement as freeing the country's steel, iron ore, and rail sectors from what it called a tangle of protracted and complicated disputes.¹⁷⁴

Originally designed for an annual output of 5.2 million tonnes of steel products, it has absorbed over \$8 billion in official expenditure and has still never been completed. The allegations of asset stripping, tax evasion and violation of the terms of agreement remain unaddressed and unresolved in Nigeria.¹⁷⁵

Currently, reports indicate that only 40 out of 42 plant units have been constructed. However, the machinery installed is both corroded and obsolete, with no credible prospect of production in the foreseeable future. The 2026 appropriation of N6.69 billion allocates over 90% to staff costs, keeping people employed rather than making steel. For over a decade, federal salary and allowance payments to the company's workers total N38.9 billion.

In furtherance of efforts to revive the plant, President Tinubu broached discussions with Luan Steel Holding Group, Chinese firm, and a Memorandum of Understanding with a Russian-led consortium for rehabilitation and operation. However, there has been no change in the situation. The Minister of Steel Development, Shuaibu Audu asserted that reviving the complex would require the government to spend a sum between \$2 billion and \$5 billion and over N35 billion to restart the Light Mill Section alone.

In the light of the foregoing, the plant itself stands as a monument of unfulfilled ambition.

173 Olawale A, 'Renationalisation: The Taking of Nigeria's Ajaokuta Steel Company from GINL' (Lagos Business School Case Study 213-056-1, 2013).

174 Africa Arbitration Association, 'Questions as Federal Government of Nigeria Agrees to Pay Global Steel \$496m — Nine Years After Firm Gave Up All Claims' (Africa Arbitration Association, 7 September 2022) <<https://afaa.ngo/page-18624>> accessed 11 April 2026.

175 Akinkuotu E, 'Nigeria Releases \$250m as First Tranche to Indian Firm for Ajaokuta Steel Settlement' *The Africa Report* (19 September 2022) <<https://www.theafricareport.com/242447/nigeria-releases-250m-as-first-tranche-to-indian-firm-for-ajaokuta-steel-settlement/>> accessed 11 April 2026.

Mambilla Hydropower Project

The Mambilla Hydroelectric Power Project was first conceived in 1972, when a preliminary feasibility study was carried out on the Donga River in Taraba State. Planned as Nigeria's largest power installation and one of Africa's biggest hydroelectric facilities at 3,050MW, the project would spend the next 30 years existing only on paper without coming to life.¹⁷⁶

The first serious implementation attempt immediately produced a scandal. In May 2003, Minister of Power, Olu Agunloye awarded a \$6 billion Build, Operate and Transfer (BOT) contract to Sunrise Power Transmission Company Limited without budgetary provision and FEC approval. EFCC prosecution evidence confirmed that President Obasanjo did not give approval to the then Minister of Power to award the contract to Sunrise Power and that Agunloye was directed to withdraw his memorandum and invite competitive bids.¹⁷⁷

By 2017, a properly structured arrangement finally emerged. The FEC approved a \$5.8 billion contract with a Chinese consortium, with the Chinese Exim Bank committed to lending 85% (\$4.93 billion). The China Exim Bank had insisted on compliance with due process and terms of the November 2017 engineering, procurement and construction (EPC) contract signed with the partners before releasing the funds.¹⁷⁸ Sunrise Power filed for arbitration at the ICC in Paris, seeking \$2.354 billion. The Chinese Exim Bank paused disbursements. No construction began. The Buhari government



176 Punch Newspaper 'Making Mambilla Power Project a Reality' *Punch* (Lagos, 14 October 2021) <<https://punchng.com/making-mambilla-power-project-a-reality/>> accessed 3 April 2026.

177 Oladehinde O, 'Inside Details of the \$6bn Mambilla Power Dispute' *BusinessDay* (Lagos, 21 January 2025) <<https://businessday.ng/energy/article/inside-details-of-the-6bn-mambilla-power-dispute/>> accessed 3 April 2026.

178 Adebulu T, 'Mambilla: Sunrise Power Files Fresh \$400m Compensation Claim Against Nigeria' *The Cable* (7 June 2021) <<https://www.thecable.ng/mambilla-sunrise-power-files-fresh-400m-compensation-claim-against-nigeria/>> accessed 3 April 2026.

agreed to an out-of-court settlement of \$200 million to unblock the project,¹⁷⁹ then defaulted on it, before Sunrise eventually agreed to waive the penalties.¹⁸⁰

By 2024, the project received zero budget allocation. News reports published that Minister of Power Adelabu confirmed that there was no provision for the Mambilla project. The Federal Government, in its defence, insisted the contract award was irregular and did not pass through due process. Adelabu was also reported to have told the Senators and members of the House of Representatives that he deliberately removed the Mambilla project from the ministry's 2024 budget proposal because the project is subject to international arbitration.¹⁸¹ The Minister maintained that nothing could be done about the project until the arbitration was resolved. Agunloye was arraigned by the EFCC in January 2024 on 7 counts of official corruption, with the trial still proceeding into early 2026.

Today, the project has received no sustained budget allocation, not a single dam has been built, not a turbine installed, and millions of Nigerians remain without electricity access.

334 Stalled Transmission Projects over 19 years

Earlier in 2004, the National Integrated Power Project (NIPP) was conceptualised as an express initiative of the government to stabilise Nigeria's electricity supply system while the private-sector-led structure of the Electric Power Sector Reform Act (EPSRA) of 2005 came into force.¹⁸² The Electric Power Sector Reform Act 2005 was the law that dissolved Nigeria's government-owned electricity monopoly (the old NEPA) into separate companies responsible for generating, transmitting and distributing power, opened the sector to private investors, and created an independent regulator (NERC) to oversee it all. It was essentially the legal foundation for privatising Nigeria's power sector, though it has since been repealed and replaced by the Electricity Act 2023.

The ambition was enormous, spanning 11 gas-fired power plants, hundreds of kilometres of new transmission lines, and substations across all geopolitical zones. In August 2005, the National Council of State and the National Assembly approved an initial funding of \$2.5 billion for NIPP from the Excess Crude Oil Account.¹⁸³ The Niger Delta Power Holding Company (NDPHC) was then incorporated as the legal

179 Olaniyi M, '\$6bn Mambilla Power Contract Deal: Buhari Testifies in Paris Court Today' *Daily Trust* (Abuja, 23 January 2025) <<https://dailytrust.com/6bn-mambilla-power-contract-deal-buhari-testifies-in-paris-court-today/>> accessed 3 April 2026.

180 Adebulu T, 'Hope for Mambilla Project as Sunrise Power Waives \$500m Penalty for Nigeria' *The Cable* (18 November 2021) <<https://www.thecable.ng/hope-for-mambilla-project-as-sunrise-power-waives>> accessed 3 April 2026.

181 Nwachukwu J, 'Why Mambilla Power Project Didn't Get Any Allocation in 2024 Budget — Minister' *Daily Post* (12 December 2023) <<https://dailypost.ng/2023/12/12/why-mambilla-power-project-didnt-get-any-allocation-in-2024-budget-minister/>> accessed 3 April 2026.

182 Niger Delta Power Holding Company Limited, 'Company History: NIPP — A Fast-Track Government Funded Initiative' (NDPHC, nd) <<https://ndphc.net/ndphc-company-history>> accessed 11 April 2026.

183 Olubiyo K, 'NIPP Intervention and Challenges of Electricity Privatisation' *Vanguard* (Lagos, 29 December 2020) <<https://www.vanguardngr.com/2020/12/nipp-intervention-and-challenges-of-electricity-privatisation/>> accessed 2 April 2026.

mechanism to hold and manage these assets.

The project immediately ran into the instability that has defined Nigerian infrastructure governance. The NIPP projects faced their first major challenge with a suspension of more than two years when President Yar'Adua came to power in 2007, followed by further delays in securing gas supply agreements, rights of way for transmission projects, and financial shortfalls. By the time funding resumed, cost overruns and contractual defaults had already set in. The NIPP projects have gulped over \$7.385 billion since August 2005; an initial \$2.5 billion followed by an additional \$5.375 billion from the Excess Crude Account as a Power Emergency Fund.¹⁸⁴



Data from the Transmission Company of Nigeria (TCN) showed that over 334 projects initiated since 2007 are yet to be completed despite receiving over N125.2 billion and development finance through the World Bank, African Development Bank, the French Development Agency (AFD) and others, up to \$1.7 billion.¹⁸⁵

The ongoing House of Representatives probe seeks to unravel why trillions of naira spent on Nigeria's power sector since 2007 have produced limited improvements. Previous legislative inquiries have repeatedly highlighted systemic problems such as inflated contracts, abandoned projects, weak regulatory oversight, mismanagement, and poor coordination among key agencies. Under Speaker Tajudeen Abbas, the 10th House of Representatives is seeking a comprehensive audit of how funds were deployed, whether procurement rules were followed, whether loans were properly utilised, and why past recommendations were ignored.¹⁸⁶

184 Niger Delta Power Holding Company Limited, 'Funding and Incorporation' (NDPHC, nd) <<https://ndphc.net/ndphc-funding-incorporation>> accessed 3 April 2026.

185 Shuabu F, 'N2 Trillion Power Projects Stalled' *Daily Trust* (Abuja, 6 January 2025) <<https://dailytrust.com/n2-trillion-power-projects-stalled/>> accessed 3 April 2026.

Projects under the National Integrated Power Project (NIPP) scheme, valued at approximately N2 trillion, have either been abandoned or stalled. Nigeria's own Minister of Power, Adebayo Adelabu acknowledged in 2025 that many of the uncompleted projects were "politically established" rather than driven by genuine need, meaning public money, including borrowed money, was committed to projects designed more for political purposes than to deliver electricity. According to him, "We've committed the country's money but are not getting the benefits of these investments. We're not optimising such projects."¹⁸⁷ No contractor has been publicly held to account for any of these failures. This case shows what happens when infrastructure financing lacks independent project appraisal, transparent reporting requirements, and consequences for non-delivery.

The Abuja-Kaduna-Zaria-Kano Road

The project started with Federal Executive Council approval in December 2017 under President Muhammadu Buhari. It was awarded to Julius Berger Nigeria Plc. at the sum of N155.47 billion with a completion period of 36 months, to be funded under the Presidential Infrastructure Development Fund (PIDF).¹⁸⁸ Being a 'Trunk A' road, it was meant to link the southern part of the country with the North West and North East geopolitical zones. The PIDF itself, managed by the Nigeria Sovereign Investment Authority (NSIA), was funded through budgetary allocations, Nigeria Liquefied Natural Gas (NLNG) dividends, and international funds recovered from forfeited assets.¹⁸⁹

In 2020, a N867 million design consultancy was awarded to Yolas Consultants to expand the highway from four to six lanes, with a 5-month timeline.¹⁹⁰ However, the 2021 completion deadline passed without delivery. In March 2021, the Federal Executive Council changed the project scope from rehabilitation to complete reconstruction, changing the contract sum from N155 billion to N797 billion in an extended effort to provide for full reconstruction of the main carriageway, trailer parks, way bridges, toll stations and additional side lanes across the FCT, Niger, Kaduna and Kano States.¹⁹¹

186 Owoseni O, 'Reps Accuse Key Government Agencies of Dodging Power Sector Probe, Issue Final Summons' *TVC 360* (25 November 2025) <<https://www.tv360nigeria.com/reps-accuse-key-government-agencies-of-dodging-power-sector-probe-issue-final-summons/>> accessed 3 April 2026.

187 Augustine A, 'Recover N2 Trillion "Sunk" into Power Projects' *Daily Trust* (Abuja, 16 January 2025) <<https://dailytrust.com/recover-n2-trillion-sunk-into-power-projects/>> accessed 3 April 2026.

