

INDEPENDENT CORRUPT PRACTICES AND OTHER
RELATED OFFENCES COMMISSION



CONSTITUENCY AND EXECUTIVE PROJECTS TRACKING INITIATIVE (CEPTi)

PHASE II INTERIM REPORT



20/20 *A New Vision*

Supported by







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

The outcome of the Phase 1 Constituency Project Tracking exercise conducted in 2019 by the Independent Corrupt Practices and Other Related Offences Commission had a great impact and generated huge public interests and reactions from Nigerians. Phase 2 of the projects tracking exercise was extended to cover the tracking of Executive projects. The essence of the tracking exercise is to ensure proper and transparent execution of projects, value for money and effective social service delivery.

The outcome of Phase 1 exercise highlighted lack of community ownership of constituency projects, and as a remedy, the Commission launched a nationwide 'Community Projects Ownership' enlightenment campaign to educate the public on the need for community involvement in project conception, implementation and management. Findings from the Phase 2 of the tracking exercise, however, point to the fact that a Needs Analysis is still discounted leading to projects being haphazardly nominated, appropriated for and executed in locations that have no need for such projects.

As government funds and assets are being recovered, and contractors are returning to sites as a result of the Constituency and Executive Projects Tracking initiative (CEPTi), the Commission assures the general public that the objectives of the initiative in ensuring improved service delivery, value for money in the implementation of government projects and improved opportunities for the attainment of the Sustainable Development Goals (SDG) will be vigorously pursued in close collaboration with all stakeholders.

The Commission will continue to apply all necessary enforcement measures while it continues to track government projects across the nation for the benefit of the citizenry.

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

Prof. Bolaji Owasanoye
Chairman, ICPC

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INTRODUCTION

In line with its statutory powers and building on the success achieved during the Constituency Projects Tracking initiative (CPTi) Phase-1 exercise, especially the awareness created, the recoveries made and the impactful effects of the conduct of the tracking exercise on Nigerians such as provision of water, hospital equipment and construction of roads and classrooms, the Commission decided to widen the scope to, in addition include executive projects. CEPTi Phase-2 is therefore designed to track both projects captured in the core mandate appropriations of MDAs as well as ZIP appropriations. Although, the Phase 2 exercise was initially planned for the months of February and March 2020, it only commenced on 23 June, 2020 due to the disruption occasioned by the emergence of COVID-19 pandemic.

As it was with Phase I, the exercise has been a collaborative effort with Nigerian Institute of Quantity Surveyors (NIQS), Budget Office of the Federation, Office of the Accountant General of the Federation, Office of the Auditor General of the Federation, Bureau of Public Procurement, the media and Civil Society Organisations.

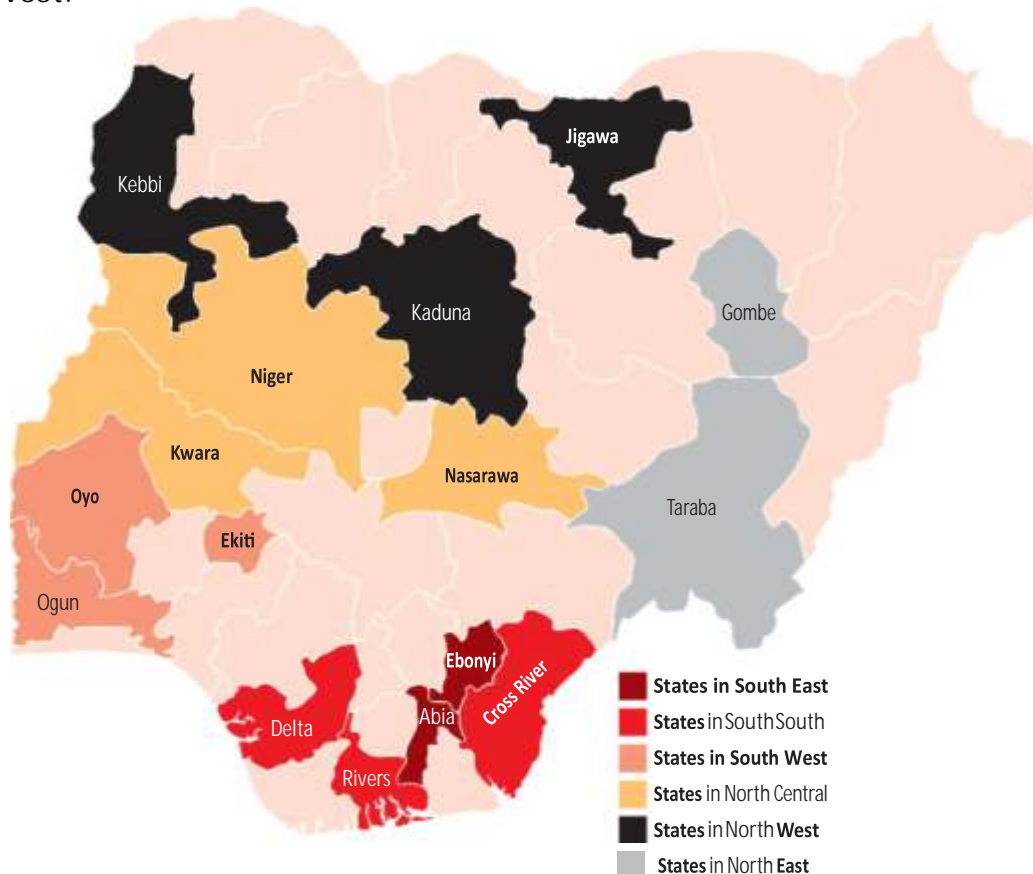
The Commission's vehicle for the conduct of the tracking exercise is the Constituency and Executive Projects Tracking Group (CEPTG)

This report is a preliminary one as investigations are still ongoing into some of the projects being tracked.



BACKGROUND

The Phase 2 tracking exercise is being conducted in 16 states spread across the 6 geopolitical zones; Abia and Ebonyi in South-East, Cross River, Delta and Rivers in South-South, Ekiti, Ogun and Oyo in South-West, Kwara, Niger and Nasarawa in North-Central, Gombe and Taraba in North-East and Kaduna, Kebbi and Jigawa in North-West.



As with phase 1 and in accordance with established parameters, the CEPTG Steering Committee randomly collated and reconciled the list of funded constituency and executive projects submitted by Budget Office of the Federation, Office of the Accountant General of the Federation, and thereafter selected 178 constituency projects (which later became 490 projects after documents analysis) as well as 123 executive projects, and 109 projects mainly from Federal Ministry of Agriculture and Rural Development which are also executive projects, bringing the total to 722 funded projects: comprising 232 executive projects and 490 ZIP. Focus sectors are education, water, agriculture, power and health projects.

This Interim Report covers mostly tracking activities in respect of constituency projects. This is due to some delays in the selection of, and analysis of project files in respect of executive projects as a result of miscategorization of projects by Ministries as well as the COVID-19 pandemic. Tracking of selected executive projects is still ongoing.

Due to manpower challenges and in order not to stretch thin our capacity, the parameters considered by the Steering Committee in selecting which projects to track included but not limited to, project cost (N100million and above), expected impact of the project on the community and the CEPTi focal sectors in phase 2. Projects selected are from 2015 to 2020 appropriations.

The N100 Million threshold produced the unintended consequence of the exercise appearing to be concentrated on the Upper Chamber as most of the projects selected were projects sponsored by Senators and only a few from members of House of Representatives. With expected increased capacity, the threshold would be lowered in phase-3 of the exercise to ensure fair distribution of select projects for tracking.

