Capital Projects Monitoring Manual

Practical Guide for Tracking National and Subnational Projects in Nigeria

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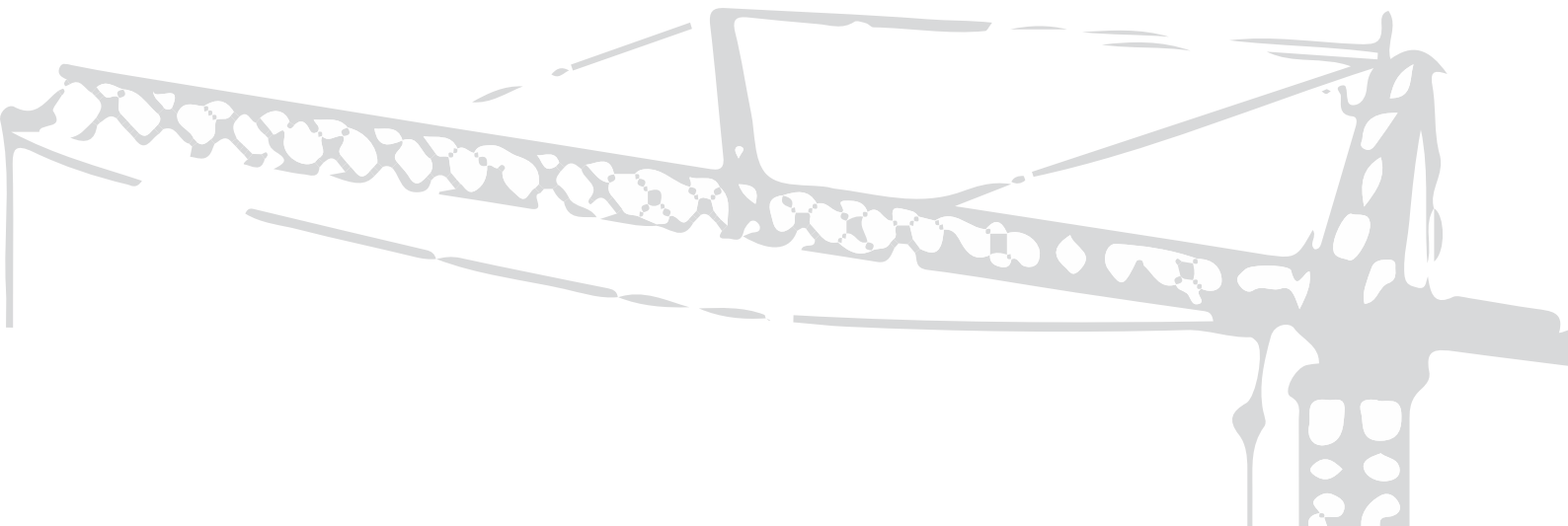
01

Introduction

1.1 Background

Across the world, corruption in capital projects significantly undermines the effective implementation of government projects and policies. It greatly impedes the development of developing economies and undermines efforts to improve living standards in developed nations.[1] While technical factors such as complexity, weakness in organizational design and capabilities, optimism bias, strategic misinterpretation and unique project characteristics, among others, can undermine the effective delivery of projects, corruption is oftentimes the unmentioned "elephant in the room" that negatively impacts project outcomes.

Evidence unequivocally points to the fact that corruption in capital projects has continued to undermine the development of infrastructure in Nigeria by causing project failure, resource wastage, delays, inefficiency, and inequity in service delivery. Small and emerging firms face significant barriers due to corrupt practices, which favor dishonest contractors over competent ones, driving up project costs and causing economic losses. The broader consequences include extortion, criminal liability, blacklisting, and reputational damage to firms.[2] For the public, corruption diminishes trust in governance, as infrastructure projects are often delayed, abandoned, or poorly executed.[3]

Manifestations of corruption in capital projects in Nigeria include bribery, extortion, money laundering, cronyism, nepotism, parochialism, patronage, influence peddling, embezzlement, graft, selective tax exemption and discriminatory law enforcement.[4] While the financial loss due to corruption in capital projects in Nigeria is significant and has been the subject of various estimates and reports,

the exact figures are difficult to ascertain due to the opaque nature of corrupt activities and the lack of reliable data; however, estimates point to various worrying figures. It has been suggested that between 1970 and 2008, Nigeria lost over $200 billion due to corruption and procurement irregularities.[5] Nigeria's anti-corruption agencies estimate that $18 billion is lost to corruption and financial crimes from the country's total annual spend on public procurement.[6] This includes inflated contracts, kickbacks, and substandard execution.[7] Furthermore, the Nigeria Extractive Industries Transparency Initiative reported that Nigeria lost $42 billion in oil revenues between 2011 and 2019 due to corruption and mismanagement.[8]

Structural and procedural inefficiencies in project supervision and delivery, resulting from poor governance structures and weak institutional capacity, have further compounded this problem. Of particular concern is limited oversight and monitoring (by statutory agencies and civil society) due to deliberate exclusion and insufficient resource allocation, which allows the manipulation of project delivery frames and the diversion of funds to thrive. This directly affects the capacity of regulatory agencies and civil society to effectively monitor project implementation, creating a permissive environment for corruption to manifest.[9] Essentially, the absence of robust monitoring and evaluation frameworks hampers efforts to detect and prevent corruption and ultimately erodes public trust in government institutions.

1.Locatelli, G., Mariani, G., Sainati, T., & Greco, M. (2017). Corruption in public projects and megaprojects: There is an elephant in the room! International Journal of Project Management, 35(3), 252–268. https://doi.org/10.1016/j.ijproman.2016.09.010
2. Igiebor, G. O. (2019). Political corruption in Nigeria: Implications for economic development in the Fourth Republic. Journal of Developing Societies, 35(4), 493–513. https://doi.org/10.1177/0169796X19890745
3. Olugboyega, O. (2024). Exploring potential political corruption in large-scale infrastructure projects in Nigeria. Project Leadership and Society, 5, 100108. https://doi.org/10.1016/j.plas.2023.100108; Igiebor, G. S. O. (2019). Political corruption in Nigeria: Implications for economic development in the fourth republic. Journal of Developing Societies, 35(4), 493–513.
4.Adindu, C. C., Yusuf, S. O., Diugwu, I. A., & dMusa, A. M. (2019). Emerging issues of corruption in construction projects and facility development in Nigeria: An empirical approach. African Real Estate Society (AfRES), 2019-047.
5. Agbajileke, O. (2024, December 4). Nigeria loses over $200b to corruption, procurement irregularities. The Guardian Nigeria. https://guardian.ng/news/nigeria/nigeria-loses-over-200b-to-corruption-procurement-irregularities/
6. Egboboh, C. (2024, March 22). Nigeria loses $18 bn annually to financial crimes, corrupt procurement process – CSEA. Business Day. https://businessday.ng/news/article/nigeria-loses-18-bn-annually-to-financial-crimes-corrupt-procurement-process-csea
7.World Justice Project. (2023, October 4). Monitoring and fighting corruption in Nigeria: A year of impact with TransparencIT. World Justice Project. https://worldjusticeproject.org/news-year-impact-transparencit-nigeria-corruption
8. World Justice Project. (2023, October 4). Monitoring and fighting corruption in Nigeria: A year of impact with TransparencIT. World Justice Project. https://worldjusticeproject.org/news-year-impact-transparencit-nigeria-corruption
9. Aiyede, E. R. (2015). Corruption and development in Nigeria: A sociological analysis. African Journal of Political Science and International Relations, 9(1), 1-1

Addressing the highlighted systemic and procedural issues above requires robust frameworks and adaptable tools to empower anti-corruption agencies, civil society organizations, and citizens to enhance transparency and accountability. BudgIT, with the support of the Rule of Law and Anti-Corruption (RoLAC II) program funded by the European Union and implemented by International IDEA, seeks to address these gaps. The goal is to develop a

Capital Projects Policy Manual that will guide tracking, evaluation, and appraisal of capital projects at federal and state levels.

The development process of this manual involved interviews with critical stakeholders and their perceptions influenced the design structure and proposed interventions.

1.2 Purpose of the Manual

This manual generally seeks to provide a comprehensive and practical guide for critical stakeholders for tracking, evaluating, and appraising capital projects at both federal and state levels in Nigeria. It is designed to promote transparency, accountability, and efficiency in the implementation of capital projects by equipping actors in the space—including anti-corruption agencies, bureaucratic agencies, civil society organizations (CSOs), media, and citizens—with the necessary tools, frameworks, and methodologies to effectively monitor and assess capital project implementation.

This manual broadly contextualizes the systemic and procedural challenges that have historically undermined capital project delivery in Nigeria, such as political interference, weak institutional capacity, and limited oversight. By offering a structured approach to project tracking, the manual seeks to achieve the following:

Identification and Documentation of Gaps in Existing Frameworks:
This manual investigates and analyzes current national and subnational frameworks for capital project planning, execution, and monitoring to identify gaps and align them with international best practices.

Provision of Practical Guidance:
The manual provides detailed, user-friendly guidance on the various aspects of capital project governance, administrative, and evaluation criteria for tracking capital projects. This manual is tailored to meet the needs of anti-corruption agencies, public institutions, and other stakeholders;

Facilitation of Problem-Solving in Project Execution:
It offers a structured methodology for identifying and resolving common issues in capital project execution, such as procurement delays, budgeting discrepancies, and cash release challenges. The manual will provide tools for stakeholders to monitor project progress, and detect potential issues;

Promotion of Stakeholder Collaboration:
This manual also provides opportunities for engagement and collaboration among Ministries, Departments, and Agencies (MDAs), CSOs, media organizations, and citizens by outlining complementary roles in monitoring, assessing, and appraising capital projects; and

Strengthening of Institutional Capacity:
This manual will enhance the capacity of regulatory and anti-corruption agencies to effectively monitor and evaluate capital projects by providing them with validated tools and frameworks.

