



MANTRA PROJECT FINAL REPORT

Monitoring of Recovered Assets in Nigeria
Through Transparency and Accountability

AUGUST 2023

Africa without Poverty



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Rev David Ugolor
Executive Director



PREFACE

ANEEJ has produced the MANTRA project final report to document the successes recorded with the implementation of the Monitoring of Recovered Assets Through Transparency and Accountability (MANTRA) project in Nigeria. The MANTRA project was designed to strengthen the capacity of civil society organisations and citizens to monitor the utilisation of recovered loot, advocate for improvement in the policy, legislative and institutional framework for the recovery and management of looted assets in Nigeria. The larger picture is to improve the level of transparency and accountability in the utilisation of recovered loots and prevent “re-looting” of recovered funds.

The end-to-end monitoring of the utilisation of returned \$322.5million Abacha loot (known as Abacha 2) showed that the fund was disbursed to poor Nigerians through the conditional cash transfer programme, which was part of Nigeria National Social Safety Net Project. Data presented in the report indicates that a total of \$335,918,457.00 equivalent to ₦123,730,188,000 was disbursed to over 1,940,004 beneficiaries between 2018 and 2023, across the country. The \$322.5 million recovered loot yielded interest of \$13,418,526.33, which was also disbursed.

The “MANTRA Model” and the processes described in the report can guide the recovery and management of looted assets in other jurisdiction for which ANEEJ would be willing to offer capacity building and share experience.

The report demonstrates excellent collaboration between civil society organisations, government Ministries, Department and Agencies, and foreign authorities connected with the negotiation, repatriation, and utilisation of looted asset. In this case, the Federal Ministry of Justice, NASSCO, NCTO, Office of Vice President, Ministry of Humanitarian Affairs and Disaster Management, World Bank and Swiss government.

The report has in its content practical application of the Global Forum on Asset Recovery (GFAR) principles, with the implementation of the MANTRA project. The inclusion of civil society organisations in the framework for the recovery and management of recovered asset, the utilisation of recovered loot for the benefit of the poor and vulnerable citizen of Nigeria were significant milestones which should be sustained.





ABBREVIATIONS

ACORN	Anti-Corruption in Nigeria
ANEEJ	Africa Network for Environment and Economic Justice
BIS	Bank of International Settlement
CCT	Conditional Cash Transfer
CIRDDOC	Civil Resources Development and Documentation Centre
CSO	Civil Society Organization
CTF	Cash Transfer Facilitator
FCDO	Foreign Commonwealth and Development Office
FCT	Federal Capital Territory
ICPC	Independent Corrupt Practices and other Related Offenses Commission
LGA	Local Government Area
MANTRA	Monitoring of Recovered Assets in Nigeria Through Transparency and Accountability
NCD	New Apostolic Center for Development
NCTO	National Cash Transfer Office
NCTP	National Cash Transfer Programme
POCA	Proceeds of Crime Recovery and Management Act 2022
PSPs	Payment Service Providers
SCTU	State Cash Transfer Unit
UNICRI	United National Interregional Crime and Justice Research Institute



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EXECUTIVE SUMMARY

Background

The Africa Network for Environment and Economic Justice (ANEEJ) has successfully completed the monitoring of the returned Abacha \$322.5million loot (Abacha II). This was carried out through the monitoring of recovered assets in Nigeria through the Transparency and Accountability (MANTRA) project set up in 2018. In December 2017, the Swiss Government returned \$322.5m looted by the late General Sani Abacha to Nigeria. The project was guided by a tripartite MoU signed by the Swiss Government, the Nigeria Government, and the World Bank. The recovered asset was channeled to finance the National Cash Transfer Programme by the Federal Government of Nigeria (FGN) under the Nigeria National Social Safety Net Project (NASSP) conceived as part of Nigeria's larger growth inclusivity and social inclusion policy to addressing key social challenges and poverty prevalent in Nigeria.

The MANTRA project design took cognizance of the lapses in the management of recovered looted assets in the past to address the prevention of re-looting of recovered assets by corrupt public officials, the lack of a clear policy framework for the management of looted assets recovered, and the low public awareness and advocacy on the recovery and use of looted assets. As a direct response, the MANTRA project, first of its kind in Nigeria, was designed to address the problems identified within the broader objectives of the Anti-Corruption in Nigeria (ACORN) programme of the Foreign, Commonwealth and Development Office (FCDO) of the British Government, and with support later from the Swiss government.