For executive projects, in addition to the established parameters, the focus was to select only ongoing funded executive capital projects as contained in the 2020 Budgets. The first selection was done only for CEPTG to realise that 90% of the selected projects which were categorised as “ongoing” were actually not ongoing. Ministries only categorised them as such in order to deceive the Government to fund them considering that Government had directed MDAs to only prioritize ongoing projects as against starting new ones. This wasted our time and efforts as new selections had to be made. We had to make another request to the affected MDAs, obtained the project files, and analysed them for tracking. A solution to this is for government to digitize ongoing projects to make verification easy.

Kwara State has the highest number of selected constituency projects, perhaps because of the influence of Dr. Bukola Saraki, being the Senate President during the period under review.

Just like the Phase 1 exercise, consequent upon selection of the projects, CEPTG HQ centrally obtained the relevant contract files and other documents from the executing MDAs, analysed the documents in preparation for tracking. Each state team comprised 2 ICPC officials, a Quantity Surveyor (QS) nominated by the Nigerian Institute of Quantity Surveyors (NIQS), members of the National Anti-Corruption Coalition (NACC), an Actionaid staff and the media within the respective state.

State CEPTG teams commenced tracking inspections on the 23rd June, 2020 in the 16 states selected. The tracking teams visited various projects sites to ascertain the existence, level of execution, and with the assistance of assigned QS, evaluated the projects in terms of quality and quantities. Relevant officers of the executing agencies were also brought along to ease identification of the various projects sites. Local benefitting communities were engaged in the exercise to ensure community involvement, appreciation of the exercise as well as ownership of the projects.

FUNDING

The CEPTG exercise is funded by the Commission. Additional funding support was provided by the MacArthur Foundation and the DFID through Action Aid Nigeria.

SUMMARY OF INTERIM FINDINGS ON CONSTITUENCY PROJECTS

- **Seven Hundred and Twenty-Two (722) projects** were selected for tracking within the focal sectors of Education, Water Resources, Agriculture, Power and Health, respectively, broken into **232 executive projects** and **490 constituency projects**. These projects were awarded to different contractors owing to the spread/locations.

■	The total appropriation for all the selected projects:	N28,741,647,717.60
■	Cumulative amount of awards (value of all projects):	N20,798,796,116.11
■	Cumulative amount released to MDAs for the selected projects:	N13,182,630,802.82
■	No. of projects tracked so far:	540
■	No. of projects remaining to be tracked:	182
■	No. of projects completed:	512
■	No. of projects ongoing:	17
■	No. of projects not started at all:	1
■	No. of projects started but abandoned:	7
■	No. of projects in which contractors returned to sites as a result of CEPTG activities:	59
■	Total Cash Recovery made so far	N174,974,275.5
■	Total Recovery made so far in Assets	N682,068,833.24
■	Value of Total Recoveries made so far	N857,043,108.74

- CEPTU PHASE 2 TRACKING - SUMMARY TABLE:

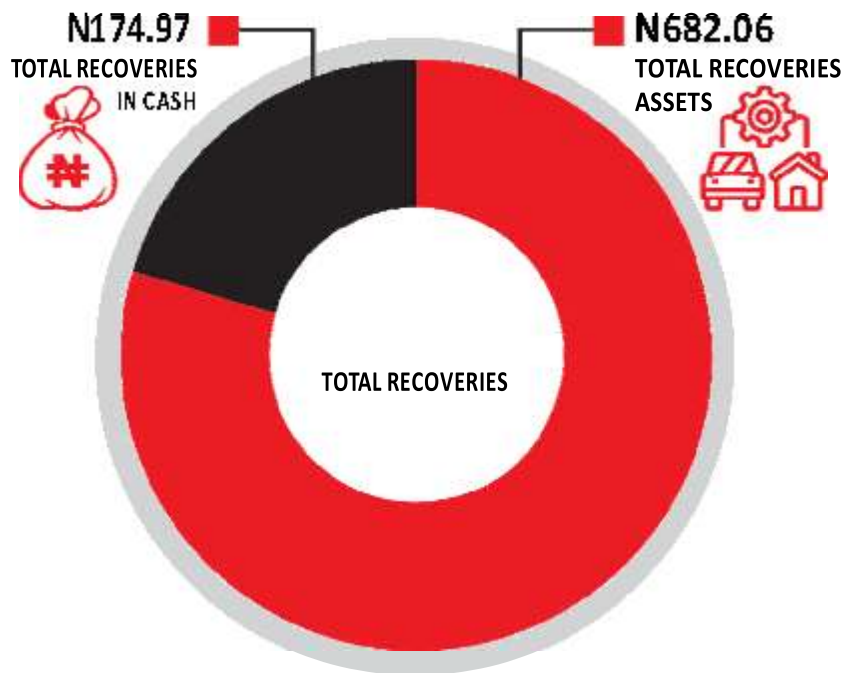
S/N	STATE	NUMBER OF PROJECTS TRACKED	PERCENTAGE
1	Abia	13	2.41%
2	Cross River	76	14.07%
3	Delta	19	3.52%
4	Ebonyi	8	1.48%
5	Ekiti	14	2.59%
6	Gombe	32	5.93%
7	Jigawa	6	1.11%
8	Kaduna	19	3.52%
9	Kebbi	25	4.63%
10	Kwara	245	45.37%
11	Nasarawa	11	2.04%
12	Niger	15	2.78%
13	Ogun	20	3.70%
14	Oyo	10	1.85%
15	Rivers	10	1.85%
16	Taraba	17	3.15%
		540	

PROJECTS ON WHICH CONTRACTORS RETURNED TO SITES AS A RESULT OF THE COMMISSION'S TRACKING ACTIVITIES

One of the positive outcomes of the Commission's Constituency and Executive Projects Tracking initiative in the 2nd phase of the exercise is that some runaway contractors who either abandoned the projects or executed the projects shoddily returned to sites to complete the projects or carry remediation works. These projects, with estimated total value of N2,255,187,086.78 are listed in Appendix 1.

RECOVERIES

Similarly, the Commission has so far made recoveries to the tune N857,043,108.74 in the ongoing phase 2. N682,068,883.24 was recovered in assets. These recovered assets are listed in Appendix 2. Appendix 3 is a list of cash recoveries amounting to N174,974,275.5



Cumulative Savings for Govt:

N3,112,230,195.52









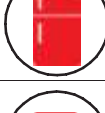



(THREE BILLION, ONE HUNDRED AND TWELVE MILLION, TWO HUNDRED AND THIRTY THOUSAND, ONE HUNDRED AND NINETY FIVE NAIRA, FIFTY TWO KOBO)

Cumulative savings for Government is the estimated value of the sum total of our recoveries and the estimated cost of all those projects in which contractors returned to sites as a result of CEPTG activities. The awaited Valuation Reports from assigned Quantity Surveyors will provide us a definite value when received.

These amounts are computed as savings made for the Government because these were monies that would have been lost/misappropriated save for the intervention.
