1.3. Methodology

The development process of the manual relied on qualitative methodology, which includes desk research, stakeholder engagement and collaborative validation processes. A comprehensive desk review served as the foundational frame and it investigated existing frameworks for implementing capital projects at the national and subnational levels. This stage involved the review of federal and state government policies, frameworks, and guidelines on capital project implementation, tracking, and evaluation; assessment of anti-corruption frameworks; and analysis of academic publications, civil society reports, and international best practices to benchmark effective tracking mechanisms. The manual development process also included Key Informant Interviews (KIIs) with leaders and representatives from identified MDAs, anti-corruption agencies, and CSOs to gather insights on existing practices and areas for improvement. 18 respondents participated.

1.4. Stakeholders Role Flowchart

National Anti-corruption Agencies:
EFCC, ICPC, Code of Conduct Bureau and Code of Conduct Tribunal;

National Bureaucratic Departments:
Bureau of Public Procurement, Public Complaints Commission, Office of the Auditor-General for the Federation and Nigerian Financial Intelligence Unit

Members of the National Assembly and State Houses of Assembly

State level anti-corruption agencies:
Kano State Public Complaints and Anti-Corruption Commission, Lagos State Public Procurement Agency, State Houses of Assembly Public Accounts Committees, State Audit Offices and Public Procurement Agencies

Civil Society Organizations
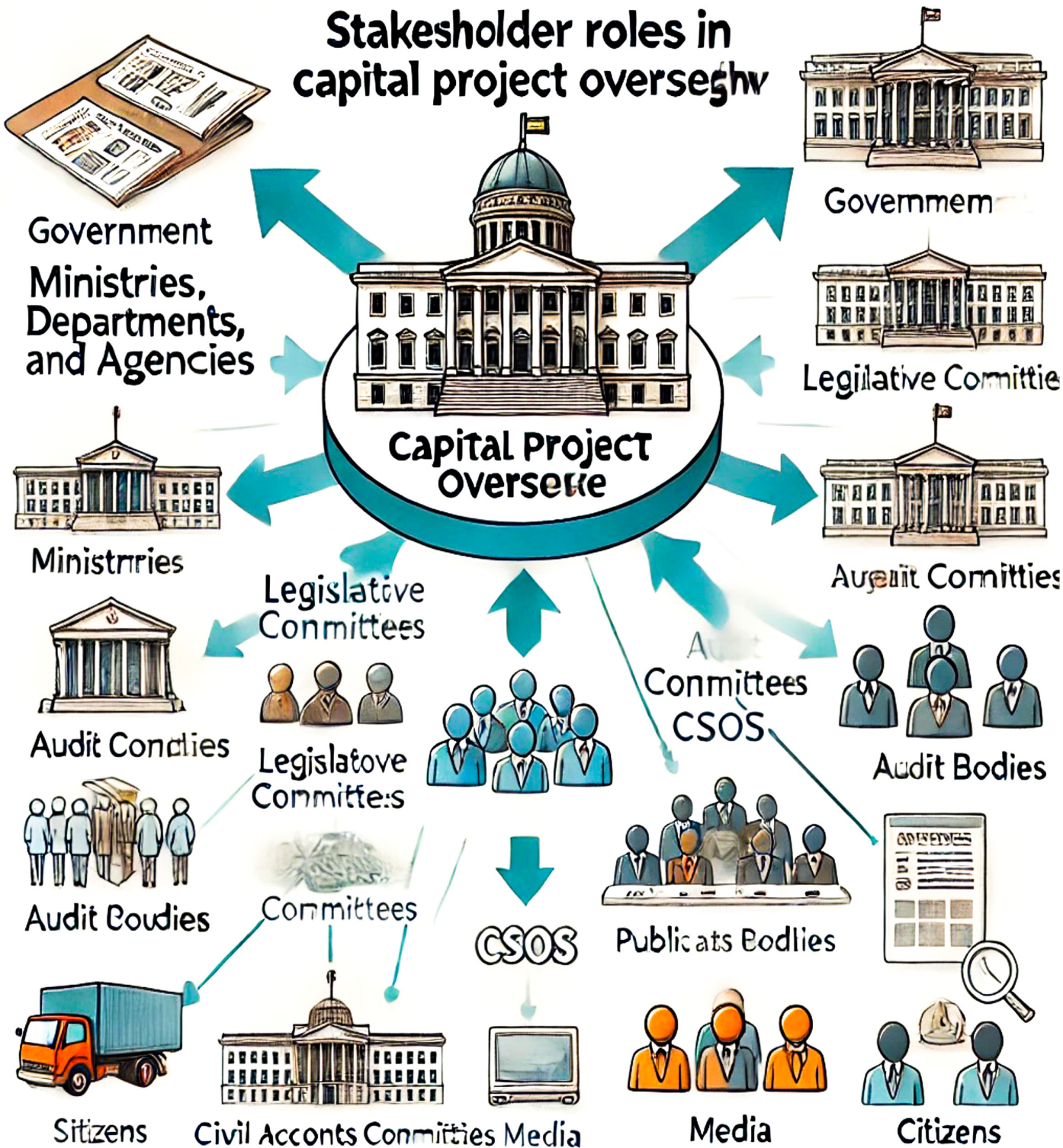
Media Organizations

Figure 1: Stakeholder Process Map

1.5. Guiding Principles

The following principles guide the development and implementation of the Capital Projects Policy Manual:

Transparency:
Information on capital projects should be made publicly available in a clear, accessible, and timely manner. This includes project budgets, timelines, procurement details, and progress reports.

Accountability:
MDAs and other stakeholders involved in capital project execution will be held accountable for their actions and decisions. This will be achieved through clear reporting mechanisms and oversight by anti-corruption agencies and civil society organizations.

Citizen Participation:
Citizens will be empowered to participate in the monitoring and oversight of capital projects. This will be facilitated through accessible channels for reporting concerns and suggestions.

Collaboration:
MDAs, anti-corruption agencies, civil society organizations, and the media will work collaboratively to ensure the effective tracking and monitoring of capital projects.

Evidence-Based Monitoring:
A data-driven approach will be used to monitor capital projects. This will involve the collection and analysis of relevant data to identify and address problems.

Accessibility and User-Friendliness:
The Capital Projects Policy Manual will be written in clear, concise, and easy-to-understand language. It will also be made available in accessible formats for people with disabilities.

02

Legal And Regulatory Frameworks

2.1 Overview of Current Legal and Regulatory Frameworks

Capital project management in Nigeria, at the national and subnational levels, is regulated by several layers of legal, regulatory, and policy instruments that are designed to promote transparency, accountability, and efficiency in the planning, implementation, and monitoring of public projects. Principal among these instruments are:

1999 Constitution of the Federal Republic of Nigeria (As Amended)

Section 80: Consolidated Revenue Fund: Establishment of Fund: All revenues of the Federation must be paid into a single fund called the Consolidated Revenue Fund, unless otherwise specified by law, and money can only be withdrawn from the Fund for constitutionally mandated expenses or as authorized by an Appropriation Act, Supplementary Appropriation Act, or other legislative acts.

Section 81: Annual Budget and Appropriation: The President must present estimated revenues and expenditures for the next financial year to the National Assembly and in cases of insufficient appropriations or new needs, supplementary estimates are submitted as a Supplementary Appropriation Bill.

Section 82: Interim Budgetary Measures: If the budget is delayed, the President can authorize interim withdrawals from the Consolidated Revenue Fund to maintain government services for up to six months, subject to limits based on the previous year's budget.

Section 83: Contingencies Fund: The National Assembly can create a Contingencies Fund for urgent, unforeseen expenditures.

Section 85: Auditor-General of the Federation: The Auditor-General audits the Federation's public accounts and submits reports to the National Assembly.

Section 88: Investigative Powers of the National Assembly: The National Assembly can investigate any matter under its legislative purview, including the execution of laws and disbursement of public funds.

Section 162: Establishes the Federation Account and revenue-sharing mechanisms, which indirectly affect capital projects funded by federal allocations.

Fiscal Responsibility Act, 2007

Governs fiscal management, including the efficient allocation of resources for capital projects, with provisions for transparency, accountability, and sustainability.

Section 1: Establishes the Fiscal Responsibility Commission (FRC) as a corporate body with the authority to sue and be sued.

Section 5: Specifies the composition of the FRC, including representatives from the private sector, civil society, and government ministries.

Section 11: Mandates the Federal Government to prepare a Medium-Term Expenditure Framework (MTEF) every three years, outlining economic projections, fiscal policies, and revenue-expenditure estimates.

Section 12: Imposes a 3% of GDP cap on the fiscal deficit unless overridden by national security concerns.

Section 14-15: Requires the Federal

Executive Council to approve the MTEF and publish it in the official Gazette.

Section 18: Requires the annual budget to be derived from the MTEF.

Section 19: Stipulates that the annual budget must be accompanied by documents detailing revenue forecasts, performance reviews, and fiscal risks.

Section 20: Encourages States and Local Governments to adopt the provisions of this part.

Section 25: Calls for an Annual Cash Plan prepared by the Accountant-General of the Federation.

Section 36-38: Regulates conditions for increasing government expenditures, requiring cost-benefit analysis and compliance with procurement rules.

Section 39: Makes violations of public expenditure rules an offense.

Section 42: Empowers the President, with National Assembly approval, to set debt limits for all tiers of government.