The project achieved the goal of strengthening the capacity of CSOs and citizens to monitor the use of repatriated loot, conducted advocacy to improve the policy, legislative and institutional framework for the recovery and management of looted assets in Nigeria and mobilised collective action in demanding that government social protection and poverty reduction measures benefitted intended beneficiaries.

Methodology

The upstream monitoring covered tracking the movement of the funds from Central Bank Nigeria to the National Cash Transfer Officer. The downstream monitoring involved monitoring the final disbursement to the beneficiaries of the cash transfer programme. Specifically, the organization conducted monitoring and spot checks to verify the data and provide feedback on the conditional cash transfer to beneficiaries. It conducted its first monitoring exercise in 11 states in December 2018 with 6 regional CSO partners and 47 CSOs across 5 geopolitical zones. The second round of monitoring covered 19 states and the federal Capital Territory (FCT) from October

to December 2019. The team comprised of 8 regional CSO partners and 112 CSOs from the 6 geopolitical zones. In addition, it also conducted spot checks in 3 States in December 2021; spot checks in 4 States in June 2022; and finally in 15 States in May/June 2023. The rigour in the monitoring by the independent monitors enhanced by the capacity building training they acquired enhanced the quality data and the scope of coverage which added to the veracity of the findings and recommendations. Despite the wide range of actors involved, suffice to report that during the implementation of the project, there was excellent collaboration and working relationships with the relevant government agencies such as the Federal Ministry of Justice, Office of the Vice President, National Cash Transfer Office, and the National Social Safety Net Coordinating Office.

From the independent monitoring exercises carried out, ANEEJ and the monitoring team successfully implemented the MANTRA project framework, and this contributed greatly to improving the integrity of the programme.

Key Findings

Some of the findings are highlighted below:

- 📌 Shared lessons learnt, key success stories, and challenges and proffered recommendations that improved practice and improving future work.
- 📌 Deployed a robust grievance and feedback mechanism which documented grievances and provided feedback from beneficiaries that enhanced the project management and delivery.
- 📌 An upstream monitoring that verified total receipts to and from government agencies. The funds were duly released from the Central Bank of Nigeria to the National Cash Transfer Office (NCTO). Thus, a total sum of \$322.5 Million was received in the dedicated Bank of International Settlement (BIS) account and the fund generated interest accruals totaling the sum of \$13,418,526.33 and a grand total amounting to \$335,918,475. The implication of this is that the \$332.5M recovered Abacha loot have been optimally expended and fully utilized by Nov./Dec. 2021 payment cycle.
- 📌 The NCTO disbursed funds to the intended beneficiaries with verifiable data through the payment service providers. ₦10,000 was paid to beneficiaries every two month. Of this figure, while 26% committed their funds to feeding, education, and health care, 64% of recipients committed the funds to business ventures indicating prospects of sustainability.
- 📌 Provided quantitative and qualitative data to verify the number of beneficiaries across the project States.



- ANE EJ advocacy and engagement while implementing the MANTRA project influenced other recoveries including the successful return of \$954,807.40 Diepreye Alamiyeseigha loot to Bayelsa State to finance health sector infrastructure in the State, while also influencing the international community advocacy work for transparency in the repatriation of recovered loot to Uzbekistan.
- Advocacy for the passage of proceed of crime recovery and management bill yielded result and Nigeria successfully put in place and commenced the implementation of a *Proceeds of Crime (Recovery and Management) Act 2022* with ANEEJ working with the Economic and Financial Crimes Commission (EFCC), and the Independent Corrupt Practices and other Related Offences Commission (ICPC), to processing and disposing of recovered looted assets.

Recommendations

Drawing from the key findings and lessons learnt, some actor specific recommendations have been made to the Nigerian government, the international community, and the World Bank (see page xyz) for greater details.

The Nigerian government should:

- 🌐 Sustain and Strengthen collaboration between government and civil society in line with the implementation of GFAR principles that promotes inclusive participation of stakeholders especially specialized CSOs.
- 🌐 Ensure that the tenets of transparency and accountability are adhered to through information sharing, joint quarterly reports and briefings by the Central Bank of Nigeria, Ministry of Humanitarian Affairs, and the National Cash Transfer Office.
- 🌐 Conduct regular updating of the National Social Register and deepen the use of technology in cash transfer and management.