Breakdown of Assets Recoveries

 2 Water Rigs	N318.84m
 1,078 Water Pumps	N108.16m
 1 Hilux and 1 Volkswagen	N19.18m
 2,300 bags of fertilizers	N22.27m
 Transformer	N5.75m
 Sewing machines	N3.37m
 Water Treatment Plant	N175.39m
 32' LG LED TV	N270,000
 Haier Thermocool fridge	N150,000
 Beds and beddings	N450,000
 57 units of computers	N22.80m
 19 units of Generators	N5.41m



Breakdown of Cash Recoveries

From a failed empowerment project, Kaduna		N30m
For gratification paid to the sponsor for a project, Chikun/Kajuru in Kaduna		N4m
For a private project at the Staff School, Fed. University Wukari in Taraba		N28m
From a contract for an underperformed empowerment project, Niger		N3.37m
For an unexecuted project, Kebbi Central Senatorial District		N10m
Part refund for misappropriated tractors, Niger		N2m
For an underperformed empowerment project & gratification, Edo		N61.1m
For an underperformed empowerment project, Benue		N4.06m
For an unexecuted empowerment project, Kano		N12m
For an underperformed project in Ebonyi		N8.43m
From NIBRI for a project vehicle that was never supplied, Kwara		N4.37m
For project supervision that was not utilised, Kwara		N2.62m
For project supervision and coordination of a project, Kwara		N5m

HIGHLIGHT OF FINDINGS

In the course of CEPTG tracking activities across the states, there were various infractions discovered and these led the teams taking enforcement actions. The enforcement actions taken are dependent on the nature of infractions discovered. The followings are the list of infractions:

1. CONTRACTS BEING EXECUTED BY OWN COMPANIES/ABUSE OF OFFICE:

Contracts for the execution of both executive and constituency projects are being manipulatively awarded to companies in which the dramatis personae in the conception and award of these projects have substantial interest directly or indirectly. Sponsors apply subtle influence on the executing agencies to award the contract to companies owned by the legislators or their families or associates. Incidents of abuse of office by some sponsors and officers of the executing agencies have been observed in many cases.

Examples:

- A. Contract for the supplies of 686no. Water Pumping Machines to Kebbi Central Senatorial District was awarded to Voltricity Nig. Ltd, a company owned by the children of the sponsor. Various other projects were awarded and executed in Kebbi Central Senatorial District by three other companies, Alliance Trading Co. Ltd, Hummingbird Projects and Services International Ltd and Puranova Nig. Ltd, all owned and operated by the biological children of the sponsor.
- B. Contract for the construction of Hand-Pump Boreholes, and supplies of water pumps, motorcycles and 2. Toyota Hilux truck in Jigawa South-West Senatorial District awarded to Schramm Global Services Ltd, a company owned and operated by two younger brothers of the sponsor.
- C. Contract for the construction and renovation of Blocks of Classrooms at the Federal University Staff School, Wukari, Taraba South Senatorial District was executed by Eloheem Educational Management and Schools Ltd, a company owned and operated directly by the sponsor of the project.

2. NEEDS ASSESSMENT:

Absence of "Needs Analysis" in the conception and location of projects. Projects are haphazardly nominated, appropriated for, and executed in locations that have no need for such projects.

Example:

- A. The project for the "construction of 1no. Maternity Healthcare Centre at Ijumu-Oro in Irepodun, Kwara State" was built in Oke-Opin in Ekiti LGA where there is already an existing functional PHC. The newly built clinic is well equipped but yet to be put to any use 2 years after construction and furnishing. This project would have been more useful elsewhere. Nevertheless, the Commission is engaging with local authorities with a view to getting the clinic operational.
- B. The contract for the supplies of computers to schools in Kwara Central Senatorial District. Out of the 20 schools visited, only Ilorin Grammar School and Adewale Progressive Junior Secondary School had computer laboratories and had the supplied computers installed while computers supplied to the other 18 schools are in cartons and are unutilized 2 years after delivery. In some cases, they are even being eaten by termites.
- C. At Ibadurrahman LGEA primary school, Ilorin West, 3 Electric Generating Sets were supplied to the school when the school already had a functional generator and the new supplies therefore became unutilized. The Generating sets were in fact found

in the house of community elders as the schools had no space to store them. This occasions misapplication and wastage of public resources

To remedy these situations, the Commission has engaged the “mandate office” (constituency office of the sponsor) as well the local authorities to put the clinics to use and distribute the items based on needs analysis being currently jointly conducted.

3. ABUSE OF OFFICE

Cases of abuse of office by sponsors as well as officers of the executing agencies have been observed. Example:

- A. The contract for the supplies of water rigs in Taraba South Senatorial District, was awarded to S.A. Kadiri Ltd. Curiously, just 2 days after the award, S.A. Kadiri wrote the executing agency, Lower Benue River Basin Development Authority informing it that it was involved in some sort of arrangement with its “sister company, Eloheem Properties Development Ltd” in respect of the execution of the contract and requested that the contract sum should instead be paid into the bank account of Eloheem Ltd., a company owned and operated by the sponsor. Funding consideration on the project was therefore made to Eloheem Properties Development Ltd and not S.A Kadiri. Technically, the contract was executed by the sponsoring legislator. This is a clear contravention of Section 19 of CPROA, 2000
- B. In an executive project executed by the Federal Ministry of Agriculture and Rural Development, the project for the construction of a water treatment plant meant to serve Angwan Madugu community in Karu LGA, Nasarawa State was found to have been constructed inside one Adogi Farms Ltd, a farm owned and operated by the former Director, Finance and Accounts, of the Ministry. The farm has been seized by the Commission and other enforcement measures including but not limited to prosecution are being worked out as appropriate.

4. MISAPPROPRIATION AND CONVERSION OF PUBLIC PROJECTS TO PERSONAL USE

Constituency and Executive Projects Tracking exercise phase-2 also revealed cases where sponsors of projects converted public projects to their personal use thereby denying the public due and legitimate service of the projects.

Example:

- A. The project for the procurement of Water Rigs to Taraba South Senatorial District. The rigs which were never distributed before the Commission's intervention, were procured and supplied to the sponsor and were found in the custody of the sponsor, commercialized and the proceeds paid into the sponsor's personal Bank account.
- B. Constituency projects items meant for the public are given as gifts to some select party officials as a bargain for political support. The project for the procurement and supplies of 5no. Mersey Ferguson tractors to Rijau/Magama Federal Constituency, Niger State was executed. However, the sponsor gave 1 each to his party chairmen for Magama and Rijau Local Government Areas who in turn sold them. The sponsor sold the remaining 3 and used the money on himself. N2,000,000 has so far been recovered from the sponsor while enforcement measures are under consideration.
- C. In Tafawa Balewa, Bauchi State, a project for the construction and equipping of an ICT Centre was built on a private property whose owner converted the facility to personal house in which he lives. As an enforcement measure, the property has been seized and the Commission is in the process of filing for forfeiture.

5 CONSPIRACY AND UNDERPERFORMANCE

A new species of crime discovered is a conspiracy between aides of sponsors and contractors to underperform the contract thereby shortchanging the intended beneficiaries. This is also perpetrated with the active and corrupt collaboration of the projects supervisors who passed off the projects as having been satisfactorily executed according to specification both in terms of quality and quantity.

Example:

- A. In an empowerment project for the procurement and supplies of sewing machines for women in Niger North Senatorial District, the project which provided for 125 units of Butterfly automatic sewing machines, only 81 manual sewing machines were supplied instead of 125 automatic machines. Even the number supplied were not of the specified Butterfly brand but a certain "Bodifly" brand, which is of inferior quality to Butterfly. Of the 70 Industrial Sewing machines that were supposed to be supplied, only 50 were supplied. The contract was therefore underperformed both in terms of quality and quantities. It was further discovered in this respect that the sponsoring legislator was never aware of this underperformance as it was a conspiracy between the contractor and the legislative aides with the aid of the project supervisor from the executing agency. In this regard, the sum of N3, 378, 000 has been recovered from the contractor being the difference between what was specified and the actual supplies in terms of quantity and quality.
- B. Similarly, on the contract for the constructions of 1521no. Solar Powered Streetlight that were awarded to be constructed in Kwara Central Senatorial District, only 1416 units were constructed leaving a difference of 105 units.

The Commission is in the process of recovering the money for the unconstructed Streetlight as an enforcement measure while aides of the sponsor and the project supervisors from the executing agencies may be prosecuted as appropriate.

6. VAGUE PROJECT DESCRIPTION

Another important discovery is that some projects, particularly those of empowerment and supplies of vehicles were deliberately vaguely described in the Appropriation such that it does not describe or specify beneficiaries. For instance, "supplies of vehicles to ABC Federal Constituency". This makes it easier for the contract to either not be executed at all or if executed the items can easily be misappropriated as there is no community ownership of the items under the project.

