



THE DISBURSEMENT OF THE RECOVERED

\$322.5 MILLION



ABACHA LOOT IN NIGERIA





ACKNOWLEDGEMENT



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Rev. David Ugolor

Executive Director, ANEEJ





ABBREVIATIONS

ACORN	Anti-Corruption in Nigeria
ANEEJ	Africa Network for Environment and Economic Justice
CBTT	Community-Based Targeting Team
CBN	Central Bank of Nigeria
CCT	Conditional Cash Transfer
CSO	Civil Society Organization
CTF	Cash Transfer Facilitator
DFID	Department for International Development
FGD	Focus Group Discussion
FGN	Federal Government of Nigeria
FMOJ	Federal Ministry of Justice
GRM	Grievance Redress Mechanism
GRO	Grievance Redress Officer
HH	Households
HUP	Household Uplifting Programme
IMF	International Monetary Fund
KII	Key Informant Interview
LGA	Local Government Area
LGA	Local Government Authority
LGGRO	Local Government Grievance Redress Officer
M&E	Monitoring and Evaluation
MANTRA	Monitoring of Recovered Assets in Nigeria Through Transparency and Accountability
MERL	Monitoring, Evaluation, Research and Learning
MOU	Memorandum of Understanding
NBR	National Beneficiary Register
NBS	National Bureau of Statistics
NGO	Non-Governmental Organization
NSIP	National Social Investment Programme
PERFMIS	Performance Monitoring
PIM	Project Implementation Manual
SCTU	State Cash Transfer Unit
SDG	Sustainable Development Goals
TOR	Terms of Reference
UNCAC	United Nations Convention Against Corruption
UNDP	United Nations Development Programme
UNODC	United Nations Office for Drugs and Crime



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EXECUTIVE SUMMARY

The Switzerland authorities returned \$322.5 million of funds connected with the former military dictator of Nigeria, Gen. Sani Abacha to Nigeria in 2018 in accordance with a Memorandum of Understanding (MOU) between Nigeria, Switzerland and the World Bank. The MOU specified that the funds should be spent on the poor and vulnerable through targeted cash transfers and monitored by civil society groups in the country.¹ To ensure transparent and judicious use of the recovered Abacha funds in line with the stated purpose, the Nigerian Federal Ministry of Justice (FMOJ) signed an MOU with the Africa Network for Environment and Economic Justice (ANEEJ) in January 2018 for the monitoring of the \$322.5 million recovered Abacha loot. ANEEJ is a Civil Society Organisation (CSO) in Nigeria, with over two decades experience of working on asset recovery issues.

ANEEJ established the Monitoring of Recovered Assets in Nigeria through Transparency and Accountability (MANTRA) Project in 2018 with funding from UKAID under the Anti-Corruption in Nigeria (ACORN) Programme. ANEEJ is working with a network of CSOs in Nigeria under the project to monitor the disbursement of the repatriated funds being used to finance the National Cash Transfer Programme (NCTP) of the Federal Government of Nigeria (FGN).

The NCTP commenced disbursement of the repatriated Abacha loot in August 2018 to eligible individuals enrolled in the programme, with a monthly base stipend of 5,000 Naira. Under the design of the programme, 80 percent of the 5,000 Naira base stipend is expected to be from the \$322.5 million repatriated Abacha loot, whilst the remaining 20 percent is to be sourced from a World Bank facility granted Nigeria for the NCTP. For the purpose of convenience, 10,000 Naira is paid to beneficiaries every two months.

The MANTRA Project conducted its first monitoring of the \$322.5 million repatriated Abacha loot disbursement in December 2018 in 11 States.² The second round of the monitoring exercise occurred from October 2019 to February 2020 in conjunction with an audit firm, 8 regional CSO partners and 110 CSOs spanning 19 States in the 6 geo-political zones in Nigeria and the Federal Capital Territory (FCT).

Objectives

The specific objectives for the second round of the MANTRA monitoring exercise were:

1. To verify data generated in the NCTP
2. To report on the total amount of funds disbursed to the beneficiaries
3. To ascertain if funds disbursed got to the intended beneficiaries and the amount received by the beneficiaries
4. To report on grievances and feedback from beneficiaries
5. Sharing lessons learnt, challenges and develop recommendations to improve the NCTP

¹ Article 2 of the MOU.

² See ANEEJ, 'Tackling Poverty with Recovered Assets: The MANTRA Model' (1 January 2019, Benin) pp. 12-14 <<https://aneej.org/wp-content/uploads/2019/10/Mantra-Field-Report-final-compressed.pdf>> accessed 12 May 2020.



Methodology

A mixed methods approach involving both quantitative and qualitative research methods was used. The quantitative method involved a survey of the experience of a proportion of beneficiaries in the NCTP and verification of data generated, while the qualitative method comprised a review of documents, audit of financial records and the review of processes and data in the upstream² and downstream³ sectors of the NCTP..

Study area: The study area comprised 20 locations (19 States and the FCT) ⁴. A total of 54 LGAs were selected representing at least 2 LGAs per State from 2 different senatorial districts selected for a varied view.

Sample size (beneficiary survey): The total population of beneficiaries who received payment in the May/June 2019 payment round in all eligible States was (N=329, 963). The sample size of final questionnaires retrieved from the field and found useful for data analysis was 43,152 (n=43,152), representing 13% percent of the total beneficiaries.

Key informant interviewees: 89 officials

Documents reviewed: 260 (reports, bank statements, correspondence, invoices, and summary sheet)

³ Upstream actors are the Central Bank of Nigeria (CBN) and the National Cash Transfer Office (NCTO)

⁴ Downstream actors are the Payment Service Operators (PSPs), the State Cash Transfer Offices (SCTOs) and relevant Local Government Areas.

⁵ This represents the total number of States that benefitted from the May/June 2019 payment round of the NCTP.



Key Findings:

The key findings of the monitoring are highlighted below:

Objective 1: To verify data reported in the NCTP

1. The funds disbursed from the repatriated \$322.5 million in the NCTP were accounted for at the CBN as at July 31, 2019
2. There were multiple payment intervals for the May/June 2019 payment cycle, with 5 States recording a supplementary reconciliation at NCTO after the monitoring exercise (Benue, FCT, Kano, Adamawa, and Katsina). However supplementary reconciliation was not from the Abacha repatriated funds
3. Discrepancies in LGA level, State level and National level data was reported even after the data was reconciled. This may have been due to poor record keeping at the State and LGA levels

Objective 2: To report on the total amount of funds disbursed to the beneficiaries

4. 79% of the NCTO disbursements to Payment Service Providers (PSPs) from the beginning of the programme till the May/June 2019 payment round was from the repatriated Abacha loot. A review of the May/June 2019 payment data specifically revealed only 75% of the May/June 2019 payment round from PSPs to beneficiaries was from the repatriated Abacha loot. This is against the stipulation that 80% disbursements in the programme is to be sourced from the repatriated Abacha loot.

An explanation for this was provided by a respondent as follows: "During the May/June 2019 and September/October 2019 payment cycles, the 80% -/20% disbursement proportion for Swiss [Abacha loot] and IDA [World Bank Facility] was partly suspended, and fully suspended during the July/August 2019 payment cycles, because the Swiss fund could not be accessed due to a need for better understanding of the management of Swiss funds by the office of the Accountant General of the Federation."

Hence 2,605,696,000 Naira (75%) was paid from the Abacha funds to 325,712 beneficiaries in the May/June 2019 payment cycle.

Objective 3: To ascertain if funds disbursed get to the intended beneficiaries and the amount received by the beneficiaries

5. Proportion of beneficiaries paid: The survey findings show that 95.88% of the total respondents received payment, while 3.90% of total

respondents had not been paid on the date of the survey. (no-response rate 0.22%). There were however 11 LGAs with a significant proportion of beneficiaries that had not been paid.

6. Verification of beneficiary cards: The ID cards were reviewed against the beneficiary that accessed payment physically to answer the question is it the right beneficiary? Overall, national average findings had no significant discrepancy. The complete details of the results are presented within and in the annex.

However, 6 states were noted to have more than 5% error margin on assessment of the completeness of details on their ID cards: (FCT (12.76%, n=100), Taraba (10.73%,n=184), Ekiti (9.95%, n=38), Oyo(7.41, n=49) Katsina (5.81,n=322), and Kogi (5.80,n=83), and 2 States on incorrect age details FCT (10.08%, n=79), Ekiti (8.12% ,n=31)).

7. To a large extent the right beneficiaries received funds in the programme. The caregivers and alternative caregivers were identified as the persons who collected the money by majority of the respondents interviewed (84.19%), except for Katsina State where 44.61% (n=2,474 respondents) noted a non-specific “other” persons collected on their behalf, and Kwara State which had a no response rate of 65% (n=1430) which is of concern.

8. Amount received: The aggregate result revealed that 96.69% (40,003 respondents) were paid N10,000, while 533 persons (1.29%) claimed to have been paid less than N10,000. Of all LGAs visited in all states where monitoring took place, only Balanga LGA in Gombe State (95 respondents, 15.2%), Bakori LGA in Katsina State (186 respondents, 6.83%) and Jos East LGA in Plateau State (1 respondent, 4.55%) demonstrated significant proportion of respondents who received less than N10,000

A total of 23 out of the 54 LGAs (42.6%) visited had no respondent who reported receiving less than N10,000. Of concern, however, is the high no response rate in the following LGAs in Cross River State - Akampa (49, 15.96%), Biase (36,12%); and Jigawa State - (Taura 48, 1.90%).

Objective 4: To report on grievances or feedback from beneficiaries

9. Respondents demonstrated low knowledge of process of registering complaints in the programme: Around 14.83% of the beneficiaries claimed not to be aware of the procedure to follow in the event of having a complaint, while 27.90% highlighted their community leader as the person to report complaints to, even though this was against grievance redress mechanism of the programme. Cumulatively, they represent over 40% of respondents with little or no knowledge of the right procedure for registering complaints.

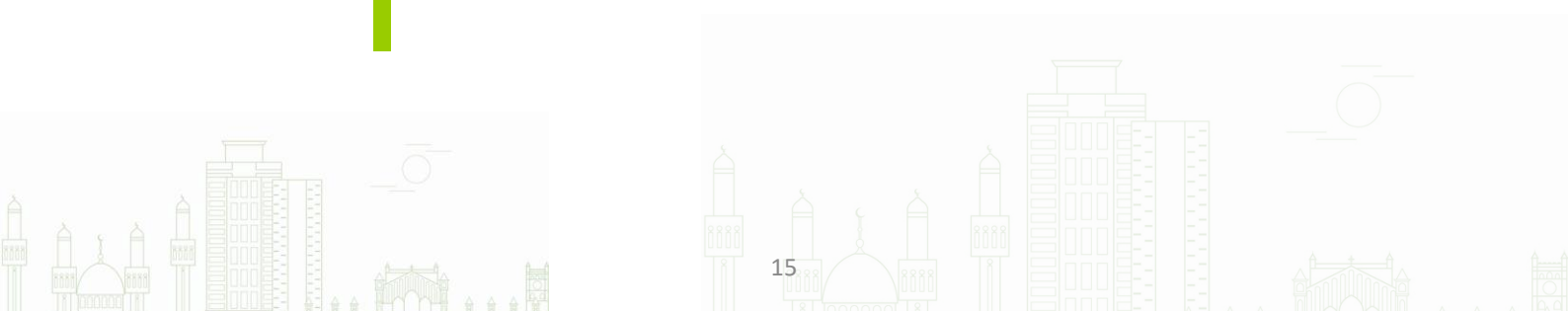
10. A total of 1,841 persons, representing 4.27% of the aggregate respondents, acknowledged having a complaint.

Some of the major complaints highlighted were:



Request for more money: About 12.33% of complaints (i.e. 222 respondents) complained that the amount given, i.e. N10,000 was grossly inadequate. This was described by a female respondent in Calabar South LGA of Cross River State thus,

“ I want the government to please increase this our money so that we can buy more farm tools.





Deductions by programme officials and family: Close to a tenth of the complaints (193 or 10.48%) complained of deductions by programme officials, family members and cooperatives. A female beneficiary residing at Abaji in the Federal Capital Territory asserted that,

“*Money not always complete sometimes 9500, 8000*”

A female beneficiary in Rimi in Katsina State noted:

“*They should stop removing 2000 from our money*”

This finding was corroborated by the findings on unauthorized deductions in the programme where 2,116 respondents representing 4.90% of the total sample acknowledged deductions from their funds by external parties. A total of 92.68% said this was not so with them as they were paid the complete amount..



ID card related challenges: Other complaints border on ID card issues (3.15%) For example, concerning this challenge, a woman from Bebeji, Kano State, opined: “They refused to pay us because we don’t have the new card”.



Delayed, irregular or late payments: This accounted for 1.68% of complaints. An instance of this complaint was made by a female beneficiary in Ibadan, North West LGA, Oyo State in the South West geo-political zone when stating, “I was not paid two times this year”



Tedious Payment process: Some beneficiaries complained of the tedious process associated with the collection of the money. Examples of this include queues and poor sitting (1.63%) and long distance to pay point (1.52%). These incidences were prevalent in the South West geopolitical zone. A female beneficiary in Ado LGA in Ekiti State noted thus,

“ “ *The point for collection of the money is so stressful*

Also, a female respondent in Ido LGA in Oyo State noted,

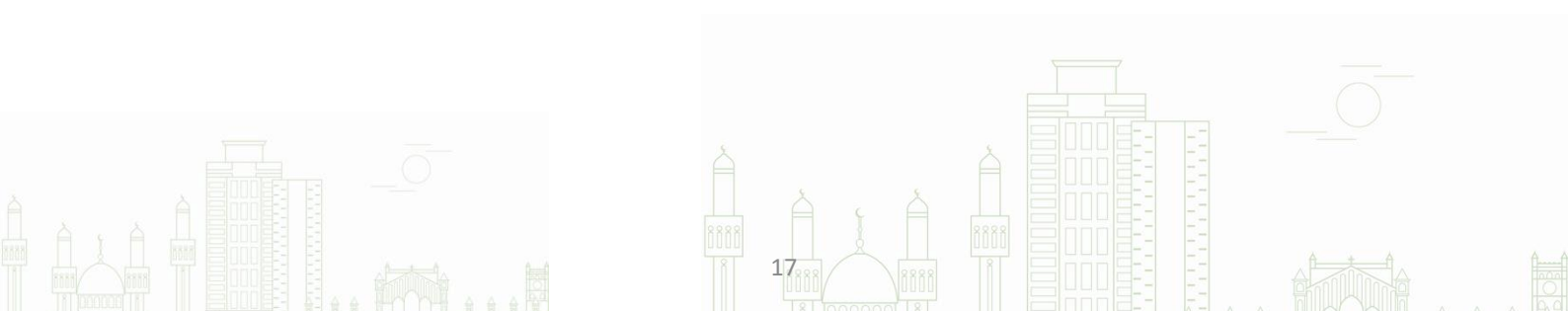
“ “ *(we) spend too much time before being attended to*

With respect to challenges with the distance to the payment point, a female beneficiary from Yakurr LGA in Cross River State, in the South-South geo-political zone responded,

“ “ *the transport we spend on going to collect our money is much. I suggest we should be paid in our account*

whilst another in Ado LGA, Ekiti State in the south West noted,

“ “ *Venue for collecting money is too far for the elderly*



11. Poor Feedback on registered complaints: The results of the feedback received by the 798 persons that registered complaints suggests a poor feedback mechanism in the NCTP. Majority of respondents who registered complaints did not get their complaints resolved (77.95%) and about 65% of the respondents did not get any feedback for their registered complaint.

Recommendations for Objective 1: To verify data reported in the NCTP



1. Review of reported data

- There is need to review the State and LGA level reported data to ensure alignment with National level reported data post reconciliation after each payment round. This is to ensure that there are no discrepancies, which is important to improve confidence in the reporting of the programme and the prevention of misrepresentation of programme information.
- Delays in reconciliation process in the programme between the NCTO and PSPs, for instance, needs to be urgently addressed

2. Record-keeping at the LGA and ward levels should be improved as most of the officials do not have records.



Recommendations for Objective 2:

To report on the total amount of funds disbursed to the beneficiaries



3. There is need for institutionalized quarterly updates on CBN disbursement to NCTO from the 322.5 million repatriated Abacha loot to serve as source documents for monitors and external parties, including the Nigerian citizens.

4. Suspension of payments from the repatriated Abacha loot while other funds are being utilised for payment to beneficiaries presents a potential risk of non-completion of disbursements of the repatriated funds within the estimated timeframe.

Recommendations for Objective 3:

To ascertain if funds disbursed get to the intended beneficiaries and amount received by the beneficiaries

7. States such as Katsina where 44.61% (n=2474 respondents) noted a nonspecific “other” persons collected on their behalf, and Kwara which had a no response rate of 65% (n=1430) requires further review.

8. There should be investigations on the amount received in LGAs with challenges such as Balanga LGA in Gombe State, Bakori LGA in Katsina and Jos East LGA in Plateau State with a significant proportion of respondents who received less than 10,000 naira.



9. There have been significant processes institutionalized by the NCTP to address erring officials and individuals involved in unapproved deductions, in view of the high non response rates on unapproved deductions, and the responses noted during this monitoring exercise. There is need to communicate these institutionalized processes, penalties and outcomes to beneficiaries of the programme to increase their confidence in utilizing the right channels to report on unapproved deductions in the programme

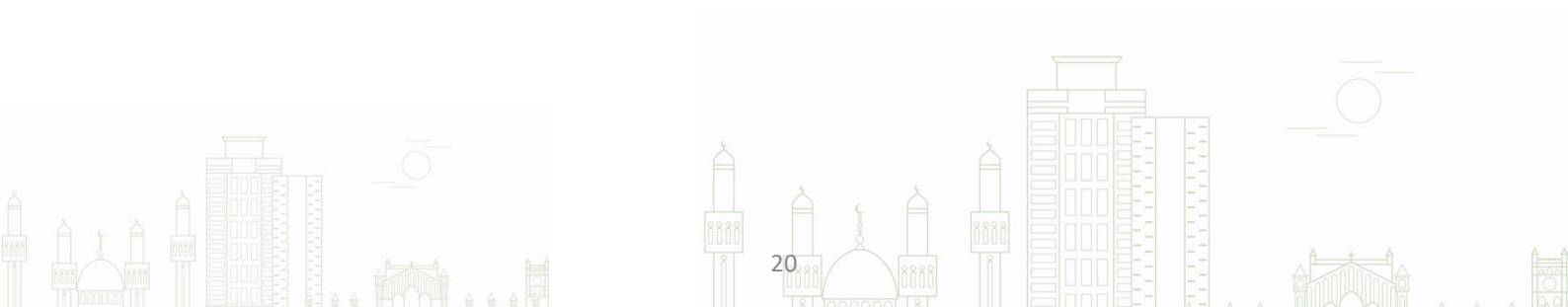
10. All reported instances of deductions in this report should be further investigated and those involved should be duly sanctioned.

Recommendations for Objective 4: To report on grievances or feedback from beneficiaries

11. Improvements in respondents' knowledge of process for registering complaints in the programme is required

12. Improving the feedback mechanism in the NCTP is also important

13. There is need for the programme to address the complaints identified by beneficiaries in this survey.





OTHER RECOMMENDATIONS

Systems Strengthening

16. There is need to create date and time stamps on data printed from the NCTO server

17. There is need for a uniform template for reporting from the PSPs to the NCTO and the SCTO

18. There is need for a change management system and a narrative accompanying changes to data and supplementary data in the server and in the programme generally.

19. NCTO should review the concerns of all PSPs on the insufficiency of time between transfer of funds to them and deployment to commence payments



BACKGROUND

The 2015 Sustainable Development Goals (SDGs) identify the need for the prevention of illicit financial flows and the recovery of stolen assets as essential for development.⁵ The implementation of this goal recommends that funds repatriated assets be invested in social safety-net programmes in the country of origin.⁶ In December 2017, Switzerland authorities signed a Memorandum of Understanding (MOU) with Nigeria and the World Bank for the return of \$322.5 million of the infamous Abacha loot to Nigeria. The MOU specified that the funds should be spent on the poor and vulnerable through target cash transfers and monitored by CSOs in the country. This recommendation was crucial as the country had recorded prior challenges with the transparent use of previously recovered assets from Switzerland and other jurisdictions

To ensure the transparent and judicious use of the recovered Abacha loot in line with the stated purpose, the Nigerian Federal Ministry of Justice (FMOJ) signed an MOU with the Africa Network for Environment and Economic Justice (ANEEJ) in January 2018 for the monitoring of the \$322.5 million recovered Abacha loot. ANEEJ is a non-government organization in Nigeria which has been working on asset recovery issues for over two decades. In carrying out its mandate for CSOs monitoring of the disbursement of the repatriated funds, ANEEJ established the Monitoring of Recovered Assets in Nigeria through Transparency and Accountability (MANTRA) Project in 2018 with

⁵ SDG 16 Target 16.4 specifies “by 2030, significantly reduced illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of organized crimes”

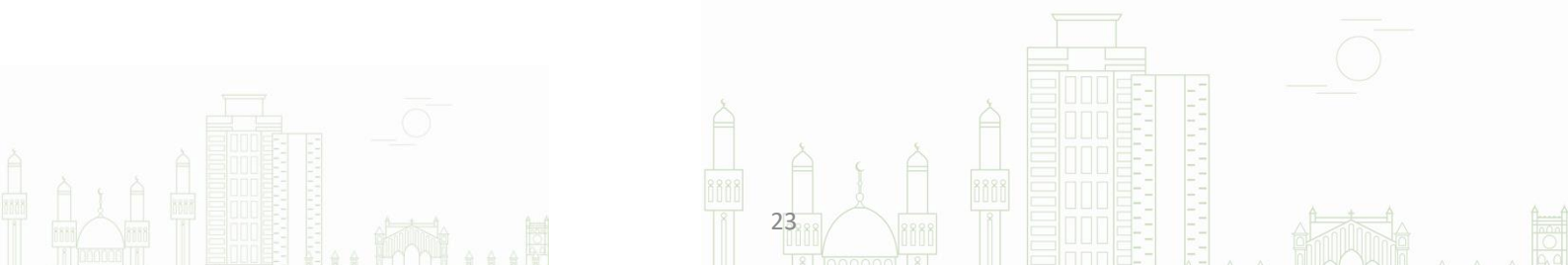
⁶ See report of MANTRAS first monitoring for details on the targeting and enrolment process

funding from UKAID under the Anti-Corruption in Nigeria (ACORN) Programme. ANEEJ is working with a network of CSOs in Nigeria to monitor the disbursement of the repatriated funds in Nigeria's National Cash Transfer Programme (NCTP).

