

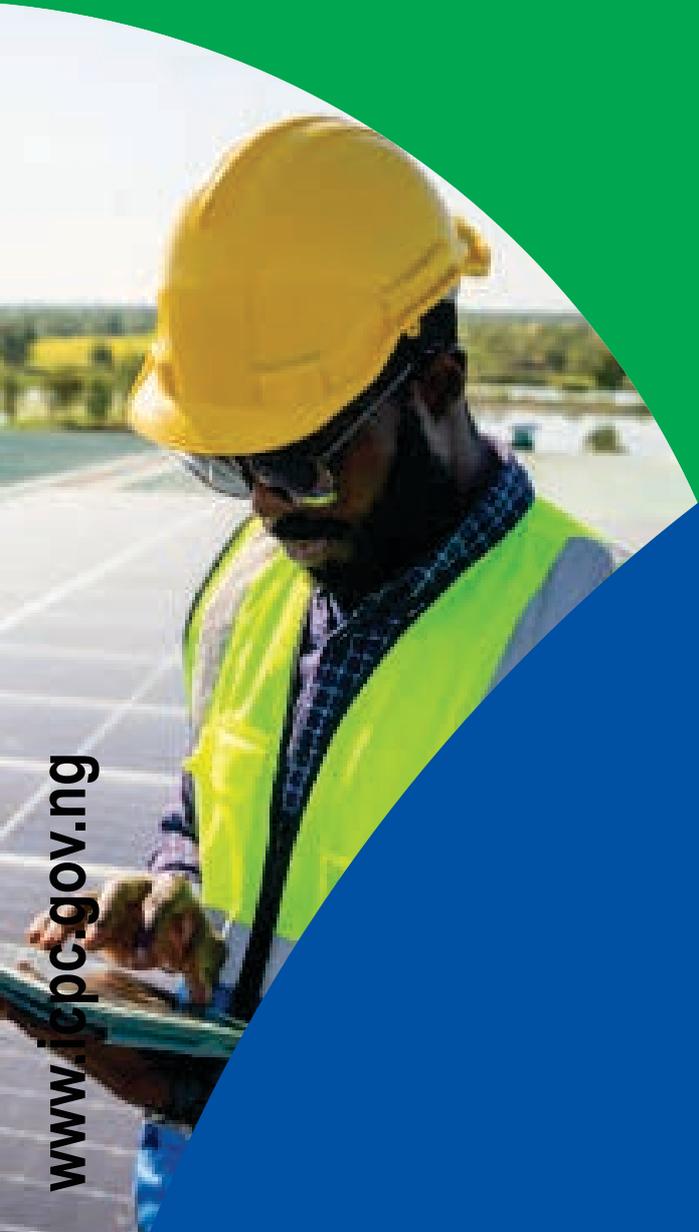


# CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE



## REPORT ON EXECUTIVE PROJECTS TRACKING EXERCISE (PHASE IV)

**JUNE 2022**



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Supported by:

MacArthur  
Foundation





HIS EXCELLENCY

**MUHAMMADU BUHARI**

PRESIDENT, COMMANDER-IN-CHIEF  
OF THE ARMED FORCES  
FEDERAL REPUBLIC OF NIGERIA

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The Independent Corrupt Practices and Other Related Offences Commission (ICPC) was established in 2000 by Act No. 5 of year 2000. Its mandates include enforcement, prevention, public education and enlightenment.

**ACKNOWLEDGMENT**

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## FOREWORD

From the findings and outcomes of the previous phases of Projects tracking exercises, it is apparent the manner in which projects are implemented determines their impacts on the beneficiaries. While focus of previous projects tracking exercises were on Zonal Intervention Projects, we find it apposite to focus solely on Executive projects in view of huge funding earmarked for executive projects by government and the propensity of such fund being dissipated just like constituency projects without the attendant impact on the targeted beneficiaries.

Findings from Phase IV Special Executive Projects Tracking exercise indicate budget implementation gaps which came as a result of several factors, especially when budgets are distorted through budget insertions. 543 Executive projects were selected for tracking but about a quarter of the tracked projects under Phase IV exercise were found to be insertions. It was also discovered that budget insertion/ padding is done not only by members of the National Assembly but also by other stakeholders in the budget preparation chain.

The outcome of Phase IV exercise has been a mix bag of revelations. There were various infractions discovered and these led the Commission to take enforcement actions. It appears that sponsors of projects are seeking new havens in executive projects through budget padding believing that the Commission's focus is on ZIPs. It is worthy of note that the Commission conducted in-depth analysis of 2022 budget with a view to identifying duplications, insertions and out-of-mandate provisions in the budget.

Out of a total of 6,690 projects cutting across 66 agencies analyzed, 4,508 were found to be inserted (padded) projects amounting to N434,495,530,787.00, representing 67%, while the analysis also uncovered 66 projects amounting to N6,434,745,583.00 that were duplicated in the budget. The funds allocated to these duplicated projects have been restrained on the advice of the Commission working in collaboration with the Federal Ministry of Finance, Budget and National Planning.

It is also intriguing that the 2022 capital budget shows Solar Street Light Projects which are mostly insertions in the budget, gulping a whopping N174,454,833,515, representing approximately 4% of the entire National Capital project allocation.

As government funds and assets are being recovered, and contractors are moving back to sites through the Constituency and Executive Projects Tracking initiative, we want to assure the general public that the Commission will not rest on its laurel until the objectives of the initiative of improved service delivery to the people, value for money in the implementation of government projects, and improved opportunities to attain Sustainable Development Goals (SDGs) are achieved. While the Commission continues to track public funded projects across the nation, all lawful measures will be employed to sanction infractions discovered and advisories given to government as may be appropriate.

On this note, the Commission wishes to commend all partners on the exercise for their supports and the Commission's officers for their dedication and diligence.

**Prof Bolaji Owasanoye**  
**ICPC Chairman**

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# 1 INTRODUCTION

Studies undertaken by both state and non-state actors in Nigeria alluded to the wanton corruption bedeviling execution of projects in Nigeria. The types of corruption identified range from bid rigging and other procurement frauds, embezzlement, misappropriation and misapplication of scarce public resources, over-invoicing, bribery, abuse of office, shoddy execution, non-completion or outright non-execution of projects. These are committed in conspiracy between and among contractors, project supervisors, Chief Executive Officers of Government agencies and “sponsors” of the projects.

Executive projects, as opposed to Zonal Intervention Projects (ZIP) are generally the total capital expenditures proposed and appropriated for by the Executive Arm of Government for implementation in any particular budget cycle while ZIP is that portion of the capital appropriation amounting to N100 billion per annum for projects to be executed in constituencies of members of the National Assembly.

Building on the successes and impact of the previous phases of the Commission's Constituency and Executive Projects Tracking initiative, and considering that over 90% of our national capital budgets is appropriated for and expended by the Executive Arm of the Government, Phase IV tracking exercise was solely focused on funded Executive Projects spanning 2019 to 2021. These projects are meant to ensure coordinated and measurable development and address infrastructural deficit in a cost-effective, coordinated and sustainable way.

## **Funding**

The CEPTI tracking exercise is fully funded by the Commission with some support from the McArthur Foundation.

## OBJECTIVES OF THE CEPTI



Improved service delivery to the people



Full execution of all public funded projects



Execution to specifications of all public funded projects



Improved collaboration with local communities and other critical stakeholders in the implementation and management of public funded projects



Value for money in the implementation of public funded projects



Compliance with all regulatory requirements in the implementation of public funded projects.

## MANDATE OF THE CEPTI



To investigate fraudulent procurement practices in the award of contracts for public funded projects.



To monitor, in collaboration with critical stakeholders, the implementation of public funded projects from inception to completion.



To make recoveries on projects/ contracts confirmed to have been inflated or in which contractors under-performed or did not perform at all.



To ensure public funded projects are executed to specification.



To ensure public projects are not over-invoiced.



To track contracting companies for all statutory regulatory compliance among others.



To apply appropriate sanctions for contravention of relevant legislations.

## EXPECTED OUTCOMES

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Improved delivery of social welfare services to citizens.

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Value for money in execution of public projects.

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Increase in recovery of stolen and diverted public funds.

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Improved opportunity to attain Sustainable Development Goals.

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Provision of Policy Advisory to the Federal Government and its MDAs on concepts and implementation of publicly funded projects as well as preventive measures going forward.

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# 2 PHASE IV - SPECIAL EXECUTIVE PROJECTS TRACKING EXERCISE

Based on the already established criteria, the Commission selected 543 projects in 9 focal areas (**Health, Education, Power, Water Resources, Works, Housing, Agriculture, Transport and Environment**) for tracking.

For national spread and visibility, the exercise was conducted in 19 states across the 6 geopolitical zones and the FCT. These are; Lagos, Ogun and Ekiti states in the South-West, Enugu and Ebonyi states in the South-East, Akwa Ibom, Rivers, Edo and Delta states in the South-South, Nasarawa, Plateau, Benue states and the FCT in North-Central, Adamawa, Yobe, Taraba and Borno states in the North-East, Kano, Kaduna, and Kebbi states in the North-West.

Additionally, 26 petitions were tracked during this phase. A few were also tracked on the basis of intelligence supplied by the public or otherwise obtained.

## **Team Composition**

As traditional, this phase adopted a multi-agency approach in the conduct of the exercise bringing in both state and non-state actors. Collaborating with the Commission in its tracking initiative are Budget Office of the Federation, Office of the Accountant-General of the Federation, Office of the Auditor-General of the Federation, Bureau of Public Procurement, Nigeria Institute of Quantity Surveyors, the media and Civil Society Organizations. These agencies and bodies constitute the Steering Committee of the Commission's tracking initiative.

The delivery vehicle for the Commission's tracking initiative is the Constituency and Executive Projects Tracking Group (CEPTG).

Each tracking team in all the states comprises two officers of the Commission, a Quantity Surveyor nominated and supplied pro bono by the Nigeria Institute of Quantity Surveyors, the local media in the state and local NGO operating within the state.

## 3

**THE TRACKING ACTIVITIES**

While Phase IV tracking exercise was ongoing, enforcement actions and recoveries from contraventions identified during Phase III projects tracking exercise were also being taken at different levels. So far, a total sum of N410,329,606 cash has been recovered and N474,090,679.80 in assets with N29,516,219,276.25 saved. In addition, 90 runaway contractors were forced to return to sites to either execute projects, complete projects or undertake remedial work.

As an update on some projects executed by the National Tuberculosis and Leprosy Training Centre reported in Phase III Report, the Commission compelled contractors to execute, and monitored the execution of the 18 projects and in addition recovered N120,432,464 from various contractors on the 18 projects for unearned payment.

Like the previous phases, this phase focused mostly on sectors with the most positive developmental impact on the vulnerable members of the society. In the selected projects, Health Care carries the highest percentage of 38.10% followed by Water supply with 14.13%. Environment, and Education have 12.45% and 12.27% respectively.

Considering that Executive Projects are usually big purse projects compared to ZIPs, the financial threshold for project selection for tracking was pegged at N200m, though some projects of less value that appeared suspicious were also selected. In selecting projects for tracking in this phase, the Commission focused more on mandate projects as against inserted projects considering that the phase's focus is on Executive projects.

Preliminary field reports collated so far revealed similarities in the forms and type of infractions found in the previous phases of the tracking exercise. Just as it has been with Zonal Intervention Projects, the Commission uncovered gaps between fund released and execution of projects. These identified implementation gaps were caused by many factors ranging from distortions as a result of budget padding, over-invoicing, mispricing and shoddy completion of awarded projects.

Reports from the 19 selected states and the FCT indicate that the manner in which the projects are implemented determines the projects impact on the intended beneficiaries.

Phase IV was meant to focus solely on Executive Projects but almost became another exercise in Constituency Projects tracking because of the quantum of insertions (budget padding) found among the selected projects.

Out of the 543 selected projects 109 amounting to **N1,176,867,800,00** were found to be inserted which effectively turned them to Zonal Intervention Projects. Facts and intelligence available to the Commission indicate that these insertions are done by both legislators and some members of the executive arm of the government in the budget making processes.

Implementation challenges occur when the desired result on the target beneficiaries is not actualized. This is usually traceable to corruption and other unethical conduct perpetrated by officials of the implementing agencies, contractors and sponsors, especially with respect to inserted projects.