Section 44: Requires government entities to provide a cost-benefit analysis before borrowing.

Public Procurement Act, 2007

The Act establishes the Bureau of Public Procurement (BPP) and sets the guidelines and processes for public procurement, awarding contracts for capital projects, and focusing on value-for-money principles, transparency, and competition.

Processes in Public Procurement Under the Act
- Need Assessment and Procurement Planning: Sections 16, 18, 21
- Prepare Bid Document: Sections 16, 18
- Advertisement: Sections 19, 25, 45, 48
- Collection and Submission and Opening of Bid: Sections 27, 30, 48
- Examination/Evaluation: Sections: 31, 32, 49, 51
- Contract award
- Contract Preparation
- Signing of contract
- Performance of contract

Scope of Application: Section 15
- The Federal Government of Nigeria and all procurement entities.
- All entities outside the foregoing that derive at least 35% of funds appropriated or proposed to be appropriated for any type of procurement described in this Act from the Federation Share of Consolidated Revenue Fund.

Methods of Procurement
Open Competitive Bidding: Section 24(1) and Section 16 (1) c

Special and Restricted Methods of Procurement: Section 39-43

- Approval required from BPP to adopt
- Two stage tendering
- Restricted tendering
- Request for quotations
- Direct Procurement
- Emergency Procurement

Procurement of Consultant: Section 44-52
- Expression of Interest
- Request for Proposal (RFP)
- Contents of Requests for Proposal
- Clarification and Modification of RFP
- Submission of Proposals
- Criteria for Evaluation of Proposals
- General Selection procedure
- Procedure for selection of proposal where price is a factor

selection of procedure where price is not a factor

Offences and Sanctions - Section 58
Some of the Offences under the Act include:
- Bid Rigging – Pre-arrangement of offers where winners have been predetermined
- Collusion
- Splitting of contracts
- Procurement Fraud using undue influence, favor, bribery
- Altering procurement document
- Willful refusal to allow the Bureau and its officers access to any procurement records
- Using fake documents

Infrastructure Concession Regulatory Commission (ICRC) Act, 2005

The Act provides a framework for Public-Private Partnerships (PPPs) in infrastructure development, regulating concessions and other collaborative arrangements in capital project management.

National Environmental Standards and Regulations Enforcement Agency (NESREA) Act, 2007

The Act ensures environmental compliance for capital projects, particularly infrastructure developments with environmental impacts.

Nigerian Urban And Regional Planning Act, 1992

The Act regulates physical planning and development at federal, state, and local government levels, including capital project design and implementation.

Freedom of Information Act (FOIA) 2011

The law regulates access to information on government projects, including budgets, procurement processes, and implementation updates. The law empowers citizens and civil society to request and access relevant data for tracking the performance of capital projects.

Nigerian Extractive Industries Transparency Initiative (NEITI) Act 2007

This law is relevant to capital projects in the extractive sector, as it is important for the promotion of transparency and accountability in the use of revenues derived from extractive industries for capital development.

State-Specific Procurement Laws:
Some states have enacted procurement laws modeled on the PPA 2007. These are some of the laws:

- The Lagos State Public Procurement Law (LSPPL) 2021: The Law establishes the Lagos State Public Procurement Agency responsible for overseeing and regulating public procurement; outlines clear and standardized bidding procedures; promotes the use of electronic procurement (e-procurement) to enhance efficiency and transparency, and reduce corruption risks; provides guidelines for bid evaluation and award and provides for sanctions and penalties for non-compliance, including fines, debarment, and prosecution.

- **The Kano State Public Procurement Law, 2021:** This law governs the procurement of goods, works, and services by public entities in Kano State;

- **The Rivers State Public Procurement Law, 2008:** The law established the Rivers State Bureau on Public Procurement (RSBOPP). The RSBOPP is a regulatory agency tasked with overseeing public procurement in Rivers State, Nigeria.

Other states in Nigeria with public procurement laws include Ekiti State, Adamawa State, Ondo State, Edo State, Jigawa State, Plateau State, and Yobe State.

Sector-Specific Laws

Electric Power Sector Reform Act, 2005: This law governs capital projects in the energy sector, including public-private partnerships and independent power projects;

Land Use Act, 1978: Regulates land acquisition for capital projects, emphasizing the role of state governors as custodians of land within their jurisdictions;

Nigerian Oil and Gas Industry Content Development (NOGICD) Act, 2010: The law mandates local content considerations in oil and gas-related capital projects.

Financial Regulations

Central Bank of Nigeria (CBN) Guidelines: The guideline details monetary policy implications for financing capital projects, especially those requiring external loans or guarantees;

Debt Management Office (DMO) Act, 2003: The Act governs public debt management, including borrowing for capital-intensive projects.

Policies

National Integrated Infrastructure Master Plan (NIIMP): The plan provides a long-term blueprint for infrastructure development across sectors, emphasizing strategic capital investments.

National Policy on Public-Private Partnerships (PPP): The policy provides guidelines for collaboration between public and private sectors in financing and managing capital projects.

2.2 Identification of Gaps and Challenges

Legal, environmental, systemic, and policy reviews of the legal and policy frameworks around capital project monitoring in Nigeria reveal the following gaps:

Broken Oversight System

Limited Oversight and Monitoring: While there are multiple laws, often replicating provisions at the national and subnational levels, there is a clear problem of responsibility of enforcement and oversight, thus creating a problem of implementation ownership;

Insufficient Resources: Anti-corruption agencies and other oversight bodies also lack adequate funding and personnel to effectively monitor projects.

Political Interference: Political pressure can sometimes hinder independent investigations and enforcement of regulations.

Lack of Political Will: There is a definite problem of genuine commitment to enforcing existing laws and regulations, leading to impunity for those involved in corruption.

Lack of Transparency and Access to Information

Limited Public Disclosure: There is limited information on project budgets, contracts, and progress reports are often not readily available to the public, thus reducing ability of citizens and the civil society to monitor projects;

Opaque Procurement Processes: For most procurements of capital projects, the procedures can be complex and lack transparency, creating opportunities for corruption and favoritism.

Data Limitations: Reliable and comprehensive data on project performance is often lacking, making it difficult to track progress and identify areas of concern.

Low Citizen Engagement

Limited Channels for Public Input: There are limited opportunities for citizens to participate in the conceptualization, planning and monitoring of capital projects.

Lack of Awareness: Public awareness of citizens' rights and responsibilities in project oversight is low.

Figure 2: word cloud that visually presents key challenges in capital project monitoring

Corruption Vulnerabilities

Bribery and Corruption: Bribery and corruption at various stages of the project cycle, including procurement, implementation, and supervision, remain significant challenges.

Conflict of Interest: Conflicts of interest can arise among officials involved in project decision-making, leading to biased decisions and favoritism.

Poor Deterrence Regime

Weak Sanction Regime: Penalties for corruption and other violations related to capital projects may be insufficient to deter wrongdoing.

Inefficient Criminal Justice System: The systemic inefficiencies in the criminal justice system delay the trial of corruption cases.

2.3 Best Practices in Capital Project Tracking

A.   The HM Treasury Green Book

The HM Treasury Green Book is the UK government's official appraisal framework. It provides a structure for evaluating all public policies, projects, and programs, emphasizing transparent and evidence-based decision-making to ensure efficient and effective use of public resources.[10]

Key provisions of the book include:

Appraisal Framework: Focuses on how to assess costs, benefits, risks, and uncertainties when making public sector investment decisions.

Uses a five-case appraisal model:
- **Strategic Case:** Does the project align with policy objectives?
- **Economic Case:** What are the costs and benefits, including social and environmental impacts?
- **Commercial Case:** Can the project be delivered successfully?
- **Financial Case:** Is the funding affordable and sustainable?
- **Management Case:** Are governance and delivery mechanisms in place?

Value for Money (VfM): Encourages decision-makers to maximize social value rather than just financial returns. Uses cost-benefit analysis (CBA) and cost-effectiveness analysis (CEA) for evaluating options.

Discounting & Time Horizon: Applies discount rates to assess long-term investments, considering the time value of money. Encourages long-term thinking, particularly in environmental and infrastructure projects.

Social & Environmental Considerations: Includes guidance on non-market impacts, such as environmental sustainability, equality, and social outcomes.

10. Hurst, M. (2019). The Green Book: Central Government Guidance on Appraisal and Evaluation: H. M. Treasury, London, UK: OGL Press, 2018 (also available online on www.gov.uk/government/publications), ISBN 978-1-912225-57-6. Journal of Mega Infrastructure & Sustainable Development, 1(1), 101–103. https://doi.org/10.1080/24724718.2019.1607713

Monitoring & Evaluation: Stresses the importance of measuring success and impact through evaluation frameworks.

Treasury Green Book Capital Project Tracking Methodology

Business Case Development (Five-Case Model)

- **Monitoring and Evaluation Framework:** Uses a structured Plan-Do-Review-Act (PDRA) cycle, sets Key Performance Indicators (KPIs) and benchmarks, and employs Logic Models to track inputs, outputs, and outcomes.
- **Risk Management:** Utilizes risk registers to track potential risks and mitigation measures and applies Monte Carlo simulation or sensitivity analysis to assess financial and delivery risks.
- **Financial and Economic Appraisal:** Employs Net Present Value (NPV) and Cost-Benefit Analysis (CBA) for tracking economic performance, uses Whole-Life Costing (WLC) to evaluate long-term sustainability and integrates Discounted Cash Flow (DCF) analysis for financial forecasting.
- **Performance and Benefit Realization Tracking:** Establishes Benefit Realization Plans to measure expected project outcomes.
- **Stakeholder Engagement & Governance:** Utilizes project boards and steering committees for oversight, ensures transparency through public accountability mechanisms, and applies continuous stakeholder consultation to manage expectations.