Example:

- A. The project for the "construction of hand pump boreholes, supply of 2 water pumps and motorcycles for irrigation and 2no Toyota Hilux to Jigawa South-West Senatorial District" captured in the 2016 ZIP Appropriation. There was no indication of any particular benefitting community or persons attached to the project. It was left so open that the vehicle supplied under the project were converted and misappropriated by the sponsor. The Toyota Hilux and Volkswagen Amarok have been found registered in the name of the younger brother to the sponsor and his company respectively.

The Commission has seized the vehicles as an interim enforcement measure.

7. UNLAWFUL CHANGE IN THE SCOPE OF FUNDED PROJECTS

As it was discovered in phase-1 of the CEPT exercise, a few sponsors do unlawfully change the scope and nature of projects they have nominated after it had been assented to. Though this change becomes necessary sometime as a result of funds

releases by the Government, most of it occurs haphazardly as a means for self-aggrandizement. For instance, where an appropriation is made in the sum of N30 million for the construction of a Block of Classrooms and only 50% is released. As 50% is inadequate to start and complete such project, the sponsor and the executing agency may agree to scale the project to renovation of existing school facilities instead so as to avoid the money being mopped up.

This also happens due to lack of consultation and synergy between the executing agencies and the sponsoring legislators who domiciled the projects often without proper cost assessment and estimates.

Example:

- A. The project for provision of water from River Suntai to Mararraba in Taraba South Senatorial District which was converted to 'supply of Water Rigs'. The original concept of the project had to change because the funds appropriated for the project was grossly underestimated.

8. BUDGET PADDING

One of the key findings of phase-2 is the existence of budget padding being perpetrated by some sponsors. Besides the N100 Billion appropriated annually for constituency projects, some projects are surreptitiously embedded as additional constituency projects into the mandate budgets of MDAs. This is done to increase the project portfolio of the affected sponsors as well as boost their influence on such MDAs. This has the effect of distorting national planning and making budget performance inefficient. It also encourages waste and diminishes the synergy between planning and execution.

Examples of such padding can be seen in APPENDIX 4 as extracted from the 2020Budget.

9. ROUND TRIPPING OF PROJECT ITEMS

To a limited extent, round tripping of projects for supplies of items still exists. In Kebbi Central Senatorial District, we found a project for the supplies of 686 units of water pumping machines awarded on 23 December, 2019 not executed yet some water pumping machines earlier supplied in March, 2019 but undistributed, were passed-off for the project awarded in December.

The fact however that this was discovered in only one case during phase-2 as against several such discoveries in phase-1 indicates the effectiveness of the CEPTi in diminishing corruption in the execution of both executive and constituency projects.

10. BRAZEN THEFT OF PUBLIC FUNDS AND MONEY LAUNDERING

A very disturbing discovery was made in the course of investigating some executive projects executed by the Federal Ministry Agriculture and Rural Development, where funds were paid to companies in the name of non-existent contracts. In similar fashion, some companies were deliberately overpaid contract sums for contracts awarded to them. This was perpetrated largely by the former DFA, now deceased in connivance with his immediate subordinates, the Deputy Director Accounts and the Assistant Director Accounts in the ministry.

In the first case, 2 companies, Sek Integrated Concept Ltd and Montech Integrated Global Services Ltd were respectively paid N257Million each in December, 2019 without any contract awarded or executed by them. Documents were afterwards forged to support the payments.

In the second case for instance, Leucci West Africa Ltd who had a legitimate contract for the supply of water rigs was overpaid on the contract sum to the tune of over N114 Million which was immediately dissipated. Further findings in this regard indicate incidents of bribery paid to some Ministry officials by same Leucci in the guise of "Christmas Hampers and Project Support" for N2.3 Million and N200,000 respectively. Indicted officers/persons are under investigations and further enforcement measures.

While investigations are still ongoing into these matters, a letter has been sent to the Head of Service of the Federation to initiate administrative disciplinary processes against the indicted officers.

In another case, in the project for the supplies of 19no. 500KVA Transformer to Delta North Senatorial District, 2 of the 19 500KVA transformers were stolen and sold off by an aide of the sponsor and 1 was found kept in a private house since 2018. While the culprit is on the run, the sponsor has agreed and undertaken to purchase and deliver to the Commission the 2no. stolen transformers. As part of our enforcement action, the transformer found in the private house has been taken custody of by the Commission

11. PROJECTS IN PRIVATE HOUSES

So far, only 2 cases have been reported; one in the executive project for the construction of a water treatment plant which the then DFA of Federal Ministry of Agriculture had constructed on his farm in Angwan Madugu village, Karu LGA, Nasarawa State.

The second is in Ilorin, Kwara Central where a project of installation of 1521 units of Solar Street Light was executed. 15 out of the 1416 constructed were found in private houses. Instances of projects sited in personal property have remarkably declined even as CEPTi phase-2 took on more projects than in phase-1.

Regardless, this indicates a significant reduction in cases of public funded projects being sited on private properties. This is a testimony to the positive outcome of the Commission's Constituency and Executive Projects Tracking initiative (CEPTi).

As an enforcement action, the Commission has directed the contractors to relocate those sited in private houses to the appropriate locations outside such houses.

12. ABSENCE OF SYNERGY AND COORDINATION BETWEEN SUCCEEDING SPONSORS

There is usually a complete absence of discussion or handing over of ongoing projects between the sponsoring legislator and his immediate successor. This engenders abandonment of the projects, and leading to wastages and increase in the incidences of abandoned projects.

A demonstration of this can be seen in the 2018 project for the construction of Earth Dam in Mbajor, Konshisha LGA, Benue State. The sponsor of the project, Senator Barnabas Gemade lost out in the 2019 elections. Out of the contract sum of N174 Million, about N18, 095, 238.10 was paid to the contractor as mobilization but the contractor failed to and refused to even mobilized to site since 2018 until when the project became one of the projects selected for tracking. As there was no project handing over between Gemade and his successor, no further appropriation was made for the completion for the project in all the subsequent appropriations leading to the project being abandoned and the contractor appropriating public funds without doing anything. The Commission is in the processing of recovering the money from the contractor.

In similar vein, a project for the supplies of 2300 bags of fertilizer and 488no. water

pumps was sponsored for Katsina Central Senatorial District under the 2019 appropriation. The sponsor had lost out in the election by the time of execution. These fertilizers were found stored and undistributed in the warehouse of the executing agency in Gombe as the current Senator was never aware of their existence until the Commission's intervention. On the directive of the Commission, these have been transported to Katsina and have been distributed to the intended beneficiaries under the supervision of the Commission.

13. CONTRACT OVER-INVOICING

Preliminary results indicate that inflation of contract sum still exists and occurs more than a few cases. However, definitive conclusions will be made upon receipt of valuation reports from the engaged Quantity Surveyors.

OBSERVATIONS

- **TIMELINE FOR PROJECT COMPLETION:** A timeline of 6 weeks for a construction of a block of 2 or 3 classrooms given to contractors by some executing agencies, particularly UBEC is unrealistic and an invitation for a hurried and shoddy execution of projects. Most of the sites visited for UBEC projects clearly indicated a mad rush and in the process, structures are poorly executed and poorly supervised with structural defects manifesting shortly after project execution. This also exposes such projects to risk of collapse and endangering human lives.
- **FUND RELEASES:** It is observed at times, financial releases for constituency project were often released towards the end of the financial year thereby putting the agencies in a rush to utilise the funds to avoid the funds being mopped up. A good example of this chaotic situation was observed in UBEC when it awarded a contract on the 18th February 2019 with a clear warning to all contractors on the Letters of Award that the fund may be mopped up on or before 31st March, 2019 by the Government.
- **SUPPLIES MADE DIRECTLY TO CONSTITUENCY OFFICE AS AGAINST THE BENEFICIARIES:** it is observed that most of the projects involving supplies were made directly to the sponsors' constituency Office instead of supplying directly to the beneficiaries. This has given room for hoarding and misappropriation of supplied items and in some cases abuse or politicisation of the distribution or utilization process. A graphic example of this happened in Kwara State where items supplied comprising computers, generators and furniture worth Hundreds of millions were delivered to the Constituency Office of sponsor who delayed the distribution until he lost election and control of the state. When he sought to distribute the items after losing the elections, the process was stalled and frustrated on account of political difference with the Government of Kwara State who felt allowing distribution of such items to public schools would strengthen Sponsor's political capital.