Corruption is the biggest challenge in project delivery in Nigeria. Implementation challenges start when huge amount of money is earmarked for projects but agencies in charge of implementation mismanage the fund or a substantial part of it in the guise of Bill 1 (project supervision) and other expenditure items as well as through shady and shoddy execution of the projects.

As reported earlier, analysis showed high volume of padded/inserted projects which indicates that such projects would hardly be executed to standards. More often than not, the executing MDAs do not have the capacity to monitor the implementation of such padded projects. This derogates the value for money consideration in the execution of public funded projects. Furthermore, budget padding clearly distorts national planning and coordination.

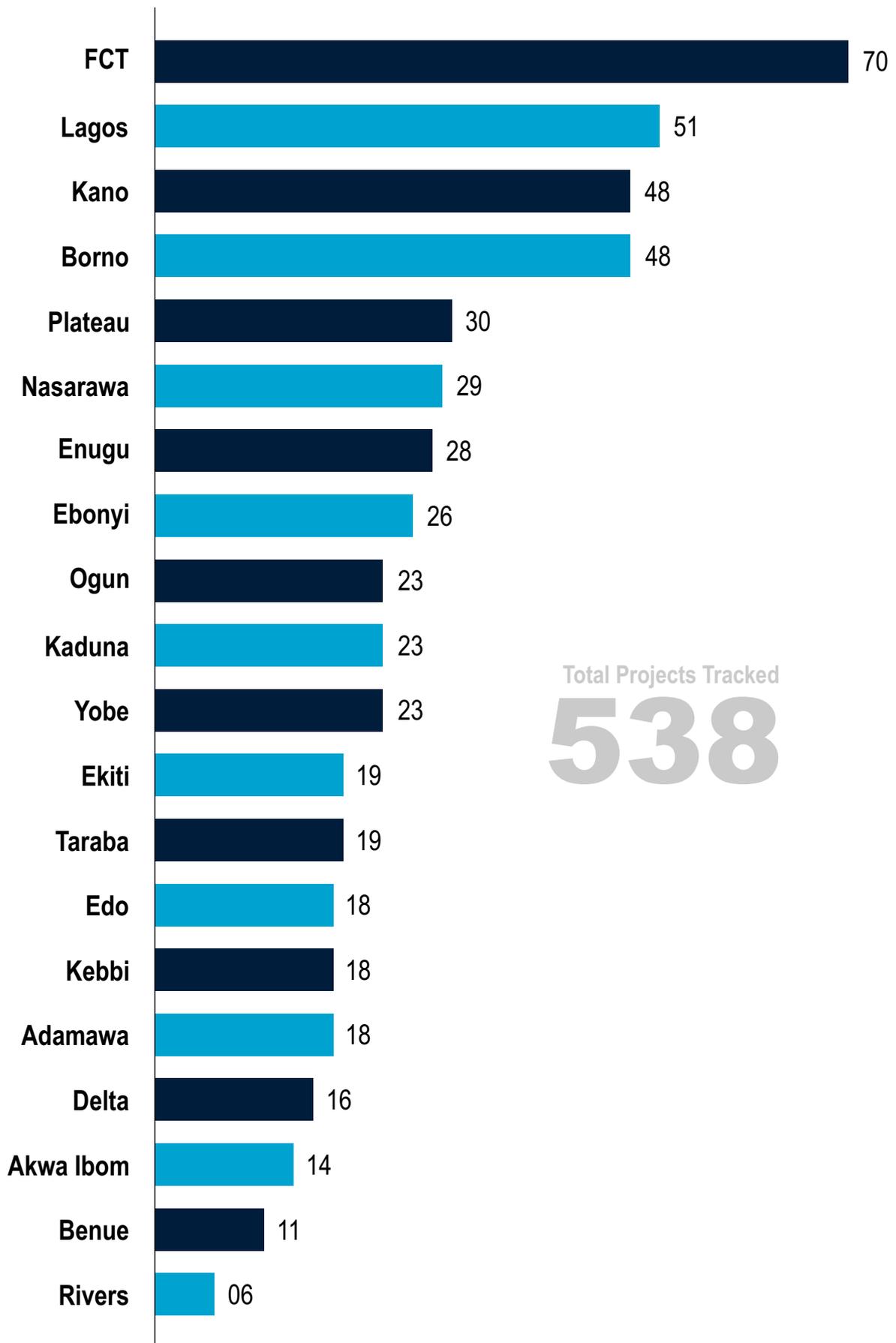
Due to the Commission's persistent monitoring of Zonal Intervention Projects (ZIPs), sponsors devised a means of not only moving projects into the main National/Mandate capital budget of MDAs, but are also deliberately moving away from physical projects execution (hard projects) and focusing more on empowerment/grants projects (soft projects) because of their fluidity and difficulty in tracking, post execution.

In view of this, the Commission decided that within available resources, it will track empowerment projects pre-execution and during execution.

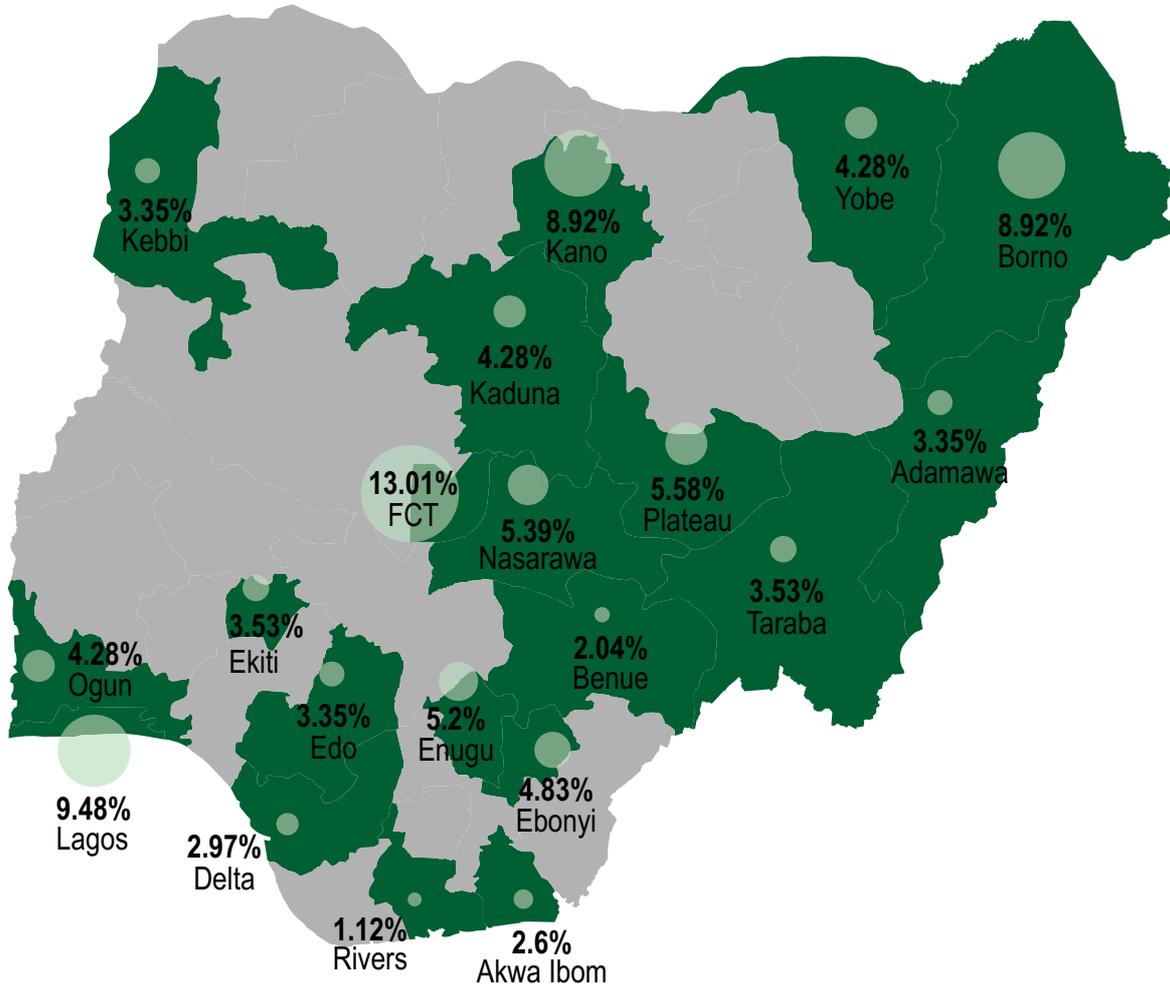
Actual field tracking activities commenced simultaneously across all the 19 selected states and the FCT in May, 2022. The tracking teams visited various projects sites to ascertain the existence of, level of execution, and with the assistance of the assigned Quantity Surveyor (QS), evaluated the projects in terms of quality and quantities. Projects supervisors from the executing agencies and in some cases the contractors were also brought along to ease identification of projects sites as well as to respond to queries. Benefiting communities were engaged in the exercise to ensure community involvement and post project sustainability and management.

**Figure 1.0: Distribution of Projects Tracked by States**

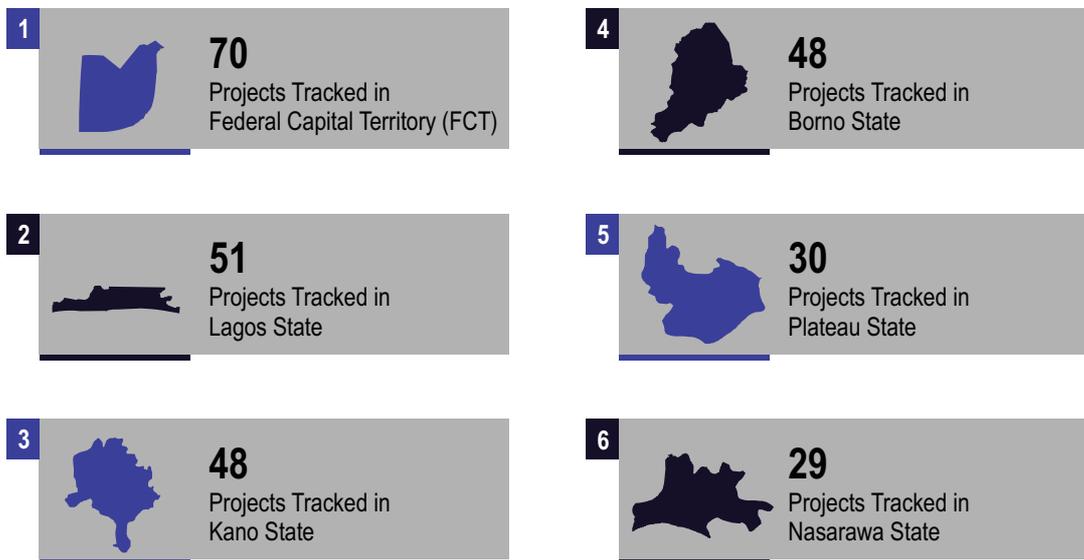
SN	State	Project	Percentage
1	Adamawa	18	3.35
2	Akwa Ibom	14	2.60
3	Benue	11	2.04
4	Borno	48	8.92
5	Delta	16	2.97
6	Ebonyi	26	4.83
7	Edo	18	3.35
8	Ekiti	19	3.53
9	Enugu	28	5.20
10	FCT	70	13.01
11	Kaduna	23	4.28
12	Kano	48	8.92
13	Kebbi	18	3.35
14	Lagos	51	9.48
15	Nasarawa	29	5.39
16	Ogun	23	4.28
17	Plateau	30	5.58
18	Rivers	6	1.12
19	Taraba	19	3.53
20	Yobe	23	4.28
	<b>Total</b>	<b>538</b>	<b>100.00</b>

**Figure 1.1: Distribution of Projects Tracked by States**

**Figure 1.2: Percentage Distribution of Projects Tracked in the Selected States**



**Figure 1.3: States with Highest Number of Projects Tracked**



# 4 FINDINGS

## SUMMARY ON INTERIM FINDINGS

1. A total of Five Hundred and Fifty projects were selected for tracking within the focal sectors of Education, Water Resources, Agriculture, Power, Health and Works. These projects were awarded to a total of 446 contractors.	
2. No. of projects tracked so far: ... ..	<b>538</b>
3. No. of projects yet to be tracked: ... ..	<b>12</b>
4. No. of projects completed: ... ..	<b>447</b>
5. No. of projects ongoing: ... ..	<b>75</b>
6. No. of projects not executed: ... ..	<b>05</b>
7. No. of projects abandoned: ... ..	<b>09</b>
8. No. of projects yet to commence: ... ..	<b>02</b>
9. Padded projects: ... ..	<b>109</b>
10. Mandate Projects Tracked ... ..	<b>429</b>
11. Contractors to be forced to site: ... ..	<b>90*</b>
12. Appropriation for all the tracked projects: ... ..	<b>N32,786,619,517.91</b>
13. Total release to MDAs for tracked projects: ... ..	<b>N30,195,561,683.95</b>
14. Amount paid contractors so far: ... ..	<b>N26,988,780,141.83</b>
15. Value of Padded Projects tracked: ... ..	<b>N7,176,867,800.00</b>
16. Value of Mandate Projects tracked: ... ..	<b>N43,147,784,090.38</b>
17. Value of projects on which contractors are compelled to return to sites: ... ..	<b>N10,940,194,966.35</b>
18. Cash recovery made so far (Jan-Aug 2022): ... ..	<b>N196,076,490.80 **</b>
Amount Restrained ... ..	<b>N6,434,745,583.00</b>
19. Value of Recovery in Assets (Jan-May 2022): ... ..	<b>N256,872,257.92</b>
20. Value of Total Recoveries made so far: ... ..	<b>N6,887,694,331.72</b>
21. Interim Cumulative Savings to Government: ... ..	<b>N17,827,889,298.07***</b>

\*This reflects figures drawn from projects selected for tracking only. From intelligence received, many more contractors have gone back to sites on projects not listed for tracking in this phase and those figures are not computed here.