188 Augustine A, 'FG, Be Decisive on Abuja-Kaduna Highway' *Daily Trust* (Abuja, 17 October 2024) <<https://dailytrust.com/fg-be-decisive-on-abuja-kaduna-highway/>> accessed 11 April 2026.

189 Nigeria Sovereign Investment Authority, 'Third Party Investment: Presidential Infrastructure Development Fund (PIDF)' (NSIA, nd) <<https://nsia.com.ng/presidential-infrastructure-development-fund/>> accessed 11 April 2026.

190 Augustine A, 'FG, Be Decisive on Abuja-Kaduna Highway' *Daily Trust* (Abuja, 17 October 2024) <<https://dailytrust.com/fg-be-decisive-on-abuja-kaduna-highway/>> accessed 11 April 2026.

191 Akintola K, 'Reps Decry Delayed Completion of N797bn Abuja-Kano Federal Road' *Nigerian Tribune* (Ibadan, 7 July 2023) <<https://tribuneonlineng.com/reps-decry-delayed-completion-of-n797bn-abuja-kano-federal-road/>> accessed 11 April 2026.

It is important to note that N797 billion was the last approved contract value under the Buhari administration. The Tinubu government then reviewed it downward to N740 billion in September 2024. In other words, the Tinubu government said it could not disburse more than N740 billion. After Julius Berger rejected the government's final offer of N740.79 billion, the Federal Ministry of Works issued a 14-day termination notice (initially awarded to Messrs Julius Berger Plc covering Section 1 of the project (Abuja to Kaduna, Contract No. 6350) on 4 November 2024, citing non-compliance with the reviewed cost and scope, stoppage of work, and refusal to remobilise



to site. The company had been summoned to a management meeting that same day but failed to appear. Hence, the contract was terminated, on grounds of effluxion of time and non-performance, that is, time ran out but work was not done.¹⁹² There was never a single published audit of why the original contract failed, why costs multiplied nearly five times, or where the money already spent went.

In April 2025, President Tinubu held a fresh flag-off ceremony announcing yet another N777 billion to complete the road, with a 14-month deadline.¹⁹³ Earlier in January 2025, the contract had been re-awarded to Infoquest Construction Company, with Minister David Umahi announcing it had secured a "No Objection" from the BPP for a contract sum of N252.89 billion for Sections 1 and 3 (118km total), and Section 2 (164km) was also awarded to Infoquest at N525 billion, bringing the total to N777 billion.¹⁹⁴

However, the re-award itself attracted significant controversy. Investigations

192 FG Terminates Abuja-Kaduna Road Contract with Julius Berger Over Non-Performance' *Channels Television* (5 November 2024) <<https://www.channelstv.com/2024/11/05/fg-terminates-abuja-kaduna-road-contract-with-julius-berger-over-non-performance/>> accessed 11 April 2026.

193 Aina D, 'FG Terminates Julius Berger's Abuja-Kaduna Road Contract' *Punch* (Lagos, 4 November 2024) <<https://punchng.com/just-in-fg-terminates-julius-bergers-abuja-kaduna-road-contract/>> accessed 11 April 2026.

194 Shuaibu F and others, 'FG Re-Awards Abuja-Kaduna Highway Contract to Inactive Company' *Daily Trust* (Abuja, 21 January 2025) <<https://dailytrust.com/fg-re-awards-abuja-kaduna-highway-contract-to-inactive-company/>> accessed 11 April 2026.

revealed that Infoquest Nigeria Limited was at the time of the award an inactive and legally struck-off company under CAMA 2020, with its registered address at a residential building in Lagos where no construction company existed. This raised serious procurement integrity questions about whether due process was followed in the re-award.

The Federal Government confirmed in March 2026 that the Abuja-Kaduna section has reached 80% completion. The government set an end of April 2026 deadline for full completion of that section. However, the concerns about the company's status at the time of award remain unresolved in the public record.¹⁹⁵

This case shows how the absence of transparent contract management and cost accountability turns a straightforward road project into an open-ended drain on public funds.

Kugbo Bus Terminal Construction and Destruction (2026)

The Kugbo Bus Terminal project in Abuja is part of the FCT's recent urban transport reform agenda, conceived and delivered under the administration of the FCT Minister, Nyesom Wike.

The project is a product of a long-standing challenge in Abuja's transport system: a heavily decentralised and largely informal network of motor parks that contribute to congestion, disorder, and safety concerns across major corridors such as Nyanya, Kugbo, and the Central Area. For years, commuters relied on unmanaged bus stops and roadside loading points, which created bottlenecks and made regulation difficult for city authorities.¹⁹⁶ In response, the FCT Administration developed a plan to modernise urban mobility by introducing structured transport hubs that could centralise passenger movement, improve efficiency, and enhance security.

For this, the decision was taken in 2024 to construct three major bus terminals across Abuja, including the Kugbo Bus Terminal located along the Nyanya–Karshi axis. The initiative was part of a wider transport infrastructure package approved by the FEC and implemented under a public infrastructure renewal drive in the capital city.¹⁹⁷ The Kugbo terminal was designed not just as a bus stop but as a modern transport interchange, incorporating facilities such as organised boarding bays, ticketing systems, passenger waiting lounges, surveillance infrastructure,

195 Tarkaa D, 'Rehabilitation of Abuja-Kaduna Highway Attains 80% Completion, To Be Ready April' *Leadership* (Abuja, 2026) <<https://leadership.ng/rehabilitation-of-abuja-kaduna-highway-attains-80-completion-to-be-ready-april/>> accessed 13 April 2026.

196 Kolade J. Olonisakin et al, 'Optimisation of Bus Routes Network in Federal Capital City Abuja, Nigeria' (2024) *FUOYE Journal of Engineering and Technology* 9(3) <https://www.researchgate.net/publication/389974673_Optimization_of_Bus_Routes_Network_in_Federal_Capital_City_Abuja_Nigeria> accessed 27 April 2026.

197 Hudu Yakubu, 'FCT Bus Terminals to Operate After FEC Approval – Minister' (Abuja, 12 February 2026) <<https://von.gov.ng/fct-bus-terminals-to-operate-after-fec-approval-minister/>> accessed 27 April 2026.

and designated areas for intra- and inter-city transport operations.

Following approval,¹⁹⁸ the contract for the development of the terminal was awarded to Planet Projects Limited, a Nigerian infrastructure company with experience in transport terminal development.¹⁹⁹ The company was responsible for the design and construction of the facility, alongside other terminals in Mabushi and the Central Business District. Construction commenced in 2024 and progressed rapidly over the following year, reflecting the administration's emphasis on accelerated delivery of key infrastructure projects within the FCT.

The Kugbo Bus Terminal was completed and officially commissioned in June 2025 by the FCT Minister, Nyesom Wike. The commissioning was presented by government officials as a milestone in the effort to reposition Abuja as a modern capital city with efficient and safer public transportation systems. At the event, the terminal was highlighted as a facility capable of handling significant daily passenger traffic, with the intention of reducing the chaos associated with informal motor parks and improving overall commuter experience.

Despite its completion and formal commissioning, the terminal has not yet fully transitioned into regular commercial operations. The delay has largely been attributed to the need to finalise operational frameworks, particularly the establishment of a PPP arrangement to manage the facility.²⁰⁰ This requires additional approvals and administrative processes within the federal system, meaning that while the physical infrastructure is ready, full activation of services has been slower than initially expected.



198 ibid.

199 Atq News, 'Africa: Nigerian Government Awards 51 Billion Contract to Planet Projects for the Construction of Abuja Bus Terminals' (16 May 2024). <<https://atqnews.com/africa-nigerian-government-awards-n51-billion-contract-to-planet-projects-for-the-construction-of-abuja-bus-terminals/>> accessed 27 April 2026.

200 Hussein Yahaya, 'Commuters Grumble As FCT Bus Terminals Inactive Months After Commissioning' (25 September 2025) <<https://dailytrust.com/commuters-grumble-as-fct-bus-terminals-inactive-months-after-commissioning/>> accessed 27 April 2026.

However, in the months following commissioning, the project has now attracted public discussion around infrastructure quality. On 7 April 2026, the bus terminal was damaged by a wind storm which has raised concerns about resilience as well as construction standards and long-term durability.

Lessons Learned and Implications for Nigeria

The case studies examined so far share a consistent set of institutional failures that transcend sectors and administrative eras. Collectively, they point to structural governance deficits that no amount of additional capital can resolve on its own.

Political considerations are evident, in the sense that they have repeatedly overridden technical and economic ones in site selection, project design, and contract awards. In turn, these have produced infrastructure commitments that were compromised before construction began. Procurement processes have been bypassed or manipulated, turning what should have been competitive and open into legal disputes and arbitration claims ultimately settled at enormous public cost.

In addition, ambition has consistently outpaced capacity. Projects were initiated simultaneously without the financial resources, technical expertise, or institutional bandwidth to deliver them, leading to the abandonment of some and the indefinite delay of others. Funding from multilateral institutions and bilateral lenders alike have financed projects that have not delivered their intended outputs, leaving Nigeria to service debt obligations for infrastructure that remains incomplete or non-functional.

Most critical is the fact that the absence of accountability has made failure costless for those responsible. Without independent project appraisals before financing is committed, transparent reporting during execution, enforceable performance standards, and genuine consequences for non-delivery, these patterns will persist regardless of the volume of investment. Addressing these issues requires working systems effectively appraising projects on merit, monitoring implementation in real time, and holding both contractors and public officials to account when commitments are not met.



Chapter 8: **Citizens' Corner:**
**Perceptions of Transparency and
Accountability in Infrastructure
Financing and Delivery**

This study set out to understand the extent to which accountability and transparency in infrastructure spending explains the quality of Nigeria's infrastructure and whether there is a signal for what the future holds for our overall development.

Nationwide Citizen Survey

An online survey was designed to capture citizens' perceptions of the level of accountability and transparency in infrastructure financing in Nigeria. Ethical considerations were carefully observed, including clearly stating the purpose of the research and obtaining informed consent from all respondents.

A comprehensive description of the project was provided on the opening page of the survey, alongside a consent statement requiring respondents to confirm that they had read and understood the purpose of the study, were at least 18 years old, and voluntarily agreed to participate. An official email address was also included to enable respondents to seek clarification or ask questions about the survey or the project.

The survey was designed to be anonymous to encourage honest and unbiased responses. Accordingly, no personally identifiable information (such as names, phone numbers, addresses) was collected.

To ensure the authenticity of responses and minimise random or automated entries, respondents were required to sign in using a verified Google account. In addition, the system was configured to allow only one response per individual sign-in, thereby preventing duplicate submissions. Collectively, these measures enhance the reliability and integrity of the dataset and strengthen the validity of the study's findings.

The survey was publicly launched on 02 February 2026 and remained open until 06 March 2026, spanning a period of five (5) weeks. During this time, an intensive publicity campaign was conducted across social media platforms to encourage citizen participation.

In addition to the online campaign, an offline engagement strategy was implemented to ensure broader reach. Data enumerators from 10 states were recruited and onboarded for a period of 4 weeks to engage their networks and conduct one-on-one interactions within their respective states. This approach was particularly important in addressing the limitations of digital outreach and ensuring inclusion at the grassroots level.

