IJAAR PUBLISHING®

Research Journal of Management Practice | ISSN: 2782-7674
Vol. 3, Issue 11 (November, 2023) | www.ijaar.org/rjmp

ANALYSIS OF CORPORATE FINANCIAL MANAGEMENT INVESTIGATION OF NIGER DELTA DEVELOPMENT COMMISSION (NDDC) PANEL REPORT (OCTOBER 2019 – 30TH MAY, 2020): A CONSOLIDATED EXPENDITURE.

[1]**Nwanyanwu, H. Dennis, PhD.** School of Foundation Studies, Kenule Beeson Saro-Wiwa Polytechnic P. M. B. 20, Bori Port Harcourt, Rivers State, Nigeria.
+2348033404189
nwanydennism@gmail.com

[2]**Tordee, Barikui.** Department of Accountancy, Kenule Beeson Saro-Wiwa Polytechnic P. M. B. 20, Bori Port Harcourt, Rivers State, Nigeria

.

[3]**Neeka Igbara, PhD.** School of Foundation Studies, Kenule Beeson Saro-Wiwa Polytechnic P. M. B. 20, Bori Port Harcourt, Rivers State, Nigeria

Abstract:

The introduction of NDDC was a welcome development by the people of the Niger Delta region. A new down was been welcome in the nine states of the Niger Delta with the hope that the region was going to be massively developed focus of the paper was on the development of Niger Delta region. The paper anchored on "Diversification Theory. The study was an ex-post facto design. The paper adopted content analysis and epidemiological review in the analysis. It was discovered that state-by-state projects were either abandoned, not completed or the amounts released were paltry compared to immobilized amounts for the projects. Furthermore, outrageous amounts were spent on the staff of the agency instead of the masses during the COVID-19 pandemic. Irrespective of the huge budgetary allocations there has remained youth restiveness, militancy activities, bunkering, pipeline vandalization, illegal refining of crude and massive crude theft all arising from neglect of the oil rich region by federal government. The paper recommended that no more award of non existing contract (air jobs) by NDDC where privileged individuals are given free large sums of money without physical (existing) jobs. Stiffer punishment should be given to those that misappropriate public funds than hunting for petty thieves in the communities to jail. Electioneering campaign expenditures should not be sourced through NNDC office.

Keywords: Analysis, Selected, NDDC, Financial, Investigated, Report

14/11/2023
Nwanyanwu, H.D., Tordee, B. & Igbara, N. (2023). Analysis of Corporate Financial Management Investigation of Niger Delta Development Commission (Nddc) Panel Report (October 2019 –30th May, 2020): A Consolidated Expenditure. *Research Journal of Management Practice*, 3(11), 1-15.

Introduction

Niger Delta Development Commission (NDDC) is an agency created in the year 2000 to resolve the problem of environmental degradation and relieve the region from abysmal neglect, and at the same time bring succor to the suffering inhabitants of the region due to oil environmental pollution. It was created as Oil Mineral Producing Areas Development Commission (OMPADEC) in 1992 with the mandate to intervene in crisis of underdevelopment and speedy development of the region that has been shut behind developmental activities to reflect major source of revenue resources of the country. Many geopolitical zones of Nigeria have laid claim to ownership of the underground resources in Niger Delta as resources owned by all. But later, it became obvious that the outbreak of diseases in the region was not our outbreak, the environmental pollution was not our pollution, the deaths resulting from oil spill was not our deaths, oil explosion was not our explosion, the injustice can continue to be counted. This arose the curiosity of the federal government to create an agency to tackle these problems and see how the environmental issues can be remediated to reduce the number of deaths and bring reprieve to the people of the region. The essence was to bring justice to the region through environmental development.

Niger Delta oil resources have always accounted for over 95 per cent revenue of the country since oil was discovered in the region in 1958 by SHELL at Oloibiri which its exploitation began in 1958 (Saliu, Luqman & Abdullahi, 2007). Deaths as a result of crises and agitations have resulted to this exploration and exploitation traversed all the states that made up the thirteen states that made up the region. It has also resulted to loss of lives and personalities from the region who have attempted to speak out for the people of the region. Mostly from Rivers and Bayelsa states. The military occupation of the region in the early 1990s broke the camels' back with the loss of nine Ogoni sons and the Odi massacres under Obasanjo's military administration. The region has continued to be a voiceless region in the oil politics of Nigeria. The anger sprang up activists like Isaac Adaka Boro, Ken Saro-wiwa down to militancy agitations like Niger Delta Volunteer Peoples' voice led bt Alhaji Asari Docubo, Tom Ateke Tom, Tompolo and others. These were young men who were willing and ready to lay down their lives for the liberation of the region from the shackles of oppression from who takes larger shares from the revenues generated from Niger Delta region. The height of the agitation was the involvement of youths into illegal oil refining to have their own share of the resources in addition to pipeline vandalism. The resultant reprieve was what is seen as Niger Delta Development Commission (NDDC).