The International Community or Returning Countries of Looted Funds should:

- 🌐 Ensure that the participation of CSOs in monitoring the use of such funds is spelt out clearly in the MoU with the receiving countries, to guarantee effective monitoring of the process.

The World Bank should:

- 🌐 Ensure greater transparency in the procurement process for the selection of the Payment Service Providers (PSPs); and conduct due diligence on the selected PSPs before final award of contract.

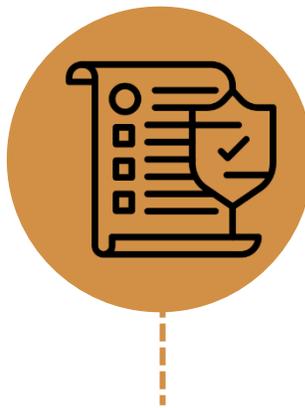


INTRODUCTION

In December 2017, the Swiss government returned \$322.5m looted by the late General Sani Abacha to Nigeria. The recovered asset was channeled to finance the National Cash Transfer Programme of the federal government of Nigeria under the Nigeria National Social Safety Net Project. The National Social Safety Nets Project (NASSP) was conceived as part of the Federal Government of Nigeria's (FGN) larger growth inclusivity and social inclusion policy aimed at addressing key social challenges facing the country such as poverty. Despite this encouraging development, the recovery and management of recovered assets for the benefit of the poor citizens of Nigeria who are the ultimate victim of corruption is beset by myriad of problems as shown in Fig 1.



The re-looting of recovered assets by corrupt public officials



The lack of a clear policy framework for the management of looted assets recovered



Low public awareness and advocacy on the recovery and use of looted assets

Fig 1: The challenge of asset recovery and management in Nigeria

As a direct response to these issues, ANEEJ designed the Monitoring of Recovered Assets in Nigeria through Transparency and Accountability (MANTRA) project in May 2018. The MANTRA project was designed to address these problems within the broader objectives of the Anti-Corruption in Nigeria (ACORN) programme of the Foreign, Commonwealth and Development Office (FCDO) of the British Government.

The project was to achieve the goal of strengthening the capacity of CSOs and citizens to monitor the use of repatriated loot, embark on advocacy activities and programmes to improve the policy, legislative and institutional framework for the recovery and management of looted assets in Nigeria and mobilise collective action in demanding a cleaner society.

The project was also designed to;



Identify corrupt practices and promote systems - strengthening to aid the prevention of corruption in the use of the recovered funds.



Review processes, systems, services, and data generated thereby ensuring recovered funds benefit the citizens through a process that cannot be exploited for personal or political gain.



Work in line with global recommendations, treaties, and practice such as UNCAC, GFAR and open contracting principles and practices.

The FCDO supported the project from April 2018 to December 2021. The need to sustain the independent monitoring of the returned asset became imperative considering the gains already recorded and the strategic relevance of the MANTRA project. There were also some noticeable weaknesses from key stakeholders on how the remaining returned asset was being disbursed arising from a near lack of independent Civil Society monitoring and tracking of the balance of the returned assets from where the FCDO's support to ANEEJ left off.

Consequently, ANEEJ approached the Swiss Embassy in Nigeria to provide further funding to complete the monitoring of the utilization of the returned \$322.5million Abacha loot. The aim of the Swiss grant was to ensure that Nigeria is successful in reducing corruption because of stronger incentives not to loot public funds and changing public attitudes and behaviour that will increasingly disapprove of and act against corrupt practices (adapted from phase I). Specifically, the objective was to continue the end-to-end monitoring of the balance of \$322.5 million Abacha loot returned from Switzerland and engage relevant government agencies and other stakeholders.

Following the Switzerland Embassy support to ANEEJ on the MANTRA project, ANEEJ conducted three rounds of spot checks and other engagements as shown in Fig 2.