\*\*The low volume of actual recoveries is explained by the low levels of infractions in the implementation of Executive Capital Projects compared to Zonal Intervention Projects. Actual cash recoveries of N196,076,490.80 spans January to August, 2022.

\*\*\*Cumulative savings for Government is the sum total of our recoveries and the estimated value of those projects on which contractors were compelled back to sites as a result of the CEPTG activities. These amounts were computed as savings for Government. These are monies that would have been lost/misappropriated save for the Commission's intervention. The valuation Reports being awaited from the assigned QS will provide a definite value when received.



## SUMMARY OF INTERIM FINDINGS

**₦32.7bn**  
 Appropriation for all the tracked projects in Phase IV.

**₦30.1bn**  
 Total release to MDAs for tracked projects.

**₦26.9bn**  
 Amount paid to contractors so far.

**₦7.1bn**  
 Value of padded projects tracked.

**₦43.1bn**  
 Value of mandate projects tracked.

**₦10.9bn**  
 Value of projects on which contractors are to return to sites.

**₦6.6bn**  
 Cash recovered/restrained so far (Jan - Aug 2022).

**₦258m**  
 Value of recovery in assets (Jan - May 2022)

**₦6.8bn**  
 Value of total recoveries (cash & assets) made so far.

**₦17.8bn**  
 Interim cumulative savings to government.

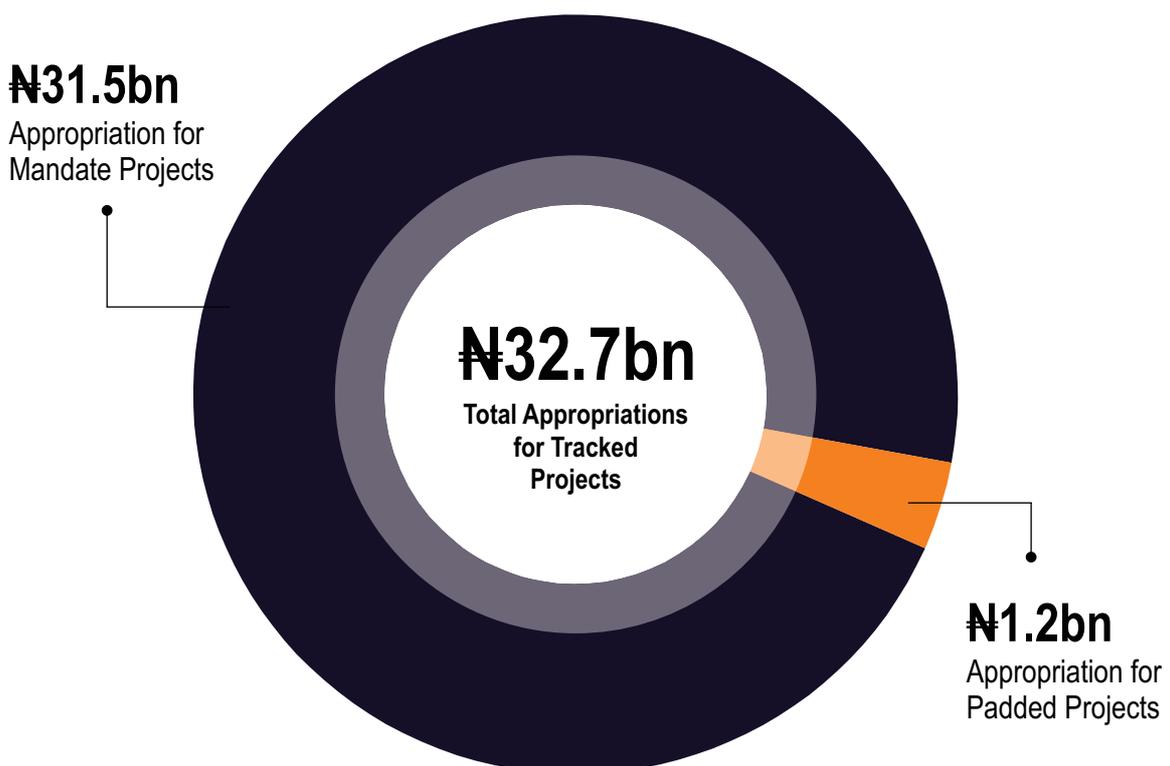
**Figure 2.0: Value of Mandate/Inserted Projects Tracked**

1 Appropriation for Mandate Projects			496
	Year	Appropriations	Percentage
a	2021	12,216,163,702.54	38.71
b	2020	12,534,532,477.86	39.72
c	2019	6,808,016,837.51	21.57
	<b>Total</b>	<b>31,558,713,017.91</b>	<b>100</b>
2 Appropriation for Padded Projects			42
	Year	Appropriations	Percentage
a	2021	150,000,000.00	12.22
b	2020	905,424,000.00	73.74
c	2019	172,482,500.00	14.05
	<b>Total</b>	<b>1,227,906,500.00</b>	<b>100</b>

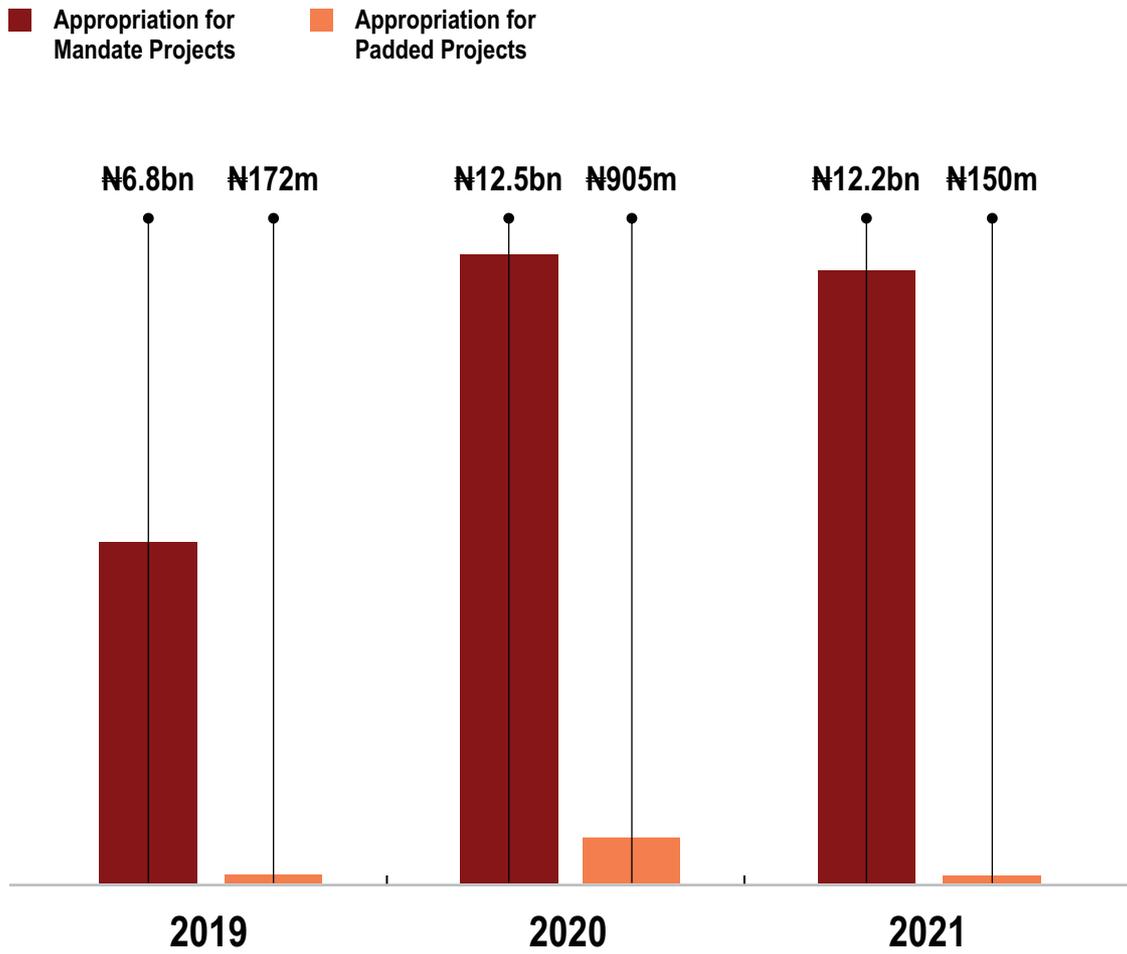
*Mandate Projects: These are projects proposed, planned for and implemented by MDAs in accordance with their enabling instruments.*

*Padded/Inserted Projects: These are projects that are neither planned for nor proposed for implementation by the MDAs but are inserted in the MDAs budget without their consent and knowledge.*

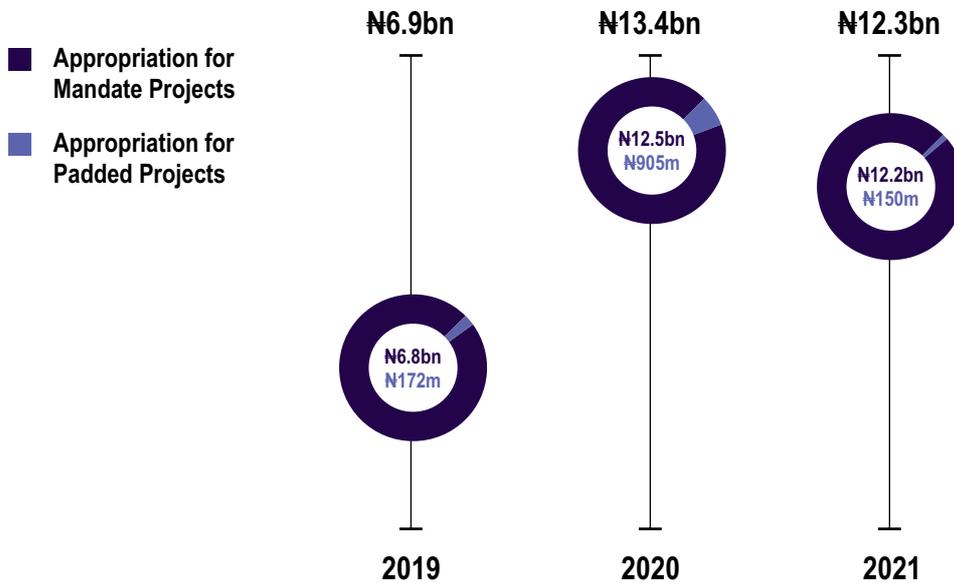
**Figure 2.1: Appropriations for Projects Tracked**