At the time of tracking, 57 nos computers and 12 nos generators which ought to be in the store at the Mandate office could not be accounted for. More worrying was that about 5000 furniture were still being fabricated at the time of tracking, in a process that was deemed completed.

All the 57no. computers and 12no. generators have been recovered by the Commission. Additionally, 7 other generators have been recovered.

- **INADEQUATE SUPERVISION:** most of the sites visited clearly revealed that, the projects were poorly supervised and this has affected the quality of job executed. The number of supervisors and logistics for the supervision in the case of Kwara State UBEC projects were obviously very poor. 3 supervisors were detailed to supervise over 100 projects with a completion timeline of 6 weeks for a period of not more than 10 days is clearly an invitation to poor supervision.
- **LACK OF COMMUNITY OWNERSHIP:** There are apparent cases of lack of community ownership of most of the borehole and solar street light projects. For example, the solar street light projects worth over 700 million naira spread across the 4 local government areas of Kwara Central Senatorial District can be termed a failed project on account of lack of community ownership of the projects. The solar streetlight located in densely populated areas were vandalised with impunity and in a manner that required in-depth study to understand how it actually happened.
- **PROCESS IMPROVEMENT:** As a result of meetings the Commission held with the management of some agencies on the outcome of Phase 1 exercise whereby these agencies embedded projects they do not have mandate, capacity, or technical know-how to execute, Border Community Development Agency (BCDA), and Institute for Peace and Conflict Resolution (IPCR) in the course of Phase 2 tracking seem to have taken caution. BCDA has designed template for distribution of items without necessarily taking the items to the legislator's office. It also now brands all items in federal government logo.

COMMENDATIONS

On the positive side, tracking results show that some sponsors have ensured and supervised excellent execution of projects they sponsored. These projects are listed in Appendix 5.

OBSERVATIONS ON IMPLEMENTING MDAs

1. Comparative analysis of phase-1 and phase-2 in the interim, indicates significant positive improvement. Percentages of projects completed and those executed to specifications were higher compared to projects completion rate during the phase 1 exercise. Conversely, the percentage of abandoned projects or projects not executed at all is less than was gathered during phase-1. This is indicative of the effect and impact of the CEPTi as personalities involved (sponsors, MDAs and contractors) are aware that there is now a watchdog and business is no longer as usual.
2. There is a significant reduction in the number of infractions now, relative to what was revealed in phase-1. Besides better execution of projects as a result of the CETPG activities, there is indication that some contractors and agencies had gone back to remedy or complete hitherto abandoned projects immediately after phase-1 knowing well that the Commission might come to track those projects. These also applied to some projects not executed at all.
3. Remarkable procedural and process improvement has also been observed in 2 of the 4 agencies selected for analysis in phase-2; SMEDAN, BCDA, IPCR and SDG. BCDA and IPCR now ensure better transparency in the administration of constituency projects. All items procured under such projects are now branded to show that these projects are funded with public funds as against what obtained before where beneficiaries were made to believe such projects were funded personally by the sponsors. BCDA now also ensures better and strict supervision of projects. The same goes for IPCR.

Analysis of the SMEDAN and SDG is being considered.

ENFORCEMENTS

1. CEPTG officers in Kebbi State sealed off the premises where over a thousand Water Pumping machines procured since 2019 March, 2019 were kept undistributed.
2. In Niger State, the CEPTG team discovered that both the quantity and quality of the sewing machines supplied under a project were not as prescribed. The contractor was made to pay back the difference. In addition, the contractor for the Rehabilitation of Suleja Waterworks in Niger State, was forced back to site.
3. Two vehicles (trucks) procured as constituency projects since 2016 were recovered by the Jigawa team from the contractor who also is a younger brother of the sponsor.
4. In Taraba State, the CEPTG team recovered 2 Water Rigs, with supporting equipment and one Water Tanker that had been converted to personal use by the sponsor. The same sponsor had a personal project with the Federal University of Wukari to build and run a secondary school, but which he deceived the Federal Government to fund as constituency project.
5. In Kaduna State, the CEPTG team forced two (2) contractors back to projects sites while the sum of N34million has so far been recovered from a sponsor who received funds from a contractor
6. The Gombe team sealed off the warehouse where over a thousand bags of fertilizers were hoarded undistributed. The items have been distributed to the intended beneficiaries under the direction and supervision of the Commission.
7. Kwara team forced 48 contractors who had abandoned sites back to projects sites.
8. In Abia State, the CEPTG team forced the contractor who did not complete the construction and supply of and installation of equipment to the Modular theatre project, back to project site.
9. Likewise, in Oyo state, the tracking team discovered some projects were either not completed or not done to specifications. Such contractors were forced back to site, examples, the Construction of Ajinapa Water supply, Construction of ICT Training Centre, and the rehabilitation of 58 Boreholes in various sites in Oyo State.
10. The Rivers team forced back the contractor for the construction of Town Council Hall to site to complete the job by the Rivers team.
11. Projects sponsors, contractors as well as the concerned officers of MDAs were invited for interviews, and their statements taken. Sometimes, PNDs were issued to banks to freeze some bank accounts linked to projects at issues pending when investigations would be concluded.

All lawful measures necessary will be employed in the tracking of projects to ensure achievement of the objectives of the CEPTi

POLICY ADVISORY

1. The sponsors and MDAs whose projects were completed and executed to specification should be commended.
2. Executing agencies that have shown significant improvement in their processes should also be commended to engender positive competition.
3. The numbers of completed projects should be highlighted to encourage others.
4. Distribution, record keeping and retirement of the amount in the project should be done by the executing agency.
5. Mis-categorization of new executive projects by MDAs as ongoing in order to deceive Government to fund them should be penalised by the Commission as that on its own constitutes an offence.
6. Conversion of a project from one type to another or from one location to another will be penalised as breach of Appropriation Act. The Commission should engage the leadership of the National Assembly, particularly the Committees on Appropriations.
7. Naming and shaming: In selected cases, the Commission will name and shame the offending legislator.
8. Implementing agencies to liaise with benefitting communities for allocation of sites in situations where the sponsors refuse to provide project sites.
9. No agency should be allowed to accept and execute any constituency projects outside its mandate or the law.
10. Periodic reporting of our findings and publicity of the reports.
11. More robust awareness campaigns should be embarked upon.

VALUATION REPORTS

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

TAX PROFILING REPORT

A list of companies indicted for infractions will be sent to the FIRS for tax profiling as against the generalized tax profiling approach of the phase-1. This is because of the high volume of companies involved in the execution of the projects selected for phase-2.