Implementing Bodies and Oversight in the UK (HM Treasury Green Book)

In the UK, the implementation of capital projects under the HM Treasury Green Book framework involves several key institutions and oversight bodies:

- **HM Treasury:** The central authority responsible for financial governance, including public investment and expenditure appraisal.
- **Government Departments & Public Bodies:** Individual government ministries and public agencies that propose and implement capital projects must adhere to the Green Book guidelines.
- **Infrastructure and Projects Authority (IPA):** Provides independent assurance, monitoring, and evaluation of major projects to ensure compliance with best practices.
- **National Audit Office (NAO):** Conducts audits and evaluations to assess whether public funds are being used efficiently, holding departments accountable for poor project delivery.
- **Public Accounts Committee (PAC):** A parliamentary oversight body that investigates cases of mismanagement and waste in public sector investments.
- **Local Government Authorities:** Responsible for implementing smaller-scale projects while adhering to national guidelines.

Legislative Backing and Consequences for Non-Compliance

Several provisions in the UK's public finance and project management system are backed by legislation, with specific consequences for non-compliance. Some of these legislative frameworks include:

- **Managing Public Money (MPM) Framework:** Sets rules for financial governance in public spending.
- **Treasury Control Framework:** Requires departments to seek approval for large-scale projects exceeding a certain financial threshold.
- **Infrastructure and Projects Authority (IPA) Mandate:** Provides oversight and enforces compliance with Green Book methodologies.

Consequences for Non-Compliance

- **Budgetary Sanctions:** Departments that fail to follow Green Book procedures risk losing funding or having project budgets frozen.
- **Legal and Disciplinary Actions:** Officials found guilty of mismanagement or negligence can face dismissal or legal proceedings under public finance laws.
- **Audit & Investigations:** The National Audit Office (NAO) and the Public Accounts Committee (PAC) can investigate project failures, leading to recommendations for improved governance and, in some cases, legal consequences for mismanagement.
- **Public Scrutiny and Political Repercussions:** Poor implementation can lead to ministerial scrutiny, questioning in Parliament, and reputational damage for government officials.

Lessons for Nigeria

In Nigeria, poor capital project implementation is often attributed to weak enforcement of accountability measures, lack of institutional coordination, and limited consequences for non-performance. In the UK, strong oversight institutions and legislative support make it easier for people to follow the Green Book. Nigeria, on the other hand, needs to adopt a structured approach like the Green Book, with legally binding oversight mechanisms, independent evaluations, and harsher penalties for not following the rules. This could lead to better capital project implementation. Strengthening bodies like the Bureau of Public Procurement (BPP) and the National Assembly's Public Accounts Committee could enhance accountability in Nigeria's public sector investments.

B. Australian Gateway Review Process

The Gateway Review Process is a project assurance methodology used by the Australian government (at both national and subnational levels) to evaluate major infrastructure and public-sector projects at key decision points. The framework ensures that public projects are feasible, well-structured, and capable of delivering their intended outcomes before they proceed to the next stage.

The process consists of six distinct stages, each serving as a checkpoint for project feasibility and risk assessment:

- **Strategic Assessment (Gate 0):** Examines whether the project aligns with national or state-level priorities.
- **Business Case Review (Gate 1):** Evaluates the project's economic, social, and financial feasibility.
- **Procurement Strategy (Gate 2):** Assesses procurement options, ensuring value for money and alignment with policy frameworks.
- **Investment Decision (Gate 3):** Determines whether the project should proceed based on detailed cost analysis and risk assessment.
- **Readiness for Service (Gate 4):** Reviews implementation plans and operational readiness before project rollout.
- **Benefits Realization (Gate 5):** Conducts a post-implementation review to assess if intended benefits were achieved.

The key features of the process include an independent expert panel, which is composed of external experts who review cases objectively; a risk-based approach focusing on identifying and mitigating risks; structured decision-making to evaluate each phase before proceeding; and a post-implementation review.

Gateway Review Capital Project Tracking Methodology

Stage-Based Review Framework

- **Independent Expert Peer Review:** Experts assess documentation,

conduct interviews with key stakeholders, and provide recommendations.
- **Confidential and Non-Public Process:** Findings are not made public but are shared with the project's most senior responsible officer to guide decision-making and corrective actions.
- **Traffic Light Rating System:** Reviews use a Red-Amber-Green (RAG) rating system to indicate project health.
- **Focus on Risk Mitigation and Project Governance:** The process emphasizes identifying risks early, ensuring governance structures are effective, and ensuring projects remain aligned with strategic objectives.
- **Iterative and Adaptive Approach:** The methodology allows flexibility to accommodate project complexities, with multiple reviews possible at any gate if necessary.
- **Stakeholder Engagement:** Includes discussions with key project stakeholders, including government officials, delivery partners, and end users, to assess feasibility and alignment with objectives.

Implementing Bodies and Oversight

In Australia, the Gateway Review Process is customarily implemented by central government agencies responsible for infrastructure planning and project oversight. These include:

- **Federal Level:** The Infrastructure and Project Financing Agency (IPFA) and the Department of Finance oversee major national projects.
- **State Level:** State governments have their assurance agencies, such as Infrastructure NSW, Victoria's Department of Treasury and Finance, and Queensland Treasury, which manage project evaluations.
- **Senior Responsible Officers (SROs):** Within each project, a designated SRO, typically a high-ranking public official, is accountable for project outcomes and

compliance with the GRP framework.

Legislative Backing and Consequences for Noncompliance

The GRP itself is not directly mandated by legislation at the federal level, but its application is strongly encouraged or required by governmental policies governing public infrastructure projects. However, state-level legislation may require its use in certain projects.

Consequences of Noncompliance

While the GRP does not impose criminal penalties, projects that fail to pass key review stages may be denied funding or required to undergo corrective actions before proceeding.

- Negative assessments (such as a red rating) may trigger ministerial intervention, additional scrutiny, or project termination if significant risks are identified.

- Government departments and agencies responsible for capital projects must comply with public sector accountability frameworks, such as the Public Governance, Performance and Accountability Act 2013 (PGPA Act), which mandates financial and performance accountability for public officials.

Key Insights for Nigeria

- **Clear Accountability:** The Australian model emphasizes clear accountability with the SRO being the central figure responsible for project outcomes.
- **Independent Oversight:** The use of independent expert panels provides objective assessments and reduces the risk of bias.
- **Structured Process:** The stage-based review framework provides a

structured and systematic approach to project management.
- **Emphasis on Risk Mitigation:** The process focuses on identifying and mitigating risks early in the project lifecycle.

C. Chile's General Methodology for the Preparation and Evaluation of Projects

Chile's General Methodology for the Preparation and Evaluation of Projects is a globally popular and comprehensive system for appraising public investment projects. It is known for its transparency and rigor, and it has been influential in other countries.

The General Structure of the Methodology:[11]

- **Preparation Phase:** This initial phase is qualitative in nature and involves:
- *Problem Identification:* Clearly defining the issue the project aims to address.
- *Current Situation Diagnosis:* Analyzing the existing conditions related to the problem.
- *Configuration of Solution Alternatives:* Developing various strategies or interventions to tackle the identified problem.

- **Evaluation Phase:** This subsequent phase focuses on:
- *Project Flow Formulation:* Detailing the sequence of activities and resources required.
- *Evaluation Approaches:* Applying appropriate methods to assess the feasibility and impact of the project.
- *Decision Criteria:* Establishing benchmarks to determine the project's viability and alignment with strategic objectives.

This methodology emphasizes a structured approach to project development, ensuring that each stage is systematically addressed. By using this framework, project developers can ensure that their initiatives are well-founded, socially beneficial, and aligned with national development goals.

Chile's General Methodology for the Preparation and Evaluation of Projects for Capital Project Tracking

Methodology

- **Identification and Diagnosis of the Problem:** Define the issue that the project seeks to address and conduct a needs assessment, identifying gaps in services or infrastructure.
- **Identification of Alternatives:** Generate multiple project alternatives to solve the identified problem and compare options based on feasibility, costs, and expected benefits.
- **Pre-Feasibility Analysis:** Conduct preliminary technical, financial, and economic assessments.
- **Feasibility Study:** Conduct detailed financial and economic analyses, including cost-benefit analysis (CBA) or cost-effectiveness analysis (CEA).
- **Economic and Social Evaluation:** Use methodologies such as Net Present Value (NPV), Internal Rate of Return (IRR), and Cost-Benefit Ratio (CBR) to evaluate the project's economic viability.
- **Risk Analysis:** Identify potential risks, including financial, operational, environmental, and political risks.
- **Budgeting and Financial Structuring:** Estimate total project costs, including capital and operational expenditures.
- **Implementation and Monitoring Plan:** Develop a project execution timeline with milestones and performance indicators.
- **Ex-Post Evaluation (Post-Implementation Review):** Assess project outcomes against initial projections and identify lessons learned for future projects.