**Figure 2.2: Appropriations for Mandate and Padded Projects Tracked**

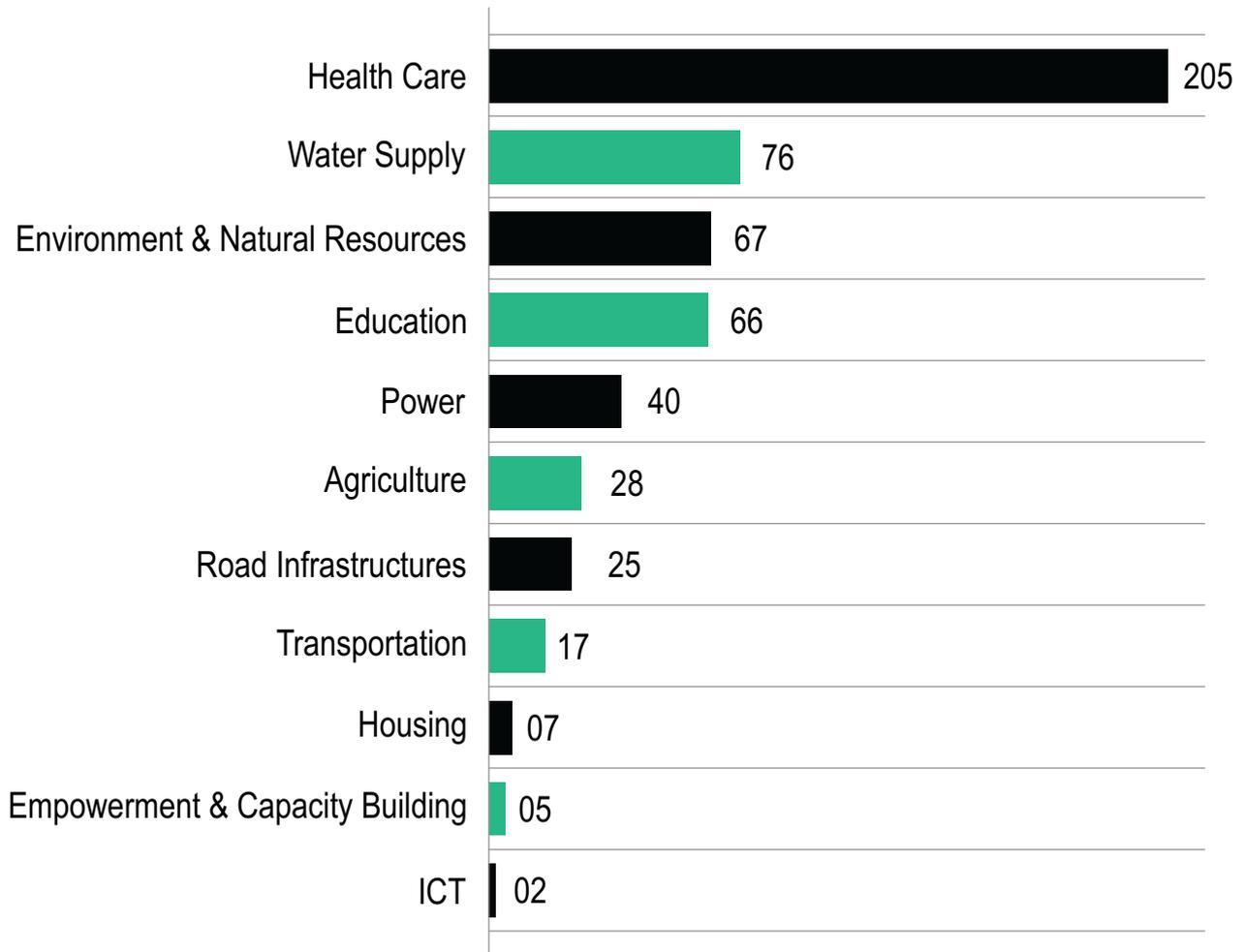


**Figure 2.3: Appropriations for the Projects Tracked**

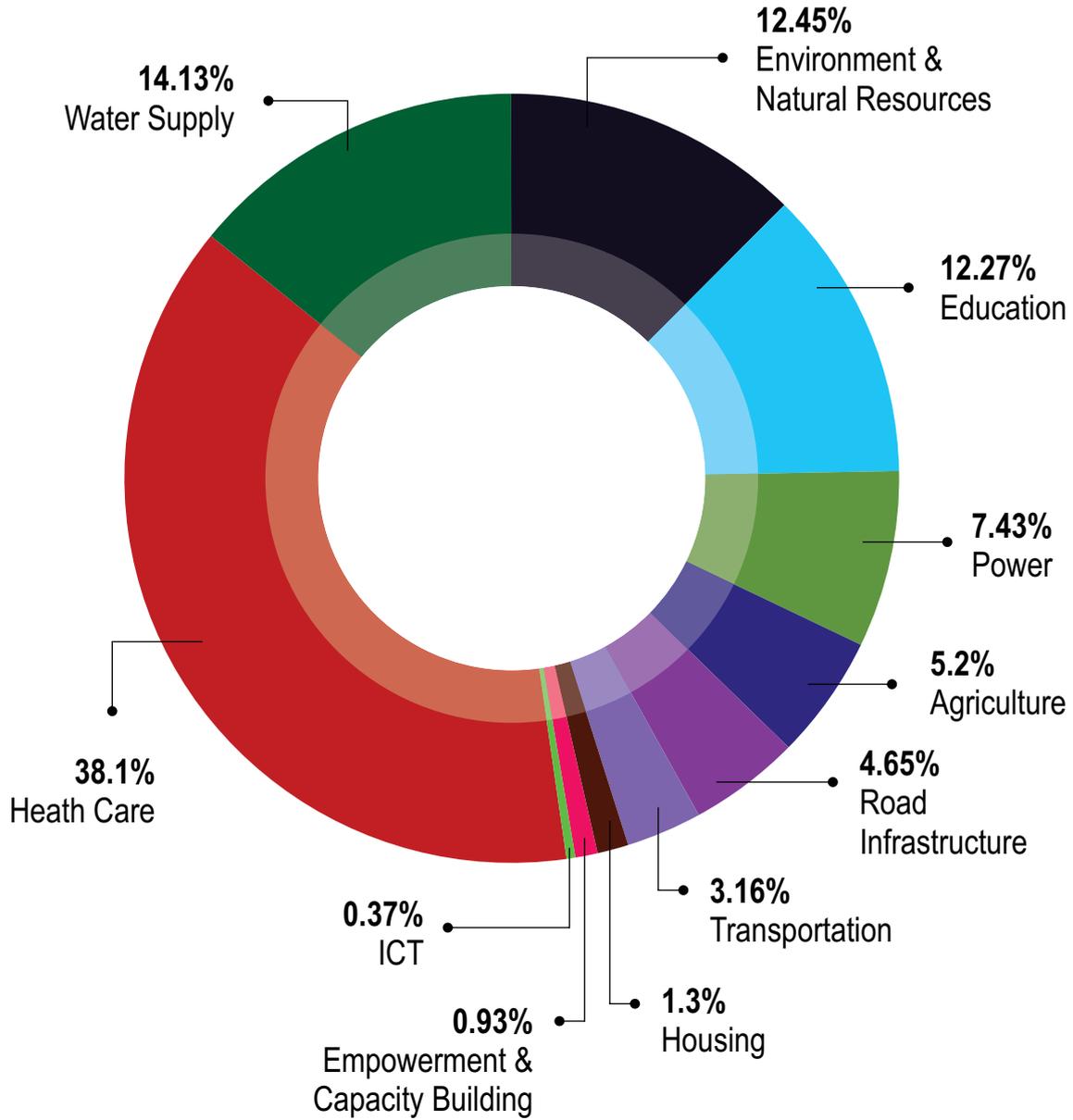


**Figure 3.0: Sectorial Distribution of Projects Tracked**

SN	Sector	Number of Projects	Percentage
1	Education	66	12.27
2	Empowerment & Capacity Building	05	0.93
3	Water Supply	76	14.13
4	Agriculture	28	5.20
5	Power	40	7.43
6	Health Care	205	38.10
7	Road Infrastructures	25	4.65
8	ICT	02	0.37
9	Environment & Natural Resource	67	12.45
10	Housing	07	1.30
11	Transportation	17	3.16
	<b>Total</b>	<b>538</b>	<b>100.0</b>