APPENDIX I

Projects on which contractors returned to sites as a result of the Commission's tracking activities

S/NO	PROJECT TITLE	CONTRACT SUM
1	A BLOCK OF 2 CLASSROOMS AT JOORO LGEA PRIMARY SCHOOL, ILORIN WEST LOCAL GOVERNMENT AREA, KWARA CENTRAL	N9, 975, 000
2	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT APALARA LGEA PRIMARY SCHOOL, ADEWOLE, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
3	A BLOCK OF 2 CLASSROOMS AT AL- ADABIYAH KAMALIYA LGEA PRIMARY SCHOOL, ILORIN WEST, KWARA CENTRAL	N9, 975, 000
4	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT GOVERNMENT DAY SECONDARY SCHOOL, ADEWOLE, ILORIN WEST, KWARA CENTRAL	N23, 750, 000
5	A BLOCK OF 2 CLASSROOMS AT GOVERNMENT DAY SECONDARY SCHOOL, JSS, ALORE, ILORIN WEST LOCAL AREA, KWARA CENTRAL	N7, 237, 500
6	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT OLOJE JUNIOR SECONDARY SCHOOL, OLOJE, ILORIN WEST, KWARA CENTRAL	23, 750, 000
7	A BLOCK OF 2 CLASSROOMS AT SARUMI LGEA PRIMARY SCHOOL, BANNI, ILORIN WEST, KWARA CENTRAL	N9, 975, 000
8	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT GDSS PAKATA JUNIOR SECONDARY SCHOOL PAKATA, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
9	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT ANIFOWOSE JUNIOR SECONDARY SCHOOL ANIFOWOSE, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
10	A BLOCK OF 2 CLASSROOMS AT IGIDI LGEA PRIMARY SCHOOL ALORE, ILORIN WEST, KWARA CENTRAL	N9, 975, 000
11	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT GOVERNMENT DAY SECONDARY SCHOOL, JSS, ADETA, ILORIN WEST, KWARA CENTRAL	N23, 750, 000
12	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT MARKAZ ARABIC AL-ISLAM LGEA PRIMARY SCHOOL OKE AGUDI, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
13	A BLOCK OF 2 CLASSROOMS AT ABATA BABA OYO JUNIOR SECONDARY SCHOOL ILORIN, ILORIN WEST, KWARA CENTRAL.	N7, 237, 500
14	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT ILORIN GRAMMAR SCHOOL GERI ALIMU, ILORIN WEST, KWARA CENTRAL	N13, 458, 750
15	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT ANSARUL ISLAM SECONDARY SCHOOL ILORIN, ILORIN WEST, KWARA CENTRAL	N13, 458, 750
16	A BLOCK OF 2 CLASSROOMS AT ERUDA LGEA PRIMARY SCHOOL ERUDA, ILORIN WEST LOCAL AREA, KWARA CENTRAL	N9, 975, 000
17	A BLOCK OF 2 CLASSROOMS AT IHKWAH ZHORA LGEA PRIMARY SCHOOL OLOJE, ILORIN WEST LOCAL AREA, KWARA CENTRAL	N9, 975, 000

18	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT IHKWAH ZHOFA LGEA PRIMARY SCHOOL IHKWAH OLOJE, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
19	A BLOCK OF 2 CLASSROOMS WITH VIP TOILET AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT EGBEJILA LGEA PRIMARY SCHOOL EGBEJILA, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
20	A BLOCK OF 2 CLASSROOMS AT HI-IWANU NASIR -DEEN LEGA SCHOOL ISALE ALUKO, ILORIN WEST, KWARA CENTRAL	N7, 237, 500
21	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT MARKAZ HARUNA RASHEED ARABIC AND ISLAM LGEA PRIMARY SCHOOL ILORIN, ILORIN WEST, KWARA CENTRAL (PROJECT NO.2)	N14, 550, 000
22	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT MARKAZ HARUNA RASHEED ARABIC AND ISLAM LGEA PRIMARY SCHOOL ILORIN, ILORIN WEST, KWARA CENTRAL (PROJECT NO.1)	N14, 550, 000
23	A BLOCK OF 2 CLASSROOMS AT EGBEJILA LGEA PRIMARY SCHOOL EGBEJILA, ILORIN WEST, KWARA CENTRAL	N9, 975, 000
24	A BLOCK OF 2 CLASSROOMS AT ALIARA LGEA PRIMARY SCHOOL ALIARA, ILORIN WEST, KWARA CENTRAL	N9, 975, 000
25	A BLOCK OF 2 CLASSROOMS WITH OFFICE/ STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT GOVERNEMENT DAY JUNIOR SECONDARY SCHOOL KARUMA, ILORIN WEST, KWARA CENTRAL	N13, 458, 750
26	A BLOCK OF 2 CLASSROOMS WITH VIP TOILET AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT AGBARIGIDUMA COMMUNITY LGEA PRIMARY SCHOOL ILORIN, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
27	A BLOCK OF 2 CLASSROOMS AT OLUNADE LEGA SCHOOL OLUNADE, ILORIN WEST, KWARA CENTRAL	N7, 237, 500
28	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT OLUNADE LGEA PRIMARY SCHOOL OLUNADE, ILORIN WEST, KWARA CENTRAL	N14, 550, 000
29	A BLOCK OF 2 CLASSROOMS AT ALADERE -ODE LEGA PRIMARY SCHOOL ALADERE -ODE, ASA LGA, KWARA CENTRAL	N7,237, 500
30	A BLOCK OF 2 CLASSROOMS AT BABA DUDU LEGA PRIMARY SCHOOL BABA DUDU, ASA LGA, KWARA CENTRAL	N9, 975, 000
31	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT KANGO LGEA PRIMARY SCHOOL KANGO, ASA LGA, KWARA CENTRAL	N23, 750, 000
32	A BLOCK OF 2 CLASSROOMS WITH OFFICE /STORE AND SUPPLY OF PUPIL'S & TEACHER'S FURNITURE AT GAAARULOGUN LGEA PRIMARY SCHOOL, GAA-ARULOGUN, ASA LGA, KWARA CENTRAL	N14, 550, 000
33	A BLOCK OF 2 CLASSROOMS AT JAGUN LEGA PRIMARY SCHOOL JAGUN, ASA LGA, KWARA CENTRAL	N9, 975, 000
34	A BLOCK OF 2 CLASSROOMS AT GAA ARULOGUN LEGA PRIMARY SCHOOL GAA ARULOGUN, ASA LGA, KWARA CENTRAL	N9, 975, 000
35	A BLOCK OF 2 CLASSROOMS AT IGBORESE LEGA NOMADIC PRIMARY SCHOOL IGBORESE, ASA LGA, KWARA CENTRAL	N7, 237, 500
36	A BLOCK OF 2 CLASSROOMS AT AGO -OJA LEGA PRIMARY SCHOOL AGO OJA, ASA LGA, KWARA CENTRAL	N9, 975, 000
37	A BLOCK OF 2 CLASSROOMS AT ALEYO LEGA NOMADIC PRIMARY SCHOOL ALEYO, ASA LGA, KWARA CENTRAL	N9, 975, 000
38	A BLOCK OF 2 CLASSROOMS AT AGAH LEGA PRIMARY SCHOOL AGAH, ILORIN SOUTH, KWARA CENTRAL	N9, 975, 000
39	A BLOCK OF 2 CLASSROOMS AT ERO-OMO LGEA PRIMARY SCHOOL ERO-OMO, ILORIN SOUTH, KWARA CENTRAL	N7, 237, 500
40	A BLOCK OF 2 CLASSROOMS AT GDSS, JUNIOR SECONDARY SCHOOL AGBABIKA, ILORIN SOUTH, KWARA CENTRAL	N7, 237, 500

41	A BLOCK OF 2 CLASSROOMS AT AJEGUNLE SANGO LGEA PRIMARY SCHOOL, ILORIN WEST LOCAL AREA, KWARA CENTRAL	N9, 975, 000
42	A BLOCK OF 2 CLASSROOMS AT ALAGBEDE LEGA SCHOOL ILORIN, ILORIN SOUTH, KWARA CENTRAL	N7, 237, 500
43	A BLOCK OF 2 CLASSROOMS AT GALIKI AGUNBIADE LEGA SCHOOL ILORIN, ILORIN SOUTH, KWARA CENTRAL	N7, 237, 500
44	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT ISLAMIC HERITAGE JUNIOR SECONDARY SCHOOL, SOBI, ILORIN SOUTH, KWARA CENTRAL	N23, 750, 000
45	A BLOCK OF 3 CLASSROOMS WITH TOILET, BOREHOLE WITH OVERHEAD TANK AND RETICULATION AND SUPPLY OF 7.5KVA GENERATOR AT JAMA'AH IBADU RAHAMAN LGEA PRIMARY SCHOOL, OKE FOMAH, ILORIN WEST, KWARA CENTRAL	N23, 750, 000
46	BIOLOGICAL CONTROL AND ASPHALTING OF DEGRADED IDONFIN IGBAJA ROAD IN KWARA SOUTH, KWARA STATE	N108, 745, 863
47	BIOLOGICAL CONTROL AND SURFACE DRESSING WORKS ON DEGRADED ACCESS ROAD OF OFFA-OJOKU ROAD, KWARA STATE	N192, 979, 500
48	A BLOCK OF 2 CLASSROOMS AT OKO-ERIN LGEA PRIMARY SCHOOL, ILORIN WEST	N9, 975, 000
49	REHABILITATION OF SULEJA WATERWORKS	N85,666,795.00
50	EQUIPPING ICT CENTRE IN CHIKUN, KADUNA STATE	N132, 990, 000
51	SUPPLY AND INSTALLATION OF 11KVA TRANSFORMER IN CHIKUN, KADUNA	N98, 374, 840
52	CONSTRUCTION OF MINI WATER SCHEME, KAURA, KADUNA	N137, 704, 260
53	INSTALLATION OF MODULAR THEATRE, CONSTRUCTION ABIA STATE	N148, 626, 744
54	SUPPLY OF EQUIPMENT TO MODULAR THEATRE, ABIA STATE	N96, 618, 015
55	CONSTRUCTION OF AJINAPA WATER SUPPLY, OYO STATE	N449, 730 ,262.12
56	REHABILITATION OF 58 BOREHOLES, OYO STATE	N104, 390, 213.45
57	CONSTRUCTION OF ICT TRAINING CENTRE, OYO STATE	N78, 616, 344.21
58	CONSTRUCTION OF TOWN COUNCIL OFFICE, RIVERS STATE	N29, 137, 500
59	CONSTRUCTION OF ICT/E-LIBRARY IN ELEME LGA, RIVERS SOUTH-EAST SENATORIAL DISTRICT	N16, 887, 500
TOTAL		N2,255,187,086.78

TWO BILLION, TWO HUNDRED AND FIFTY-FIVE MILLION, ONE HUNDRED AND EIGHTY-SEVEN THOUSAND, EIGHTY-SIX NAIRA, SEVENTY-EIGHT Kobo (N2,255,187,086.78)

NOTE

1. This is the estimated value of the projects on which contractors were forced to return to site 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.

APPENDIX II

1. RECOVERIES MADE IN ASSETS:

- a. 2 Water Rigs, (with supporting equipment), 1 Water Tanker (Value: N318,841,897.50)
- b. 1078 Water Pumps (recovered from a warehouse in Kebbi Central (Value: N108,166,239.95)
- c. 1 Hilux and 1 Volkswagen (recovered from private individuals in Jigawa South-West (Value: N19,180,000.00)
- d. 2300 bags of fertilizers (1150 bags of MPK and 1150 bags of Urea) (Value: N22,270,500.00
(pumping machines)
- e. 1 Transformer (in Delta North Senatorial District (Value: N5,750,000)
- f. Sewing machines (Value: N3,378,000)
- g. Water Treatment Plant in Angwan Madugu, Keffi, Nasarawa (Value: N175,397,195.79)
- h. 32' LG LED TV (recovered from a private house as against the benefitting school in Rivers South- East Senatorial District (Value: N270, 000.)
- i. Haier Thermocool fridge (recovered from a private house as against the benefitting school in Rivers South-East Senatorial District (Value: N150, 000.)
- j. Beds and beddings (recovered from private houses as against the benefitting school in Rivers South-East Senatorial District (Value: N450, 000.)
- k. 57 units of computers (recovered from the Mandate Office, Kwara Central Senatorial District (Value: N22, 800, 000)
- l. 19 units of 7.5 KVA Sumece Generators (recovered from the Mandate Office, Kwara Central Senatorial District (Value: N5,415, 000)

TOTAL: N682, 068, 833.24

SIX HUNDRED AND EIGHTY-TWO MILLION, SIXTY-EIGHT THOUSAND, EIGHT HUNDRED AND THIRTY-THREE NAIRA, TWENTY-FOUR KOBO

NOTE

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

APPENDIX III

2. RECOVERIES IN CASH:
- a. N30,000,000 (Recovered from the sponsor for a failed empowerment project in Sabon-Gari Fed. Constituency, Kaduna)
 - b. N4,000,000 (for gratification paid to the sponsor for a project in Chikun/Kajuru Federal Constituency.
 - c. N28,000,000 (from the Fed. Ministry Education meant to be paid to Eloheem Education and Management Ltd for a provate project at the Staff School, Fed. University, Wukari)
 - d. N3,378,000 (from a contract for an underperformed empowerment project in Niger North Senatorial
 - e. N10,000,000 (for an executed project Kebbi Central Senatorial District)
 - f. N2,000,000 (part refund for misappropriated tractors (Rijau/Magama Federal Constituency, Niger State)
 - g. N61,100,000 (from the sponsor for an underperformed empowerment project and gratification in Edo North Senatorial District)
 - h. N4,062,774 (for an underperformed empowerment project in Obi/Oju Fed. Constituency, Benue State.
 - i. N12,000,000 (for an unexecuted empowerment project in Nasarawa Fed. Constituency, Kano)
 - j. N8,432,964.1 (for an underperformed project in Ebonyi)
 - k. N4,375,537. 50 (from NIBRI for a project vehicle that was never supplied on a project in Kwara Central)
 - l. N2,625,000 (meant for project supervision that was not utilised for purpose on a project in Kwara Central)
 - m. N5,000,000 (meant for project supervision and coordination of a project in Kwara Central, which was not applied for purpose)

