



# CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING EXERCISE

PHASE III  
REPORT

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HIS EXCELLENCY  
**MUHAMMADU BUHARI**  
PRESIDENT, COMMANDER-IN-CHIEF  
FEDERAL REPUBLIC OF NIGERIA

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Independent Corrupt Practices and Other Related Offences Commission 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

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The Constituency and Executive Projects Tracking Group (CEPTG) of ICPC was set up in April 2019 as a vehicle to implement the core mandates of the Commission to enforce, prevent and educate citizens on the ills of corruption. Central to this and in alignment with the focus of government is transparency and accountability, value for money in utilization of public funds and diligent implementation of the Appropriation Act. Ultimately, the initiative is designed to also ensure that the intended welfare and social development of the people as contemplated by the three arms – Executive, Legislature and Judiciary, is attained and that citizens get value for appropriated public funds especially in sectors with highest multiplier impact notably education, health, water resources, agriculture, power, infrastructure such as roads and capacity building.

The outcomes of Phases 1, 2 and 3 of the tracking exercises have produced various indicators across the national spectrum of improved awareness for value for money in the number of funded projects completed although quality and durability of completed projects remains a thing of concern. Awareness of sponsors, MDAs, civil society and communities especially is higher about the imperative of holding public officers accountable. Community awareness is increasing judging by number of direct petitions from communities requesting investigation of abandoned projects and funds diversion and proactive disposition of communities to monitor projects.

Credit for the successful exercise as with the previous ones, goes to the inter-agency steering team led by ICPC CEPTG team and Budget Office, Office of the Accountant-General, Bureau for Public Procurement, the Nigerian Institute of Quantity Surveyors and civil society partners – Budgit, Premium Times and PPDC.

The Commission will continue to monitor and evaluate the process towards re-inventing itself and improving on service delivery but most especially to improve community engagements and interaction with concerned stakeholders to get their buy in especially with regards to post project ownership and management.

**Prof. Bolaji Owasanoye SAN**  
Chairman, ICPC



## TABLE OF CONTENT

FOREWORD	3
INTRODUCTION	5
OBJECTIVES OF THE CEPTI INITIATIVE	6
MANDATE OF THE CEPTI	6
EXPECTED OUTCOMES	7
THE PHASE 3	8
TRACKING ACTIVITIES	10
FINDINGS	15
SUMMARY OF INTERIM FINDINGS ON CONSTITUENCY PROJECTS	15
HIGHLIGHT OF FINDINGS	19
OBSERVATIONS	33
COMMENDATIONS	35
IMPACT OF THE EXERCISE ON MDAs	37
ENFORCEMENT	38
ENFORCEMENT RECOMMENDATIONS	39
POLICY ADVISORY	40
QS VALUATION REPORTS	42
TAX PROFILING REPORT	43
COMPANY PROFILE	44

## INTRODUCTION

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Over the years, there have been increased complaints by citizens regarding shoddy completion, non-completion or outright non-execution of Zonal Intervention Projects in their localities in spite of huge budgetary releases by the Federal Government. The story is not so different with Executive (Capital) Projects. Many investigations conducted by both state and non-state actors have alluded to the saddening levels of corruption that bedeviled our procurement processes leading to outright theft, embezzlement and misappropriation of scarce public resources while the citizens wallow in abject poverty.

Independent Corrupt Practices and Other Related Offences Commission, worried by the corrupt practices bedeviling the execution of the constituency projects across the country; in the exercise of her preventive and enforcement mandate as provided in the ICPC Act, 2000, embarked on the tracking of some funded Executive and Constituency projects in order to ascertain proper and transparent execution. In furtherance of that, the Commission launched the Constituency Project Tracking Group (CPTG) on 2nd April, 2019 to track constituency projects implementation and performance from 2015 to date. This was later expanded to include executive (capital) projects in 2020.

The first and second phases of the tracking exercise were conducted in 2019 and 2020 respectively across 28 states. With the Third Phase, the Commission has covered the entire country with the exception of Borno and Zamfara states due to security challenges there.

## OBJECTIVES OF THE CEPTI INITIATIVE



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



Improved delivery of social welfare services to citizens



Improved opportunity to attain Sustainable Development Goals (SDG)



Value for money in execution of public projects



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



Increase in recovery of stolen and diverted public funds



## THE PHASE 3

In order to give fillip to the findings and recommendations of Phase 2 Interim Report after its public presentation in October, 2020, several initiatives and actions were set in motion to effect the recommendations made therein. More recoveries were made following the publication of Phase 2 Report and more contractors forced to return to site to complete hitherto abandoned projects or carry out remediation works. More assets were also recovered including houses, farmlands, vehicles etc.

Of all the significant outcomes of the tracking exercise is the demand for accountability, ownership and management by the benefiting communities of projects sited in those communities occasioned by the several public engagements carried out by the Commission. These were conducted in each of the states covered in the Phase 2 of the exercise. Evident in this regard is the several appreciation letters from communities where contractors were compelled to complete long abandoned projects.

Arising from the experiences garnered in Phase 2 tracking exercise and the attendant successes, the Commission planned and prepared for the Phase 3 exercise. The Phase 3 exercise technically commenced in September 2021 with projects selection by the Project Steering Committee. The Steering Committee comprises of both state and non-state actors to wit; the Commission, BPP, OAGF, BoF, OAuGF, NIQS, PTCIJ, the media and CSOs, BudgIt.and PPDC.

To avoid having 80% to 90% of the selected projects belonging to senators as well as to expand the coverage and ensure more projects were captured particularly projects sponsored by members of the House of Representatives, the threshold for projects selection was reduced to Ten Million Naira (10,000,0000) from the earlier N100,000,000 threshold set in Phases 1 and 2 while that of executive project was reviewed upward to 200 Million.

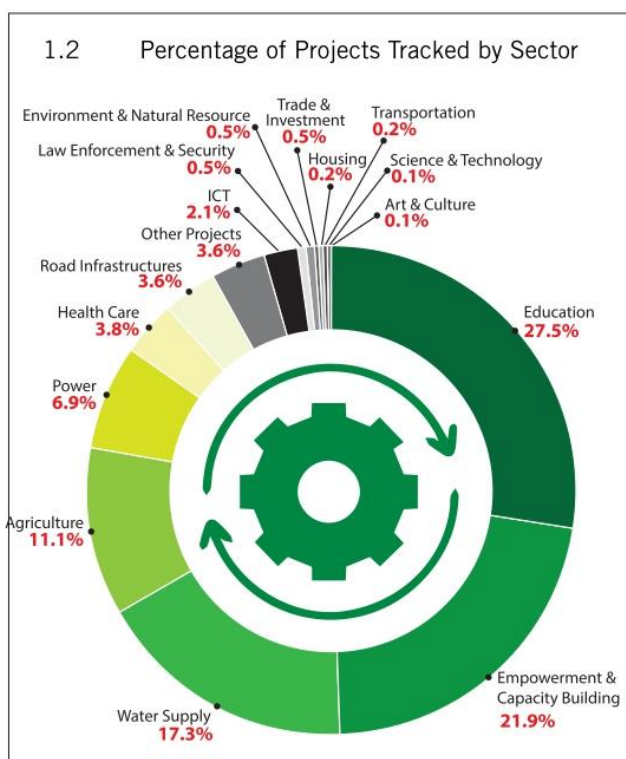
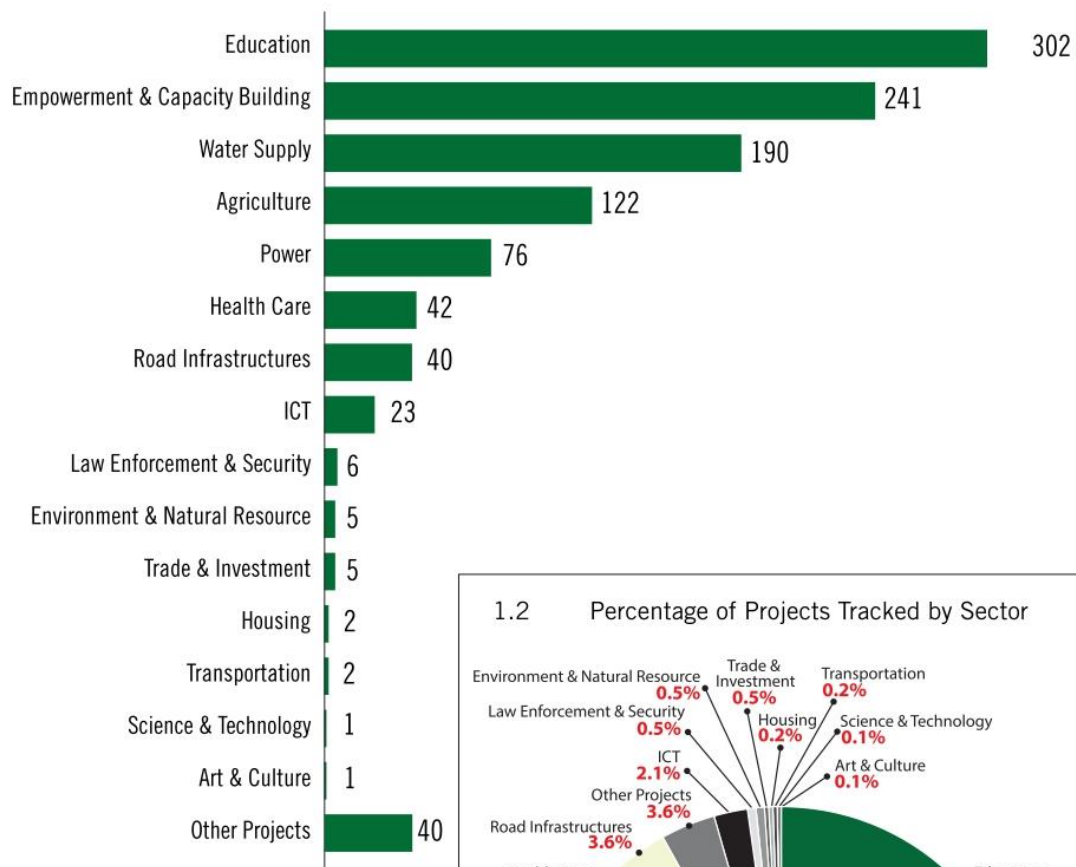
The exercise focused mostly on the sectors that have the most positive development impact on the most vulnerable members of the society. Education takes the largest number of projects tracked with 27.5% of the total number of selected projects followed by empowerment and capacity building with 21.9% and water supplies with 17.3%. This underscores the strategic importance the Commission attaches to the most impactful sectors that engineer growth and development in any society.

### 1. Sectoral Distribution of Projects Tracked

SN	Sector	Number of Projects	Percentage (%)
1	Education	302	27.5
2	Empowerment & Capacity Building	241	21.9
3	Water Supply	190	17.3
4	Agriculture	122	11.1
5	Power	76	6.9
6	Health Care	42	3.8
7	Road Infrastructures	40	3.6
8	ICT	23	2.1
9	Law Enforcement & Security	6	0.5
10	Environment & Natural Resource	5	0.5
11	Trade & Investment	5	0.5

12	Housing	2	0.2
13	Transportation	2	0.2
14	Science & Technology	1	0.1
15	Art & Culture	1	0.1
16	Other Projects	40	3.6
<b>Total</b>		<b>1098</b>	<b>100.0</b>

1.1 Sectoral Distribution of Projects Tracked



## TRACKING ACTIVITIES

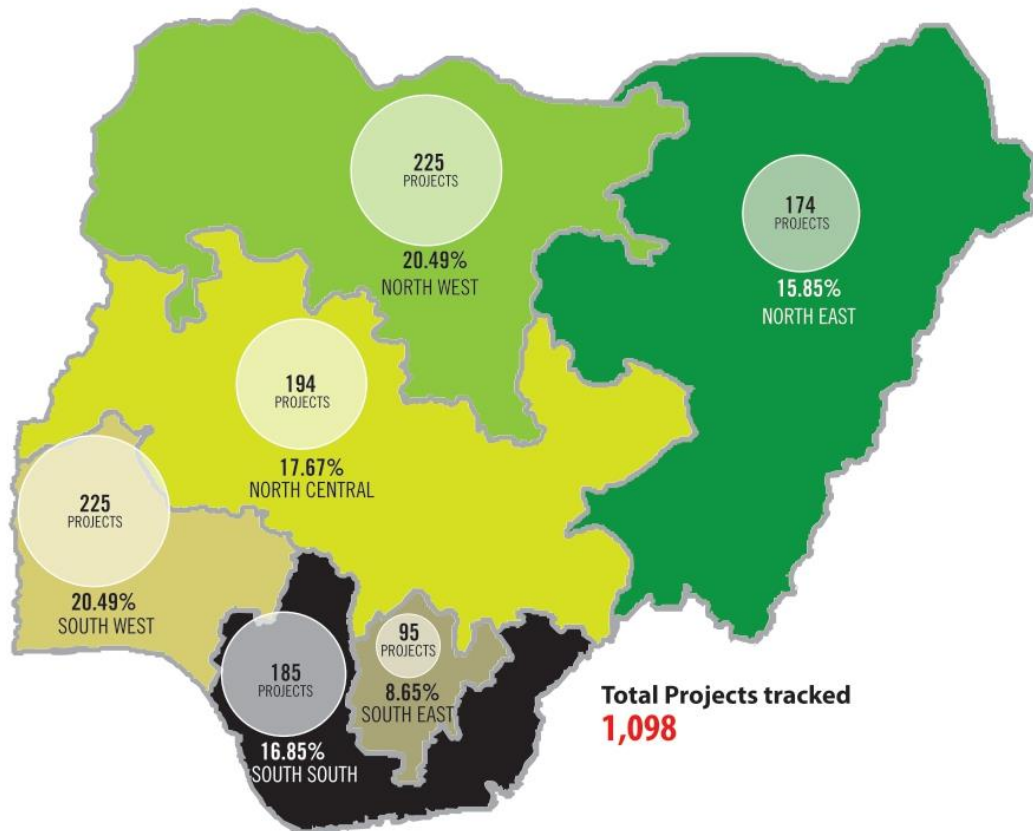
- i. To ensure even spread and the integrity of the exercise, Phase 3 tracking exercise was conducted in 17 states spread across the 6 geo-political zones and the FCT; Lagos, Ondo and Osun in the South-West, Sokoto, Katsina and Kano in the North-West, Anambra and Imo in the South-East, Adamawa and Yobe in the North-East, Akwa Ibom, Bayelsa and Edo in the South-South, and Plateau, Kogi, Benue and the FCT in the North-Central.

