



INDEPENDENT CORRUPT PRACTICES AND  
OTHER RELATED OFFENCES COMMISSION

An Analysis  
of the 2023  
**National  
Budget**

**CAPITAL PROJECTS**



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**AN ANALYSIS OF THE 2023  
NATIONAL BUDGET  
CAPITAL PROJECTS**

**PREPARED BY:**

**INDEPENDENT CORRUPT PRACTICES  
AND OTHER RELATED OFFENCES  
COMMISSION**

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An analysis of the 2023 national budget projects

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## INTRODUCTION

As part of its fraud prevention activities, the Commission undertakes yearly in-depth analysis and unpacking of the national budget with a view to identifying budget padding, budget duplications, out-of-mandate projects, suspicious provisions and other forms of abuses in budget administration. Analysis of the 2023 National Capital Budget has indeed been revealing. In the 2023 budget, **N1.52 trillion** worth of projects representing **28.4%** of capital allocations across **150** agencies are adjudged suspicious, inserted or out of MDAs' mandate.

**Out-of-Mandate Projects:** Out-of-mandate projects are projects considered as outside the statutory purview/mandate of the implementing MDAs. Analysis of the 2023 budget revealed that **1,736** capital projects amounting to **N527.39 billion** representing **9.86%** of capital expenditure for the year are outside the mandate of the implementing agencies. The consequence of this is shoddy execution and supervision of the projects because those agencies would necessarily lack the competence and skill set to execute and supervise the projects. Federal Ministry of Special Duties and Inter-governmental Affairs has the highest number of such projects followed by Federal Ministry of Agriculture and Rural development.

**Inserted/Padded Projects:** Inserted projects otherwise known as “padded projects” or “Constituency-in-Capital projects” are projects that found their way into the national budget without input and /or consideration from the executing MDAs.

They are projects that are masked as mandate projects of MDAs but have all the characteristics of constituency projects. They are usually inserted by legislators, their aides, staff of the National Assembly, particularly those working in the Appropriations Committees as well as staff of various MDAs and Budget Office of the Federation. A total of **3,838** capital projects amounting to **N638.74 billion** representing **11.94%** of the capital expenditures in the 2023 budget are found to be such inserted/padded projects with Ministry of Agriculture and Rural Development having the highest number of such projects.

**Suspicious Projects:** These are projects that are soft/fluid in nature inserted into the budget of MDAs that have no mandate or institutional competence/capacity to execute efficiently. They are also projects that in some cases are likely not going to be executed or are highly prone to abuse, fraud and corruption. Suspicious provisions have five characteristics;

- i. They are soft/fluid and difficult to be effectively tracked post execution.
- ii. They are outside the mandates of the implementing MDAs.
- iii. The implementing MDAs lack institutional competence and capacity to efficiently execute them.
- iv. They are vaguely described in the budget.
- v. They are highly prone to abuse and corruption.

A total of **1,202** projects amounting to **N353.29 billion** representing **6.60%** of capital allocation are considered suspicious projects.