11. Taliercio, R., & Estrada, E. A. (2020). Best practices in project appraisal and selection. In G. Schwartz, M. Fouad, T. S. Hansen, & G. Verdier (Eds.), Well spent: How strong infrastructure governance can end waste in public investment (pp. 344). International Monetary Fund. https://doi.org/10.5089/9781513511818.071

Implementing Bodies and Oversight

- Public investment projects are primarily managed by the National System of Public Investment (SNIP) under the Ministry of Social Development and Family.
- The Budget Office (DIPRES), under the Ministry of Finance, plays a crucial role in overseeing budget allocation and compliance.
- Sectoral ministries and regional governments are responsible for project execution, following the established methodology

Legislative Backing and Consequences for Noncompliance

- The Public Finance Law and associated regulations provide the legal framework for project planning, evaluation, and approval.
- The National Investment System (SNIP) operates under Supreme Decree No. 160 of 1978, which mandates the application of standardized evaluation procedures before public funds are efficiently utilized

Consequences of Noncompliance

- Projects that fail to meet evaluation criteria cannot receive public funding.
- Budget allocations can be revoked if a project does not adhere to the approved

feasibility and impact assessments.
- Public officials found responsible for mismanagement or failure to comply with investment regulations may face administrative sanctions, budgetary penalties, or legal accountability under Chile's public financial management laws.

Key Lessons for Nigeria

The Chilean model provides a clear example of how a structured and rigorous methodology can improve capital project outcomes. For Nigeria, adopting a similar framework, with clear roles and responsibilities, could help address issues of dereliction of duty and lack of consequences.

However, simply adopting the methodology is not enough. It is crucial to:

- Ensure that the methodology is backed by strong legislation and enforcement mechanisms.
- Build the capacity of implementing bodies to effectively apply the methodology.
- Establish clear lines of accountability and consequences for non-compliance.
- Implementing a strong tracking and monitoring system.

03

Project Cycle Stages
For Capital Project
Monitoring

3.1 Project Planning and Design Phase

Stages	Monitoring Points	Responsible Actors
Needs Assessment and Feasibility Study: Identification of needs, conducting feasibility studies, and defining project scope, objectives, and deliverables.	Validation of identified community needs and alignment with developmental needs through community consultation	• Civil society actors • The media • Legislature
Project Design and Development: Developing detailed project plans, including technical specifications, cost estimates, timelines, resource allocation, and risk assessment. This often includes environmental and social impact assessments.	• Review of feasibility study for thoroughness, objectivity, and realistic assumptions. Assess the chosen option and its justification • Evaluation of the technical soundness of the design, cost estimates, and timelines. • Cross-checking compliance with relevant regulations and standards (e.g., environmental impact assessment, building codes).	• Civil society actors • The media • Legislature • Professional associations
Budgeting and Approval: Securing project funding through budget allocation or other financing mechanisms and obtaining necessary approvals from relevant authorities.	• Scrutinize the budget for accuracy, completeness, and reasonableness. • Verification of funding sources and search for evidence of inflated costs or "padding."	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies
Procurement Planning: Developing a procurement plan outlining the goods, works, and services required for the project, including procurement methods, timelines, and evaluation criteria.	Ensure that the procurement plan is transparent, competitive, and compliant with the Public Procurement Act and other relevant regulations. Verify that the chosen procurement method is appropriate for the project and that the evaluation criteria are clearly defined and objective.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies

3.2 Project Implementation Phase

Stages	Monitoring Points	Responsible Actors
Procurement and Contracting: Conducting the procurement process, awarding contracts to successful bidders, and finalizing contract agreements.	• Procurement and Contracting: Verification that the procurement process was conducted transparently and competitively. • Check for evidence of bid-rigging, collusion, or other irregularities. Review of contract terms and conditions for fairness and compliance. • Publication of contract award information, including the winning bidder, contract sum, and reasons for award.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies • Professional groups
Construction/Execution: Implementing the project according to the design specifications and timelines. This includes managing contractors, subcontractors, and suppliers.	• Construction/Execution: Monitoring of project progress against the baseline schedule and budget. Inspect the quality of work and materials. • Verification of compliance with safety and environmental regulations. • Track variations from the original design and ensure they are properly approved. • Conduct regular site visits.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies • Professional groups
Monitoring and Supervision: Regularly monitoring project progress, quality, and cost performance, and taking corrective actions as needed.	• Monitoring and Supervision: Regular collection and analysis of project data (e.g., progress reports, cost reports, quality control reports). Identification and addressing any deviations from the plan. • Confirming that funds are disbursed according to agreed milestones. Engage independent technical experts for periodic reviews.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies • Professional groups

3.3 Project Completion and Evaluation Phase

Stages	Monitoring Points	Responsible Actors
Project Closeout: Completing all project activities, handing over the project to public authority, and finalizing all contracts.	**Project Closeout:** Verify that all project deliverables have been met and accepted by the client. Ensure that all contracts have been closed out properly and that all payments have been made. Conduct a final inspection of the project.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies • Professional groups
Post-Project Evaluation: Conducting a comprehensive evaluation of the project to assess its success in achieving its objectives, identify lessons learned, and inform future projects.	**Post-Project Evaluation:** Assess the project's impact on the target beneficiaries. Evaluate the efficiency and effectiveness of project implementation. Identify any cost overruns or schedule delays. Document lessons learned and best practices. Make the evaluation report publicly available.	• Civil society actors • The media • Legislature • MDAs • Anti-corruption agencies • Professional groups

04

Governance Criteria
For Capital Projects
Tracking

4.1 Clear Roles and Responsibilities of Stakeholders

The section details the governance criteria for capital projects tracking in Nigeria, focusing on a multiple stakeholders' framework that clearly defines roles and responsibilities, conflict of interest management, and ethical conduct and integrity. This assignment of a sphere of responsibility will improve transparency, accountability, and efficiency in capital project implementation, aligning with the principles outlined in the policy manual.

Ministries, Departments, and Agencies (MDAs) Implementing Projects

Role: Responsible for the planning, execution, and management of capital projects in accordance with approved budgets and timelines. Ensure adherence to procurement regulations (BPP), address public complaints related to project execution (Public Complaints Commission), conduct independent audits of project finances (Auditor-General), and monitor financial transactions for suspicious activities (NFIU).

Responsibilities: Adhere to procurement regulations, manage project finances, ensure quality of work, and provide regular progress reports. Develop and enforce procurement guidelines, investigate complaints, conduct audits, analyze financial data, and report findings to relevant authorities.

National Anti-corruption Agencies (EFCC, ICPC, The Office of the Auditor-General for the Federation (OAuGF), Code of Conduct Bureau/Tribunal)

Role: The statutory role of these agencies is the investigation and prosecution of cases of corruption, fraud, and other financial crimes related to capital projects. Monitoring compliance with anti-corruption laws and regulations and enforcing the Code of Conduct for public officials involved in project management.

Responsibilities: Conduct thorough investigations, enforce relevant laws, collaborate with other agencies, and provide regular reports on their activities.

National and State Assemblies (Relevant Committees)

Role: Provide legislative oversight of capital projects, including budget approval, project monitoring, and evaluation of project outcomes. Conduct public hearings and investigations as needed.

Responsibilities: Review project proposals, approve budgets, monitor project implementation, conduct oversight hearings, and propose legislative reforms to improve project governance.

State Level Anti-corruption Agencies and Oversight Bodies

Role: Mirror the functions of national anti-corruption agencies at the state level, investigating and prosecuting corruption cases related to state-funded capital projects. State Audit Offices and Public Procurement Agencies play key oversight roles.

Responsibilities: Conduct investigations, enforce state laws, collaborate with national agencies, and provide reports on their activities.

Civil Society Organizations (CSOs)

Role: Monitor capital project

implementation, advocate for transparency and accountability, and provide feedback to government agencies. Empower citizens to engage in project monitoring.

Responsibilities: Conduct independent monitoring, publish reports, engage with government agencies, and raise public awareness.

Media Organizations

Role: Investigate and report on capital projects, providing information to the public and holding government agencies accountable.

Responsibilities: Conduct investigative journalism, publish factual reports, and promote public discourse on capital project governance.

Citizens

Role: Monitor projects in their communities, report concerns to relevant authorities, and participate in public consultations.

Responsibilities: Observe project progress, report irregularities, and engage with government agencies.

4.2 Conflict of Interest Management

Managing conflicts of interest is critical to maintaining the integrity of capital project execution. Stakeholders involved in capital project planning, procurement, or execution must adhere to the following guidelines:

Disclosure of Conflicts of Interest: All stakeholders, including public officials, contractors, consultants, and bidders, must disclose any potential or actual conflicts of interest at the outset of a project. This includes financial interests, familial relationships, or any other circumstances that could potentially bias decision-making.

Independent Oversight and Audit: To prevent undue influence, oversight bodies like the BPP, EFCC, and ICPC must do regular audits and assessments to find any biases or conflicts of interest that may show up in the project execution and procurement processes. This also includes ensuring that decision-makers are not involved in procurement contracts where personal or financial interests are at stake.

Recusal from Decision-Making: Individuals with conflicts of interest must recuse themselves from decision-making processes related to the project. This ensures that decisions are made objectively and without undue influence.

Regulations for Public Officials and Contractors: Public officials, contractors, and procurement entities must adhere to strict ethical standards, which include refraining from engaging in corrupt practices such as kickbacks, bribes, or favoring specific contractors. They must also avoid situations where their interests might influence their professional duties.

Penalties for Breach: Any stakeholder found to have a conflict of interest that influences project outcomes, including procurement irregularities or biased decision-making, should face appropriate sanctions as prescribed by the law and all applicable legislation.

4.3 Financial and Administrative Requirements

Tracking: There is the need for a robust system for tracking project expenditures, allowing for real-time monitoring of budget utilization.

Regular Reporting: Regular financial reports (monthly, quarterly, annually) need to be generated and made publicly available, comparing actual expenditures against budgeted amounts. These reports should be submitted to relevant oversight bodies (e.g., Auditor-General, Public Accounts Committees).

Independent Audits: Independent audits of project finances should be conducted regularly by the Auditor-General of the

Federation (Section 85 of the Constitution) or state-level audit offices. Audit reports should be publicly available.