**Figure 3.1: Sectorial Distribution of Projects Tracked**

**Figure 3.2: Percentage of Projects Tracked by Sector**

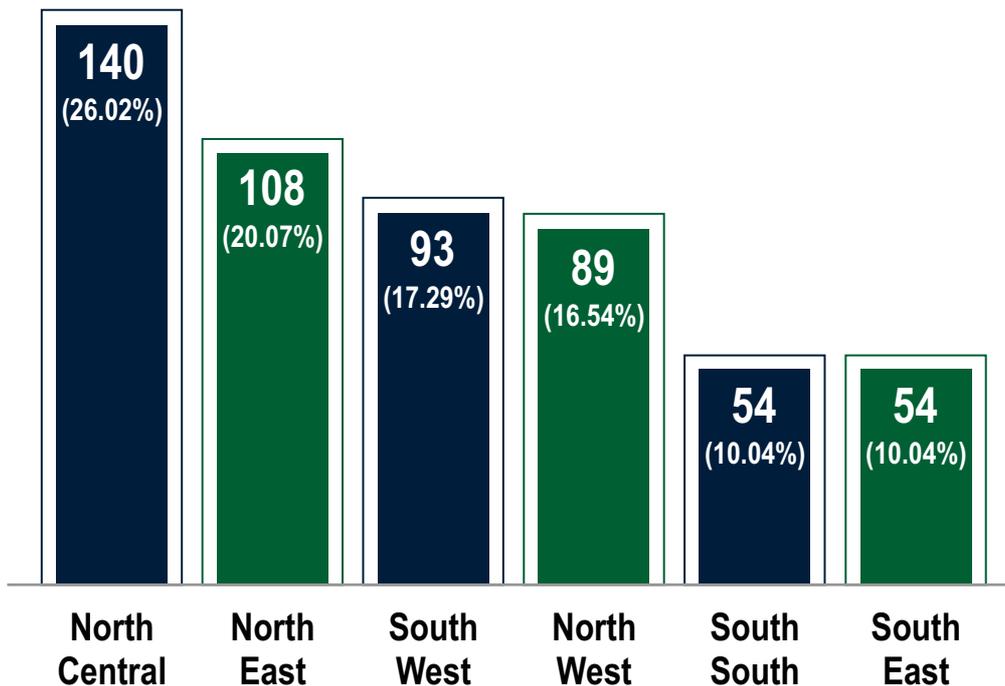


**Figure 3.3: Sectors with Higher Percentage of Projects Tracked**

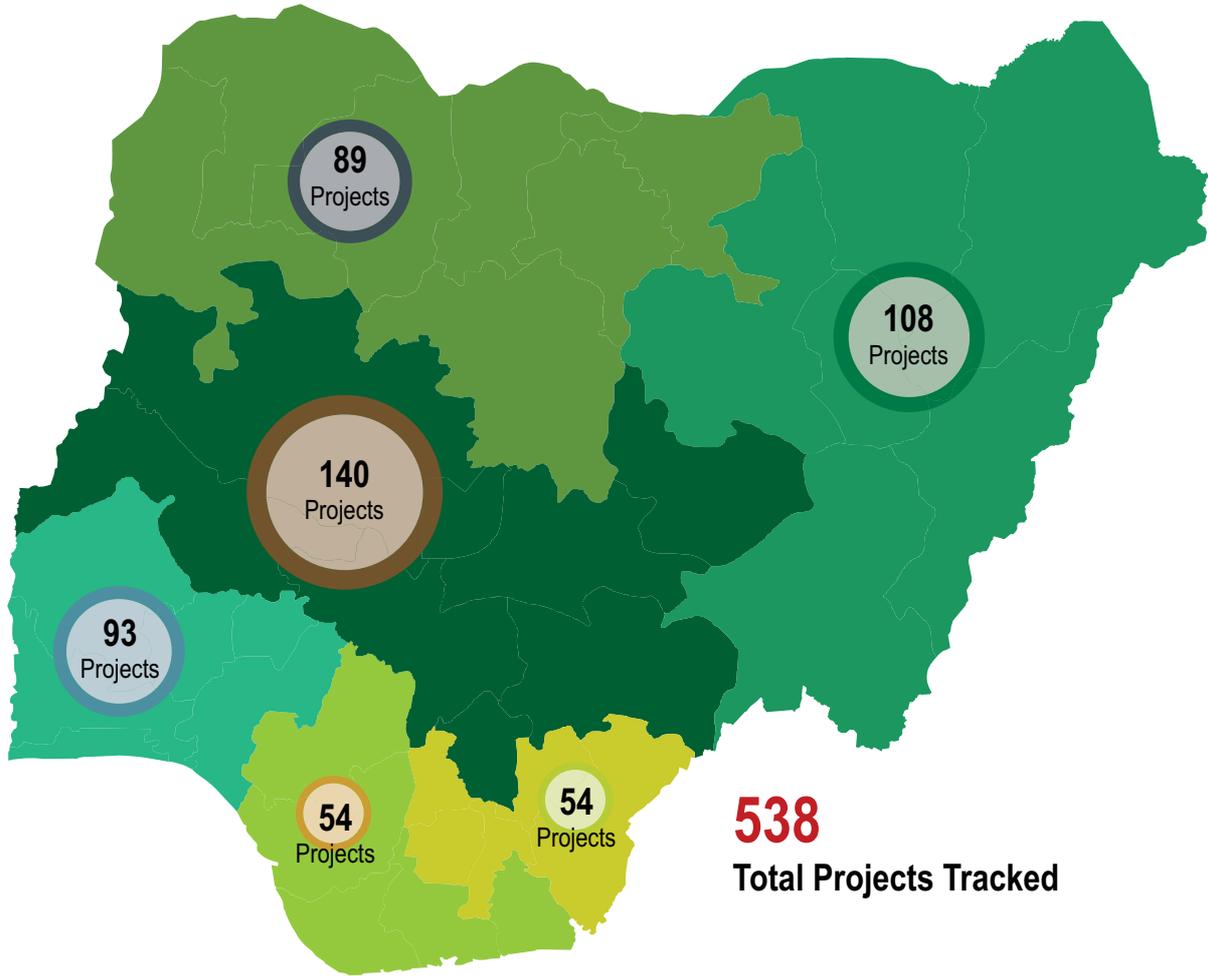


**Figure 4.0: Distribution of Projects Tracked by Geo-Political Zones**

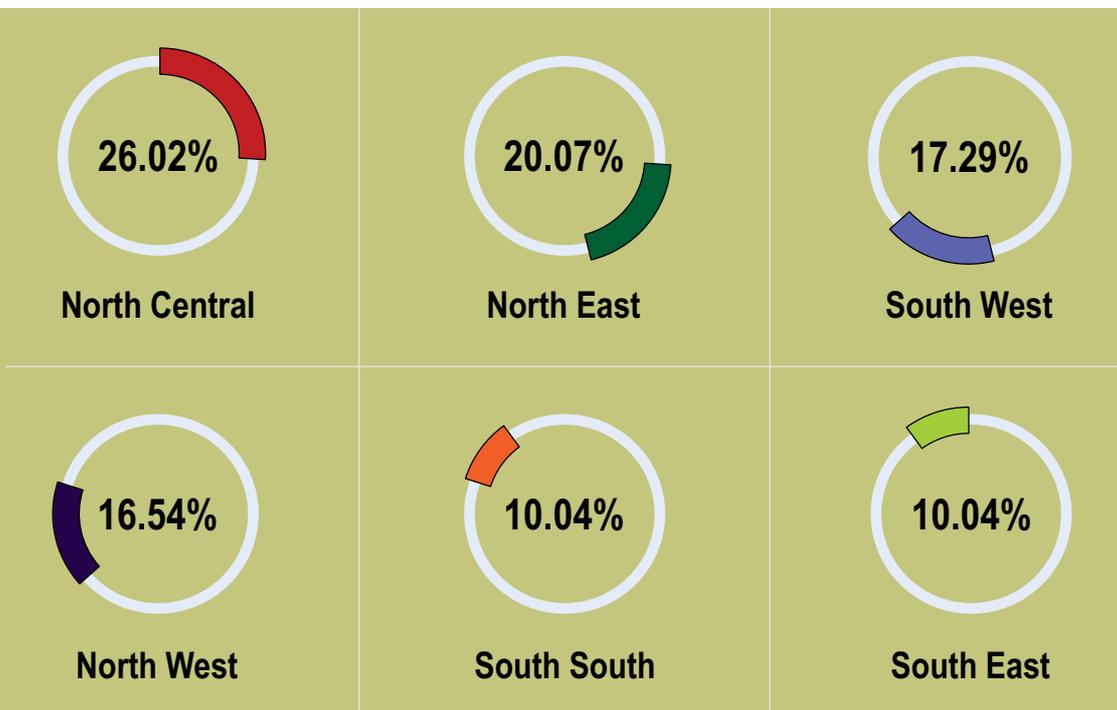
SN	Zone	Project	Percentage
1	South-West	93	17.29
2	South-South	54	10.04
3	South-East	54	10.04
4	North-Central	140	26.02
5	North-West	89	16.54
6	North-East	108	20.07
	<b>Total</b>	<b>538</b>	<b>100.00</b>

**Figure 4.1: Distribution of Projects Tracked by Geo-Political Zones**

**Figure 4.2: Geographical Distribution of Projects Tracked**



**Figure 4.3: Percentage of Projects Tracked by Geo-Political Zones**



**Figure 5.0: Status of Projects Tracked**

SN	Status of Project	Number of Project	Percentage
1	Completed	447	83.09
2	Ongoing	75	13.94
3	Abandoned	9	1.67
4	Not-executed	5	0.93
5	Yet-to-commence	2	0.37
	<b>Total</b>	<b>538</b>	<b>100.00</b>

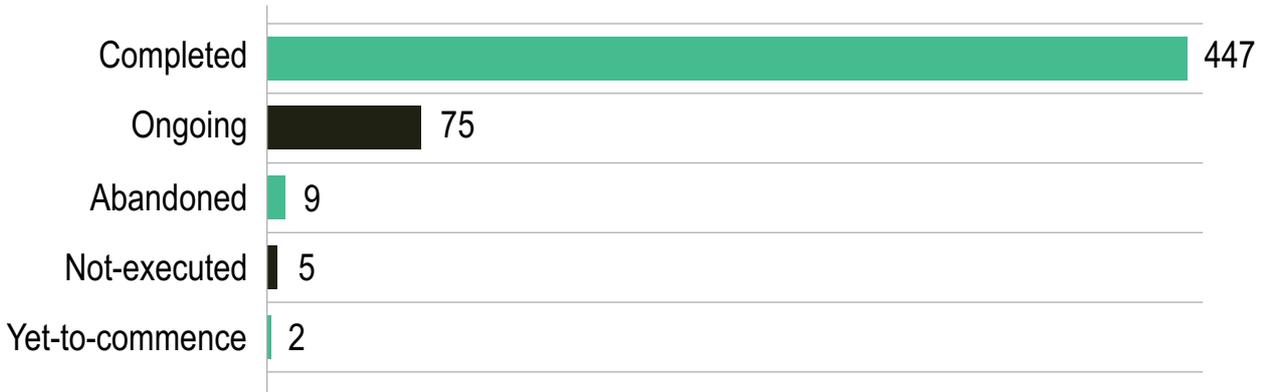
**Figure 5.1: Status of Mandate Projects Tracked**

SN	Status of Project	Number of Project	Percentage
1	Completed	406	81.85
2	Ongoing	74	14.92
3	Abandoned	9	1.81
4	Not-executed	5	1.01
5	Yet-to-commence	2	0.40
	<b>Total</b>	<b>496</b>	<b>100.00</b>

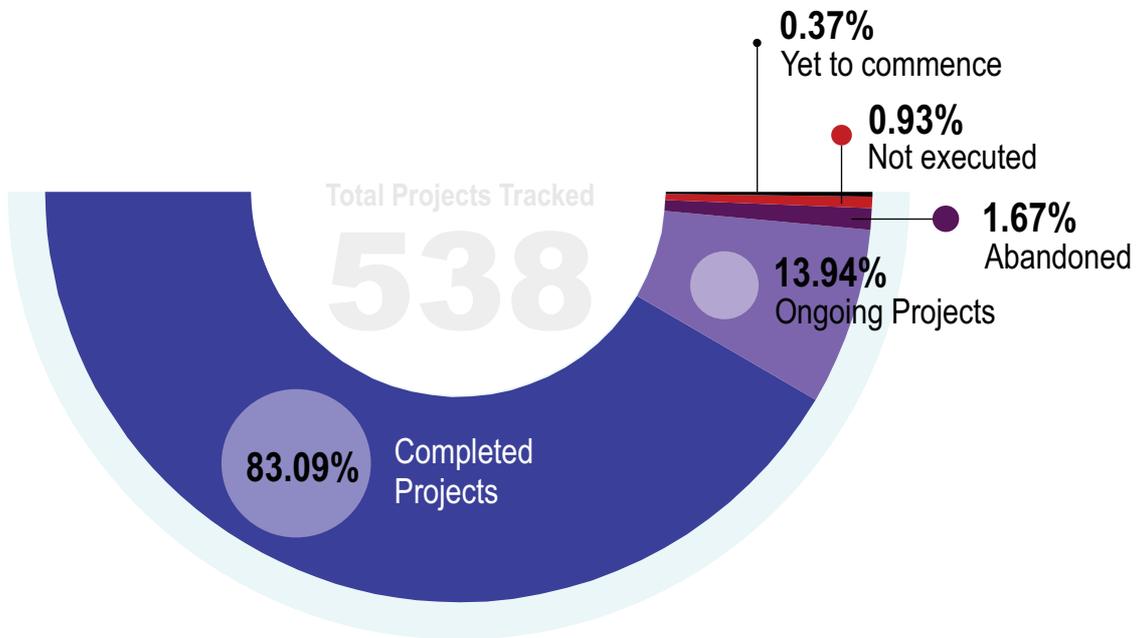
**Figure 5.2: Status of Padded Projects Tracked**

Status of Project	Number of Project	Percentage
Completed	41	97.62
Ongoing	1	2.38
<b>Total</b>	<b>42</b>	<b>100.00</b>

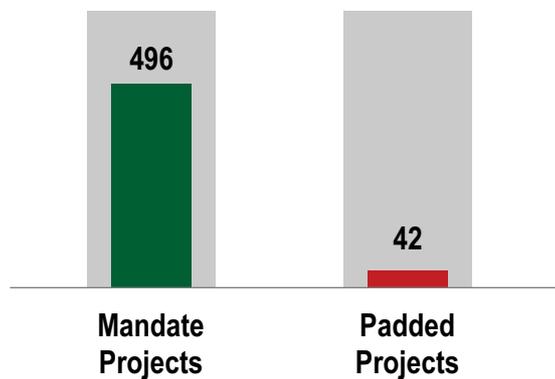
**Figure 5.3: Status of Projects Tracked**



**Figure 5.4: Percentage Distribution of Projects Tracked**



**Figure 5.5: Mandate and Padded Projects Tracked**



## 5

**HIGHLIGHT OF FINDINGS**

While some projects were executed according to specifications, various infractions were uncovered on some other projects which resulted in enforcement measures taken by the Commission. Enforcement action depended on the nature and circumstances of infractions at issue. The followings are some of the infraction uncovered:

**BUDGET PADDING**

Due to pressure exerted by the Commission's ZIP tracking initiative, a significant reduction of infractions in the implementation of ZIPs was observed, but an increase of infractions in the implementation of Executive projects was noticed. From investigation, it appears sponsors of projects are seeking new havens in executive projects through budget padding believing that the Commission's concentration is on ZIPs.

Following incessant abuse of the Federal budget making process as discovered by the Commission during the previous tracking exercises, the Commission conducted in-depth analysis of the 2022 budget with a view to identifying duplications, insertions and out-of-mandate provisions in the budget.

Out of a total of 6,690 provisions cutting across 66 agencies analysed, 4,508 were found to be inserted (padded) projects amounting to N434,495,530,787, representing 67.38%. The negative effects of this is distortions in national planning and coordination which result in retarded development. These insertions make budget performance inefficient, encourages wastage of scarce resources (most of which are borrowed by the government), and diminishes the synergy between planning and execution and weakens the ability of government to meet set targets.

