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# FRAUD IN PUBLIC PROCUREMENT: THE DIMENSIONS IN NIGERIA'S REFORMED FEDERAL PROCUREMENT SYSTEM

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**Abstract.** Fraud was among the major corrupt practices that pervaded the old Nigeria's federal public procurement system and rendered it grossly inadequate to meet the much-desired national development needs. Against this backdrop, between 2000 and 2007, the Nigerian Federal Government took the necessary steps and reformed the country's public procurement system to, among other things, eliminate all the forms of underhand practices. Among the major outcomes of the significant procurement reform is the enactment of a national procurement law – the Public Procurement Act 2007 and the institutionalization of a procurement regulatory body – the Bureau of Public Procurement. However, despite the changes in the legal and institutional landscape of procurement, fraudulent practices still persist in the Nigerian procurement system. The main objective of this study is to examine the various dimensions of procurement fraud perpetrated by government officials and companies under the reformed procurement policy in Nigeria. Data for the study were collected from secondary sources and analyzed using thematic and descriptive-interpretive analysis techniques. The study concludes that the incidence of fraud in Nigerian procurement system, remains alarming. They manifest in many forms, such as falsification of procurement documents, and the inflation of contract sums, among others, which result in huge economic losses on the part of the government. The paper thus suggests, among other things, a pragmatic demonstration of genuine political will by the executive arm of the Nigerian Federal Government through the strict and unselective application of the sanctions stipulated in the PPA as the most effective measures for mitigating the debilitating phenomenon.

**Keywords:** public procurement, Public Procurement Act 2007, public procurement fraud, public procurement reform, national development.

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## Introduction

Public procurement is a pivotal aspect of governmental activities with ramifying implications for the economy and national development of every country. If efficiently managed, public procurement has the inherent capability to turn around the fortunes of a nation for the better, but if inefficiently managed, procurement could amount to a big source of drain on the economy. This then, inadvertently, forestalls the realization of critical national development objectives. It is through the instrumentality of procurement that the citizens feel the impact of the State's operations as the government leverages it to extend basic public services to the people (Okoduwa, 2011). As such, public procurement is a useful tool for ascertaining the degree of functionality and impact of tax regimes across countries. It is also a good determinant of the quality of governance in a society. However, government procurement is a problematic enterprise because it is characterized by fraudulent activities, due largely to the fact that, inter alia, it involves the handling of large amounts of public money (Williams-Elegbe, 2018; Okoduwa 2011).

Nigeria, in particular, is an archetype country where the efficiency and effectiveness of the public procurement system have been hampered tremendously over the years owing to massive fraudulent practices (Achua, 2011; Ebekoziem, 2019). Especially, the defunct government procurement system in Nigeria was copiously riddled with various forms of fraudulent practices, which reduced it to a mere avenue for colossal economic wastages that plagued the country and shunned its socio-economic development for many years (Onyema, 2011; Onyema, 2008). More than all other spheres of government's endeavours, the old procurement arrangement in Nigeria was a hot-bed of frauds perpetrated with impunity by both the officials of government's ministries, departments, and agencies (MDAs) together with contractors, suppliers, and service providers doing business with the Nigerian government. This unfortunate state of affairs has been attributed to several factors, including, for instance, persistent application of archaic procurement methods, the reliance on non-procurement professionals to carry out the government's procurement functions, and the lack of a dedicated law to regulate procurement activities in the federal government.

In response to the situation, the Nigerian Federal Government instituted a reform exercise in the country's national procurement system in the early 2000s. The reform gave rise to a new procurement system based on a modern legislation – the Public Procurement Act 2007 (PPA) (Ifejika, 2018). The PPA itself was drafted according to the United Nations Commission on International Trade Law (UNCITRAL) in light of the recommendations of the World Bank to Nigeria after the Bank had assessed the existing procurement order in the country (Ekpenkhio, 2003; Onyema, 2011). The PPA establishes a central procurement regulatory insti-

tution – the Bureau of Public Procurement (BPP), charged with the responsibility to oversee the implementation of the law in federal government MDAs (Ifejika, 2018). Unfortunately, even with the active operations of both the PPA and BPP, which aim to ensure a higher degree of transparency, efficiency, and integrity in the procurement process, the enigma of fraud still looms large in Nigeria's procurement system. This is not without the accompanying grave consequences for the economy and the delivery of important public services for the citizens.

The former Acting Chairman of the Economic and Financial Crimes Commission (EFCC), Ibrahim Mangu, in his keynote address at a public procurement event organized by the BPP in Lagos on March 25, 2019, revealed that Nigeria lost over N1.3 trillion to fraudulent procurement activities in 32 entities, both human and corporate, between 2011 and 2015 (EFCC, 2019). Also, the Chartered Institute of Purchasing and Supply Management of Nigeria (CIPSMN) observes that Nigeria loses 30 percent of any amount expended on procurement (Onuba, 2019). This paper is concerned with the examination of the various forms by which entities effect procurement fraud under the current procurement practice in Nigeria, to proffer cogent solutions to the problem.

## Procurement fraud: a conceptual explication

It is pertinent to first, provide a clarification of the meaning of the word “fraud” to set the context for a better understanding of the concept of “procurement fraud”. Concisely, fraud is described as “wrongful or criminal deception intended to result in financial or personal gain or a person or thing intended to deceive others, typically by unjustifiably claiming or being credited with accomplishments or qualities” (Kalubanga et al., 2013, p. 18). Fraud is also defined as a planned or purposeful act of lying or causing damages to others to obtain with the aim of obtaining deceitful or unlawful benefits (Saleh et al., 2021; KPMG International, 2016). Similarly, a more comprehensive definition of fraud conceives the term as implying an act of deceit, a conscious secretion, exclusion, or distortion of truth to: (1) earn illegitimate or unjust edge; (2) cover someone to go away with certain high-value items or yield a lawful right; or (3) cause harm some way (Kalubanga et al., 2013). In this study, fraud is understood as any behaviour aimed at deceitfully achieving inordinate advantage; it includes all dishonest and unlawful actions deliberately geared towards cheating.

The foregoing definitions of fraud provide an important anchor for clarifying the meaning of the term “procurement fraud”. Procurement fraud, according to the Nigerian Public Procurement Regulation for Goods and Works, means misrepresentation or omission of facts by any entities, resulting in a distortion of the procurement process or contract implementation to the disadvantage of the procuring agency (Federal Republic of Nigeria (FRN), 2007). Fraudulent procurement also refers to all illegal activities that occur across the procurement cycle, inclusive of the sourcing, granting of contracts and contract management stages of the cycle (Local Government Association (LGA) and CIPFA-Counter Fraud Centre (CIPFA-CFC), (2015). Procurement fraud is a complex problem that arises at all stages of the procurement process of products or services (Modrusan et al., 2021; Rustiarini et al., 2019).