The Niger Delta region has been bedeviled by unaccounted trillions of naira as revenue from oil. This is in addition to the loss of lives on daily basis. Nigeria is plunged into over N42 trn debt even with the huge revenue from oil exploration. Still oil revenue is being used to service national debts. With the abundant of oil, our refineries are not put into use, resulting to huge claimed petroleum subsidy. Recently, it has been published in the daily newspapers that the agency in charge of providing succor to Niger Delta region has through her budget exposed by Senate Committee on Niger Delta, expended huge sums of money in the cause of her duties to the region within the neighborhood of N475m for police face masks and sanitizers, N3m to disbursed to 148 staff, N7m to senior staff, N1mt to 464 staff and N1.5m to 157 staff. In the face of these, staff and office maintenance expenses, question raised is how far has the activities of NDDC reflected in the lives of the people of Niger Delta region? If such huge sums of money are being spent of staff of the agency, how much is being distributed to the people of the region to ameliorate their sufferings? This is the gap filled by the study.

Objective of the Study

General objective of the study is to conduct analysis of Corporate Financial Management Investigation on Niger Delta Development Commission (NDDC) Panel Report between 2019 30th October 2019 and May, 2020). Specific objective of the study are:

- Ascertain the values of contract mobilization from 2003 and 2022
- Identify the regional project breakdown by Sub-sector
- To ascertain the value of abandoned contracts
- Ascertain the number of contracts per state
- Ascertain the value the contracts per state
- To ascertain the value of Covid-19 relief.
- Determine amount given to both junior and senior staff during the Covid-19 pandemic.
- Identify the challenges facing NDDC Operations in Niger Delta.

It is pertinent to ask question that bordered on;

(i) the value of abandoned contracts
(ii) the number of contracts per state
(iii) the value the contracts per state.
(iv) the specific objectives of NDDC?
(v) the value of COVID-19 palliative in NDDC?
(vi) the pandemic relief amount given to senior staff during the COVID-19 period?
(vii) the number of beneficiaries of the amount paid to the agency?
(viii) the challenges of confronted by NDDC operations in Niger Delta region?

This study exposes the huge sums of many expended on maintaining the agency by the federal government between October 2019 and May 2020. It brings to bear, the activities of the agency within the period studied. The paper exposes numerous challenges that bedevil the agency within the period reviewed.

Literature Review

Conceptual clarifications

Activities of NDDC in Niger Delta are being analyzed with a view to reviewing her developmental impact in the region. It is a complex process to gain better insight or understanding of what may have transpired within a a particular period. It is a detailed examination of any difficult activity to expose its level of achieved goals. It breaks understanding of activity into smaller units that enables easy explanation. In mathematics, it is a concept of study that usually leads to finding a solution to equations.

The concept of Corporate Financial Management is a management system that explains the way profits are made in businesses as return on investment (ROI) usually achieved through effective planning of investment and management capital for long run profit purposes. This is achieved through the adoption of effective financial control, good planning, and organization (Okolo, 2014). This is mainly concerned with funding of firms as most appropriate form of managing the capital. It therefore involves skills of analysis and proper knowledge of investment. According to Saliu, Luqman and Abdullahi, (2007), corporate financial management is a subset of finance concerned with effective budgeting and raising of capital to achieve firm's set objectives equity and liabilities. It further involves companies' capital structure funding. The efforts put in by company managers to appreciate the values of shares by shareholders and the systems of resources apportionment. Maintenance of financial value

in a corporation is a function of right decision making and adequate management of resources (Ezirim, (2004).

The Niger Delta region

The region, Niger Delta is situated within the Gulf of Guinea. It is the largest wetland in Africa and the world third largest consisting low aquifer and swampy terrain criss-crossed with meandering and streams, rivers and creeks covering several kilometers. It is formed primarily by deposition sediments. Its climate is largely influenced south-west winds maritime tropical winds with its air coming from the South Atlantic Ocean. It is habitat to about 20 million people from nine states comprised of Abia, Akwa Ibom, Bayelsa, Cross River, Delta, Edo, Imo, Ondo and Rivers states with several ethnic groups. This floodplain is about 7.5% of Nigeria's total land mass. The environment can be divided into four ecological zones namely: coastal barrier islands, mangrove swamp forests, freshwater swamps, and lowland rainforests. The region is greatly blessed useful ecosystem that contains the highest concentrations of biodiversity on the planet, in addition to supporting abundant flora and fauna, arable land that is capable of sustaining variety of crops, timber or agricultural trees, and more species of freshwater fish than any ecosystem in the West African continent. The vegetation majorly consists two types of swampy forests: belt of saline/brackish Mangrove swamp separated from the sea by sand beach ridges. Sandy islands with fresh water vegetation. Over 70% of Nigeria's crude oil and gas production comes from this region. Over 90% of Nigeria's revenue earnings are derived from the region through exploitation oil and its allied activities and accommodates several oil multinational companies with their attendant environmental degradation/pollutions and oil spills. The end result of the exploration inconveniences is crisis, kidnapping, pipeline vandalization and bunkering activities which have endangered the environment more. The region is now a flash point for all kinds of vices and youth restiveness.