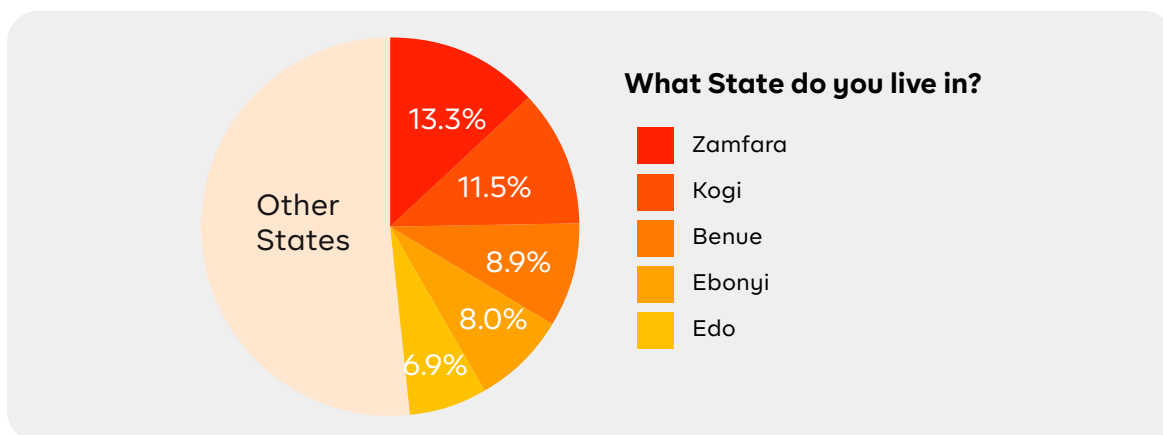
The offline strategy proved effective not only in increasing survey responses but also in raising awareness among citizens on the importance of transparency and accountability in public infrastructure spending and delivery.

Nevertheless, we still hit some bottlenecks with respect to engaging people. A key challenge reported by most data enumerators was the reluctance of citizens to participate, largely due to limited understanding of transparency and accountability frameworks at both national and state levels. This risk had been anticipated prior to deployment and mitigated through comprehensive training. Data enumerators were equipped with the knowledge to educate and provide context to respondents without influencing their responses.

A total of 739 respondents completed the survey across 35 states in Nigeria, including the FCT, as well as a small number of responses from Nigerians in the diaspora. The top five (5) states by response rate were:

- Zamfara (North West) – 13.3%
- Kogi (North Central) – 11.5%
- Benue (North Central) – 8.9%
- Ebonyi (South East) – 8.0%
- Edo (South South) – 6.9%

Notably, the highest response rates were recorded in states where data enumerators were actively deployed. This underscores the importance of in-person engagement, as these states may otherwise have been underrepresented without a physical presence.

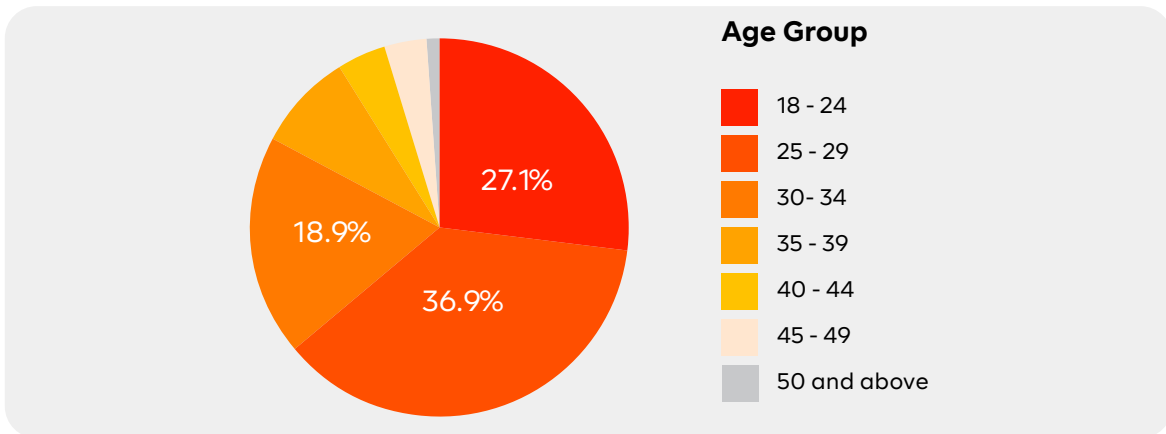


Demographic Profile of Respondents

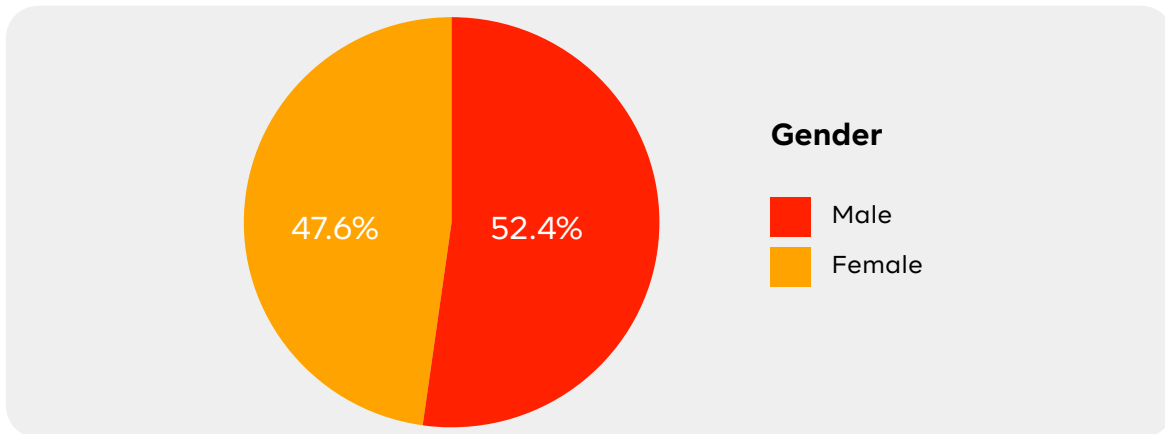
Respondents' ages were categorised into 7 groups: 18–24, 25–29, 30–34, 35–39, 40–44, 45–49, and 50 and above. The sample skewed towards younger respondents, with 36.9% (273 respondents) aged 25–29 and 27.1% (200 respondents) aged 18–24. An additional 18.9% (140 respondents) fell within the 30–34 age range, bringing total youth representation (18–34 years) to 82.9%, in line with conventional youth classifications.

Older age groups were less represented, with 8.3% of respondents aged 35–39, 4.3%

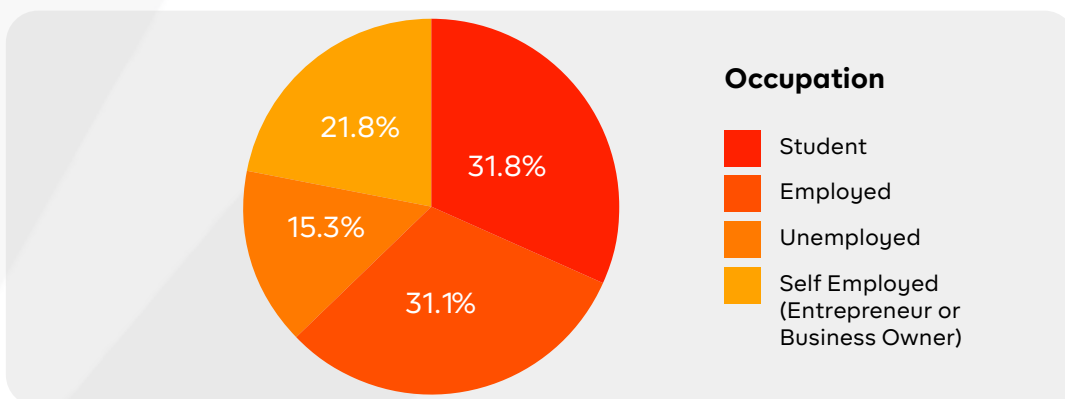
aged 40–44, and 3.4% aged 45–49. The smallest group comprised respondents aged 50 and above, accounting for just 1.1% of total responses.



In terms of gender, the distribution was relatively balanced, with 52.4% of respondents identifying as male and 47.6% as female.



Regarding occupation, respondents were fairly evenly distributed across employment categories. A majority of 31.8% (235 respondents) identified as students, closely followed by 31.1% (230 respondents) who reported being employed. Additionally, 21.8% (161 respondents) were self-employed, including entrepreneurs and business owners, while 15.3% (113 respondents) identified as unemployed. This distribution suggests a reasonably representative spread across different employment status markers.



Thematic Analysis - Deep Dive into the Key Research Questions

This study adopts four (4) core dimensions as the analytical framework for assessing the extent of public accountability and transparency in infrastructure financing. These dimensions are:

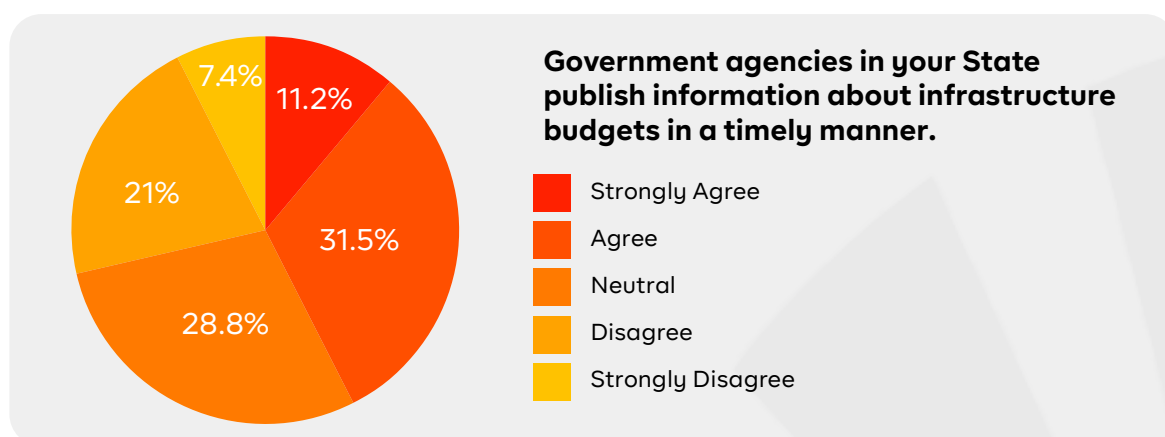
- Access to Information
- Budget and Financial Transparency
- Procurement and Contracting Transparency
- Citizen Participation

These thematic areas are consistent with established global frameworks on governance, accountability, and transparency. Notably, the Corruption Perceptions Index (CPI) identifies access to information on public affairs and government activities as a critical indicator in evaluating transparency and corruption risks.

I. Access to Information

For the purpose of this study, access to information is defined in line with the UN Convention against Corruption as “an essential component of a democratic society – enabling citizens to hold their elected representatives accountable for the decisions they make and the ways in which they spend public money.”²⁰¹ There is broad global consensus that access to information constitutes a fundamental human right, empowering citizens to seek, receive, and utilise information held by public institutions.

To assess this dimension, respondents were asked whether government agencies in their respective states publish information on infrastructure budgets in a timely manner. The results indicate a mixed perception. A plurality of respondents (31.5%) agreed with the statement, while 28.8% remained neutral. Conversely, 21% disagreed, 11.2% strongly agreed, and 7.4% strongly disagreed.

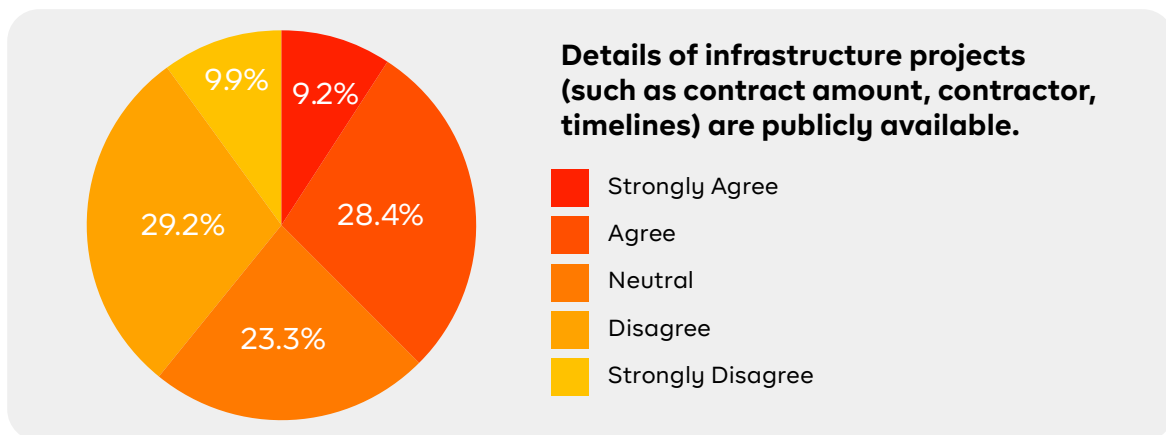


201 UN Convention against Corruption (UNCAC), ‘Access to Information’ <https://uncaccoalition.org/learn-more/access-to-information/>

Building on this, respondents were asked whether details of infrastructure projects are publicly available. This question moves beyond general budget transparency to assess the visibility of project-level information specifically, whether citizens can identify what infrastructure projects have been approved, where they are located, and how resources are allocated.