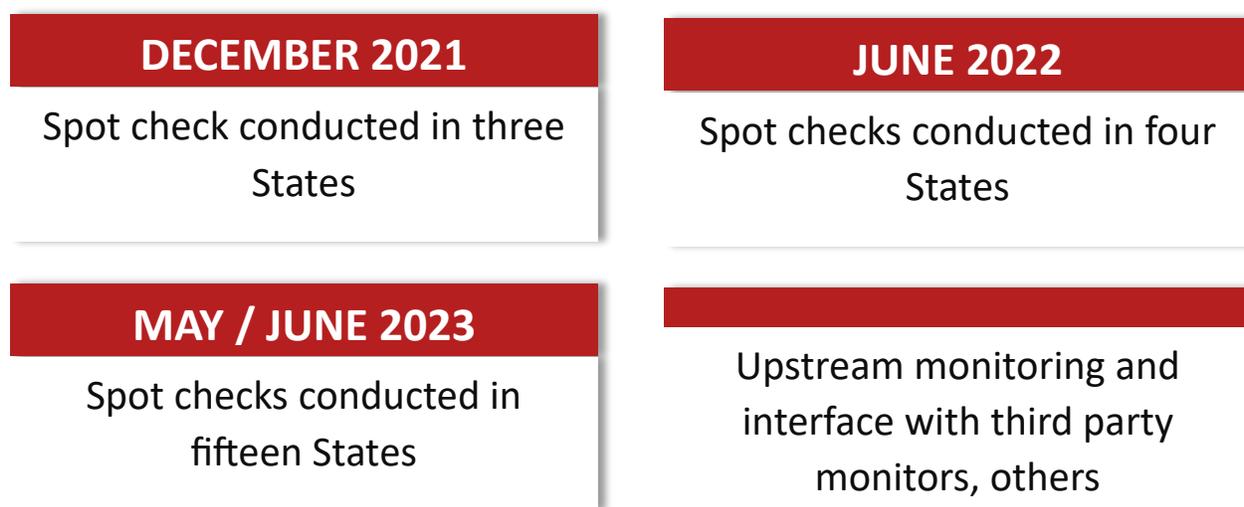


Fig 2: Spot checks and engagements

ANEEJ has issued several reports on its monitoring of the utilization of the \$322.5million recovered Abacha loot in Nigeria. This report will serve as ANEEJ final report on the monitoring exercise following the full disbursement of the fund.

The objectives of this final phase of the monitoring exercise include:

- ✓ To verify data generated in the National Cash Transfer Programme
- ✓ To report on the total amount of funds disbursed to the beneficiaries.
- ✓ To ascertain if the funds disbursed got to the intended beneficiaries and the amount received by the beneficiaries.
- ✓ To report on grievances and feedback from beneficiaries
- ✓ To share lessons learnt, success stories, challenges, and recommendations.





THE FIRST AND SECOND MONITORING EXERCISES

The MANTRA Project conducted its first monitoring exercise on 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. The monitoring exercise did not take place in the South-west zone as payment had not been made because of the delay in concluding the procurement process to get Payment Service Provider (PSP) for the zone. 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 report¹ showed that the total beneficiaries enrolled in the August/September 2018 payment cycle was 248,535 from 19 States. However, only 16 States with an enrollee population of 232,305 received payment in August/September 2018 as at the time of the exercise in November/December 2018. A total of 11 States were selected for the exercise with a total enrollee population of 163,446. The cross check and spot checks were conducted on a total of 30,846 beneficiaries in the survey exercise representing 13.3% of the total beneficiaries paid in the August/September payment round.

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

The total population of the beneficiaries who received payment in the May/June 2019 payment round in all eligible States was 329,963. 12% of the total population (39,596 beneficiaries) of beneficiaries who received payment in the May/June 2019 payment round was 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). 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.

¹ <https://www.aneej.org/wp-content/uploads/2019/10/Mantra-Field-Report-final-compressed.pdf>

Beyond the two major monitoring exercises, ANEEJ has issued other reports² to the public on its monitoring work³ and conducted spot checks at different times as part of its determination to follow up with the payment process. Beneficiaries' complaints as well as other issues and reports were released accordingly.



² https://www.aneej.org/wp-content/uploads/2020/06/THE-DISBURSEMENT-OF-THE-RECOVERED-322.5-MILLION-ABACHA-LOOT-IN-NIGERIA_done-1.pdf

³ <https://www.aneej.org/wp-content/uploads/2020/04/Mantra-Final-Report-April-15-2021.pdf>



SPOT CHECKS CONDUCTED IN THREE STATES – DECEMBER 2021

In 2021, ANEEJ worked with three MANTRA partners in Abia, Yobe and Rivers States to conduct spot checks. The exercise took place from November to December 2021. Prior to the monitoring exercise, ANEEJ held series of engagement meetings with the National Cash transfer office (NCTO) on the status and timeline of payment to beneficiaries. According to the NCTO, from Sept 2020 - June 2021, no payment was made due to change of leadership at the National Cash Transfer Office (NCTO) and system strengthening.