The use of the \$322.5 million in financing the NCTP in Nigeria commenced in August 2018. The programme was an existing social investment programme designed to reach the poor and vulnerable with a base stipend of N10,000 every 2 months with initial funding from a World Bank Facility until the inclusion of the Abacha loot in the programme in August 2018.⁷ 80% of the N10,000 stipend disbursed to eligible beneficiaries is expected to be from the \$322.5 million repatriated Abacha loot, with the remaining 20% sourced from the World Bank Facility.

The MANTRA Project conducted its first monitoring exercise of the use of the recovered funds in December 2018 in 11 States. ANEEJ led 6 regional CSO partners and 47 CSOs across 5 geo-political zones in Nigeria to conduct the exercise which reached 30,846 beneficiaries. In addition, the exercise reviewed and reported on the data generated in the NCTP and beneficiary experience in the August/September 2018 payment cycle, as well as existing processes and systems to ensure the transparent disbursement of the Abacha repatriated funds.

The second round of the monitoring exercise took place from October 2019 to February 2020 in conjunction with 1 audit firm, 8 regional CSO partners and 112 CSOs spanning 19 States and the Federal Capital Territory (FCT) and the 6 geo-political zones in Nigeria. This report is a detailed record of the second monitoring process, its findings and recommendations for the programme.





Objectives

The objective of the MANTRA monitoring exercise is to achieve the requirements of the terms of reference for the third party CSO monitoring of the repatriated Abacha funds as stated in the MOU between ANEEJ and the FMOJ. The objectives for the second round of monitoring were:

1. To verify data generated in the NCTP
2. To report on the total amount of funds disbursed to the beneficiaries
3. To ascertain if funds disbursed got to the intended beneficiaries and amount received by the beneficiaries
4. To report on grievances and feedback from beneficiaries
5. Sharing lessons learnt, challenges and develop recommendations to improve the NCTP.



Methodology

A mixed methods approach involving both quantitative and qualitative research methods was used in the monitoring process. The quantitative method involved a survey of the experience of a proportion of beneficiaries in the NCTP and verification of data generated in the programme, while the qualitative method comprised a review of documents, audit of financial records and the review of processes and data in the upstream⁸ and downstream⁹ sectors of the NCTP.

⁸ Upstream actors are the Central Bank of Nigeria (CBN) and the National Cash Transfer Office (NCTO)

⁹ Downstream actors are the Payment Service Operators (PSPs), the State Cash Transfer Offices (SCTOs) and relevant Local Government Areas.

Study area

The study area comprised 20 locations (19 States and the FCT)¹⁰. This represents the total number of States that benefitted from the May/June 2019 payment round of the NCTP. These locations are spread across the six (6) geo-political zones of the country.

Location selection

A total of 54 LGAs were selected with at least 2 LGAs per State from 2 different senatorial districts to provide a varied view. Following the application of an inclusion and exclusion criteria,¹¹ a multistage cluster sampling procedure was utilized to select the 54 LGAs visited in the exercise. Communities visited were then selected via convenience sampling utilizing the inclusion and exclusion criteria for location sampling listed below:

Table 1: Inclusion and exclusion criteria for location selection

Inclusion Criteria	Exclusion criteria
All States benefiting from the May/June 2019 payment round of the NCTP	LGAs with reported security risks in prior 3 months (such as repeated kidnappings)
LGAs with beneficiaries for the May/June 2019 payment round of the NCTP.	LGAs visited in the prior monitoring exercise
Communities in close proximity with ease of access	Hard to reach communities
Communities with beneficiaries for May/June 2019 payment round	


¹⁰ See Image 1 for the list of states monitored


¹¹ See Table 1 for inclusion and exclusion criteria and list of LGAs.

Sample size estimation

Beneficiary survey sample size

Total Population (beneficiary survey): The total population were all beneficiaries who received payment in the May/June 2019 payment round in all eligible States (N=329, 963)

 **Target population (beneficiary survey):** 12% (39,596 beneficiaries) of the total population of beneficiaries who received payment in the May/June 2019 payment round (N=329, 963) were targeted with allowance made for non-response by taking 10% of the target sample and summing this with the original sample to get the final target sample (43,555).

 **Valid sample size (beneficiary survey):** The final questionnaires retrieved from the field and found useful for data analysis was 43,152 (n=43,152). This represents a response rate of about 93%. This final (valid) sample size (n=43,152) comprised 13% of the total population and varied between 11% and 22% for States visited. (See annex for beneficiary sample size distribution per state)

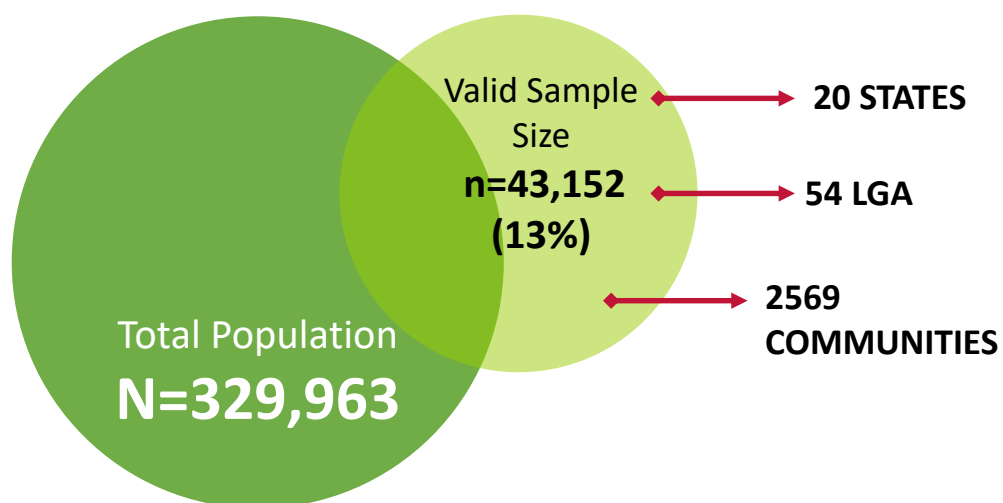
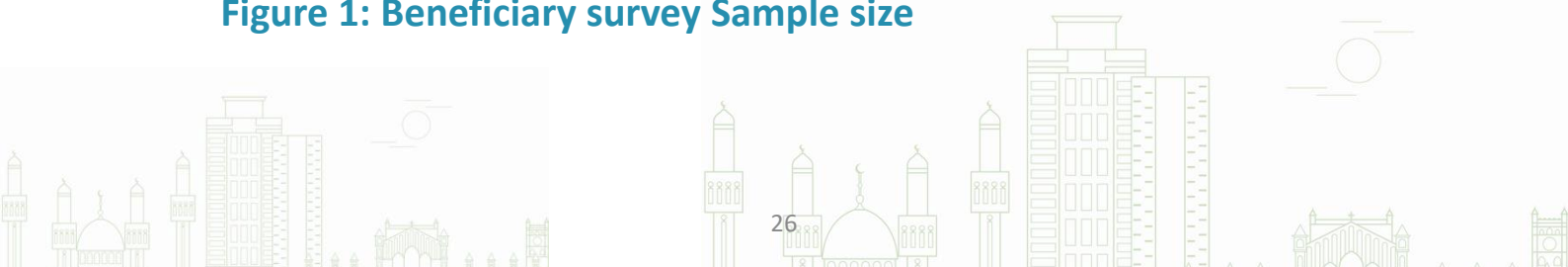


Figure 1: Beneficiary survey Sample size



Key informant interviews – sample size

A total of 89 officials from the National level, 20 States and 54 LGAs were interviewed in the data verification exercise. Their distribution is as follows:

- Payment officers at national level (2)
- Enrollment officers at national level (1)
- MIS officers (1)
- Payment operator representatives for all States paid in the May/June round (10)
- State Cash Transfer Officers (20)
- LGA facilitators (55)

Documents reviewed – sample size

260 (reports, bank statements, correspondence, invoices, and summary sheets)

Data collection

The beneficiary survey tool (questionnaire)¹² was administered directly to the registered beneficiaries by trained enumerators while a data verification key informant interview guide was administered to select government officials. A total of 1 auditor, 658 enumerators, 80 Supervisors and 74 data entry clerks were engaged for the exercise. The survey data collection exercise lasted for one week (5 days), and data collected was encoded by the data entry clerks and saved in a Microsoft Excel template developed for the purpose of data analysis and interpretation.



Data collection tool

Survey Questionnaire

A questionnaire was developed for the beneficiary survey. The instrument had five (5) sections:

- Section A addressed the background information of the beneficiary (i.e. personal characteristics of the respondents); and a review of the beneficiary ID
- Section B focused on issues relating to programme targeting and enrolment;
- Section C addressed cash disbursement issues in the programme;
- Section D examined the challenges experienced by beneficiaries
- Section E looked at grievance redress mechanisms of the NCTP.

Data verification key interview guide

A data verification guide was developed for the data verification exercise, and use to collate national, state, LGA and community level data from responsible government officials at the sampled sites. The data verification exercise key informant interview guide was to collate the following data:

- Total beneficiaries enrolled
- Total beneficiaries paid
- Total amount paid

Both instruments were peer reviewed by all participating CSOs in a workshop that lasted 2 days in Abuja, and data verification technical experts. Corrections and suggestions were incorporated into the final instrument.

Definition and Interpretation of the Verification Factor

For a specific reporting level, the verification factor is the ratio of the verified count (which the monitoring team recounts from source documents at the reporting level) to the reported count (from the summary report at National) for a specific reporting period. It is usually expressed as a percentage, and is mathematically represented as:

$$\text{Verification Factor} = (\text{Verified count at selected Site}) / (\text{Reported count at selected Site}) \times 100$$

Interpretation of the Verification Factor

Verification factors greater than 100 percent indicate under-reporting (i.e., the source shows a higher actual count than the numbers of the summary reports for the reporting level), while verification factors less than 100 percent indicate over-reporting. A variance of less than 10 percent in either direction may be considered a minor issue. While systematically high levels of over-reporting or under-reporting that are not due to errors can lead to questions on the authenticity of the data reporting system.

Data analysis

Data analysis was preceded by a data management process which involved cross-checking the final soft data for missing and / or irregular values. This entailed physical observation of the data, as well as running frequency distribution to have broader view of the data spread, which was compared to the data instrument to ensure coded responses aligned with the instrument coding. Analysis of the data was done with the aid of a statistical application (SPSS version 25).

Qualitative components of the data instrument were coded as obtained from the interview process. Common themes (points) across the various responses were created and quantified for the purpose of frequency distribution.

Quality assurance /quality control measures

The following quality control measures were applied to ensure data quality

1. Team composition

- Only trained team members selected
- Team members identified from survey LGAs
- Team members could speak local languages

2. Team Supervision

- Presence of state level and national level supervisors
- Designated command center team to attend to all queries

3. Survey Team Operations

- Standard operating procedures (SOPs) for consistency of operations
- Daily review of field data and team performance
- Only the registered caregiver or alternate were interviewed

4. Review of field data

- Daily validation checks
- Use of dashboard to monitor and support field teams
- Incomplete data was excluded from the final analysis
- Validation of findings with the NCTO and National Social Safety-Nets Coordinating Office (NASSCO)¹³ representatives with respect to findings and recommendations

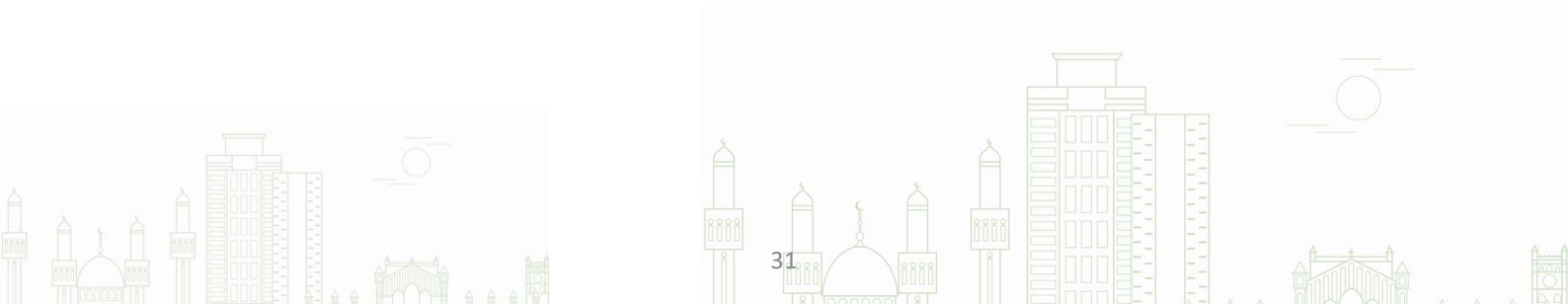
13 NASSCO is the office responsible for the overall coordination of Nigeria's social investment programme and builds the country's social register from which beneficiaries of the NCTP are mined. The data on beneficiaries of the programme were therefore verified with NASSCO as part of the monitoring process.

Ethical considerations

Verbal informed consent was taken from all respondents using a standard script and respondents had the option to refuse participation.

Limitations

- Hard to reach areas were not covered in a representative manner
- Although payment had been made for the September/October round at the time of monitoring, reconciled data was available only up to the May/June 2019 payment round as at December 1, 2019.
- Repetitions and wrong nomenclature of LGAs and communities made verification exercise at community level not clear in some locations
- Data verification exercise of community, LGA and state data was not completed in all LGAs
- Lack of unified reporting format by all LGAs ,states and PSPs posed a challenge of harmonizing data collated across the same parameters
- Absence of state and LGA level data on amount disbursed in some states visited





SECTION 1:

SUMMARY OF KEY FINDINGS

The section discusses the key findings across the set objectives of the monitoring exercise.

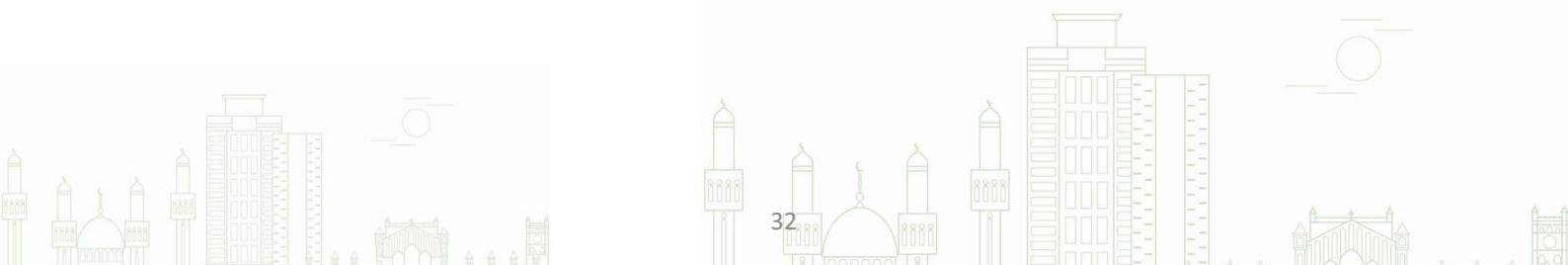


Objective 1:

To verify data reported in the NCTP

Findings on Abacha repatriated funds in the CBN

The initial amount disbursed from the \$322.5 million repatriated funds was accounted for at the CBN. For the May/June 2019 payment round, when the interest accrued till date was deducted from the total amount left in the CBN, the resultant figure tallied with the initial amount disbursed from the \$322.5 million “less bank charges”.



Findings – Comparison of National level (NCTO) and State level (SCTO) reported data for May/June 2019:

A total of 20 States were visited during the monitoring exercise. The SCTO reported data was available for only 10 states (Anambra, Benue, Cross River, Ekiti, Gombe, Kaduna, Kano, Kwara, Nasarawa and Plateau). Findings in 2 States (Ekiti and Kano) suggest under-reporting (i.e the information reported at the 2 States was less than what the national reported) at national level on total amount paid and total beneficiaries paid.

Findings – Comparison of National level reported (NCTO) and LGA data for May/June 2019

At the LGA level, 7 out of 36 LGAs available LGA data had discrepancies on total persons paid: (Abaji) (FCT) -169% Bebeji (Kano) - 116%, Madobi (Kano) -111%, Ekiti South West (Ekiti)¹⁴ KabbaBinu (Kogi) - 93%, Dunukofia (Anambra) - 93% and Akwa North - (105%)

While, 5 out of 29 LGAs had discrepancies on total amount paid: Abaji (FCT) -169% Bebeji (Kano) - 116%, Madobi (Kano) - 111%, Ekiti South West - 44%,Kubau (Kaduna) - 125%

There were multiple payment intervals for the May/June 2019 payment cycle, with 5 States (Benue, FCT, Kano, Adamawa and Katsina) recording a supplementary reconciliation at NCTO after the monitoring exercise. However, the supplementary reconciliation was not from the Abacha repatriated loot but from the World Bank Facility for reasons explained above.

¹⁴ Ekiti South West appears to have seriously peculiar data collation challenges which needs to be addressed.

¹⁵ This includes the initial Abacha loot and interest accrued

¹⁶ Other details on amount left in CBN and interest accrued was not available at the time of the monitoring and completion of the report on December 24th 2019.



OBJECTIVE 2:

TO REPORT ON THE TOTAL AMOUNT OF FUNDS DISBURSED TO THE BENEFICIARIES

IV. Findings on CBN disbursement to NCTO from the \$322.5 million repatriated Abacha loot

As at the May-June 2019 payment cycle up to July 31st, 2019, \$32,827,475.00 (~~₦~~10,366,211,743.70) had been released by CBN from the repatriated Abacha loot for payment in the NCTP. A total \$300,099,810.48 was the amount left in CBN as at July 31st 2019.¹⁵

At least 10% (\$32,827,475.00 (~~₦~~10,366,211,743.70)) of the repatriated Abacha loot had been released by the CBN and disbursed by the NCTO one year after commencement of disbursement. As at the time of the monitoring exercise in November 2019, \$77,827,475 (~~₦~~24, 991, 211,743.75) had been released from the CBN to the NCTO.¹⁶

V. Findings on reported data on total amount paid

A total of 347,702 beneficiaries were confirmed paid by the NCTO in the May/June 2019 payment cycle with a total base transfers (IDA and Abacha) of N3, 477,020,000 out of which the repatriated Abacha loot was N2,605,696,000 (75%) to 325,712 beneficiaries

Only 78.7% of the NCTO disbursements to PSPs from the beginning of the programme till the May/June 2019 payment round was from the Abacha repatriated funds.

As noted above, a review of the May/June 2019 payment data specifically revealed that only 75% of the May/June 2019 payment round from PSPs to beneficiaries was from the Abacha repatriated funds, which is less than the planned 80%. The explanation provided

¹⁴ Ekiti South West appears to have seriously peculiar data collation challenges which needs to be addressed.

¹⁵ This includes the initial Abacha loot and interest accrued

¹⁶ Other details on amount left in CBN and interest accrued was not available at the time of the monitoring and completion of the report on December 24th 2019.

by a respondent for this was that “during the May/June 2019 and September/October 2019 payment cycles, the 80% /20% disbursement proportion for Swiss and IDA was partly suspended and fully suspended during the July/August 2019 payment cycles, because the Swiss fund could not be accessed due to a need for better understanding of the management of Swiss funds by the office of the Accountant General of the Federation.”

This poses a risk of non-completion of disbursements of the repatriated funds within the estimated timeframe. In view of the fact that the Abacha repatriated funds deployment depends on the logistics of the existing programme, this needs to be reviewed.

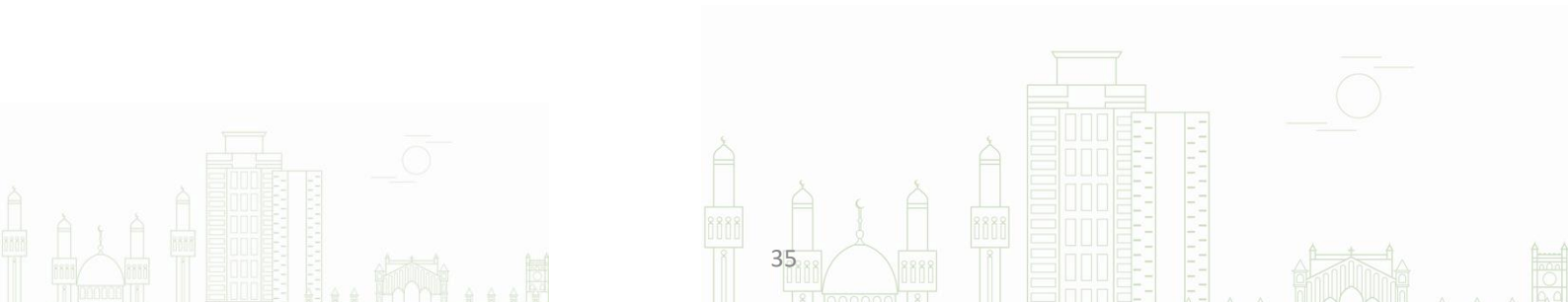


OBJECTIVE 3:

TO ASCERTAIN IF FUNDS DISBURSED GOT TO THE INTENDED BENEFICIARIES AND AMOUNT RECEIVED BY THE BENEFICIARIES

VI. Majority of beneficiaries received payment:

The survey findings show that majority of beneficiaries received payment: 95.88% of the total respondents received payment while 3.90% of total respondents had not been paid at the time of the monitoring. (Non-response rate 0.22%). There were however 11 LGAs with significant proportion of its population that had not been paid.



VII. No significant discrepancy on verification of beneficiary cards:

This monitoring round reviewed validity of the respondents' ID cards (to answer the question is it the right beneficiary?) The ID cards were reviewed against the beneficiaries that were seen

The complete details of the results are presented in the annex. Overall, National average findings had no significant discrepancy,

However, the following states were noted to have more than 5% respondents' ID card without complete details (FCT (12.76%, n=100), Taraba (10.73%, n=184), Ekiti (9.95%, n=38), Oyo (7.41%, n=49) Katsina (5.81%, n=322), and Kogi (5.80%, n=83)

There were also a couple of states whose beneficiaries had incorrect details on their age. These were FCT (10.08%, n=79) and Ekiti (8.12%, n=31))

VIII. The right beneficiaries (caregivers and alternates¹⁷) were identified as the persons who collected the stipends:

The caregivers and their alternates were identified by majority of the respondents as the persons who collected the stipends (84.19%). Other responses were insignificant for all states except Katsina where 44.61% (n=2474 respondents) noted a nonspecific "other" persons collected the stipends on behalf of the caregiver or alternate, and Kwara which had a non-response rate of 65% (n=1430) which is of concern.