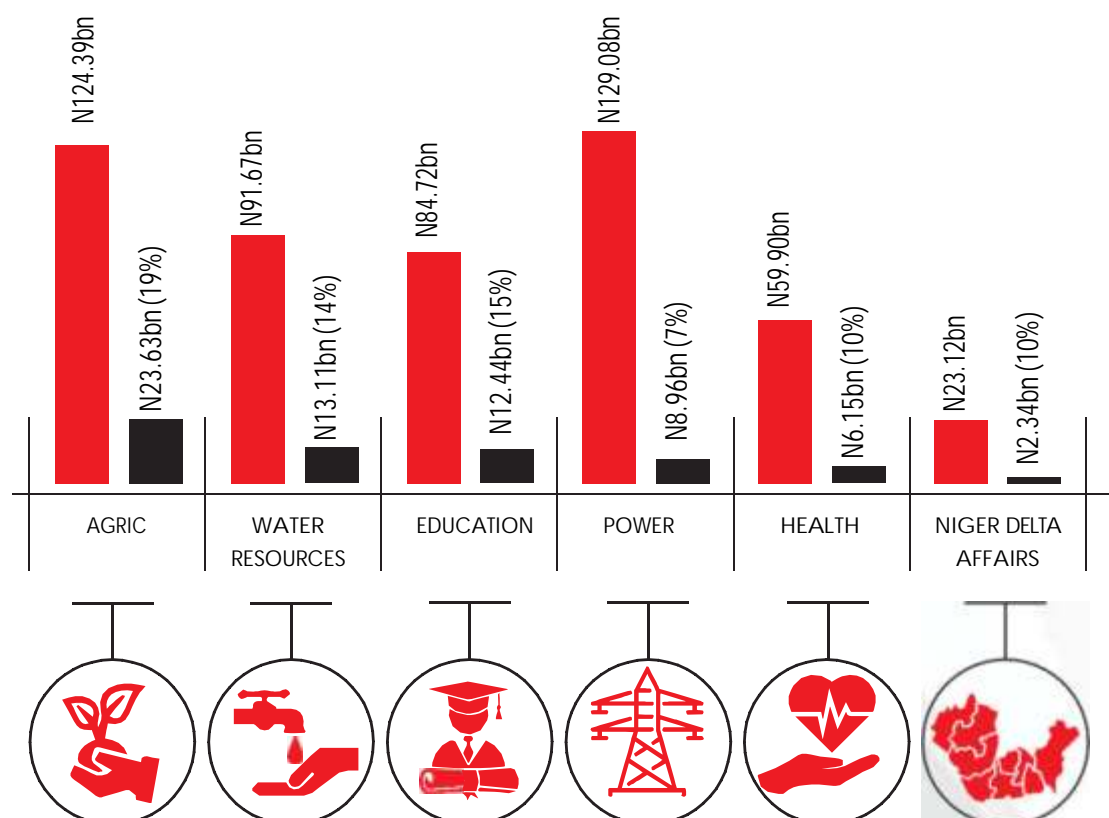
TOTAL: N174, 974, 275.5

ONE HUNDRED AND SEVENTY-FOUR MILLION, NINE HUNDRED AND SEVENTY-FOUR THOUSAND, TWO HUNDRED AND SEVENTY-FIVE NAIRA, FIFTY KOBO

APPENDIX IV

SUMMARY OF CONSTITUENCY PROJECTS (ZIP) EMBEDDED IN THE 2020 EXECUTIVE BUDGET (N66,669,413,853)

S/N	SECTOR	CORE MANDATE BUDGET (N)	VALUE OF ZIP INCLUDED (N)	% OF ZIP INCLUDED
1	AGRICULTURE	124,395,096,917	23,639,594,000	19%
2	WATER RESOURCES	91,679,927,042	13,115,216,989	14%
3	EDUCATION	84,728,529,572	12,447,882,776	15%
4	POWER	129,082,499,363	8,964,222,870	7%
5	HEALTH	59,909,430,837	6,159,160,594	10%
6	NIGER DELTA AFFAIRS	23,120,350,399	2,343,336,624	10%
TOTAL		512,915,834,130	66,669,413,853	



APPENDIX V

PROJECTS FOR COMMENDATION

The following projects are worthy of mention:

1. Construction of 1km Street road at Omu-Aran, Irepodun LGA, Kwara South Senatorial District Sponsored by Sen. Rafiu Ibrahim
2. Provision and installation of 7no. solar powered boreholes and overhead tanks at Kwara Central sponsored by Sen. Bukola Saraki.
3. Construction of Karu Town Hall sponsored by Sen. Philips Aduda
4. Construction of Isoko Ring Road, Isoko North/South Federal Constituency, Sponsored by Honourable Leo Ogor.
5. Mapping of Isoko North and Isoko South Local Government Areas, Honourable Leo Ogor.
6. Supply and Installation of Solar Powered Street Light in Abia South Senatorial District, Sponsored by Senator Eyinaya Abaribe.
7. Provision of Grants to Abia North Senatorial District (Isikwuato), Bende Umunneochi, Ohafia, Arochukwu, Sponsored by Senator Mao Oluwabunwa
8. Supply of Empowerment Equipment in Bende Federal Constituency, Abia State Sponsored by Honourable Nnenna Elendu Ukeje.
9. Construction of Tele Medical Conference Centre at the Federal Medical Centre Idi Aba, Abeokuta, Ogun Central Senatorial District, Sponsored by Senator Olanrewaju Tejuoso.
10. Rural Electrification of Ifesowapo, Ijeun, Jaga, Saala and Idogo in Yewa LGA, Ogun West Senatorial District, sponsored by Senator Gbolahan Dada.
11. Construction of Motorized Boreholes with overhead tanks and provision of generators at Ota, Okuluku Abiyan (Oke Padre) Ajengunle and Ajilete, Ogun West Senatorial District, Sponsored by Senator Gbolahan Dada
12. Construction of Motorised Borehole with Overhead Tank and the Supply of Generator at Idotun, Odogbolu Local Government, Ogun East Senatorial District, Sponsored by Senator Buruji Kashamu
13. Supply and Installation of 500KVA Transformers at Odo-Agbolu, Sawmill, Ijebu Igbo, Egbe Subair, Sotubo and Mamu Communities, Sponsored by Senator Buruji Kashamu.
14. Construction of Blocks of Classrooms in Maga Primary School, in Danko Wasagu LGA, Sponsored by Senator Bala Ibn Na Allah
15. Construction of Ferry Landing Facilities at Yauri in Yauri LGA, Gebe, and Kawara in Shanga LGA, Sponsored by Senator Bala Ibn Na Allah
16. Construction of 3 Blocks of Classroom at Dutsin Mari in Koko-Besse LGA, Sponsored by Senator Muhammadu Adamu
17. Construction of Modular Theatre at FUNAI Medical Outpost, Egunwana, Sponsored by Senator Sonny Ogbuaji
18. Supply and Installation of Dialysis Machine and Rehabilitation of Existing Surgical Ward, FUNAI Medicine Medical Outpost Egunwana, Ebonyi South Senatorial District, Senator Sonny Ogbuaji
19. Construction of Diagnostic Centre at FUNAI Medicine Medical Outpost Egunawana,

- Ebonyi South Senatorial District, Senator Sonny Ogbuoji
20. Supply and Installation of Equipment to Modular Theatre at EA FUNAI, Medicine Medical Outpost, Eburnwana, Ebonyi South Senatorial District, Senator Sonny Ogbuoji.
 21. Construction of Central Laboratory Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 22. Supply and Installation of Lab Equipment at Micro Biology Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 23. Supply and Installation of Lab Equipment at Biology Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 24. Supply and Installation of Lab Equipment at Chemistry Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 25. Supply and Installation of Lab Equipment at Faculty of Agric, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 26. Supply of Lab Furniture at the Crop Science Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 27. Supply and Installation of Lab Equipment at BioChemistry Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 28. Supply and Installation of Lab Equipment at the Central Laboratory, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 29. Supply and Installation of Lab Equipment at Chemistry Laboratory, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 30. Supply and Installation of Lab Furniture to Faculty of Agriculture, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 31. Supply of Lab Furniture to Soil Science Department, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 32. Procurement of Utility Vehicle (Toyota Camry 35L), Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 33. Procurement of Utility Vehicle (Peugeot 508), Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 34. Procurement of Utility Vehicle (Nissan Extera ii), Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 35. Procurement of Utility Vehicle (Peugeot 508) 2 units, Federal University, Wukari, Sponsored by Senator Emmanuel Bwacha
 36. Construction of Tuberculosis unit and furnishing at Filiya Kaltungo/Shongom Federal Constituency, Gombe, sponsored by Hon. Fatima Binta Bello.
 37. Construction of modern mortuary at Filiya PHC, Kaltungo/Shongom Federal Constituency, sponsored by Hon. Fatima Binta Bello.
 38. Provision and installation of 40 units 60 watts all-in-one solar streetlight, reinforcement of perimeter wall and security barbed wires at Keffi Central Stores (executive)
 39. Provision of HIV awareness/advocacy prevention campaign and free medical outreach in Akwanga LGA, sponsored by Hon. Emmanuel David Ombugadu.



20/20 *A New Vision*

Independent Corrupt Practices and Other
Related Offences Commission

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