Variance Analysis: Significant variances between budgeted and actual expenditures should be investigated and explained. Corrective actions should be taken to address any discrepancies.

Funds Release: The process for releasing funds for capital projects should be transparent and timely, avoiding unnecessary delays that can impact project implementation.

4.4 Checklists, Templates, and Data Collection Forms

Project Initiation Checklist	
Item	**Status**
Feasibility study completed and approved	
Environmental Impact Assessment (EIA) conducted and approved (if applicable)	
Project budget approved and allocated	
Procurement plan finalized and approved	
Project team assembled and roles defined	
Baseline data collected and documented	
Stakeholder engagement plan developed	

Procurement Checklist

Item	Status
Needs assessment conducted	
Bid documents prepared and advertised	
Bids received and evaluated	
Contract awarded to the winning bidder	
Contract signed and executed	
Goods/services delivered and inspected	
Payment processed	

Construction/Implementation Checklist

Item	Status
Site preparation completed	
Materials delivered and inspected	
Construction activities completed according to schedule and specifications	
Quality control checks performed at each stage	
Progress reports submitted regularly	
Health and safety regulations adhered to	
Environmental safeguards implemented	

Monitoring and Evaluation Checklist

Item	Status
Site preparation completed	
Materials delivered and inspected	
Construction activities completed according to schedule and specifications	
Quality control checks performed at each stage	
Progress reports submitted regularly	
Health and safety regulations adhered to	
Environmental safeguards implemented	

Monitoring and Evaluation Checklist

Item	Status
Key Performance Indicators (KPIs) defined and tracked	
Progress against milestones assessed	
Budget variances analyzed	
Risks and issues identified and addressed	
Stakeholder feedback collected and incorporated	
Project completion report prepared	

Project Progress Report Template

Item	Response
Project name and location	
Reporting period	
Progress against planned activities	
Milestones achieved	
Budget expenditure to date	
Challenges and risks encountered	
Planned activities for the next reporting period	

Budget Tracking Template

Item	Response
Budget line items	
Planned budget	
Actual expenditure	
Variance analysis	
Forecasted expenditure	

Risk Register Template

Item	Response
Risk description	
Likelihood	
Impact	
Mitigation strategies	
Contingency plans	

Stakeholder Engagement Template

Item	Response
Stakeholder group	
Communication plan	
Feedback mechanism	
Issues raised and addressed	

Site Visit Form

Item	Response
Project name and location	
Date and time of visit	
Personnel present	
Observations on progress, quality, and safety	
Photos and videos	
Issues identified	
Recommendations	

Material Inspection Form

Item	Response
Material type and quantity	
Delivery date	
Inspection results	
Acceptance or rejection	
Supplier information	

Community Feedback Form

Item	Response
Community name	
Date of feedback	
Issues raised	
Actions taken	
Follow-up plan	

05

Common Red Flags
In Capital Projects

5.1 Procurement and Contracting Red Flags

Limited Competition in Bidding:
Few or no qualified bidders participating in tenders;

Repeated Contract Awards to the Same Firms:
A pattern of awarding contracts to the same entities, often without competitive bidding;

Excessive Use of 'Emergency Procurement' Mechanism:
Frequent bypassing of competitive procurement procedures under the guise of urgency;

Lack of Transparency in Contractor Selection:
Absence of clear criteria for selecting vendors and service providers.

5.2 Financial Irregularities

Frequent Contract Variations:
Unjustified cost increases and frequent extensions to contract timelines;

Discrepancies Between Approved and Actual Costs:
Significant differences between the approved budget and actual expenditure;

Unjustified Advance Payments:
Large payments made upfront without clear deliverables;

Multiple Bank Accounts for Project Payments: Presence of undisclosed or unauthorized accounts used for fund disbursement.

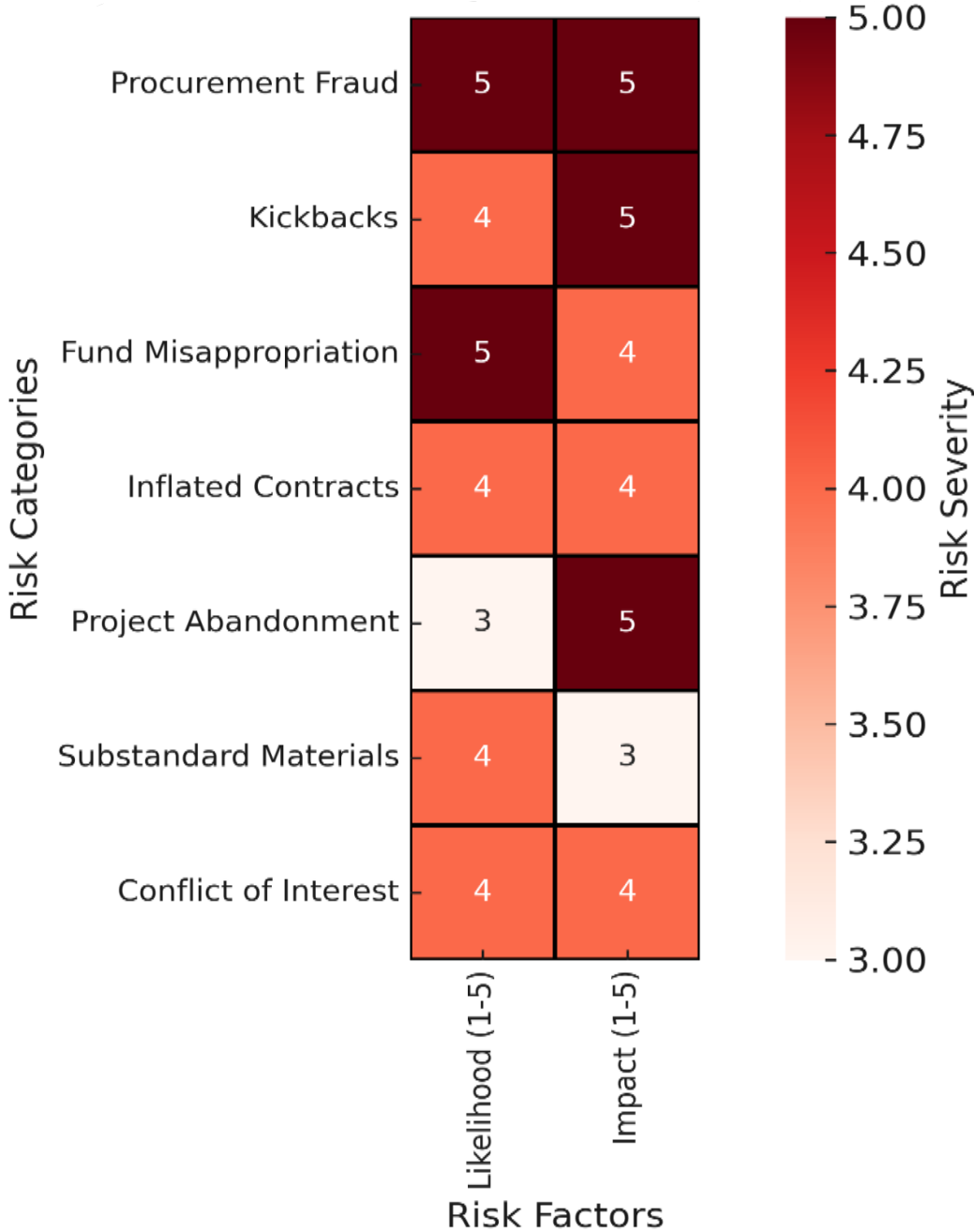# Risk Matrix for Corruption in Capital Projects

Figure 3: Risk Matrix for Corruption in Capital Projects

5.3 Implementation and Delivery Red Flags

Abandoned or Delayed Projects:
Projects that remain incomplete long after their stipulated timeline;

Poor Quality of Completed Infrastructure:
Visible structural defects, substandard materials, or premature deterioration of assets.

Contractors Operating Without Required Licenses:
Engaging firms that lack the necessary regulatory approvals and certifications;

Excessive Subcontracting:
Multiple layers of subcontracting leading to cost escalation and diluted accountability.

5.4 Oversight and Governance Concerns

Lack of Publicly Available Project Information:
Absence of accessible records on project scope, budget, and status;

Non-compliance with Audit Recommendations:
Ignoring or failing to implement recommendations from project audits;

Weak Civil Society and Media Engagement:
Restricted access to project sites and limited public participation in project monitoring.

Government Officials Living Beyond Their Means:
Unexplained wealth accumulation by public officials linked to project management.

Poor quality of materials and workmanship.

06

Reporting Channels For Corruption and Mismanagement

To ensure transparency and accountability in capital project tracking at the federal and state levels in Nigeria, multiple reporting channels need to be established and existing channels strengthened. These channels will allow stakeholders, including citizens, CSOs, media, and regulatory agencies, to report corruption, mismanagement, and other irregularities effectively.

6.1 Dedicated Digital Platforms

Online Reporting Portal:
There is the need for a capital projects-dedicated web-based platform managed by relevant anti-corruption agencies where stakeholders can submit complaints, evidence, and track the progress of reports.

Mobile Application:
While some mobile apps exist for reporting public corruption, existing apps need modification to make them more user-friendly, allowing real-time reporting with options to upload pictures, videos, and documents as evidence.

Telephone and SMS Hotlines:
Toll-free helplines should be established, operational 24/7, allowing individuals to report corruption and project mismanagement

anonymously; SMS-based reporting systems will be provided for those without internet access.