Principles of Corporate Financial Management

Considered for proper corporate financial management certain principles not limited to.

(i) Consistency: being consistent is essential to facilitate corporate financial management.

(ii) Accountability: openness to investor or shareholders is necessary to enable them have an idea of hoe their capital is being managed. This calls for periodic publication of financial report of the company.

(iii) *Transparency:* transactions must not be hidden as not to reflect the act of secrecy. There should be no intentional act of non-disclosure of financial records if the company that can amount to secrecy. All financial dealings must be made transparency.

(iv) *Management:* In the company's financial management, good management is very important. It takes accountability, efficiency and transparency to optimally manage resources effectively in an organization (Ezirim, 2004).

The Purpose of Corporate Financial Management

There are purposes for corporate Financial Management in every organization as explained by Ezirim, (2005). If not for result oriented aspect of CFM, other purposes are not limited to;

(i) For the benefit of good flow of finance, profit management is a good aim of corporate financial management.

(ii) Appropriate method of investment and better expected profit is another purpose. It is good that a company makes good profit when the right corporate financial management is applied.

(iii) Profit optimization is a necessary aim for every financial management adopted. Financial conditions are met when the right attitude are adopted in an organization.

An investigation is an inquiry into activity that has already occurred. It could be considered as inquiry, research, examination or exploration in an effort to ascertain something. It is a systemic examination following a laid down process or procedure to unravel unknown result by examining the available facts. It could follow a process such as the use of evidence by asking questions for information that may be helpful and useful (Editoria, 2000).

Diversification Theory

This study anchored on Diversification Theory propounded by Harry Markowitz in the early 1950s to explain the relationship between finance and ratio of portfolio returns on investment. It explains the allocation of resources to risk. This is the allocation of resources to less than one risk assets. However, it is common and better to diversify by investing in more than one risk assets to guide against loss of invested capital. The only option to reduce investment risk is diversification. Some investment portfolios could be a safety channel to others. Importance of the theory is that it serves as efficient or safety frontier to the investor because it is an approach for reducing portfolio risk variance at the same time increasing investor's expected returns.

Empirical Literature

Scholars have made attempts to inquire into the crisis in Niger Delta amidst NDDC presence and huge amounts budgeted and expended: (Godson, 2021: Okolo, 2014: Saliu, et al, 2007). Discussion on this issue was widened by the work of Kaniye, S. & Ebeku, A. (2020) on performance assessment of Niger Delta Development Commission (NDDC) 2001 – 2020. Focus of the study was on the strategic importance of Niger Delta to Nigeria's revenue generation. The paper adopted review analysis method to discuss the findings from other studies. It was found that objective of OMPADEC was to transform the Niger Delta region to prosperous region and away from poverty. However, this was disappointed as it was not realized before and after the agency was changed to NDDC. The disappointment of OMPADEC generated crisis ranging from youth restiveness, pipeline vandalization, oil theft, illegal refining of crude, militancy and kidnappings. Effect of production of crude oil on Niger Delta was investigated by Ndem, Edogi & Awara, (2019). Focus of the study was on oil production in Niger Delta region. The implored frequency tables, percentages, bar charts and Chi-Square for the data analysis. It was discovered that there was reduction in both oil and revenue to the federal government. Setbacks were observed in payment of salaries and implementation of the minimum wage due to paucity of fund. Provisions of infrastructural facilities dwindled.

Alphonsus, Isidiho, & Sabran, (2015) assessed the quality of infrastructural provision in Niger Delta region by NDDC in Imo State, Nigeria. The study focused on facilitation of development in the Niger Delta region. The study implored mixed method approach in the analysis. It was found that the constructed roads, electricity except water projects did not meet acceptable standard which came from streams and underground water. Critical Environmental challenges in the Niger Delta were critically were evaluated by Sofiri. (2009). The study focused on the environmental degradation of the region. The paper adopted content analysis method and found that oil spillage is instrumental to environmental degradation and water pollution in the region. It was further discovered that solid waste management is to a great extent instrumental to the environmental challenges in the face of government efforts to reduce the problems. Resolution of the Niger Delta crisis: its prospects for peace and stability were studied by Abdulwaheed, (2022). Focus of the paper was on the lives of the people

living in Niger Delta region. The paper adopted quantitative method of analysis. Specifically, descriptive statistics was used for the analysis of data. The paper found that the region was volatile due to kidnapping and militancy activities. Oil bunkering and pipeline vandalization were prevalent in the region.