In Abia State, the spot check exercise was done in two local government areas namely: Ohafia and Isiala Ngwa North LGAs from the 2nd to 6th of November 2021. Payment was made to beneficiaries from Elu, Ebem, isياما and Nkporo communities at Umuahia Township Stadium in Umuahia South LGA in Ohafia LGA. ANEEJ spot check team visited Okpuala Ngwa community in Isiala Ngwa North LGA on the 5th & 6th of November 2021. The name of the MANTRA partner organization in the state is foundation for Environmental Rights, Advocacy and Development (FENRAD).

Beneficiaries were paid between N10,000.00 and N30,000.00 as arrears of the months not paid and depending on the date the beneficiary was captured in the register. The payment to beneficiaries was for the period between January to June 2021.

The spot check in Yobe State was carried out by FAWOYDI, MANTRA partner in Bauchi in the North-east Zone with branch office in Yobe state. The exercise was carried out in two Local government areas namely: Fika and Nangere LGAs from 16th-20th December 2021. In Fika LGA, payment was made to beneficiaries at the Fika Local Government Secretariat, Gadaka Central Primary School, and Godowoli Primary School while at Nangere LGA, payment was made in Chilariye Primary School, Dazigau Primary School, and Dawasa Dispensary. The sum of N10,000 was paid to beneficiaries for November-December 2020 payment cycle, being disbursed by Zenith Bank, the Payment Service provider (PSP) in the State.

In Rivers State, the spot checks were carried out by Gender and Development Action (GADA) in 2 Local Government Areas (LGAs) and 7 communities. In Khana Local Government Area, payment was made in Kekara community, Kaani 1 Community, Luusue community while in Tai Local Government Area, the payment was made in Gbene-Ue Community, Botem Community, Kpite Community and Koroma Community. The spot check started on the 21st of December 2021 and ended on the 24th of December 2021. The sum of N10,000 was disbursed to each beneficiary by Zenith Bank, the PSP in the state for the payment cycle of September-October 2020.

Table 1: Summary of payment data from three States

States	LGA	Number of wards	No. of Beneficiaries scheduled for payment	Amount Disbursed
Abia	Ugwunagbo, Umunneochi Isialangwa North, Ukwa East Ohafia, Isialangwa South	27	9,347	92,950,000.00
Yobe	Bade, Fika, Geidam Jakusko, Nangere Yunusari	18	24,814	247,790,000 disbursed to 24,779 beneficiaries
Rivers	Akuku-Toru, Degema Tai, Khana, Okirika Ogu-Bolo	84	9,588	93,270,000 disbursed to 9,327 beneficiaries

Source: ANEEJ Field survey data, December 2021

Findings and Observations

Abia State

- 
- 🔍 Beneficiaries were paid between ₦10,000.00 and ₦30,000.00 as arrears of the months not paid and depending on the date the Beneficiary was captured in the National safety Register.
 - 🔍 Based on self-recognition in some cases, family members who were not captured as alternate were allowed to collect the stipends on the behalf of the Beneficiary. But based on programme design, it is only the caregiver and alternate that are allowed to receive payment on behalf of the household.
 - 🔍 Some beneficiaries in the covered LGA absent at the time of the payment have been struggling to engage both the Cash transfer office and the PSP to push for their payment which has been difficult. When the NCTO was contacted, they explained that the payment window is 10 days after which provision for mop-up for beneficiaries who missed payment is made, when the period elapsed refund of unpaid money is made back to the programme.
 - 🔍 Some beneficiaries alleged that they were shortchanged by the payment authorities. They complained that the sum of ₦500 to ₦1000 was often deducted from the payments made to them. The CCT office was still investigating the allegation as at the time of the monitoring. However, reports from the State shows that some beneficiaries form cooperative groups voluntarily and contribute certain amount among themselves, and this contribution ranged from ₦500, ₦1,000

Yobe State

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- 📍 The sum of ₦10, 000 (November- December 2020) was paid to each beneficiary while the PSPs were not using their tablets to capture and identify beneficiaries due to network challenges in most of the communities monitored. However, NCTO later confirmed that the PSP (Zenith Bank) agents responsible for the above payment carried out pre-verification of records and authentication payment process.
 - 📍 It was observed that only one payment agent instead of a minimum of two persons and a maximum of three persons were at a payment point. This slowed down payment to beneficiaries and resulted in fatigue on the part of both payment agent and beneficiaries.
 - 📍 There was the issue of limited funds for payments in the entire locations visited by the team which led to carry over to the next day for completion of payment. This was because of inadequate liquidity due to the festive season.

