CIRCULAR

Ref. **597/80S.2/T2^{AB}/110**
Office of the Secretary to the
Government of the Federation,
The Presidency,
Shehu Shagari Complex,
Three Arms Zone,
Abuja.

15th October, 2026

Chief of Staff to the President,
Deputy Chief of Staff to the President,
Principal Secretary to the President,
All Honourable Ministers/Ministers of State,
Head of the Civil Service of the Federation,
National Security Adviser,
Economic Adviser to the President,
Special Advisers/Senior Special Assistants,
Chief of Defence Staff/Service Chiefs/Inspector-General of Police,
Governor, Central Bank of Nigeria,
Chairman, Federal Civil Service Commission,
Chairman, Police Service Commission,
Chairman, Code of Conduct Bureau,
Chairman, Code of Conduct Tribunal,
Chairman, Federal Character Commission,
Chairman, Revenue Mobilization, Allocation and Fiscal Commission,
Chairman, Federal Inland Revenue Service,
Chairman, Independent National Electoral Commission,
Chairman, National Population Commission,
Chairman, Independent Corrupt Practices and other Related Offences Commission,
Chairman, Economic and Financial Crimes Commission,
Chairman, National Drug Law Enforcement Agency,
All Permanent Secretaries and Heads of Extra-Ministerial Departments,
Clerk of the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Accountant-General of the Federation,
Auditor-General for the Federation,
Directors-General and Chief Executives of Parastatals, Agencies and Government-Owned Companies.

IMPLEMENTATION GUIDELINES FOR PROCUREMENT ACTIVITIES UNDER THE 2026 FINANCIAL YEAR

To guarantee seamless implementation of the 2026 Appropriation Act, and in line with the Provisions of Sections 16(1)(b) and 18 of the Public Procurement Act (PPA) 2007, all Accounting Officers are reminded of their statutory responsibility to ensure that all procurement activities under the 2026 Financial Year are based strictly on procurement plans supported by prior budgetary appropriations.

2. The Procurement Plans should be prepared using the Nigeria Open Contracting Portal (NOCOPO) software, which can be accessed on the Bureau's website www.bpp.gov.ng or directly on the portal at **nocopo.bpp.gov.ng**. The Procurement Plan should be prepared for activities under the 2026 Appropriation Act, Internally Generated Revenue (IGR), Special Intervention Funds and other sources of funding. The Procurement Plan should cover:

i. Recurrent and Overhead expenditures;

ii. Capital Funds; and

iii. Statutory Transfers.

3. It is imperative to reiterate that awarding a contract or signing a contract agreement without a procurement plan constitutes a criminal offence as under Section 22(4) of the Corrupt Practices and Other Related Offences Act, 2000, as amended by Section 27 of the Finance Act 2023, and is punishable by up to 3 years in prison or a fine of ₦10million.

4. For seamless implementation of the 2026 Budget and in line with the provisions of the PPA, 2007 and other extant regulations, the 2026 Implementation Guideline for all Accounting Officers is set out as follows:

i. Only certified Procurement Officers are authorised to perform procurement functions in their respective MDAs;
ii. establish a Procurement Planning Committee (PPC) in accordance with Section 21 of the Public Procurement Act, 2007 and ensure that the finalised Procurement Plan is approved by the Tenders Board before implementation;
iii. ensure that the Needs Assessment Report is properly kept in the Procurement File, as it shall be subjected to inspection during Procurement Audit exercises;
iv. ensure that the Director of Procurement/Head of Procurement Department serves as the Secretary of the PCC;

viii. Accordingly, all procuring entities are enjoined to apply the approved thresholds appropriately and ensure that procurement processes are conducted in accordance with the applicable provisions and guidelines;

ix. adopt the revised Standard Bidding Documents developed by the BPP for all projects which are available on https://www.bpp.gov.ng/revisedsbds/;

x. examine and evaluate bids in line with the provisions of the Public Procurement Act, 2007 to determine and select the most responsive bids to ensure fairness and value for money;