## CAPITAL BUDGET ANALYSIS

**1,736**

Out-of-Mandate Projects

**1,202**

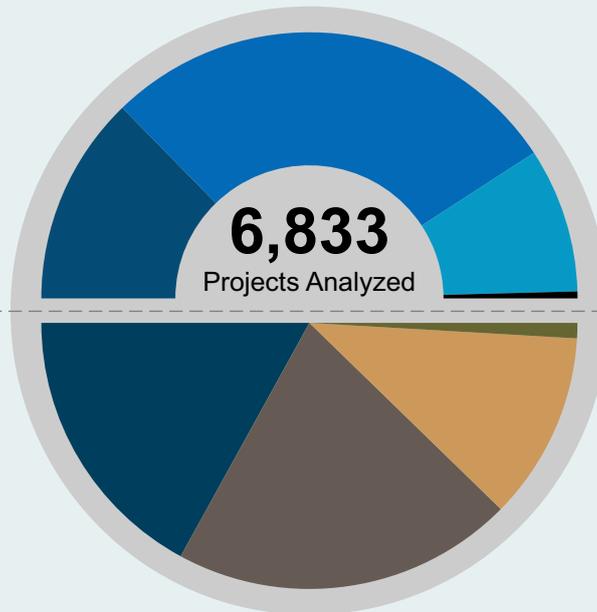
Suspicious Projects

**3,838**

Inserted/Paded Projects

**57**

Duplicated Projects



**N527.39bn**

Out-of-Mandate Projects

**N353.29bn**

Suspicious Projects

**N638.74bn**

Inserted/Paded Projects

**N28.8bn**

Duplicated Projects

# N1.548tn

Total value of capital projects analyzed

Out-of-Mandate  
Projects

N527.39bn

Inserted/Paded  
Projects

N638.74bn

Suspicious  
Projects

N353.29bn

Duplicated  
Projects

N28.8bn

## INSERTED PROJECTS BY MDAs

Total number of  
inserted projects

**2,454**

Total amount of  
inserted allocations

**N419bn**



Inserted Projects

MDA

Value



Inserted Projects	MDA	Value
172	Federal Ministry of Works and Housing	N99.74bn
241	Nigerian Building & Road Research Institute	N67.09bn
239	Federal Co-operative College, Oji, Rivers	N41.55bn
187	Federal College of Horticulture, Gombe	N23.14bn
303	Border Communities Development Agency	N22.42bn
110	Nigeria Institute of Oceanography and Marine Research	N21.43bn
139	National Productivity Centre	N20.76bn
99	Sheda Science and Technology Complex, Abuja	N14.60bn
113	National Institute for Construction Technology, Edo State	N13.22bn
114	Small and Medium Enterprise Development Agency of Nigeria	N12.63bn
62	Federal College of Fresh Water Fisheries Technology, New Bussa	N12.44bn
183	Universal Basic Education (UBE) Commission	N11.28bn
64	Federal College of Fisheries and Marine Technology, Lagos	N10.94bn
83	Federal Ministry of Agriculture and Rural Development	N10.77bn
55	National Cereals Research Institute, Badeggi	N9.71bn
78	Federal College of Agriculture, Ishiagu	N7.88bn
46	National Centre for Agricultural Mechanisation, Ilorin	N5.31bn
70	Lower Benue River Basin Development Authority	N5.30bn
50	Cocoa Research Institute, Ibadan	N5.05bn
46	National Centre for Women Development	N3.83bn

## **Geographical Spread of Capital Allocation by Senatorial Districts**

Careful analysis of the Capital allocations to Senatorial Districts reveals skewed distributions to certain Senatorial Districts regardless of populations and needs. Whilst North-Central with a population of 29.2 million and no principal officers in the Senate is allocated 116 projects worth N23,779,570.895 billion, North-West and South-West with population of 48.9 million and 38.2 million respectively have 79 projects worth N11,047,740,495 and 91 projects worth N10,817,436,294. South-East with a population of 21.9 million has 82 projects worth N7,568,255,101 billion and South-South with a population of 28.8m has 115 projects worth N19,415,443,470 billion.

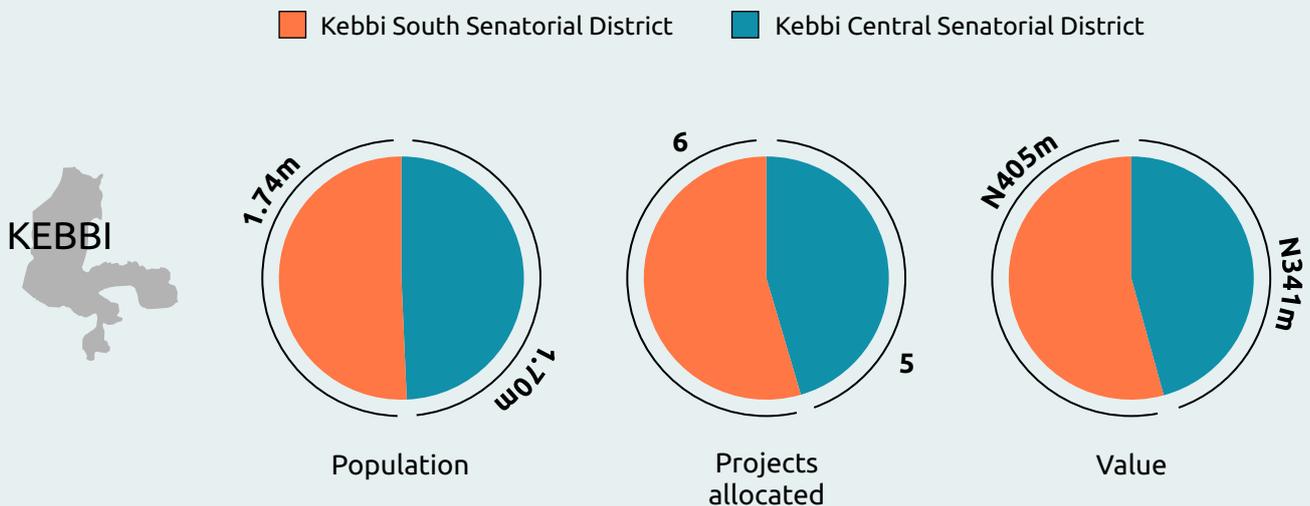
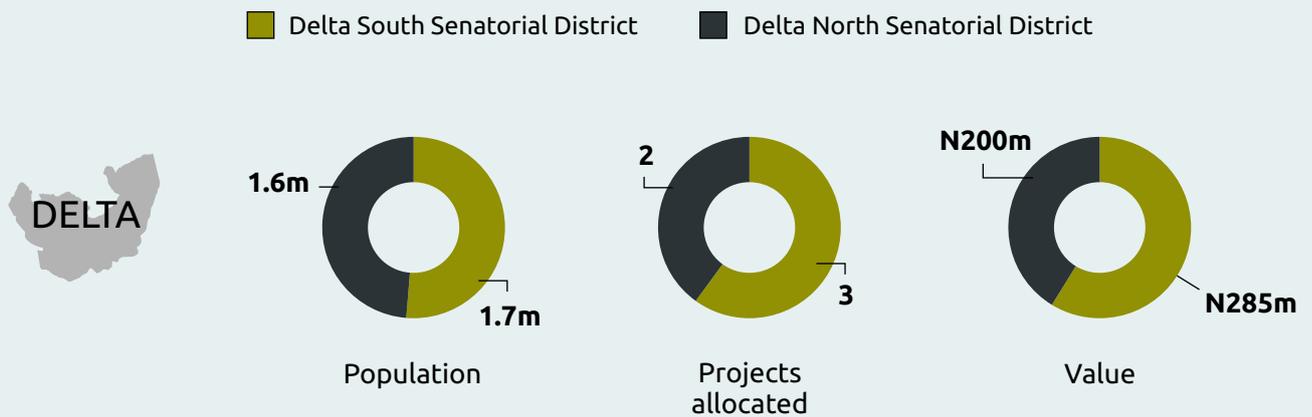
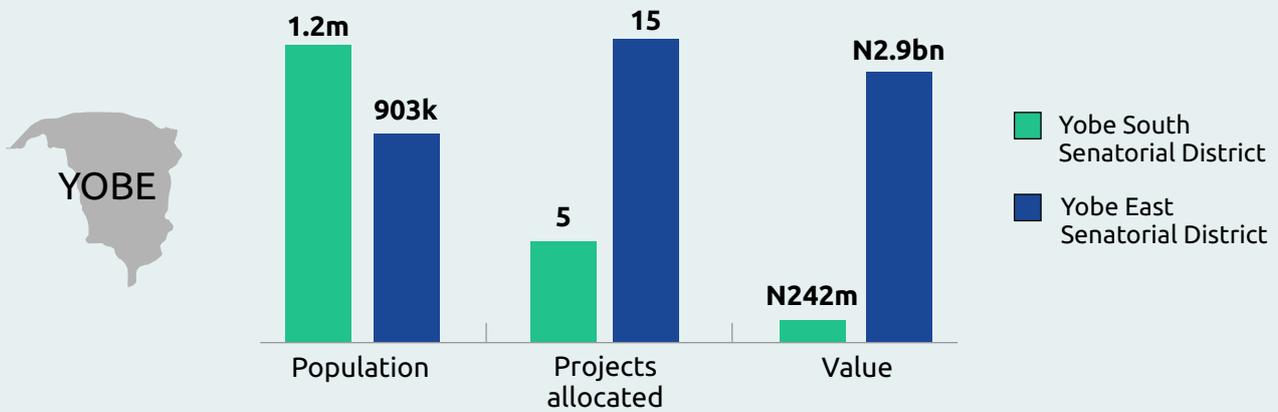
There is also a huge discrepancy in projects allocations for principal officers relative to their counterparts even within the same state. The principal officers use their positions as such to allocate huge sums to their Senatorial Districts or Federal Constituencies as the case may be.

For instance, Surulere 1 Federal Constituency in Lagos with a population of 502,865 is allocated 19 projects with a total value of N7,433,644,280, whilst all the 23 other Federal Constituencies within the same state with a combined population of 12,047,733 are allocated 53 projects but with a total value of N7,593,650,986 only.

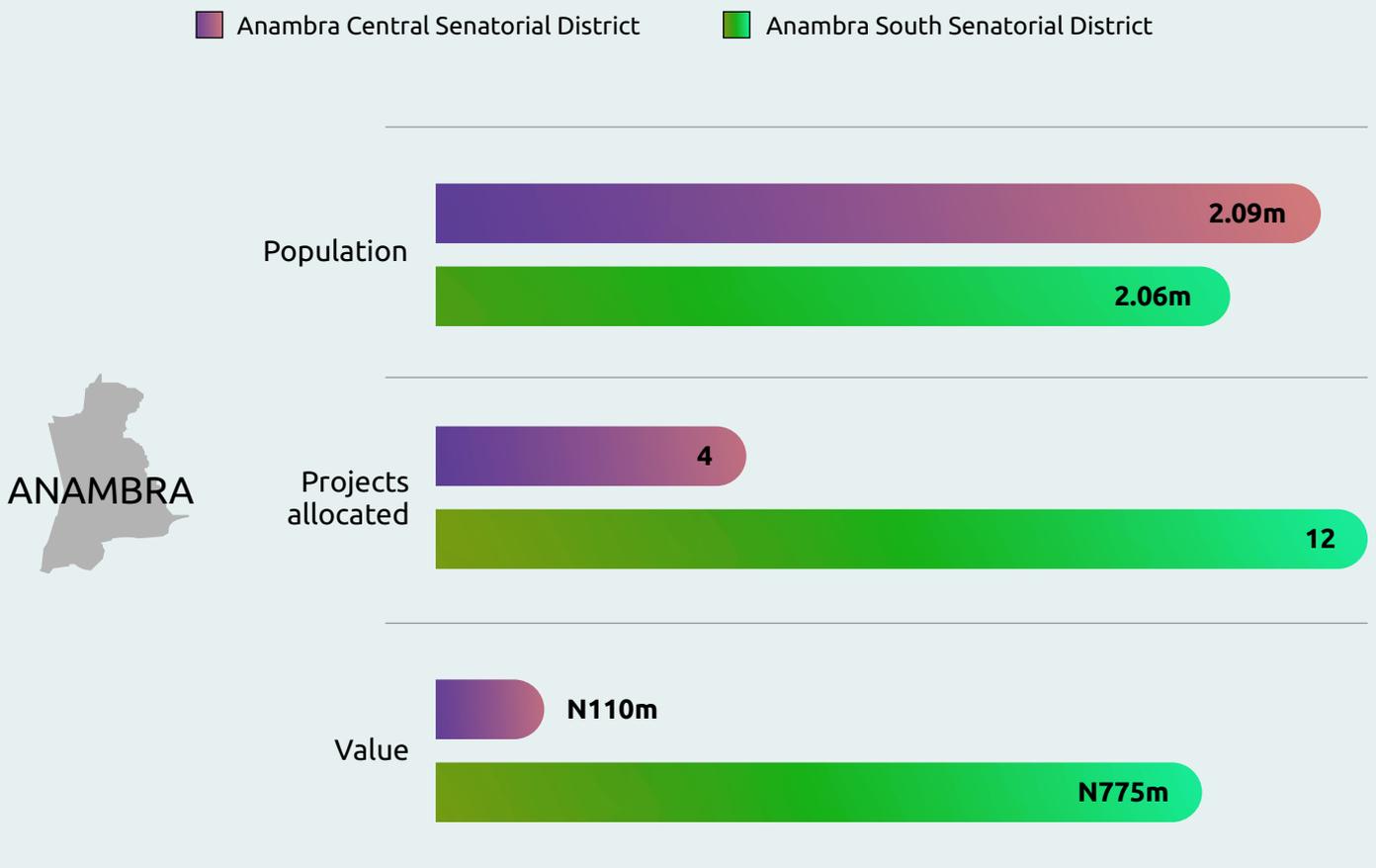
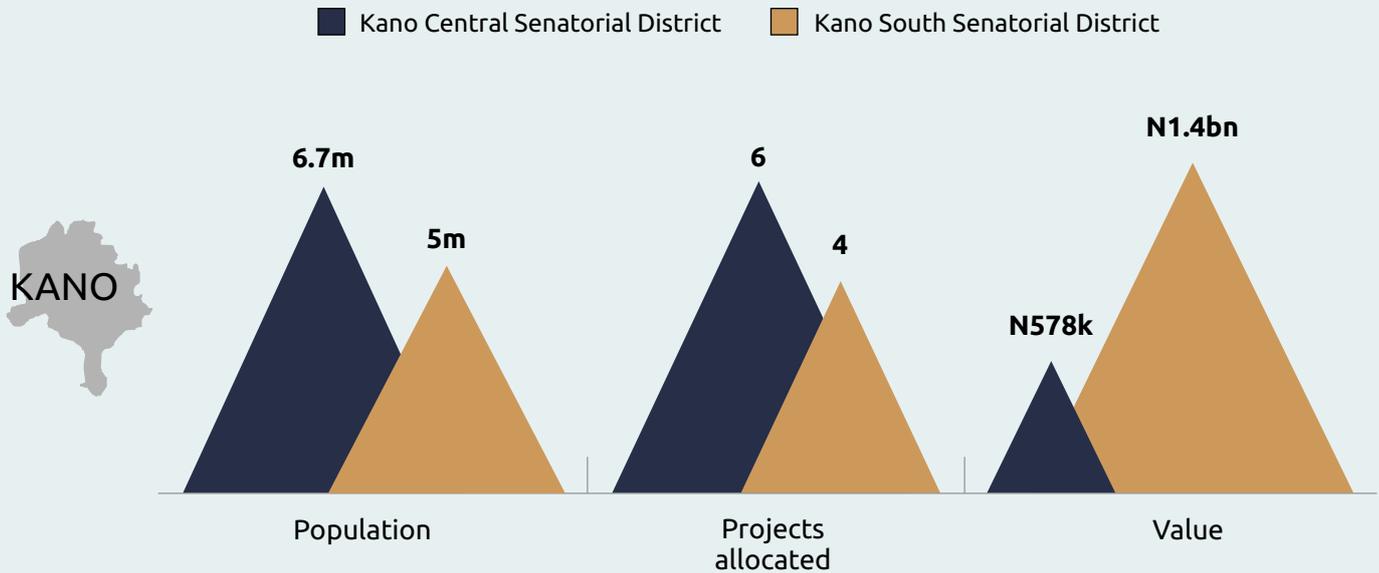
Whilst Delta Central Senatorial District with a population of 2,152,900.00 is allocated 25 projects with a cumulative value of N10,924,341,066, the other two Senatorial Districts with a combined population of 3,486,400 within the same state are allocated a total of only 5 projects with a total value of N485,000,000

The amount allocated to Delta Central Senatorial District is more than the allocations to all the Senatorial Districts in Niger (5,603,000,000) and Kebbi (N3,595,989,873) States combined. The table below pictures such discrepancies.

## COMPARATIVE ANALYSIS OF PROJECTS ALLOCATIONS TO SELECTED SENATORIAL DISTRICTS IN STATES



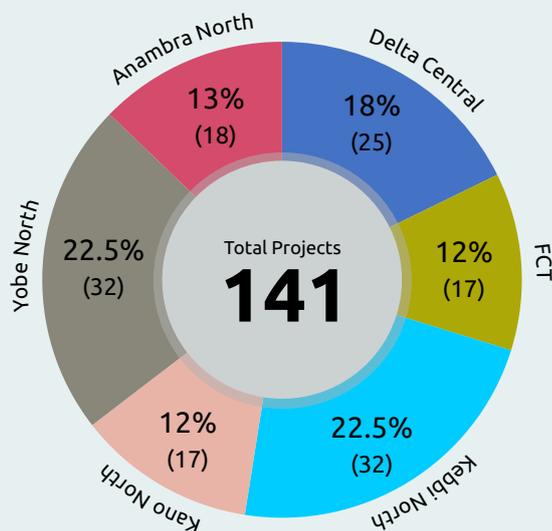
## COMPARATIVE ANALYSIS OF PROJECTS ALLOCATIONS TO SELECTED SENATORIAL DISTRICTS IN STATES



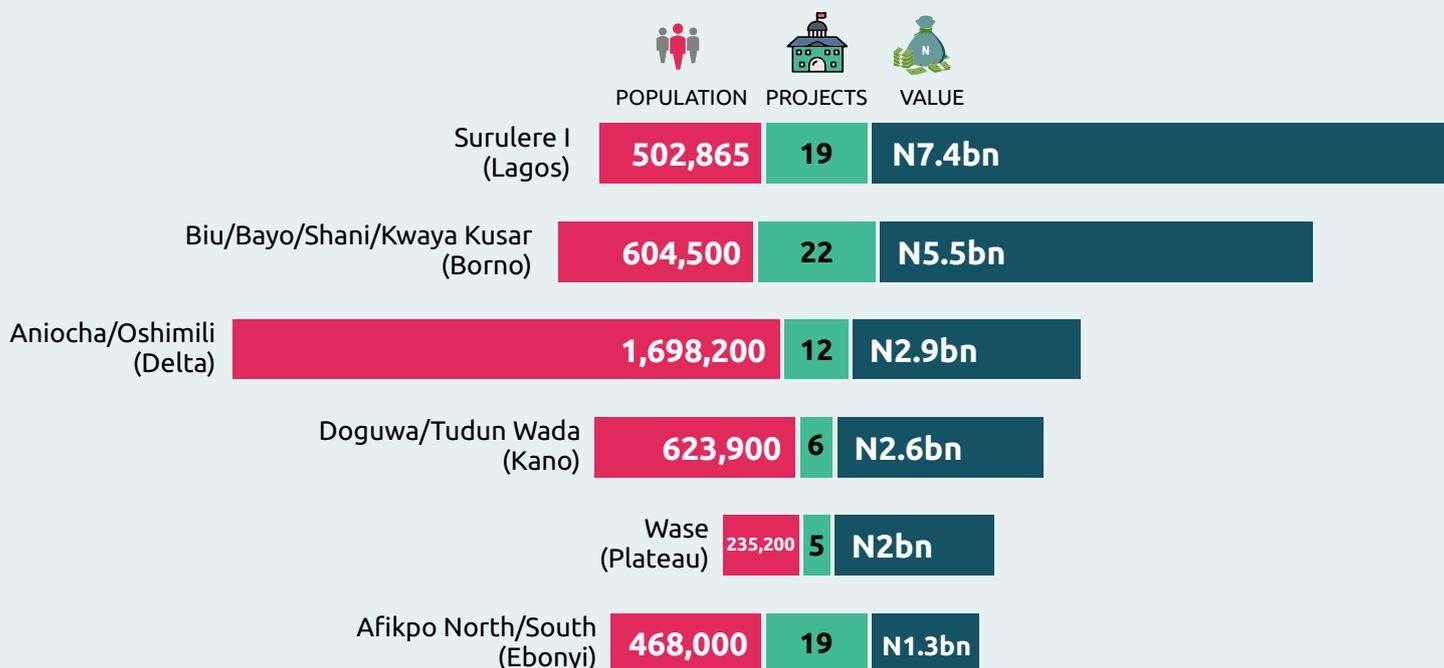
## COMPARATIVE ANALYSIS OF PROJECTS ALLOCATIONS TO SELECTED SENATORIAL DISTRICTS IN STATES



**% DISTRIBUTION OF PROJECTS IN SELECTED SENATORIAL DIST.**



## COMPARATIVE ANALYSIS OF PROJECTS ALLOCATIONS TO SELECTED FEDERAL CONSTITUENCIES IN STATES



## COMPARATIVE ANALYSIS OF PROJECTS ALLOCATIONS TO FEDERAL CONSTITUENCIES IN SELECTED STATES



## MDAs WITH HIGHEST NUMBER OF INSERTED PROJECTS

Total Amount **N638.7bn**

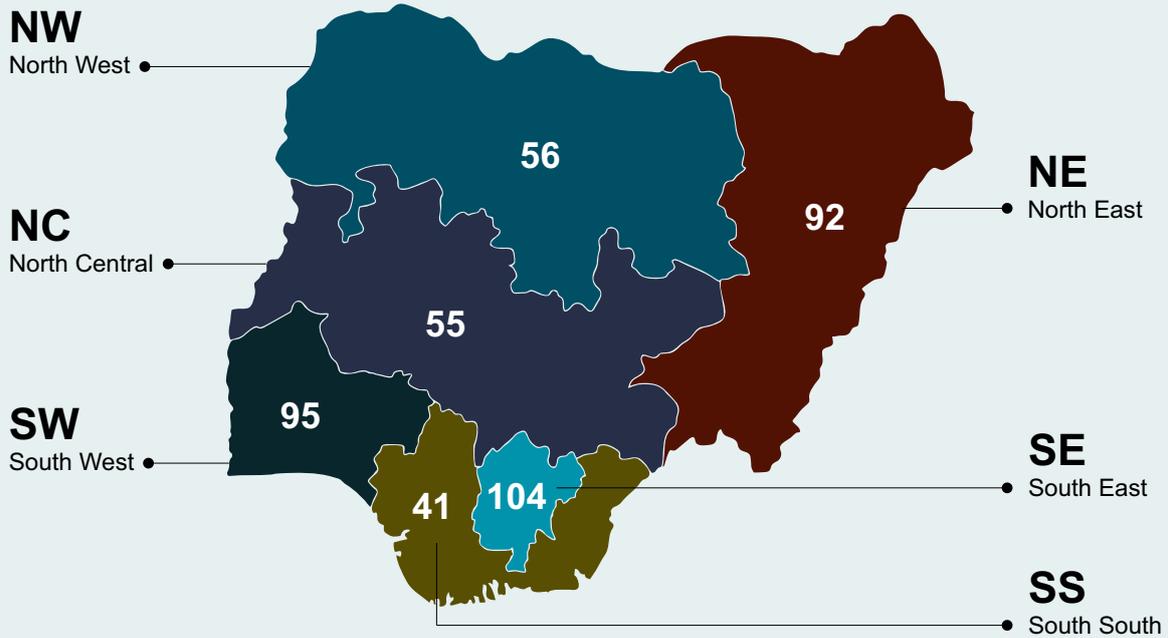
MDA	Amount	% of Inserted Amounts in MDAs Budget
Agriculture	N204.63bn	32.03%
Science & Technology	N105.16bn	16.46%
Works	N99.81bn	15.62%
OSGF (BCDA, NLTF etc.)	N47.75bn	7.47%
Education	N41.39bn	6.48%
Labour	N31.23bn	4.89%
Humanitarian	N19.82bn	3.10%
Water Resources	N18.93bn	2.96%
Trade	N12.96bn	2.03%
Justice	N9.09bn	1.42%
Information	N9.08bn	1.42%
Defence	N8.93bn	1.39%
Environment	N7.43bn	1.16%
Health	N6.32bn	0.98%
Women Affairs	N3.83bn	0.59%
Finance	N2.51bn	0.39%
Power	N2.38bn	0.37%
Special Duties	N2.12bn	0.33%
Transport	N1.88bn	0.29%
Mines	N834.07m	0.13%
Niger Delta	N819.58m	0.12%
Foreign Affairs	N703.96m	0.11%
Youths & Sports	N507.49m	0.07%
Digital Economy	N442.33m	0.06%
Presidency	N100m	0.01%

## CAPITAL PROJECTS BY GEOPOLITICAL ZONES



Number of projects

**443**



Value of the projects

**N58.1bn**