Rivers State

- 
- 📍 The Cash Transfer exercise in Tai and Gokhana LGAs of Rivers State went on with few hitches, in Tai Local Government, Kpite to be exact, the PSP did not come with cash to disburse. This caused some tension as many beneficiaries said they did not have accounts with which to receive their monies. There was a decision to give bulk sums to group members which was a request from some beneficiaries. Many beneficiaries opposed this plan. NCTO later explained that being the first payment by the PSP (Zenith Bank), they moved into the field first to map-out beneficiaries' location before moving out cash. They also explained that given bulk sums to individual or group could not have been possible as the PSPs have signed a no-proxy payment plan for the program. The payment process started on the 23rd of December 2021 and was concluded on the 24th of December. Available reports show that NCTO has now migrated to full digital payment system for all beneficiaries.
 - 📍 Many female beneficiaries used their money to improve their businesses or hired land to increase their income from farming. The male beneficiaries also channeled their money into farming and other businesses like selling palm kernel produce.
 - 📍 Beneficiaries complained about the slow payment and the fact that they are being owed for over 6 months. This was the main complaint among all the beneficiaries. According to the NCTO, this may have been the case since the newly engaged PSP (Zenith Bank) was still understudying the terrain in Rivers State.

Level of Security

In Abia state, due to the security challenges in the communities where payments were to be made, the Payment Service Provider agents moved the payment closer to the Local Government Headquarter for the security of the personnel of the Payment agents and officers of the conditional Cash Transfer office in Ohafia LGA. The NCTO explained that this was a usual occurrence whenever there were issues of insecurity. There was presence of security officers stationed in the place of payment to maintain Law and order. In Yobe State, there was total absence of security personnel during the entire monitoring exercise. The vulnerability of both parties was on the high side especially for the Payment Service Provider agents who always travel back to Damaturu/Potiskum without security personnel to source for more cash for payments to targeted beneficiaries. NCTO explained that it is the responsibility of the PSP to provide security for their payment agents, but that the payment agent could not give any reason for the absence of security agents. In Rivers State, the funds for the Gokhana local government were disbursed in the Gokhana Local Government Council for safety reasons in Khana LGA. The location was secure and there were no incident recorded. In Tai Local Government Area, the exercise was relatively peaceful as it was carried out within the communities of the beneficiaries. Cash Transfer Facilitators and group leaders know all the people within the Cash Transfer scheme, and therefore there were no security threats observed.

Safety Measures Around COVID-19

Covid-19 protocols were mostly not observed. Most of the beneficiaries did not put on face masks and social distancing rules were not observed or enforced.

Recommendations:



There should be synergy among all relevant government agencies especially National Cash Transfer Office (NCTO) and LGAs towards smooth implementation of the Programme such as identifying wards/communities with good network for easier payment using mobile apps. Also, security personnel should be invited in further interventions due to the security challenges faced in Yobe State.



The PSPs should also provide adequate funds for all beneficiaries and payment agents to hasten payment and prevent time wastage.



NCTO should identify PSPs that can deliver enough cash without holding beneficiaries for too long at the payment locations, particularly for the aged.



Creation of payment plan in which payment will be made electronically to the designated Account details provided during registration of the beneficiary to ensure the funds get to the right persons.



PSP should be trained on community engagement, so they understand how to better communicate with beneficiaries.





SPOT CHECK CONDUCTED IN FOUR STATES – JUNE 2022

From May - June 2022, ANEEJ conducted another round of spot checks in four States. The Four States were Edo, Enugu, Ondo and Kebbi which had issues with their Payment Service Provider (PSP) since their last payment in December 2019, as was reported by ANEEJ in its previous report. The commencement of payment followed the successful resolution of the issues and from April 2022, reprieve came the way of beneficiaries of Conditional Cash Transfer Programme in the four states as beneficiaries trooped out to receive their payments in designated centres across the States. The payments were for January- August 2020 payment cycle for Edo, Ondo and Kebbi States and January-October 2020 payment cycle for Enugu State. Direct cash payment was made to beneficiaries at this time.