The findings reveal a highly divided perception. While 29.2% of respondents disagreed that such information is publicly available, a closely comparable 28.4% agreed. This near parity is further reflected in the distribution of strong opinions, with 9.9% strongly disagreeing and 9.2% strongly agreeing, alongside a significant 23.3% of respondents remaining neutral.

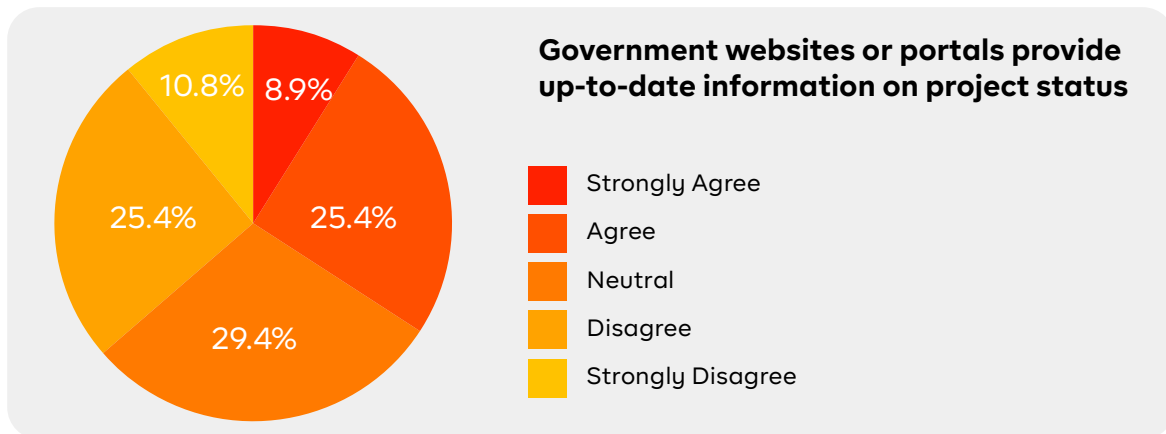
In practical terms, this suggests an inconsistent and uneven access to project-level information across states and institutions. For some citizens, information may be available likely in states or contexts where disclosure mechanisms or platforms exist while for others, such information remains inaccessible or difficult to obtain. The high proportion of neutral responses further indicates uncertainty or limited awareness, pointing to gaps not only in disclosure but also in public communication and accessibility.



Further probing access to information, respondents were asked whether government websites or official portals provide up-to-date information on project status. This question captures a more advanced level of transparency, focusing on whether citizens can track project implementation in real time or near real time.

Again, the results reflect a fragmented landscape. An equal proportion of respondents (25.4% each) agreed and disagreed with the statement, while the largest share (29.4%) remained neutral. In addition, 10.8% strongly disagreed and 8.9% strongly agreed.

These findings suggest that even where project information may exist, regular and timely updates on implementation are not consistently provided. The parity between agreement and disagreement points to disparities in practice across different states or agencies, while the high neutrality rate signals limited engagement with, or awareness of existing digital platforms. In effect, this undermines the ability of citizens to move from passive awareness to active monitoring, as transparency without timeliness and accessibility reduces the practical utility of disclosed information.

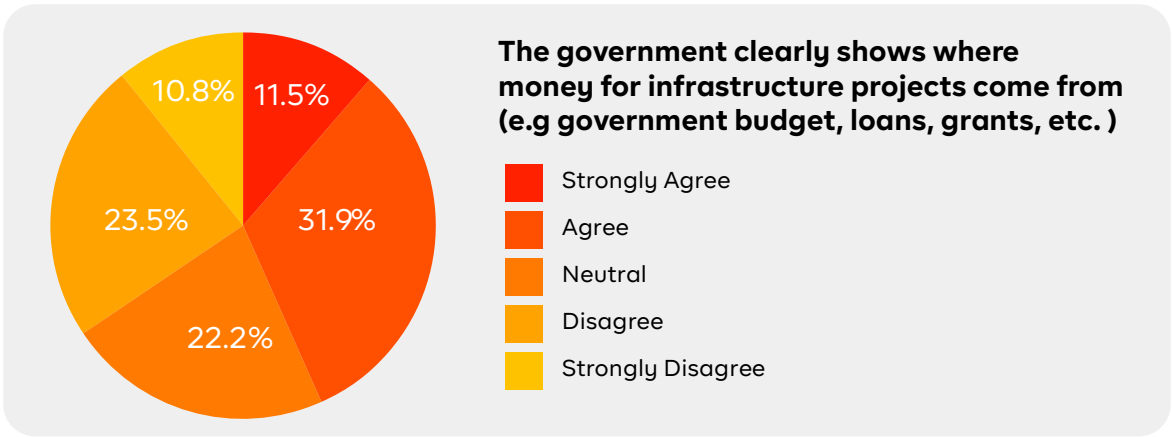


II. Budget and Financial Transparency

Turning to budget and financial transparency, respondents were asked the extent to which they agree that the government clearly communicates the sources of funding for infrastructure projects. This question seeks to assess not only transparency in fiscal reporting but also whether citizens have visibility into how infrastructure is financed at both state and federal levels.

The findings again reflect mixed perceptions. A plurality of respondents (31.9%) agreed that funding sources are clearly communicated, while 23.5% disagreed and 22.2% remained neutral. Additionally, 11.5% strongly agreed and 10.8% strongly disagreed.

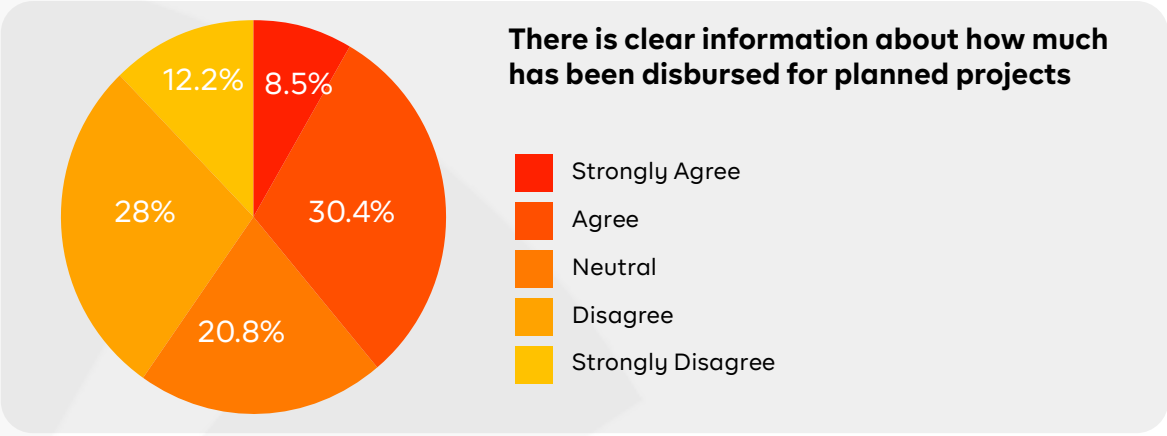
In practical terms, these results suggest partial transparency in communicating financing sources. While a segment of respondents appears to have some visibility into where funding originates whether from public revenues, borrowing, or other sources, a significant proportion either lacks access to this information or is uncertain about it. This points to gaps in the clarity, accessibility, and dissemination of fiscal information, limiting citizens' ability to fully understand the financial underpinnings of infrastructure development.



To deepen this analysis, respondents were further asked whether there is clear public information on how much has been disbursed for planned infrastructure projects. This question is particularly important as it moves beyond budget allocations to actual financial flows, assessing whether citizens can track the release and utilisation of funds for projects that have been formally approved.

The emphasis on “planned projects” is deliberate, reflecting the expectation that infrastructure investments should be anchored on structured and legislatively approved budgeting processes, rather than haphazard decision-making. The results indicate a similarly divided perception. While 30.4% of respondents agreed that such disbursement information is publicly available, a close 28% disagreed, and 20.8% remained neutral. A further 12.2% strongly disagreed, compared to only 8.5% who strongly agreed.

These findings highlight a critical transparency gap between budget approval and actual fund disbursement. Although some information may be available, it is neither consistently accessible nor sufficiently detailed to enable effective public scrutiny. The relatively high levels of disagreement and neutrality suggest that many citizens are unable to confidently track whether allocated funds are released as planned, thereby weakening accountability across the infrastructure financing lifecycle.

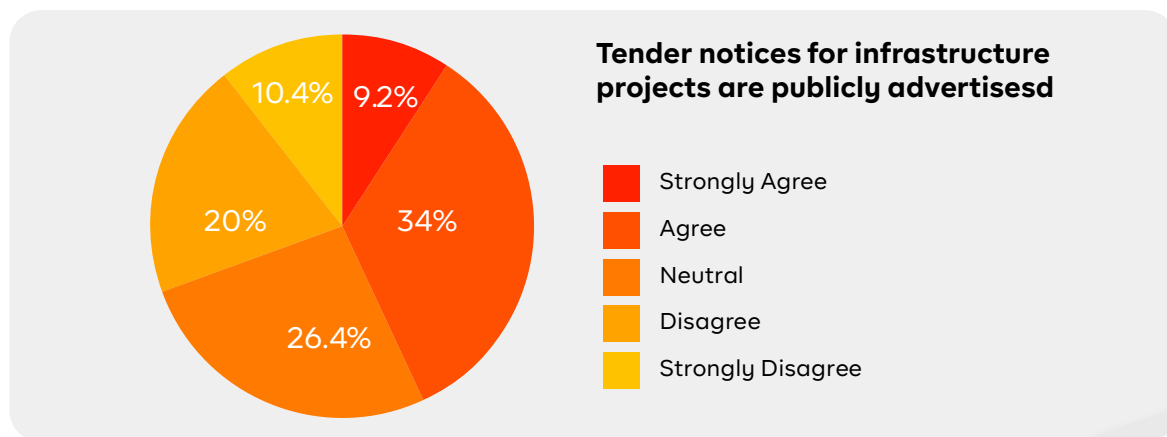


III. Procurement and Contracting Transparency

Under procurement and contracting transparency, respondents were asked a series of questions to assess the openness and competitiveness of procurement processes for infrastructure projects in Nigeria. This dimension is central to public accountability and is underpinned by existing legal frameworks. Specifically, Section 24 of the Public Procurement Act (PPA) 2007 mandates that all government contracts be awarded through open competitive bidding, ensuring that procurement processes are transparent and fair. In addition, Section 38(2) of the Act provides for public access to procurement proceedings, including information on awarded contracts.

To evaluate compliance with these provisions, respondents were first asked whether tender notices for infrastructure projects are publicly advertised. The results indicate a moderately positive perception, with 34% of respondents agreeing. However, this is tempered by 26.4% who remained neutral and 20% who disagreed, alongside 10.4% who strongly disagreed and 9.2% who strongly agreed.