xi. present the outcome of the evaluation exercise to the relevant Approving Authority for approval in line with the provisions of Section 66 of the Finance Act 2020;

xii. observe a standstill period of fourteen (14) calendar days following the issuance of notification of the contract award decision to successful bidders and debrief of unsuccessful bidders before a contract is awarded to successful bidders;

xiii. no MDA shall issue letters of award, sign contracts or enter into any financial obligations unless the corresponding Warrant/Authority to Incur Expenditure (AIE) covering the full or committed portion of the contract sum has been duly released by the Honourable Minister of Finance/Coordinating Minister of the Economy;

xiv. accompany every request to the BPP for issuance of Certificate of "No Objection" for contract award, with a copy of the corresponding Warrant/AIE;

xv. announce and publicize the award of contracts on a monthly basis on the NOCOPO portal in compliance with Section 19(j) of the PPA 2007; and

xvi. ensure monthly reporting of progress of procurement activities (i.e. procurement records) on the NOCOPO portal.

5. All procurement of Goods, Works and Services should be conducted using open competitive bidding and exemptions for the adoption of specialized procurement methods shall only be granted based on the justifications provided in the Public Procurement Act (PPA), 2007. To this end, procuring entities are to ensure that all advertisements are explicit and that qualifying criteria, scope of work and project/programme locations are clearly indicated. In addition, the maximum tendering periods stipulated in the Public Procurement Act, 2007, as amended by the Finance Act, 2020, should be complied with.

6. In addition, Bidding Documents should include clauses for Affirmative Procurement to cater for women, youths, persons living with disabilities and veterans. This is particularly important for procurements implemented under the Request for Quotation (RFQ) threshold, as clearly stipulated in my earlier Circular **Ref. No. 59780/S.2/B/532** dated **27th May, 2025.**

7. Considering the significant level of compliance with the new threshold by MDAs and to further enhance efficiency in the procurement process, the previous directive in the 2025 Implementation Guideline that required procuring entities to forward MTB Approvals to the Bureau for procurements that fall below ₦1 billion for goods and ₦5 billion for works is accordingly rescinded. However, MDAs shall maintain detailed procurement records for all procurements as procurement audits will be carried out by the Bureau at the end of the Financial Year.

8. In order to ensure that projects financed from bilateral loans substantially conform to approved standards, are fit for purpose and that their costs are within acceptable benchmarks, the Federal Executive Council has approved that, henceforth, the Office of the Attorney-General of the Federation and the Bureau of Public Procurement (BPP) should be included in all bilateral lending negotiations, particularly where such financings are to be used for infrastructure development projects

9. Additionally, all payment requests shall be accompanied by BPP's Certificate of No Objection for projects within the thresholds requiring Due Process Certificate of No Objection and for projects within the threshold of the Tenders Boards, a copy of the signed minutes of the Tenders Board Meeting approving the award of the contract shall be attached to every request for payment along with a completion certificate for completed projects or interim valuation certificates for ongoing projects.

10. All MDAs shall maintain comprehensive records of their procurement proceedings and copies of the procurement records shall be transmitted to the Bureau via the NOCOPO Portal not later than three (3) months after the end of the financial year and it shall indicate:

i. name of the procuring entity;
ii. title, description and location of the contract;
iii. name of the contractor;
iv. date and duration of contract;
v. value of the contract; and
vi. detailed records of the procurement proceedings.

11. To enhance the capacity of Procurement Officers and other Officers involved in the procurement value chain and to keep them abreast with the evolving procurement landscape, regular capacity training programmes should be organised in conjunction with the BPP.

12. Finally, MDAs are required to furnish the BPP with quarterly procurement progress reports to track the progress of their procurement activities and ensure that procurements are implemented within the stipulated timelines. The Central Results Delivery Coordination Unit (CRCDU) shall monitor and coordinate these reports. These reports, along with those from Procurement Audits, will be shared with relevant stakeholders, including relevant Committees of the National Assembly to enhance oversight.

13. All Accounting Officers are to ensure strict compliance with the contents of this Circular.

Sen. George Akume, fnim, CON
Secretary to the Government of the Federation