In this study, fraudulent procurement refers to all deceitful and legally prohibited activities perpetrated by parties involved with the procurement process, which not only undermine the integrity of the process, but also result in loss of resources by a purchasing entity, hence harming public interest.

## Literature review

The topical issue of fraud in public procurement is one that has received a substantial attention by scholars, researchers and relevant organizations. Kalubanga et al. (2013) underline that procurement fraud is a persistent problem for all countries. Evidently, “procurement fraud is one of the oldest types of fraud that companies have to safeguard against, and it is no surprise that it is going strong in emerging markets and costing businesses billions of dollars” (Audiboard, 2021, para. 1). Public procurement fraud has continued to escalate steadily, and it is the second most common type of economic crime in the world (Watcharothai, 2018; Kroll, 2013). Public procurement is predisposed to fraud and corruption for a number of reasons, namely the amount of money spent, the size of the companies, the complexity of the process and the aggregate of actors involved in the activity (Northern Ireland Audit Office [NIAO], 2020). Fraud in the public procurement cycle “can be perpetrated by those inside and outside an organization” (NFA, 2011, p. 3). Moreover, the prevailing strain of procurement fraud and corruption include bid-rigging, collusion amongst contractors and officials, and collusion amongst contractors (Modrusan et al., 2021). Procurement officers in companies often work with independent suppliers to defraud the company for private gains such as kickbacks, bribes, rewards or other profits (Tan, 2013).

The menace of procurement fraud leaves incredible negative effects on a nation’s economy, the efficiency of the procurement system, and public service delivery. It is costly for governments as it leads to losses of taxpayers’ money and reputational risk (LGA and CIPFA-CFC, 2015). Most experts consider fraudulent practices in procurement or contract process as the most prevalent and expensive among all white-collar misdemeanours (Caulfield, 2014). This is based on the realization that procurement fraud is a major impediment to the economic and political advancement progress of any nation (Gallego et al., 2021). It undermines national stability, government effectiveness, economic prospects, and standard of living (Watcharothai, 2018). The World Bank estimates that fraud and corruption in government contract systems influence nearly US\$1.5 trillion, and the magnitude of bribes that exchange hands in the public procurement domain only, is estimated at US\$ 200 billion annually (Kalubanga et al., 2013). A 2014 study by the Association of Certified Fraud Examiners (ACFE) reveals that 15,1% of wrongdoings occurred within government departments, resulting in a US\$ 90,000 median loss, and the procurement unit was ranked as the unit with the highest risk level (ACFE, 2014). For example, evidence shows that 29% of cases in the UK in 2014 were due to procurement fraud, with three-fifths of this form of economic crime occurring in the selection of suppliers and almost half in the invitation to tender (Maulidi, 2017). Related trends can be observed in almost all countries globally.

The urge to secure big contracts drives individuals and firms to get involved in fraudulent activities. Officials in the procurement and contract management units of government contracting entities are hence vulnerable to improper rewards or allurements that often come as bribes and corruptible gifts to cause them to deliberately distort due procedures (Deloitte, 2014). Where procurement procedures are susceptible to fraud and other types of corrupt practices, government budgetary allocations to the procurement sub-sector are often perverted, in preference for extremely contrasting commodities where it is more challenging to uncover fraud, because of the non-existence of corresponding standard prices (Knack et al., 2017). Particularly, where the tendering procedures are manipulated, competition loses the power to perform its function of keeping the costs low and the quality or standards high (World Bank, 2016). Procurement fraud thus threatens social justice and obstructs economic progress and healthy rivalry in the economy (Psota et al., 2020). Also, procurement fraud severely threatens the potency of government organizations to attain their working goals as it can hinder the prosecution of programmes and projects (Kalubanga et al., 2013). Hence, “more transparent systems that make procurement information widely accessible, and complaints mechanisms and auditing procedures that establish accountability for procurement decisions, are believed to encourage participation by more firms and deter “kickbacks” and other forms of fraud and corruption” (Knack et al., 2017, p. 2).

Kenny and Crisman (2016, p. 3) posit that, “the presence of numerous bidders is at least one indication of active competition for contracts”. Therefore, in contexts where there is greater transparency in procurement systems exemplified by emphasis on open competitive tendering processes, the greater number of bidders take part in government procurement markets (Knack et al., 2017). Effective competition stimulated by the participation of a large number of firms in tendering process reduces opportunity for fraud and corruption in the procurement process and ultimately aids the maximization of “value for money” in a well-founded and more open system.

Even if it is to be assumed that procurement fraud cannot be completely exterminated in any country, firms would pay rarer and lower kickbacks to public officers in societies that operate increasingly transparent procurement administrations (Knack et al., 2017). Such societies also need to maintain viable and self-dependent complaints structures, and adequate external auditing arrangements (Knack et al., 2017). Nevertheless, a core challenge is that, “procurement fraud is difficult to detect; cases are rarely reported and subsequently it is difficult to measure the extent of the problem” (NFA, 2011, p. 3). This applies to most countries, especially developing countries, where the transparency of procurement processes is minimal.

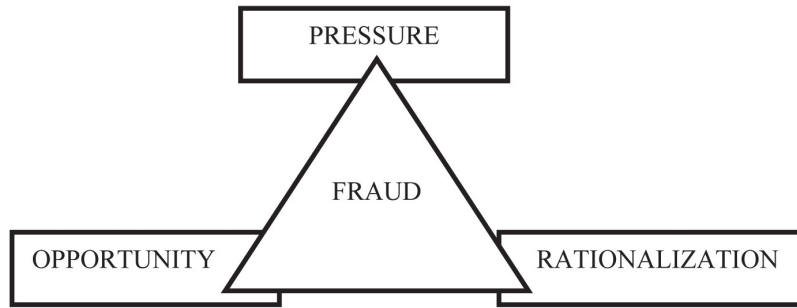
The actuality of procurement fraud undermines efficiency in the provision of public services (Azmi and Rahman, 2015). In developing countries, several projects are recommended by politicians to realize personal gains (Rose-Ackerman and Palifka, 2016). This happens at the expense of the interests and preferences of the public, who desire certain projects that can add value to their lives and reduce their sufferings. Aiding this, is that, procurement staff of government entities strive to secure the interests of their political bosses (Neu et al., 2013),

particularly where the politicians can influence their career progress (Rustiarini et al., 2019). In societies with rising incidences of public sector malfeasance, the standards of infrastructures are comparably lower, and there is often restricted access to basic services, such as treated water or public medical facilities (Organization for Economic Co-operation and Development [OECD], 2019). Fraud also affects the quality and standards of contracts for supplies and products. Once procurement is affected, suppliers may provide ostensibly inferior goods or items to maximize their own profits while misleading the procuring organization into believing that the low-quality products are truly authentic (Deloitte, 2014). Certainly, at the post-contract award stage, invoices are falsified in regard to goods and services that are either not supplied or below the specified standards (Tan, 2013).