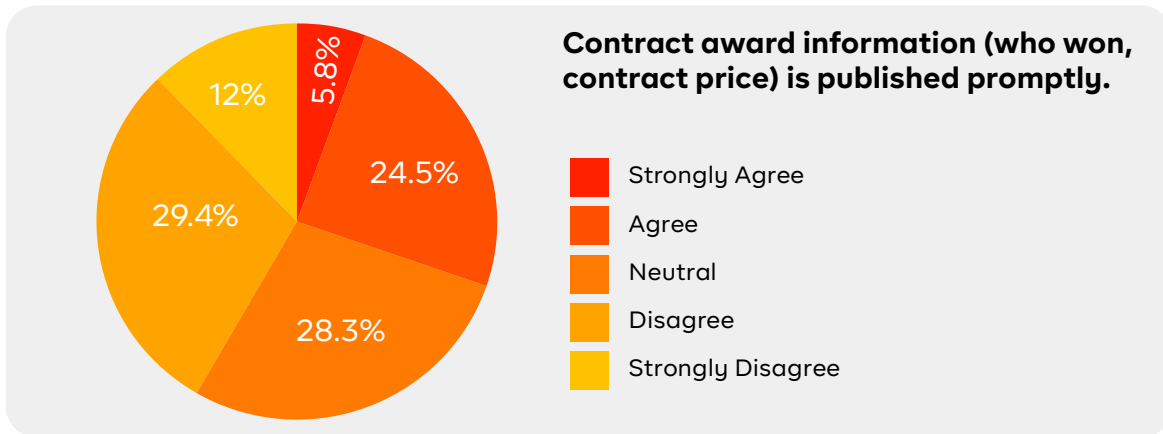
While the plurality of respondents perceive some level of openness in tender advertisement, the significant proportion of neutral and negative responses suggests that such disclosures are either inconsistent or not sufficiently visible to the public. This points to uneven implementation of procurement transparency requirements across institutions and jurisdictions.



As a follow-up, respondents were asked whether contract award information is published promptly after the bidding process. This question is critical as disclosure of contract awards enables citizens to identify winning contractors, contract values, and assess whether due process has been followed.

In contrast to tender advertisements, perceptions were more negative. The largest proportion of respondents (29.4%) disagreed that contract award information is published promptly, followed by 28.3% who remained neutral. Only 24.5% agreed, while 12% strongly disagreed and just 5.8% strongly agreed.

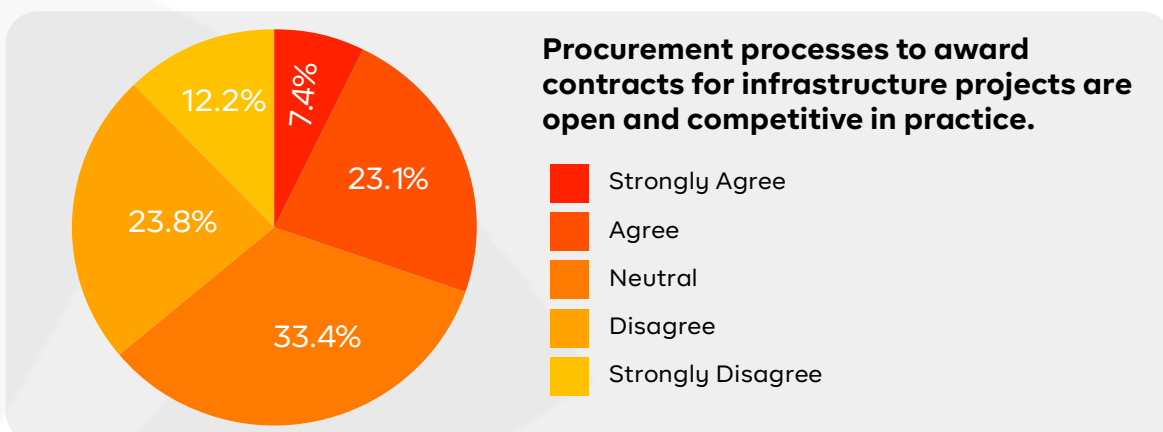
These findings suggest a significant drop in transparency between the bidding stage and contract award disclosure. In practical terms, while procurement opportunities may be announced, the outcomes of these processes are less consistently communicated, limiting public oversight and increasing the risk of opacity in contract allocation



Finally, respondents were asked whether procurement processes are open and competitive in practice. This question moves beyond formal compliance to assess perceptions of fairness in contract awarding.

The results reflect a high degree of uncertainty and scepticism. A plurality of respondents (33.4%) selected 'Neutral', indicating limited visibility into procurement processes. Meanwhile, 23.8% disagreed and 12.2% strongly disagreed, compared to 23.1% who agreed and 7.4% who strongly agreed.

Taken together, these responses suggest that while legal frameworks for open and competitive procurement exist, their implementation is not sufficiently transparent or credible in practice. The high neutrality rate underscores a lack of accessible information, while the balance of negative responses points to persistent concerns around fairness and openness within the procurement process.

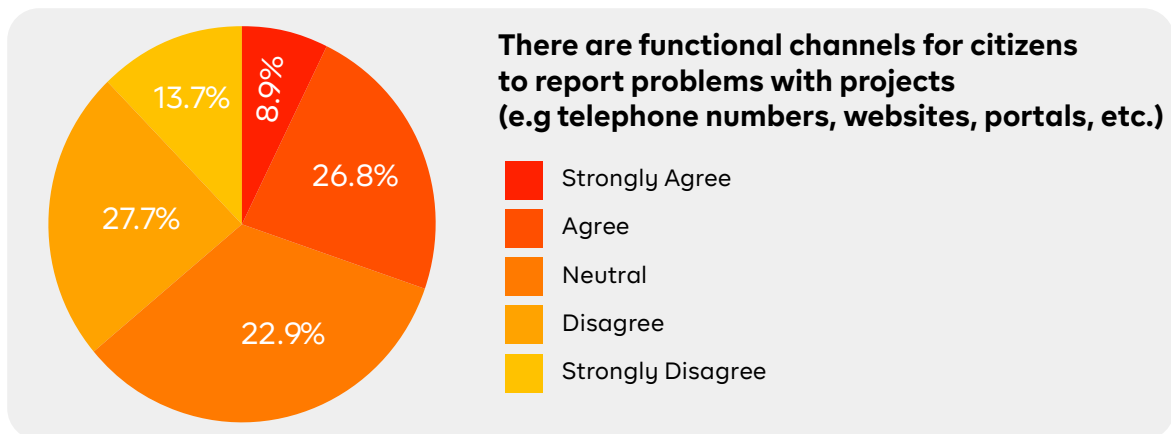


IV. Citizen Participation

The hallmark of accountability and transparency is meaningful citizen participation by ensuring that citizens are not only informed but also able to engage with and influence infrastructure processes.

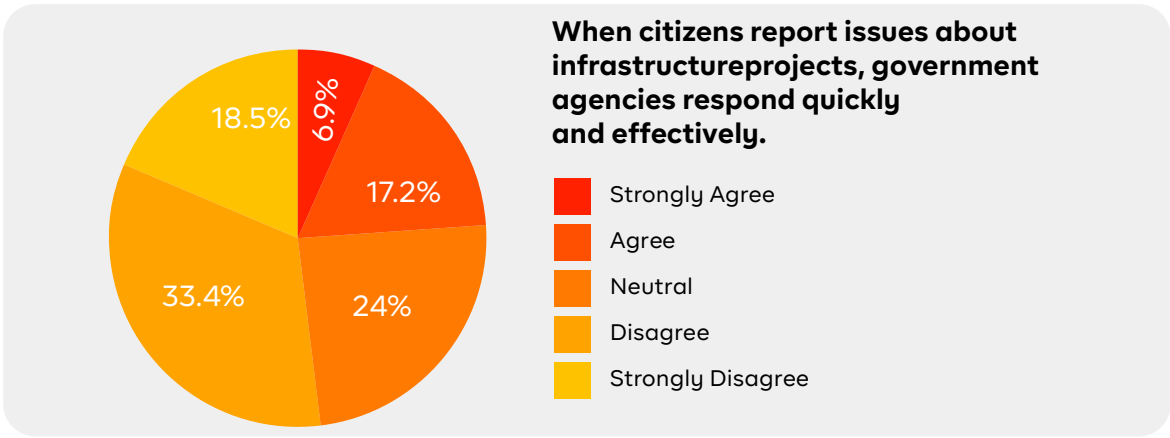
To assess this, respondents were first asked the extent to which functional channels exist for reporting issues with infrastructure projects. The results indicate limited confidence in such mechanisms. While 27.7% of respondents disagreed that functional channels exist, a close 26.8% agreed, with 22.9% remaining neutral. Additionally, 13.7% strongly disagreed and 8.9% strongly agreed.

These findings suggest that while reporting mechanisms may exist in some contexts, they are not consistently accessible, visible, or trusted by citizens. The relatively high levels of disagreement and neutrality point to gaps in both the availability of these channels and public awareness of how to utilise them effectively.



To further interrogate the effectiveness of these channels, respondents were asked whether government agencies respond promptly and effectively to reported issues. Here, perceptions were more decisively negative. A majority of respondents (33.4%) disagreed, while 18.5% strongly disagreed. In contrast, only 17.2% agreed and 6.9% strongly agreed, with 24% remaining neutral.

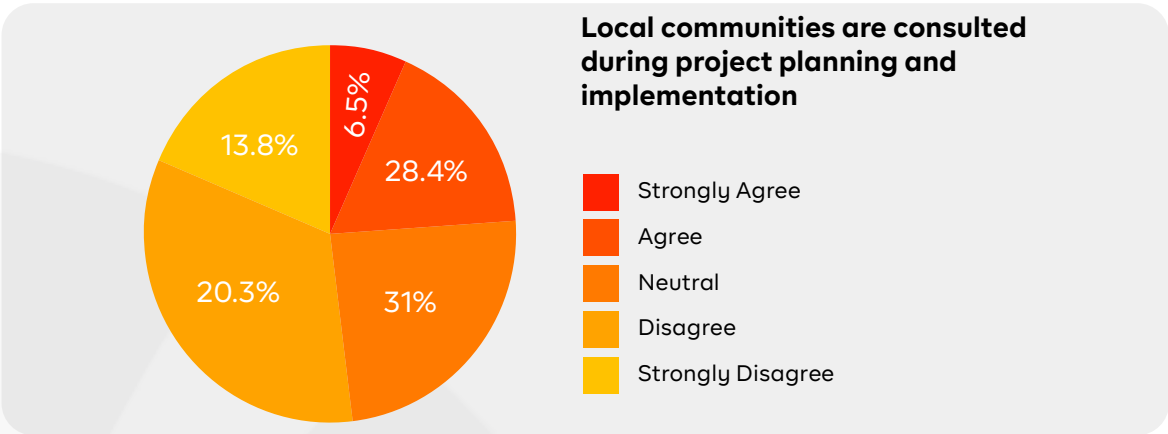
This indicates that even where reporting mechanisms exist, responsiveness remains a critical weakness. In practical terms, this undermines citizen trust and discourages active engagement, as feedback mechanisms that do not yield timely or visible outcomes are unlikely to be utilised.



Finally, respondents were asked whether local communities are consulted during project planning and implementation. Community needs assessments are essential to ensure that infrastructure investments align with actual priorities and deliver maximum public value.

The results again reflect a mixed but cautious outlook. While 28.4% of respondents agreed that consultations take place, the largest share (31%) remained neutral. Meanwhile, 20.3% disagreed and 13.8% strongly disagreed, compared to only 6.5% who strongly agreed.

This distribution suggests that structured and inclusive consultation processes are not consistently institutionalised. The high neutrality rate indicates limited visibility of such engagements, while the proportion of negative responses points to gaps in participatory planning. As a result, infrastructure projects risk being misaligned with community needs, thereby reinforcing inefficiencies in public spending.