¹⁷ The NCTP is designed in such a manner that the stipends are collected by the designated caregivers in the beneficiary households or a stipulated alternative person.

IX. Majority of respondents were paid the right amount:

The aggregate result revealed that 96.69% (40,003 respondents) were paid the stipulated N10,000, while 533 persons (1.29%) claimed to have been paid less than N10,000. Of all LGAs visited in all the states where monitoring took place, only Balanga L.GA in Gombe State (95 respondents, 15.2%), Bakori LGA in Katsina (186 respondents, 6.83%) and Jos East in Plateau demonstrated significant proportion of respondents who received less than N10,000.

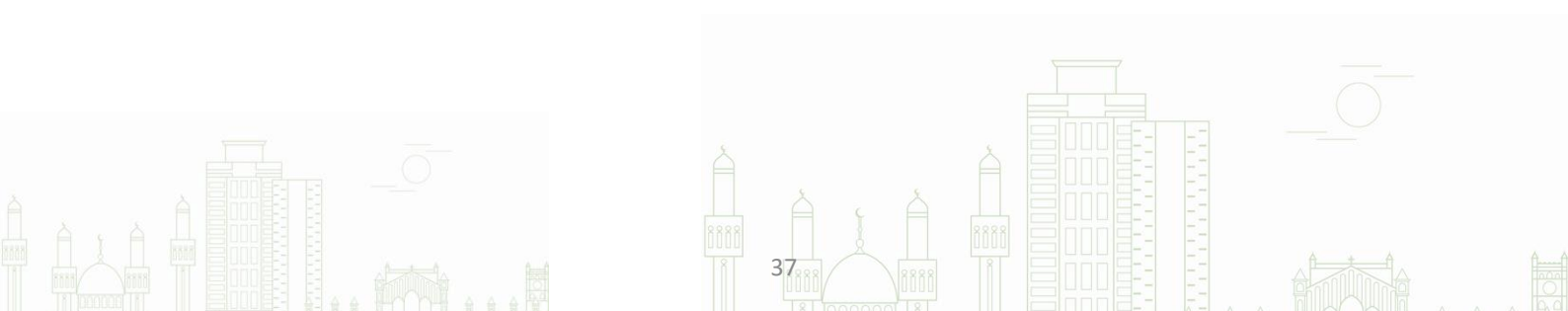
A total of 23 out of the 54 LGAs (42.6%) visited had no respondent who reported receiving less than N10,000. Of concern however is the high non-response rate in the following LGAs - Cross River (Akampa 49, 15.96%), (Biase 36, 12%) Jigawa (Taura 48, 1.90%)

X. Automated process and guidelines to ensure the right person is paid:

The programme is said to have a payment device which takes a picture of the beneficiary before payment. Guidelines have been issued to all payment operators on its utilisation

XI. Matching of the National Social register (NSR) and the beneficiary register:

Matching reports seen (of the beneficiary register and payment report with the NSR) before and after payment demonstrate that the programme beneficiaries are mined from the NSR.





OBJECTIVE 4: TO REPORT ON GRIEVANCES AND FEEDBACK FROM BENEFICIARIES


XII. Respondents demonstrated low knowledge of process of registering complaints in the programme:

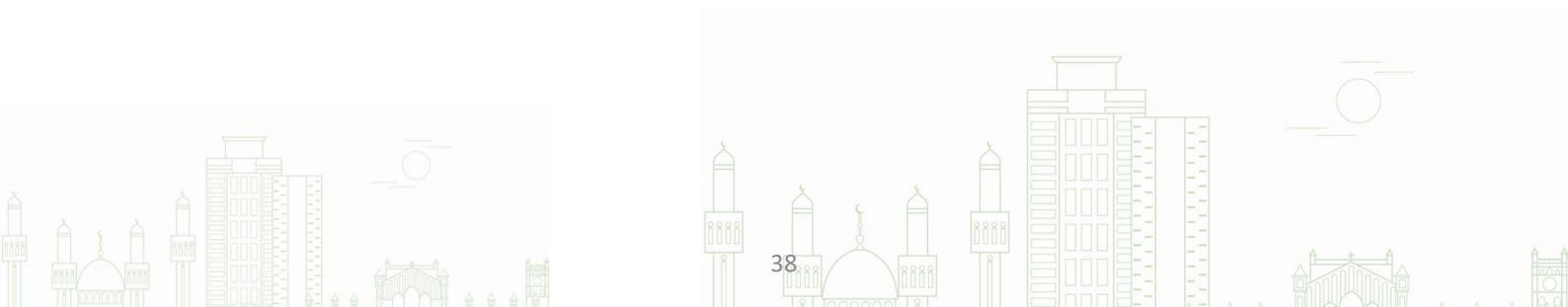
14.83% of respondents claimed not to be aware of the procedure to follow in the event of having a complaint. The confidence intervals indicate that the proportion of total programme beneficiaries who lack knowledge of the procedures of registering complaints fall within 14.49% and 15.16%, while 27.90% highlighted their community leader as the person to report to. Cumulatively, they represent over 40% of respondents with little or no knowledge of the right procedure for registering complaints.

XIII. Respondent's complaints

A total of 1841 persons representing 4.27% of the aggregate respondents acknowledged having a complaint. The majority or 40,402 respondents, representing 93.63%, reported not having any complaint as at the time of the monitoring.

Some of the major complaints highlighted were:

 **Request for more money:** About 12.33% of complaints (i.e. 222 respondents) complained that the amount given, i.e. N10,000 was grossly inadequate. This was described by a female respondent in Calabar South LGA of Cross River State thus, “I want the government to please increase this our money so that we can buy more farm tools.”





Deductions by programme officials and family: Close to a tenth of the complaints (193 or 10.48%) complained of deductions by programme officials, family members and cooperatives. A female beneficiary residing at Abaji in the Federal Capital Territory asserted that,

“ *Money not always complete sometimes 9500, 8000* ”

A female beneficiary in Rimi in Katsina State noted:

“ *They should stop removing 2000 from our money* ”

This finding was corroborated by the findings on unauthorized deductions in the programme where 2,116 respondents representing 4.90% of the total sample acknowledged deductions from their funds by external parties. A total of 92.68% said this was not so with them as they were paid the complete amount..



ID card related challenges: Other complaints border on ID card issues (3.15%) For example, concerning this challenge, a woman from Bebeji, Kano State, opined:

“ *They refused to pay us because we don't have the new card* ”



Delayed, irregular or late payments: This accounted for 1.68% of complaints. An instance of this complaint was made by a female beneficiary in Ibadan, North West LGA, Oyo State in the South West geo-political zone when stating, “I was not paid two times this year”



Tedious Payment process: Some beneficiaries complained of the tedious process associated with the collection of the money.. Examples of this include queues and poor sitting (1.63%) and long distance to pay point (1.52%). These incidence were prevalent in the South West geopolitical zone. A female beneficiary in Ado LGA in Ekiti State noted thus,

“ “ *The point for collection of the money is so stressful*

Also, a female respondent in Ido LGA in Oyo State noted,

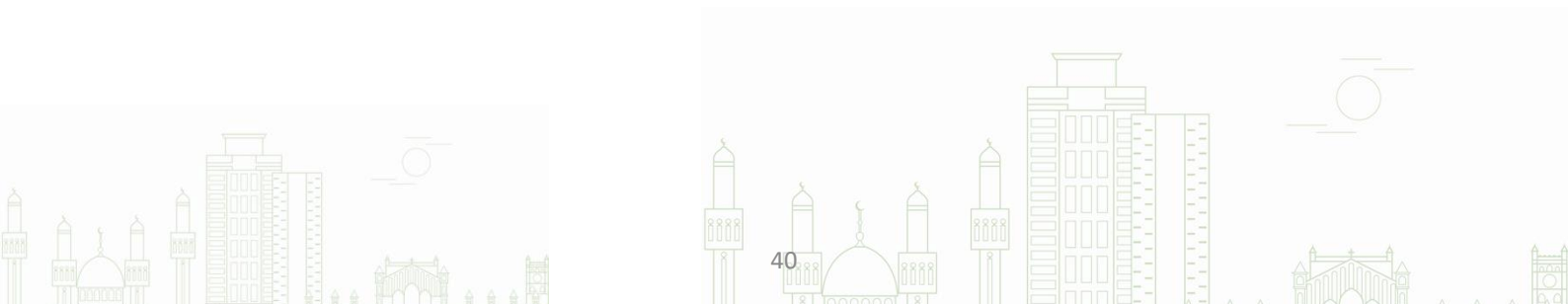
“ “ *(we) spend too much time before being attended to”*

With respect to challenges with the distance to the payment point, a female beneficiary from Yakurr LGA in Cross River State, in the South-South geo-political zone responded,

“ “ *the transport we spend on going to collect our money is much. I suggest we should be paid in our account*

whilst another in Ado LGA, Ekiti State in the south West noted,

“ “ *Venue for collecting money is too far for the elderly*



12. Poor Feedback on registered complaints: The results of the feedback received by the 798 persons that registered complaints suggested a poor feedback mechanism in the NCTP. Majority of respondents who registered complaints did not get their complaints resolved (77.95%) and about 65% of the respondents did not get any feedback for their registered complaint.



SECTION 2:

DATA VERIFICATION FINDINGS

The data verification exercise reviewed the following data:

- Total beneficiaries enrolled
- Total beneficiaries paid
- Total amount paid

This section reviews the reported data on the disbursement of the \$322.5 million Abacha repatriated funds in the NCTP in May/June 2019 payment round up to August 2019 and the confirmed data at the state, LGA and community levels from key informant interviews of officials and document review of beneficiaries.



Findings from upstream reported data review

Findings on CBN disbursements to NCTO from the \$ 322.5 million repatriated Abacha loot

For this purpose, the monitoring exercise collated data from its audit reports,¹⁸ data verification reports and the beneficiary survey, and the findings as at the May/June payment round are as follows:

- I. Funds have been released from the CBN in four tranches so far
- II. As at the May/June 2019 cycle up to July 31st, 2019 (marking one year since the commencement of the disbursement of the Abacha funds in the NCTP) \$32,827,475.00 (₦10,366,211,743.70) had been released by CBN from the repatriated Abacha loot for payment in the NCTP.
- III. \$300,099,810.48 was the amount left in CBN at the end of the July 31st 2019¹⁹
- IV. Hence, at least 10% (\$32,827,475.00 (₦10,366,211,743.70) of the Abacha repatriated funds had been released by the CBN and disbursed by the NCTO at the 1-year mark of the commencement of the disbursement of the Abacha funds in the programme.

Findings on NCTO disbursement to Payment Service Providers (PSPs)

- I. The total amount released from the repatriated Abacha loot account to the PSPs as at May/June 2019, and one year after the commencement of disbursement of the Abacha loot (July 2019) is ₦24,833,992,000.

¹⁸ This is based on the audit report of Upstream MANTRA Monitoring of the NCTP carried out by FC Okoro and Co.

¹⁹ This includes the initial Abacha loot and interest accrued

II. A total of 347,702 beneficiaries were confirmed paid by the NCTO in the May/June 2019 payment cycle with a total base transfers (IDA and Abacha) of N3, 477,020,000, out of which the repatriated Abacha loot was 2,605,696,000 (75%) to the 325,712 beneficiaries, who received funds from the Abacha loot. The higher number of 347, 702 includes those paid during the supplementary payment from the World Bank Facility.

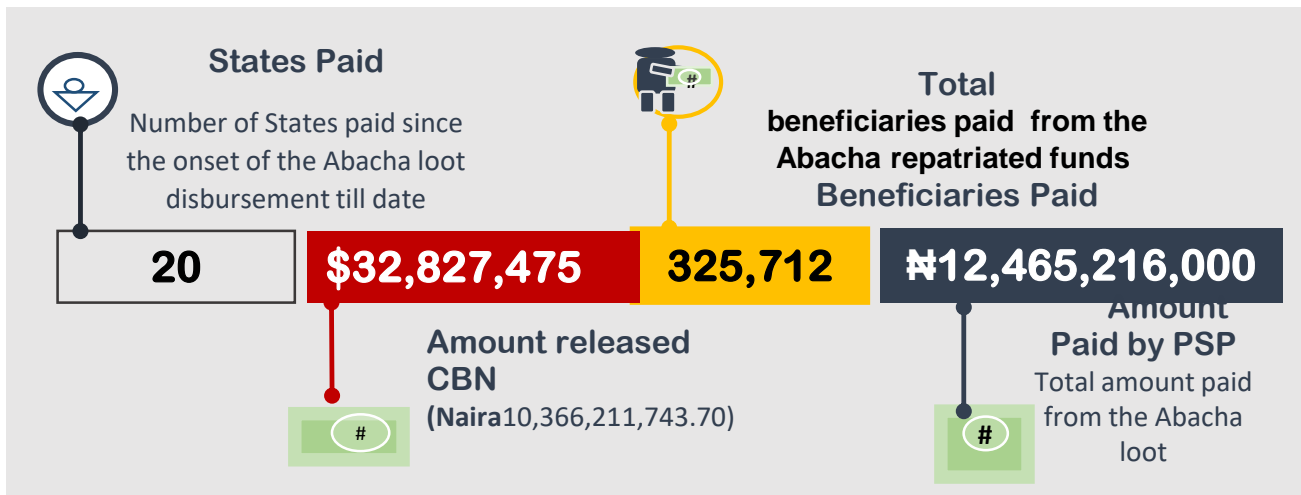
I. The 80% payment from the Abacha repatriated funds to beneficiaries had been suspended in about 3 payment cycles

This was explained by a respondent as follows: “during the May/June 2019 and September/October 2019 payment cycles, the 80% /20% disbursement proportion for Swiss and IDA was partly suspended, and fully suspended during the July/August 2019 payment cycle, because the Swiss fund could not be accessed due to a need for better understanding of the management of Swiss funds by the office of the Accountant General of the Federation.”

Findings on Disbursements by Payment Service Operators (PSPs) to Beneficiaries

- o The total amount paid to beneficiaries from the repatriated Abacha loot by the PSPs as at July 31st 2019 is ₦12,465,216,000,000²⁰ to 325,712²¹ beneficiaries in 20 States
- o Less than 80% of the total funds disbursed so far in the programme has been from the repatriated Abacha loot. The Abacha funds were not part of the stipends disbursed to beneficiaries in July 2019.





- The PSP data for the May/June 2019 payment round on beneficiaries paid had a supplementary reconciliation. This is the only cycle in which a supplementary reconciliation was recorded
- The PSPs noted the challenge of insufficient notice given to them to mobilize for payment
- The PSPs utilised different reporting formats in reporting to the NCTO
- All PSPs hold post-disbursement meetings with the SCTO officials, though it is not clear if they all share the programme data on disbursements to the state officials
- An e-wallet was utilized by PSPs to process payment to beneficiaries after the latter have been captured and verified for genuineness.

The summary of the amount received, total persons paid, amount paid and refunded from Abacha repatriated funds and IDA by the PSPs is seen in the table below:

20 The figure is higher than the amount released by the CBN because it includes interest accrued on the Abacha funds at the NCTO
 21 This represents beneficiaries paid in May/June 2019 cycle. Beneficiaries were not paid from the Abacha funds in the supplementary May/June cycle and the July 2019

Table 2: Amount received, amount paid and refunded from Abacha repatriated funds and IDA by the payment operators

Item/Description	May June 2019	Till may- June 2019	Till July 2019	Till December 2019
Total beneficiaries	350,515	350,515	359,313	834,948
Total beneficiaries paid	347,702 (Ida+Abacha) 325,712 (Abacha only)	347,702 (Ida+Abacha) 325,712 (Abacha only)	356,158 (Ida+Abacha) 325,712 (Abacha only)	703,506 (Ida+Abacha)
Total amount released from NCTO to PSPs (IDA and Abacha repatriated funds)	₦3,505,150,000	₦16,077,030,000	₦18,029,105,000	₦38,136,345,000 ²²
Total amount released from NCTO to PSPs from Abacha account (Abacha repatriated funds)	₦2,628,200,000	₦12,655,432,000	₦12,655,432,000	₦24,658,072,000
Total amount paid to beneficiaries from Abacha Repatriated funds	₦2,605,696,000	₦12,465,216,000	₦12,465,216,000	₦23,742,580,000
Total amount paid to beneficiaries from IDA	₦871,324,000	₦3,336,204,000	₦5,271,769,000	₦10,289,220,000
Refund from PSPs to NCTO Abacha account	₦22,504,000	₦190,216,000	₦190,216,000	₦915,492,000
Refund from PSPs to NCTO IDA account	₦5,626,000	₦85,394,000	₦101,904,000	₦307,763,000
Percentage of Abacha repatriated funds in total amount (IDA and Abacha repatriated funds) released from NCTO	75.0%	78.7%	70.1%	72.5%

²² The numbers that are colour-coded are numbers that were still being reconciled at the time of the writing of the report.

Comparison of reported data across reporting levels for the May/June 2019 payment round

The monitoring team interviewed national, state, LGA and community level NCTP officials from 10 States and reviewed ID cards and identification numbers of beneficiaries seen in the field against the data at national level as part of the data verification process.

- **Comparison of the NCTO and NSR data to ensure the NCTO data is from the NSR²³**
 - a. The NCTO was able to demonstrate that its MIS team routinely matches data from the National Beneficiary Register (NBR) of the NCTP, its payment schedule and paid beneficiaries with the NSR.²⁴
 - b. The request to match data is made via email and a report is generated. The actual matching, however, occurs at the NASSCO office and is not witnessed by any NCTO staff
 - c. The reconciled May/June 2019 data received from NCTO in November 2019 did not tally with the data seen on the NCTO data server (see table 1 below). Specifically, 6 State locations had differences in their data in this respect (see table 3 below).
 - d. However, the data shared coincided with the original data before supplementary reconciliation for total beneficiaries on the payment schedule (328,317) ,but not on total beneficiaries paid and total amount paid from both IDA and Abacha loot (see table 3 below)
 - e. All reports on matching seen at the NCTO was noted to be done in January 2020 demonstrating delay in the report of the matching process. This may be due to the delayed reconciliation report process

²³ Audit report of Upstream MANTRA Monitoring of the NCTP carried out by FC Okoro and Co

²⁴ Report on matching of NBR payment schedule and paid beneficiaries from NCTO with the NSR, carried out on 27 January 2020.

Table 3: May/June 2019 payment as seen in the NCTO server, PSPs data and previously shared data

Item	Data Received from NCTO May/June 2019	NCTO server data	PSP data + supplementary reconciliation	PSP data before supplementary reconciliation
Total beneficiaries on Payment schedule	328,317	350,515	350,515	328,317
Total beneficiaries paid	329,963	347,702	347,702	325,712
Total amount paid IDA and Abacha	₦3,296,640,000	₦3,474,030,000	₦3,477,020,000	₦3,257,120,000

Findings on comparison of data at national level (NCTO) and state level (SCTO) for the May/June 2019 payment round²⁵

20 States were visited in the exercise. State level data was reported for for 10 states as seen in the table below. Only Ekiti State with a verification factor of 145% and Kano (113%) for total persons and total amount paid was significant in the 10 states. This suggests some underreporting at national level on total amount paid.

SN	Name of State	Total Number of Persons Paid			Total Amount Paid		
		State Reported	NCTO Reported	Verification Factor	State Reported	NCTO Reported	Verification Factor
1.	Anambra	7,184	7,207	99.68%	71,840,000	72,070,000	99.68%
2.	Benue	14,568	14,568	100.00%	145,568,000	145,680,000	100%
3.	Cross River	10,350	10,350	100.00%	103,500,000	103,500,000	100.00%
4.	Ekiti	4,524	3,131	144.49%	45,240,000	31,310,000	144.49%
5.	Gombe	14,098	14,098	100.00%	140,980,000	140,980,000	100.00%
6.	Kaduna	15,285`	15285	100.00%	152,850,000	152,850000	100.00%
7.	Kano	51,137	45,226	113.1%	511,370,000	452,260,000	113.1%
8.	Kwara	10,050	10,050	100.00%	100,500,000	100,500,000	100.00%
9.	Nasarawa	22,254	22256	99.99%	222,540,000	222,560,000	99.99%
10.	Plateau	10,763	10763	100%	107,630,000	107,630,000	100.00%

²⁵ This comparison was done with previously received data from NCTO in November 2019. State for which updated data was received are highlighted in green.

Findings on comparison of data at national level (NCTO) and LGA for the May/June 2019 payment round²⁶

At the LGA level, 36 out of 54 LGAs reported LGA level data for **total persons paid**. 6 LGAs in 4 states had discrepancies on total persons paid, as shown below.

Table 5: LGAs with discrepancy in reported data on total persons paid

State	LGA	Verification factor
FCT	Abaji	169%
Kano	bebeji	116%
	madobi	111%
Anambra	Dunukofia	98%
	Awka North	103%
Kogi	KabbaBinu	93%

A total of 29 out of 54 LGAs reported LGA level data for **total amount paid**. 13 LGAs in 9 states had discrepancies on total amount paid, as shown below.

State	LGA	Verification factor	State	LGA	Verification factor
FCT	Abaji	169%	Anambra	Ayamelum	113%
Kano	bebeji	121%		Akwa North	103%
	madobi	111%		Dunukofia	98%
Kaduna	kubau	125%	Niger	Gbako	99%
Nassarawa	Nassarawa	101%	Jigawa	Taura	99.4%
Kogi	KabbaBinu	92.7%	kwara	Ilorin west	97.1%
				Irepodun	99.1%

²⁶ This comparison was done with previously received data from NCTO in November 2019. LGAs for which updated data was received are highlighted in green.