Given that “procurement uses public budgets from community taxes” (Rustiarini et al., 2019), the resultant effect of these fraudulent acts is that the procurement system ends up invariably serving as a source of socio-economic misfortunes, instead of as a tool for positive societal transformation. Beside this, procurement fraud could produce negative emotional outcomes (Watcharothai, 2018). The performance of the public procurement system is utilized as a yardstick for measuring the integrity of the government of the day, since it is an issue in which there is a high tendency to turn away from initial promises (Mamiro, 2012). Resultantly, Hui et al. (2011) warn that, fraud and corruption in the public procurement system can endanger government legitimacy, hence the necessity for the creation of workable measures to checkmate them and strengthen openness, accountability, and probity. Meanwhile, the most effective way of tackling procurement fraud is to identify, measure, and report the trend, which implies that, instituting effective mechanisms for controlling procurement fraud has much to do, first, with discovering the character and scale of the menace in a country (NIAO, 2020). Extant literature thus unambiguously depicts that procurement fraud undercuts all aspects of national development efforts.

## Theoretical framework

This study exploits the Fraud Diamond Theory (FDT) in conveying the substance of its argument. As an explanatory paradigm, the FDT is prominent for its usability in explaining the fundamental reasons individuals perpetrate fraud (Zahra et al., 2021), and it is widely revered and applied in practical scenarios. As Gill (2011) posits, the theory has become an “early fraud warning instrument” in fraud incidents. The FDT originates from Wolfe and Hermanson (2004), through their seminal article titled “The Fraud Diamond: Considering the Four Elements of Fraud”, published in the CPA Journal. The theory is considered as an expansion of the Fraud Triangle Theory (FTT) developed in 1950 by a renowned criminologist, Donald Cressey, who was the first to conduct a study on fraud (Kassem and Higson, 2012). The cardinal argument of Cressey’s FTT is that there are three basic factors, specifically pressure, opportunity, and rationalization, out of which one or more must be present before an act of fraud occurs (Cressey, 1953). These three elements of the FTT are usually depicted, diagrammatically, as in Figure 1.



**Figure 1. The Fraud Triangle**

**Source:** Cressey (1953).

At the pinnacle of the triangle is the pressure attribute or incentive to indulge in fraudulent activity, and at the base are the other two factors, perceived opportunity and rationalization (Wells, 2011). However, the FTT is considered incapable of elucidating the antecedents to fraud incidents (Dorminey et al., 2010), and thus the theory elicits criticism and controversy (Free and Murphy, 2015; Morales et al., 2015).

To ameliorate the deficiencies of the FTT, Wolfe and Hermanson (2004) modified the opportunity attribute of the Fraud Triangle, adding one more element, capability. Whereas FTT concludes FTT's conclusion is that pressure, opportunity, and rationalization are the causes of fraudulent acts among people, the reality is that people who are inclined to commit fraud do not just require opportunities but must equally possess the capability to leverage available fraud opportunities (Rustiarini et al., 2019; Abdullahi and Mansor, 2015). This capability is an individual attribute that every fraudster must possess (Cieslewicz, 2012) and is crucial for the success of an intended fraudulent act. In other words, it means that skill or power is required to perform an act of fraud.

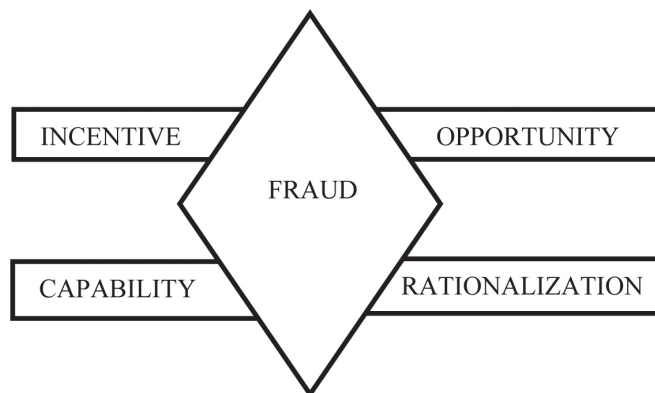
The position of the FDT, therefore, is that four factors trigger fraud, which include pressure or motivation, opportunity, rationalization, and capability (Wolfe and Hermanson, 2004). In the FDT the pressure element, that is, the urge to do fraud, is described thus: "I want to, or have a need to, commit fraud" (Wolfe and Hermanson, 2004, p. 2). For Lister (2007, p. 63), the pressure to perform an act of fraud is "the source of heat for the fire". This pressure can be categorized into financial and non-financial (Albrecht et al., 2015; Dorminey et al., 2012). The financial pressure emanates from individual dilemmas, like the cost of marriage, divorce, medical expenses (Dorminey et al., 2012; Efendi et al., 2007). It also includes situations, such as business mishap, liquidation, and excessive debt (Crutchley et al., 2007; Hogan et al., 2008). On the other hand, the non-financial pressure to perpetrate fraud can arise from personal egoistic drive, like the desire to gain reputation or a more elevated job (Rezaee, 2005), passion for power (Duffield and Grabosky, 2001), inclination to maintain social class (Heath, 2008; Piquero, 2012), and ways of living (Dellaportas, 2013). Within organizations, incentives also come by superior officers instructing junior officers to engage in fraudulent acts (Rustiarini et al., 2019).

According to Wolfe and Hermanson (2004, p. 1), the second attribute is opportunity, that "opens the doorway to fraud, and incentive and rationalization can

draw the person toward it”. This opportunity results from the deficiency of the organization in terms of the lack of internal measures against fraudulent behaviours, which the right individual takes advantage of (Wolfe and Hermanson, 2004). This means that although the pressure to commit fraud can be great, the fraudster can only carry out the act if there is a conducive atmosphere in the organization (Centre for Audit Quality [CAQ], 2010). Hence, fraud opportunity occurs in absence of strong internal control structure (Schuchter and Levi, 2015; Norman et al., 2010), and where it is difficult to detect and apprehend the culprit (Schuchter and Levi, 2015; Dorminey et al., 2012).