In summary, across all four thematic areas, the findings reveal a pattern of partial and uneven transparency in infrastructure financing and delivery. While there are indications of progress in certain areas particularly in budget disclosure and tender advertisement, these are undermined by significant gaps in project information

disclosure and implementation tracking.

A recurring trend is the high proportion of neutral responses, which points to limited awareness, accessibility, or clarity of information available to citizens. The weakest links emerge in real-time project monitoring and government responsiveness to citizen feedback. These gaps collectively limit the ability of citizens to move from passive observers to active participants.

Overall, the findings underscore the need for stronger institutional frameworks, improved data accessibility, and more deliberate mechanisms for citizen engagement to ensure that infrastructure financing translates into tangible and equitable development outcomes.

InfraMoni Transparency Index

State	Index	Ranking
Akwa Ibom	77.27	1
Adamawa	74.18	2
Zamfara	71.24	3
Sokoto	67.27	4
Borno	65.55	5
Gombe	65.17	6
Ekiti	64.80	7
Delta	63.90	8
Jigawa	63.59	9
Osun	61.45	10
Imo	60.91	11
Katsina	60.00	12
Kogi	59.38	13
Kano	59.19	14
Oyo	57.95	15
Benue	57.69	16
Niger	56.78	17
Kaduna	55.96	18
Ogun	55.82	19
Bayelsa	55.02	20
Outside Nigeria	53.64	21
Lagos	53.42	22
Edo	52.83	23

Nasarawa	50.91	24
Federal Capital Territory - Abuja	48.03	25
Bauchi	47.88	26
Anambra	47.27	27
Kwara	41.82	28
Plateau	41.82	28
Rivers	41.82	28
Taraba	41.82	28
Yobe	41.82	28
Ebonyi	41.66	33
Cross River	37.27	34
Ondo	20.00	35

Methodology for the Index

To complement the descriptive and inferential analysis of survey responses, this study developed a composite index to rank Nigerian states based on citizens' perceptions of transparency and accountability in infrastructure financing and delivery. The index is constructed strictly from primary survey data and is designed to provide a comparative, perception-based measure of governance performance across states. It is important to note that the index reflects citizen-reported perceptions rather than independently verified administrative data, and results may be influenced by variations in response rates across states. Nonetheless, all responses were standardised and weighted uniformly to ensure consistency and comparability.

Phase 1: Transposition of Survey Responses (Likert Scale Normalisation)

All survey responses were first converted from a 5-point Likert scale into numerical values to enable quantitative analysis:

- Strongly Agree = 5
- Agree = 4
- Neutral = 3
- Disagree = 2
- Strongly Disagree = 1

This transposition allowed qualitative perceptions to be analysed using statistical aggregation techniques.

Phase 2: State-Level Score Aggregation

For each state, all numerical responses were aggregated by summing response values across all questions answered by respondents from that state. This produced a raw cumulative score per state, reflecting the overall perception of transparency within each state.

Phase 3: Thematic Score Computation

Responses were then grouped into 4 core governance themes aligned with the study framework:

- Access to Information
- Budget and Financial Transparency
- Procurement and Contracting Transparency
- Citizen Participation

For each state, scores were summed within each thematic category to generate thematic total scores, allowing for disaggregated assessment of performance across governance dimensions.

Phase 4: Thematic Average Score Calculation

To adjust for variation in the number of respondents per state, thematic total scores were normalised by calculating the average score per respondent:

$$\text{Thematic Average Score} = \frac{\text{Total Thematic Score}}{\text{Number of Respondents per State}}$$

This step ensured comparability across states regardless of differences in sample size, providing a more balanced representation of perceived transparency performance.

Phase 5: Index Computation and State Ranking

The maximum possible score per respondent was defined as 55 points, derived from:

- 11 survey questions × maximum Likert score (5) = 55

Each state's average score was then converted into a standardised index score out of 100 using the formula:

$$\text{InfraMoni Transparency Index Score} = \left(\frac{\text{Total Thematic Score}}{\text{Number of Respondents per State}} \right) \times 100$$

States were subsequently ranked from highest to lowest based on their final index scores, producing a national ranking of infrastructure transparency performance across 35 states.

Key Informant Interviews

Semi-structured interviews were conducted with subject matter experts working in the civil society sector. A total of six (6) experts were contacted and invited to participate in the interviews. The interviews provided deeper insights into the challenges, opportunities, and practical recommendations for strengthening accountability in infrastructure financing. The interview participants were selected based on defined sample characteristics.

Profile of Interviewees

The key informant interviews conducted for this study drew on the expertise of practitioners working at the intersection of public finance, accountability and advocacy in Nigeria. Collectively, the interviewees represent a diverse mix of public finance experts, development practitioners, and civil society advocates with extensive experience across the public financial management cycle.

Their work spans critical areas such as budget formulation and execution, public procurement, tax transparency, and audit processes, as well as citizen engagement and social accountability. Several interviewees are directly involved in designing and implementing civic tools and platforms that enable citizens to track government performance, monitor public spending, and demand accountability in relation to public service delivery.

The group also includes senior leadership from organisations driving reforms in governance, digital transparency, and institutional accountability across Nigeria. Their experience extends to working with government institutions, influencing fiscal policy and tax reforms, supporting community-level engagement, and advancing inclusive governance practices.

Importantly, many of the interviewees engage directly with the realities of infrastructure financing whether through tracking political promises, analysing public budgets, monitoring procurement systems, or assessing how public resources translate into

service delivery outcomes. This breadth of experience provides a well-rounded and grounded perspective on the challenges and opportunities for strengthening transparency and governance in infrastructure financing in Nigeria.

Mr Dare Olatunde works with Advokc Foundation, a youth-led organisation promoting good governance, accountability, and transparency through technology, arts, and civic engagement. Since 2021, he has led the development of the Promise Tracker, a flagship tool that provides citizens, journalists, and policymakers with data to track electoral promises particularly in infrastructure and assess the performance of elected officials. His work centres on enabling evidence-based advocacy and strengthening citizen-led accountability in democratic processes.

Ms Aisha Ahmad Yusuf works in the field of public finance governance, with a focus on strengthening transparency, accountability, and citizen engagement. She is actively involved with Transparency and Accountability in Totality (Follow Taxes), where she contributes to research, advocacy, and community engagement initiatives aimed at improving tax transparency and reinforcing the social contract between citizens and government. Her work has included engagement with women across Taraba, Kano, Kaduna, and Jigawa states.

Mr Haliru Ahmad Khalifa is the Executive Director of Transparency and Accountability in Totality (Follow Taxes), with over six years of experience in public financial management. His work spans the full public finance cycle, including budgeting, procurement, revenue generation, and public expenditure. He focuses on promoting equitable, transparent, and accountable governance systems, with an emphasis on evidence-based public spending and fairness in resource allocation.

Ms Hyeladzira Mshelia James is the Acting Chief Executive of Connected Development (CODE), where she provides strategic leadership to advance social accountability, gender equality, and environmental justice across Africa. Her work focuses on strengthening transparency, citizen oversight, and inclusive governance systems. She also engages with donors, policymakers, and partners at national and international levels, while driving institutional effectiveness and ensuring measurable programme impact.

Mr Iniobong Usen is a Senior Programme Coordinator at the International Budget Partnership, an international organisation working to ensure that public resources are used effectively and equitably. His expertise spans the full public financial management cycle, including budget formulation, approval, execution, procurement, and audit processes. He also contributes to tax policy and fiscal reforms as a member of the Presidential Committee on Fiscal Policy and Tax Reforms, where he supports the development and implementation of key tax legislation in Nigeria.

Ms Lucy Abagi is the Chief Executive Officer of the Public and Private Development Centre (PPDC), where she leads initiatives to promote transparency, efficiency, and accountability in the public sector. Her work focuses on public procurement, citizen engagement, access to justice, and digital governance. She has driven the development of technology-based solutions, including the Budeshi platform, to support government transparency and empower citizens to track public spending and demand accountability.

Biggest Point of Failure in the Infrastructure Financing Lifecycle

Across the perspectives gathered, the most critical point of failure in Nigeria's infrastructure financing lifecycle is not confined to a single stage but reflects a systemic breakdown of transparency and accountability across the value chain, particularly at the intersection of budget execution, procurement, and project implementation.

For **Mr Dare Olatunde**, this breakdown becomes most evident in the gap between appropriation and actual disbursement, where large infrastructure commitments are announced and even budgeted for, but the actual release and utilisation of funds remain unclear. Drawing on data from Promise Tracker, he noted that no elected official monitored through the platform has surpassed a 50% record of fulfilled promises, reflecting a persistent disconnect between public commitments and actual delivery. In his view, the issue is not merely underperformance but the fact that citizens often cannot verify whether allocated funds were ever released, where they went, or what was delivered. His examples of over N200 billion allocated to healthcare with less than N32 million reportedly released to the Ministry of Health, and the alleged N32 billion school feeding allocation in Enugu State that could not be traced to any budget line, demonstrate how weak disclosure between allocation and disbursement makes meaningful monitoring nearly impossible. As he argued, without transparency between allocation, release, and execution, "monitoring becomes guesswork."

This was reinforced by **Ms Aisha Ahmad Yusuf**, who located the most serious failure in project execution monitoring, particularly in the lack of public access to implementation data. Her view complements Olatunde's by showing that even where allocations are made and procurement begins, citizens remain unable to track what happens on the ground in real time. While she acknowledged that Kaduna State has taken steps to disclose project data through the Open Contracting Data Standard, she stressed that the usefulness of such systems is undermined when ordinary citizens, especially those in rural communities, are unaware of the information or unable to access it. The existence of platforms like 'Eyes and Ears', where citizens report project progress, shows progress in theory, but the limited awareness and accessibility of

such tools means project implementation stage remains largely opaque to the very citizens expected to monitor it. Her intervention highlights that disclosure alone is insufficient if it does not translate into public visibility and grassroots accountability.

Further, **Ms Hyeladzira Mshelia James** emphasised that the greatest accountability gap lies between procurement and actual project implementation, where information on payment milestones, variation orders, and project progress becomes absent once contracts have been signed. Her experience with iFollowTheMoney (FTM) demonstrates that communities can only effectively monitor public spending when information is updated regularly and made accessible.

Ms Lucy Abagi traced the most decisive failure to the procurement stage, arguing that procurement is where public resources move from intention to obligation. Once funds are committed to a project through procurement, “there are no excuses for poor execution,” making this the point at which transparency failures become most consequential. She argued that the absence of real-time procurement disclosure allows projects to proceed without citizens knowing the contract amount, contractor identity, execution timeline, or even the rationale for the intervention. As a result, communities often encounter projects only when contractors appear on site or when projects are being commissioned. This disconnect between procurement decisions and public knowledge means that the process through which contracts are awarded is effectively insulated from scrutiny, enabling poor-quality delivery and abandonment without consequence.

Taken together, these perspectives suggest that the infrastructure financing lifecycle in Nigeria suffers from loss of transparency after budget approval, from unclear releases, to poor procurement and implementation. **Mr Haliru Ahmad Khalifa** framed this as a system-wide governance problem, arguing that weaknesses “cut across the board,” from contradictory public finance policies to unclear bidding and award processes. His insight ties the other perspectives together by showing that failures in procurement, disbursement, and execution are symptoms of a broader governance problem.

This systemic interpretation was elaborated more extensively by **Mr Iniobong Usen**, who argued that the problem begins even before procurement, at the level of project conceptualisation and financing design. According to him, infrastructure projects are often poorly planned and inadequately costed, which leads to distorted resource allocation and weak implementation. More critically, major projects are increasingly financed outside formal budget systems, making it difficult for citizens, civil society, and oversight institutions to know what has been allocated, released, or spent. His example of the Lagos-Calabar Coastal Road, where the financing arrangements remain unclear illustrates how projects can move forward without corresponding

public accountability. He further explained that procurement failures are compounded by political interference, particularly in constituency projects where contracts are awarded to politically connected actors. In these cases, weak conceptualisation, unclear financing, politicised procurement, and poor oversight come together to produce infrastructure that is substandard, incomplete, or unnecessary.