Table 7: Compares National level and LGA level reported data

SN	Name of State	Name of LGA	Total Number of Persons Paid			Total Amount Paid		
			State Reported	NCTO reported	Verification factor	State Reported	NCTO reported	Verification factor
	FCT	Abaji	3101	1833	169%	3,150,000	18,330,000	169%
		Kwali		1557				
	Anambra	Ayamelun	921	816	113%	9,210,000	8,160,000	113%
		Akwa North	846	825	103%	8,460,000	8,250,000	103%
		Dunukofia	1265	1289	98%	12,650,000	12,890,000	98%
	Benue	Ushongo	1,193	1193	100%	11,930,000	11,930,000	100.0%
		Guma	1,411	1411	100%	14,110,000	14,110,000	100.0%
	Cross river	Calabar South	791	791	100%	7,910,000	7,910,000	100%
		Yakurr	887	887	100%	8,870,000	8,870,000	100%
		Biase	418	418	100%	4,180,000	4,180,000	100%
		Akamkpa	956	956	100%	9,560,000	9,560,000	100.0%
	Ekiti	Ado	298	298	100%	2,980,000	2,980,000	100.0%
		Ekiti South West		179	NA	NA	1,790,000	NA
	Kaduna	Kauru	948	948	100%	9,480,000	9,480,000	100%
		Kachia	491	491	100%	4,910,000	4,910,000	100%
		Kubau	1981	1578	125%	19,810,000	15,780,000	125%
		Ikarra	1928	1927	100%	19,280,000	19,270,000	100%

	Gombe	Balanga	8,161	8161	100%	81,610,000	81,610,000	100.0%
		Nafada	3,842	3842	100%	38,420,000	38,420,000	100.0%
		Y/Deba	2,095	2095	100%	20,950,000	20,950,000	100.0%
	Nasarawa	Awe	3,389	3389	100%	33,890,000	33,890,000	100.0%
		Akwanga	1,494	1480	101%	14,940,000	14,800,000	100.9%
		Nasarawa	4,037	3995	101%	40,370,000	39,950,000	101%
	Plateau	Bokkos	671	685	98%	NA	6,840,000	NA
	Niger	Gbako	755	7,630	99%	7,550,000	7,630,000	99.0%
		Shiroro	714	714	100%	7,140,000	7,140,000	100.0%
		Taafa	418	418	100%	4,180,000	4,180,000	100.0%
		Lavun	582	582	100%	5,820,000	5,820,000	100.0%
	JIGAWA	TAURA	6032	6068	99%	60,320,000	60,680,000	99.4%
	KANO	BEBEJI	1942	1678	116%	19,420,000	16,040,000	121%
		MADOBI	4498	4056	111%	44,980,000	40,460,000	111%
	KOGI	ADAVI	687	685	100%	6,870,000	6,850,000	100.3%
		KABBA/BINU	165	178	93%	1,650,000	1,780,000	92.7%
		ANKPA	706	718	98%	7,060,000	7,180,000	98.3%
	KWARA	ILORIN WEST	556	568	98%	5,560,000	5,680,000	97.9%
		PATIGI	803	803	100%	8,030,000	8,030,000	100.0%
		EDU	919	919	100%	9,190,000	9,190,000	100.0%
		IREPODUN	336	339	99%	3,360,000	3,390,000	99.1%

Verification of Beneficiary Identity (Document review of ID cards)

This monitoring round reviewed validity of the respondents' ID cards (to answer the question is it the right beneficiary?) The ID cards were reviewed against the beneficiary that was seen during the monitoring.

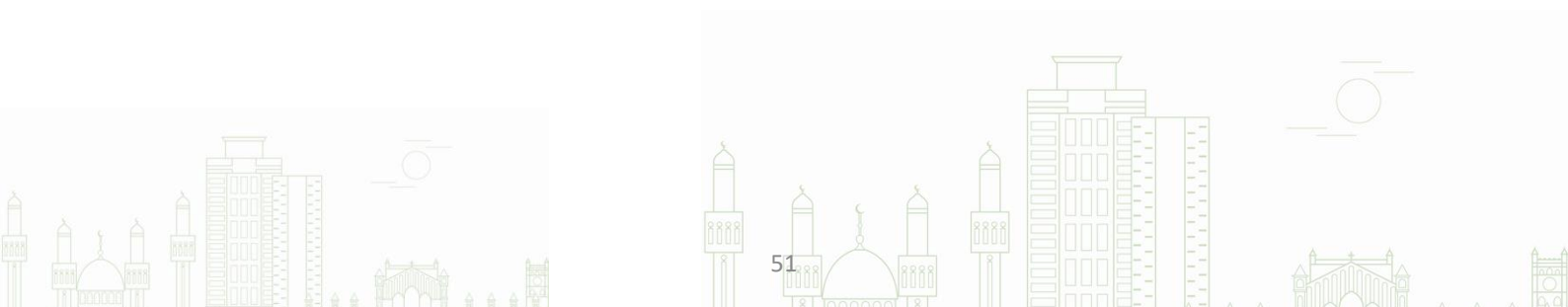
The complete details of the results are presented in the annex. However, overall national average findings had no significant discrepancy, as shown below:

National Average

ID card details incomplete	(2.89% ,n=1249)
Residential Address not correct	(0.19%, n=81)
Names not spelt correctly	(0.70%, n=300)
Inconsistency in names	(0.43%, n=187)
Discrepancy in picture	(0.26%, n=111)
Discrepancy in age	(1.32%, n=569)

However, the following states were noted to have more than a 5% error margin on assessment of the corresponding study areas below (in order of reducing frequency)

- States whose beneficiaries had more than 5% incomplete respondents' ID card details - (FCT (12.76%, n=100), Taraba (10.73%, n=184), Ekiti (9.95%, n=38), Oyo (7.41%, n=49) Katsina (5.81%, n=322), and Kogi (5.80%, n=83)
- States whose beneficiaries had more than 5% incorrect respondents' age details - FCT (10.08%, n=79), Ekiti (8.12%, n=31)



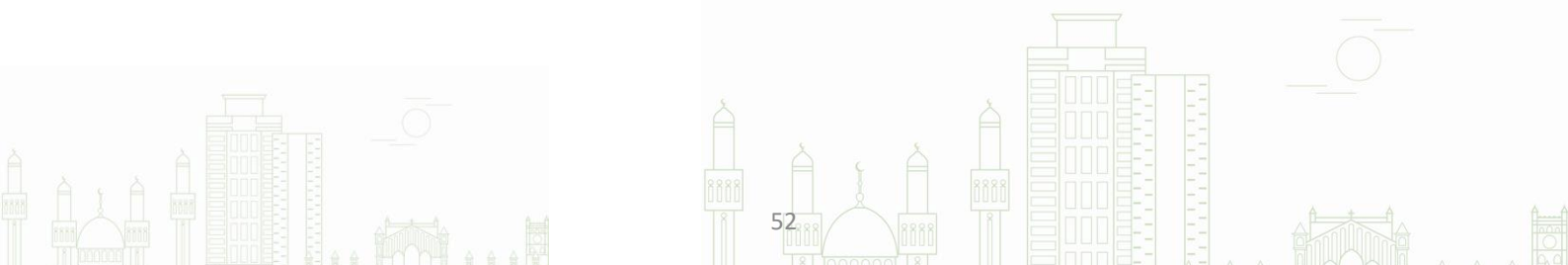


SECTION 3:

BENEFICIARY SURVEY FINDINGS FOR MAY/JUNE 2019 PAYMENT ROUND

This section looks at the findings of the experience of the beneficiaries from the survey conducted in the 20 States (including FCT), 53 LGAs and 2,569 communities in the programme. Findings are described along the following sub sections:

- General description of survey population
- Targeting and enrollment
- Cash Disbursement by the NCTP
- Challenges experienced
- Grievance Redress Mechanism



General description of survey population

The general description of the survey population is seen in the image below:

RESPONDENTS PROFILE n=43,152					
CAREGIVERS /ALTERNATE		GENDER			PLWD
89.46%	10.14%	8.30%	91.70%		4.36%
PRIMARY CAREGIVERS	ALTERNATE	MALE RESPONDENTS	FEMALE RESPONDENTS		RESPONDENTS WITH DISABILITY
MOST COMMON OCCUPATION OF THE RESPONDENTS					
63.33%	25.17%	4.67%	3.96%	1.19%	0.69%
PETTY TRADING	FARMING	UNEMPLOYED	ARTISAN	OTHERS	CIVIL SERVANTS

Figure 3: Respondents profile

Targeting and Enrolment

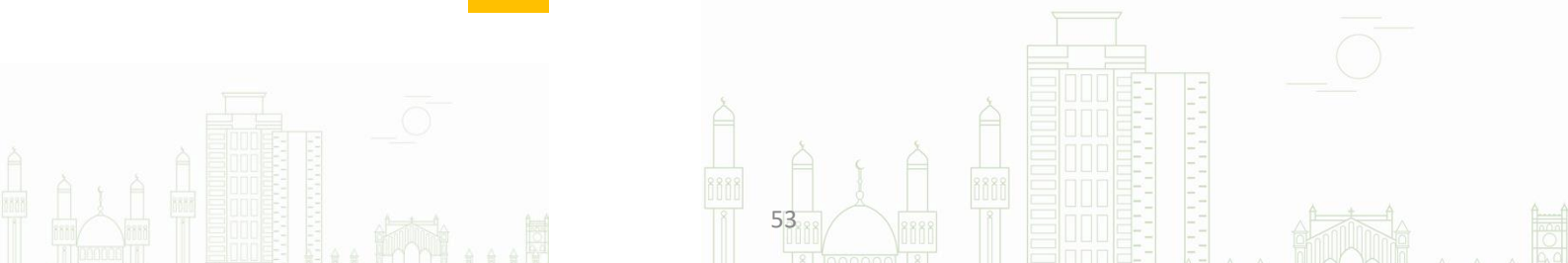


Source of enrolment

Enrolment in the programme is expected to be done by the community targeting team with no interference from external parties in the enrolment process. To ensure the programme is not exploited for personal or political gain, the beneficiaries' experience on the source of their enrolment into the NCTP was explored in the survey. The aggregate results revealed that the majority of beneficiaries believe the source of their enrolment as the community head (74.73%) and the programme targeting team, i. e the Community-Based Targeting Teams of the NCTP.(17.64%).



The aggregate results revealed that the majority of beneficiaries believe the source of their enrolment in the programme as their community head (74.73%)



All 20 States monitored had a high proportion of respondents who believed they were identified by their community leaders for enrollment ranging from Cross River 39.69% of respondents to Plateau with 95.65% of respondents.

The LGA chairmen were identified as the source of enrollment in more than 5% of respondents in these 7 States: Oyo - 27.69%, Anambra - 27.61%, FCT-16.96%, Kwara-9.12%, Nassarawa - 7.42%, Niger-6.86%, Ekiti - 5.24% (See specific LGA details in the figure below)

Religious Heads were identified as the source of enrollment in more than 5% of the respondents in only 1 State (Kaduna; 5.62%)

Time of enrolment

Majority of respondents (25,396) were enrolled in the NCTP over a year ago representing 58.85%. 22.14% amounting to 9,555 beneficiaries were enrolled 8-12 months back. 12.66% (or 5,465 respondents) were enrolled 4-7 months ago while 3.42% (or 1,475 respondents) have only been involved for 1 – 3 months. Only 1161 persons (2.29%) were enrolled as recently 1 month ago.²⁷

Daily earnings before and after enrollment

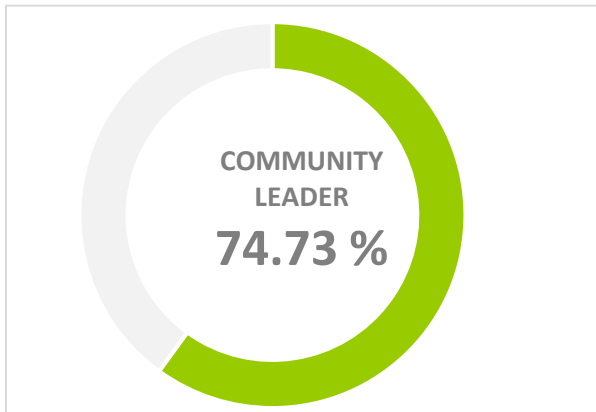
The study assessed the daily earnings of beneficiaries before and after enrolment in NCTP. The post-programme enrolment earnings revealed a positive shift in earnings (see detailed information in Annex)

Interestingly, the average earnings before the programme was less than N370 or \$1 per day in all States, except the following: Cross River, Ekiti State, Kaduna, Kogi, Kwara, Niger, Osun, Oyo, Taraba States and FCT.

27 These timeframes are from the date of the monitoring exercise in October, 2019.

BENEFICIARIES BELIEF ON SOURCE OF ENROLMENT

AGGREGATE NATIONAL RESULTS



OTHERS

RELIGIOUS LEADERS

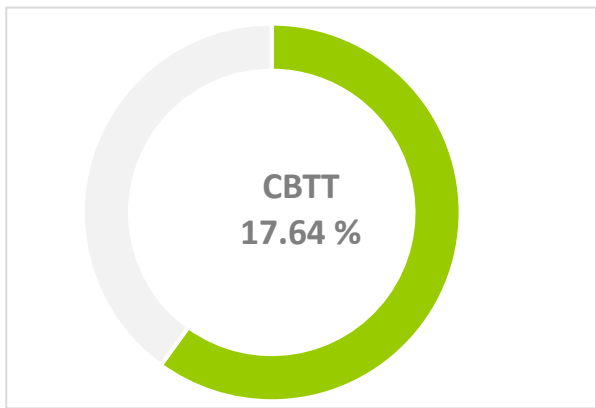
KADUNA-5.6%

LGA CHAIRMAN

Oyo-27.69%,

Anambra-27.61%

FCT-16.96%, Kwara-9.12%



Nassarawa

7.42%

Niger

6.86%

Ekiti

5.24%

DAILY EARNINGS OF BENEFICIARIES

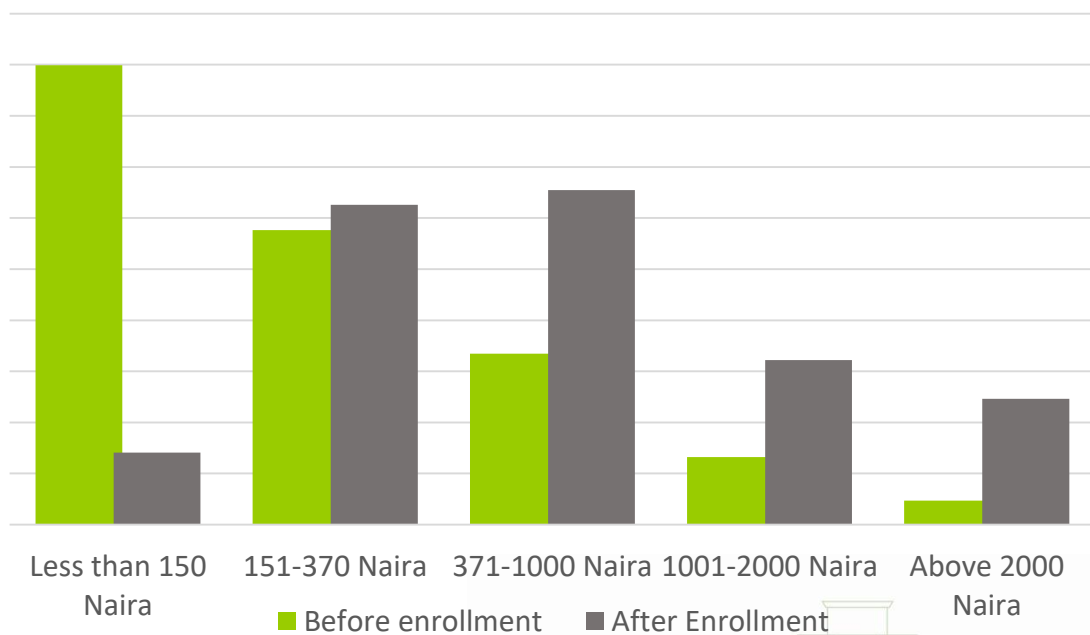


Figure 4: Summary Of Findings on Targeting And Enrolment

Beneficiary awareness of sources of cash transferred in NCTP

Majority of respondents were not aware that the repatriated Abacha loot was the source of the funding for the programme. Only 7 States had respondents who demonstrated significant knowledge of the source of funding for the programme as the repatriated Abacha funds. They are (Kogi (21.65%), Niger (31.11%), Osun (13.57%), Oyo (66.87%), Plateau (16.58%), Katsina (5.17%) and Benue (8.24%).

Who collects payment on behalf of the household?

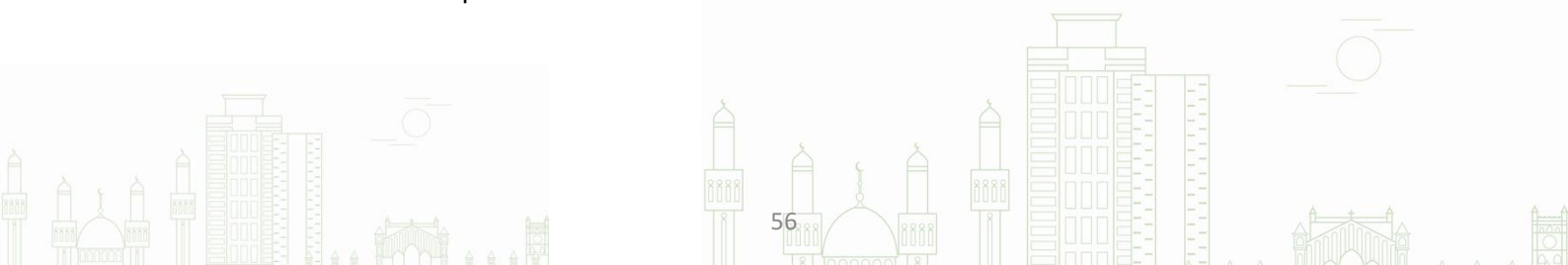
The caregivers and alternates were identified as the persons who collect the stipends by majority of the respondents (84.19%). Other responses were insignificant for all states, except Katsina where 44.61% (n=2474) of respondents noted a non-specific "other" persons as collecting the stipends on behalf of the caregivers of alternates, and Kwara which had a no response rate of 65% (n=1430) which is of concern.

Number of times paid this year (2019)

At least 95% of Respondents from 11 States (Ekiti, Gombe, FCT, Cross River, Osun, Bauchi, Kogi, Plateau, Benue, Oyo, Taraba) had received at least 3 payments in 2019 as at the time of monitoring.

Respondents paid in May/June 2019 payment round

A national aggregate of 95.88% of the total respondents received payment, while 3.90% had not been paid at the time of monitoring, with a non response rate 0.22%.



There were 11 LGAs with significant proportion of population that had not been paid. The LGAs are listed below:

Table 8: LGAs with significant proportion of beneficiaries who had not been paid

S/N	STATE	LGA	No and % of respondents
1.	Adamawa	Girei	339 (35.80%)
		Numan	253 (42.52%)
		Song	39 (7.59%)
2.	Anambra	Dunukofia	31 (5.10%)
3.	Kaduna	Kachia	97 (16.96%)
4.	Kano	Bebeji	288 (16.59%)
		Madobi	171(5.31%)
5.	Oyo	Ibadan North West	14(5.67%)
		Ido	7 (6.8%)
6.	Osun	Olorunda	21 (10.61%)
7.	Taraba	Gassol	77 (11.22%)

Amount received in May/June 2019 payment round

The aggregate results revealed that:

- 96.69% (40,003 respondents) were paid N10,000,
- 533 persons (1.29%) claimed to have been paid less than N10,000
- While 554 persons (1.34%) said they were paid above N10,000.
- Of all LGAs visited in all the states where monitoring took place, only Balanga L.GA in Gombe State (95 respondents, 15.2%), Bakori LGA in Katsina State (186 respondents, 6.83%) and Jos East in Plateau (1 respondent, 4.55%) demonstrated significant proportion of respondents who received less than N10,000.
- 23 out of the 54 LGAs visited (42.6%) had no respondent who reported receiving less than N10,000.
- Of concern is also the high non-response rate in the following LGAs in the stated states: Cross River State - Akampa (49,15.96%), Biase (36, 12%) Jigawa State -(Taura 48, 1.90%).

Reasons for non-payment

The reasons identified for the non-payment in the 282 where there was no payment include the following:

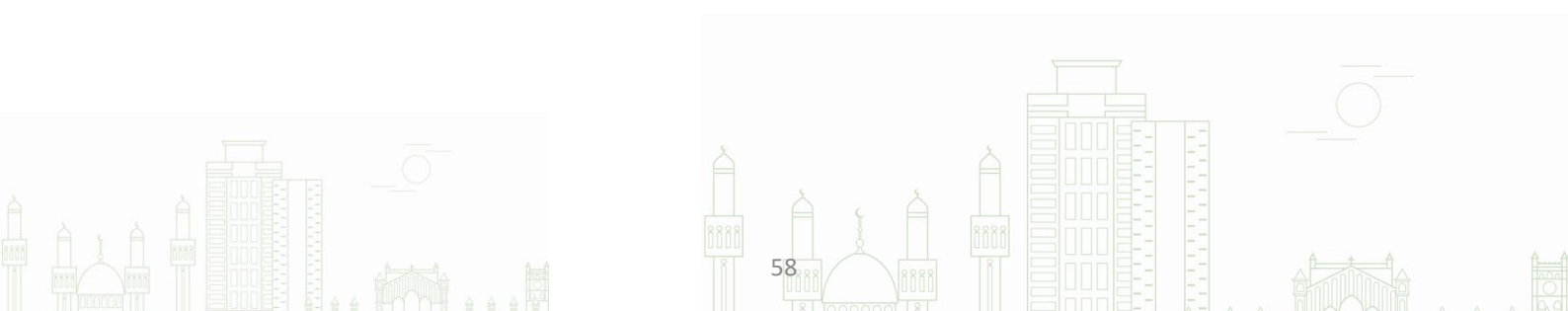
- 42.67% of those affected claimed to be ignorant of the reason
- 15.96% had their names omitted
- 2.49% was for non-availability of ID card
- 1.84% was identified as ill-health
- 1.36% was stated as missing card
- 1.25% was for inability to verify thumbprint

Other reasons for non-payment that were of concern at local level are cases of “impersonation” reported by up to 4% of respondents in Calabar and unawareness of the payment date in Anambra (1.89%), Kogi (23.53%) and Kwara States (25%)

Uses of disbursed fund by beneficiary

An aspect of the NCTP involves enlightening beneficiaries on use of the funds received. Results show that 40,822 respondents, representing 94.6% of the total sampled beneficiaries, were indeed informed on the use of the cash/funds received. Very few respondents amounting to 1682 persons (3.90%) claimed not to have been exposed to such enlightenment.

Beneficiaries used the funds for petty trading, to address health concerns, support family members, purchase household utensils and invested in cropping and livestock, amongst other uses.





Challenges faced in the use of the money

A total of 41,662 respondents, representing 96.55% of the total sample did not experience any major challenge in the use of the funds. However, 1133 respondents (2.63%) indicated encountering challenges. The leading challenges mentioned by the affected respondents were:

- Irregular payments (19.68%)
- Funds received was directed at managing poor health (13.15%)
- Funds inadequate to meet their needs (12.97%),
- Collection of the money by spouse (husband) (2.82%) ‘
- Mainly used in paying children’s school fees (2.47%)

Examples of the expression of these challenges include a female beneficiary from Dass LGA, Bauchi State in North East geo-political zone who reported,

“ “ *My husband take all the money*

A similar observation was made by another woman from Kubau LGA of Kaduna State in the North West zone:

“ “ *Whenever I collected the fund, my husband collects it and I am the person with the disability that need help*

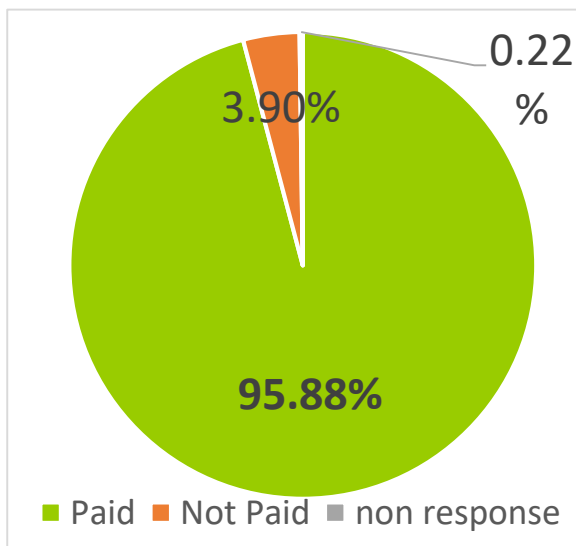
A male beneficiary from Akampa LGA, Cross River State, in the South-South geo-political zone noted,

“Money not enough to solve my problem

A female beneficiary in Kwali LGA, FCT, North Central zone asserted that

“the distance and transport fare to the collection centre is a challenge

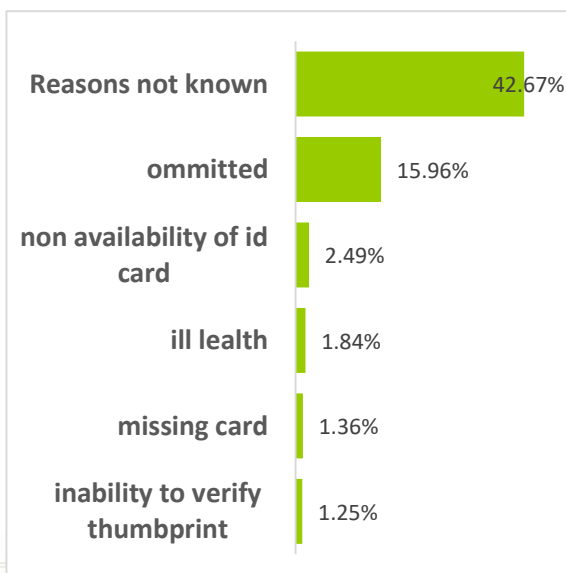
TOTAL PAID AND UNPAID



AMOUNT RECEIVED BY PAID BENEFICIARIES

- Only 3 LGAs: Balanga L.GA in Gombe State (95 respondents, 15.2%) Bakori LGA in Katsina (186 respondents, 6.83%) and Jos East in Plateau State demonstrated significant proportion of respondents who recieved less than N10,000
- Of concern is also the high non response rate in the following LGAs: Akampa in Cross River State (49, 15.96%), Biase in Cross River State(36, 12%) and (Taura in Jigawa State (48, 1.90%)

REASONS FOR NON PAYMENT



MAJOR USES OF FUNDS BY RESPONDENTS

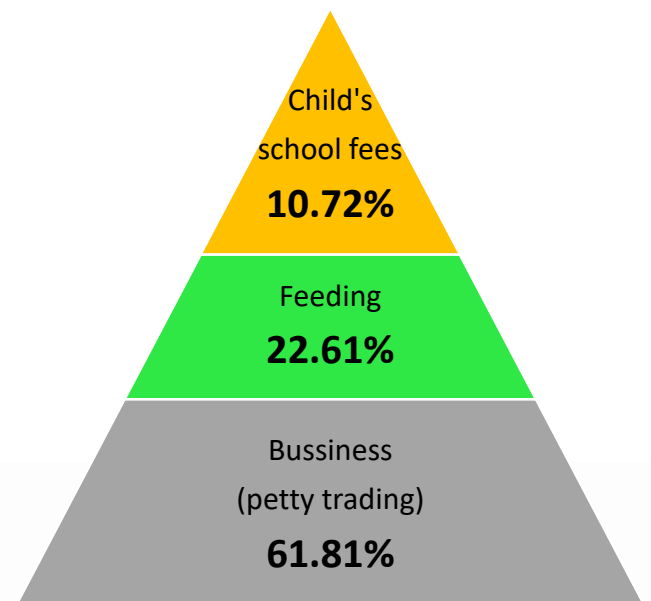


Figure 5: Summary Disbursements in The Programme

Deduction of beneficiary funds by external parties



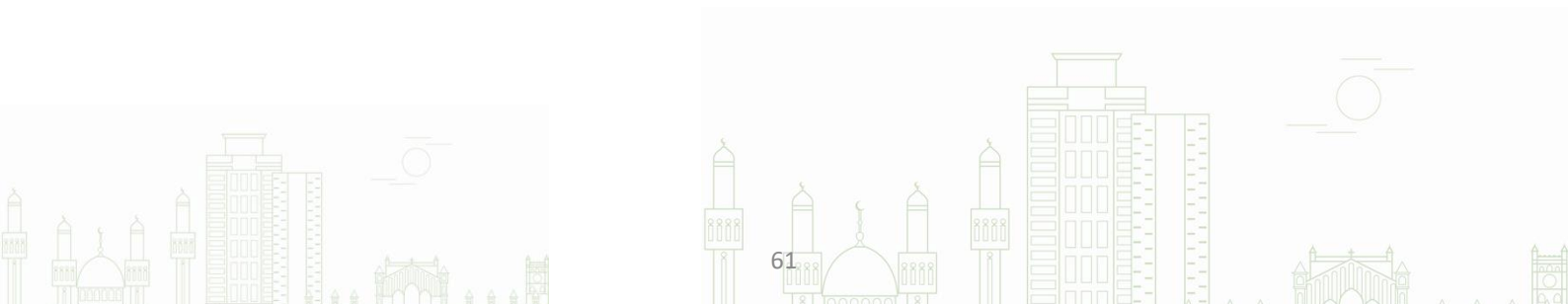
Proportion of respondents who experienced deductions

The results indicated that 2,116 respondents representing 4.90% of the total sample acknowledged deductions from their funds by an external party. 92.68%, on the hand, confirmed that there was no deduction from their money.

Who carries out deductions?

The 2,116 respondents who claimed their monies were deducted identified the following groups of persons as “persons responsible” for the deductions:

- 18.53% (392 respondents) identified family members, especially husbands
- 22.07% (467 respondents) identified officers of the NCTP
- 12.38% referred to monthly contributions in their cooperative societies.
- 8.08% (171 respondents) claimed it was community leaders and facilitators
- Close to a quarter (22.40%) of the affected respondents did not respond to the question, either because they were unwilling or reluctant to expose the identity of the person who carried out the deduction.





States with reported deductions by officials in charge of the programme

- **Deductions by Officers in charge of disbursement (payment officers, facilitators, disbursement agent, STCO)**

Respondents in 15 States reported deductions from their money by “Officers in charge of disbursement - payment officers, facilitators, disbursement agent, NCTP officers, etc. These are Gombe (64.02%), Katsina (50%), FCT (43.75%), Nasarawa (42%), Taraba (25.71%), Cross River (25%), Kogi (18.75%), Benue (12.5%), Niger (12.12%), Bauchi (11.63%), Kaduna (10.45%), Anambra (8.33%), Kano (6.26%), Adamawa (4.23%), and Jigawa (2.56%)²⁸

- **Deductions by LGA officials**

This was reported in 5 States, namely, Anambra (6 respondents; 7.14%), Bauchi (5 respondents; 1.45%), Kano (3 respondents; 0.43%), Katsina (3 respondents; 0.85%) and Kogi (3 respondents; 13%).

- **Deductions by Community leaders/facilitators**

This was reported in 11 State, namely, Adamawa, 36 respondents (50.70%), Oyo, 6 respondents (50.00%), Kogi, 15 respondents (46.88%), Taraba, 10 respondents, (28.5%), Kaduna, 9 respondents (13.43%), Gombe, 20 respondents (12.20%), Bauchi, 30 respondents (8.72%), Katsina, 30 respondents (8.55%), Anambra, 3 respondents (3.57%), Nasarawa, 1 respondent (2%) Kano, 11 respondents (1.56%).

- **How much was deducted**

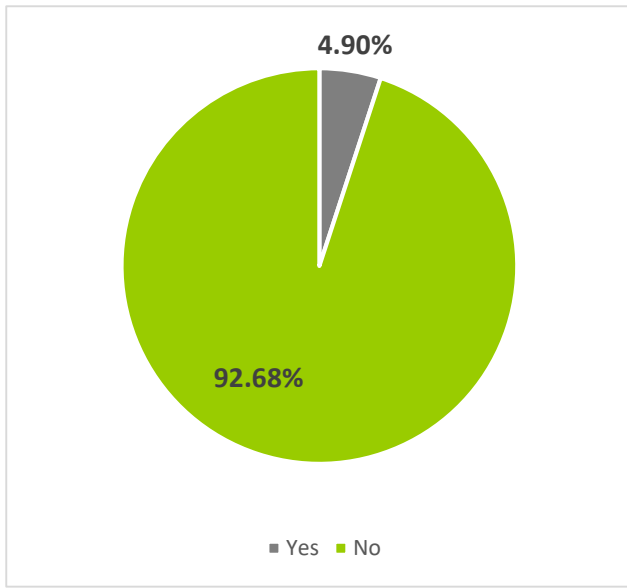
On the average, about N3000 (N2,995) was deducted from the affected respondents²⁹

- More than half (1,196 or 56.2%) of the affected respondents had N2000 and below deducted from their money
- 11.01% had N2000 - N4000 deducted
- 12.48% had N4000 - N6000 deducted
- 8% had over N6000 deducted.

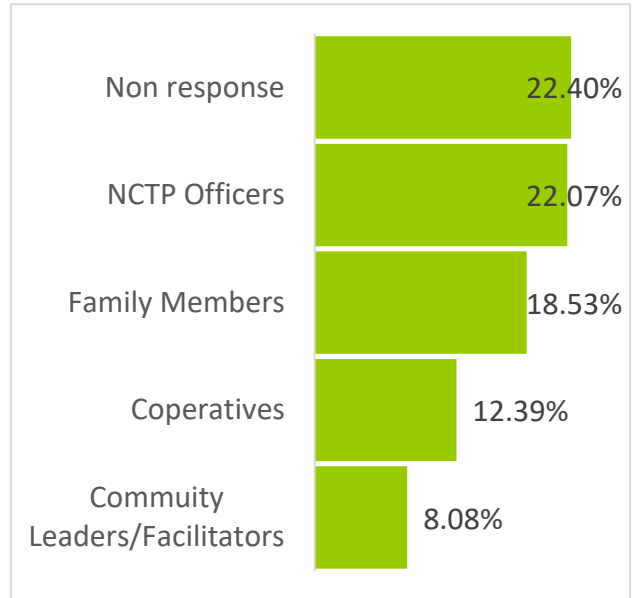
²⁸ These are percentages from those who reported deductions in each state.

²⁹ The minimum, maximum and average amount reported as deducted per LGA can be found in the annex

PROPORTION OF RESPONDENTS WHO EXPERIENCED UNAUTHORIZED DEDUCTIONS



WHO DEDUCTS FROM THE MONEY



LOCATIONS WITH REPORTED DEDUCTIONS

AMOUNT DEDUCTED

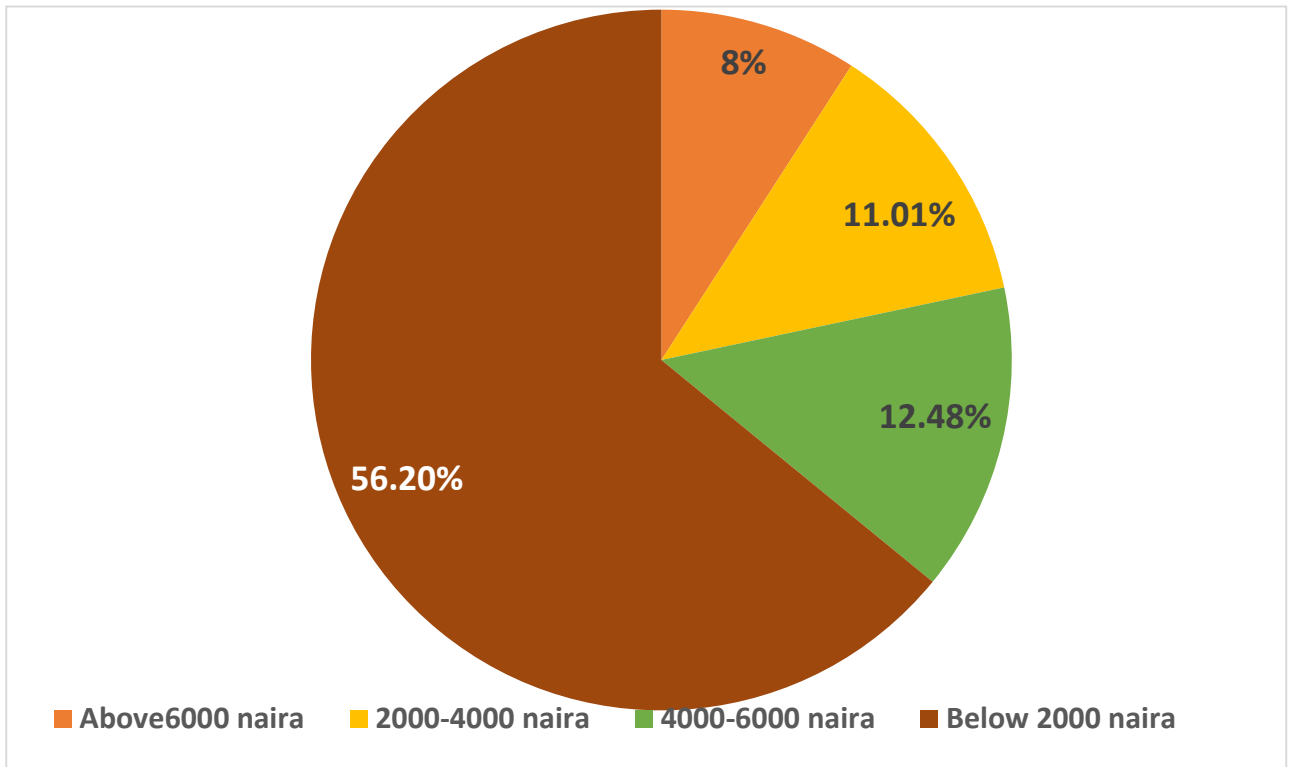
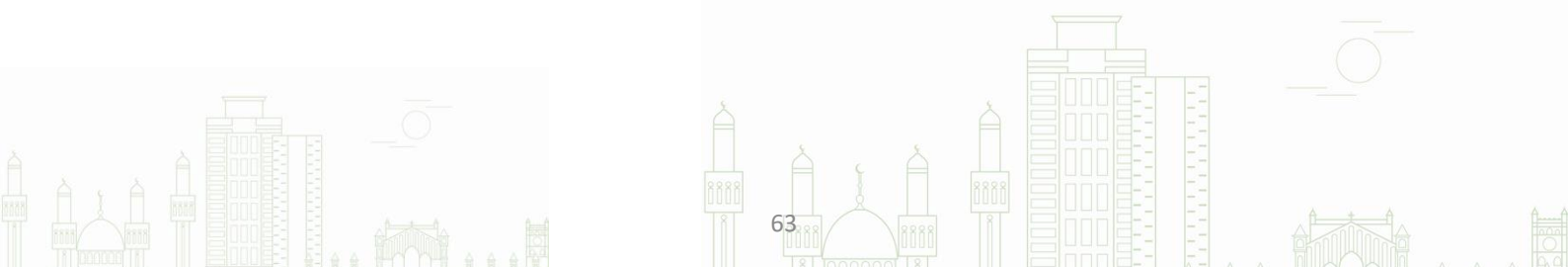


Figure 6: Summary Unauthorized Deductions



Grievance Redress Mechanism

Respondents' knowledge of process of registering complaints in the programme


The respondents' level awareness of the process of registering complaints encountered in the course of the programme is stated below:

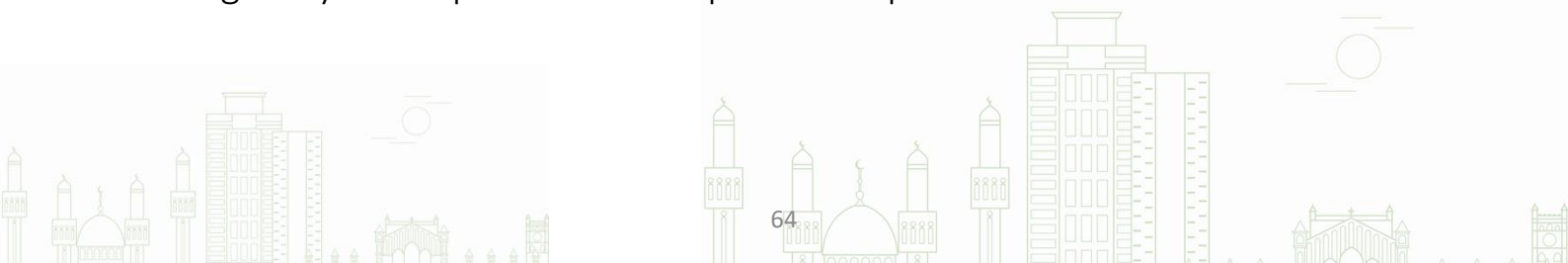
21,598 respondents, representing 50.05% of total sample, reported registering complaints with the community facilitator as the right procedure while 14.83% claimed not to be aware of the procedure to follow in the event of having a complaint. The confidence intervals indicate that the proportion of total programme beneficiaries who lack knowledge of the procedures of registering complaints fall within 14.49% and 15.16%.

- 27.90% highlighted their community leader as the person to report complaints to.
- 4.54% identified calling the NCTO line as the procedure
- 1.26% noted the filling of the grievance register

Respondent's complaints

Probing the respondents to find out if they had any complaint about the programme, 1841 persons, representing 4.27% of the aggregate respondents, acknowledged having a complaint. The confidence interval estimate indicates that 4.08% and 4.46% of the total NCTP beneficiaries were likely to have a complaint. The majority of respondents, specifically 40,402, representing 93.63%, reported not having any complaint as at the time of the monitoring exercise. Stated below are some of the main complaints made:

 **Request for increment of the money:** About 12.33% (i.e. 222 respondents) complained that the amount given, i.e. N10,000, was grossly inadequate. This complaint was prevalent in the North-Central



(20.94%), South-South (54.17%) and South-West (26.05%). A male respondent in Ado LGA in Ekiti State in South-West pleaded,

“ “ | *The money is too small [and] pleading for increment*

Another female beneficiary in Nasarawa LGA of Nasarawa State in the North Central geo-political zone pleaded,

“ “ | *We need federal government to increase the money*

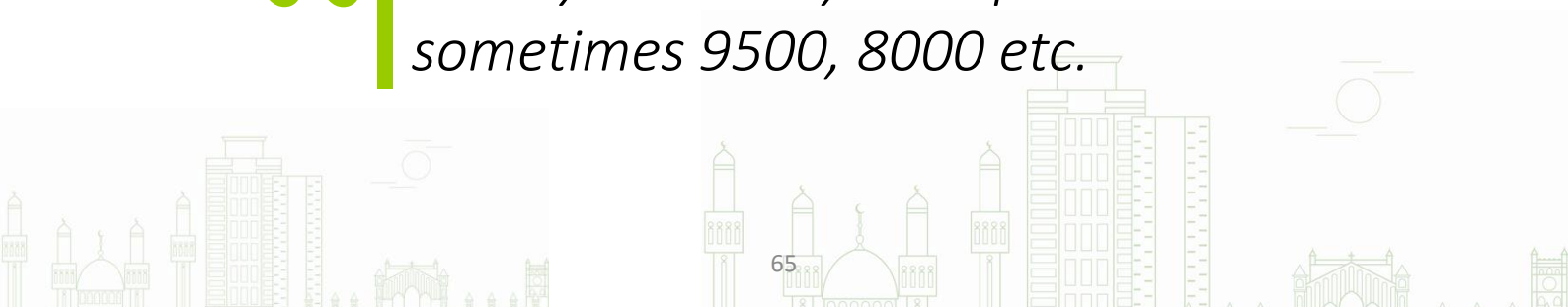
another female respondent in Calabar south LGA of Cross River State in the South-South geo-political zone noted thus,

“ “ | *I want the government to please increase this our money so that we can buy more farm tools*



Deductions by programme officials and family: Close to a tenth of the respondents (1121 or 53%) complained of deductions by programme officials, family members and cooperatives. This incidence was found to occur more in the North-Central (24.36%) and North-West (19.35%) geo-political zones and least in the South-South (2.50%) and South-West (1.40%) geo-political zones. A female beneficiary residing at Abaji in the Federal Capital Territory in the North-Central zone asserted thus,

“ “ | *Money not always complete sometimes 9500, 8000 etc.*



A female beneficiary in Rimi, Katsina State in the North-West zone noted,

“ “ | *They should stop removing 2000 from our money*



ID card related challenges: Other complaints border on ID card issues (3.15%) For example, concerning this challenge, a woman from Bebeji, Kano State, opined:

“ “ | *They refused to pay us because we don't have the new card*

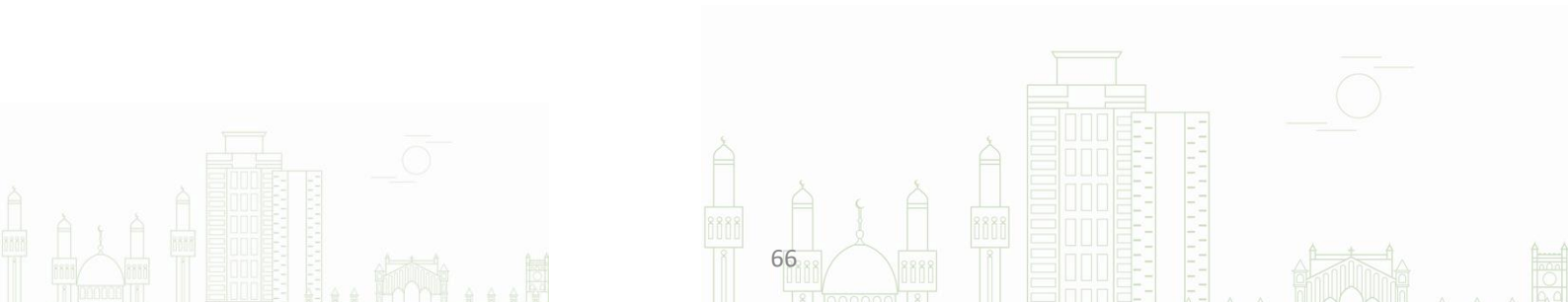


Delayed, irregular or late payments: This accounted for 1.68% of complaints. An instance of this complaint was made by a female beneficiary in Ibadan, North West LGA, Oyo State in the South West geo-political zone when stating,

“ “ | *I was not paid two times this year*



Tedious payment process: Some beneficiaries complained of the tedious process associated with the collection of the money.. Examples of this include queues and poor sitting (1.63%) and long distance to pay point (1.52%). These incidence were prevalent in the South West



geopolitical zone. A female beneficiary in Ado LGA in Ekiti State noted thus,

“ “ | *The point for collection of the money is so stressful.*

Also, a female respondent in Ido LGA in Oyo State noted,

“ “ | *(we) spend too much time before being attended to*



Distance to payment point: With respect to challenges with the distance to the payment point, a female beneficiary from Yakurr LGA in Cross River State, in the South-South geo-political zone responded, “*the transport we spend on going to collect our money is much. I suggest we should be paid in our account*”, whilst another in Ado LGA, Ekiti State in the south West noted, “*Venue for collecting money is too far for the elderly*”.



Poor Feedback on registered complaints:

Proportion of respondents who had registered a complaint

The survey questioned the complainants if they registered their complaints with the appropriate authorities.

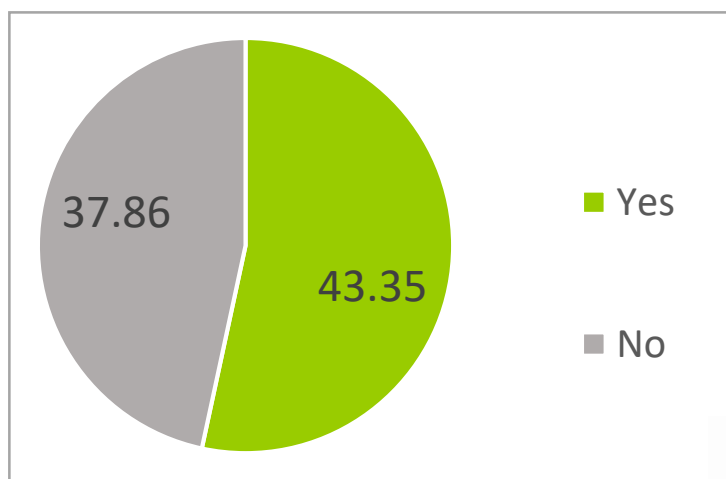


Figure 7: Proportion of respondents who had registered a complaint

Less than half, i.e. 798 persons, representing 43.35% of the total complainants, affirmed they had, while 697 persons or 37.86% did not.

Feedback on registered complaints

- The results of the feedback received by the 798 persons that registered complaints suggests a poor feedback mechanism in the NCTP. Majority of respondents who registered complaints did not get their complaints resolved (77.95%) and about 65% of the respondents did not get any feedback for their registered complaint. Furthermore:
 - 29 persons (3.63%) had their complaint solved and received feedback
 - 92 persons (11.53%) had the complaint solved but received no feedback
 - 188 persons (23.56%) did not have their complaint successfully addressed but received feedback
 - 434 persons (54.39%) did not have their complaint addressed nor received feedback.

RECOMMENDATIONS

Recommendations on Objective 1: To verify data reported in the NCTP

1. Review of reported data

- There is need to review the State and LGA level reported data to ensure alignment with National level reported data post reconciliation after each payment round. This is to ensure that there are no discrepancies, which is important to improve confidence in the reporting of the programme and the prevention of misrepresentation of programme information.
- Delays in reconciliation process in the programme between the NCTO and PSPs, for instance, needs to be urgently addressed

2. Record-keeping at the LGA and ward levels should be improved as most of the officials do not have records.



Recommendations on Objective 2: To report on the total amount of funds disbursed to the beneficiaries

3. There is need for institutionalized quarterly updates on CBN disbursement to NCTO from the 322.5 million repatriated Abacha loot to serve as source documents for monitors and external parties, including the Nigerian citizens.

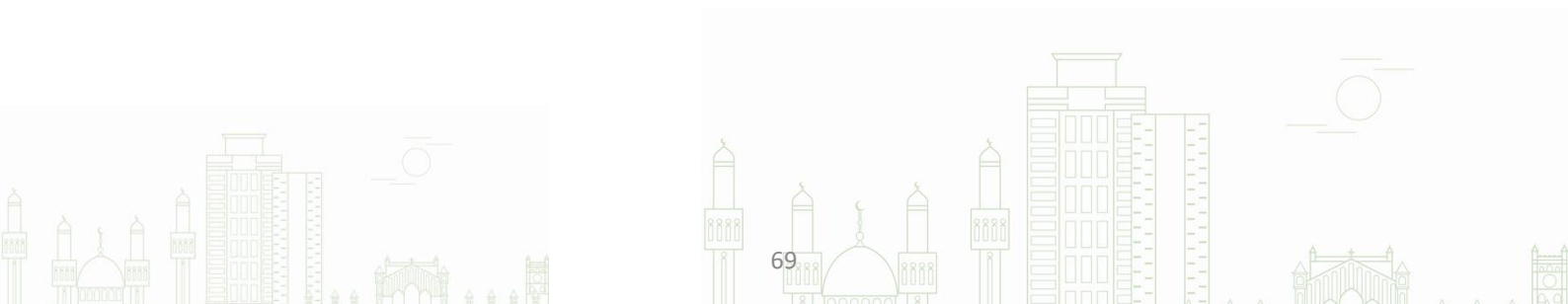
4. Suspension of payments from the repatriated Abacha loot while other funds are being utilised for payment to beneficiaries presents a potential risk of non-completion of disbursements of the repatriated funds within the estimated timeframe.

Recommendations on Objective 3: To ascertain if funds disbursed get to the intended beneficiaries and amount received by the beneficiaries

7. States such as Katsina where 44.61% (n=2474 respondents) noted a nonspecific “other” persons collected on their behalf, and Kwara which had a no response rate of 65% (n=1430) requires further review.

8. There should be investigations on the amount received in LGAs with challenges such as Balanga LGA in Gombe State, Bakori LGA in Katsina and Jos East LGA in Plateau State with a significant proportion of respondents who received less than 10,000 naira.

9. There have been significant processes institutionalized by the NCTP to address erring officials and individuals involved in unapproved deductions, in view of the high non response rates on unapproved deductions, and the responses noted during this monitoring exercise.



There is need to communicate these institutionalized processes, penalties and outcomes to beneficiaries of the programme to increase their confidence in utilizing the right channels to report on unapproved deductions in the programme

10. All reported instances of deductions in this report should be further investigated and those involved should be duly sanctioned.

Recommendations on Objective 4: To report on grievances or feedback from beneficiaries

11. Improvements in respondents' knowledge of process for registering complaints in the programme is required

12. Improving the feedback mechanism in the NCTP is also important

13. There is need for the programme to address the complaints identified by beneficiaries in this survey.

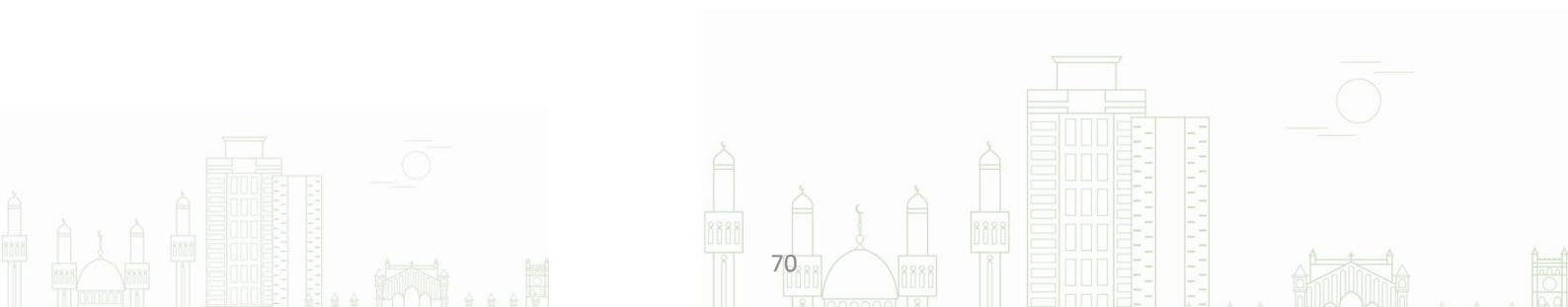
Other Recommendations - Systems Strengthening

16. There is need to create date and time stamps on data printed from the NCTO server

17. There is need for a uniform template for reporting from the PSPs to the NCTO and the SCTO

18. There is need for a change management system and a narrative accompanying changes to data and supplementary data in the server and in the programme generally.

19. NCTO should review the concerns of all PSPs on the insufficiency of time between transfer of funds to them and deployment to commence payments





ANNEX

- References
- Questionnaires and all tools
- List of participating CSO/state
- List of data collectors
- Sampling estimate
- List of States, LGA and Communities visited and sampling population
- Detailed description of Inclusion and exclusion criteria as applied to community selection
- Tables on trace and verification data
- Comparative data on community's payment records, percentage difference and explanations
- Tables on survey data on all domains and questions
- Tables of other data on findings

Table 9: Sample distribution per State

S/N	State	Total Population (No. of HH Paid May/June)	Target Population for Monitoring (12%)	Target sample + 10% non-response rate)	Final sample	% of target sample
1	Adamawa	13,516	1,622	1,784	2,056	15
2	Anambra	7,207	865	951	1,083	15
3	Bauchi	23,055	2,767	3,043	3,079	13
4	Benue	14,568	1,748	1,923	2,233	15
5	Cross river	10,350	1,242	1,366	1,401	14
6	Ekiti	3,131	376	413	382	12
7	FCT	5,419	650	715	784	14
8	Gombe	14,098	1,692	1,861	1,750	12
9	Jigawa	39,729	4,767	5,244	4,383	11
10	Kaduna	15,285	1,834	2,018	2,207	14
11	Kano	45,228	5,427	5,970	4,955	11
12	Katsina	43,121	5,175	5,692	5,546	13
13	Kogi	11,285	1,354	1,490	1,432	13
14	Kwara	10,050	1,206	1,327	2,193	22
15	Nassarawa	22,256	2,671	2,938	3,152	14
16	Niger	12,873	1,545	1,699	1,517	12
17	Osun	8,637	1,036	1,140	1,061	12
18	Oyo	5,549	666	732	661	12
19	Plateau	10,763	1,292	1,421	1,562	15
20	Taraba	13,843	1,661	1,827	1,715	12
	Total	329,963	39,596	43,555	43,152	13

Table 10: Reported data by the NCTO till date (November 30th 2019)

SN	Description	May June 2019	July 31st 2019	November 30th
1	Amount left In CBN (SWISS)	\$299,472,581.81	\$300,099,810.48	Not received from CBN yet
2	Amount released to NCTO from CBN SWISS (Dollar and Naira)	\$32,827,475 (N10,366,211,743.70)	\$32,827,475 (N10,366,211,743.70)	\$77,827,475 (N24,991,211,743.75)
3	Interest accrued SWISS	\$7,981,718.74	\$8,608,947.41	Not received from CBN yet
4	Total Amount paid to PSP from all sources (From August 2018)	N 15,971,120,000	N18,149,680,000 (Amount for July/Aug. payment cycle was divided into 2)	N29,174,675,000 (Sept/Oct. 2019)
5	Total Amount Paid to PSP from Abacha repatriated funds (From August 2018)	N10,746,102,000	N10,746,102,000 (No SWISS money, 100% IDA)	N17,358,878,000.00 (Sept/Oct. 2019)
6	Total Amount paid to beneficiaries (from NCTO) Payment (SWISS + IDA)	N3,477,020,000 (May/June 2019 only)	N19,935,095,000 (August 2018-August 2019) We are yet to include September-October 2019 because reconciliation has not been completed.	N25,676,115,000 (From August 2018-October 2019) With remaining 8 states to be reconcile Reason why reconciliation has not been done. The PSPs are newly engaged, four states have just concluded payment while payment in the other four states is currently ongoing
7	Total Amount Paid from PSP to beneficiary from Abacha Repatriated funds Payment	N1,794,200,000	N12,607,292,315 Aug. 2018 to July 31 st , 2019) N12,684,040,000 (Aug. 2018 to Aug 2019)	N17,058,016,000 (From August 2018-October 2019) With remaining 8 states to be reconcile
8	Total Amount left in NCTO account from SWISS (N)	67,606,133.75	74,062,133.75	911,332,968.75
9	Total number of enrollees	350,515	487,839	967,545
10	Total Number of beneficiaries paid	230,660	408,682 (July 31st)	Not yet reconciled
11	Total Number of states paid	20	20	25

Source: NCTO 2019, (A: NCTO Key information interview questions (Retrieved DECEMBER 2019)

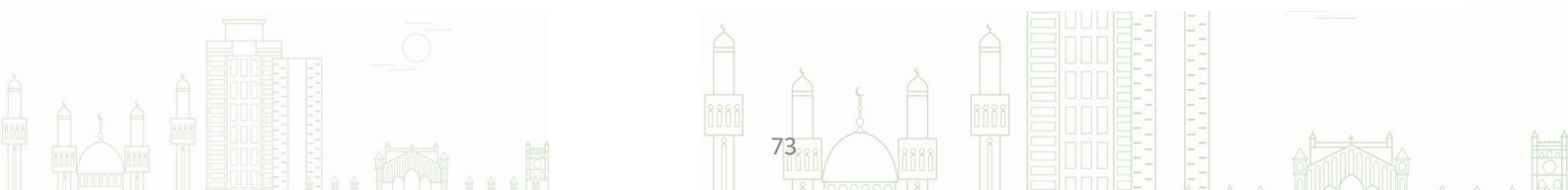


Table 11: Total number of persons paid and Amount paid to beneficiaries at State level (NCTO data August 2019)

S/N	Row Labels	Total number of persons paid	Total Amount Paid
1.	ADAMAWA	13516	135,160,000
1.	ANAMBRA	7207	72,070,000
1.	BAUCHI	23055	230,550,000
1.	BENUE	14568	145,680,000
1.	CROSS RIVER	10350	103,500,000
1.	EKITI	3131	31,310,000
1.	FCT	5419	54,190,000
1.	GOMBE	14098	140,980,000
1.	JIGAWA	39729	397,290,000
1.	KADUNA	15285	152,850,000
1.	KANO	45228	449,290,000
1.	KATSINA	43121	431,210,000
1.	KOGI	11285	112,850,000
1.	KWARA	10050	100,500,000
1.	NASARAWA	22256	222,560,000
1.	NIGER	12873	128,730,000
1.	OSUN	8637	86,370,000
1.	OYO	5549	55,490,000
1.	PLATEAU	10763	107,630,000
1.	TARABA	13843	138,430,000
Total	Grand Total		

Table 12: Total number of persons paid and Amount paid to beneficiaries at LGA level (Collated SCTO data from State level officials)

S/N	State	LGA	Total Number of Persons Paid	Total Amount Paid
	FCT			
		Abaji	3101	3,150,000
1.	Anambra	Akwa North	854	NA
		Dunukofia	1201	NA
2.	Benue	Gbajilmja	528	NA
		Ushongo	1,193	11,930,000
		Guma	1,411	14,110,000
3.	Calabar	Calabar South	791	NA
		Yakurr	887	NA
		Biase	425	NA
		Akamkpa	956	9,560,000
4.	Ekiti	Ado	298	2,980,000
		EkSWllawe	87	870,000
5.	Kaduna	Kauru	948	9,480,000
		Kachia	491	4,910,000
		Kubau	1981	19,810,000
		Ikarra	1928	19,280,000
6.	Gombe	Balanga	8,161	81,610,000
		Nafada	3,842	38,420,000
		Y/Deba	2,095	20,950,000
7.	Nasarawa	Awe	3,389	33,890,000
		Akwanga	1,494	14,940,000
		Akwanga	4,037	40,370,000
8.	Plateau	Bokkos	671	
	Niger	Gbako	755	7,550,000
		Shiroro	714	7,140,000
		Taafa	418	4,180.00
		Lavun	582	5,820,000
9.	JIGAWA	TAURA	6032	60,320,000
10.	KANO	BEBEJI	1942	19,420,000
		MADOBI	4498	44,980,000
11.	KOGI	ADAVI	687	6,870,000
		KABBA/BINU	165	1,650,000
		ANKPA	706	7,060,000
		ALAGALANI	29	290,000
12.	KWARA	ILORIN WEST	556	5,560,000
		PATIGI	803	8,030,000
		EDU	919	9,190,000
		IREPODUN	336	3,360,000

Table 13: Average daily earnings of beneficiaries

Daily earnings before enrollment	Daily earnings after enrollment
Less than 150 naira (44.95%)	Less than 150 naira (7.05%)
151-370 naira (28.83%).	151-370 naira (31.29%)
371-1000 naira (16.73%)	371-1000 naira (32.73%)
1001-2000 naira (6.60%)	1001-2000 naira (16.11%)
Above 2000 naira(2.36%)	Above 2000 naira (12.31%)



Table 14: Number of persons paid and Amount paid to beneficiaries at LGA level (NCTO data August 2019)

S/N	Name of State	Name of LGA	Total number of persons paid	Total amount paid
1.	FCT	Abaji	1833	18330000
2.	Anambra	Akwa North	816	8160000
		Awka North	9	90000
		Ayamelum	921	9210000
		Dunukofia	1289	12890000
3.	Benue	Ushongo	1193	11930000
		Guma	1411	14110000
4.	Cross river	Calabar South	791	7910000
		Yakurr	887	8870000
		Biase	418	4180000
		Akamkpa	956	9560000
5.	Ekiti	Ado	298	2980000
		EkSWllawe	179	1790000
6.	Kaduna	Kauru		
		Kachia		
		Kubau		
		Ikarra		
7.	Gombe	Balanga	8161	81610000
		Nafada	3842	38420000
		Y/Deba	2095	20950000
8.	Nasarawa	Awe	3389	33890000
		Akwanga	1480	14800000
		Akwanga		
9.	Plateau	Bokkos	685	6840000
10.	Niger	Gbako	763	7630000
		Shiroro	714	7140000
		Taafa	418	4180000
		Lavun	582	5820000
11.	JIGAWA	TAURA	6068	655382153
		MIGA	4706	436147780
12.	KANO	BEBEJI	1678	486480986
		MADOBI	4056	1177926709
13.	KOGI	ADAVI	685	6850000
		KABBA/BINU	178	1780000
		ANKPA	718	7180000
14.	KWARA	ILORIN WEST	568	5680000
		PATIGI	803	8030000
		EDU	919	9190000
		IREPODUN	339	3390000

Source: NCTO May/June 2019 paid beneficiaries

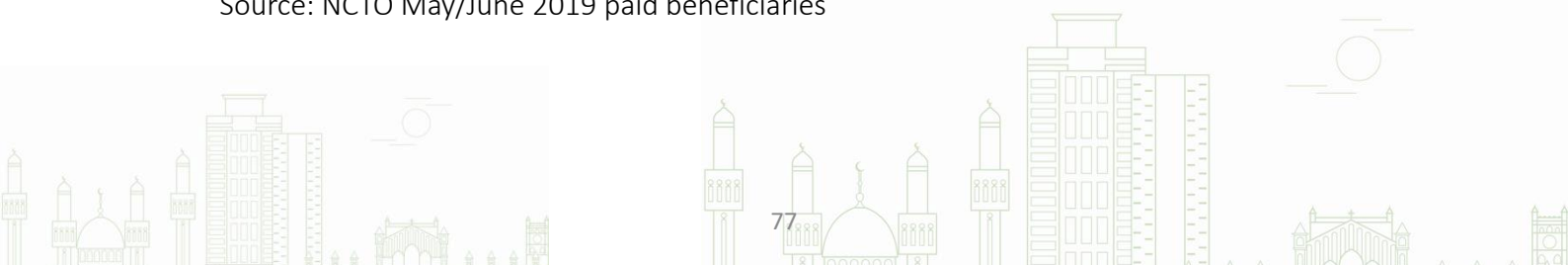


Table 15: Average Deductions by State and LGA

S/N			Average deductions (N)			
			Mean	Maximum	Minimum	Sum
1.	Adamawa	Girei	6,000.00	20,000.00	1,000.00	24,000.00
		Numan	2,166.67	3,000.00	1,000.00	13,000.00
		Song	810.53	5,000.00	200.00	30,800.00
		Total	1,412.50	20,000.00	200.00	67,800.00
2.	Anambra	Ayamelum	13,900.00	50,000.00	1,000.00	417,000.00
		Dunukofia	1,400.00	2,000.00	500.00	64,400.00
		Total	6,334.21	50,000.00	500.00	481,400.00
3.	Bauchi	Bogoro	5,500.00	10,000.00	1,000.00	11,000.00
		Dass	1,159.78	7,000.00	200.00	53,350.00
		Ganjuwa	1,543.33	10,000.00	1,000.00	416,700.00
		Total	1,512.74	10,000.00	200.00	481,050.00
4.	Benue	Guma	4,375.00	5,000.00	2,000.00	35,000.00
		Total	4,375.00	5,000.00	2,000.00	35,000.00
5.	Cross river	Akampa	5,500.00	8,000.00	3,000.00	11,000.00
		Total	5,500.00	8,000.00	3,000.00	11,000.00
	Ekiti	Ado	2,500.00	3,000.00	2,000.00	7,500.00
		Ekiti south west	3,500.00	4,000.00	3,000.00	7,000.00
		Total	2,900.00	4,000.00	2,000.00	14,500.00
	FCT	Abaji	1,733.33	9,500.00	500.00	52,000.00
		Kwali	6,000.00	10,000.00	2,000.00	12,000.00
		Total	2,000.00	10,000.00	500.00	64,000.00
	Gombe	Balanga	1,788.73	3,000.00	1,000.00	254,000.00
		Nafada	1,666.67	2,000.00	1,000.00	10,000.00
		Total	1,783.78	3,000.00	1,000.00	264,000.00
	Jigawa	Miga	7,147.06	9,000.00	500.00	243,000.00
		Taura	10,000.00	10,000.00	10,000.00	30,000.00
		Total	7,378.38	10,000.00	500.00	273,000.00
	Kaduna	Ikara	5,500.00	6,000.00	5,000.00	11,000.00
		Kachia	592.11	2,000.00	500.00	22,500.00
		Kauru	916.67	2,000.00	500.00	5,500.00
		Kubau	5,363.64	10,000.00	2,000.00	59,000.00
		Total	1,719.30	10,000.00	500.00	98,000.00
	Kano	Bebeji	4,500.36	10,000.00	200.00	1,237,600.00
		Madobi	4,444.90	10,500.00	100.00	1,524,600.00
		Total	4,469.58	10,500.00	100.00	2,762,200.00
	Katsina	Bakori	2,005.97	8,500.00	300.00	403,200.00
		Rimi	1,560.74	8,000.00	200.00	210,700.00
		Total	1,827.08	8,500.00	200.00	613,900.00

	Kogi	Adavi	787.50	2,000.00	200.00	6,300.00
		Ankpa	769.23	1,000.00	500.00	10,000.00
		Kabbabunnu	1,000.00	1,000.00	1,000.00	2,000.00
		Total	795.65	2,000.00	200.00	18,300.00
	Kwara	Ilorin west	978.05	1,000.00	100.00	40,100.00
		Ilorin west	1,000.00	1,000.00	1,000.00	20,000.00
		Irepodun				
		Total	985.25	1,000.00	100.00	60,100.00
	Nassarawa	Akawanga	3,000.00	4,000.00	2,000.00	6,000.00
		Awe	3,785.71	7,000.00	500.00	79,500.00
		Nasarawa	4,795.45	5,000.00	500.00	105,500.00
		Total	4,244.44	7,000.00	500.00	191,000.00
	Niger	Gbako	2,727.27	10,000.00	500.00	60,000.00
		Lavun	1,000.00	1,000.00	1,000.00	1,000.00
		Shiroro				
		Total	2,652.17	10,000.00	500.00	61,000.00
	Osun	Egbedore	2,000.00	2,000.00	2,000.00	2,000.00
		Olorunda				
		Orolu				
		Total	2,000.00	2,000.00	2,000.00	2,000.00
	Oyo	Ibadan north west	1,500.00	2,000.00	1,000.00	3,000.00
		Ibadan south west	1,125.00	2,000.00	500.00	4,500.00
		Ido	500.00	500.00	500.00	500.00
		Total	1,142.86	2,000.00	500.00	8,000.00
	Plateau	Bassa				
		Bokkos				
		Kanke	25,000.00	25,000.00	25,000.00	25,000.00
		Total	25,000.00	25,000.00	25,000.00	25,000.00
	Taraba	Ardo kola	1,875.00	5,000.00	500.00	22,500.00
		Gassol	3,523.81	10,000.00	1,000.00	74,000.00
		Total	2,924.24	10,000.00	500.00	96,500.00
		Total	2,995.08	50,000.00	100.00	5,627,750.00



Name is (data collectors Name) I am from the MANTRA Project. We are conducting this assessment to understand experience as regards the National Cash Transfer Programme. This interview will take about 10-20 minutes. Your name is confidential and will not be published in our reports. Also you may stop the interview at any time. Do you agree to participate in this interview? Yes.....No.....Do you have any question before we start?May I start now? Date.....

SECTION A: BACKGROUND INFORMATION INSTRUCTION

- 1. State of monitoring.....
- 2. Name of LGA:
- 3. Ward Name
- 4. Name of community.....
- 5. Last 4 digits of respondents' card number
- 6. Initials of respondent.....

Are the card details correct Yes() No ()

Please tick any error(s) as seen on the respondents Identification card in the appropriate box below

beneficiary name is spelled wrongly	The beneficiary name is different	The picture is not the beneficiary	The beneficiary address is different	The beneficiary age is different
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Is the respondent the caregiver or alternate? : Caregiver () Alternate ()

Indicate the respondents gender: Male () Female()

Is the respondent a person living with disability? Yes () No ()

Age of respondent: 18 years or less () 19 –35 () 36 – 60 () 61 and above ()

Occupation of respondent: Farming () Petty Trading () Civil Servant () Artisan ()

Unemployed () others () Specify others

Instruction: Write the details of respondents' household members enrolled in the programme below

Total number of persons in the household	15.	Total number of people with disability.....
Total number of males	17.	Total number of Females

SECTION B: TARGETING AND ENROLMENT

If caregiver/alternate, please tell us:

Survey Question	Answers				
How were you enrolled	<input type="checkbox"/> Community head	<input type="checkbox"/> LGA chairman	<input type="checkbox"/> Targeting team	<input type="checkbox"/> Religious leader	<input type="checkbox"/> Other
When were you enrolled	<input type="checkbox"/> Less than 1 month	<input type="checkbox"/> 1-3 months	<input type="checkbox"/> 4-7 months	<input type="checkbox"/> 8-12 months	<input type="checkbox"/> 1 year & above
How much were you earning daily before the program	<input type="checkbox"/> 0-150 naira	<input type="checkbox"/> 151-370 naira	<input type="checkbox"/> 371 – 1000 naira	<input type="checkbox"/> 1001 -2000 naira	<input type="checkbox"/> Above 2000 naira
How much do you earn daily now	<input type="checkbox"/> 0-150 naira	<input type="checkbox"/> 151-370 naira	<input type="checkbox"/> 371 – 1000 naira	<input type="checkbox"/> 1001 -2000 naira	<input type="checkbox"/> Above 2000 naira

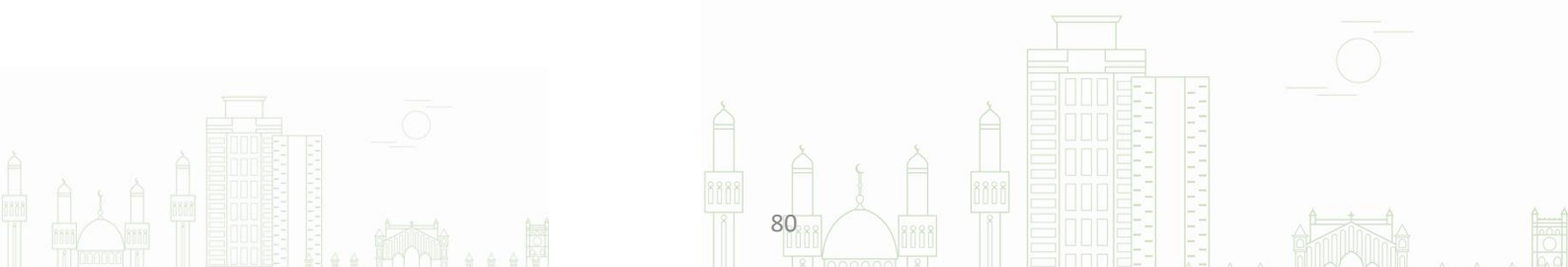
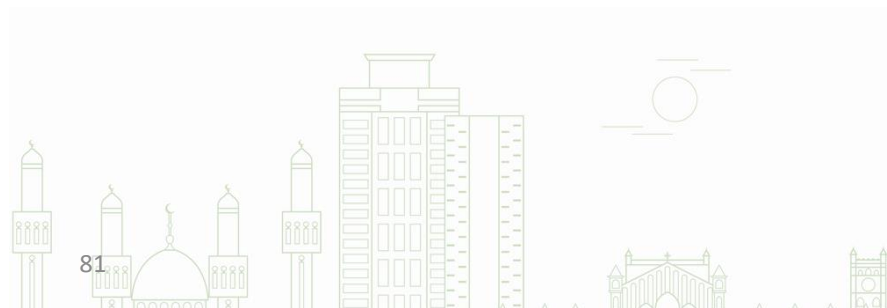


Figure 8: Beneficiary survey tool



Data verification sheet May June 2019 payment

State.....

LGA 1..... **LGA**

2.....

LGA 3..... **LGA**

4.....

This assessment is to verify data reported in the National Cash Transfer programme. This interview will take about 10-20 minutes. Your name is confidential and will not be published in our reports, also you may stop the interview at any time. Do you agree to participate in this interview? Yes.....No.....



S N	Location	Name of Location	Date of Interview	Total Number of Persons Enrolled	Total Number of Persons Paid	Total Amount Paid
1	State					

Name of State Data

Source.....

S N	Location	Date of Interview	Name of Location	Total Number of Persons Enrolled	Total Number of Persons Paid	Total Amount
	LGA					
	Ward					
	Community					
	Community					
	Community					
	Community					
	Community					
	Community					
	Community					
	Community					
	Community					

Name of L.G.A Data

Source.....

Name of Ward Data

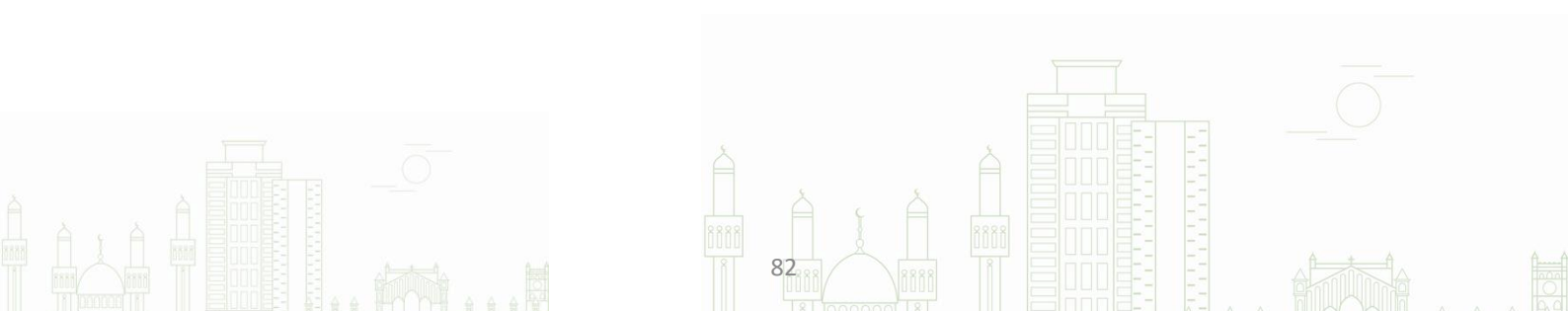


Figure 9: Data verification sheet

Table 16: NCTO (MIS) Payment Report for May – June 2019

S/N	State	Paid Beneficiaries	Amount Paid
1.	Adamawa	16,592	165,920,000.00
2.	Anambra	7,207	72,070,000.00
3.	Bauchi	23,055	230,550,000.00
4.	Banue	18,051	180,510,000.00
5.	Cross River	10,350	103,500,000.00
6.	Ekiti	3,131	31,310,000.00
7.	FCT	6,878	68,780,000.00
8.	Gombe	14,098	140,980,000.00
9.	Jigawa	39,729	397,290,000.00
10.	Kaduna	15,285	152,850,000.00
11.	Kano	50,139	498,400,000.00
12.	Katsina	47,931	479,310,000.00
13.	Kogi	11,285	112,850,000.00
14.	Kwara	10,050	100,500,000.00
15.	Nasarawa	22,256	222,560,000.00
16.	Niger	12,873	128,730,000.00
17.	Osun	8,637	86,370,000.00
18.	Oyo	5,549	55,490,000.00
19.	Plateau	10,763	107,630,000.00
20.	Taraba	13,843	138,430,000.00
Total		347,702.00	3,474,030,000

Table 17: Comparison of Total beneficiaries between NCTO payment schedule and NCTO Server report

S/N	State	Payment schedule	Payment NCTO server	Difference
1.	ADAMAWA	13745	16971	3226
2.	ANAMBRA	7443	7443	0
3.	BAUCHI	23108	23108	0
4.	BENUE	14581	18088	3507
5.	CROSS RIVER	10583	10583	0
6.	EKITI	3148	3148	0
7.	FCT	5445	6905	1460
8.	GOMBE	14192	14192	0
9.	JIGAWA	39947	39947	0
10.	KADUNA	11055	15332	4277
11.	KANO	45244	50158	4914
12.	KATSINA	43201	48015	4814
13.	KOGI	11446	11446	0
14.	KWARA	10124	10124	0
15.	NASARAWA	22600	22600	0
16.	NIGER	13065	13065	0
17.	OSUN	8750	8750	0
18.	OYO	5699	5699	0
19.	PLATEAU	11002	11002	0
20.	TARABA	13939	13939	0
	Grand Total	328317	350515	22198

Table 18: Comparison of Total beneficiaries between NCTO paid beneficiary and NCTO Server report

S/N	State	Paid Beneficiaries	NCTO Server	Difference
1.	ADAMAWA	13516	16,592	3,076
2.	ANAMBRA	7207	7,207	0
3.	BAUCHI	23055	23,055	0
4.	BENUE	14568	18,051	3,483
5.	CROSS RIVER	10350	10,350	0
6.	EKITI	3131	3,131	0
7.	FCT	5419	6,878	1,459
8.	GOMBE	14098	14,098	0
9.	JIGAWA	39729	39,729	0
10.	KADUNA	15285	15,285	0
11.	KANO	45228	50,139	4,911
12.	KATSINA	43121	47,931	4,810
13.	KOGI	11285	11,285	0
14.	KWARA	10050	10,050	0
15.	NASARAWA	22256	22,256	0
16.	NIGER	12873	12,873	0
17.	OSUN	8637	8,637	0
18.	OYO	5549	5,549	0
19.	PLATEAU	10763	10,763	0
20.	TARABA	13843	13,843	0
	Grand Total	314678	347,702.00	33,024

Table 19: Comaprism of Total amount paid between NCTO paid beneficiary and NCTO Server report

S/N	State	Total amount paid	NCTO Server	Difference	Percentage difference
1.	ADAMAWA	135,160,000	165,920,000.00	30,760,000.00	23%
2.	ANAMBRA	72,070,000	72,070,000.00	-	-
3.	BAUCHI	230,550,000	230,550,000.00	-	-
4.	BENUE	145,680,000	180,510,000.00	34,830,000.00	24%
5.	CROSS RIVER	103,500,000	103,500,000.00	-	-
6.	EKITI	31,310,000	31,310,000.00	-	-
7.	FCT	54,190,000	68,780,000.00	14,590,000.00	27%
8.	GOMBE	140,980,000	140,980,000.00	-	-
9.	JIGAWA	397,290,000	397,290,000.00	-	-
10.	KADUNA	152,850,000	152,850,000.00	-	-
11.	KANO	449,290,000	498,400,000.00	49,110,000.00	11%
12.	KATSINA	431,210,000	479,310,000.00	48,100,000.00	11%
13.	KOGI	112,850,000	112,850,000.00	-	-
14.	KWARA	100,500,000	100,500,000.00	-	-
15.	NASARAWA	222,560,000	222,560,000.00	-	-
16.	NIGER	128,730,000	128,730,000.00	-	-
17.	OSUN	86,370,000	86,370,000.00	-	-
18.	OYO	55,490,000	55,490,000.00	-	-
19.	PLATEAU	107,630,000	107,630,000.00	-	-
20.	TARABA	138,430,000	138,430,000.00	-	-
	Grand Total	3,143,790,000	35,055,150,000.00		-

Table 20: Reconciled payment service provider data from August 2018 to May-June 2019

Aug2018- Sep2018	Total Beneficiaries	Total Amount	Amount Paid	Amount Unpaid	IDA (20%)	ABACHA (80%)	IDA (20%)	ABACHA (80%)
TOTAL	248535	2485350000	2418430000	66920000	483686000	1934744000	43656000	23264000
Oct-Nov-Dec 18								
TOTAL	272738	4091070000	4028520000	62550000	805704000	3222816000	12510000	50040000
Jan-Feb 2019								
TOTAL	296870	2968700000	2907080000	61620000	581416000	2325664000	12324000	49296000
Mar2019- Apr2019								
TOTAL	302676	3026760000	2970370000	56390000	594074000	2376296000	11278000	45112000
May2019- Jun2019								
TOTAL	328317	3283170000	3257120000	26050000	651424000	2605696000	5210000	20840000
May2019- Jun2019 (Supplimentary)								
TOTAL	22198	221980000	219900000	2080000	43980000	175920000	416000	1664000

Table 21: Reconciled Payment service provider for May-June 2019

May2019- Jun2019	Total Beneficiaries	Total Amount	Amount Paid	Amount Unpaid	Paid IDA (20%)	ABACHA (80%)	Refund IDA (20%)	ABACHA (80%)
TOTAL	328317	3283170000	3257120000	26050000	651424000	2605696000	5210000	20840000
TOTAL	22198	221980000	219900000	2080000	219900000	0	416000	1664000

Table 22: Reconciled Payment service provider for August 2018 to December 2019

	Total Beneficiaries	Total Amount	Amount Paid	Amount Unpaid	Paid			Refund	
					IDA (20%)	ABACHA (80%)	IDA (20%)	ABACHA (80%)	
Aug2018-Sep2018									
TOTAL	248535	2485350000	2418430000	66920000	483686000	1934744000	43656000	23264000	
Oct-Nov-Dec 18									
TOTAL	272738	4091070000	4028520000	62550000	805704000	3222816000	12510000	50040000	
Jan-Feb 2019									
TOTAL	296870	2968700000	2907080000	61620000	581416000	2325664000	12324000	49296000	
Mar2019-Apr2019									
TOTAL	302676	3026760000	2970370000	56390000	594074000	2376296000	11278000	45112000	
May2019-Jun2019									
TOTAL	328317	3283170000	3257120000	26050000	651424000	2605696000	5210000	20840000	
May2019-Jun2019									
TOTAL	22198	221980000	219900000	2080000	43980000	175920000	416000	1664000	
Jul2019-Jul2019									
TOTAL	359313	1952075000	1935565000	16510000	1935565000	0	16510000	0	
Aug2019-Aug2019									
TOTAL	413428	2222650000	2198110000	24540000	2198110000	0	24540000	0	
Sep2019-Oct2019									
TOTAL	620951	8847615000	6405455000	592280000	1281091000	5124364000	118456000	473824000	
Nov2019-Dec2019									
TOTAL	834948	9036975000	7691250000	314315000	1538250000	6153000000	62863000	251452000	

Table 23: Reconciled Payment service provider for August 2018 to July 2019

	Total Beneficiaries	Total Amount	Amount Paid	Amount Unpaid	Paid		Refund		ABACHA (80%)
					IDA (20%)	ABACHA (80%)	IDA (20%)		ABACHA (80%)
Aug2018-Sep2018	248535	2485350000	2418430000	66920000	483686000	1934744000	43656000	23264000	
TOTAL	248535	2485350000	2418430000	66920000	483686000	1934744000	43656000	23264000	
Oct-Nov-Dec 18									
TOTAL	272738	4091070000	4028520000	62550000	805704000	3222816000	12510000	50040000	
Jan-Feb 2019									
TOTAL	296870	2968700000	2907080000	61620000	581416000	2325664000	12324000	49296000	
Mar2019-Apr2019									
TOTAL	302676	3026760000	2970370000	56390000	594074000	2376296000	11278000	45112000	
May2019-Jun2019									
TOTAL	328317	3283170000	3257120000	26050000	651424000	2605696000	5210000	20840000	
May2019-Jun2019									
TOTAL	22198	221980000	219900000	2080000	43980000	175920000	416000	1664000	
Jul2019-Jul2019									
TOTAL	359313	1952075000	1935565000	16510000	1935565000	0	16510000	0	

Table 24: Total number of community

	State	No. of community
1.	ADAMAWA	81
2.	ANAMBRA	56
3.	BAUCHI	119
4.	BENUE	85
5.	CROSS RIVER	69
6.	EKITI	38
7.	FCT	16
8.	GOMBE	100
9.	JIGAWA	161
10.	KADUNA	140
11.	KANO	183
12.	KATSINA	284
13.	KOGI	112
14.	KWARA	128
15.	NASSARAWA	170
16.	NIGER	108
17.	OSUN	98
18.	OYO	90
19.	Plateau	260
20.	TARABA	271
	Grand Total	2569



**MANTRA 2019 Monitoring Of 322.5 Million Dollars Abacha
Repatriated funds
Draft Checklist NCTO server review October 2019
NCTO Office Abuja**



Objectives

- To confirm the data received from the NCTO is the same as the server data set
- To assess the NCTO data for May June 2019 payment is from the NASSCO social register
- To review the server audit trail for strategies that preserved data quality

Methods

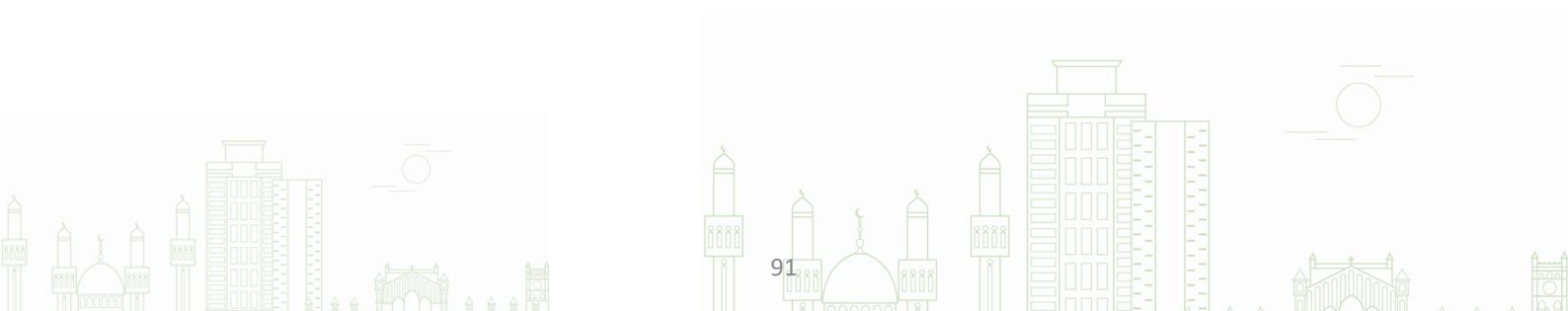
- Observation of the review process

Objective 1: To confirm the data received from the NCTO is the same as the server data

<u>SN</u>	<u>Question</u>	<u>Description /explanation in support of answer</u>	<u>Status</u>	
<u>1</u>	Is the total Number of persons paid on the NCTO server the same as that received from the NCTO		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
<u>2</u>	Is the total amount of persons paid on the NCTO server the same as that received from the NCTO		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
<u>3</u>	Are there any other differences in the data set received for the May June 2019 payment on the NCTO server .		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>

Objective2: To assess the NCTO data for May June 2019 payment is from the NASSCO social register

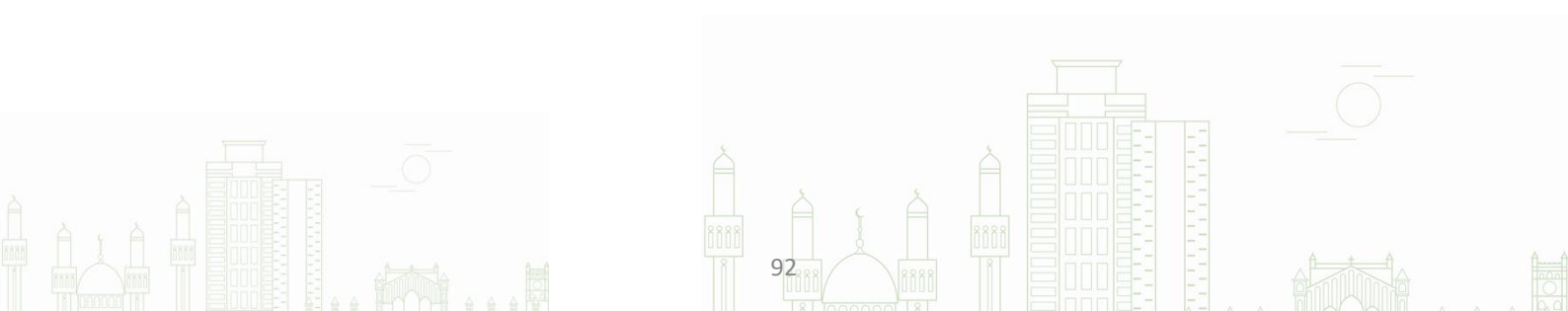
<u>SN</u>	<u>Question</u>	<u>Description /explanation in support of answer</u>	<u>Status</u>	
<u>1</u>	Are the beneficiaries for the May June 2019 payment on the NCTO server on the NASSCO National Social Register		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
<u>2</u>	What percentage of the May June 2019 payment on the NCTO server are from the NASSCO National Social Register		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>





Objective 3: To review the server audit trail to demonstrate strategies to preserve integrity of the data

<u>SN</u>	<u>Question</u>	<u>Description /explanation in support of answer</u>	<u>Status</u>	
1	Is access to the server restricted by Logins and passwords for designated officials		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
2	Can the MIS team demonstrate the server records and displays changes made to the records		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
3	Can the MIS team demonstrate the server records the name of officials conducting changes on the records		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
4	Can the MIS team demonstrate the server records the dates of any change on the records		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
5	Can the MIS team demonstrate the server records why the changes were made on the records		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
6	Can the MIS team demonstrate the server flags double entries		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
7	Can the MIS team demonstrate the server flags incomplete records (Note date of last check)		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
8	Can the MIS team demonstrate the reports generated have dates on the records generated		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>
9	is the app to app interface with the NASSCO server done as scheduled		<u>Yes</u> <input type="checkbox"/>	<u>No</u> <input type="checkbox"/>





Key informant interview Central Bank of Nigeria(CBN)

Objectives

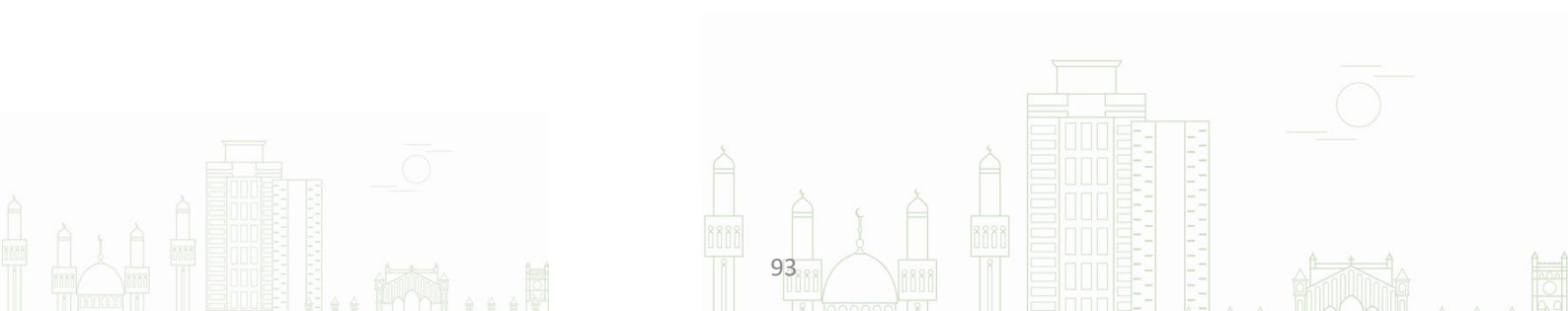
- To confirm the data received from the NCTO is the same as the CBN data set on the Abacha repatriated funds

Methods

- KII

	Description	May June 2019	July 31st 2019	November 30th
1	Amount left In CBN (SWISS)			
2	Amount released to NCTO from CBN SWISS (Dollar and Naira)			
3	Interest accrued SWISS			
4	Bank Charges			

*** Compare findings with NCTO data and explain any discrepancy



Payment Operator Interview Questions NSIO Office Abuja

Objectives

- To confirm the data received from the NCTO is the same as the payment operator data set on the Abacha repatriated funds
- To document the data received from the NCTO is the same as the payment operator data set on the Abacha repatriated funds

Methods

- KII

1	Questions on May June 2019 payment Round	2	Questions on total amount disbursed till November 2019
a)	Total Amount received from the NCTO) in May June 2019 Payment Round	a)	Total amount received from NCTO by the operator for cash transfer programme as at November 8 th 2019 from all sources
a)	Total Number of enrollees for May June 2019 payment Round	a)	Total amount released from NCTO to operator from Abacha repatriated funds for cash transfer programme till November 2019
a)	Total Number of beneficiaries paid from Abacha repatriated funds in May June 2019 Payment Round	a)	Total Number of enrollees to be paid as at November 2019 payment Round
a)	Total Amount paid to beneficiaries in May June 2019 Payment Round	a)	Total number of beneficiaries paid till November 2019 in the cash transfer programme
a)	Total Number of persons paid per state, LGA and community In May June 2019 Payment Round	a)	Total number of beneficiaries not paid till November 2019 in the cash transfer programme
a)	Total Number of persons not paid per state, LGA and community In May June 2019 Payment Round		
a)	Total amount paid per state, LGA and community in May June 2019 Payment Round		

Table 25: Status /Identity of person who deducts money by State

	Bank/ cashier		Community leader / facilitator		Cooperatives/ contribution /groups		Don't know		Family members		I no want to disclose		Individuals/ ma aji		LG officials		NR		Officers in charge of disbursement (payment officers, facilitators, disbursement agent, NTCO)		Total	
Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq
0	0.00	36	50.70	1	1.41	7	9.86	4	5.63	1	1.41	1	1.41	0	0.00	18	25.35	3	4.23			71
1	1.19	3	3.57	43	51.19	1	1.19	0	0.00	0	0.00	14	16.67	6	7.14	9	10.71	7	8.33			84
0	0.00	30	8.72	69	20.06	12	3.49	1	0.29	0	0.00	121	35.17	5	1.45	66	19.19	40	11.63			344
0	0.00	0	0.00	0	0.00	0	0.00	7	87.50	0	0.00	0	0.00	0	0.00	0	0.00	1	12.50			8
0	0.00	0	0.00	0	0.00	0	0.00	2	50.00	0	0.00	0	0.00	0	0.00	1	25.00	1	25.00			4
0	0.00	0	0.00	3	60.00	0	0.00	2	40.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00			5
0	0.00	0	0.00	0	0.00	15	46.88	1	3.13	0	0.00	0	0.00	0	0.00	2	6.25	14	43.75			32
0	0.00	20	12.20	2	1.22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	37	22.56	105	64.02			164
0	0.00	0	0.00	0	0.00	4	10.26	34	87.18	0	0.00	0	0.00	0	0.00	0	0.00	1	2.56			39
6	8.96	9	13.43	2	2.99	19	28.36	10	14.93	0	0.00	0	0.00	0	0.00	14	20.90	7	10.45			67
32	4.55	11	1.56	45	6.40	19	2.70	281	39.97	0	0.00	9	1.28	3	0.43	259	36.84	44	6.26			703
1	0.28	30	8.55	33	9.40	50	14.25	11	3.13	0	0.00	6	1.71	3	0.85	13	3.70	204	58.12			351
0	0.00	15	46.88	0	0.00	4	12.50	0	0.00	0	0.00	0	0.00	1	3.13	6	18.75	6	18.75			32
2	3.08	0	0.00	57	87.69	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	6	9.23	0	0.00			65
0	0.00	1	2.00	0	0.00	0	0.00	18	36.00	0	0.00	0	0.00	0	0.00	10	20.00	21	42.00			50
0	0.00	0	0.00	7	21.21	0	0.00	14	42.42	0	0.00	0	0.00	0	0.00	8	24.24	4	12.12			33
0	0.00	0	0.00	0	0.00	2	18.18	0	0.00	0	0.00	0	0.00	0	0.00	9	81.82	0	0.00			11
0	0.00	6	50.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	6	50.00	0	0.00			12
0	0.00	0	0.00	0	0.00	2	33.33	0	0.00	0	0.00	0	0.00	0	0.00	4	66.67	0	0.00			6
0	0.00	10	28.57	0	0.00	2	5.71	7	20.00	0	0.00	1	2.86	0	0.00	6	17.14	9	25.71			35

Table 26: Amount Paid For The Month Of May / June By State And LGA

State	LGA	Amount Paid (In Naira)																		
		Below 10000				10,000				Above 10000				Not paid				NR		Total
		Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq		
Adamawa	Girei	3	0.50	576	95.52	17	2.82	5	0.83	2	0.33	603								
	Numan	2	0.59	339	99.41	0	0.00	0	0.00	0	0.00	341								
	Song	1	0.21	471	99.16	3	0.63	0	0.00	0	0.00	475								
	Total	6	0.42	1386	97.67	20	1.41	5	0.35	2	0.14	1419								
	Awka north	0	0.00	11	100.00	0	0.00	0	0.00	0	0.00	11								
	Ayamelum	1	0.23	438	99.10	2	0.45	0	0.00	1	0.23	442								
Anambra	Dunukofia	3	0.52	570	98.96	1	0.17	1	0.17	1	0.17	576								
	Total	4	0.39	1019	99.03	3	0.29	1	0.10	2	0.19	1029								
	Bogoro	0	0.00	760	99.61	3	0.39	0	0.00	0	0.00	763								
	Dass	14	1.03	1335	98.67	2	0.15	0	0.00	2	0.15	1353								
	Ganjiwa	15	1.63	901	97.83	4	0.43	0	0.00	1	0.11	921								
	Total	29	0.95	2996	98.65	9	0.30	0	0.00	3	0.10	3037								
Benue	Gunma	0	0.00	1204	99.92	1	0.08	0	0.00	0	0.00	1205								
	Ushonogo	3	0.29	1019	99.71	0	0.00	0	0.00	0	0.00	1022								
	Total	3	0.13	2223	99.82	1	0.04	0	0.00	0	0.00	2227								
	Akampa	0	0.00	258	84.04	0	0.00	0	0.00	49	15.96	307								
	Biase	0	0.00	46	93.88	0	0.00	0	0.00	3	6.12	49								
	Total	0	0.00	651	100.00	0	0.00	0	0.00	0	0.00	651								
Cross river	Calabar south	0	0.00	368	99.73	0	0.00	0	0.00	0	0.00	369								
	Yakur	1	0.27	1323	96.15	0	0.00	0	0.00	52	3.78	1376								
	Total	1	0.07	286	97.28	5	1.70	1	0.34	0	0.00	294								
	Ado	2	0.68	86	100.00	0	0.00	0	0.00	0	0.00	86								
	Ekiti south west	0	0.00	372	97.89	5	1.32	1	0.26	0	0.00	380								
	Total	2	0.53	411	97.86	0	0.00	0	0.00	1	0.24	420								
FCT	Abaji	8	1.90	359	100.00	0	0.00	0	0.00	0	0.00	359								
	Kwali	0	0.00	770	98.84	0	0.00	0	0.00	1	0.13	779								
	Total	8	1.03	530	84.80	0	0.00	0	0.00	0	0.00	625								
	Balanga	95	15.20	474	100.00	0	0.00	0	0.00	0	0.00	474								
	Nafada	0	0.00	645	99.85	0	0.00	1	0.15	0	0.00	646								
	Total	0	0.00	1649	94.50	0	0.00	1	0.06	0	0.00	1745								
Gombe	Yamattu-deba	95	5.44	1587	86.77	193	10.55	0	0.00	3	0.16	1829								
	Total	46	2.52	2435	96.47	31	1.23	0	0.00	48	1.90	2524								
	Taura	10	0.40	4022	92.40	224	5.15	0	0.00	51	1.17	4353								
	Total	56	1.29	366	99.46	0	0.00	0	0.00	1	0.27	368								
	Kara	1	0.27	403	85.20	47	9.94	1	0.21	10	2.11	473								
	Total	12	2.54	477	97.35	2	0.41	0	0.00	11	2.24	490								
Kaduna	Kauru	0	0.00	684	93.83	37	5.08	0	0.00	1	0.14	729								
	Kibau	7	0.96	1930	93.69	86	4.17	1	0.05	23	1.12	2060								
	Total	20	0.97	1431	99.24	2	0.14	1	0.07	4	0.28	1442								
	Bebeji	4	0.28	2901	95.18	62	2.03	1	0.03	73	2.40	3048								
	Madobi	11	0.36	4332	96.48	64	1.43	2	0.04	77	1.71	4490								
	Total	15	0.33	2524	92.66	0	0.00	0	0.00	14	0.51	2724								
Katsina	Bakori	186	6.83	2709	98.62	0	0.00	0	0.00	7	0.25	2747								
	Rimi	31	1.13	5233	95.65	0	0.00	0	0.00	21	0.38	5471								
	Total	217	3.97	627	97.36	11	1.71	0	0.00	2	0.31	644								
	Adavi	4	0.62	591	92.63	37	5.80	0	0.00	3	0.47	638								
	Ankpa	7	1.10	116	95.87	4	3.31	0	0.00	0	0.00	121								
	Total	12	0.86	1334	95.08	52	3.71	0	0.00	5	0.36	1403								

Kwara	Edu	0	0.00	827	100.00	0	0.00	0	0.00	0	0.00	827
	Ilorin west	1	0.31	323	99.69	0	0.00	0	0.00	0	0.00	324
	Ilorin west	0	0.00	184	100.00	0	0.00	0	0.00	0	0.00	184
	Irepodun	0	0.00	202	99.02	2	0.98	0	0.00	0	0.00	204
	Irepodun	0	0.00	57	96.61	2	3.39	0	0.00	0	0.00	59
Nassarawa	Patigi	0	0.00	588	100.00	0	0.00	0	0.00	0	0.00	588
	Total	1	0.05	2181	99.77	4	0.18	0	0.00	0	0.00	2186
	Akawanga	5	0.61	807	98.78	3	0.37	0	0.00	2	0.24	817
	Awe	20	1.73	1104	95.75	19	1.65	1	0.09	9	0.78	1153
	Nasarawa	19	1.69	1105	98.22	0	0.00	0	0.00	1	0.09	1125
Niger	Total	44	1.42	3016	97.45	22	0.71	1	0.03	12	0.39	3095
	Gbako	1	0.18	536	98.35	2	0.37	0	0.00	6	1.10	545
	Lavun	1	1.49	66	98.51	0	0.00	0	0.00	0	0.00	67
	Lavun	0	0.00	217	100.00	0	0.00	0	0.00	0	0.00	217
	Shiroro	2	0.51	387	98.72	1	0.26	0	0.00	2	0.51	392
Osun	Tara	0	0.00	254	95.49	12	4.51	0	0.00	0	0.00	266
	Total	4	0.27	1460	98.18	15	1.01	0	0.00	8	0.54	1487
	Egbedore	0	0.00	263	100.00	0	0.00	0	0.00	0	0.00	263
	Olorunda	0	0.00	174	98.31	1	0.56	2	1.13	0	0.00	177
	Orolu	1	0.17	597	99.67	0	0.00	0	0.00	1	0.17	599
Oyo	Total	1	0.10	1034	99.52	1	0.10	2	0.19	1	0.10	1039
	Akinyele	0	0.00	6	100.00	0	0.00	0	0.00	0	0.00	6
	Ibadan north west	7	3.00	213	91.42	12	5.15	0	0.00	1	0.43	233
	Ibadan south west	0	0.00	300	98.68	4	1.32	0	0.00	0	0.00	304
	Ido	1	1.05	86	90.53	8	8.42	0	0.00	0	0.00	95
Plateau	Total	8	1.25	605	94.83	24	3.76	0	0.00	1	0.16	638
	Bassa	1	0.27	376	99.73	0	0.00	0	0.00	0	0.00	377
	Bokkos	0	0.00	382	100.00	0	0.00	0	0.00	0	0.00	382
	Jos - east	1	4.55	21	95.45	0	0.00	0	0.00	0	0.00	22
	Jos - east	1	1.25	78	97.50	1	1.25	0	0.00	0	0.00	80
Taraba	Kanke	0	0.00	2	100.00	0	0.00	0	0.00	0	0.00	2
	Kanke	0	0.00	655	96.32	19	2.79	0	0.00	6	0.88	680
	Total	3	0.19	1514	98.12	20	1.30	0	0.00	6	0.39	1543
	Ardo Kola	2	0.20	1011	99.61	1	0.10	0	0.00	1	0.10	1015
	Gassol	2	0.33	593	98.83	3	0.50	0	0.00	2	0.33	600
Total	4	0.25	1604	99.32	4	0.25	0	0.00	3	0.19	1615	

Table 27: Amount deducted by State

	<= 2000		2001 - 4000		4001 - 6000		6001 - 8000		8001 - 10000		10001+		No response		Total
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	
Adamawa	43	60.56	3	4.23	1	1.41	0	0.00	0	0.00	1	1.41	23	32.39	71
Anambra	64	76.19	2	2.38	0	0.00	0	0.00	2	2.38	8	9.52	8	9.52	84
Bauchi	269	78.20	43	12.50	0	0.00	1	0.29	5	1.45	0	0.00	26	7.56	344
Benue	1	12.50	1	12.50	6	75.00	0	0.00	0	0.00	0	0.00	0	0.00	8
Cross river	0	0.00	1	25.00	0	0.00	1	25.00	0	0.00	0	0.00	2	50.00	4
Ekiti	1	20.00	4	80.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5
FCT	29	90.63	0	0.00	0	0.00	1	3.13	2	6.25	0	0.00	0	0.00	32
Gombe	125	76.22	23	14.02	0	0.00	0	0.00	0	0.00	0	0.00	16	9.76	164
Jigawa	2	5.13	1	2.56	4	10.26	22	56.41	8	20.51	0	0.00	2	5.13	39
Kaduna	46	68.66	1	1.49	6	8.96	3	4.48	1	1.49	0	0.00	10	14.93	67
Kano	174	24.75	127	18.07	204	29.02	77	10.95	35	4.98	1	0.14	85	12.09	703
Katsina	307	87.46	13	3.70	8	2.28	6	1.71	2	0.57	0	0.00	15	4.27	351
Kogi	23	71.88	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	9	28.13	32
Kwara	61	93.85	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	4	6.15	65
Nassarawa	6	12.00	10	20.00	27	54.00	2	4.00	0	0.00	0	0.00	5	10.00	50
Niger	16	48.48	3	9.09	1	3.03	2	6.06	1	3.03	0	0.00	10	30.30	33
Osun	1	9.09	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10	90.91	11
Oyo	7	58.33	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	5	41.67	12
Plateau	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	16.67	5	83.33	6
Taraba	21	60.00	1	2.86	7	20.00	1	2.86	3	8.57	0	0.00	2	5.71	35

Table 28: LIST OF CSOS THAT PARTICIPATED IN THE FIELD MONITORING

S/N	Second Field Monitoring
PARTNERS	BANGOF, CHRICED, CIRDDOC, NISD, CSJ, SERDEC, NAC, FAWOYDI
1.	CDC
2.	E-CAPH
3.	BTGI
4.	NYCN
5.	Diamoningcharing form
6.	Network for peace
7.	BRW
8.	STCI ABUJA
9.	CMPEGG
10.	NIGERIA WELFARE ASS
11.	LUMOS
12.	BASIC RIGHT
13.	LUGBE
14.	LUMOS
15.	PWC
16.	PYA
17.	ASF
18.	RUWDP
19.	RUDI
20.	BROKLINE FOUNDATION
21.	E.F.C
22.	EDOMODO FORESTRY
23.	SAFE THE EARTH FOUNDATION
24.	HECODEN
25.	GREEN CODE
26.	CACOL
27.	EPROCRAAT
28.	E.I.S
29.	QUINTESSENTIAL WOMEN

30.	HIPCITY HUB
31.	NYAP
32.	NATIONAL YOUTH COUNCIL
33.	PEACE POINT DEVELOPMENT FOUNDATION
34.	HEALTHY LIVING INITIATIVE
35.	RWAYDI
36.	SHED AFRICA
37.	G.P.I
38.	RCCG CLERG
39.	NAWOJ
40.	SCT
41.	BML COLLECTION LTD
42.	RHISA
43.	BIDAG20NETWORK
44.	CENTRE FOR TRANSPORT INITIATIVE
45.	FOGUN FORUM
46.	CENTRE FOR AD
47.	PADEAP
48.	CIAI
49.	DandalinMatasa
50.	Hope for the Lowly
51.	RECHDI
52.	Activista
53.	FAIDA.COM.DEV.ASS
54.	AC4D
55.	Bayero University , Kano
56.	FIMAN
57.	COLLEGE OF HEALTH
58.	MARIPA
59.	JNC
60.	YOSPIS
61.	JDPC
62.	ROYAL PEARL INT. DEV, INTITATIVE
63.	MAY INITIATIVE FOR HUMAN DEV
64.	HOPE FOR TOMORROW
65.	Youth Group

66.	G.Y..M
67.	Student Union
68.	Network for peace
69.	CDC
70.	e-CAPH
71.	BTGI
72.	NYCN
73.	Diamoningcharing form
74.	IBBN
75.	CYPA AFRICA
76.	CAPP
77.	GDAC
78.	THUOS
79.	MATEC
80.	GRASSROOT DEVELOPMENT
81.	BUDGIT TRACKA
82.	GDAC
83.	NUJ
84.	GRASSROOT DEVELOPMENT
85.	ORGANIZATION FOR STANDARD EDUCATION
86.	CEPEACECODE
87.	EDWPI
88.	EDPW7
89.	TYPA
90.	EDWPI
91.	CENTRE FOR PEACE EDUCATION
92.	EPIW
93.	IWARE
94.	ENEME WOMEN
95.	SCP
96.	COMEN
97.	SFGSDI
98.	CENTER FOR COMM UNITY DEV.& ENVIRONMENT
99.	CRC
100.	CENTER FOR COMM UNITY DEV.& ENVIRONMENT
101.	FACT
102.	OPACTS
103.	KDI
TOTAL	112 (Including Partners