### 2.0 Distribution of Projects Tracked by Geo-Zone

SN	State	Project	Percentage (%)	Zone
1	Lagos	122	20.5	South-West
2	Osun	61		
3	Ondo	42		
	<b>Total</b>	<b>225</b>		
1	Edo	75	16.84	South-South
2	Akwa Ibom	69		
3	Bayelsa	41		
	<b>Total</b>	<b>185</b>		
1	Anambra	57	8.65	South-East
2	Imo	38		
	<b>Total</b>	<b>95</b>		
1	Benue	54	17.68	North-Central
2	FCT	43		
3	Plateau	42		
4	Kogi	55		
	<b>Total</b>	<b>194</b>		
1	Kano	112	20.49	North-West
2	Sokoto	57		
3	Katsina	56		
	<b>Total</b>	<b>225</b>		
1	Yobe	97	15.84	North-East
2	Adamawa	77		
	<b>Total</b>	<b>174</b>		
	<b>Grand Total</b>	<b>1098</b>	<b>100.0</b>	



2.2 Distribution of combined ZIP and Executive Projects Tracked by Geo-political Zone



- ii. In accordance with Commission’s tradition and to ensure the credibility and transparency of the selection process, the Constituency and Executive Projects Tracking Group (CEPTG) Steering Committee which comprises both state and non-state actors, based on approved parameters, selected 1,255 projects for tracking in the Phase 3 of the exercise. Members of the Steering Committee are from the ICPC, Budget Office of the Federation, Office of the Accountant-General of the Federation, Bureau for Public Procurement, Office of the Auditor-General of the Federation, International Centre for Investigative Reporting, BudgIT, Premium Times Centre for Investigative Journalism (PTCIJ), Public and Private Development (PPDC), and Nigeria Institute of Quantity Surveyors (NIQS).
- iii. While only 424 and 722 projects were tracked in the previous two phases respectively, the third phase has 1,370 projects selected from a pool of collated and reconciled funded Constituency (ZIP) and Executive (capital) projects submitted by the Budget Office of the Federation and Office of the Accountant-General of the Federation. Total number tracked is 1,098 while 272 are yet to be tracked, mostly due to security challenges. Of these number, 115 are executive (capital) projects while 983 are Constituency projects (ZIP). A total of 41 came by way of petitions from the public while 3 were intelligence led. This signifies increased activities and expansion of the exercise.
- iv. Focal sectors still remain those most impactful on the common man; education, water, agriculture, power, healthcare, agriculture and roads.
- v. N100 million was the threshold for project selection in the previous two phases, and this produced the unintended consequence of the exercise appearing to be concentrated on only projects sponsored by the Upper Chambers. With increased capacity, the threshold was reviewed downward to as low as N10 million to ensure wider spread and fair distribution of selected projects for tracking.
- vi. In selecting executive projects for tracking, the focus was on ongoing and completed funded capital projects as contained in the 2019 and 2020 appropriations with a minimum value of N200 million.
- vii. Edo, Kano, Lagos, Yobe States have the highest number of selected projects, perhaps because Kano has the highest number of representatives and for Lagos and Yobe, the influence of the Speaker and



## CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

Senate President respectively in allocation of projects to these States during the period under review. For this reason, more than one team were designated for the tracking exercise in these States.

- viii. The work strategy is that CEPTG HQ centrally obtained the relevant contract files and other documents from the executing MDAs, analysed the documents and forwarded same to state CEPTG teams across the nation. Each team comprised ICPC field operatives, a Quantity Surveyor nominated by the Nigerian Institute of Quantity Surveyors (NIQS), members of the National Anti-Corruption Coalition (NACC) in the states and the media within the respective states.
- ix. Actual field tracking activities commenced simultaneously on the 1st of September, 2021 in the selected 16 states and the FCT (few that came by way of petition outside the selected state were however also taken). The tracking teams visited various projects sites to ascertain the existence, 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 the various projects sites as well as to respond to queries if any. Benefitting communities were engaged in the exercise to ensure community involvement, community appreciation of the exercise as well as ownership and post project management of the projects.
- x. Reflecting the confidence and trust in the Commission, Legislators have by themselves also been forwarding petitions to the Commission either against implementing agencies, contractors or their predecessors. They have also been inviting the Commission to monitor and supervise their sponsored projects particularly empowerment projects.
- xi. In related development, executing agencies have also been petitioning their erring staff to the Commission, like Border Communities Development Agency and Universal Basic Education Commission.
- xii. In similar vein, the National Directorate of Employment, Centre for Management Development, Nigeria Institute of Transport Technology and many others had, at different times, requested the Commission to monitor and track implementation of their 2021 ZIPs and capital projects. These have been done and the reports incorporated herein.
- xiii. As part of the Commission's preventive measures, and as a corollary to the tracking exercise, CEPTG conducted segmentation, segregation and analysis of the 2019, 2020 and 2021 ZIP and Capital Budgets and the findings have been revealing.
- xiv. All the persons involved directly or indirectly in the brazen theft and misappropriation of the N2.3 billion Federal Ministry of Agriculture funds during Phase 2 are under administrative disciplinary actions by the Ministry and the Federal Civil Service Commission and undergoing prosecution.

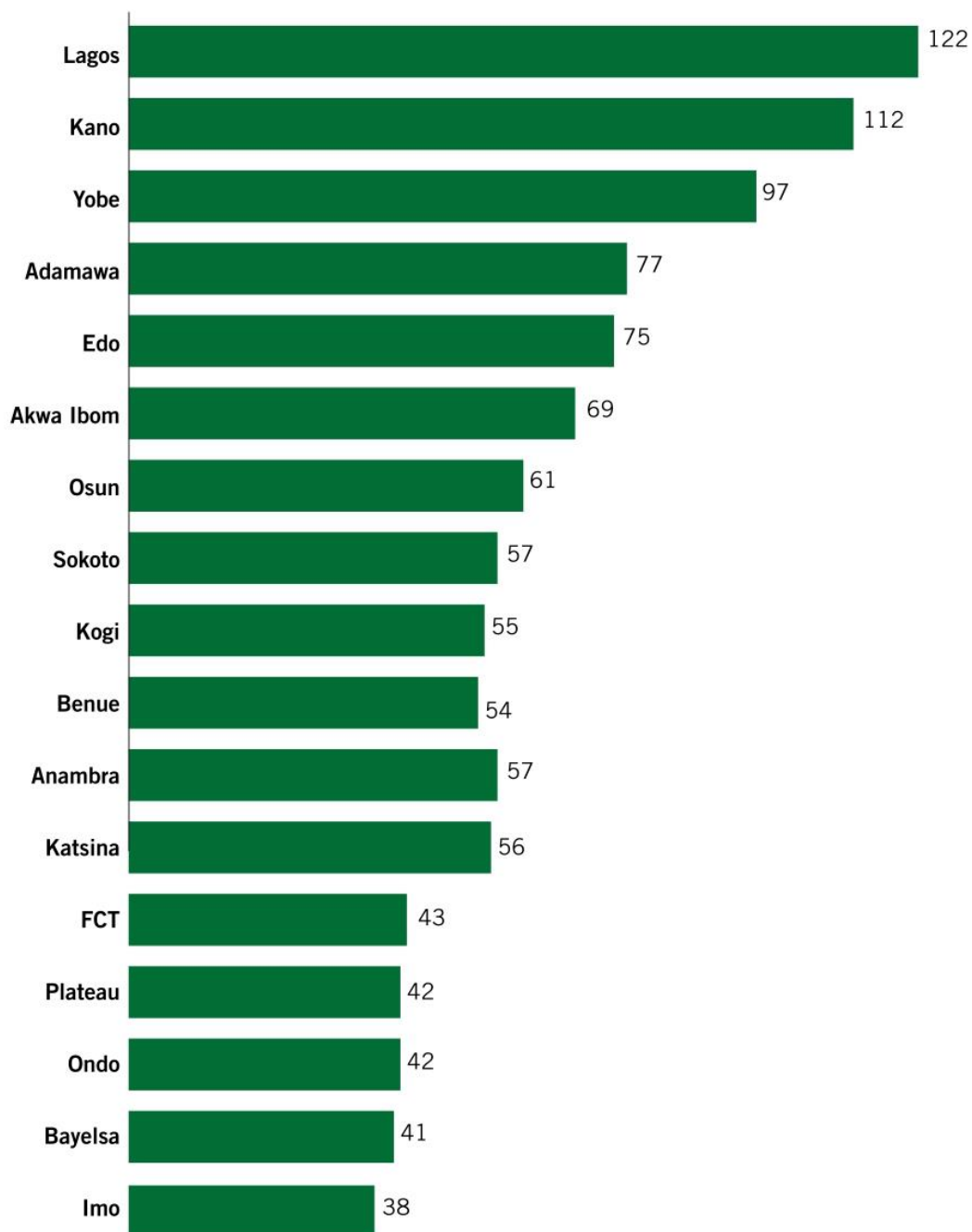
### 3. Distribution of Projects Tracked by States:

SN	State	Project	Percentage
1	Lagos	122	11.11
2	Kano	112	10.20
3	Yobe	97	8.83
4	Adamawa	77	7.01
5	Edo	75	6.83
6	Akwa Ibom	69	6.28
7	Osun	61	5.56
8	Sokoto	57	5.19
9	Kogi	55	5.01
10	Benue	54	4.92
11	Anambra	57	5.19
12	Katsina	56	5.10

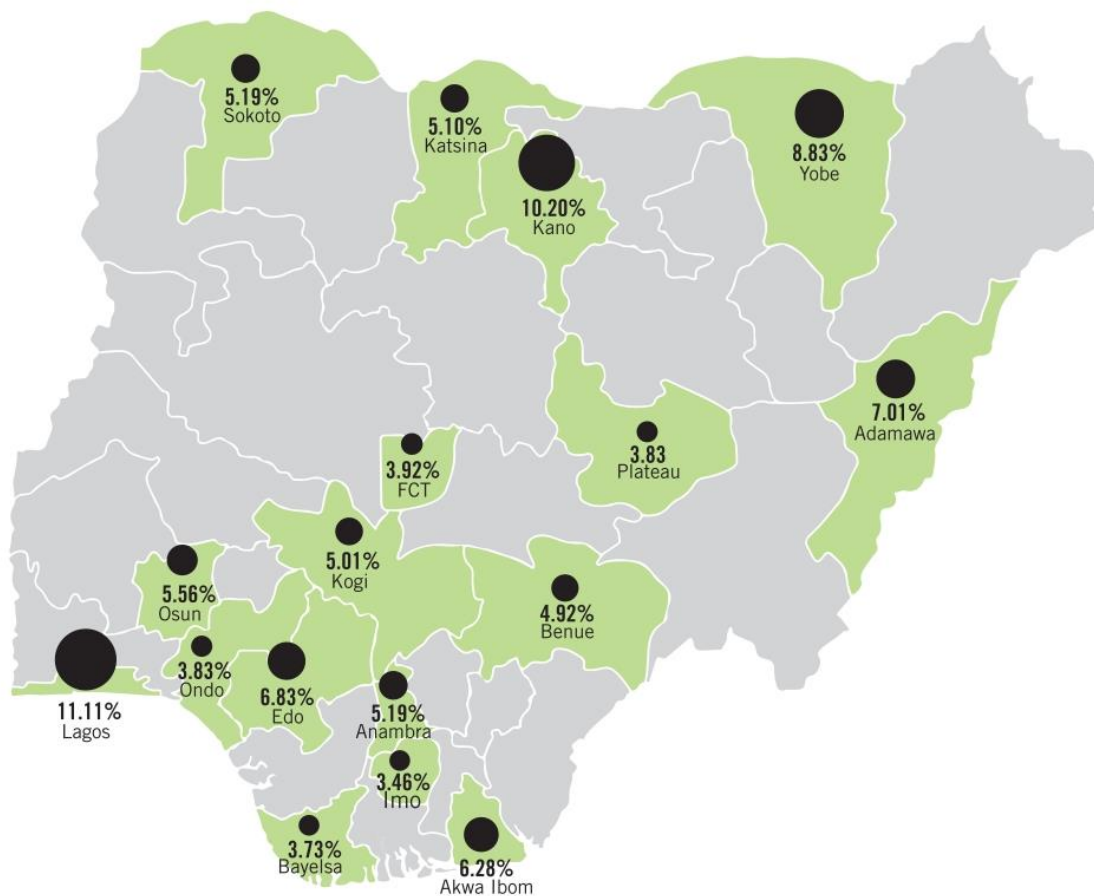
CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

13	FCT	43	3.92
14	Plateau	42	3.83
15	Ondo	42	3.83
16	Bayelsa	41	3.73
17	Imo	38	3.46
<b>Total</b>		<b>1098</b>	<b>100</b>

3.1 Bar Chart showing distribution of projects tracked by State



3.2 Map with chart showing percentage distribution of Projects Tracked by State





## FINDINGS

The CEPTG exercise is fully funded by the Commission. However, just as the phase 2 of the exercise, some level of supports for Phase-3 were provided by the FCDO through World Bank and the MacArthur Foundation through grants to the Commission.

## SUMMARY OF INTERIM FINDINGS ON CONSTITUENCY AND EXECUTIVE PROJECTS

1. A total of One Thousand, Three and Hundred and Seventy projects were selected for tracking within the focal sectors of Education, Water Resources, Agriculture, Power and Health, energy, and roads. Of these, **162** Capital (executive) Projects and **1,167** Constituency Projects (ZIPs). These projects were awarded to a total of 886 contractors. Out of these, **272** could not be tracked due to security challenges in the affected areas or the project sites could not be traced.
2. No. of projects tracked so far:..... **1,098**
3. No. of projects yet to be tracked:..... **272**
4. No. of projects completed:..... **966**
5. No. of projects ongoing:..... **75**
6. No. of projects not executed:..... **15**
7. Sites not found:..... **6**
8. No. of projects abandoned:..... **30**
9. No. of ZIP tracked:.....: ..... **982**
10. ZIP completed:..... **883**
11. ZIP Ongoing:..... **53**
12. ZIP abandoned:..... **25**
13. ZIP not executed:..... **13**
14. No. of Executive (capital) projects tracked:..... **116**
15. No. of Executive(capital) projects completed:..... **83**
16. No. of executive projects abandoned:..... **5**
17. No. of executive projects not executed:..... **2**
18. No. of Executive projects Ongoing:..... **22**
19. Sites not found (Executive):..... **1**
20. Yet to commence (Executive):..... **2**
21. No. of projects in which contractors returned to sites as a result of CEPTG activities: ..... **67\***
22. Total appropriation for all the selected projects: ..... **N129,440,853,077.61**
23. Total funds released to MDAs for the tracked projects:..... **N70,608,411, 299.23**
24. Contract value of projects tracked:..... **N310,061,892,687.49\*\***
25. Value of ZIP tracked:..... **N42,736,031,841.81**
26. Value of Executive projects tracked:..... **N222,201,632,223.15\*\***
27. Value of projects on which contractors returned to sites:..... **N28,868,621,227.55**
28. Total Cash Recovery made so far: ..... **N N400,329,606.4**
29. Total Recovery made so far in Assets:..... **N253,656,679.8**
30. Value of Total Recoveries made so far:..... **N653,986,286.2**
31. Cumulative Savings to Govt:..... **N29,522,607,513.75\*\*\***

*\*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.*

*\*\*Some of the tracked projects have been ongoing projects spanning 2-5 budget cycles particularly executive projects, thus this figures are higher than the appropriated amounts for tracked projects. Tracked project were selected mostly from 2019 and 2020 budgets only.*

*\*\*\*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.*



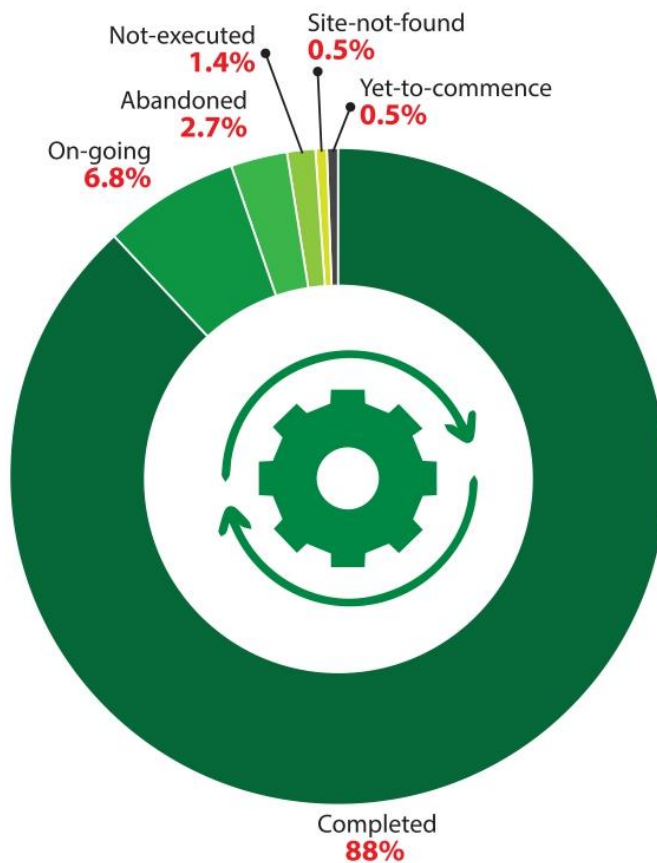
**4. Status of Projects Tracked**

SN	Status of Project	Number of Project	Percentage
1	Completed	966	88.0
2	On-going	75	6.8
3	Abandoned	30	2.7
4	Not-executed	15	1.4
5	Site-not-found	6	0.5
6	Yet-to-commence	6	0.5
<b>Total</b>		<b>1098</b>	<b>100</b>

4.1 Bar chart of projects tracked



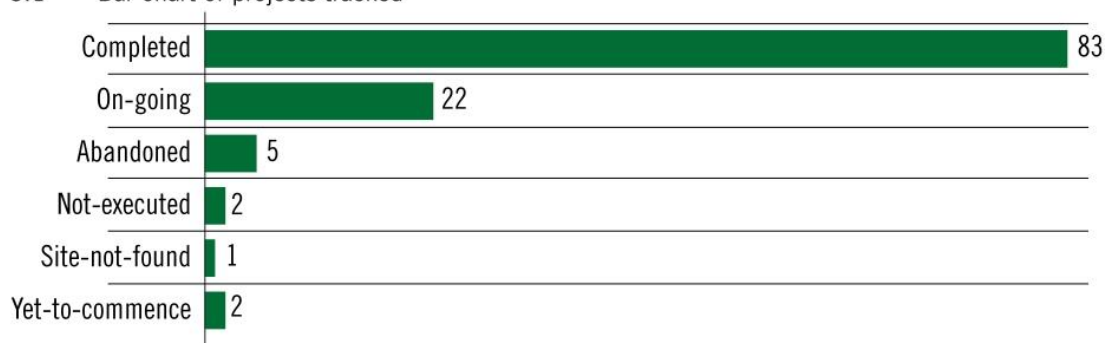
4.2 Percentage pie chart of projects tracked



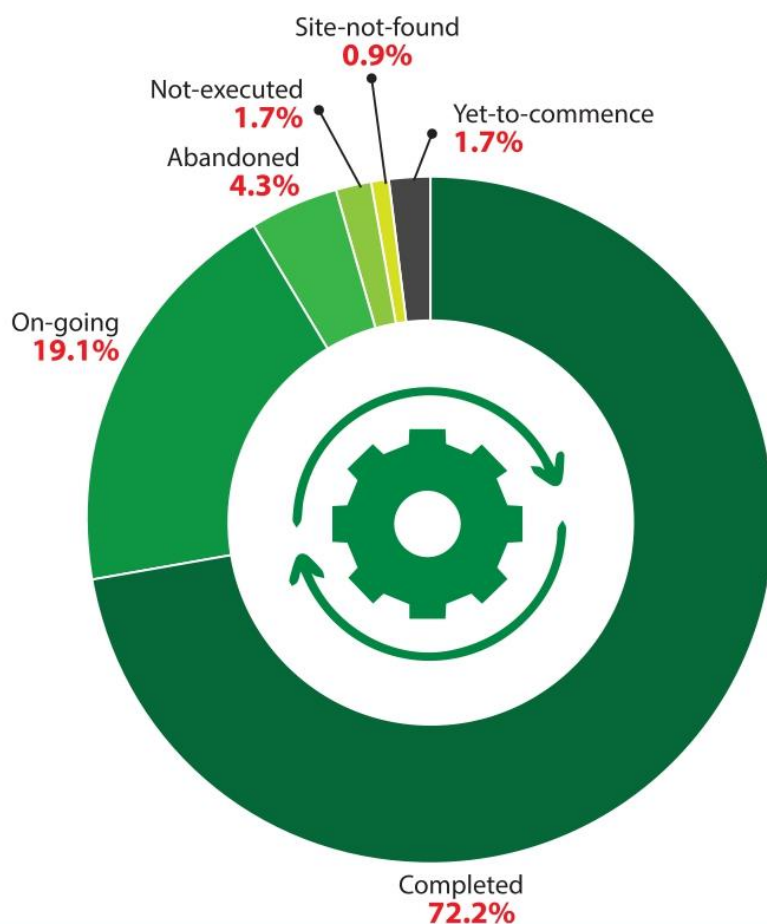
5. Status of executive projects tracked

SN	Status of Project	Number of Project	Percentage
1	Completed	83	72.2
2	On-going	22	19.1
3	Abandoned	5	4.3
4	Not-executed	2	1.7
5	Site-not-found	1	0.9
6	Yet-to-commence	2	1.7
<b>Total</b>		<b>115</b>	<b>100</b>

5.1 Bar chart of projects tracked



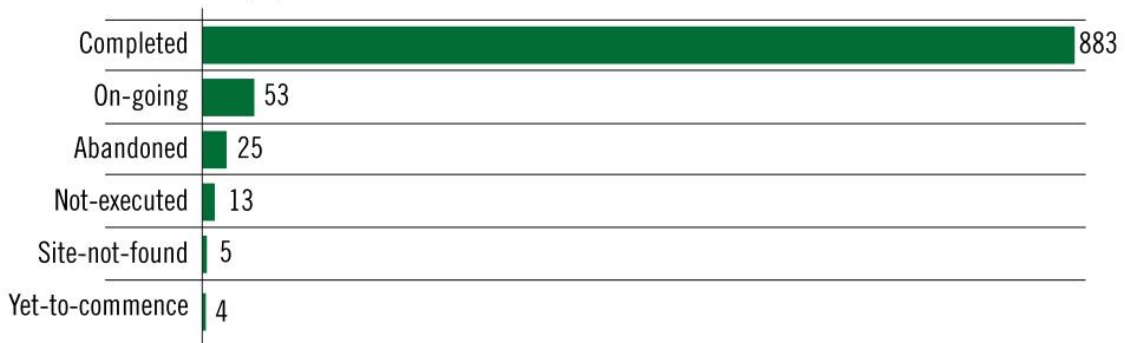
5.2 Percentage pie chart of projects tracked



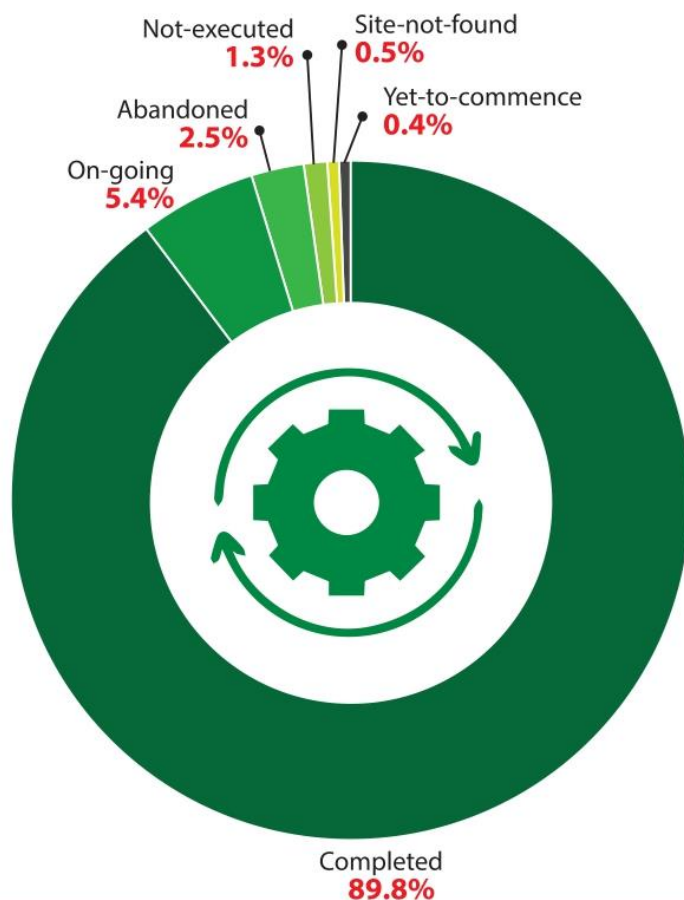
6. Status of ZIP Projects Tracked:

SN	Status of Project	Number of Project	Percentage
1	Completed	883	89.8
2	On-going	53	5.4
3	Abandoned	25	2.5
4	Not-executed	13	1.3
5	Site-not-found	5	0.5
6	Yet-to-commence	4	0.4
Total		<b>983</b>	<b>100</b>

6.1 Bar chart of projects tracked



6.2 Percentage pie chart of projects tracked



## HIGHLIGHT OF FINDINGS

While some projects were executed according to specifications, various infractions were uncovered on other projects which resulted in certain enforcement measures being undertaken by tracking teams. Every enforcement action taken was dependent on the nature and circumstances of infractions at issue. The followings are the list of samples of infractions:

### 1 IMPROVED AWARENESS AND MOBILISATION

One of the important outcomes of the tracking exercise is the general awareness and public support generated by the Commission's projects tracking initiative on the conception, implementation and management of public funded projects by the citizens. Citizens have become sensitized and involved as evidenced by the torrents of both written petitions and intelligence being supplied to the Commission on the implementation of public funded projects. Two cases are germane in this regard.

Supplied by the public was the intelligence that led to the unravelling of the corruption in National Tuberculosis and Leprosy Centre, Zaria, where the CEO of the agency was found to have awarded contracts to contractors without any dint of due process, paid out the contract sums to the contractors and asked them to bring the monies to him less 5% as their own reward. This cumulatively amounted to over N500 million and involved over 15 contractors.

Another case is that of many water projects in Bauchi North Senatorial District where some projects were domiciled in two different agencies under the same appropriation cycle. Only the ones domiciled in one agency were executed while those of the second agency were not. The contractors, in conspiracy with the sponsor would erect project sign post for the first agency when its supervisor were coming for project inspection and remove them and replace them with those of the second agency when the supervisors of the second agency were coming. They played the two agencies.

The cost of the unexecuted projects amounted to N70,050,540.25, part of which has been recovered and the culprits being cited for prosecution.

### 2 ABUSE OF OFFICE AND CONFLICT OF INTERESTS

Following similar discoveries in Phases 1 and 2, cases of abuse of office and conflict of interest still abound. The dramatis personae in the conception and implementation of public funded projects use the influence of their office for personal aggrandizement to the detriment of the public. Sponsoring legislators, their aides and or senior officers of executing agencies use both subtle and hard influences to appropriate contracts for projects to companies in which they directly or indirectly have substantial interest. There are significant testimonies and evidence of lack of adherence in practice to procurement rules and compliance with the provision of the Procurement Act. This applies to both ZIP and capital projects of agencies.

For instance, the project for "The Training and Empowerment of Women and youth in Abaji, Kwali, Gwagwalada and Kuje Area Councils, Abuja South Federal Constituency" was awarded to Al-Jabli integrated Nig. Ltd, a company owned and operated by one Sokodabo Musa Hamza, a relation of the sponsoring legislator. The contract value was N149,945,678.

In November, 2020, Sinti Nig. Ltd, a company belonging to the sponsor was awarded contract by Sokoto Rima Basin Development Authority in the sum of N199,950,000 for a project to supply empowerment items in Kano North Senatorial District. It was a project sponsored by Sen. Jibrin Barau of Kano North Senatorial District. Sinti Nig. Ltd has been notorious for this as it featured prominently in the Phase 2 Report for same and other forms of violations. In collaboration with the BPP, this company like many others will be recommended for blacklist.

Similarly, in a project for "the construction of an ICT Centre in Katsina Central Federal Constituency", the contract, awarded to Cool Choice Nig. Ltd at the cost of N49,091,991.14 was actually executed by the sponsor as the contractor had never been to the project site let alone execute the project. The project design was changed from its original form and something of a cubicle built instead, the value of which



has been pegged at N17,035,804.50

In another project for the “Construction of Classrooms Blocks with 20,000 Litre Solar Powered Borehole” in Katsina North Senatorial District, the project was actually executed by the staff of the executing agency who was designated and assigned to supervise the project. The actual contractor had never been to the project site. The supervisor who ought to have supervised the construction actually executed it for which he received over N15 million. The person saddled with the responsibility of ensuring proper execution of the project was the same person who executed the contract, hence the extremely shoddy execution of the project. The said supervisor is currently under administrative suspension and awaiting prosecution as may be appropriate.

Another case is the contract for the construction of 2(nos) Community-based Water Supply Scheme in Illela/Gwadabawa Federal Constituency in Sokoto State awarded by Sustainable Development Goals (SDG) to Dogon Marke Investment Ltd in the sum of N23,880,000. Besides underperforming the contract; the company, Dogon Marke Investment Ltd belongs to the sponsor and his family members and out of the contract sum paid the company, N8.8 million was transferred to the sponsor’s personal bank account. This amount has been recovered.

All these are clear contraventions of Section 19 of the Corrupt Practices and Other Related Offences Act, 2000 as well as the relevant provisions of the Code of Conduct Act.

### **3. ABSENCE OF SYNERGY AND NEEDS ASSESSMENT**

The problem of lack of critical needs analysis and synergy in the conception and execution of projects is still rampant. Projects were found to have been haphazardly conceived, facilitated and implemented without due regards to the needs of the intended beneficiaries. This leads to wastage of scarce public resources, project underperformance and sometimes misapplication of much needed funds. This at times also leads to unnecessary and acrimonious relocation of projects from the intended community to another. Often, this follows the vague and opaque description of the projects in the budget.

Projects were found sited in locations that have no need for them or where by their very nature, the projects could not be functional due to absence of complementary facilities. Such projects are haphazardly nominated, appropriated for and executed in locations that have no need for such projects.

Example is the project for the “Renovation of 3(nos) Laboratories with equipment in Federal Science College, Sokoto” when the school had for long already renovated the laboratories from its capital funds. The project was consequently converted to the renovation of classrooms without any approved Change Order. The classrooms renovation was all the same hurriedly and poorly executed. The contractor was never-the-less compelled to carry out some remediation works.

Similarly, in the project for the “Construction of Classrooms Blocks with 20,000 Litre Solar Powered Borehole” in Katsina North Senatorial District, the school where the project was sited already had a functional borehole and therefore had no need for additional one while some schools within the same constituency did not have any. Riding on the back of the existing borehole, the contractor built the classrooms albeit shoddily, but did not build any of the prescribed boreholes.

### **4. TAX EVASION**

Though significantly not so often and just as it was discovered during Phase 2 of the exercise, some agencies have not been deducting taxes at all or are under-deducting taxes. This has serious impact on revenue accruable to government. For example, in 3 separate contracts to Belsaad Global Services Ltd and Saizy Worth Ltd by National Centre for Agricultural Mechanisation, it was discovered that the cumulative amount of N1,000,675.11 being the right amount of tax was not paid. Enforcement action was therefore taken and the amounts recovered from the contractors while further investigations are ongoing to determine who was responsible for such under payments with a view to applying the necessary sanctions and prevent further occurrence as may be appropriate.

### **5. UNDERPERFORMANCE OF CONTRACTS**

Projects underperformance is still rampant in spite of the efforts of the Commission and other ACAs to curb it. Projects supervisors and contractors conspire to underperform the execution of projects and pass them off as having been satisfactorily executed. The cumulative effect of this is shoddy execution of projects both in terms of quantities and the attendant waste of scarce public resources.

For instance, the project for the supply of cumulatively 102(nos) motorcycles to Tangaza/Gudu Federal Constituency of Sokoto State awarded to Muesther Unique Global Ltd by the National Lottery Trust Funds



was found to have been underperformed by 83 as only 19(nos) Motorcycles and 10(nos) Tricycles were physically sighted by the tracking team. The purported beneficiaries were randomly sampled and contacted of all whom denied ever receiving any such items from the sponsoring legislator. Meanwhile, the sponsor had written a note under his hand certifying the project as having been fully and satisfactorily performed based on which full payment was made. The project supervisor of the implementing agency also filled out a Job Completion Certificate certifying the job as having been 100% completed. Necessary enforcement actions have been activated to recover the difference and the project supervisor appropriately sanctioned.

In another contract for construction of 2(nos) Community based Water Supply to Illela/Gwadabawa Federal Constituency awarded by the SDG, only one was built while the second was abandoned after the entire contract sum had been paid while the project was fraudulently certified 100% done by both the sponsor and the project supervisor on the basis of which full payment was made.

This is evident in the many QS Reports indicating the underperformance or poor execution for which some contractors were compelled to return to sites to undertake remediation works or refund the unearned amount to the public till.

#### **6. OVER PAYMENT OF CONTRACT SUM**

Though not too often, just as was discovered during Phases 1 and 2 of the tracking exercise that some contractors are being overpaid the contract sums and agencies always claim “honest mistake” as the cause. It now appears that such mistakes are not so honest after all.

In the project for the construction of 13(nos) 22.5m Solar Powered Boreholes in Kwande/Ushongo Federal Constituency of Benue state awarded at the cost of N112,942,208, in spite of the fact that the project was abandoned, the contractor was overpaid by N9,114,112. The Commission is in the process of recovering the excess payment while the contractor is being compelled to return to site to complete the project.

#### **7. UNCOMPLETED PROJECTS CERTIFIED COMPLETED AND PAID FOR (FALSE CERTIFICATION OF PROJECTS)**

One of the egregious discoveries is the unholy collusion between contractors and some sponsoring legislators on the one hand, and agencies’ projects supervisors on the other, to either not execute the contracts at all or underperform the execution of the contracts while passing it off as having been satisfactorily completed. This type of infraction has been a trend in all the different phases of the tracking exercise.

In a project awarded by UBEC in December, 2020 with a completion period of 3 weeks, for the construction of a Block of Classrooms in LEA Primary School, Tsebarawa Village, in Ajingi LGA of Kano State, the project was abandoned but the contractor fully paid. The contractor was fully paid on the advice and certification of the project supervisor.

In another project for the construction and equipping of e-Library in Katsina Central Federal Constituency, the original design and drawings were changed and substituted with a tiny cubicle without recourse to the executing agency and without approved Change Order. Nevertheless, the supervisor of the project certified the project as having been satisfactorily completed on the basis of which the entire contract cost of N49,973,052.

QS valuation put the cost of the cubicle at N17,916,704.11. This occasioned loss of N32,056,347.89 million to the Government, an amount syphoned by the sponsoring member in connivance with the project supervisor. The supervisor is currently under suspension and will be dealt with as appropriate while the amount is being recovered.

In another project titled “Supply for youth empowerment Start up programme in Nguru Federal Constituency” Yobe state, awarded by IPCR, two officers of the agencies appointed to supervise the project hardly visited the site but sat down in their offices and wrote satisfactory project completion reports on the basis of which the contracts sum were fully paid when the contracts were clearly underperformed. The BOQ provided 215 (nos) sewing machines and 158 (nos) grinding machines but only 100 of each were respectively supplied. The officers were paid all expenses necessary for the supervision. Additionally, they were found to have received monies from the contractor. These monies have been recovered and the officers will be sanctioned as appropriate, including by formal report to their agency.

The sponsoring legislator, who also wrote to the agency claiming full and satisfactory completion of the projects was cited and a recovery of N9,786,195.57 being the cost of the unsupplied components of the project was made. The action of the legislator is a clear indication of his personal interest in the contractor company.



## **8. MISAPPROPRIATION AND CRIMINAL CONVERSION OF PUBLIC PROPERTY**

Occasioned by vague project description and poor and uncoordinated project delivery system whereby project items are delivered directly to the sponsors unmarked and not to the agencies, some sponsors have been found to be criminally misappropriating and converting project items or the entire project itself to their private ownership. Investigations have uncovered some sponsoring legislators siting projects on their personal property which technically vests legal possession and ownership of such projects in them.

For instance, the projects for “Farm Development in Kabba/Bunu/Ijumu Federal Constituency” of Kogi state were found to have been sited and executed on the private farm of the sponsor. This project involved construction of Farmhouse, Boreholes and planting of cashew trees. The construction of the farmhouse alone was awarded at the cost of N30million. The Commission is taking steps to have the whole property formally forfeited to the Federal Government of Nigeria.

The project for “Agricultural Empowerment in Osun West Senatorial District” domiciled in and awarded by the Federal College of Agricultural Produce Technology, Kano for N49 million was designed to be a training programme for cattle rearing and actual supply of cattle as start-up capital. The BOQ indicated 250 cattle to be procured and distributed to beneficiaries. While the intended beneficiaries were trained, no cattle was given to them. Instead of distributing the cattle to the beneficiaries, the sponsor established a private ranch using the cattle procured with government funds. In fact, only 70 of the cattle were found at the ranch during tracking visit. The Commission seized and bonded the cattle while investigations are continuing.

In another empowerment project which involved payment of financial “grants to youths in Bayelsa Central Senatorial District”, some of the purported beneficiaries found in the list of beneficiaries were randomly contacted none of whom acknowledged ever receiving any such grants from the sponsor.

In National Tuberculosis and Leprosy Centre, Zaria, Kaduna state, the CEO has the habit of dishing out contracts to random contractors without any form of compliance with the procurement processes, pay them off and instruct them to cash and reroute the monies to him less 5% as their own reward. He would in turn hand over the monies to the sponsors either in Naira or converted to US Dollars. These projects were apparently never intended to be executed ab initio. This was observed in more than 16 contracts worth N1,238,863,500. While investigations are still ongoing, some recoveries have already been made and the CEO is being cited for necessary administrative and legal actions.

In another project for the “supply of tricycles to Rivers West Senatorial District” as empowerment project awarded by National Centre for Women Development, the sponsor used her “boy” as the contractor. While the contract was never performed, the contract sum was fully paid and shared. In this regard, the entire contract sum paid amounted to N30,102,021,73 million (net) and has been recovered.

Another case in this regard is the project for the “supply of vehicle to Nasarawa Federal Constituency of Kano state’. The exact type of vehicle was not stated, nor the purpose for which it was being procured. Over a year after the supply, the vehicle was found in the custody and use of the sponsoring legislator.

Another sad one is a 2019 project for the “supply of 72 motorcycles to Nangere/Potiskum Federal Constituency” of Yobe State awarded by the National Lottery Trust Fund. The items were received in Abuja by the sponsor when they were meant for Yobe state. Additionally, as at the time of this procurement, there was and still there is a ban on the use of motorcycles in Yobe state since 2012 and no evidence of the distribution of the motorcycles was found. This begs the question as to the motive of the sponsor and the whereabouts of these items. Investigations are continuing.

All these infractions were made easier because of the vague description and mischaracterization of the projects in the appropriations as well as the delivery channels of projects items being supplied directly to the legislators unmarked without any stock taking and documentation by the executing agencies.

## **9. VAGUE PROJECT DESCRIPTION**

Not much has changed in respect of the Commission’s finding and recommendations in the previous exercises regarding how projects are captured and described in the appropriations. Particularly soft projects of empowerment and supplies of vehicles are often deliberately opaquely described in such form that it does not describe or specify beneficiaries or the intended usage/purpose. Example, “Farm Development in ABC Senatorial District or supplies of vehicles to ABC Federal Constituency”. This enables diversion, misappropriation and conversion of the projects to private use or ownership or the non-execution of



the projects at all as the project are not directly ascribed to anyone to enable the constituents call for accountability.

A case in point in this regard is the project for the “supply of vehicle to Nasarawa Federal Constituency of Kano state’ cited above. The exact type of vehicle was not stated nor the purpose for which it was being procured. Thus it was easier for the sponsor to appropriate the vehicle to himself as the vehicle was registered in the name of the sponsor. The vehicle has been recovered.

The project for the supply of tricycles to Rivers West Senatorial District cited above, which was unlawfully changed via a corrigendum to supply mini buses did not specify what brand or capacity of buses was being proposed. Though this had been broken and the money recovered, the description of the project made tracking a bit herculean.

#### **10. UNLAWFUL CHANGE IN THE SCOPE AND LOCATIONS OF FUNDED PROJECTS**

Investigations have uncovered a very disturbing and saddening trend by some sponsors (non-returning legislators) who, immediately they lose election find a way through the Appropriation Committee to move projects they earlier nominated for their constituencies to other constituencies and in some cases, even to states other than theirs.

The project for the “provision of grants to farmers in Akwanga/Wamba Federal Constituency” sponsored by Hon. David Umbugadu was fraudulently moved to Kerang, Mangu Local Government of Plateau state in 2019.

Another project for the “supply and installation of complete hatchery to demonstration poultry farm in Igbo-Eze North/Udenu” Federal Constituency of Enugu state sponsored by Hon. Denis Agbo Nnamdi was fraudulently taken to Dadinkowa/Warawa Federal Constituency, Kano state.

Similarly, the project for the “supply of fertilizer at Ankpa/Omala/Olamaboro Federal Constituency, Kogi state” sponsored by Hon. Hassan Omale was taken to Funtua/Dandume federal Constituency.

All the sponsors involved lost elections in the 2019 elections. This indicates significantly the level of greed and sleaze of some sponsors whose main aim is personal aggrandizement.

Commendably, the leadership of the House of Representatives had however, reversed most, if not all of these fraudulently relocated projects to where they ought to have been, to wit; Akwanga/Wamba of Nasawra state, Igbo-Eze North/Udenu of Enugu state and Ankpa/Omala/Olamaboro of Kogi state respectively.

#### **11. BUDGET PADDING/DUPLICATION**

Budget insertions still remain one of the egregious, yet legally acceptable phenomena that has distorted the nation’s developmental planning and implementation of developmental programmes.

In addition to the N100 Billion appropriated annually for constituency projects, the National Assembly embeds additional projects into the mandate budgets of MDAs without any consultation, planning or analysis whatsoever of those insertions in relation to their effects on public expenditure. This is done to increase the project portfolios of the concerned legislators and their influence on such MDAs. The value of the insertions are in billions. These insertions make budget performance inefficient, encourages waste, and diminishes the synergy between planning and execution and weakens the ability of government to meet set targets

Analyzing the 2021 National Budget alone across key sectors of Education, Water Resources, Health, Power, Science and Tech, Environment, Works and Agriculture, we found duplications to the tune of over N20 billion, an amount the Commission restrained working together with the Federal Ministry of Finance. The Minister for Finance was very helpful and proactive in this regard. This is money that would have been embezzled were it not for the Commission’s intervention.

This sad situation has become so rampant and toxic that even legislative aides and National Assembly staff serving in the appropriation committees also insert projects in the capital budgets of agencies without the knowledge of the legislators or the agencies. This staff would later claim the projects from the agencies, execute them directly or through their nominated companies.

#### **12. ROUND TRIPPING OF PROJECT ITEMS**

Though this genre of misconduct appears reduced in its ordinary form, a more sophisticated approach to it has been discovered. Similar projects are embedded in two different agencies in one appropriation cycle, but only one will be executed. Such projects are by design awarded to either same company or two or more companies



owned by the same person.

In the case of the project for the construction of 12(nos) solar powered boreholes and 16(nos) hand pumps in Bauchi North Senatorial District, the sponsor embedded similar project in BCAD and UBRBDA for equal number of boreholes. While only 12 boreholes and 16 hand pumps were constructed reflecting the contract awarded by only one of the two agencies, the contract sums as awarded by the two agencies were fully paid.

The contractor would invite the two agencies for supervision at different times and would disingenuously play the two agencies. He would erect the project signpost of BCDA on the day BCDA was coming for supervision and replace it with that of UBRBDA on the day its supervisors were coming for supervision thereby making both agencies issue certificates of project completion on the basis of which they were fully paid.

### **13. PROJECTS ON PRIVATE PROPERTIES**

Cases of public funded projects being sited in private homes have reduced as a significant testimony Cases of public funded projects being sited in private homes have reduced as a significant testimony to the effectiveness of the tracking initiative, except in the few cases mentioned above regarding farm projects being found on the private farms of the sponsors. However, there have been cases of projects items being diverted to private businesses of the sponsors.

The contract for the "Supply of Educational Materials to City Science and Technical Academy" in Benue North-East Senatorial District sponsored by the outgone Senator in 2020 is one example of such. City Science and Technical academy belongs to the sponsor as a for profit going enterprise. Items in the project include but not limited to laboratory equipment, generators, Coaster Bus and Auto Engineering equipment. This is clear case of diversion of public projects for private gains and misappropriation of public property. The contract sums have been recovered from the sponsor.

### **14 CONTRACT OVER-INVOICING**

Preliminary results indicate that inflation of contract sum still exists and occurs more than in a few cases. Definitive conclusions will be made upon receipt of valuation reports from the assigned Quantity Surveyors. Suffice it to say however, that the Commission has uncovered quite a number of cases of inflation of contract sums beyond the open market price contrary to the provision of the Corrupt Practices and Other Related Offences Commission Act.

We find contracts for similar projects within similar geography and topography being awarded at different prices by two different federal agencies. There seem to be no unity in terms of project cost as agencies seem to fix projects costs arbitrarily without pricing intelligence. This is deliberately perpetrated to favoured contractors to fraudulently increase their profit margin and ensure there is enough kick back to go round officers of the implementing agencies.

An instance is in two projects for supply of 2(nos) 500KVA transformer to Gboko/Tarka Federal Constituency and Anambra South Senatorial District both awarded in 2019. While SDG awarded it at N10,621,200, Lower Benue River Basin Development Authority awarded its own at N19,766,275.49.

### **15 PROJECT SUPERVISORS DOUBLING AS CONSULTANTS/RESOURCE PERSONS**

In this regard, a significant discovery has been made in this phase of the tracking exercise. Staff of executing agencies who are supposed to act as project supervisors and ensure the credibility of the project also surreptitiously sometimes act as project consultants for which they get paid by the contractors. This automatically compromises their ability to supervise the project: they become in some ways the judge, the jury and the executioner which leads to shoddy performance and underperformance being passed off as satisfactory. The same people pass off poorly executed projects as having been satisfactorily performed.

For instance, while investigating the projects for "Farm Development in Kabba/Bunu/Ijumu Federal Constituency" of Kogi state which was found sited and executed on the private farm of the sponsor, one Dr. Wayas Gari, who is the Head of Procurement of the implementing agency, National Cereals Research Institute, Badegi, was found to have been receiving between 20% to 30% of the contract sums on every contract awarded by the agency as consultancy fees.

Similarly, in the project for the "Supply For Youth Empowerment Start-up Programme in Nguru Federal Constituency" Yobe state, awarded by Institute for Peace and Conflict Resolution (IPCR), two officers of the agencies appointed to supervise the projects were found to have slotted their names as project consultants to the contractor for which they were paid monies by the contractor in addition to being fully mobilized by the agency to supervise the projects. The monies paid to them by the contractor as consultancy fees have been recovered.



All persons found involved in these type of crime have been cited for either prosecution, administrative actions or both as may be appropriate.

**16. MEDICAL OUTREACH PROJECTS AS CESSPOOL OF CORRUPTION.**

Evidently, because of the pressure occasioned by the CEPTI tracking exercise, some legislators have re-characterized most of their projects to what they term “Medical Outreach”. This is a brand of soft projects involving provision of various healthcare interventions, ranging from creating awareness on diseases, providing basic drugs to routine basic surgical interventions which has suddenly taken the lead in project portfolios without much measurable benefits. It is difficult to track because of its soft and fluid nature and the traditional confidentiality of medical records. Analysis shows a sudden uptick in the number of such projects particularly being sponsored by members of the lower chambers.

Investigations have discovered that hardly does 50% of the funds released for such projects get expended in the execution of the project. It has become one of the darling babies of sponsors and corrupt agencies as well as a huge cesspool of corruption. Often times, the programme is not executed but pictures from previous programmes get inserted in the project files and passed off.

This was the case for instance in the National Tuberculosis and Leprosy Centre, Zaria where more than 20 of such projects were suddenly domiciled in the agency out of which 16 are currently being investigated by the Commission. One wonders why with all the federal medical facilities in Nasarawa and FCT for instance, should members domicile medical outreach projects in an institution in far away Zaria for projects to be executed in Nasarawa or FCT.

Investigations found that contractors were deliberately carefully chosen and contracts awarded them without any dint of compliance with due processes and asked to reroute the monies in cash to the CEO, Dr. Labaran Shehu who in turn would pass the monies to the sponsors. In some of these cases, contractors were paid the entire contract sums without even a BOQ produced. The contracts were never intended to be executed in the first place. The CEO would sometimes inform the contractors that the contract had already been executed on their behalf. The contract value of the 16 projects is **N1,238,863,500** while the amount already disbursed to contractors amount to **N309,715,875**.

The said CEO and all found culpable have been cited for prosecution as appropriate.

**17. SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AGENCY (SMEDAN)**

Besides the corruption and shenanigans previously identified in SMEDAN, a new method of corruption being perpetrated rampantly in SMEDAN has been discovered. On all projects for the disbursement of grants, SMEDAN pays the funds through some selected Micro-finance banks ostensibly with the obligation to disburse the funds to the beneficiaries and keep proper records. The Micro-finance banks take 2.5% of whatever the contract sums to serve as Disbursement Managers. Investigations have however revealed that this practice is being perpetrated merely as a conduit for corruption, The so called disbursement managers neither disburse, nor manage anything but take 2.5% for doing nothing.

The disbursement managers do not visit the affected constituencies for the disbursement. They only transfer the entire money to any account nominated by the sponsor. It is a wonder why a Micro Finance Bank located in Katsina will be appointed disbursement manager for disbursement to be made in Bayelsa or Nasarawa; locations where such banks have no branches and no representation whatsoever and which by law are to operate within their registered locations only. Most of the Micro-finance Banks are of Tier 2 status.

The Commission has discovered over 58 of such projects in SMEDAN's 2020 budget alone running into over a Billion Naira across many states.

An example is the projects for the disbursement of grants to market women in Okene, Kogi state for the sum of N47m awarded to Hamada Micro Finance Bank. Hamada Microfinance bank is a Katsina base MFB with no branch in Kogi state. So also is the project for grant to women in Bayelsa Central Senatorial District, awarded to a Kaduna based MFB, Microvis for N47, 500, 000.

In Doma/Awe/Keana Federal Constituency, Hamada Microfinance bank, a Katsina MFB was appointed the Disbursement Manager for the disbursement of over N70 million. The bank performed no function whatsoever in the disbursement exercises but took **N1,781,250**. This unearned amount has been recovered from the bank and all such unearned monies will be recovered.

In addition to prosecution as appropriate, the indicted Micro-finance Banks will be reported to the Central Bank of Nigeria for appropriate sanctions.

TOTAL APPROPRIATIONS FOR THE SELECTED PROJECTS (2019 AND 2020):  
**N129,440,853,077.61**

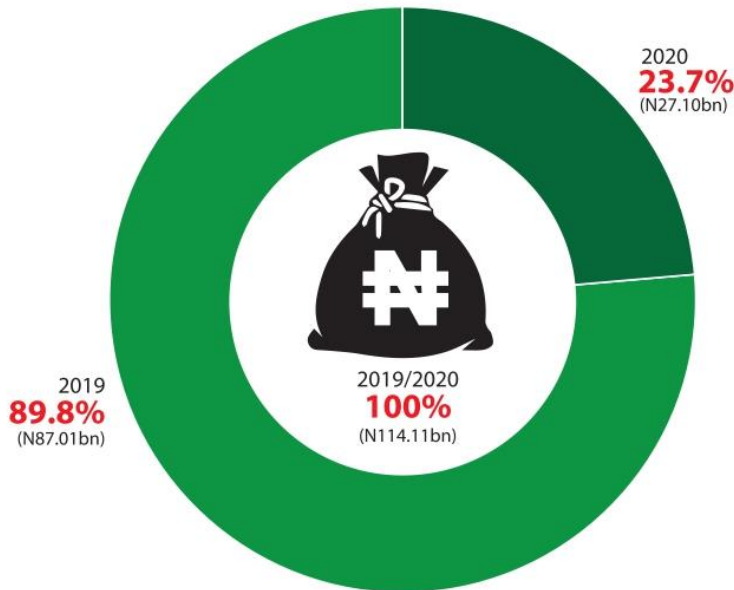
**7. Total appropriations for the ZIP and Executive Projects Tracked (2019 and 2020)**

SN	Year	Amount	Percentage
1	2020	N27,102,075,318.04	23.7
2	2019	N87,012,671,962.38	76.3
<b>Total</b>		<b>N114,114,747,280.42</b>	<b>100</b>

7.1 Total Value bar-chart of Appropriation (2019, 2020)



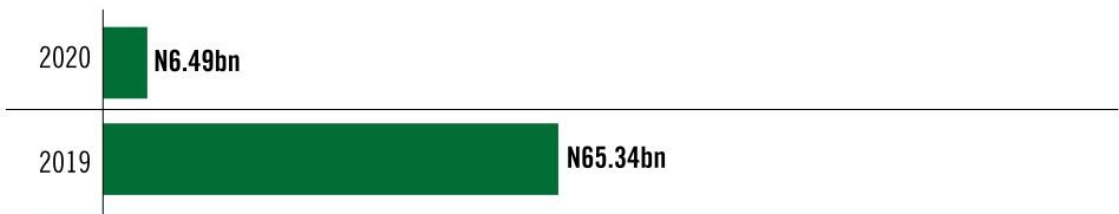
7.2 Total Percentage pie-chart of Appropriation (2019, 2020)



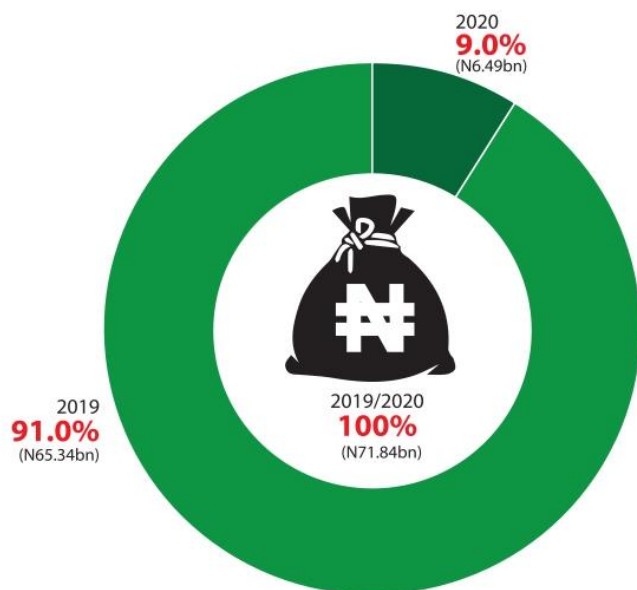
7.3 Appropriation for 115 Executive Projects Tracked (2019, 2020)

SN	Year	Appropriated Amount	Percentage
a	2020	N6,492,812,974.05	9.0
b	2019	N65,348,451,832.06	91.0
<b>Total</b>		<b>N71,841,264,806.11</b>	<b>100</b>

7.3.1 Executive projects Appropriation value bar-chart (2019, 2020)



7.3.2 Executive Appropriation Percentage pie-chart (2019, 2020)



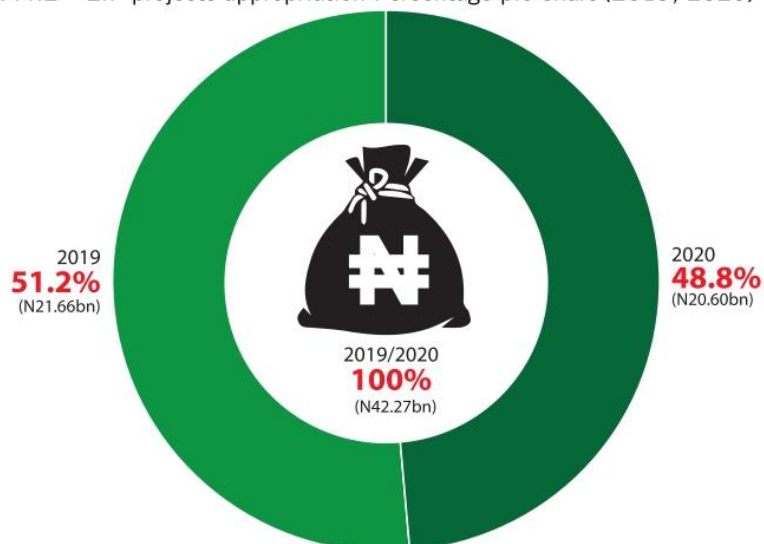
7.4 Appropriation for 983 ZIP Projects Tracked (2019, 2020)

SN	Year	Appropriated Amount	Percentage
a	2020	N20,609,262,343.99	48.8
b	2019	N21,664,220,130.32	51.2
<b>Total</b>		<b>N42,273,482,474.31</b>	<b>100</b>

7.4.1 ZIP projects appropriation value bar-chart (2019, 2020)



7.4.2 ZIP projects appropriation Percentage pie-chart (2019, 2020)





**8. PROJECTS ON WHICH CONTRACTORS WERE COMPELLED BACK TO SITES AND THEIR VALUES**

S/NO	PROJECT TITLE	CONTRACT SUM
1	Completion, land scaping and equipping of type one primary health care centre Okpoko Ogbaru Federal Constituency of Anambra State	N99, 665,977.50
2	Rehabilitation of old market road obiozo onyia road and Enweonwu road spurs from Akwa road to Onitsha-Anambara	N64,734,941.25
3	Construction and rehabilitation of road(with drainanges) in varrious communities in Ogbaru, Anambra State	N127,777,335.36
4	Construction and rehabilitation of road(with drainanges) in Okpoko, Ogbaru, Anambra State	N126,013,860.00
5	Contract for the provision of It lines and installation of transformers in varios locations in Lagos West Senatorial District	N190,000,000
6	Wifi net network inplementation in Surulere 1 Federal Constituency	248,989,230.00
7	Renovation of hostel block and landscaping at Queen's college Lagos	N30,020,219.78
8	Installation of solar powered borehole in Lagos West Senatorial District	197,788,100.00
9	Drilling of 6 panel solar powered borehole under 2020 appropriation at Alimosho Iga	N45,866,130.60
10	Construction of sanitation and hygiene facilities in public places and provision of water and over head tank at Maseleni Mechanic Village,	N7,725,805.81
11	Construction of sanitation and hygiene facilities in public places and provision of water and over head tank at Sonibare Sports Complex	N7,725,805.81
12	Construction of sanitation and hygiene facilities in public places and provision of water and over head tank at Estate High School, Iponri Surulere Lagos	N7,725,805.81
13	Construction of sanitation and hygiene facilities in public places and provision of water and over head tank at Ajigbeda Girls Junior high school, near Stadium Surulere Lagos	N7,725,805.81
14	Construction of sanitation and hygiene facilities in public places and provision of water and over head tank at Mechanic Village, Jimoh Odutola street, Surulere Lagos	N7,725,805.81
15	Supply and installation of 2 nos 300kva transformer at owo/ose federeal constituency, ondo state	N18,375,000.00
16	Reconstruction and completion of civic centre at Akure North/ South Federal Constituency Ondo State	N35,559,603.45
17	Completion of town hall in ode erinje ondo south senatorial district	N44,010,310.00
18	Construction and renovation of strategic economic roads in Park View Avenue Federak Low Cost Housing Estate, Shagari Village, Akure, Ondo State	N83,333, 333.33
19	Supply and installation of integrated solar street lights in Ile Oluji Okitipupa Irele Igas Ondo State	N92,993,545.00
20	Contract for the provision of classroom furnitures at Akinlade Primary School at Okun Mopo Lagos State	N9,500,000
21	Construction of Ukana-Akpa Utong-Ntuen Road Akwa Ibom State	N1,538,937,427.50
22	Construction of 10 nos 22.5M solar powered motorised boreholes reticulation at tofi, Mbaade and Mbagen Buruku Iga Buruku Federal Constituency	N87,764,827.50
23	Completion of remaining skills acquisition centre, replacement / installation of some damages equipments/consumables, training and empowerment of more women and youths in Benue North West Senatorial District, Benue State. Replacement of damaged roof/ replacement of zinc and installation of electrical fittings and repairs of borehole and overhead tank at Ikpayongo Gwer East Iga, Benue State	N4,100,300.00

## CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

24	Contract for the installation of and maintenance of skills acquisition centre, training and empowerment of women and youths in Benue North West Senatorial District, Benue State	N68,873,113.69
25	Construction of 5 nos deep well boreholes in Lilai Rest House area, Dapchi village, garin gunja, Dazigau Ward and Sabon Garin Nangere Yobe state	N85,000,000
26	Design and dualisation of Otukpo township road (General Hospital to Enugu Road About)	N316, 000,000
27	Construction of Otukpo Multi Purpose Dam	N560,000,000
28	Electrification of Okpanachenyi Ekwo, Okadu in Agatu Iga Benue State	N52,325,763.60
29	Electrification of Oshigbudu to Ogbaulu, Benue State	N43,750,000.00
30	Provision of 5 solar boreholes with public stand at Sokoto North/ South Federal Constituency	N44,000, 000
31	Construction of motorised borehole in Aiyetoro Gbede, Kogi State	N7, 600,000
32	Provision of 6 nos motorised boreholes in Ankpa/ Olamaboro/Omala Federal Constituency, Kogi state	N33,703, 412
33	Construction of 1 nos solar powered borehole (100m tank scheme) in Federal University, Lokoja, kogi state	N61,424,225.24
34	Construction of Primary Healthcare Centre level 3 at Gallu Mashi Iga of Katsina North Senatorial district	N113,371,402.75
35	Construction of classroom building with 20,000 solar powered borehole in katsina north senatorial district	N49,303,858.30
36	Construction of perimeter fencing, landscaping and borehole at karu town hall fct senatorial district	N49,592,829.00
37	Construction of a block of 2 classroom in ajingi tsebarawa, kano south senatorial district	N11, 875,000.00
38	Construction of motorised borehole at bunkure Iga in kibiya/rano/ bunkure federal constituency	N16,467,150.00
39	Construction of 3 classroom with office furniture at government girls secondary school kibiya at in kibiya/rano/bunkure federal constituency	N25,553,440.50
40	Construction of 1 block of 2 classrooms with office, store and furniture at school of health technology nasarawa Iga kano central senatorial district, kano state	N14,250,000.00
41	Construction of 1 block of 2 classrooms with office, store and furniture at kwali special primary school municipal Iga kano central senatorial district, kano state	N14,250,000.00
42	Construction of a block of 2 classrooms at Garidau Central Primary School, Garidau, Warawa Iga Kano Central Senatorial District, Kano State	N11,875,000.00
43	Construction of a block of 2 classrooms at Sabon Gari Primary School, Madobi Sabon Gari Madobi Iga Kano Central Senatorial District, Kano State	N11,875,000.00
44	Construction of 1 block of 2 classrooms with office, store and furniture at Mallam Ibrahim Shekarau Science Primary School, Ungwa Uku, Tarauni Iga Kano Central Senatorial District, Kano State	N14,250,000.00
45	Construction of a block of 2 classrooms at Zogarawa Primary School, Dawakin Kudu Iga Kano Central Senatorial District, Kano State	N11,875,000.00
46	Construction of a block of 2 classrooms at yada kwari Dumaje Primary School Garum Mallam Iga Kano Central Senatorial District, Kano State	N11,875,000.00



CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

47	Construction of 1 block of 2 classrooms with office, store and furniture at Sani Mai Angwa Science Primary School, Dala Iga Kano Central Senatorial District, Kano State	N14,250,000.00
48	Construction of 1 block of 2 classrooms with toilet and furniture at Primary School, Kanwa in Kano State	N14,550,000.00
49	Construction of 1 block of 2 classrooms with toilet and furniture at Primary School, Yan Dusa in Kano State	N14,550,000.00
50	Provision of furniture to Koya Primary School, Minjibir Iga Kano State	N7,875,000.00
51	Construction of model storey block of 7 classrooms in Kudun Jukukun primary school, Zaria Kaduna state, GG Arabic Secondary School, Danbatta Kano State and Kudu Primary School, Jigawa North West Geo-Political Zones	N55,416,666.67
52	Supply and installation of 12 nos transformers in selected locations in Jigawa, Kaduna and Kano States	N156,000,000
53	Provision of all in one solar street light in Fagge Federal Constituency in Kano State	N51,705,457.50
54	Rehabilitation of rural markets across Katsina South Senatorial District	N45,482,175
55	Provision of security infrastructure at FGGC Immiringi, Bayelsa State	N38,934,000.00
56	Construction of PHC Clinic in Hoss Riyom Iga, Plateau State	N5,700,000.00
57	Renovation of Primary Healthcare Centre at Zaron Kwapwis Ward in Barikin Ladi Iga Plateau State	N15,997,236.92
58	Completion of Mangu Dam in Plateau state	N13,000,000,000.0
59	General maintenance of Pankshin-Ballang-Nyelleng-Lere-Gindiri Road in Pankshin, Plateau State	N10,461,435,600.0
60	Construction of hand pump boreholes at Gidan Baba Kaigum, Gidan-Gani, Gidan Gagdi, Ecwa Church Dengi, Masalacin Dengi, Gwamlar Kasuwa in Kanam Iga Plateau State	N9,491,990.61
61	Construction of solar light in selected locations in North/Central Wase, Plateau State	N35,000,000.00
62	Construction of solar light in selected locations in North/central Wase, Plateau State	N108,000,000.00
63	Provision of plastic furniture and science equipment at LEA Primary School, Kuyambana, Plateau State	N6,194,000.00
64	Construction of a block of 3 classroom with motorised borehole, 3 compartment vip toilet and furniture at GSS Kadarko, Plateau State	N23,000,000.00
65	Construction of community hall at Tabat Langtang North Iga, Plateau State	N9,912,132.85
66	Construction of ICT Centre in Anaku, Okpoko, Anymelu, Oyi, Onitsha South, Anambra East and West Igas Anambra State	N96,429,288.70
67	Provision for ICT at Tangaza/Gudu Fed. Constituency, Sokoto state	N59,924,077.50
<b>Total</b>		<b>N28,868,621,227.55</b>

TWENTY EIGHT BILLION, EIGHT HUNDRED AND SIXTY EIGHT MILLION, SIX HUNDRED AND TWENTY ONE THOUSAND, TWO HUNDRED AND TWENTY SEVEN NAIRA, FIFTY FIVE KOBO

**NOTE:**

1. This is the estimated value of the projects on which contractors were forced to return to sites to complete the job or remedy defects from substandard construction 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.

**1. LIST OF RECOVERIES**

1 Recoveries made so far in Assets:

- a. **1(no) Innoson 23 seater bus (IVM 6601)**, recovered from the Sponsor’s residence in Benue North West Senatorial District, **{Value: N20,800,000.00}**
- b. **100(nos) Grinding Machines, 220 (nos) Butterfly Sewing Machine** recovered from a warehouse at Nguru LGA, Yusufari/Nguru/Machina/Karasuwa Federal Constituency, Yobe state **{Value: N23,005,184.8}**
- c. **29(nos) Tricycles** recovered from a warehouse at Potiskum, Yobe South Senatorial District and shared to the beneficiaries **{Value: N29,268,000.00}**
- d. **1(no) 300KVA transformer** recovered and returned to the site at CABS Potiskum, Yobe South Senatorial District **{Value: N7,105,200.00}**
- e. **19(nos) Motorcycles and 10 nos Trycles** (recovered from a warehouse at Bado in Wamako LGA, Tangaza/Gudu Federal Constituency **{Value N17,199,500}**
- f. **Medical Equipments, Consumables, Beds and Beddings** recovered from a private warehouse and taken to the Executing Agency’s warehouse pending the project completion at Okpoko Ogbaru Federal Constituency, Anambra State, **{Value: N22,826,000.00}**
- g. **1(no) 10KVA Generator** recovered from the Contractor as part of the contract for completion and equipping of Type1 PHC in Ohita Ogbaru Federal Constituency **{Value: N6,700,000}**
- h. **70(nos) heads of cow** recovered from 3 locations around Odo-Oba Area, Iwo, Osun West Senatorial District **{Value N13,944,420.00}**
- i. **13(nos) Tipping Trailers, 11 nos. TVS Motorcycles, 95(nos) Chainlinks** recovered from No. 22 Bank Road in Osun West Senatorial District **{Value: N49,597,375.00}**
- j. **1(no) Ford Explorer Truck** recovered from a private house in Nasarawa Federal Constituency, Kano State **{Value: N13,000,000}**
- k. **102(nos) Motorcycles recovered from Tangaza/Gudu Federal Constituency, Sokoto State (Value: 44,211,000)**

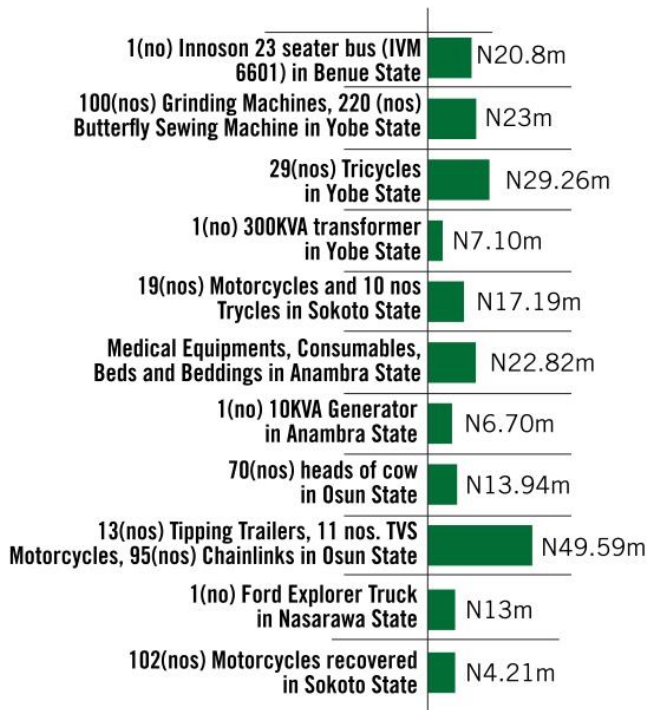
**TOTAL: N209,445,679.80**

TWO HUNDRED AND NINE MILLION, FOUR HUNDRED AND FORTY FIVE THOUSAND, SIX HUNDRED AND SEVENTY NINE NAIRA, EIGHTY KOBO

NOTE

*This is the estimated value of the physical items recovered as calculated from the contracts costs.*

**1.1 Value of recoveries in assets bar-chart**



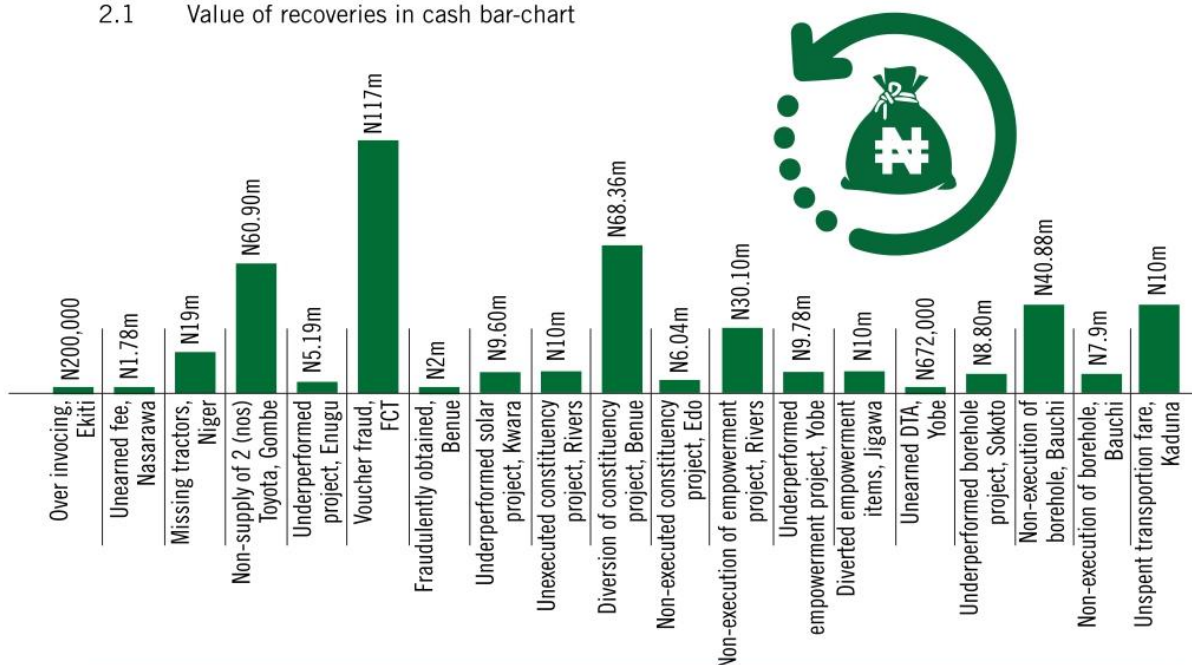


**2. Cash recoveries made so far:**

- a. **N200,000.00** (recovery from a contractor for over invoicing of a project in Degema/Bonny Fed. Constituency, Rivers State)
- b. **N1,781,250.00** (recovery made from Disbursement Manager in respect of unearned fee for empowerment project in Awe/Keana/Doma Federal Constituency, Nasarawa State)
- c. **N19,000,000.00** (recovery in respect of missing tractors in Magama/Rijau Federal Constituency Niger state)
- d. **N60,900,000.00** (recovery for non-supply of 2(nos) Toyota 18 seater buses to Kaltungo/ Shongom Federal Constituency, Gombe State.
- e. **N5,192,435.09** (recovery from a contractor for an underperformed project in Enugu North Senatorial District)
- f. **N117,000,000.00** (recovery from a contractor for voucher fraud in Federal Ministry of Agriculture and Rural Development)
- g. **N2,000,000.00** (recovery for money fraudulently obtained in respect of a project in Benue North Senatorial District, Benue State)
- h. **N9,600,000.00** (recovery for underperformed solar project in Kwara Central Senatorial District)
- i. **N10,000,000.00** (recovery for unexecuted constituency project in Etche/Omuma Federal Constituency in Rivers State.
- j. **N68,366,820.01** (recovery for diversion of constituency project to private school in Benue North East Senatorial District, Benue State)
- k. **N6,046,071.04** (recovery for non-executed constituency project in Edo South Senatorial District)
- l. **N30,101,860.05** (recovery for non-execution of empowerment project in Rivers West Senatorial District, Rivers State)
- m. **N9,786,195.06** (recovery made in respect of an underperformed empowerment project in Nguru Federal Constituency, Yobe State)
- n. **N10,000,000.00** (recovery for diverted empowerment items in Jigawa South West Senatorial District, Jigawa State)
- o. **N672,000.00** (recovery from officials of IPCR for unearned DTA for project supervision at Nguru Federal Constituency, Yobe state)
- p. **N8,800,000.00** (recovery in respect of an underperformed borehole project at Ilela Gwadabawa Federal Constituency)
- q. **N40,882,973.00** (recovery for non-execution of borehole project in Bauchi North Senatorial)
- r. **N7,997,000.00** (recovery for unexecuted project in Katsina state.)
- s. **N10,000,000.00** (recovery of unearned transport fare for beneficiaries of constituency project empowerment training in Zaria Federal Constituency)

**TOTAL: N418,326,604.25** FOUR HUNDRED AND EIGHTEEN MILLION, THREE HUNDRED AND TWENTY SIX THOUSAND, SIX HUNDRED AND FOUR NAIRA, TWENTY FIVE KOBO.

2.1 Value of recoveries in cash bar-chart



## OBSERVATIONS

- **SUPPLIES MADE DIRECTLY TO PROJECT SPONSORS AS AGAINST THE BENEFICIARIES:**  
As was discovered during the previous phases of the tracking exercise, it was still observed that projects items are delivered directly to the sponsors as against the implementing agencies who should in turn deliver to the intended beneficiaries. This hugely encourages criminal diversions and conversions of the project items as well as politicisation of distribution or locations of the projects.
- **PERSONALIZATION OF PROJECT AND BRANDING:**  
Sponsors are still in the habit of personalizing projects by branding the projects items in their names thereby distorting or hiding the true source of the projects making it appear to the constituents that the projects are sponsored with the private funds of the sponsors and not the government.
- **TIMELINE FOR PROJECT COMPLETION:** A timeline of 6-8 weeks for a construction of a block of 2 or 3 classrooms or roads given to contractors by some executing agencies, particular UBEC is unrealistic and an invitation for a hurried and shoddy execution of projects. Some project sites visited clearly indicated a mad rush and in the process, structures were found poorly constructed and poorly supervised with structural defects manifesting shortly after project execution. This also exposes such projects to risk of collapse and endangering human lives particularly schools and clinics projects.
- **INADEQUATE SUPERVISION:** Major problems observed were of complete absence and inadequacy of projects supervision. These have resulted in shoddy execution of projects and sometimes, complete non-execution of the projects. These issues are more pronounced in agencies with large project portfolios like SMEDAN, National Directorate of Employment (NDE), Projects Development Institute (PRODA) Nigeria Store Products Research Institute (NISPRI), National Productivity Centre (NPC) and National Lottery Trust Fund (NLTF). Relative to their project portfolios, a lot of agencies lack personnel with the requisite skill set to supervise the projects in one budget cycle. A situation where only one (1) supervisor is detailed to supervise between 30 to 40 projects within a period of one or two weeks is a sure invitation to poor supervision and by implication, poor execution of projects.
- **LACK OF COMMUNITY OWNERSHIP:** More needs to be done to ensure that host communities of projects take ownership and manage the projects to ensure sustainability. Some projects, particularly boreholes and street light projects have been found vandalized in many communities occasioned by the absence of clear cut management structure and culture. This also adds voice to the need for sponsors to always engage the benefiting communities in the conception and implementation of projects as well as build a post project management structure before the execution of the projects.
- **PROCESS IMPROVEMENT:** Resulting from the Commission's tracking exercise and the policy advisories, some agencies have streamlined and improved their project delivery processes. Noteworthy of them here are BCDA, UBEC, UNRBDA and UBRBDA. These agencies have improved their system such that we hardly find infractions with their recently awarded projects. It has also been noticed that those agencies who have improved their project delivery system and make it difficult for the continuation of the hitherto free for all situation have seen a very sharp drop in the number of ZIP or budget inserts domiciled in those agencies.

For instance, BCDA that used to have between 200 to 300 of ZIPs and inserts have less than 20 proposed in the 2022 budget as a result of improved transparency in its project delivery process. This underscores the effectiveness of the tracking exercise. It is hoped and guaranteed that good and patriotic sponsors and contractors will continue to engage in legitimate business with such agencies. The Commission shall continue to pursue rogue contractors and recalcitrant sponsors to wherever they domicile their projects until the Augean stable is completely cleaned up.

- **VAGUE DESCRIPTION OF SUBJECT MATTER OF CONTRACT:** Some contract award letters for the supplies of vehicles are vaguely described without stating type and quantity of the vehicles to be procured under the contract. This occurs mostly with medical outreach projects, supply of vehicles, motorcycles and other empowerment materials. This makes the items procured susceptible to being undersupplied, stolen, diverted and, or outrightly misappropriated.



## COMMENDATIONS

On the positive side, tracking results show that some sponsors have ensured and supervised excellent execution of projects they sponsored. Commendably, the following projects are worthy of mention.

1. Construction of ICT Centre in Anaku, Okpoko, Anymelu, Oyi, Onitsha South, Anambra East and West LGAs (SDDR) Anambra State sponsored by Senator Stella Oduah.
2. Provision of Instructional Materials, Textbooks, Furnishing and Equipment in 24 Primary Schools of Katsina Central Senatorial District sponsored by Sen. Kabir Abdullahi Barkiya
3. Construction of 1 no. Motorised Borehole at Chorin Visa, AMAC in FCT Senatorial District sponsored by Sen. Tanimu Philip Aduda.
4. Construction of 2 nos Sanitation and Hygiene Facilities in some Public Places with Provision for Water and overhead Stand Tank in Surulere 1 Federal Constituency, Lagos sponsored by Rt.Hon. Femi Gbajabiamila.
5. Procurement of ICT start-Up at Surulere 1 Federal Constituency, Lagos sponsored by Rt.Hon. Femi Gbajabiamila.
6. Provision of Road Infrastructure, Drainage system, all in one Solar Street Lights in Surulere 1 Federal Constituency, Lagos sponsored by Rt.Hon. Femi Gbajabiamila.
7. General Maintenance of Itobe-Anyigba- Ankpa Road executed by FERMA.
8. Supply and Installation of all in one solar street light in Communities in Dekina/Bassa Federal Constituency sponsored by Hon. Hassan Abdullahi.
9. Supply of Computers in Titcombe College, Egbe in Yagba West LGA sponsored by Sen. Smart Adeyemi.
10. Construction of 20 Units of Low Income Poverty Homes in 7 LGAs of Anambra South Senatorial District sponsored by Senator Ifeanyi Uba.
11. Provision of Security Infrastructure at Federal Science and Technical College Kafanchan, Kaduna State executed by Federal Ministry of Education.
12. Construction of 1 no. Solar Powered Borehole (100M Tank Scheme in NDA Kaduna executed by Federal Ministry of Water Resources).
13. Construction of Block of 2 Classrooms, Office, Store with Pupils and Teachers' Furniture at Hausani Ward Primary School Machina LGA Yobe state sponsored by Senator Ahmad Ibrahim Lawan.
14. Construction of Block of 2 Classrooms, Office, Store with Pupils and Teachers' Furniture at New Dagara Primary School Bade LGA Yobe state sponsored by Senator Ahmad Ibrahim Lawan.
15. Supply of Medical Bed, Mattresses, Bedsheets, First Aid Boxes, Drugs and Consumables to Health Centres in Ayedire/iwo/olaluwa Federal Constituency sponsored by Hon. Amobi Akintola.
16. Renovations of Two Schools in Obokun LG sponsored by Hon. Oluwole Oke.



### CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

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17. Construction of 3 Classroom blocks, Oparadim Secondary School in Ahiazu Mbaise Imo sponsored by Hon. Emeka Chinedu
18. Construction of Public Toilet, Nkwo Mbaise Market in Ezinhitte LGA Imo state sponsored by Hon. Emeka Chinedu
19. Construction of 5 nos. Community Boreholes with 50M3 Storage 12m Height Stanchion with 4Km Reticulation in Ibilor/Osu/Secretariat Junction in Akoko Edo Federal Constituency sponsored by Hon. Peter Akpatason
20. Provision of 2 nos. Motorised Boreholes with Overhead Tanks, Generator and Solar Panel in Igarra and Aiyeteju Communities in Akoko Edo Federal Constituency sponsored by Hon. Peter Akpatason
21. Supply of Equipment for Dialysis Centre Screening Laboratory, Auchi, Edo State sponsored by Sen. Francis Alimikhana
22. Market Stalls Construction at Edet Ukpom Market, Ikono LGA, Ikono/Ini Federal Constituency sponsored by Hon. Emmanuel Ukpom
23. Provision of Instructional materials, textbooks, furnishing and equipment in 24 Primary schools of Katsina.

## IMPACT OF THE EXERCISE ON MDAs

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Comparative analysis of Phase-1 and Phase-2 in the interim indicates significant positive improvement and impact on the works of various implementing agencies. Percentages of projects completed and those executed to specifications are higher compared to projects completion rate during the Phases 1 and 2 of the exercise. Conversely, the percentage of abandoned projects or projects not executed at all is less than was gathered during Phases 1 and 2.

This is indicative of the effect and impact of the CEPTI, as personalities involved (sponsors, MDAs and contractors) are aware that ICPC is now watching and no hiding place for the intransigent.

There is now a significant reduction in the number of infractions now relative to those that were uncovered during the two previous phases of the tracking exercise.

Beyond better execution to specifications of projects, abandoned projects have been completed, remediation works were compelled on shoddily executed projects leading to immense value and benefits to the citizens. Intelligence indicates many contractors have returned to sites to complete projects they had earlier abandoned knowing that the Commission might come even in cases of those projects that were not part of the ones selected for tracking in this cycle.

Significant process improvement and project delivery methods and procedures have been achieved in many MDAs. There is generally some remarkable improvement across all the MDAs with regards to project delivery. Some agencies now insist on due process and unlike before, take active participation in the project delivery processes from the beginning to the end.

Agencies have enhanced their supervisory capacity and activities. Agencies' project supervisors who before now could write false certificates of completion are likely not to do so again going forward because of the measures they have seen taken against erring colleagues.

The Commission's activities in this regard have also engendered internal discipline in MDAs so much that implementing MDAs are even writing petitions to the Commission against their own erring staff.

There is also increased collaboration between MDAs and the Commission as many MDAs have been inviting the Commission to monitor the implementations of their projects, both ZIP and capital.

Following the findings in Phase 2 and the attendant engagements, Government now ensures timely releases of projects funds to MDAs to avoid last minute mad rush for award and completion of projects at the end of the year in order that the funds do not get mopped up.

As a corollary, agencies have also found a way to navigate around late releases of funds which was causing mad rush and shoddy execution of project by awarding contracts according to percentage of releases made at all material times.

## ENFORCEMENT ACTIONS TAKEN

1. Sealing of a ware house in Nguru, containing 100nos. Grinding Machines, 220nos. Butterfly Sewing Machines procured under 2019 Appropriation but kept unshared.
2. Sealing of another warehouse in Potiskum housing 29nos. Tricycles and compelling their distribution to the intended beneficiaries.
3. Recovery of 300KVA transformer meant for College of Administration and Business Studies (CABS), Yobe State.
4. **1no. 17 Seater Innoson bus** procured as constituency project and meant to be handed over to Mbaya community was recovered from the sponsor's residence in Benue state.
5. Sealing of a warehouse in Bado, Wamako LGA, containing 19nos. Motorcycles and 10nos. Tricycles meant for the people of Tangaza/ Gudu Federal Constituency.
6. Recovery of medical equipment, consumables, beds and beddings from a private warehouse and taken to the executing agency's warehouse in Okpoko Ogbaru Federal Constituency.
7. Compelling the contractor that handled the construction of type 1 PHC in Ohita to replace the generator supplied with **10KVA Generator** specified in the BOQ.
8. In Osun State, the CEPTG officers bonded 70nos. cows found in a private farm at Odo-Oba Area Iwo, Osun West Senatorial District.
9. Similarly, Osun team recovered 13nos. Tipping Trailers, 11nos. TVS Motorcycles, 95nos. Chainlinks from a private property in Osun West Senatorial District.
10. 1no. Ford Explorer Truck was recovered in Nasarawa Federal Constituency, Kano State.
11. 67 Contractors handling various projects across 16 states and FCT were compelled to back to site to carry out remedial works on projects.



## ENFORCEMENT RECOMMENDATIONS

1. Administrative and legal action be taken against staff of agencies who in one way or the other skewed procurement processes or aided and, or abated shoddy or non-execution of projects or the diversion or misappropriation of projects
2. In addition to corruption charges, ensure increased consideration for Money Laundering offences committed by either the contractors, staff of agencies, sponsors or their associates.
3. Freeze the bank accounts of any contractor in case of non-implementation when such contractor has been partly or fully paid.
4. Freeze the bank accounts of any contractor for partial implementation where the difference between funds released to the contractor and what is physically on ground is more than 25% as doing so will force the contractor to go back to site.
5. Where a contract is over-invoiced, recoveries of the balance should be made from the contractors while persons responsible for inflating the contract sums in the awarding agency should be prosecuted.
6. Arrest and detention should also be applied in situation 1, 2 and 3 above.
7. Check and freeze bank accounts of key officers of the executing agencies where there are lodgements beyond the officers' legitimate income, having regards to all his/her known sources.
8. Recover all public items found in possession or custody of private persons including the sponsoring legislator and the contractors.
9. Prosecution, or in special circumstances restitution is recommended where immovable project is found on the private property of a sponsoring legislator. For instance, a borehole dug in the private house or on the private farm of the legislator.

## POLICY ADVISORY

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- 1 Medical outreach, as a form of constituency project should be stopped. The Federal Ministry of Finance and the OAGF should not fund any such projects in their current forms. National Assembly should be engaged on streamlining this kind of projects. Any sponsor who wishes to bring medical outreach to his community should instead convert the funds into a structured revolving funds endowed in a public health institution within the constituency for the benefit of deserving constituents.
- 2 As a component of every physical project, there must be skill training to be given to some select members of the benefiting communities on the basic repairs and maintenance of community based projects sited in communities, e.g. repairs of boreholes, power generators etc. This is to engender self-sufficiency, sustainability, community ownership and continuity of the projects.
- 3 The SGF, the Head of Service in collaboration with the Commission should enforce on pain of sanction against CEOs, the delivery of all items procured with public funds directly to the executing agency first, who must properly document all the items before onward delivery to the beneficiaries. This is against the current practice of delivering directly to the sponsor to do as he/she wishes.
- 4 Similarly, all projects items must on pain of sanction, be clearly branded in the name of the implementing agency. This will curb some sponsors' penchant for diverting and misappropriating the items as well as politicisation of project delivery.
- 5 The sponsors and MDAs whose projects were completed and executed to specification should be publicly commended as a reward.
- 6 Executing agencies that have shown significant improvement in their processes should also be commended publicly and those who are habitual transgressors should be publicly reprimanded to engender positive competition.
- 7 On pain of sanction against erring CEOs, all empowerment items must be distributed by the implementing agencies with mandatory record keeping and retirement.
- 8 Robust engagement with leadership of the National Assembly and the Appropriation Committees to ensure that each project is properly, precisely and clearly described in the budget with clear location and type in some details.
- 9 Naming and shaming: In selected cases, the Commission will name and shame the offending legislator as well as all found culpable.
- 10 In collaboration with the SGF, the Head of Service, the Civil Service Commission and all other relevant authorities, administrative disciplinary action should first, without prejudice to prosecution be taken against all and any staff of implementing agencies found to have committed one infraction or the other.
- 11 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 implementing agencies as such agencies would naturally lack the necessary manpower and skill sets to efficiently execute projects outside their mandate areas.
- 12 The Government to undertake robust, continuous and periodic public enlightenment of the citizens across the country on the concept, implementation and management of public projects sited in their communities.

- 13 Because of the persistence of contract over-invoicing, the BPP and the Commission to collaborate to sensitize and popularise the use of the Price Checker by the citizens and all agencies of Government as reference materials for procurement in Nigeria.
- 14 In conjunction with the National Assembly, a general template 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.
- 15 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.
- 16 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.



## **QS VALUATION REPORTS**

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Final Project Valuation Reports from quantity surveyors engaged in the exercise are being awaited.

## TAX PROFILING REPORT

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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.

## COMPANY PROFILE

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In collaboration with the Corporate Affairs Commission, the Commission has lifted the corporate veil of the over 888 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.



**9. Project Tracking by Senatorial District**

SN	State	Senatorial District	Projects	Percentage
1	Lagos	Lagos Central	76	62.3
		Lagos East	11	9.0
		Lagos West	35	28.7
		<b>Total</b>	<b>122</b>	<b>100</b>
2	Osun	Osun Central	15	24.6
		Osun East	16	26.2
		Osun West	30	49.2
		<b>Total</b>	<b>61</b>	<b>100</b>
3	Ondo	Ondo Central	12	29.3
		Ondo North	17	41.5
		Ondo South	12	29.3
		<b>Total</b>	<b>41</b>	<b>100</b>
4	Oyo	Oyo Central	1	100
		<b>Total</b>	<b>1</b>	<b>100</b>
5	Edo	Edo Central	3	4.0
		Edo North	57	76.0
		Edo South	15	20.0
		<b>Total</b>	<b>75</b>	<b>100</b>
6	Akwa Ibom	Akwa Ibom North East	21	30.9
		Akwa Ibom North West	2	2.9
		Akwa Ibom North South	45	66.2
		<b>Total</b>	<b>68</b>	<b>100</b>
7	Cross River	Cross River North	1	100
		<b>Total</b>	<b>1</b>	<b>100</b>
8	Bayelsa	Bayelsa Central	26	66.7
		Bayelsa East	6	15.4
		Bayelsa West	7	17.9
		<b>Total</b>	<b>39</b>	<b>100</b>
9	Rivers	Rivers East	2	100
		<b>Total</b>	<b>2</b>	<b>100</b>
10	Anambra	Anambra Central	15	28.8
		Anambra North	20	38.5
		Anambra South	17	32.7
		<b>Total</b>	<b>52</b>	<b>100</b>
11	Enugu	Enugu North	5	100
		<b>Total</b>	<b>5</b>	<b>100</b>

CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

12	Imo	Imo East	19	50.0
		Imo North	6	15.8
		Imo West	13	34.2
		<b>Total</b>	<b>38</b>	<b>100</b>
13	Benue	Benue North-East	7	13.5
		Benue North-West	22	42.3
		Benue South	23	44.2
		<b>Total</b>	<b>52</b>	<b>100</b>
14	Nasarawa	Nasarawa South	1	100
		Nasarawa North	1	100
		<b>Total</b>	2	
15	FCT	FCT	43	100
		<b>Total</b>	<b>43</b>	<b>100</b>
16	Plateau	Plateau Central	8	19.0
		Plateau North	10	23.8
		Plateau South	24	57.1
		<b>Total</b>	<b>42</b>	<b>100</b>
17	Kogi	Kogi Central	12	21.8
		Kogi East	16	29.1
		Kogi West	27	49.1
		<b>Total</b>	<b>55</b>	<b>100</b>
18	Kano	Kano Central	45	40.9
		Kano North	24	21.8
		Kano South	41	37.3
		<b>Total</b>	<b>110</b>	<b>100</b>
19	Nasarawa	Nasarawa South	1	50.0
		Nasarawa North	1	50.0
		<b>Total</b>	<b>2</b>	<b>100</b>
20	Sokoto	Sokoto East	19	33.3
		Sokoto North	17	29.8
		Sokoto South	21	36.8
		<b>Total</b>	<b>57</b>	<b>100</b>
21	Katsina	Katsina Central	11	22.0
		Katsina North	17	34.0
		Katsina South	22	44.0
		<b>Total</b>	<b>50</b>	<b>100</b>
22	Kaduna	Kaduna North	3	50.0
		Kaduna South	1	16.7

CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTI): PHASE III

		Kaduna Central	2	33.3
		<b>Total</b>	<b>6</b>	<b>100</b>
23	Yobe	Yobe East	2	2.1
		Yobe North	66	68.0
		Yobe South	29	29.9
		<b>Total</b>	<b>97</b>	<b>100</b>
24	Adamawa	Adamawa Central	30	40.0
		Adamawa North	13	17.3
		Adamawa South	32	42.7
		<b>Total</b>	<b>75</b>	<b>100</b>
25	Taraba	Taraba South	2	100
			<b>2</b>	<b>100</b>
<b>Grand Total</b>			<b>1098</b>	



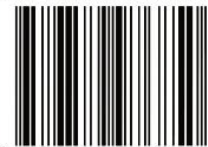




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