Physical Reporting Centers:
Walk-in centers at EFCC, ICPC, Public Complaints Commission offices, and designated civil society partner locations where complaints can be lodged in person; third-party managed suggestion and complaint boxes installed at project sites and relevant government offices.

Media and Whistleblower Platforms:
Collaboration with investigative journalists and media organizations to facilitate public disclosures of corruption in capital projects.

6.2 Escalation Procedures for Unresolved Issues

To address unresolved cases of corruption and project mismanagement, there should be a structured escalation process for transparency and efficiency:

First-Level Resolution (Project Oversight Committees)
- Received complaints are initially reviewed by project oversight committees at the federal and state levels.
- The committee verifies reports, engages responsible MDAs, and recommends immediate remedial actions.

Second-Level Resolution (Regulatory and Anti-Corruption Agencies)
- Unresolved cases at the project oversight level are escalated to relevant regulatory

- and anti-corruption agencies (e.g., EFCC, ICPC, Bureau of Public Procurement, State Public Procurement Agencies).
- These agencies investigate further and take appropriate legal and administrative actions.

Third-Level Resolution (Legislative and Judicial Oversight)
- If cases remain unresolved at the regulatory level, they may be presented to legislative bodies such as the National Assembly Public Accounts Committees or State House Committees on Procurement and Infrastructure.
- Serious cases involving significant

financial losses or criminality may be referred to judicial authorities for prosecution.

Final Resolution (Public Disclosure and Sanctions)
- As a last resort, unresolved cases may be made public through media, and civil society reports.

- Blacklisting of contractors and firms found guilty of corrupt practices.
- Disciplinary actions, including suspension or removal of government officials involved in mismanagement.

6.3 Periodic Monitoring and Evaluation

Regular audits of the reporting mechanisms to ensure effectiveness and accessibility.

Quarterly and annual reports on reported cases, resolutions, and systemic reforms implemented as a result of tracking efforts.
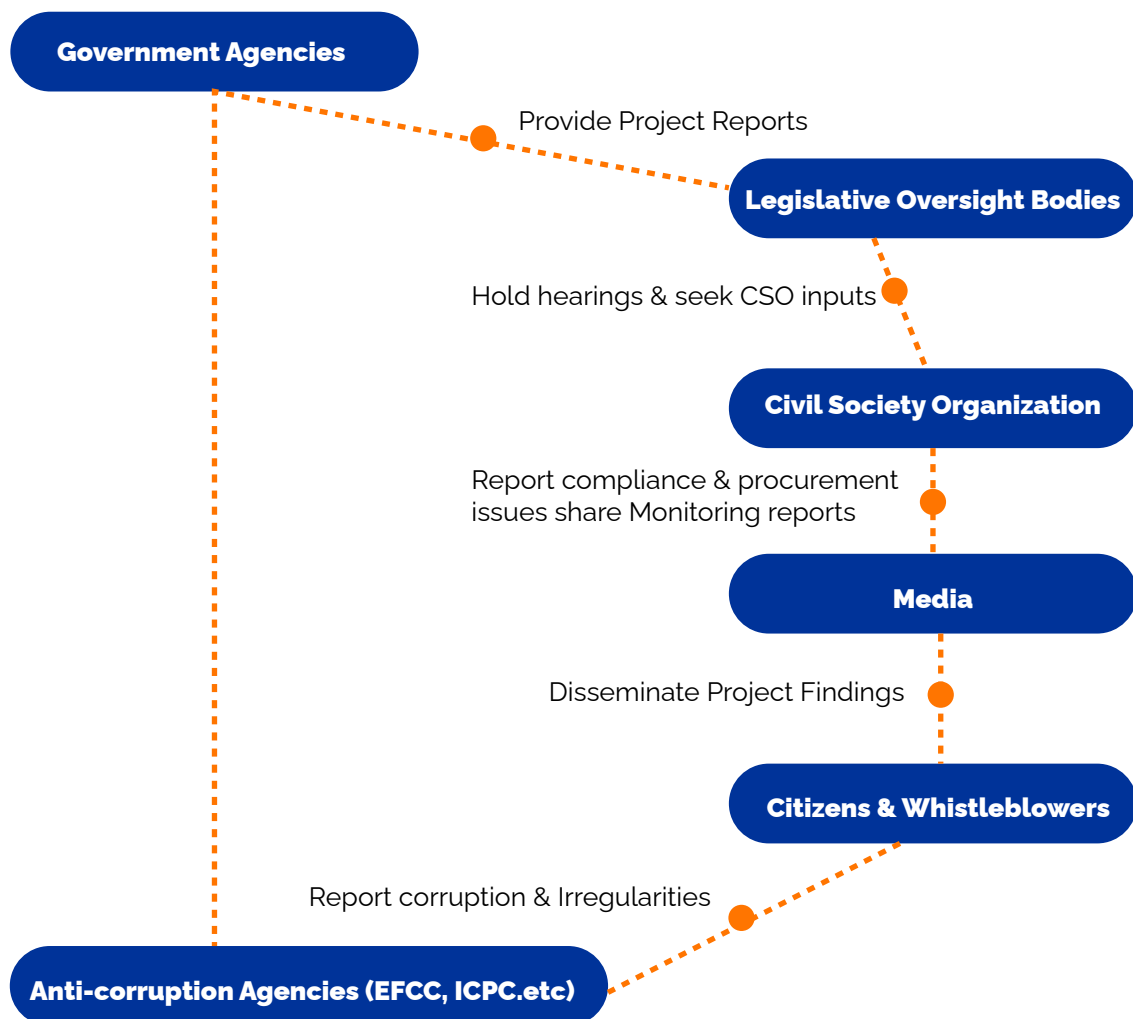
Government Agencies

Provide Project Reports

Legislative Oversight Bodies

Hold hearings & seek CSO inputs

Civil Society Organization

Report compliance & procurement issues share Monitoring reports

Media

Disseminate Project Findings

Citizens & Whistleblowers

Report corruption & Irregularities

Anti-corruption Agencies (EFCC, ICPC.etc)

Figure 4: Accountability and Oversight Flow in Government Projects

07

Guide to Capital
Project Monitoring

7.1 Project Planning and Design Phase

Key Monitoring Points

- Project Identification and Feasibility Study:
- Ensure that comprehensive needs assessments are conducted and documented.
- Validate that the feasibility studies align with national and state priorities.
- Review funding sources, including government and external contributions.

Procurement Planning

- Assess the transparency of the bidding process, ensuring adherence to the Public Procurement Act, 2007.

- Verify that all procurement processes are competitive and non-discriminatory.
- Monitor for compliance with the relevant procurement methods (e.g., open competitive bidding, request for proposal).

Environmental and Social Impact Assessments

- Ensure that environmental and social impacts are evaluated and mitigated according to the NESREA Act and other relevant regulations.

7.2 Procurement and Contract Award

Bid Advertisement and Tendering

- Monitor the advertisement process for fairness and transparency.
- Check for compliance with established procurement timelines and procedures.

Bid Evaluation and Award

- Ensure evaluation criteria are publicly available and adhered to.
- Review the transparency of the award process and ensure that contracts are awarded based on merit.
- Scrutinize any potential conflicts of interest in the award decisions.

Contract Signing and Mobilization

- Verify that contracts are signed by both parties with clear performance expectations.
- Confirm mobilization of resources and commencement of work as per the agreement.

7.3 Project Implementation Phase

Key Monitoring Points

Progress Monitoring and Reporting

- Regularly assess project progress through field visits, reports, and stakeholder meetings.
- Ensure that the physical progress of work is in line with timelines and milestones.

Financial Monitoring

- Track disbursements and expenditures to ensure proper financial management.
- Monitor the use of funds and ensure that the project adheres to the approved budget.

- Validate that funds are released in a timely manner, per the budget and appropriations.

Compliance with Technical Specifications

- Review the quality of work and confirm adherence to technical standards.
- Monitor the procurement of materials and labor to ensure compliance with contractual obligations.

7.4 Project Evaluation and Appraisal

Cost and Time Overruns

- Monitor deviations from the project's budget and timeline, ensuring justifications are provided for any overruns.

- Facilitate public feedback on project execution and outcomes, including surveys, community consultations, and media reporting.
- Engage with other CSOs and the media in the oversight process.

7.5 Project Completion and Handover

Key Monitoring Points

- Verify that completed infrastructure meets the contract specifications and national regulations.

- Ensure that the infrastructure is handed over to the appropriate government agency for management.

08

Mechanisms For
Collaboration And
Information Sharing

8.1 Institutionalized Multi-Stakeholder Platforms

To foster collaboration among government agencies, CSOs, media, the public, and other stakeholders, there is a need to establish a capital project focal committee at the national and subnational levels. These platforms will facilitate periodic consultations, information sharing, and the resolution of project-related concerns.

Specific mechanisms that should be established include:

Inter-Agency Coordination Committees:
Regular meetings between anti-corruption agencies (EFCC, ICPC, Code of Conduct Bureau), procurement bodies (BPP), and audit institutions to streamline information exchange on capital projects;

Civil Society and Government Partnerships:
Structured engagement between MDAs and CSOs to enhance citizen participation in tracking capital projects through co-creation of monitoring frameworks;

Media Engagement Forums:
Quarterly press briefings and public disclosures on capital project expenditures and performance to enhance transparency.

8.2.Data and Information Exchange Mechanisms

To improve access to project-related information, the following data-sharing platform would need to be created:

Open Data Portals:
A centralized online repository for real-time access to project budgets, procurement details, progress reports, and compliance status.

Freedom of Information (FOI) Compliance Portal:
A portal that documents adherence to the FOI Act to monitor timely responses to citizen and CSO requests for capital project data.