The third element is rationalization. This is a fraudster’s belief that his or her fraudulent act is worth the dangers involved (Wolfe and Hermanson, 2004). Rationalization includes both the justification for committing fraud and the actual reasons that drive the behaviour (Rustiarini et al., 2019). People have a frame of mind and some reasons to defend their behaviours or not to feel guilty for fraudulent acts (Dorminey et al., 2012; Murphy and Dacin, 2011). For instance, some fraudsters justify their fraudulent actions on the ground that they want to satisfy family needs, while others claim that other individuals have engaged in the act, and so they also have to do likewise (Cressey, 1953). This infers that the culprit knows that his actions are fraudulent, but does not admit that they are immoral.

The fourth attribute is capability. Wolfe and Hermanson (2004, p. 2) explain capability in the FDT thus: “I have the necessary traits and abilities to be the right person to pull it off. I have recognized this particular fraud opportunity and can turn it into reality”. For Abdullahi and Mansor (2015, p. 42), “This is the situation of having the necessary traits or skills and abilities for the person to commit fraud”. In this sense, fraud takes place after people have realized that they have the ability to perform the act successfully and are in a suitable position to do so. According to Dellaportas (2013), the higher the position an individual occupies, the greater the person’s opportunity to perpetrate fraudulent acts. The concept of capability encapsulates other supplementary elements, namely position, intelligence, ego, coercion, deceit, and stress (Wolfe and Hermanson, 2004). Figure 2 shows the four attributes of the FDT.



**Figure 2. The Fraud Diamond**

**Source:** Wolfe and Hermanson (2004).

The thesis of the FDT aptly explains the situation in Nigeria's public procurement system, where top officials of government MDAs, including Ministers apparently betray public trust in them by placing their private interests over public interest. Driven by the impulse to get stupendous riches quickly to satisfy personal desires, public officials collude with companies and vendors doing business with the government to subvert procurement due process, in exchange for bribes, kick-backs, and other selfish gains. Politicians or political appointees also use procurement and contract awards as instruments of political patronage and personal enrichment, thereby exhibiting a vested interest in the procurement process. Given their position, they easily influence the outcomes of most procurement processes in favour of political associates and cronies, or certain preferred companies in return for personal financial gains, against the position of the law. Procurement fraud thrives among Nigerian MDAs' officials and politicians in government since they are commonly able to successfully convert every fraud opportunity stemming from the elated positions they occupy. Aiding this is the lack of virile mechanisms for checking fraud and other potential abuses of public office within the larger public sector.

These unethical actors in the Nigerian procurement system quite seemingly consider that the financial and other benefits accruable to them through fraud are proportionate to the risks accompanying the act. Nigeria is plagued with the twin problems of weak laws and institutions, in this context, as exemplified in the judicial system specifically. Culprits in several fraud and corruption cases have been exonerated after bribing corrupt jurists with a certain percentage of the proceeds of their fraudulent activities. Hence, most fraudsters consider that, even if they are caught and prosecuted, they are unlikely to retribute all that they have stolen in the end. Beside knowing that they are able to bribe the judges to either turn judgement in their favour or convict them with less-stringent punishments, experiences have shown that many fraud doers in Nigeria have absolutely denied and concealed their loot and preferred to go to jail. After serving their jail terms, such individuals came out to live proudly on their ill-gotten wealth, and are celebrated by the society. Also, politicians, officials, and contractors possess the capacity that enables them to recognize opportunities for fraud, perform immoral enterprise, and successfully conceal it oftentimes without being detected. This is a major reason why the unpleasant phenomenon has remained somewhat persistent in the Nigerian procurement system.

## Methods

This is qualitative-conceptual research that investigates the dimensions of fraudulent activities in the Nigerian reformed public procurement system, with a bid to find ways of dealing with the problem to enhance the viability of the new procurement practice in the interest of the country's long-term development aspirations. The study sourced its data using the secondary data gathering method, involving data collection from documents, such as scholarly journal articles, books, government publications, and other relevant publications by organizations. The Internet was also used to collect additional useful information from other

sources, including electronic newspapers and the websites of related organizations. The objective analysis of the data was carried out with the help of thematic and descriptive-interpretative methods for the analysis of qualitative secondary data.

## Dimensions of fraud in the Nigerian reformed public procurement system

In spite of the outright prohibition of all forms of fraud and corrupt practices in the procurement process, the unwanted trend has remained a main feature of the current public procurement system in Nigeria, damming the effectiveness of governance and the collective good of the populace. The paramount ways in which government officials and contractors in Nigeria perpetrate procurement fraud under the reformed procurement system are highlighted along the following themes below.

### **Falsification of procurement documents**

One of the most common forms of public procurement fraud perpetrated by contractors and vendors in Nigeria is the use of forged documents in bidding for government contracts. This practice has reached an alarming level in the present procurement regime as a significant number of companies doing business with the Nigerian Federal Government indulge in unlawful act. In 2011, barely four years after the procurement reform in Nigeria, the former Director-General of the BPP, Engr. Emeka Ezech raised the alarm that many desperate contractors use forged documents to bid for public contracts and declared the Bureau's determination to clamp down on this criminal practice (Eteghe and Okebugwu, 2011). Earlier, a former Nigeria's Minister of Aviation, Professor Babalola Borishade, and three others, namely Tunde Dairo, Rowland Iyayi, one-time Managing Director of Nigeria Airspace Management Agency (NAMA), and George Eider and Avsatel Communications Limited, an Australian company had been facing trails in court since 2009 by EFCC. The allegations against them include the forging of contract documents and receiving of bribes about in relation to a N5.2 billion Aviation Safe Tower contract (Daniel, 2016). In 2013, Ezech declared that the BPP forwarded to Nigeria's key anti-graft agencies, the EFCC and the Independent Corrupt Practices and Other Related Offences Commission (ICPC) for probing a list comprising over 50 firms that sought to clinch public contracts with falsified documents alongside those that made false claims regarding their capabilities (The Citizen, 2013). A Chinese company, which was accused of using false documents to secure a N2.2 billion contract for rebuilding a 1.6-kilometer road in Apapa, Lagos State, was among the companies indicted (Archibong, 2011).

In 2014, Engr. Ezech further disclosed at the BPP's Annual Contractors, Consultants and Service Providers (CCSP) Forum of Federal Government MDAs held in Abuja, that 80 percent of contracting firms doing business with the Nigerian government are notorious for submitting counterfeit documents. As Ezech stated, such fake documents include Tax Clearance Certificates, PenCom Certificate of Compliance, false claims of personnel, false audited accounts, and the use of fake addresses and fake bank statements to fraudulently secure government

contracts. Ezech further disclosed that the BPP at that time was prosecuting a total of 156 unscrupulous contractors, mostly local contractors, who allegedly forged and tendered fake procurement documents in an attempt to obtain contracts (Ujah, 2014). The persistent use of falsified documents and the submission of false information by contractors during the procurement process has often resulted in valuable government contracts being in the hands of companies that do not have the competence and capacity to adequately fulfil such contracts.