Kadafa, (2012) investigated the oil exploration and spillage in the Niger delta of Nigeria. The study focused on exploration and exploitation of oil in the Niger Delta region. Statistical package of SPSS was used for the analysis in testing the effect of the oil spillage of several decades. It was found that the data on oil spill obtained were not realistic to obtain a reliable result of oil spill in the region. Therefore, the results were not reliable for any suggestion. Sustainability of development in Rivers State part of the Niger Delta region, Nigeria by NDDC was investigated by Goddey, (2012). Focus of the paper was on the impact of the activities of NDDC in Niger Delta region, Nigeria. Descriptive statistics was implored in the analysis. It was discovered that there is inadequacy of activities of Niger Delta Commission (NDDC) in the region but good, only that it has not delivered its mandate to the region in terms of infrastructural development.

Niger Delta development commission socio-economic impact was investigated by Isidiho, Shatar & Sabran, (2015). The study focused on economic sustainable development of Niger Delta region. The paper adopted mix method and survey techniques for the analysis. Findings revealed that the projects carried out by NDDC had impacted much on the lives of the people of the community. Chukwuemeka, Ewuim, Amobi & Okechukwu, (2013) conducted a study on the implications of sustainable development of Nigeria and the Niger Delta Crisis in Out-Jeremi community. Focus of the study was on the marginalization and neglect of Niger Delta region by the federal government. Descriptive statistics of frequency tables, percentages and bar charts were used to address the research objectives while Chi-square was adopted in to test the hypotheses. It was found that crisis in Niger Delta negatively impacted on infrastructural provision and maintenance, creation of jobs for the youths, increased criminal activities in the region. Niger Delta Development Commission reconstruction as a part-way to development in the Niger Delta Region was studies by Ubiebi, & Ogbonna, (2020). The study focused on poverty and the youths in the region. The paper adopted documentary analysis method. It was revealed that the region has remained under developed despite the numerous agencies created by the federal government to help develop the Niger Delta region. The region still lacks development in spite the agencies created to help her develop.

Edih, David & Azuka, (2022) conducted an empirical assessment of underdevelopment in the Niger Delta and its implication for security, peace and development in Nigeria. Focus of the study was on the underdevelopment of Niger Delta despite the presence of NDDC. The study adopted Chi-square and non-parametric statistical method for analysis. The paper found that lack of federal government political will was one of the major causes of underdevelopment of the region. Specific is the East-West road that is yet to be completed since the administration of Abdusalami Abubarka to Bola Ahmed Tunibu. The paper further discovered that sustained crisis, militancy and youth restiveness. Ajiboye, Olayiwola & Babatunde, (2009) studied youth crisis as a response to poverty, oil exploration in the Niger Delta region. The study focused on the neglect of the region since 1970s by federal government. Descriptive statistics of frequency tables, percentages, bar charts and Chi-square were used for the analysis. It was found that federal government's neglect and militarization of the region in an attempt to secure the oil facilities aggravated insecurity in the region.

Conflict, insecurity in the Niger Delta Region

The spade of conflict and it irresolvable situation is attributed to sustained federal government negligent in the region. For instance, the East-West road has remained

uncompleted for decades between Eleme junction axis of Aba road trunk to Onne/trailer park axis. This has made the road impassible for travelers to, from Akwa Ibom state and other road users. This level of sustained negligent to the region, while the oil and gas resources are taken away on daily basis is provocative and retrogressive to the people of the Niger Delta. The resultant effect of the crisis in the region is the pulling out of multinational companies from Niger Delta back to their home countries. This has continuously denied the government huge sums of revenue to both the local, state and the federal government.

The militarization approach of the Niger Delta region by the federal government made matters worse as the military is being accused of being behind massive oil theft and bunkering in the region. As a panacea to crisis in the oil rich Niger Delta. Menegbon (2003) pointed out that to reduce the crisis in the oil rich region, federal government must be sincere in her developmental efforts to the Niger Delta by;

- reducing political settlement and its reliance on militarization of the region.
- long term intervention on development projects
- ensuring that causes of conflict are ended.

Governance

Governance was seen as one of the major causes of prolonged underdevelopment of the region. Various governments in the past have consistently ignored the region and lacked the will power to execute certain projects such as completion of the East-West road and other key infrastructural facilities. This is a delay in service delivery. The one sided favoritism when it comes to implementation of key projects. Federal government has also ignored the maintenance of the Port Harcourt refinery to ensure adequate utilization of the crude being produced in from the Niger Delta than exporting it to other countries and import it again at a higher price. This gave rise to the controversial subsidy to cushion the cost of importation and made the product affordable by consumers. However, she went ahead endorse and partner with Dangote to build new refinery at Lagos while Port Harcourt, Kaduna and Warri refineries remain moribund. These are retrogressive governance approaches adopted by federal government to sustain the underdevelopment of Niger Delta region. Even the dredging of Onne sea port to accommodate anchoring of large vessels with imported items from foreign countries is not given attention. The Niger Delta region is bedeviled with governance attitude of both past and present leaders.

Brief History of NDDC

The campaign for an agency to oversee the development of the Niger Delta began in 1999 during the administration of Olusegun Obasanjo when he visited Delta State. The aim was to subdue the raging crisis in the region purported to be instigated by insecurity arising from environmental challenges from oil exploitation. Following this proposal, president Obasanjo sent a bill to the national assembly. There were criticisms over the bill from the masses. The people felt they were not consulted and considered the bill defective. They demanded to have a say on both content and objectives of the bill. The bill was finally passed which gave birth to Niger Delta Development Commission (NDDC) in 2000 as a rebirth to former Oil Mineral Producing Area Development Commission (OMPADEC) which was created in 2000 (Saliu, Luqman & Abdullahi, 2007). Objectives of the bill were not limited to addressing the environmental crisis of the region. Till date, the agency is still struggling to tackle the issues of developing the region with massive looting of the yearly budget to the agency from federal government. Following the creation of this agency, Oil-producing companies, including gas-processing companies operating onshore and offshore in the delta were mandated to pay 3 percent of their total annual budget to the commission (NDDC Act 1999). This is in addition

to the 13 percent derivation that is shared monthly to the 9 states that made up the Niger Delta region.

Niger Delta Insecurity and Environment Challenges

Environmental challenge is a concept that arose as a result of neglect to improving the quality of habitable areas for conducive living. This may be as due to lack of clean surroundings or non-proper management of wastes. As it concerns the Niger Delta region, a review carried out by Osaghae, Eghosa. (1995) saw environmental challenges as comprised of soil degradation and crisis. The Niger Delta environment has long been overlooked and unattended by those that exploit her resources without recourse to sustaining the quality of resources available and ensuring sustained presence natural resources. The damages done to the environment has given rise to various kinds of sicknesses which defiled medications. Restoration of human environment is a key sustainability approach to ensure that future generation has opportunity of consuming the resources available therein (Olukoshi, Adebayo & Osita Agbu, 1995). The scramble to harvest the resources in Niger Delta has awaken lots of crisis and made the region prone to conflicts, stealing, destruction of aquatic lives, spills on farm lands, pollution of rivers and underground water, bio-diversity, destruction of crops, kidnapping, bunkering, vandalization. The effect is that it has driven away multinational companies and greatly depleted accruable revenues of both state and the federal government, at the same time created high unemployment with the youths roaming the streets without jobs. Empowerment and skills acquisition programs from the oil companies that usually came as corporate social responsibility are no more available. The unfortunate situation is that even in the face of the crisis and lack of jobs and revenues, the multinational firms are still exploring and exploiting crude while oil theft remained unabated (Omoweh, D., 2003). The overall effect is the drop in government provision of infrastructure, some states inability to pay salary and others especially where sources of internally generated are not properly harnessed

Method

This study is an ex-post facto design. It tried to investigate government past activities relating to military expenditures with eight year period. Though, the figures of 2003 to 2022 were brought for analysis of types, number and cost of projects in the states whose data were supplied to enhance the study. However, inquires into the spending by NDDC to communities in the states annual data for the period of 19 years for this study were obtained from secondary sources. The data include; number of executed projects, amount mobilized, total value of projects implemented in each state, and amounts approved and amount disbursed. The data were sourced from senate committee and NDDC reports for 19 years with effect from 2003 to 2022. Descriptive statistics of frequency table, percentages and bar charts were used to answer the research questions as shown using the tables below;

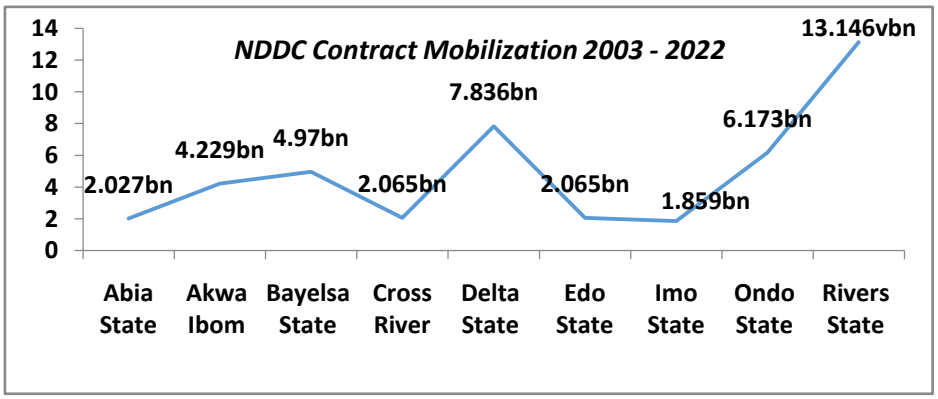
- Ascertain the values of contract mobilization state-by-state from 2003 and 2022
- Identify the regional project breakdown by Sub-sector.
- To ascertain the value of abandoned contracts
- Ascertain the number of contracts per state
- Ascertain the value the contracts per state
- To ascertain the value of Covid-19 relief.
- Determine amount given to both junior and senior staff during the Covid-19 pandemic.
- Identify the challenges facing NDDC Operations in Niger Delta.

Table 1: NDDC Contract mobilization state-by-state from 2003 and 2022

S/N	State	Number of Projects	(%)	Mobilized Amount (₦)	(%)	Value of total projects in the state (₦)
1.	Abia State	32	5.88	2.027	3.29	17.641
2.	Akwa Ibom	64	11.17	4.229	6.87	31.681
3.	Bayelsa State	80	14.70	4.970	8.08	27.647
4.	Cross River	29	5.33	2.065	3.35	13.451
5.	Delta State	99	18.19	7.836	12.74	31.765
6.	Edo State	51	9.37	2.065	3.35	13.927
7.	Imo State	33	6.06	1.859	3.02	13.184
8.	Ondo State	50	9.19	6.173	10.04	29.977
9.	Rivers State	106	19.48	13.146	21.38	56.717
	Total =	**544**				
	Total Amount Mobilized to contractors			**61, 468,160,743.03**		
10.	Amount released to NDDC in 19 years			738.026bn		
11.	Number of contractors			626		
12.	Amount owed to NDDC by Fed Govt.			2.787bn		
13.	Total Amount collected by contractors.			**61.468 bn**		

- Source: Report from AGF's Office, 2022

Fig. 1: Projects Mobilized Amount 2003 -2022



NDDC State-by-State Mobilized contract 2003 – 2022

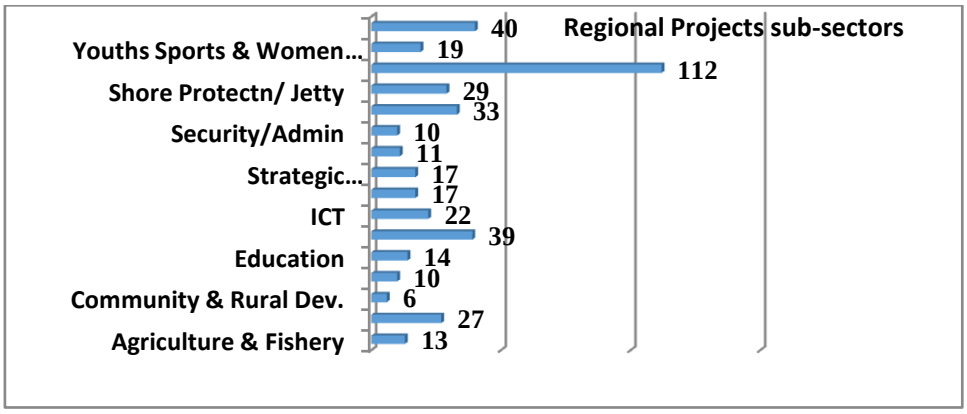
This paper established that between 2003 and 2022, contractors to NNDC collected the sum of N61.468bn as value for 544 projects in the Niger Delta. The agency expended a whooping sum of N61, 468bn in 19 years of her existence. When disaggregated according the nine states that made up the Niger Delta region, record showed that Abia had 32 projects worth N17.681bn of which N2.027bn was mobilized. For Akwa Ibom state, a total number of 64 projects worth N31.681bn were awarded which the sum of N4.229bn was mobilized. For Bayelsa State, a total of 80 projects representing 14. 70 per cents while the sum of N4.970bn representing 8.0 per cents was mobilized on a contract total value of N27.647bn worth of contract for the region. A total number of 29 projects worth 13.451bn were awarded in Cross Rivers State for which the sum of N2065bn was released as mobilization representing 3.35 per cent. Again, the 29 projects awarded for the state out of a total number of 544 projects for Niger Delta, representing 5.33 percent of the total projects for the region.

Cross River State had a total of 29 projects representing 5.33 per cents worth N13.451bn of which, the sum of N2065bn was mobilized representing 3.35 per cents within the period. Delta State had a total of 99 projects worth N31765bn while the sum of N7.837bn was mobilized representing 18.19 and 12.74 per cents respectively within the period reviewed. Edo State had 51 projects valued at a total sum of 13.927bn with mobilization of N2065bn representing 9.37 and 3.35 per cents respectively. The table revealed that Imo state had a total of 33 projects within the period worth N13.184bn total value with a disbursed amount of N1.859bn representing 6.06 and 3.02 per cents respectively. Ondo state attracted 50 projects worth a total value of N29.977bn and was mobilized N6.173bn representing 9.19 and 10.04 per cents respectively. The ninth state is Rivers State with a total of 106 projects. A total of N56.717bn work of projects was awarded to the state while sum of N13.146bn representing 19.48 and 21.38 per cents respectively.

Table 2: Regional Project Breakdown by Sub-sector

Economic Sectors	No of Projects	(%)	Approved Amount	(%)
Agriculture & Fishery	13	3.10	N3,497,633,696	3.47
Canalization/Reclamation	27	6.44	6,830,285,650	6.78
Community & Rural Dev.	6	1.43	262,950,000	0.26
Ecological	10	2.38	2,582,500,000	2.56
Education	14	3.34	2,052,350,000	2.03
Energy & Power Suppl.	39	9.30	9,393,316,032	9.33
ICT	22	5.25	1,344,415,000	1.33
Industrial & Enterprise Dev.	17	4.05	11,569,000,000	11.49
Strategic Planning, Research Statistics & Mgt. Info System	17	4.05	1,765,000,000	1.75
Project. Admin/ Others	11	2.62	15,464,722,837	15.36
Security/Admin	10	2.38	3,324,900,000	3.30
Health	33	7.87	12,503,500,000	12.42
Shore Protection/ Jetty	29	6.92	4,211,245,550	4.18
Roads and bridges	112	26.73	19,248,040,805	19.12
Youths Sports & Women Empowerment	19	4.53	1,226,500,000	1.21
Governance & Soc. Services	40	9.54	5,385,310,431	5.34
TOTAL =	**419**		**100,661,670,001**	

Source: Social Action Development Integrated Centre
Retrieved from: https://saction.org/books/Synopsis-of-Citizens-Report.pdf



On subsector projects, it was revealed that projects pertaining to agriculture and fishery were 13 representing 3.10 per cents of the total projects awarded with approved amount of N3, 497,633bn, and representing 3.47 per cents. Canalization and reclamation projects engulfed

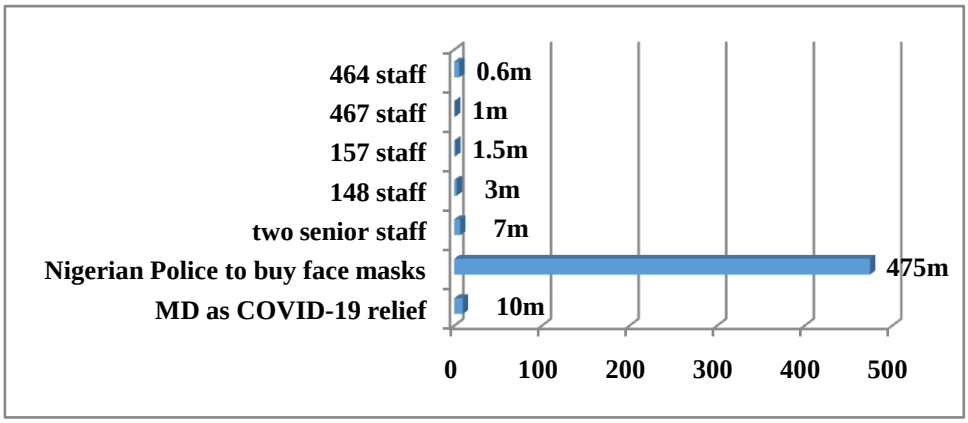
N6, 930,285,650bn with a total number of 27 representing 6.44 and 6.78 per cents respectively. Community and rural development project was 6 in number with a total sum of N262, 950,000 representing 1.43 and 6.78 per cents respectively. Ten (10) ecological projects worth total sums of N2, 582,500,000bn representing 2.56 percents were awarded within the period were 10 representing 2.38 per cents. Projects on education were 14 within the period representing 3.34 per cents and a total value of N2, 052,350,000 representing 2.03 per cents. Energy and power supply 39 projects and gulped a total sum of N9, 393,316.32bn representing 9.30 and 9.33 per cents respectively. Information Communication Technology (ICT) had 22 projects worth N1, 344,415,000bn representing 5.25 and 1.33 per cents respectively. Industrial and Enterprises development had 17 projects worth N11, 569,000bn representing 4.05 and 11.49 per cents respectively.

Strategic Planning, Research Statistics & Management Information System projects had 17 projects with a total value of N1765,000,000bn representing 4.05 and 1.75 per cents respectively. Administration and other subsectors of the economy had 11 projects with a total value of N15, 464,722,837bn representing 2.62 and 15.36 per cents respectively. Security and administration projects were 10 worth a total value of N3, 324,900,000 approved sum representing 2.38 and 3.30 per cents respectively. Health sector had 33 projects with a total approved value of N12, 503,500,000 representing 7.87 and 12.42 per cents respectively. Shore protection and jetty had 29 projects worth a total and approved sum of N4, 211,245,550 representing 6.92 and 4.18 per cents respectively. Roads and bridges had 112 awarded projects with a total value of N19, 248,040,805 representing 26.73 and 19.12 per cents respectively. Youths, sports and women empowerment projects were 19 with a total approved value of N1, 226,500, 000 representing 4.53 and 1.21 per cents respectively. Projects concerning governance and social services had 40 projects with a total value of N5, 385,310,431 representing 9.54 and 5.34 per cents respectively.

Table 3: Overall, Niger Delta Development Commission (NDDC) Palliative Expenses

S/N	No of Staff/Purpose	Amount Paid (₦)
1.	Relief Material	10m
2.	Hand Sanitizers	475m
3.	2 staff	7m
4.	148 staff	3m
5.	157 staff	1.5m
6.	497 staff	1m
7.	464 staff	0.6m
Total	**1268**	**13.1m**

Fig. 2: Shared Palliative Amount to NDDC Staff



Analysis of expenditure on palliative by Niger Delta Development Commission (NDDC) revealed that during the COVID-19 pandemic, the agency expended huge sums of money that did not get to members of the public rather, it was discovered that 464 staff of the agency shared the sum of 0.6m. the sum of N1m was shared by 467 staff while another 157 staff shared 1.5m as palliative during the period. A number of 148 staff shard N3m, while 2 senior staff shared 7m. The agency spent the sum of 10m to purchase for the Nigerian police while the managing director got N10m as palliative during the pandemic. Specifically, NDDC officials shared N1.5 billion as COVID-19 palliates while the Police got N475 million to buy face masks and hand sanitizers while the Nigerian Police Force and the staff of the Niger Delta Development Commission (NDDC) shared N3.14 billion as palliatives for the COVID-19 pandemic

Conclusion

Niger Delta Development Commission has been one agency that is assumed supportive to the plight of the people of the Niger Delta region. This understanding is the reason for government sustained disbursement of huge amounts for her to initiate and carry out projects in the region. The result is on the contrary judging the fact that there are no much infrastructural facilities to show for the amounts so far disbursed. It was discovered that state-by-state projects were either abandoned, not completed or the amounts released were paltry compared to immobilized amounts for the projects. Furthermore, outrageous amounts were spent on the staff of the agency instead of the masses during the COVID-19 pandemic. Irrespective of the huge budgetary allocations there has remained youth restiveness, militancy activities, bunkering, pipeline vandalization, illegal refining of crude and massive crude theft all arising from neglect of the oil rich region by federal government.

Recommendations

If expenditures of NDDC are to be controlled and prudent spending ensured, the following suggestions should be adhered to;

1. Anything to cushion the effect of any disaster in the name of palliative should not be in the form of cash or physical items rather government should adopt policy directives that will ameliorate the sufferings of the masses such as opening of the nation's borders, price control.

2. It is better to think of how to grow the economy than to think of immediate solutions by way of providing food items.
3. Our crude should be sold in naira than dollars.
4. Stiffer punishment should be given to those that misappropriate public funds than hunting for petty thieves in the communities to jail.
5. Supervising committee should be appointed to oversee the expenditure and NDDC project implementations.
6. There should be no more award of non existing contract (air jobs) by NDDC where privileged individuals are given free large sums of money without physical (existing) jobs.
7. Electioneering campaign expenditures should not be channeled from NNDC office through fraudulent contracts by ruling political party.

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APPENDIX I

Oil impacted sites in the Niger Delta region with devastating impact on underground water, farmlands, fish and Fauna.