ANEEJ began the monitoring exercise with engagement meetings with National Cash Transfer Office (NCTO) to ascertain the causes of the initial delays. ANEEJ also made inquiry with State Cash transfer offices, issued press statements, published blogs to advocate for payment to beneficiaries in the four States and recommended the commencement of payment in the other States.

Sequel to NCTO official communication to ANEEJ regarding schedule for the commencement of payment of backlog to beneficiaries in the four States, ANEEJ engaged her MANTRA partners in the 4 States to carry out spot checks. The notice indicated that payment would commence on the 19th of April 2022.

The MANTRA partners engaged in monitoring the disbursement process in the four States conducted the exercise in three LGAs in each of the States. They also investigated and reported on the total payment covering all the LGAs where payment was made. They interfaced with the Head of Unit of each of the States and other staff of the States' Cash Transfer Unit.

Kebbi State

ANEEJ engaged Salnarah Global Services, a MANTRA partner to carry out spot checks in Kebbi State. The monitoring exercise was carried out in three out of the six local government areas (LGAs). The LGAs monitored were Dandi, Gwandu and Jega and some of the payment locations were Gindi/Kyarmi Ward, Dunbego Ward, Kokani Ward, Gwandu Ward, Dalijan Ward, Dandi Ward and Fana Ward. Other LGAs where the payments were made were Bagudo, Danko/Wasagu and Shanga.

The exercise started with screening of the beneficiaries on the 19th April 2022 at Kokani Ward in Jega Local Government Area of Kebbi State while the Payment to the beneficiaries commenced on Monday afternoon, 25th April 2022. A total of N2,126,160,000 was disbursed to 53,154 beneficiaries for four cycles across six LGAs in the State. Each beneficiary received 40,000 Naira covering eight months (January to August 2020). The payment locations were at the various wards in the respective local governments and the name of the payment service provider that issued payment was Joint Venture NIPOST/Innovatives Limited.

The field monitors witnessed both the screening and the payment sessions accordingly. They spent seven days at Jega LGA covering three payment locations: five days at Gwandu LGA covering two payment centers and four days at Dandi LGA covering two payment locations. In all, the monitors spent 16 days following up with payments in Kebbi State.

Ondo State

In Ondo State, the payment commenced on a Tuesday morning, April 26, 2022, at Oba-Ile Ward, Ilu-abo, Igoba & Iju in Akure North Local Government Area of the State. A total of N149,280,000 was disbursed to 3,732 beneficiaries for four cycles in 6 LGAs across the State.

Each beneficiary received 40,000 Naira covering the period from January to August 2020 (eight months). The disbursement took place in the Six Local Government Areas in the State, and which ended on the 17th of May 2022.

The MANTRA partner that was engaged in the monitoring exercise in Ondo State was Community Heritage Watch. They monitored the exercise in three LGAs.

Edo State

In Edo State, payment to beneficiaries started on Friday 29th April 2022 at the Oredo LGA which later spread across five other LGAs and ended on Saturday 14th May, 2022. A total of N348,200,000 was disbursed to 8,705 beneficiaries for four cycles in five LGAs across the State. Only Etsako Central LGA was excluded from the current payment of the supposed six benefiting LGAs. Joint Venture NIPOST/Innovatives Limited was the PSP that disbursed the payment in the state. Each beneficiary received 40,000 Naira, covering the period from January to August 2020. The New Apostolic Centre for Development (NCD), MANTRA partner monitored the exercise in four payment locations such as NIPOST Office, Airport Road, Benin City, LGA Secretariat Ekpoma and Iguobazuwa Community (LGA Secretariat) and Udo community for a period of Six days. These payment points are in three LGAs, Oredo, Ovia South-West and Esan West respectively. The team also made two visits to the State Cash Transfer Unit (SCTU) Office at the Secretariat Building, Benin City, Edo State to interface with the officials and verify data.

Enugu State

On the 4th of May 2022, payment eventually commenced at Owo development Centre, Nkanu East LGA in Enugu State at 2.30pm. A total of N157,200,000 was disbursed to 3,144 beneficiaries for five cycles in 5 LGAs across the State. The exercise was conducted in the designated centres between 4th - 27th May 2022 in Enugu State. Five payment cycles (January - February, March - April, May - June, July - August and September - October 2020) were covered in the payment of the CCT beneficiaries in the state. Each beneficiary was paid 50,000 Naira only. The payment was disbursed by Joint Venture NIPOST/Innovectives Limited, the Payment Service Provider. Civil Resource Development and Documentation Centre (CIRDDOC), MANTRA partner monitored the exercise in the State.