### **Inflation of contract sums**

Collusion between cutthroat contractors and officials of government MDAs to inflate prices for executing public contracts is another form of fraudulent practice that has remained increasingly worrisome in the Nigerian procurement system. Public officials and politically exposed individuals have severally been alleged of engaging in secret dealings with unprincipled contractors to inflate the costs of implementing government projects and facilitate the award of contracts to such companies for kickbacks from the amount so quoted. It is thus not surprising the claim that more than 75 percent of all the corruption cases involving public officials in Nigeria are related to procurement fraud (Onwubiko, 2018). Government MDAs are most culpable when the issue is procurement abuses, including over-inflation of actual contract costs and total embezzlement and sharing of funds for executing the capital component of their annual budgets (Onwubiko, 2018). Thus, a former Director-General of the Bureau of Public Service Reforms (BPSR) of Nigeria, Dr. Joe Abah pointed out that the colossal frauds hampering the viability of the Nigerian economy are associated with inflated and bogus contracts, in addition to other things (Vanguard, 2014).

For instance, former President Goodluck Jonathan ousted Stella Oduah, the Senator currently representing Anambra North Senatorial District at the Nigerian National Assembly, from office as the Minister of Aviation in 2014. This followed a scandal of more than N255 million armoured cars that Stella Oduah propelled the Nigeria Civil Aviation Authority (NCAA), an agency under her stewardship as Minister of Aviation to purchase for her at inflated costs, for which she is still facing trials in court up till date (Tsa, 2021). Also, the prices of the contracts for the expansion of Abuja roads between January and June 2010 were padded. Concerning Lot One of the Abuja Airport Road project, the contracting company offered to execute a contract for N58.6 billion, but the contract was allotted at N59.2 billion. The same applies to Lot Two of the Airport Road contract; the contractor offered to execute the contract for N48 billion but the contract was granted for N49 billion. In the same vein, the Abuja Outer Northern Expressway contract was also padded from the sum of N64.9 billion stated by the contractor to N66.8 billion (Centre for Social Justice [CSJ], 2010). The Centre for Social Development (CSD), a civil society organization based in Abuja, comments on the above-mentioned conditions as follows:

The above development implies deliberate mischiefs and deliberate inflation of contract sums for personal enrichment contrary to the provisions of the PPA. It is also worrisome that contracts of this magnitude required the certification of the Bureau of Public Procurement and the approval of the Executive Council

of the Federation. One begins to wonder if the Bureau was actually involved in this process or the procuring entity skipped due process by going ahead to award contracts in the range of billions of naira without certification of the BPP and approval of EXCOF. Available information indicates that the contract passed through due process and the EXCOF (CSJ, 2010, p. 7).

In another scenario, the reported inflation of the cost of executing the 4km Abuja Airport Second Runway construction project at the Abuja International Airport got the BPP indicted. The House of Representatives Committee that investigated the case established, based on its public hearing, that the BPP falsely issued the 'Certificate of No Objection' for the project deliberately in connivance with the Managing Director of Federal Airport Authority (FAAN). This was done together with other top officials of FAAN to inflate the price of the project and defraud the Nigerian Federal Government (GIABA Research Report, 2014). The alleged involvement of the BPP in this scheming reveals that government agencies are truly 'the most culpable' in the avalanche of sharp practices undermining Nigeria's procurement practice and system. Also, there is suspicion that the N7.93 million paid to a contracting firm – Adexco Integrated Ventures, for the construction of Motorize Borehole for Edzu and Takuti communities in Lapai Local Government Area of Niger State, by the Upper Benue River Basin Authority, a Federal Government agency, might have been inflated. Critics and observers say that the Anambra State Community and Social Development Project (CSDP) at the cost of N2.3 million executed a similar project (N2, 032,000.00) (Ibemere, 2021).

Further, it was the in-fighting among the management staff of the Nigerian Police Trust Fund (NPTF) over the sharing formula of the proceed from the fraudulent acquisition contract of N11 billion sub-standard equipment for the Nigeria Police that resulted in petition and institution of probe into the case by the ICPC recently (Omonobi, 2021). It was revealed that what prompted the secret protest that led to the discovery of the fraudulent act was the disgruntleness by some of the NPTF's management staff involved in the deal over discrepancies in the amount allotted to them from the proceeds of the illegal transaction. It was allegedly revealed that some staff got between N3 million and N5 million, while others received between N7 and N8 million, thus provoking underground protests by those who were given smaller amounts (Omonobi, 2021).

### **Phantom companies bidding and winning contracts**

The rate at which phantom or non-existent entities bid and win multi-billion Naira contracts in Nigeria further depicts the overwhelming dimensions of fraud in the country's procurement market. For example, the probe and report on the case of the more than N5 billion Aviation Safe Tower contract revealed that many companies that partook in the fraudulent act were non-existent (CSJ, 2010). Justice Umar Sadiq tried the culprits, the former Aviation Minister, Prof. Babalola Borishade and his accomplices – Rowland Iyayi, Tunde Dairo, and George Eider and Avsatel Communications Limited at the Abuja Federal High Court on June 9, 2010. During the trial, a prosecuting witness attested that two of the business entities utilized in the bidding process, namely F-Coleman and Aero Enterprises were false firms, and they were used to effect the fraud (CSJ, 2010).

This again raises an important question about how devoted the BPP has been in delivering on one of its statutory functions of maintaining “a national database of the particulars and classification and categorization of federal contractors and service providers” as spelt out in section 5(h) of the Public Procurement Act.

Another unforgettable example was the award of a federal contract for the construction of primary health care centres to a company called Lonestar Procurement Services Limited in 2012. Lonestar bade for and was awarded the N21.7 million contract, but apart from his identity card, the owner of the company had nothing to prove that he is a citizen of Nigeria. The Corporate Affairs Commission (CAC) did not know the name of the company, the promoters and their shareholding statuses, and there was no information on the organization's office address, competence and experience in the particular construction industry. To aggravate the situation, the company had neither a tax clearance certificate nor a balance sheet, and the documents it used to bid for the contract turned out to be forged (International Centre for Investigative Reporting, 2017).

Prior to the above case, the House of Representatives had launched a probe into the alleged fraud in the award of a more than N19.2 billion job for the rehabilitation of the 463km Port-Harcourt – Markurdi section of the eastern railway line to Eser Contracting Industry Incorporated in March 2011. The investigation yielded results showing that Eser Contracting was non-existent, in that the company was not registered with the CAC in accordance with the dictates of the procurement law. In addition, Eser does not possess the requisite tax clearance certificate nor an audited account statement for the previous years and thus lacks the legitimate capability to carry-out business activities in Nigeria (Salem, 2021). The case of Eser Contracting brings another indictment on the BPP as it is stated that:

In the invitation to bid advert for the contract placed in the November-December 2010 edition of the Federal Tenders Journal, the Certificate of Incorporation was a major requirement listed as one of the criteria needed to bid for the job, but surprisingly the Railway Corporation, the Bureau of Public Procurement and the presidency, all brushed aside this requirement in the consideration of Eser Contracting and Industry Company Incorporated for the job (Salem, 2021, para. 5).

This shows that even the authorities at the top echelon are both involved, and are aiding and abetting the fraudulent procurement activities in Nigeria. In particular this raises many questions regarding the genuineness of the BPP and the presidency's claim of unflinching commitment to riding the country's procurement system of fraud in all its dimensions. This is why efforts at curtailing the ugly phenomenon have not yielded satisfactory results.

Investigations also show that the National Integrated Power Projects (NIPP), which was allotted the contract for 300 power projects worth N430 billion, is an illegal company. It was divulged that the firm, which belongs to Aniete Okon, a former Senator, did not bid for the contract in the first place but was awarded the job involving billions of Naira. The Chairman of the Panel that investigated the case, Honourable Godwin Ndudi Elumelu told Nigerians that N6.2 billion was distributed among more than 50 companies, including Aktra, Zumo, Bangasa, and Aolat Nigeria Ltd., which did do not have record proof

of incorporation at the CAC (Onyema, 2008). The fraudulent award of the controversial N30 million Mosque building contract by the Federal Ministry of Agriculture and Rural Development (FMARD) to El-Shukhur Multi Buz Nigeria Limited, an inactive firm, is another case in this regard. The FMARD awarded El-Shukhur Multi Buz the contract for the construction of a Friday Mosque at an unidentified Internally Displaced Persons (IDPs) camp in Borno State on December 10, 2020. In May 2021, barely within the space of five months later, the letter for awarding of the contract got exposed to the media, sparking a public clamour (Adanikin, 2021).

Findings show that the company – El-Shukhur Multi Buz Nigeria Limited became a registered company with the CAC on September 3, 2008, but it is presently designated an inactive firm on CAC's database (Adanikin, 2021). Moreover, El-Shukhur Multi Buz's Facebook address differs from its address on CAC's record as uploaded online, and there is no evidence of tax remittance, among other things, it is not listed in the BPP database of registered companies doing business with the Federal Government. However, BPP's contractors' registration portal is among the schemes that evolved to improve service delivery, checkmate procurement frauds, and minimize other corrupt practices in the procurement system (Adanikin 2021). Since the company is not registered with BPP, which is the clearing house for all eligible contractors in Nigeria, it becomes questionable how it managed to pass the pre-qualification screening conducted by the agency.

In another episode, it was discovered that many of the companies that received different sums from the N2.2 trillion paid to contractors handling disparate Federal Government jobs across the nation between January and June 2021, most of which are unidentified projects, are not registered with either the CAC or the BPP. Payment to unregistered firms during the period totaled N722.3, which also lacked transaction description, implying that certain individuals may have fraudulently taken money from government coffers for fictitious contracts. For example, Meekahalok Nigeria Limited, which as observed earlier collected N75.1 million for a project not named, has no record with the CAC and BPP, and the company has been in operation since 2012 (Ibemere, 2021). This is an open contravention of the procurement law. There are also allegations of fraud regarding multi-billion Naira contracts currently held against the Director-General of Nigerian National Broadcasting Corporation (NBC), Balarabe Shehu Ilelah, by some employees of the agency. Some of the allegations that are raised mainly by staff of the procurement unit of the agency bother on nepotism and marginalization and illegal award of contracts to unknown and unrecognized companies belonging to his friends, family members, and cronies as against the spirit and letters of the procurement law (SaharaReporters, 2021).

It is alleged that since Ilelah was appointed as the DG of NBC in June 2021, his regime has indiscriminately engaged in the award of contracts to individuals who did not participate in the bidding process, and in some instances, contracts were awarded without advertisement. An employee of the agency's procurement department confirms that unknown persons come to the office daily claiming to be contractors hired by the Office of the Directorate General to supply a varieties of items (SaharaReporters, 2021). There was also another occasion when a com-

pany led by Nigeria's former military head of state. Gen. Abdulsalami Abubakar, ENEGO Nigeria Limited, was awarded a N13 billion contract, which was padded to N19.7 billion by the officials of the Power Holding Company of Nigeria (Onyema, 2008). These cases project a very dark picture of the BPP. As the main regulator of procurement activities in the MDAs, no contract award is authorized to take effect unless BPP has carried out thorough scrutiny and issued the 'No Objection Certificate' of award, which indicates that Due Process has been observed. Issuance of this certificate also means that the awardee has fulfilled all requirements pertaining to the pre-qualification and the award stages. Therefore, if all these irregularities are happening in spite of the presence and operation of the BPP, then there is more that Nigerians deserve to know about the continuing increase in the incidence of procurement fraud in the post-procurement reform years.

### **Misappropriation of funds for fictitious projects**

Habitual padding of the budgets with non-existent projects is one of the major fraudulent tactics by which government agencies, trustees of public treasury, and politically exposed persons in Nigeria have been milking the public purse. For example, the result of a recent investigation on procurement activities of MDAs that has come to the public domain indicates that, between January and June 2021, the sum of N2.2 trillion exchanged hands between MDAs, contractors, and firms. Nonetheless, out of this stated amount, as much as N7.3 billion could not be tied up to any projects.

Atlascor Industries Limited has been shown to have received N29.3 million for an unnamed project it allegedly carried out for the Federal Teaching Hospital in Gombe. Also, Dana Motors Limited got N42.1 million in regards to unknown services it provided to the Council for the Regulation of Engineering in Nigeria (COREN), while Meekahalok Nigeria Limited was given N75.1 million by the Federal Co-operative College, Ibadan for an undesignated project, just to mention a few (Ibemere, 2021). The finding on these infractions, which are traceable to 55 MDAs, was carried out through the Open Treasury Portal (OTP) officially instituted by President Muhammadu Buhari in December 2019 (Ibemere, 2021). These developments suggest clearly that, "many public officials have extensive business interests outside of their public sector roles" (GIABA Research Report, 2014, p. 16).

This, perhaps, must have been connected with the letter written to President Muhammadu Buhari on May 8, 2021, by a human right-focused civil society organization called the Socio-Economic Rights and Accountability Project (SERAP). In the letter, SERAP requested Buhari to instruct the Attorney-General of the Federation and Minister of Justice, Abubakar Malami and relevant anti-graft agencies to probe MDAs together with the National Assembly for being involved in the alleged injection of a total number of 316 duplicated and unknown projects valued at N39.5 billion into the 2021 budget (Akoni, 2021). While stressing that these projects have been leveraged to channel public monies from MDAs to private purses, SERAP went on to publicize the names of the ministries involved in the nefarious act and the numbers of the duplicated and mysterious projects they incorporated into the budget. SERAP lists them as follows: Ministry of Health 115; Ministry of Information and Culture 40; Ministry of Agriculture

and Rural Development 25; Ministry of Education 23; Ministry of Transportation 17; Ministry of Science and Technology 17; Ministry of Environment 13; Ministry of Power 11; Ministry of Labour and Employment 11; and Ministry of Water Resources 10 (Akoni, 2021). In 2020, the former Acting Managing Director of the Niger Delta Development Commission (NDDC), Prof. Kemebradikumo Pondei, who was appointed by President Buhari to the position on February 19, 2020, accused the preceding administration of the agency of this same unconscionable practice. Prof. Pondei declared categorically that the agency's budget for the year 2019 was dubiously padded with more than 500 non-existing projects worth billions of Naira. He stated that the Interim Management Committee (IMC) of the commission under his watch discovered this misappropriation while investigating the commission's 2019 appropriation (The News, 2020).

Additionally, the ICPC verified a total of 2,516 constituency projects executed by senators and members of the House of Representatives of the Nigerian National Assembly between 2015 and 2017. Out of these, 918 were not executed, 395 were ongoing, and 214 could not be located at all (The Nation, 2019). Between June and August 2019, the ICPC embarked on another investigation of constituency projects executed by lawmakers in the 8th National Assembly from 2015 to 2018 (The Nation, 2019). In its report on the first phase of the tracking exercise, the ICPC's task force – the Constituency Project Tracking Group (CPTG) showed how the country's lawmakers collaborate with agencies to embezzle billions of Naira earmarked for the implementation of constituency projects. The CPTG tracked 424 zonal intervention projects in 12 states, namely Adamawa, Akwa Ibom, Bauchi, Benue, Edo, Enugu, Imo, Kano, Kogi, Lagos, Osun and Sokoto together with Abuja. The report revealed that the National Assembly had awarded some contracts that matched in features, descriptions, sums and locations (Olafusi, 2019). In November 2019, the ICPC also disclosed that it discovered a whopping sum of N3.9 billion inserted into the 2019 budget for constituency projects which was not designated to any particular project or sector (ICPC, 2019). This explains why President Buhari lamented in a keynote address at a two-day summit anchored on the theme of "diminishing corruption in the public sector" for the top level of government. At the occasion, Buhari affirmed that Nigeria has nothing to show for the N1 trillion the country has spent on constituency projects carried out by the lawmakers in the past 10 years (Agbakwuru, 2019). This is antithetical to the integrity and purpose of the law-making organ of the government.

### **Bribes and kickbacks**

To use the words of Martini (2014, p. 7), "Grand corruption in the form of bribes and kickbacks paid to politicians and public officials in exchange for large public contracts also seem to be an area of concern in Nigeria". Financial bribery and kickbacks are aspects of fraud and corruption that are recognized as being highly inimical to Nigeria's development (Igwe et al, 2021). As a constituent of the World Bank 2007 Enterprise Survey, over 45% of the entrepreneurs interviewed specified that firms are required to pay unofficial amounts or offer gifts to government officials to obtain public contracts in Nigeria. The entrepreneurs also revealed that, on average, the value of the clandestine payment or gift is 4.7% of the

contract cost, which is higher than what is obtained in other countries within the region where businesses indicated that they are required to pay only 2.4% of the contract sum illegally (Martini, 2014). Research has shown that bribery and kickbacks are generally counterproductive in any society (Montero, 2018). Inevitably, the illegal practice of roguish contractors paying bribes and kickbacks to villainous public officials in MDAs in a bid to influence the process of procurement and award of contracts in their favour was rampant and caused Nigeria huge economic losses in the pre-public procurement reform era. The same problem has resurfaced in the current procurement regime, and top government officials are mostly among the culprits. Citing some case examples is pertinent in providing evidence of the re-occurrence of this mischievous and harmful practice.

One notable case of bribery and kickbacks in the procurement process in Nigeria, is the prolonged legal battle between the Nigerian Government and Process and Industrial Developments Limited (PandID). Legal tussle follows from Nigeria's declared disapproval of a Gas Supply and Processing Agreement (GSPA) consented to on January 11, 2010, by Nigeria and PandID, which has gained substantial recognition locally and internationally (Omiunu and Akanmidu, 2021). The Nigerian Federal Government has disclosed, based on the investigation and discovery of the EFCC that, PandID got the 20-year GSPA contract through unlawful means by bribing some Nigerian government officials. One of the officials involved is Grace Taiga, the former Director of Legal Services in the Ministry of Petroleum Resources, who received US\$4,969.50 on December 30, 2009 and a further US\$5,000 on January 31, 2012 as a bribe from PandID to secure the contract. Taofiq Tijani, the chairman of the government's technical committee tasked with reviewing the gas contract, also confessed to receiving US\$50,000 in cash from Neil Hitchcock, a dismissed PandID project director (Awojulugbe 2020; Eromosele, 2022). This case is still ongoing in court. Similarly, in 2009, Kellogg, Brown and Root, a US construction firm admitted that it paid about US\$180 million in bribes to the officials of the Nigerian National Petroleum Corporation (NNPC), the Ministry of Petroleum, and other public officials to be awarded four contracts involving the building of liquefied natural gas facilities valued at more than US\$6 billion. As a means of avoiding trial and more harm to its reputation, the company accepted the payment of a US\$402 penalty to the government of the US for breaching the Foreign Corruption Practices Act (FCPA) (Martini, 2014).

In another incident, a United States Department of Justice (DoJ) press release puts it on record that, Glencore, a Swiss commodities trading and mining company paid more than US\$1.1 billion on the account of varying contraventions, inclusive of payment of bribes to officials of governments of many African countries to secure magnificent crude oil purchase contracts. DoJ declared that, Glencore and its affiliates, during the period between 2007 and 2018, made nearly US\$79.6 million to be paid to intermediate firms in exchange for inappropriate privileges of obtaining and retaining contracts with government-owned and government-controlled organizations in West African countries. This includes Nigeria, Cameroon, Ivory Coast, and Equatorial Guinea. In Nigeria exclusively, as the DoJ confirms, Glencore and its subsidiaries made payment of over US\$52 million to the intermediaries, part of which was intended to be used in bribing the Nigerian government officials. In 2021, a for-

mer Glencore trader, Anthony Stimler, admitted to a plot to give bribes to officials of the NNPC to obtain a profitable oil contract. Having worked on Glencore's West Africa desk between 2002 and 2009, and for a second time between 2011 and 2019, Stimler confessed that he paid a whopping amount of US\$300,000 in bribes to finance the electioneering campaign of a senior government official in Nigeria, all in a bid to secure improper business advantages (Addeh, 2022).

The famous Swiss bribery scandal involving four former Nigerian government officials and the company Dredging International Services (Cyprus) Ltd should also be mentioned in this analysis. The company, Dredging International was convicted in Switzerland for bribing Nigerian officials, and was required to pay a fine of US\$1.03 million and repayment of an illicit profit of US\$37.3 million. Swiss prosecuting counsels ascertained that the firm paid enormous bribes to offshore companies with the Nigerian government officials as authentic beneficial owners. Prosecutors revealed that Dredging International started wiring the bribes in 2007 after the Nigerian Ports Authority (NPA) refused to pay the company US\$43 million for the dredging of the Bonny channel and the river in Rivers State, Nigeria, which the company had executed. To get its reward for the work done, the company resorted to paying bribes to senior NPA officials and other civil servants to influence them to take actions in its favour. The three senior NPA officials involved are, namely Adebayo Sarumi, Felix Ovbude and Abba Murtala, who together were paid US\$2.6 million in kickbacks by Dredging International.

Daniel Afam-Obi, the former assistant to the Special Adviser to former President Goodluck Jonathan, Sullivan Akachukwu Nwankpo, allegedly received US\$157,000 on behalf of his boss for unspecified reasons. The company also gave US\$18 million to some offshore firms said to be owned by Nigerian Officials (Mojeed, 2017; Wrate, 2017). These few cases above show that bribery and kickbacks are a huge problem for the present procurement practice in Nigeria. Especially, the involvement of senior government officials in the act raises concerns about the sustainability and consolidation of the gains of the procurement reform.

## Mitigating the offensive trend

Nigeria needs to take urgent steps to curtail fraud in all dimensions of its public procurement process to reduce the devastating effects of the menace on the nation's economy. In light of this, the study recommends the following plausible measures to tackle the problem.

The current President of Nigeria, Bola Ahmed Tinubu, needs to include public procurement among his administration's top priorities. As the chief executive of the country, he should exhibit strong and genuine political will to clean up the nation's procurement system and rid it of all forms of illegalities that impede its efficiency. The PPA 2007 spells out various degrees of punitive measures to be applied to different categories of players in the procurement sphere, on the account of any violations of its provisions. President Tinubu should thus ensure that the provisions of the PPA 2007 are strictly followed in dealing with any cases related to procurement fraud, regardless of who is involved and whatever may be their political, ethnic or religious affiliations. By so doing, he would prove to Nigerians

that his administration does not regard anyone to be above the law. This would inject a great deal of caution in the country's procurement arena, thereby deterring the actors from continuing in the wrongdoing.

Top management of Nigeria's public procurement regulatory agency, BPP, should conduct deliberate internal sanitization exercises to rid the agency of bad elements – corrupt officials within the agency, who may have been sabotaging its efforts. This would go a long way in averting the ugly trend of constant indictment and tainting of the name and image of the agency for directly or indirectly aiding and abetting procurement fraud, through the underhand practices of some of its unscrupulous personnel, who leverage their official positions to advance personal gratifications. With this in mind, BPP's top management should put in place robust and effective internal surveillance mechanisms, such as the establishment of a dedicated department within the agency to monitor interpersonal relationships between agency staff and contractors. Instituting such internal mechanisms would engender a greater sense of vigilance and help to reduce the incidence of connivance among the agency staff, contracting firms and individuals to the barest minimum.

The executive arm of government in Nigeria led by President Bola Ahmed Tinubu should take urgent steps to implement the provisions of the PPA in full. This refers to the provision in section 1(1) of the PPA that deals with the establishment of the National Council for Public Procurement (NCPP), a body to supervise the operations of the BPP to prevent lapses and possible excesses by the agency, but which has not been implemented to date. The establishment of the NCPP is extremely important as its presence in the national procurement arena would make the BPP realize its responsibilities and operate with greater caution, thereby reducing the agency's vulnerability to accusations of involvement in procurement fraud in the future.

There is a need for a strong synergy between the EFCC and the ICPC, Nigeria's major anti-corruption institutions, to increase tempo and decisively deal with the nuisance of procurement fraud ravaging the nation's economy. In this sense, the anti-graft bodies should prioritize adequate and timely prosecution of any entities caught in the nefarious act, rather than merely publicizing the cases in the media. This would send a strong signal to all stakeholders in the Nigerian procurement sector as well as citizens that the seriousness and renewed enthusiasm by these anti-graft agencies to nip procurement fraud in the bud, hence deterring would be culprits.

Civil society organizations (CSOs) in Nigeria accredited and certified by the BPP to monitor procurement procedures in government MDAs should increase the reporting of alleged cases of fraudulent practices to the EFCC and ICPC for investigation and prosecution when a case arises. The CSOs and the anti-corruption agencies should organize campaigns through radio and television to sensitize all and sundry on the perils of procurement fraud. The CSOs and the anti-corruption agencies must also hold physical sensitization programmes in the form of seminars and workshops from time to time, especially for BPP and MDAs' staff along with contractors on the implications of procurement fraud, both on them and on the development of the country. This would facilitate a quick reduction in the incidence of the awful trend.

## Conclusion

Public procurement fraud is one of the corrupt practices that Nigeria is currently battling with, and combating the distasteful phenomenon has been a daunting task for the country. Fraudulent practices largely characterized Nigeria's defunct procurement system and reduced it to a source of colossal wastage of its scarce economic resources. Nigeria implemented reforms in its procurement system in 2007 and enacted a comprehensive federal law – the PPA 2007 mainly to exterminate fraud and corruption in the procurement process. The law aims to enthrone greater transparency and integrity to the procurement processes, and creates the BPP to oversee the procurement activities of government agencies to guarantee strict adherence to the law.

Unfortunately, fraudulent practices have remained alarming in Nigeria's reformed procurement system, causing serious obstructions to adequate public service delivery. Procurement fraud occurs in different dimensions in Nigeria, but as the study shows, the most prominent forms of it are the use of forged documents in bidding for government contracts, inflating the cost of contracts, using the names of non-existent companies in bidding and awarding contracts, embezzlement of public funds through fictitious contracts, and bribery and kickbacks. It has become expedient for Nigeria to find a lasting solution to the problem. As such, this study expresses high optimism in the potency of the strategies recommended therein to help Nigeria to drastically curtail or eliminate the oddity, if the measures are fully embraced and properly applied.

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