Analysis of the 2022 budget has uncovered 66 projects that have been duplicated amounting to N6,434,745,583. This amount has been restrained on the advice of the Commission saving the Government money that would have otherwise been stolen from the public till. This was achieved in working collaboration with the Federal Ministry of Finance, Budget and National Planning. Some of the insertions are suspected to be at the instance of the Chief Executive Officers (CEOs) of some MDAs who lobby legislators to have their budgets padded. Some agencies have been identified as the main culprits in this unwholesome act.

Listed below are the agencies with the higher volumes of insertion/padding relative to their mandate budgets.

**Figure 6.0: Agencies with Highest Percentage of Padding**

S/N	NAME OF AGENCY	PROPOSED BUDGET (2022)	APPROVED BUDGET (2022)	DIFFERENCE BETWEEN PROPOSED AND APPROVED BUDGET (2022)	% DIFFERENTIALS
1	National Institute for Cultural Orientation	363,777,157.00	2,295,277,157.00	1,931,500,000.00	530.956923
2	National Institute for Hospitality and Tourism	363,492,827.00	6,860,928,228.00	6,497,435,401.00	1787.50031
3	Nigeria Institute of Construction Technology and Management	150,000,000.00	6,559,691,886.00	6,409,691,886.00	4273.12792
4	Federal College of Agriculture, Ishiagu	741,873,995.00	7,380,373,995.00	6,638,500,000.00	894.828508
5	National Centre for Agricultural Mechanization	741,026,119.00	7,701,074,813.00	6,960,048,694.00	939.24472
6	Industrial Arbitration Panel	346,876,242.00	5,101,307,430.00	4,754,431,188.00	1370.64192
7	Federal Cooperative College, Oji, Rivers	1,039,804,319.55	31,899,484,918.00	30,859,680,598.45	2967.83539
8	Nigeria Building and Road Research Institute	30,664,206,776.00	80,451,326,820.00	49,787,120,044.00	162.362328
9	Nigeria Agricultural Quarantine Service	1,660,932,633.00	7,050,247,334.00	5,389,314,701.00	324.475213
10	National Research Institute for Chemical Technology	1,910,857,660	3,709,093,775.00	1,798,236,115.00	94.1062305
11	Federal College of Horticulture, Dadin-Kowa, Gombe	630,059,414.00	28,442,804,461.00	27,812,745,047.00	4414.30513
12	Sheda Science and Technology Complex, SHESTCO, FMSTI, Abuja.	507,624,570.75	10,659,677,718.03	10,152,053,147.28	1999.91366

13	Nigerian Institute for Oceanography and Marine Research	1,415,906,884.99	21,326,406,887.00	19,910,500,002.01	1406.20123
14	National Institute for Freshwater Fisheries Research	670,513,060.00	2,681,000,625.00	2,010,487,565.00	299.843163
15	National Productivity Centre	1,437,226,897.00	26,802,701,588.15	25,365,474,691.15	1764.89006
16	Nigerian Store Products Research Institute	573,267,806.00	26,277,081,943.00	25,703,814,137.00	4483.73585
17	National Commission for Refugees and IDPs	4,557,335,827.00	11,835,085,827.00	7,277,750,000.00	159.693081
18	National Biosafety Management Agency	577,372,800.00	2,934,467,148.00	2,357,094,348.00	408.244785
19	Energy Commission of Nigeria	1,440,296,269.00	12,502,670,558.00	11,062,374,289.00	768.062414
20	Federal University, Kashere	395,092,652.00	1,256,571,118.00	861,478,466.00	218.044669
21	Small and Medium Enterprises Development Agency of Nigeria (SMEDAN)	16,283,304,345.00	28,548,271,530.00	12,264,967,185.00	75.3223481
22	National Agency for The Great Green Wall	727,890,414.00	1,222,729,601.79	494,839,187.79	67.9826493
23	Federal Cooperative College, Ibadan	670,293,160.00	5,177,998,314.00	4,507,705,154.00	672.497561
24	Africa Union Development Agency/New Partnership for Africa's Development (AUDA-NEPAD)	749,604,638.00	12,437,534,573.00	11,687,929,935.00	1559.2126
25	Cocoa Research Institute of Nigeria	682,262,680.85	2,352,512,681.00	1,670,250,000.15	244.8104
26	National Board for Arabic and Islamic Studies	847,872,058.00	2,180,504,504.00	1,332,632,446.00	157.173766
27	Forestry Research Institute, Ibadan	1,271,142,983.00	2,365,789,636.00	1,094,646,653.00	86.1151474

28	Federal College of Fisheries and Marine Technology	531,963,314.00	19,496,913,276.00	18,964,949,962.00	3565.08606
29	Nigerian Institute for Oil Palm Research Benin	649,585,957.00	2,088,915,239.00	1,439,329,282.00	221.576416
30	National Lottery Trust Fund	317,676,182.00	4,967,307,346.00	4,649,631,164.00	1463.63858
31	Centre For Management Development	785,232,233.00	7,635,232,223.00	6,849,999,990.00	872.353388
32	Institute For Agricultural Research	424,576,063.03	1,218,576,063.00	793,999,999.97	187.010072
33	National Broadcasting Commission (NBC)	1,992,716,312.00	5,229,247,247.00	3,236,530,935.00	162.418048
34	National Cereals Research Institute (NCRI)	1,212,162,062.00	7,879,646,527.00	6,667,484,465.00	550.048931
35	National Teachers' Institute (NTI)	926,359,205.02	2,276,039,181.00	1,349,679,975.98	145.69726

The disparity between what these agencies proposed based on their capacity, skill-sets and mandates on the one hand and what were inserted in their capital budgets on the other hand begs the question whether the agencies can execute the projects efficiently in such a manner that Government can obtain adequate value for money. In response to this development, the affected agencies will be closely monitored throughout the budget cycle.

## ABSENCE OF UP-TO-DATE PRICE TEMPLATE

Of the major factors influencing arbitrary pricing and overpricing of public projects is the absence of updated price template to guide MDAs in projects (contract) cost analysis and cost benchmarking. The Bureau of Public Procurement cost template has been grossly inadequate in this regard as it is not updated to address current realities. This perhaps makes agencies not to reference the template as a guide, thus the lack of uniformity in pricing across MDAs.

There is also the absence of robust punitive administrative measures to punish infractions on procurement checklist and, or the price templates provided by the BPP. For instance, Commission's investigations have found arbitrary mispricing and price fixing in most of the solar powered streetlight projects awarded by different agencies. While some procured for N500,000 per unit of the all-in-one solar streetlight, others procured for N1,000,000 per unit of same brand, type and quality while the open market price ranges between N250,000 to N300,000 even after factoring lawful taxes. This marks a profit margin of over 300%.

This perhaps explains why a good percentage of the inserted projects are solar streetlights as this arbitrary and disparate pricing gives the sponsors and officers of the procuring agencies a huge latitude for embezzlement of public resources.

Analysis of the 2022 capital budget shows solar streetlight projects alone gulping a whopping **N174,454,833,515 representing approximately 4% of the National capital projects allocation; which is very close to the capital allocations for Health (N208 Billion), Education (N222 Billion), Defence (N204 Billion) and Agriculture (N215 Billion).**

## FRAUDULENT CONSPIRACY BETWEEN CONTRACTORS AND PROJECTS SUPERVISORS

Projects supervisors engaged in improper over-valuation/measurement of work done by contractors in exchange for pecuniary gains. Some site supervisors were found to be engaged in anticipatory valuation. Their valuations included items not yet executed as at the time of the valuation and same were passed as executed thereby misleading their parent agency to make unearned payments to contractors.

Further findings in this regard revealed that some project supervisors compromised their professional judgement, as they passed off uncompleted works, shoddily executed works or works that were less than the required value and specification for payments.

Notorious in this regard are project supervisors from the Lower Benue River Basin Development Authority. For instance, in a project for the Construction of Mada Station Dam, Nasarawa state, the valuation certificate indicated that an access road of 2.5km, a diversion and Coffe Dam were constructed but the Commission's tracking exercise uncovered that none of such were constructed. Similarly, the same Lower Benue River Basin Development Authority awarded a contract for the construction of drainage, culverts and erosion control at Ugye, in Toto LGA of Nasarawa State. In the execution of the project, 26nos concrete slabs were not provided, gully stabilization with shoulders and sand fillers among many others were not constructed but valuation report submitted by the project supervisor falsely showed that they were all carried out. The above infractions are being investigated and staff indicted will be prosecuted. All persons indicated in these infractions will be prosecuted.

## **ABSENCE OF SUPERVISORY SKILL-SETS AND TOOLS**

One of the factors contributing to underperformance in the execution of Executive projects is the absence of technical knowhow, skill-set and the necessary tools required for accomplishing projects supervision. Some MDAs assign administrative personnel or people without technical skills to supervise projects. In some instances, supervisors were directed to go on project supervision without the Bill of Engineering Measurement and Evaluation (BEME) with which to measure the performance of the contractor, nor given the tools to take proper measurement to ensure that the execution of such projects are in line with the provision in the BEME. In such cases, it is impossible for the supervisor to ensure strict compliance with the BEME or ensure value for money.

For example, in a contract for the "Execution for the Nigeria Content Development and Monitoring Board (NCDMB) ICT Centres in Bendi Technical School, Obanliku and Clairmont Ebri Technical school, Utugwung in Cross River State" executed by the NCDMB for a cumulative amount of N245,650,400, it was found that the project supervisors were not given the BEME but only the contract agreement specifying some deliverables based on which they certified the project 100% completed. Investigations however found that certain components of the projects which were not specifically mentioned in the contract agreement but provided for and costed in the BEME were not done, like the provision of 2 units of 30KVA generator, external fuel tanks for the generators and generator houses. Without the BEME, the supervisor had no way of knowing all the specifics of the contract.

Similarly, in a contract for "Remedial Works in Jos University Teaching Hospital" awarded for N88 million, the projects supervisors supervised without reference to the BEME which resulted in poor quality work and the project not being executed to specifications as provided for in the BEME.

Upon adequate measurements and valuation by the Commission, it was discovered that Government was fleeced to the tune of about N20million. The Commission has started recovering the money.

Sometimes, refusal to give adequate facilities for supervision is deliberate by the responsible officers at the Headquarters of the agencies as a way of allowing contractors underperform in exchange for pecuniary gain. This was noticed in projects executed by the Lower Benue River Basin Development Authority (LBRBDA).

There is also the systemic problem of logistics. For instance, a supervisor could be mobilized for only two days to supervise projects across many locations, which supervision should reasonably have lasted 10 days. At the end of the day, the supervisor may cook up a report on projects not visited.

### **CRIMINAL CONVERSION OF EMPOWERMENT ITEMS:**

Like it was in the previous phases of the tracking exercise in respect of Constituency Projects, some inserters of projects do pass off projects as Community Based when in fact they are meant to serve an individual or private interest. A case at hand is the 'Supply of mini set of Poultry Equipment to Gida, Waziri village in Karshi Development Area of Nasarawa State' which was found in a private farm, Annadel Poultry Farm. The farm has been sealed and the items bonded as investigation is continuing.

In another inserted project for the supply of different empowerment items to Kebbe/Tambuwal Federal Constituency, Sokoto State, 42no Bajaj motorcycles, 412no Lion sewing machines, 1700 bags of fertilizer the monetary value of which was put at N75,101,500 were found stashed away in the House of Reps member representing the constituency. The Commission sealed the house and enforced distribution of the items to the intended beneficiaries.

### **UNDER PERFORMANCE OF PROJECTS:**

It was observed that project supervisors of MDAs do conspire with contractors to deliberately execute projects far below the standard prescribed in the BOQ, particularly in soft projects like empowerment, capacity building and medical outreach. They would either compress the number of days such programmes are billed to take place, undersupply the drugs/required items necessary for such programmes or the number of personnel required for the job and the funds allocated for these items embezzled. This defrauds the public and results in no or low value implementation.

This was more pronounced in projects executed by the Federal Ministry of Health and its agencies. For example, in 8 training projects executed by the Federal Ministry of Health, the training programmes which were billed to be conducted for 5 days each were compressed to only 3 days and the funds for the undelivered 2 days cumulatively amounting to N3,844,677.50 were recovered by the Commission. This fraud was committed in conspiracy with officers of the Ministry for pecuniary gains. Those involved will be appropriately sanctioned.

Similarly, in another project awarded by Lower Benue River Basin Development Authority (LBRBDA) for erosion control and water harvesting at Takdand-Kyamkurum in Plateau state, substandard and shoddy execution was observed by the tracking team but the project was passed off as having been satisfactorily completed and paid for. The contractor was forced back to site while the indicted officers of the agency have been primed for appropriate sanctions.

## ABUSE OF OFFICE AND CONFLICT OF INTEREST

The Commission's tracking investigations uncovered cases of conflict of interest and abuse of power perpetrated by officers of executing agencies in the implementation of capital projects. They often times apply the strength of their offices to influence and skew the procurement processes in favour of chosen contractors; companies owned by them, their proxies or families. Sponsors/inserters of projects either by themselves or through aides and or senior officers of executing agencies exert subtle and sometimes even hard pressure to appropriate contracts to companies in which they directly or indirectly have interest. In all cases of inserted projects, the inserters would often nominate contractors to the executing agency. Failure by the executing agency to award to the nominated contractor attracts varying consequences ranging from hostile oversight visit, appearance before the Public Account Committee, threat of reduction in budgetary allocation or zero allocation. There are testimonies and evidence of lack of adherence in practice, to procurement rules and compliance with the provision of the Procurement Act resulting from such fraudulent influence.

An example of such abuse of power and conflict of interest is the case of a legislator who approached the Federal University Kashere, in Gombe State with a self-serving proposal. The University's entire proposed capital budget for 2022 was N395,092,652 but it was allocated a total of N1,145,092,652 out of which N750million was inserted for personal interest. The legislator offered his personal property in Asokoro, Abuja for purchase as University Guest House. He offered to put funds in the University's capital budget for that purpose. He then used his office to insert in the University's budget additional sum of N750million for the purchase of the property. The capital budget of the University for 2022 was thus raised to N1.1 billion out of which N750million (about 75%) was for the purchase of the guest house alone when the University has other infrastructural needs. The Commission put a restrain on the transaction pending full investigation.

## DELIBERATE REFUSAL TO EXECUTE PROJECTS

It was discovered in a few situations that contractors would be awarded contracts for projects, funds paid to them but would deliberately refuse to execute the projects. An instance is the project for the "construction of Dawaki Dam in Kanke LGA of Plateau state awarded for N221million by the LBRBDA. The contractor was paid N55million but refused to even visit the project site much less construct the dam three years thereafter. Interestingly, this amount was paid in tranches between 2019 and 2021 without any work being done at all. The Commission is investigating how the contractor got paid, even in tranches without even mobilizing to the project site. In the interim, the sum of N10 million has been recovered in the first instance from the contractor while further investigation continues and other necessary enforcement actions are being taken.

## INCESSANT CONTRACT REVIEWS

When a contract is awarded, just before completion of such contract, some MDAs will initiate process for increase in scope and consequent upward review of the contract prices. This was more noticeable in inserted projects.

For example, the project for “erosion control and water harvesting in Kyankurum and four other locations in Wase LGA of Plateau state, awarded by the LBRBDA in the sum of N68million in 2019 was reviewed to N150million in 2020 and N218 million in 2021. Lower Benue River Basin Development Authority and Jos University Teaching Hospital were found to be notorious for arbitrary review of the scope and contract prices of their projects.

## TAX EVASION

Though significantly not so often as was discovered in the implementation of ZIPs, some agencies have not been deducting appropriate taxes in their implementation of executive projects. This affects negatively the resources available to the Government for developmental purposes and thereby deepens poverty. For example, in 4 separate contracts to 4 different contractors awarded by the Bayero University, Kano, the Commission recovered from the contractors unpaid Stamp Duty amounting to N2.5 million. Similar infractions were also discovered in other agencies. While this enforcement action was taken against the companies, investigations are ongoing to determine those responsible for the under payments with a view to applying the necessary sanctions and prevent future or further occurrence.

## INTERIM ENFORCEMENT ACTIONS SO FAR TAKEN

1. Contractors numbering 90 found to have underperformed or shoddily executed projects were/would be forced to return to sites to complete abandoned projects or undertake remedial works.
2. The Commission recovered all unearned sums on the underperformed capacity buildings projects.
3. A farm house in which community items were found (poultry processing equipment) has been sealed by the Commission and the items bonded pending conclusion of investigations.
4. The house belonging to project sponsor in Kebbe/Tambuwal Federal Constituency, Sokoto state where empowerment items were found stashed was sealed and the items found were compulsorily distributed to the intended beneficiaries.
5. A number of identified padded projects that appear suspicious have been selected for monitoring.
6. The Commission has commenced the profiling of agencies with high percentage of padded projects, out of mandate projects and suspicious projects. This profiling extends to the CEOs of these agencies
7. The Commission has caused the restraining of N6.4Billion resulting from its unravelling of 66 duplicated projects in the 2022 budget.
8. Commission will work with the BPP on price and costing modelling and enforce compliance by MDAs

**Figure 7.0: Projects on Which Contractors Were Compelled Back to Sites**

S/N	CASE TITLE	CONTRACT SUM
1	CONSTRUCTION OF (PHASE 1) OFFICERS QUARTERS AT FEDERAL MEDICAL CENTER ASABA	200,000,000.00
2	PROVISION OF UNITS OF SOLAR STREET LIGHTS IN KWAYA LGA, BORNO STATE	83,307,125.00
3	DEVELOPMENT OF ADDITIONAL 300HA AT JERE BOWL IRRIGATION PROJECT (CONSTRUCTION OF HATCHERY INCUBATOR ROOM AND FEED MILL)	62,000,000.00
4	CONSTRUCTION OF STUDIOS FOR THE FACULTY OF ENVIRONMENTAL STUDIES.	80,109,251.13
5	PROVISION OF 80 UNITS OF SOLAR STREET LIGHTS IN KUBURU WARD, KWAYA LGA, BORNO STATE.	83,350,400.00
6	PROCUREMENT AND INSTALLATION OF 16 NOS. SOLAR LIGHTING SYSTEM IN THE PLANT NURSERIES AT MASHAMARI COMMUNITY, JERE LGA, KONDUGA NFU, MAFA LGA, MISHALI, KAGAI LGA, WANDALI, KWAYA KUSAR LGA, BORNO STATE.	14,098,087.00
7	CONSTRUCTION OF 1 SOLAR POWERED BOREHOLE WITH 1 STEEL OVERTANK, 1 GATE HOUSE, 1 ANIMAL DRINK TROUGH AND ALL IN ONE SOLAR STREET LIGHTENING SYSTEM AT MAALURI COMMUNITY, FIKA, YOBE STATE.	13,988,505.50
8	CONSTRUCTION OF PERIMETER FENCE OF FEDEREA SECRETARIAT AT B IRNIN KEBBI	66,179,073.58
9	ESTABLISHMENT OF 3HA COMMUNITY ORCHARD PLANTATION IN BIU, AREWA LGA, KEBBI STATE	20,540,813.38
10	CONSTRUCTION OF BEBEJI EARTH DAM	216, 446, 450.06
11	PURCHASE OF MINI RICE MILL MACHINE FOR FARMERS AND COOPERATIVE SOCIETIES IN KANO	182, 372, 257.30
12	CONSTRUCTION OF TAMAWA GULU ROAD IN KANO STATE, PHASE III. MAGARI-GULU SECTION, CONTRACT NO. 6767	178,600,000.00
13	CONSTRUCTION OF 2KM GARI-DAGURE AND KUZUTA ROAD	237,528,506.25
14	DRILLING AND EQUIPPING HAND PUMP, BOREHOLE AT R/KANO AND OTHER TOWNS AND VILLAGES WITHIN THE SAME SENATORIAL ZONE , KANO STATE	199,648,032.50
15	CONSTRUCTION OF 2KM WAJEN GARI/GARI-BAUSHE ROAD	230,615,364.00
16	CONSTRUCTION OF MODERN COMPUTER CENTRES WITH EQUIPMENT AND STANDBY GENETRATOR IN BURUM BURUM , TUDUN WADA FEDERAL CONSTITUENCY, KANO STATE	119,913,108.00

17	CONSTRUCTION OF ONE (1) SOLAR POWERED BOREHOLE WITH ONE (1) STEEL OVERHEAD TANK, ONE (1) GATE HOUSE, ONE (1) ANIMAL DRINKING TROUGH AND FOUR (4) ALL-IN-ONE SOLAR STREET LIGHENING SYSTEMS AT GARIN MAGAJI COMMUNITY , GWANDU LGA, KEBBI STATE.	13,725,847.52
18	SUPPLY OF BEDS AT WARAH AND SHANGA LOCAL GOVERNMENT AREA.	39,500,000.00
19	REINFORCEMENT OF 330/132/33KV BIRNIN KEBBI-KEBBI SUBSTATION AND 330/132/KV S/S KANO KUMBOTSO SUB STATION.	972,298,495.04
20	CONSTRUCTION OF ROAD/CULVERT AND BRIDGES ALONG LAILABA TO YELDU ROAD PHASE I, KEBBI NORTH SENATORIAL DISTRICT, KEBBI STATE.	166, 027, 875
21	ERECTION AND REPAIRS OF DAMAGED SOLAR STREET LIGHTS IN SELECTED LGAs OF ENUGU STATE	149,855,000.00
22	SUPPLY OF 300KVA TRANSFORMERS TO NKANU EAST AND WEST FEDERAL CONSTITUENCY, ENUGU STATE	34,579,650.89
23	CONSTRUCTION AND REHABILITATION OF 1KM ASPHALT ROAD IN UYEMA/OKOROETE URBAN ROAD, EASTERN OBOLO LGA, AKWA IBOM	99,780,345.11
24	REHABILITATION OF SOME SENIOR AND INTERMEDIATE STAFF QUARTERS AT THE HEADQUARTERS YOLA, ADAMAWA STATE	8,097,774.73
25	DRILLING OF 34 NOS TUBE WELLS AND SUPPLY OF 3 NOS. 2" WATER PUMPS FOR FARMERS IN ADAMAWA	5,000,000.00
26	CONSTRUCTION OF 4NOS SOLAR BOREHOLES AT KIRU/ BEBEJI FEDERAL CONSTITUENCY, KANO STATE	47,635,753.76
27	RENOVATION OF KANO BRANCH OFFICE, KANO STATE	2,449,151.00
28	CONSTRUCTION OF AUDITORIUM BLOCK FOR COMMUNITY STUDY CENTRE IN DAWAKIN KUDU LGA, KANO	244,879,200.00
29	REINSTALLATION AND CONSTRUCTION OF HOUSING FOR AUTOCLAVE	4,596,001.25
30	ESTABLISHMENT OF 3 (HECTARES) ORCHARD PLANTATION IN JAMATARI, MAYO BELWA LGA, ADAMAWA STATE	17,259,598.64
31	CONSTRUCTION OF ABAKALIKI-AMASIRI 132KV DOUBLE-CIRCUIT TRANSMISSION LINE	200,000,000.00
32	EROSION CONTROL AND ROAD IMPROVEMENT AT AGBONDEUDU AMACHII AFIKPO NORTH LGA, EBONYI STATE	746,933,042.00
33	CONSTRUCTION OF WATER PROJECT FOR UBURU IN EBONYI STATE	186,983,367.00
34	CONSTRUCTION OF WAREHOUSE AT ALEX EKUEME FEDERAL TEACHING HOSPITAL, ABAKALIKI, EBONYI STATE	97,502,397.09

35	PROCUREMENT AND INSTALLATION OF ULTRASOUND SCANNING MACHINE AT NATIONAL HOSPITAL.	24,566,666.00
36	PROCUREMENT OF ANTI-RABIES VACCINES	2,373,997.50
37	PROCUREMENT AND INSTALLATION OF ENDOSCOPY MACHINE WITH GASTROSCOPE, COLONOSCOPE ST. NATIONAL HOSPITAL, ABUJA	50,216,666.00
38	SAMANGA ANDONI WATER TREATMENT PROJECT	13,000,000.00
39	OWU OGBE-TOTORO ROAD EROSION CONTROL AND IBARA IJEJA SOKORI CHANNELISATION WORKS, ABEOKUTA, OGUN STTE	163,249,822.50
40	EROSION AND FLOOD CONTROL WORKS AT OBANTOKO GBONOGON ODO ERAN, OGUN STATE	90,047,052.50
41	RENOVATION AND EQUIPPING OF MATHEMATICS/COMPUTER LABORATORY	15,726,999.53
42	EROSION CONTROL AND FLOOD CHANNELIZATION WORKS AT IKENNE, OGUN STATE	72,048,650.00
43	PROVISION OF DEDICATED POWER LINE FOR THE MIDDLE OGUN IRRIGATION PROJECT, PHASE 1, IN ISE YIN, OYO STATE	943,912,571.30
44	RENOVATION OF ZONAL OCCUPATIONAL HEALTH AND SAFETY CENTRE LAGOS	9,787,875.11
45	REPAIR/REHABILITATION OF BROKEN -DOWN HOSPITAL EQUIPMENT - PHASE I	18,104,500.00
46	CONSTRUCTION OF A MINI SPORTS, RECREATIONAL PARK AT HIGH LEVEL ROUNDABOUT, MAKURDI/GUMA FEDERAL CONSTITUENCY, BENUE STATE	49,326,719.00
47	PROPOSED CONSTRUCTION AND FURNISHING OF ISOLATION WARD AT THE FEDERAL MEDICAL CENTRE MAKURDI	26,086,300.30
48	SUPPLY OF ICT SOFTWARE AND HARDWARE AT THE FEDERAL MEDICAL CENTRE	44,981,332.50
49	ADDITIONAL SUPPLY AND INSTALLATION OF MULTILINGUAL LIBRARY EQUIPMENT AT TTC IN NITT ZARIA	32,650,360.10
50	THE COMPLETION OF VENOM, ANTI-VENOM AND NATURAL TOXINS RESEARCH CENTRE (CONSTRUCTION OF OFFICES AND LABORATORIES) VENOM, ANTI -VENOM AND NATURAL TOXINS RESEARCH CENTRE, A.B.U ZARIA	180,833,112.60
51	AWARD OF CONTRACT FOR 2021 CAPITAL PROJECTS IMPLEMENTATION FOR THE RENOVATION OF STATE BRANCH BUILDING IN KADUNA	16,904,183.10
52	CONSTRUCTION OF MATERNITY CLINIC IN TUDUN SAKI GABARI, KUFENA WARD, ZARIA FEDERAL CONSITUENCY, KADUNA STATE	19,285,255.35

53	CONSTRUCTION OF MATERNITY CLINIC IN TUDUN BOGARI, WUCICIRI WARD, ZARIA FEDERAL CONSITUENCY, KADUNA STATE	19,944,654.64
54	CONSTRUCTION OF MATERNITY CLINIC IN ANG. MA LAMI, SHIKA DAM DAMBO WARD, ZARIA FEDRAL CONSTITUENCY, KADUNA STATE	20,124,529.75
55	INSTALLATION OF CCTV AND OTHER SECURITY INFRASTRUCTURE IN ZARIA AND OTHER OUTREACH CENTRES	98,382,710.00
56	SUPPLY OF OFFICE FURNITURE AND FITTINGS TO PROCUREMENT UNIT	44,452,583.00
57	CONSTRUCTION AND EQUIPPING OF ICT BLOCK AT NITT ZARIA	223,559,786.94
58	CONSTRUCTION OF 1000 SEATING CAPACITY INTERNATIONAL CONFERENCE CENTRE	902,329,463.38
59	SUPPLY OF OFFICE FURNITURE, FITTING AND FIXTURES FOR NEW CLASSROOM IN TTC (BLOCK A) NITT ZARIA	44,452,583.00
60	PROCUREMENT OF PHACO MACHINE FOR CATARACT, GLAUCOMA AND POSTERIOR VERICTOMY (FROS OERTLI)	48,900,000.00
61	PROPOSED CONSTRUCTION OF 2 STOREY OFFICE COMPLEX FOR TSANGAYA AND GENERAL EDUCATION CENTRE	79,076,484.84
62	CONSTRUCTION OF NEW NTI KADUNA	76,484,394.00
63	SUPPLY OF DRUGS AND MEDICAL CONSUMABLES	48,989,000.00
64	ADDITIONAL WORKS ON CONSTRUCTION OF TWO STOREY OFFICE COMPLEX FOR TSANGAYA EDUCATION	79,076,484.84
65	PROVISION AND INSTALLATION OF 180 UNITS OF 60WATTS ALL IN ONE SOLAR STREET LIGHT IN LAFIA, DOMA, OBI, AWE, KEANA IN NASARAWA SOUTH SENATORIAL DISTRICT, NASARAWA STATE	198,321,687.50
66	SUPPLY OF SOLAR STREET LIGHT TO DIFFERENT LOCATIONS IN KARU, KEFFI AND KOKONA FEDERAL CONSTITUENCY, NASARAWA STATE	213,170,350.00
67	EROSION CONTROL AND FLOOD CONTROL IN LOKO TOWN IN NASARAWA STATE	52,900,900.00
68	DEVELOPMENT OF PHASE 1 SONGHAI FARM MODEL AT DOMA PROJECT SITE, NASARAWA STATE	248,380,188.00
69	CONTINUATION OF CONSTRUCTION OF 750 CAPACITY LECTURE THEATRE	41,464,703.00
70	DRAINAGE, CULVERT AND EROSION CONTROL AT NASARAWA STATE PHASE II	78,307,754.38
71	CONSTRUCTION OF DINING HALL AT FEDERAL GOVERNMENT COLLEGE KEFFI	98,000,000.00
72	CONSTRUCTION OF EAR, NOSE AND THROAT PHYSIOTHERAPY, DENTAL AND OPHTHALMOLOGY PATIENTS WARD	272,536,577.39

73	UPGRADING OF ELECTRICAL INFRASTRUCTURE IN KARU, NASARAWA STATE	101,503,775.25
74	EROSION AND FLOOD CONTROL IN EDEGE TOWN NASARAWA	42,529,362.50
75	(ENGAGEMENT CONSULTANCY SERVICES) FOR FREE MEDICAL MISION/OUTREACH FOR SICK AT LAFIA/OBI FEDRAL CONSTITUENCY, NASARAWA STATE	36,556,342.50
76	PROVISION OF 6.5KM PERIMETER FENCE AT PERMANENT SITE OF UNIVERSITY OF LAFIA	115,647,572.00
77	CONSTRUCTION AND INSTALLATION OF MINI HYDRO POWER AT DOMA, NASARAWA STATE	115,558,485.00
78	CONSTRUCTION OF 4 NOS SOLAR BOREHOLES IN AKWANGA/NASS-EGGON/WAMBA NASARAWA	20,000,000.00
79	COMPLETION OF RURAL ELECTRIFICATION OF SOME COMMUNITIES IN KARU, KEFFI, KOKONA LGA, NASARAWA	21,152,283.28
80	CONTRACT FOR THE CONSTRUCTION OF PERIMETER FENCING, NASARAWA	82,021,425.00
81	CONSTRUCTION OF MEDICAL LABORATORY EXTENSION WORKS	139,235,461.13
82	RENOVATION AND EQUIPPING OF SAURA PHC IN SABON GARI WARD, KEFFI LGA, NASARAWA	38,918,665.59
83	COMPLETION OF RENOVATION AND EXPANSION OF PATIENTS WARD A, B AND C (DIALYSIS WARD INCLUSIVE)	111,857,683.25
84	CONSTRUCTION OF AKWANGA LAFIA 132KVA DOUBLE CIRCUIT TRANSMISSION LINE	51,588,620.00
85	CONSTRUCTION OF A PRIMARY HEALTH CARE CENTRE (LEVEL 2) IN MAMA OF NASARAWA STATE (PHASE 2)	38,918,665.59
86	CONSTRUCTION OF BRIDGES AT NAKERE -GITTA, WAMBA, NASARAWA NORTH DISTRICT, NASARAWA STATE	200,860,309.34
87	CONSTRUCTION OF MADA STATION DAM IN NASARAWA EGGON LGA IN NASARAWA STATE	249,264,592.50
88	CHANNELIZATION AND ROAD IMPROVEMENT FOR FLOOD CONTROL WORKS ALONG NUL -PEACE MALL, SABO LUGBE AND AMAC ESTATE PHASE II, ABUJA. UNDER LOT NO: EFC -W-1-20	162,670,935.00
89	EROSION CONTROL AND WATER HARVESTING IN KYANKURUM AND FOUR OTRHER LOCATIONS IN WASE LOCAL GOVERNMENT AREA OF PLATEAU STATE	68M
90	CONSTRUCTION OF DAWAKI DAM IM MYET, KANKE LGA PLATEAU STATE	221M
	<b>TOTAL</b>	<b>10,940,194,966.35</b>

**TEN BILLION, NINE HUNDRED AND FORTY MILLION, ONE HUNDRED AND NINETY-FOUR THOUSAND, NINE HUNDRED AND SIXTY-SIX NAIRA, THIRTY FIVE KOBO  
(N10,940,194,966.35)**

NOTE

*1. This is the estimated value of the projects on which contractors were forced to return to sites to complete the job, remedy defects from substandard construction, supply unsupplied items in the contract or for use of inferior materials as calculated from the contracts costs.*

*2. Indications are that many more will be forced to return to site upon completion and submission of valuation reports by the assigned Quantity Surveyors.*

# 6

## POLICY ADVISORY

1. Executing agencies that have shown significant improvement in their processes should be commended publicly and those who are habitual transgressors should be publicly reprimanded to engender positive competition.
2. Robust engagement with leadership of the National Assembly and the Appropriation Committees as well as the Budget Office of the Federation to ensure that budget duplication is eliminated and the practice of unsolicited insertions reduced to the barest minimum.
3. On the other hand, Government should approach the court for constitutional interpretation on the legality of budget padding, particularly on projects outside the mandates of agencies.
4. Naming and shaming: In selected cases, the Commission will name and shame the offending MDAs as well as all found culpable.
5. In collaboration with the SGF, the Head of Service, the Civil Service Commission and all other relevant authorities, administrative disciplinary action should, without prejudice to prosecution, first be taken against all and any staff/CEO of implementing agencies found to have committed one infraction or the other in the project implementation processes.
6. The Commission, the SGF and all other relevant authorities should collaboratively engage the leadership of the National Assembly on the need to stop domiciling projects outside the core mandate of the MDAs as such agencies would naturally lack the necessary manpower and skill sets to efficiently execute projects outside their mandate areas.
7. The FEC should approve and direct that MDAs should not execute any project outside of their established mandates.
8. Government to undertake robust, continuous and periodic public enlightenment of the citizens across the country on the concept, implementation and management of public funded projects sited in their communities.
9. The persistence of contract over-invoicing: the BPP and the Commission to collaborate to sensitize the citizens and popularise the use of the Price Checker/BPP Price Template by the citizens and all agencies of Government as reference materials for procurement in Nigeria. BPP to ensure periodic update of its pricing template to ensure relevance, uniformity, reliability and reflect market realities.
10. In conjunction with the National Assembly, a general model and structure should be designed to ensure strict compliance with the principle of Needs Analysis in relation to every proposed project before being inserted in the budget.

11. Recidivist companies found to have been committing deliberate infractions in the execution of contracts awarded to them should be blacklisted and become prohibited from bidding for and holding government contracts either for a determined period or in perpetuity. In egregious cases, such companies may be wound up by Commission.
12. An Inter-agency Implementation Action Group to implement the foregoing advisories should be set up with membership from the Commission, Office of the Secretary to the Government of the Federation, Office of the Head of the Civil Service of Federation, Bureau for Public Procurement, Office of the Accountant-General of Federation, Budget Office of the Federation and Appropriation Committees of National Assembly.

## TAX PROFILING REPORT

A list of companies indicted for infractions will be sent to the FIRS for tax profiling and Commission's findings in this regard will be published in due course.

# 8

## COMPANY PROFILE

In collaboration with the Corporate Affairs Commission, the Commission has lifted the corporate veil of all the over 500 contractors awarded the selected projects in order to unmask the persons behind such companies and their relationships with the projects, staff of the implementing agencies or the sponsors of the projects.

A detailed report of the Commission's findings in this regard will be published in due course.