In the end, the failure is not isolated to one point in the lifecycle but reflects interconnected weaknesses that collectively undermine effective infrastructure financing and delivery.

Data Gaps Limiting Effective Monitoring of Infrastructure Spending

Here, a consistent theme is that limited access to timely, complete, and standardised data remains one of the most significant barriers to effective monitoring of infrastructure financing in Nigeria. While some data exists in fragmented forms, the absence of end-to-end, project-level transparency severely constrains the ability of citizens and civil society organisations to track infrastructure spending from budget approval to final project delivery.

Mr Dare Olatunde emphasised that one of the most damaging gaps is the absence of up-to-date budget performance data, particularly at the federal level. In his view, when governments continue to spend, borrow, or increase taxes without publishing quarterly budget implementation reports, citizens are unable to verify how public resources are being used. His examples highlighted that while headline budget allocations may be announced publicly, the critical missing information is how much has actually been released to each project, how much has been spent, and what has been delivered with those funds. He further stressed that these disclosure gaps are not limited to the executive arm of government, but extend to legislative institutions whose budgets are rarely subjected to the same level of scrutiny. This reflects a broader accountability deficit where public institutions are not required to provide transparent expenditure trails for public funds.

This concern was echoed by **Ms Aisha Ahmad Yusuf**, who noted that even when procurement portals exist, they often lack detailed project budgets, bill of quantities, contractor selection details, milestone schedules, and completion reports. She pointed out that project information and implementation updates are rarely available in formats that communities can easily access or interpret. As a result, even when citizens identify ongoing projects in their communities, they often have no reliable means of determining what was approved, what standards should be met, or whether the contractor is delivering according to specification.

Mr Haliru Ahmad Khalifa broadened this perspective by stressing that one of the

first data gaps citizens face is a lack of clarity on what infrastructure priorities are embedded in the budget in the first place. Without simplified and accessible budget data, citizens cannot assess whether government spending priorities reflect public needs. He pointed to examples such as disproportionate spending allocations across sectors to show that the budget itself contains signals about governance priorities. For example, Kwara State has a budget of approximately N113 billion to purchase cars and in the same year, had less than 20% of the same amount budgeted for education. Data of this nature may remain hidden to most citizens due to poor disclosure and low accessibility. However, he noted that platforms such as Kaduna State's OCDS portal provide a strong example of what is possible, although these platforms are often donor-dependent, raising concerns about sustainability.

Building on this, **Ms Hyeladzira Mshelia James** highlighted that effective monitoring requires access to full contract documents including variation orders; detailed project-level budget releases not just approved allocations; payment milestones linked to actual physical progress; geotagged information on project locations and implementation status; beneficial ownership data of contracting firms, and real-time project progress dashboards.

Mr Iniobong Usen drew attention to the importance of linking financial disbursements directly to budget lines and project identifiers. According to him, one of the current weaknesses in public expenditure reporting is that even where payment information exists, it is often impossible to connect those payments to specific projects. He explained that without unique identifiers that tie budget lines, contract awards, and payments, it becomes difficult for accountability actors to determine what public funds were spent on, whether spending aligns with approved allocations, and whether implementation progress justifies the disbursement. This disconnect fragments the monitoring process and weakens the ability of civil society to build an end-to-end picture of infrastructure financing. Further, portals such as the Open Treasury Portal managed by the Office of the Auditor General that holds information on payments made to contractors experience excessive downtimes, sometimes it is difficult to access the portal.

In addition, **Ms Lucy Abagi** echoed these concerns by highlighting the lack of complete procurement and implementation datasets, including contractor details, contract values, timelines, disbursement records, and geographic project data. She noted that "without these data points, it becomes very difficult... to track that project from budget approval to actual delivery on ground."

The insights point to a conclusion: without access to complete, timely, and accessible data across each stage, monitoring efforts remain fragmented or outrightly impossible. As a result, citizens and civil society actors are left navigating incomplete information,

limiting their ability to effectively demand accountability and ensure that infrastructure investments deliver intended outcomes.

Priority Legislative and Policy Reforms for Transformative Transparency

Across the perspectives shared, there is strong consensus that the most transformative reforms for transparency in infrastructure financing lie in moving from voluntary or fragmented disclosure practices to legally mandated, enforceable, and system-wide transparency frameworks.

A central reform priority emerging from multiple experts interviewed is the need to institutionalise mandatory, project-level disclosure across the entire infrastructure lifecycle. Drawing from his experience, **Mr Dare Olatunde** advocates for a legal requirement that compels government to publish detailed information on every project above a defined threshold, including budget lines, contractor identities, disbursements, and implementation progress. As he notes, transparency should make it possible to clearly see “this amount is used for this project... how much has been disbursed... [and] the percentage of physical completion.” He further emphasises that such disclosure must be backed by clear penalties for non-compliance, particularly in light of irregular publication of government data.

This emphasis on proactive and enforceable disclosure is echoed by **Ms Aisha Ahmad Yusuf**, who identifies the strengthening and enforcement of mandatory disclosure policies as a critical reform priority. While transparency laws exist, she notes that compliance remains weak, with incomplete or delayed publication of procurement and expenditure data. She noted that where disclosures are made, data might be incomplete, that is, you may see the budget allocation but not see the amounts budgeted for the project, or you will not see the start and end dates. Sometimes the location will be missing. Strengthening enforcement would ensure that key datasets, particularly expenditure reports are made publicly available in a timely and comprehensive manner, thereby improving oversight and reducing corruption.

Closely aligned with this is the call to embed open contracting principles into law, as highlighted by **Ms Hyeladzira Mshelia James**. This would require the proactive publication of full contract documentation, beneficial ownership information, payment milestones, and implementation updates in accessible and machine-readable formats.

Beyond disclosure, the experts interviewed point to the need for deeper structural reforms within Nigeria’s public financial management system. **Mr Iniobong Usen** argues that transformative change requires rethinking how budgets are designed and implemented, advocating for a shift towards performance-based, programme-

driven budgeting that is aligned with long-term development plans. In his view, transparency is undermined when budgets are developed in an adhoc manner without clear links to development outcomes, resulting in significant public spending with limited measurable impact. He further calls for comprehensive budgeting, where all government revenues and expenditures including those currently outside formal budget frameworks are brought within a unified system to enable effective oversight.

Institutional strengthening and enforcement mechanisms also emerge as critical reform areas. **Mr Usen** highlights the need to empower oversight institutions, particularly the Office of the Auditor General, to operate independently and effectively, while also addressing weaknesses in procurement governance. He notes that despite the existence of the Public Procurement Act, key provisions such as the establishment of the National Council on Public Procurement as highlighted in this study remain unimplemented, limiting the effectiveness of procurement oversight.

Similarly, **Mr Haliru Ahmad Khalifa** underscores the importance of strengthening the implementation of the Freedom of Information (FOI) Act and ensuring timely, accurate publication of public finance and procurement data. He also highlights the need for greater transparency on the revenue side, arguing that access to data on how the government generates funds is essential for understanding and tracking how those resources are ultimately allocated and spent.

From a procurement-specific perspective, **Ms Lucy Abagi** advocates for the review and amendment of the Public Procurement Act (2007) to address existing gaps and improve its effectiveness. She emphasises that while the legal framework exists, it is not being fully utilised, and reforms must focus on both strengthening the law and driving citizen-led demand for its enforcement. This reflects a broader recognition that legal reforms must be accompanied by active civic engagement and accountability mechanisms to translate policy into practice.

Taken together, these perspectives suggest that no single reform in isolation is sufficient. Rather, the most transformative change will come from a combination of legally enforced transparency, strengthened institutional frameworks, improved public financial management systems, and active citizen engagement. They must all work together hand-in-hand.

Moving Citizen Engagement Beyond Monitoring to Meaningful Participation

Across the perspectives shared, there is a clear consensus that moving citizen engagement beyond passive monitoring requires a fundamental shift towards institutionalised participation in decision-making processes, particularly at the planning and project selection stages.

A key starting point identified is the need to build civic awareness and engagement from an early age. **Mr Dare Olatunde** argues that meaningful participation cannot be achieved without long-term investment in civic education, noting that “something you are not interested in, you cannot understand.” He highlights the disconnect between citizens and governance processes, emphasising that early exposure to civic knowledge is critical to cultivating a generation that is informed, engaged, and willing to participate consistently rather than reactively.

Beyond awareness, respondents stress the importance of creating structured platforms for citizen input before budgets are finalised. **Ms Aisha Ahmad Yusuf** points to mechanisms such as participatory budgeting forums, community needs assessments, and stakeholder consultations as practical entry points. She highlights initiatives like community development charters, where local priorities are documented and submitted into the budgeting process, ensuring that infrastructure decisions are more closely aligned with actual community needs. However, she also notes persistent gaps between citizen input and final government decisions, underscoring the need for stronger integration of feedback into official planning cycles.

Closely linked to this is the issue of trust between citizens and government, which **Mr Haliru Ahmad Khalifa** identifies as a critical precondition for meaningful engagement. He observes that many citizens are reluctant to participate because they perceive that their voices have little impact, arguing that engagement mechanisms must be backed by policies and legal frameworks that compel government responsiveness. This includes strengthening existing tools such as the Freedom of Information Act and ensuring that institutions, particularly the judiciary, are capable of enforcing accountability when citizen demands are ignored.

From an implementation perspective, **Ms Hyeladzira Mshelia James** reinforces the need to shift engagement upstream, ensuring that citizens are involved “earlier, especially during planning and project selection,” rather than only during or after project execution. This aligns with a broader call for embedding participation within formal governance processes rather than treating it as an adhoc or consultative exercise.

At the community level, **Ms Lucy Abagi** expands this perspective by emphasising the need to move from reactive to proactive citizen action. She highlights that while digital platforms and social media have amplified citizen voices, they have not sufficiently translated into structured, on-the-ground engagement. Instead, she advocates for citizens to organise within their communities, develop locally-driven mandates, and directly engage local government actors on priority needs. As she suggests, citizens must move beyond “ranting” online to actively shaping development agendas, including defining project priorities, timelines, and expectations for service delivery.

She further underscores the importance of institutionalising feedback loops and community-level engagement mechanisms, such as town hall meetings, local convenings, and grassroots information-sharing structures that bridge the gap between digitally connected and offline populations. By leveraging both digital access and community networks, citizens can translate information into collective action that influences decision-making at the subnational level.

In sum, these perspectives suggest that meaningful citizen engagement requires a multi-layered approach which entails building civic consciousness over time, embedding participatory mechanisms within budgeting processes, strengthening institutional frameworks to ensure responsiveness, and fostering proactive, community-driven engagement.

Emerging Coalitions for Driving Sustainable Reform

Across the board, there is a strong recognition that sustainable reform in infrastructure transparency will depend on deeper, more intentional, and better-coordinated collaboration across actors, rather than isolated efforts. While coalitions already exist, respondents emphasise the need to both strengthen existing platforms and rethink how collaboration is structured and sustained.

A key theme is the need to move away from fragmented, siloed efforts towards more unified and purpose-driven coalitions. Drawing from his experience, **Mr Dare Olatunde** argues that many organisations, particularly younger, civic-focused groups are already working towards similar goals but often operate independently due to resource competition. He emphasises the need to rethink collaboration models, noting that meaningful progress will require actors to “pull resources together, be it finance or human,” especially at the grassroots level where impact is most tangible.

At the same time, several experts interviewed highlight that effective collaboration models already exist but are either underutilised or inadequate. **Mr Haliru Ahmad Khalifa** points to the Open Government Partnership (OGP) as a key platform that brings together government, civil society, and citizens to co-create reform initiatives. Rather than creating new coalitions, he advocates for consolidating efforts within such frameworks, noting that they provide a structured space to align government priorities with citizen needs and develop sector-specific reform mechanisms.

From an operational perspective, there is strong agreement on the value of multi-stakeholder collaboration across sectors. **Ms Hyeladzira Mshelia James** highlights a model where civil society, investigative media, technology partners, and reform-minded government agencies work in tandem explaining that when “data is made accessible by technologists, analysed by civil society, amplified by media, and

supported by insiders," transparency efforts become more sustainable rather than project-based.

This interplay between actors is further illustrated by **Ms Aisha Ahmad Yusuf**, who underscores the effectiveness of CSO–media–government collaborations at the subnational level. She points to practical examples where evidence gathered through field monitoring is amplified by media platforms, prompting rapid government response and corrective action. Citing as an example, a time she embarked on community project monitoring at a hospital in Kaduna State. The building was completed but the hospital was very dirty and no care was being provided to patients. A team member took photos, published via their Twitter handle, and tagged the Kaduna State Government. Immediately, the Deputy Governor of Kaduna State went to the hospital and since then, that hospital has remained clean. In her view, collaborations not only strengthen accountability but also create a feedback loop where visibility drives improved performance.

However, respondents also acknowledge that coalitions require sustained investment, coordination, and structure to be effective. **Ms Lucy Abagi** highlights the existence of several large-scale and grassroots coalitions, including multi-state accountability networks and citizen-led platforms, but notes that many face challenges related to funding, scalability, and long-term sustainability. She emphasises ongoing efforts to build decentralised, citizen-led coalitions that bridge national and community-level engagement, ensuring that accountability efforts are both localised and far-reaching.

These perspectives suggest that the most promising path forward lies not in creating entirely new alliances, but in strengthening and connecting existing coalitions, fostering collaboration across generations of organisations, and leveraging the comparative advantages of different actors. At its core, sustainable reform will depend on building coordinated ecosystems of accountability, where civil society, media, technology actors, and reform-oriented government institutions work collectively supported by adequate resources and shared purpose to drive lasting improvements in transparency and governance.



Chapter 9:

Conclusion and Recommendations

Summary of Findings

This study examined the governance and accountability systems underpinning public infrastructure financing in Nigeria, drawing on an analysis of public financing sources and trends, existing legal and institutional frameworks, oversight mechanisms, digital transparency tools, and documented cases of failed projects on account of poor transparency. It also considered the broader implications of weak governance for fiscal sustainability, service delivery, and public trust.

A central finding is that Nigeria's infrastructure financing system is characterised by a persistent gap between policy intent and implementation reality. While there are established frameworks governing budgeting, procurement, debt reporting, and project execution, these systems are unevenly applied and often lack the consistency, enforcement, and institutional coordination required to ensure effective outcomes. In terms of governance and accountability structures, the evidence shows that oversight mechanisms exist at the very basic but are not operating as effectively as they ought to. Institutions responsible for audit, legislative oversight, and procurement regulation are constrained by capacity limitations, limited independence, and in some cases, insufficient enforcement authority. This weakens the overall accountability chain from allocation to execution.

The consequences of these governance and transparency gaps are significant. This study finds strong evidence linking weak accountability systems to project delays, substandard delivery, and abandoned infrastructure projects. A greater consequence in fact is that the lack of consistent transparency and accountability undermines private sector confidence and investment participation which is crucial for more infrastructure financing inflows. At the same time, these governance gaps over time contribute to erosion of public trust, reduced civic engagement, and widening inequities in infrastructure delivery outcomes across different states and communities.

A consistent theme of this study is that Nigeria's infrastructure governance and accountability ecosystem is still evolving and remains a work in progress. The evidence suggests that without significant improvements in transparency, coordination, and accountability, infrastructure financing will continue to suffer from inefficiencies that reduce its developmental impact.

Priority Reforms for Federal and State Governments

Addressing the gaps identified in this study requires a set of targeted and coordinated reforms across federal and state levels. The following priority areas are critical to strengthening transparency, accountability, and efficiency in infrastructure financing:

1. **Mandate full project lifecycle disclosure** - Governments should institutionalise the timely publication of end-to-end project data, including budget allocations, contract details, disbursements, implementation milestones, and completion status in accessible formats.
2. **Strengthen budget transparency and reporting** - Timely and regular publication of budget implementation and performance reports should be enforced, with clear linkages between approved budgets, releases, and actual expenditure.
3. **Improve procurement transparency and enforcement of existing laws** - Full compliance with the Public Procurement Act 2007 should be ensured, particularly around open competitive bidding, timely publication of contract awards, and public access to procurement records.
4. **Enhance institutional coordination and policy coherence** - Public financial management systems should be better aligned with national and subnational development plans to ensure that infrastructure investments are strategic, needs-based, and performance-driven.
5. **Strengthen oversight institutions and accountability mechanisms** - Institutions such as the Office of the Auditor General and anti-corruption agencies should be better resourced and empowered to independently monitor infrastructure spending and enforce consequences for non-compliance.
6. **Institutionalise citizen participation in planning and monitoring** - Mechanisms such as participatory budgeting, community consultations, and feedback loops should be embedded into the infrastructure planning process to ensure alignment with local needs.

The Role of Multistakeholders: Development Partners, Civil Society, Media and Citizens

Improving transparency and accountability in infrastructure financing in Nigeria requires a coordinated approach, where multiple actors reinforce rather than replace state capacity. Development partners play a catalytic role by funding infrastructure projects but beyond this, they technically support reforms that strengthen public financial management systems, particularly in areas such as open contracting, e-procurement, and real-time disclosure platforms.

Civil society organisations are a central pillar for bridging the gap between government and citizens. Beyond monitoring, CSOs generate independent data, translate complex budget and procurement information into accessible insights, and drive advocacy that keeps reform commitments visible and politically relevant. Their role is increasingly shifting from reactive tracking of projects to proactive engagement, thereby strengthening public accountability on all fronts.

The media serves as a critical amplification and investigative arm of the accountability

ecosystem. The media enhances visibility and increases the political cost of non-compliance by interrogating budget claims, exposing implementation gaps, and shaping public narratives. Investigative and solutions journalism, in particular, remains essential in uncovering project abandonment and discrepancies between budget releases and physical execution.

Citizens, on their part, represent the foundational layer of accountability. However, their effectiveness depends on access to information, civic education, and structured engagement mechanisms. Moving forward, citizen engagement must evolve from episodic participation and social media advocacy to sustained monitoring, participatory planning, and structured feedback process with government institutions. When citizens are organised and informed, they become a powerful accountability force that strengthens both demand and supply-side governance.

Collectively, these actors form a holistic accountability architecture. Fragmentation and siloed efforts limit impact, which underscores the need for stronger coalitions and institutionalised collaboration frameworks.



APPENDIX 1 - CONTACT LIST OF RELEVANT GOVERNMENT BODIES AND CSOS WITH HOTLINES

	FUNCTION	CONTACT
Budget Office of the Federation	Responsible for preparing, implementing and monitoring the Federal budget.	Email: info@budgetoffice.gov.ng contact@budgetoffice.gov.ng
BudgIT	Uses data and technology to promote budget transparency, accountability, and citizen engagement.	Email: info@budgit.org Phone number: +2349083331633
Bureau of Public Enterprises (BPE)	Responsible for implementing the government's privatisation and commercialisation policies.	Email: info@bpe.gov.ng Phone number: +2342094604401
Bureau of Public Procurement	Sets the rules and monitors how all Nigerian government agencies procure goods and services to ensure fairness, transparency, and value for money.	Email: info@bpp.gov.ng
Centre for Fiscal Transparency & Public Integrity	Advocates for fiscal transparency and public sector integrity.	Email: mail@fiscaltransparency.org Phone number: +23492921659
Civil Society Legislative Advocacy Centre (CISLAC)	Promotes accountability, democratic governance, and anti-corruption initiatives in Nigeria.	Email: info@cislacnigeria.net Phone number: +2347034118266

	FUNCTION	CONTACT
Connected Development (CODE) – Follow The Money	A civil society organisation whose mission is to strengthen local communities through platforms that empower Nigerians to hold the government accountable.	Email: info@connecteddevelopment.ng Phone number: +234(09) 2917545
Federal Ministry of Communications, Innovation & Digital Economy	The Federal Ministry of Communications, Innovation and Digital Economy is the government ministry that creates and oversees policies to develop Nigeria’s	Email: info@fmcide.gov.ng
Federal Ministry of Housing & Urban Development	Responsible for managing land, providing housing, and planning sustainable city development across Nigeria.	Email: info@fmhud.gov hmregistry@fmhud.gov.ng hmsregistry@fmhud.gov.ng psregistry@fmhud.gov.ng Phone number: 234-(0)-9122058161
Federal Ministry of Power	Responsible for policies that support power generation in Nigeria.	Email: info@power.gov.ng
Federal Ministry of Transportation	Ensures fast, safe, efficient, affordable, and convenient transport systems that help Nigeria’s developmental needs and enhance the quality of life for all Nigerians.	Email: info@transportation.gov.ng
Federal Ministry of Water Resources & Sanitation	Ensures sustainable development, management, and regulation of Nigeria’s water resources	Email: info@waterresources.gov.ng Phone number(s): + (234) 706 145 0955 + (234) 818 433 8544

	FUNCTION	CONTACT
Federal Ministry of Works	Responsible for planning, constructing, and maintaining Nigeria's federal roads.	Email: info@fmw.gov.ng Phone number: +2349122058161
Federal Road Maintenance Agency (FERMA)	Ensures safer roads for Nigerians through surveillance, maintenance and repairs.	Phone number(s): +2348181994447 +2349060001490
Fiscal Responsibility Commission	Established to enforce transparency and accountability in Nigeria's public financial management.	Email: info@frc.gov.ng Phone number: +2348149095640
InfraSpotlight	Raises awareness and provides reliable information on infrastructure development.	Email: hello@infraspotlight.com
Infrastructure Concession Regulatory Commission	Facilitates and coordinates public-private partnerships for infrastructure projects.	Email: info@icrc.gov.ng Phone number: +234-9-4604900
Learn Politics	Learn Politics is an initiative that is aimed at fostering an engaged citizenry and providing comprehensive political education through courses and programmes.	Email: info@learnpolitics.ng
National Primary Health Care Development Agency (NPHCDA)	Established to improve access to quality primary healthcare services, immunisation coverage, and promote sustainable health initiatives for Nigerian communities	Email: infor@nphcda.gov.ng Phone number(s): +2349093995444 +2349112117897

	FUNCTION	CONTACT
Nigerian Communications Commission (NCC)	Safeguards the use of telecommunication users, prevents monopoly of service providers, and ensures that service providers comply with regulations.	Email: ncc@ncc.gov.ng Phone number(s): +23420946175148 +2342094617000
Office of the Auditor-General of the Federation	Responsible for auditing accounts and financial records for all Federal ministries, departments, and agencies in Nigeria	Email: - Phone number: +2347074411121
OrderPaper Advocacy Initiative	Provide simple and reliable parliamentary data that empowers citizens to take action and enable informed decision-making for good governance.	Email: info@orderpaper.ng Phone number: +2347047003031
Policy Alert	An NGO on a mission to deepen citizen's engagement with policy processes using technology and data, across state and local levels	Email: info@policyalert.org Phone number: +2348034984063
Public and Private Development Centre (PPDC)	Empower citizens to actively participate in legislative processes to make the government more transparent and accountable.	Email: info@ppdc.org
Socio-Economic Rights and Accountability Project (SERAP)	Promotes socio-economic rights through legal advocacy	Email: info@serap-nigeria.org Phone number: +2348160537202

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