Standardized Reporting Frameworks: A unified reporting template across MDAs to facilitate comparability and ease of analysis by oversight institutions and civil society.

8.3.Technology-Enabled Collaboration

Leveraging digital tools will significantly improve collaboration and real-time project tracking. Key technological interventions include:

Project Monitoring Dashboards: Interactive dashboards that display capital project progress, contractor performance, and fund disbursement status.

8.4.Strategies For Empowering Citizens and CSOs

Capacity building and public awareness campaigns that include the following:

Training Programs for CSOs and Community Monitors: Regular workshops on project tracking methodologies, procurement laws, and anti-corruption measures.

Public Awareness Campaigns: Nationwide media campaigns using radio, television, and social media to educate citizens on their role in capital project oversight.

Handbooks and Toolkits: Development of user-friendly manuals explaining procurement procedures and monitoring techniques for grassroots activists.

8.5. Citizen Participation and Community-Based Monitoring

Community Oversight Committees: Establishment of citizen-led monitoring groups at local government levels to track project implementation.

Strengthening of Participatory Budgeting Initiatives: Inclusion of citizens in budget planning and expenditure tracking through town hall meetings and digital platforms.

Public Complaints and Whistleblower Mechanisms: Secure and anonymous platforms for reporting corruption and mismanagement in capital projects.

8.6. Institutional Support for CSO Engagement

Institutionalizing CSO Representation in Procurement Processes:
CSO participation in bid evaluation and contract award monitoring to ensure transparency.

Access to Justice for Affected Communities:
Legal aid support for communities affected by abandoned or mismanaged capital projects.

8.7. Digital Innovations for Citizen Monitoring

Crowdsourcing Platforms for Project Feedback:
Online platforms where citizens can report real-time project status and irregularities.

Geospatial Mapping of Capital Projects:
Civil Society and Open Data Initiatives should be encouraged to take the lead in the use of GIS technology to visually track and verify project locations and completion status.

Social Media Accountability Campaigns:
Encouraging public discourse and government responsiveness through hashtag campaigns and online petitions.

Incentivizing Citizen and CSO Involvement

Recognition and Awards for Effective Project Monitoring:
Instituting annual awards for outstanding citizen-led monitoring initiatives.

Financial and Technical Support for CSOs:
Provision of grants and technical assistance to CSOs engaging in capital project tracking.

Community Development Initiatives:
Channeling verified citizen feedback into policy reforms and improved service delivery in communities.

09

Functional Open
Governance Portals

There are several open governance portals that provide electronic access to government procurement documents at the national and subnational levels. While some of these portals offer a certain level of access, there is a need for comprehensive improvements to enhance public participation in project monitoring.
Some of these portals include:

Public Procurement Regulatory Authority (PPRA) Portal

Description: The Public Procurement Regulatory Authority has the mandate to supervise public procurement in Nigeria. The portal provides access to procurement guidelines, tender opportunities, awarded contracts, and other related documents.

https://www.ppra.gov.ng

Key features of the portal include

- Procurement plans and notices.
- Details of awarded contracts.
- Procurement laws and regulations

Nigeria Open Contracting Portal (NOCOPO)

Description: NOCOPO is an initiative by the Bureau of Public Procurement (BPP) to promote transparency in public procurement. It provides detailed information on government contracts, including tender notices, contract awards, and contractor details.

https://nocopo.bpp.gov.ng

Key features of the portal include

- Searchable database of government contracts.
- Information on contract performance and execution.
- Open data format for easy access and analysis.

BudgIT Nigeria

Description: BudgIT is a civic tech organization that uses technology to make public finance data more accessible and understandable to Nigerians. While not a government portal, it provides insights into government budgets, procurement, and spending. There are also other web tools within the BudgIT website that facilitate project tracking; these include www.tracka.ng, www.govspend.ng, www.me.budgit.org, and www.openstates.ng.

https://budgit.org/

Key features of the portal include

- Simplified budget and procurement data.
- Visualizations and infographics for easy understanding.
- Advocacy for transparency and accountability.
- Capital projects details
- Contract award details

Federal Government of Nigeria Transparency Portal

https://www.eyemark.ng/

Description: The Eyemark Community is an online forum where the citizens of Nigeria at home or in the diaspora can follow, view, discuss, and provide feedback on the projects embarked on by the Federal Government of Nigeria. The goal is to enlighten members of the public, educate, and pass feedback to decision-makers in government.

Procurement Notices by World Bank in Nigeria

Description: For projects funded by the World Bank in Nigeria, procurement notices and documents are published on the World Bank's procurement portal.

Key features of the portal include

- Tender notices for World Bank-funded projects.
- Contract awards and procurement plans.
- Guidelines for bidders.

https://www.worldbank.org/en/projects-operations/procurement

State-Specific Procurement Portals

Some Nigerian states have their procurement portals where they publish procurement-related information. Examples include:

- Lagos State Public Procurement Agency (PPA): **https://www.lagosppa.gov.ng**
- Kaduna State Public Procurement Authority: **https://www.kadppra.kdsg.gov.ng**
- Rivers State Bureau on Public Procurement: **https://www.rsbpp.org**

Open Treasury Initiative

Description: Launched by the Federal Government, this portal provides daily updates on government expenditures, including payments made to contractors and suppliers.

https://opentreasury.gov.ng

Key features of the portal include

- Daily payment reports.
- Details of beneficiaries and payment purposes.
- Searchable database of transactions.

e-Procurement Platforms for MDAs

Some Ministries, Departments, and Agencies (MDAs) in Nigeria have adopted e-procurement platforms to manage their procurement processes. These platforms often provide access to tender documents and contract awards. Examples include:

- Nigerian National Petroleum Corporation (NNPC) Procurement Portal: **https://www.nnpcgroup.com**
- Federal Ministry of Works and Housing Procurement Portal: **https://www.worksandhousing.gov.ng**

10

Appendices

10.1 Checklists, Templates, and Data Collection Forms

General Project Information

Project Name: _____

Project Location: _____

Implementing Agency: _____

Project Start Date: _____

Expected Completion Date: _____

Budget Allocation (₦): _____

Source of Funding: _____

Project Status: Not Started / Ongoing/Completed /Abandoned

Procurement and Contracting

Is the project included in the official procurement plan? Yes / No

Have bidding documents been prepared and advertised? Yes / No

Has the contractor been selected through due process? Yes / No

Has the contract been signed and published? Yes / No

Is there a contract variation or extension? Yes / No (If Yes, provide details.)

Project Implementation and Monitoring

Is there a monitoring team assigned to the project? Yes / No

Are project milestones clearly defined and being followed? Yes / No

Is the project progressing according to schedule? Yes / No (If No, provide reasons.)

Have there been delays in cash releases? Yes / No (If Yes, specify impact.)

Are there identified corruption risks or irregularities? Yes / No (If Yes, specify)

Stakeholder Engagement

Have community members been engaged? Yes / No

Are there grievances or complaints from stakeholders? Yes / No (If Yes, specify.)

Have media and CSOs been involved in project oversight? Yes / No

Completion and Evaluation

Has the project been completed as per design specifications? Yes / No

Has a final audit and evaluation been conducted? Yes / No

Is there a maintenance plan in place? Yes / No

Overall assessment: Satisfactory / Needs Improvement/Poor

Project Monitoring Template

Project Details

Project Name: _____

Project ID: _____

Sector: Health/Education/Transport/Infrastructure/Other: _____

Date of Visit: _____

Monitoring Team Members: _____

Project Phase: Planning/Implementation/Completion

Observations and Findings

Is the project site active? Yes/No

Work Completed (in %): _____

Budget Utilization (in %): _____

Quality of Work: High/Medium/Low

Compliance with Procurement Process: Yes/No

Challenges Identified: _____

Recommendations

Improve contractor supervision

Address funding gaps

Strengthen stakeholder engagement

Other: _____

Data Collection Form For Capital Project Assessment

General Information

Project Name: _____

Location (State, LGA): _____

Project Type: _____

Implementing Agency: _____

Budget and Financial Data

Initial Budget Allocation (₦): _____

Actual Expenditure to Date (₦): _____

Fund Release Timeliness: On Time/Delayed/Not Released

Any Cost Overruns? Yes/No (If Yes, provide details)

Implementation Status

Current Project Status: Not Started/Ongoing/Stalled/Completed

Reasons for Delay (if any): _____

Are Contractors Following Agreed Timelines? Yes/No

Stakeholder Engagement and Accountability

Level of Community Involvement: High/Medium/Low

Are Public Complaints Addressed? Yes / No

Are Corruption Risks Identified? Yes / No (If Yes, provide details)

Monitoring and Evaluation Findings

Quality of Work: Good / Average/Poor

Compliance with Approved Design: Yes/No

Recommendations for Improvement: _____

Incident Reporting Template

Date of Incident: _____

Project Name: _____

Location: _____

Nature of Incident: Corruption / Fraud / Delay / Budget Overrun / Others: _____

Description of Incident: _____

Reported By: _____

Action Taken: _____

Contractor Performance Evaluation Form

Project Name: _____

Contractor Name: _____

Contract Amount (₦): _____

Project Completion Date: _____

Quality of Work: Satisfactory /Average /Poor

Timeliness: On Schedule / Delayed

Compliance with Contract Terms: Yes /No

Overall Performance Rating: Excellent / Good / Fair / Poor

Recommendation for Future Contracts: Yes /No (Provide reasons)

Community Feedback Form

Project Name: _____

Location: _____

Date: _____

Community Representative Name: _____

How would you rate project execution? Satisfactory / Unsatisfactory

What are the key concerns about the project?

Have community complaints been addressed? Yes / No

Recommendations for Improvement: