



CENTER FOR FISCAL
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TRANSPARENCY, ACCOUNTABILITY, AND
**CORRUPTION
RISK ASSESSMENT:**
NIGER DELTA DEVELOPMENT COMMISSION (NDDC)

TACRA 001

REPORT

SEPTEMBER, 2025

EXECUTIVE SUMMARY

The Niger Delta Development Commission (NDDC), established in 2000 to foster sustainable development in Nigeria's oil-rich Niger Delta, has long been hindered by entrenched transparency gaps, accountability failures, and persistent corruption risks. This report, TACRA 001, evaluates the Commission's performance using credible data from independent civil society organisations, investigative journalism, and official audits. The findings reveal a culture of opacity, reflected in unpublished budgets, poor responsiveness to Freedom of Information (FOI) requests, and the widespread problem of abandoned or undocumented projects highlighted in forensic audits. Legislative inquiries and anti-corruption investigations have consistently exposed irregular expenditures, reckless financial practices, and allegations of fraud, further underscoring the Commission's governance shortcomings. Despite years of substantial funding, many NDDC projects remain incomplete, misaligned with the priorities of local communities, and disconnected from broader national development goals. Independent transparency assessments also highlight severe institutional weaknesses, including minimal disclosure of key financial documents, opaque procurement processes, weak recruitment practices, inadequate anti-corruption safeguards, and limited citizen engagement mechanisms. To address these systemic challenges, the report calls for urgent and comprehensive reforms. These should include greater budget transparency, stronger compliance with FOI obligations, overhauled procurement procedures, improved oversight and accountability structures, prioritisation of community-driven initiatives, recovery of misappropriated funds, and the strengthening of institutional capacity. Implementing these reforms is essential to restoring public trust and enabling the NDDC to fulfil its core mandate of addressing ecological damage, infrastructure gaps, and socio-economic challenges in the Niger Delta. Policymakers, civil society, and oversight institutions must act with urgency and determination to drive these changes and secure the region's development aspirations.



INTRODUCTION

Nigeria's Niger Delta, a region rich in oil yet burdened by ecological devastation, infrastructural decay, and socio-economic disparities, relies on the Niger Delta Development Commission (NDDC) to drive sustainable development. Established in 2000 under the NDDC Act, the agency is mandated to implement projects that mitigate environmental damage, improve infrastructure, and uplift living standards in the nine oil-producing states. However, the NDDC's performance has been marred by allegations of mismanagement, corruption, and a lack of transparency, which have directly contributed to the region's continued ecological degradation, inadequate infrastructure, and widespread poverty. Reports from credible sources, including BudgIT, Premium Times, and CeFTPI, reveal a troubling pattern of financial irregularities, abandoned projects, and weak accountability mechanisms, all of which have a direct impact on the lives of the people in the Niger Delta.

This report, Transparency, Accountability, and Corruption Risk Assessment (TACRA 001), provides a comprehensive evaluation of the NDDC's governance practices. It examines budget transparency, FOI compliance, procurement openness, corruption investigations, and project implementation outcomes, drawing on data from legislative probes, anti-corruption agency actions, and audit findings. The assessment scores the NDDC 77 out of 100 on corruption risk indicators, signalling a high-risk environment that demands urgent reform. The study presents evidence-based conclusions and actionable recommendations. This report aims to inform policymakers, engage civil society, and advocate for systemic changes to ensure the NDDC serves the Niger Delta effectively.



Background and Mandate

The NDDC was established in 2000 under the Niger Delta Development Commission (Establishment etc.) Act, 2000, to address the unique challenges of the Niger Delta region. These challenges include environmental degradation caused by oil exploration, inadequate infrastructure, and widespread poverty. The area, which generates over 90% of Nigeria's oil revenue, faces challenges such as oil spills and coastal erosion, and lacks basic amenities like roads, schools, and hospitals. The agency's mandate is of utmost importance, as it aims to facilitate sustainable development through projects that address these issues and enhance access to economic opportunities. The NDDC is funded primarily through a 15% deduction from the monthly statutory oil revenue allocation to oil-producing states, as well as contributions from oil companies operating in the region, amounting to trillions of naira since its inception.

Despite its strategic importance, the NDDC has faced persistent criticism for failing to deliver measurable development outcomes. The agency operates under the supervision of the Ministry of Niger Delta Affairs, yet oversight has been inadequate, allowing mismanagement to flourish. Investigative reports and audits reveal a systemic disregard for transparency and accountability, with funds often diverted to politically motivated projects or untraceable expenditures. The following sections analyse these issues in detail, drawing on credible data to assess the NDDC's performance and propose pathways for reform. The urgency of these reforms cannot be overstated, given the scale of mismanagement and the impact on the region's development. The Ministry of Niger Delta Affairs must play a more active role in overseeing the NDDC's operations and ensuring that it fulfils its mandate effectively and transparently.



¹ Nigeria. (2000). *Niger-Delta Development Commission (Establishment, etc.) Act, 2000* (Act No. 6). Laws of the Federation of Nigeria

² Niger Delta Development Commission. (2024). *Niger Delta Development Commission: Provision of ...* (PDF). NIJ Rural Economic Journal.

Transparency and Accountability Indicators

Budget Transparency

The NDDC ranks alarmingly low in budget transparency, a critical indicator of good governance. BudgIT, a leading civic organisation, has consistently highlighted the agency's failure to publish detailed budgets and financial statements, noting issues such as capital expenditure omissions, padded allocations, and unaccounted spending. This lack of openness obscures how trillions of naira in public funds are utilised, eroding public trust and hindering effective oversight by stakeholders, including the Ministry of Niger Delta Affairs and civil society. Without accessible financial records, it is nearly impossible to verify whether allocations align with the NDDC's mandate or benefit the Niger Delta's communities.

Distribution of NDDC Financial Irregularities (N billion) (N billion)

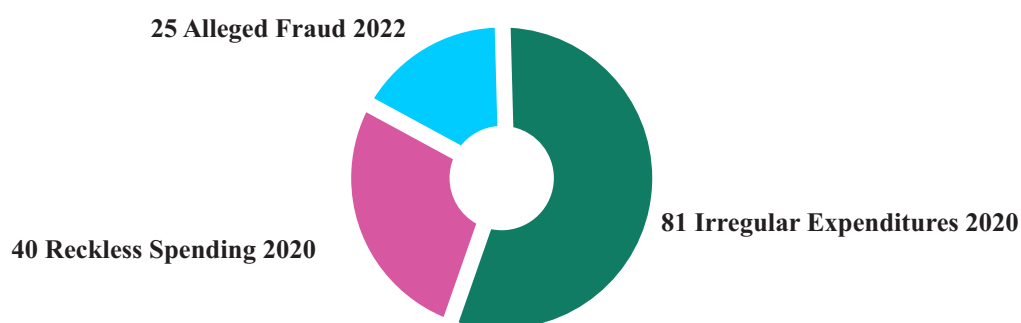


Figure 1: NDDC Budget Transparency Score (2/10) vs. Best Practice (8/10), based on BudgIT's 2024 analysis.



³ Nnodim, O. (2023, August 10). Over ₦612bn Niger Delta projects cancelled, abandoned – NDDC report. In *Wikipedia*. Retrieved July 24, 2025, from https://en.wikipedia.org/wiki/Niger_Delta_Development_Commission

⁴ Ibid

Freedom of Information (FOI) Compliance

Compliance with Nigeria's Freedom of Information Act is a cornerstone of public accountability, yet the NDDC exhibits a persistent culture of opacity. Investigative journalism by Premium Times and TheCable reveals that the agency routinely fails to respond to public requests, forcing oversight bodies and citizens to rely on independent reports and studies for insights into its operations. The 2024 National FOI Ranking by FOI Vault further confirms the NDDC's poor performance, scoring 8 out of 10 for non-compliance. This secrecy not only violates statutory obligations but also shields potential mismanagement from scrutiny, perpetuating a cycle of distrust.

Procurement Openness

Procurement processes are a critical area where transparency failures manifest. A 2019–2021 forensic audit, commissioned by the Presidency, revealed over 13,000 abandoned or undocumented projects, many of which lacked verifiable procurement records. The Centre for Fiscal Transparency and Public Integrity's analysis of the audit report highlighted significant gaps in contract transparency, with projects often awarded without competitive bidding or clear documentation. Additionally, the Centre's Deep Scan Procurement Integrity (DSPI) artificial intelligence tool indicates that most contracts are classified as 'high-risk' due to a high level of non-compliance with procurement processes. These findings point to systemic weaknesses in the NDDC's procurement framework, creating opportunities for fraud and inefficiency that undermine development efforts in the Niger Delta.

NDDC Project Abandonment: Unveiling the Root Causes

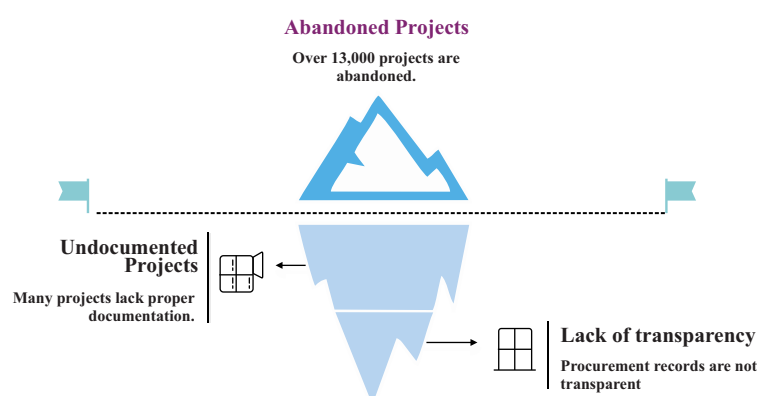


Figure 2: Over 13,000 NDDC projects abandoned or undocumented, with 60% incomplete as of 2025 (CeFTPI, 2024).

⁵ FOI Vault. (2024). 2024 National FOI ranking. Retrieved from <https://foivault.ng/foivault.ng+1dean.org.ng+1>

The International Centre for Investigative Reporting (ICIR). (2024). 2024 FOI ranking: Trend analysis. Retrieved from <https://www.icirnigeria.org/2024-foi-ranking-trend-analysis/>

⁶ Ibid

⁷ Sanni, K. (2022, August 24). Alleged ₦25 billion fraud: EFCC grills NDDC's account director over corruption. *Premium Times*.

CORRUPTION AND OVERSIGHT ISSUES



Legislative and Executive Investigations

The NDDC has been subject to multiple high-profile investigations, each uncovering significant financial irregularities. In 2020, a National Assembly probe reported ₦81 billion in irregular expenditure within a single fiscal year, raising alarms about the agency's economic management. That same year, a Senate probe revealed ₦40 billion in reckless spending over just three months, with funds allocated to non-existent or poorly executed projects. In 2022, another Senate investigation exposed job racketeering within the NDDC, indicating corrupt recruitment practices. Additionally, in 2022, the Economic and Financial Crimes Commission (EFCC) questioned an NDDC director over allegations of ₦25 billion fraud, while in 2024, the EFCC sought the arrest of a former Executive Director on Projects for related offences. These probes underscore a pattern of systemic corruption that has persisted despite repeated scrutiny.

⁸ Ayitogo, N. (2020, June 8). Senator reacts to NDDC's contract fraud allegation. *Premium Times*.

⁹ Sanni, K. (2022, August 24). Alleged ₦25 billion fraud: EFCC grills NDDC's account director over corruption. *Premium Times*.

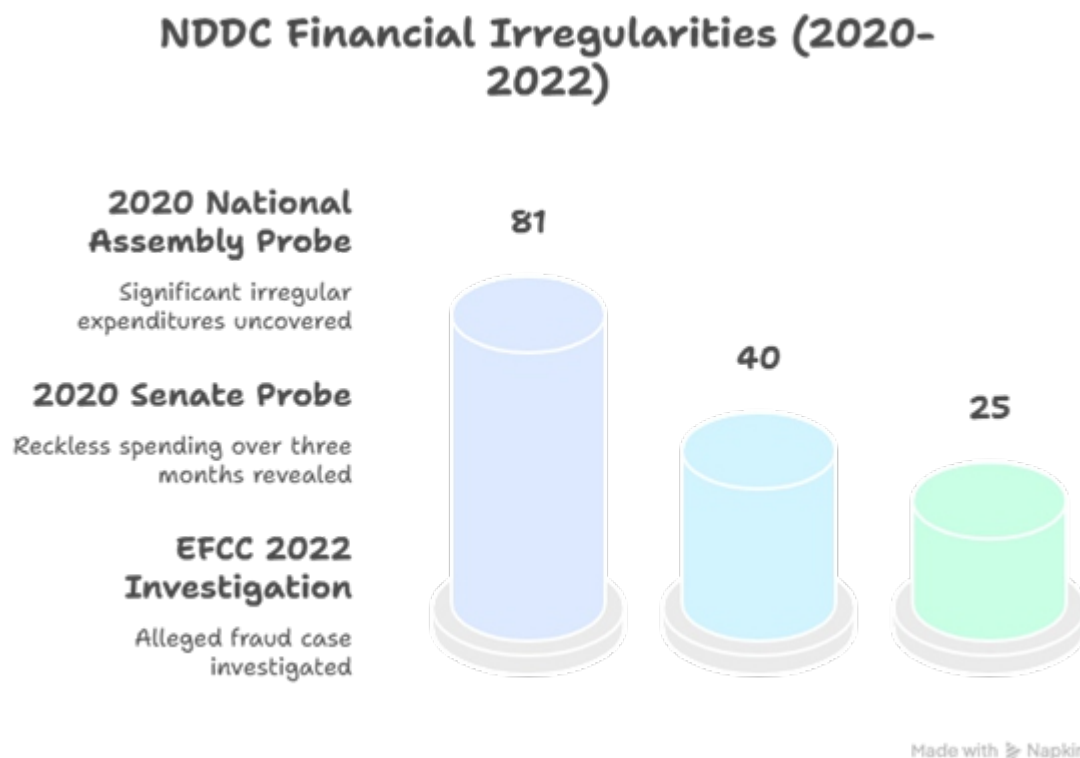


Figure 3: Breakdown of NDDC financial irregularities (₦ billion), 2020–2022, based on legislative and EFCC reports.

EFCC and ICPC Actions



Anti-corruption agencies have taken significant steps to address NDDC's misconduct. In 2020, the Independent Corrupt Practices and Other Related Offences Commission (ICPC) interrogated top NDDC officials over various allegations, including contract fraud and misappropriation. EFCC's ongoing investigations, including its interrogation of a former executive in 2024, reflect the scale of financial malfeasance within the agency. These actions, while necessary, have yet to translate into systemic reforms, as the NDDC continues to operate with minimal accountability.

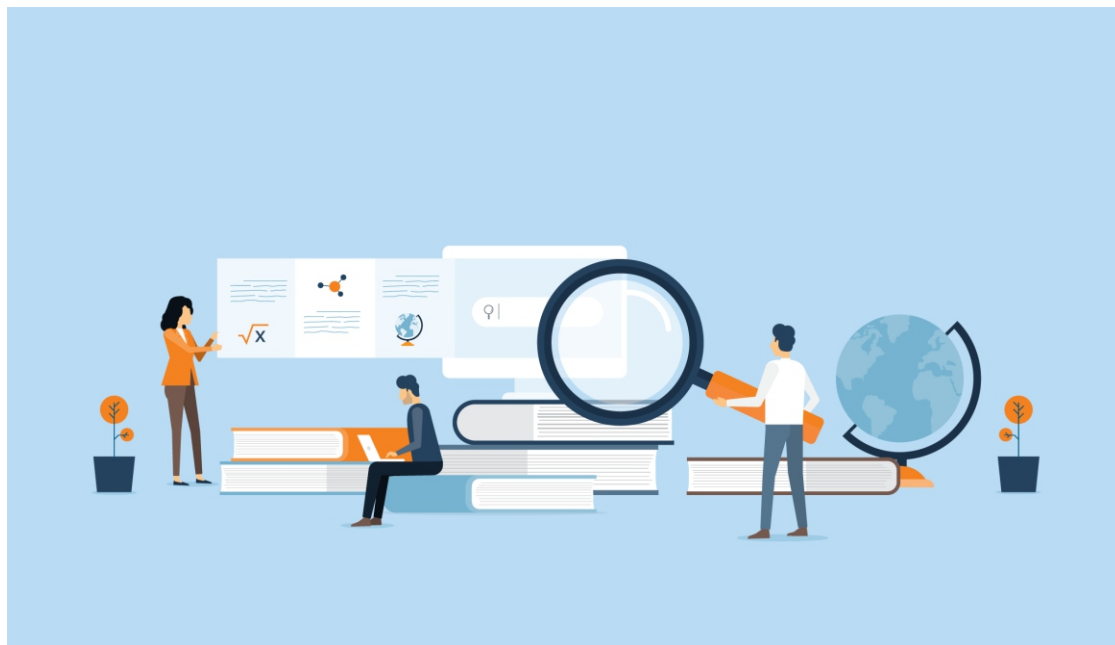


Audit Findings



The Auditor-General's reports for the Federation from 2020 to 2022 present damning evidence of widespread financial mismanagement within the Niger Delta Development Commission (NDDC). One of the most glaring issues is the Commission's failure to retire cash advances amounting to over ₦12 billion, with incomplete financial records stretching across multiple years. This lack of accountability is further compounded by several specific irregularities that indicate systemic weaknesses in governance and financial controls.

Among the documented issues is the payment of excessive allowances to board members, totalling ₦1.36 billion, well beyond the limits stipulated by financial regulations. Additionally, the NDDC engaged external solicitors for ₦1.58 billion without securing the legally required approval from the Attorney General of the Federation. The Commission also irregularly awarded consultancy contracts valued at ₦199.47 million, bypassing standard procurement procedures. Even more troubling is the reduction of emergency contracts worth ₦3 billion without clearly defined costs, effectively making proper oversight and accountability impossible.



¹⁰ Premium Times. (2020, August 8). Alleged ₦2.5bn fraud: NDDC management, bunch of confused men – Senator. *Premium Times*.

¹¹ NDDC has 13 000 doubtful projects despite receiving ₦6 tr in 19 years [Wikipedia entry]. (2025). In *Wikipedia*. Retrieved July 24, 2025, from https://en.wikipedia.org/wiki/Niger_Delta_Development_Commission

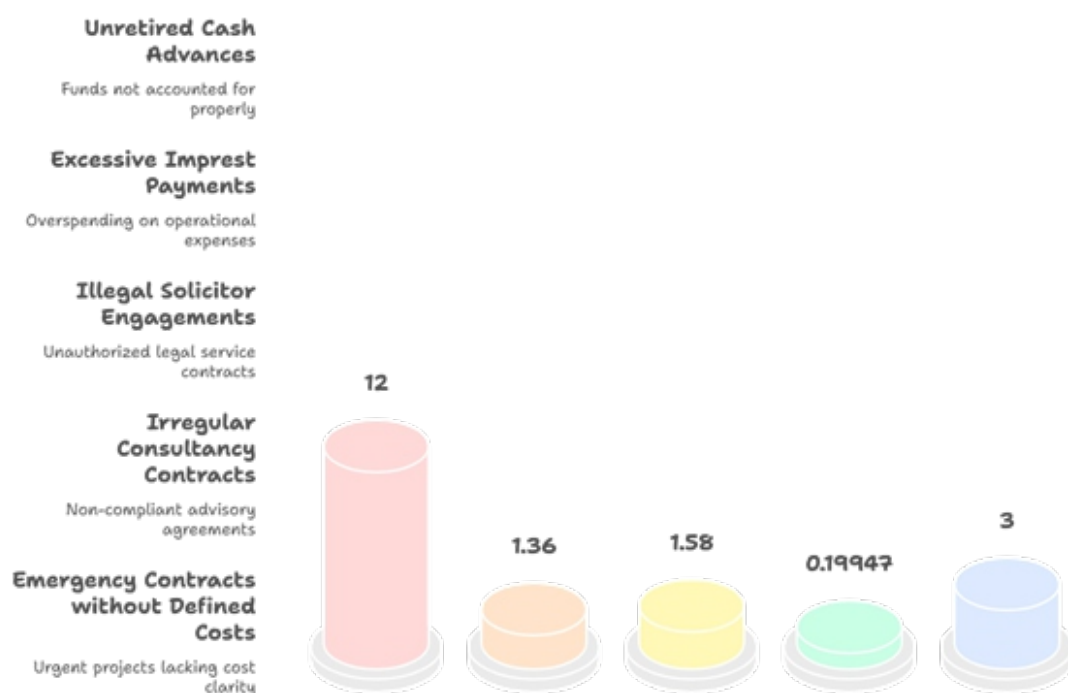
¹² Ibid

¹³ Premium Times. (2014). *Multibillion naira contract scam rocks NDDC*. *Premium Times*.

¹⁴ Uname, A. (2022, [exact date unknown]). NDDC, MNDA: Can Buhari make the difference? *Daily Trust*.



Audit Findings in Nigerian Government (2020-2022)



Made with Napkin

Figure 4: Audit Findings between 2020-2022

These findings, as further corroborated by analysis from the Centre for Fiscal Transparency and Public Integrity (CeFTPI), underscore the deep-rooted inefficiencies within the NDDC's governance framework. The Commission appears increasingly vulnerable to exploitation, with weak institutional safeguards enabling persistent financial abuse and undermining its development mandate.

PERFORMANCE VS. PUBLIC EXPECTATIONS



Project Implementation

Despite receiving trillions of naira in funding, the NDDC has failed to deliver on its development mandate. Approximately 60% of its projects remain incomplete or abandoned, particularly in key states like Bayelsa, Rivers, and Delta. This high rate of project failure exacerbates infrastructural deficits, leaving communities without critical services, such as clean water, roads, and healthcare facilities. For example, a 2018 water project in Bayelsa, budgeted at ₦500 million, remains incomplete as of 2025, with funds reportedly diverted to ghost contractors. Such cases, documented by CeFTPI and media outlets, illustrate the NDDC's inability to translate funding into tangible outcomes.

Civil Society and Media Reports

Civil society organisations, including SERAP, BudgIT, and CISLAC, have consistently criticised the NDDC for endemic corruption and implementation failures. BudgIT's reports highlight repeated allocations for uncompleted projects, while media investigations by Premium Times and Thisday Live reveal the prevalence of ghost contractors and fraudulent contracts. CeFTPI's analysis of the 2019–2021 forensic audit further underscores these issues, noting that the NDDC's project portfolio is riddled with inefficiencies and misallocated resources.

In the 2024 Transparency and Integrity Index, researched by the Centre for Fiscal Transparency and Public Integrity, the Niger Delta Development Commission achieved a score of 12.00% under the fiscal transparency variable. This performance reflects limited disclosure of financial documents, such as budgets, audit reports, and expenditure details, which are essential for enabling public oversight and aligning with statutory requirements under Nigeria's fiscal governance frameworks. Regarding open procurement practices, the NDDC recorded a score of 0.00%. This indicates a complete absence of publicly available information on procurement records, contract awards, and tender advertisements over the assessed period, highlighting significant gaps in compliance with the Public Procurement Act and contributing to heightened risks of inefficiency and irregularities in resource allocation.

¹⁵ Ibid

¹⁶ Transparency and Integrity Index (2024). Index Handbook. <https://www.fiscaltransparency.org/transparency-and-integrity-index-2024-methodology-handbook/>

¹⁷ Ibid

¹⁸ Ibid

¹⁹ Ibid

²⁰ Ibid

In the area of human resources and inclusion, the NDDC achieved a score of 0.00%. The evaluation underscores deficiencies in publishing data related to recruitment policies, personnel distribution, promotion exercises, and adherence to inclusion principles, such as federal character quotas and provisions for persons with disabilities, thereby undermining efforts to ensure equitable and transparent human resource management. For measures related to the control of corruption, the NDDC scored 0.00%. This outcome underscores the importance of enhancing the publication of anti-corruption policies, domesticating relevant laws such as the United Nations Convention Against Corruption, and regularly reporting on internal audits or anti-bribery initiatives, all of which are crucial for fostering institutional integrity and mitigating governance vulnerabilities.

Within the citizens' engagement variable, the NDDC also scored 0.00%. The assessment reveals a lack of accessible channels for public interaction, such as functional communication tools, town hall meeting reports, and citizen accountability documents, which are vital for promoting participatory governance and building trust between the agency and the communities it serves in the Niger Delta region.

Alignment with Development Goals

The NDDC's project selection process lacks alignment with national development goals, such as the Sustainable Development Goals (SDGs) or Nigeria's Vision 2030. Instead of addressing community needs, such as access to clean water, education, and healthcare, projects are often selected based on political considerations, benefiting elites rather than the broader population. This misalignment perpetuates underdevelopment in the Niger Delta, undermining the agency's mandate and fueling public discontent.



²¹ BudgIT. (n.d.). 13,000 abandoned projects despite NDDC's N6 trillion budget in 19 years. <https://yourbudgit.com/nddc-projects-report/>
²² BudgIT. (n.d.). NDDC contracts unaccounted for. <https://nddcdata.budgit.org/>

Recommendations

To address the NDDC's systemic challenges, the following evidence-based recommendations are proposed:

1. The NDDC must publish detailed annual budgets and financial statements on a dedicated online platform, as recommended by BudgIT. This will enable stakeholders to monitor the utilisation of funds and ensure alignment with development priorities.
2. Establish a dedicated FOI desk to respond to public requests within the statutory seven-day timeline, addressing the agency's poor ranking in the 2024 National FOI Ranking.
3. Implement an e-procurement system to ensure competitive bidding, verifiable records, and transparency in contract awards, tackling the issue of 13,000 undocumented projects.
4. Empower the Auditor-General, EFCC, and ICPC to conduct real-time audits and enforce sanctions for financial irregularities, building on the findings of recent probes.
5. Engage local communities in the project selection process to align initiatives with their needs, ensuring compliance with national development goals, such as the SDGs.
6. Pursue legal action to recover all sums as identified in various probes and investigations.
7. Train NDDC staff on transparency, accountability, and anti-corruption standards to foster a culture of integrity and professionalism.
8. Audit of abandoned projects towards recovery of billions of naira, sanctioning of companies and prosecution of key actors.
9. Improve its ranking on the Transparency and Integrity Index

Conclusion and Call to Action

The Niger Delta Development Commission, intended as a beacon of hope for Nigeria's oil-producing region, has instead become a symbol of mismanagement and corruption. Scoring 77 out of 100 on corruption risk indicators, the NDDC exhibits low transparency, weak accountability, and systemic inefficiencies. Budget opacity, poor FOI compliance, procurement failures, and a litany of financial irregularities, evidenced by ₦81 billion in irregular expenditures, ₦40 billion in reckless spending, and over 13,000 abandoned projects have eroded public trust and hindered development. Despite trillions in funding, the agency's inability to complete 60% of its projects and align with community needs perpetuates socio-economic challenges in the Niger Delta.

The time for reform is now. Policymakers, under the leadership of the Ministry of Niger Delta Affairs, must prioritise reforms to enhance transparency and accountability, thereby restoring the NDDC's credibility. Civil society must intensify advocacy efforts, leveraging platforms like BudgIT and SERAP to demand accountability. Anti-corruption agencies, including the EFCC and ICPC, should escalate efforts to recover misappropriated funds and prosecute offenders. By implementing the recommendations outlined in this report, the NDDC can begin to fulfil its mandate, delivering sustainable development to the Niger Delta and rebuilding trust among its people—failure to act risks further entrenching corruption and depriving the region of its rightful progress.



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The Research Team:

M.A., Illiasu, Godwin Agaba
and Umar Yakubu, PhD

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