In conclusion, the payment to beneficiaries of the National Cash Transfer Programme in the four States was conducted at the designated centres between April 25, 2022 - May 27, 2022. The beneficiaries were visibly happy upon eventual receipt of the long-expected cash.

Table 2: Summary of data from four States

States	LGA	Number of beneficiaries in the register	Number of beneficiaries paid	Total amount disbursed (N)
Edo	Oredo, Ovia South-West, Esan West, Igueben, Owan, Estako Central	11,272	8705	348,200,000
Enugu	Nkanu East, Isi-Uzo, Agwu, Igbo Etiti, Igboeze South	3239	3144	157,200,000
Ondo	Akure North, Ifedore, Akoko South-West, Owo, Ile-Oluji/Oke Igbo, Ese-odo	3767	3732	149,280,000
Kebbi	Bagudo, Shanga, Gwandu, Jega Danko/Wasagu, Dandi	59822	53,154	2,126,160,000
Total		76,899	62,302	2,780,840,000

Source: ANEEJ Field survey data, June 2022

Key findings, observations, and challenges from the spot checks in four States

- 
- There was no schedule plan for the payments before the commencement of the exercise. This made the monitoring a little bit difficult. This lack of an adequate payment plan made the payment points very congested. NCTO explained that before any payment, there is a pre-disbursement meeting shared by the State Cash Transfer Unit to clarify the issue of schedule.
 - There was orderliness at the payment centres. Adequate arrangements were made to ensure security by men of the Nigeria police, Nigeria Security and Civil Defense Corps, Community members and Local Vigilante groups.
 - The period of disbursement coincided with the farming season in Ondo State, and as such some beneficiaries were not physically present.
 - Etsako Central LGA of Edo State was excluded from the current payment of the supposed six benefiting LGAs for reasons yet to be disclosed.
 - SCTU officers in Edo State restricted some husbands to the beneficiaries from collecting cash on behalf of their wives by holding on to the cards as a way of mitigating conflicts in the payment center until the rightful beneficiaries were physically present. This was also done to prevent Gender Based Violence at the family level. This may have also happened in other States. However, only the beneficiaries or the alternate, who are the care givers are allowed to collect the money.
 - Late arrival of the payment service provider/agent resulting in late commencement of payment and long wait of the CCT beneficiaries.

Generally, and to a very large extent, COVID-19 safety measures including wearing of face/nose mask, social distancing, use of hand sanitizer and provision of handwashing facility were not observed especially by the beneficiaries. Only the officials of the payment service provider/agent (NIPOST) were in few occasions observed non-pharmaceutical Covid-19 regulations during the exercises.

Recommendations:



Engagement of a more professional financial experts as payment service providers in future to address observed hitches.



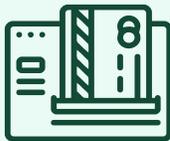
The state should always try to have a scheduled plan for payment which should be strictly adhered to. This will no doubt make the exercise more efficient and effective.



There should be adequate information passed to the beneficiaries before commencement of payment as some beneficiaries never knew payment was going to be made until they got information from secondhand sources.



In Ondo State and other locations, the period of disbursement should not coincide with known dates for notable occasions or when the beneficiaries would be in the farm or other locations.



The payment was electronic but with cash disbursement at the last mile. The huge cash payment in the last mile constituted a security risk. We recommend that subsequent Payments should be fully electronic to avoid the risk of moving huge amount of money around.



Etsako Central in Edo state was excluded from the current payment plan. Feedback from the NCTO indicated that the reason why this LGA was excluded was that the PSP took very long to disburse cash to beneficiaries and was therefore asked to close payment/disbursement and refund all the unpaid balance.



The Federal government should increase registration of beneficiaries in the four States as well as increase the number of benefiting LGAs in the States.



SPOT CHECKS CONDUCTED IN 15 STATES – MAY/JUNE 2023

ANEEJ conducted spot checks in 15 states between the period of May to June 2023 for a Payment circle that started in May 2021 and ended in October 2022. The 15 States are Anambra, Bayelsa, Borno, Cross River, Delta, Ebonyi, Edo, FCT, Gombe, Imo, Kaduna, Lagos, Ogun, Oyo, and Zamfara. The exercise covered about 41 communities in 24 local government areas. At this stage, NCTO migrated to full digital payment system as the payment was made into beneficiaries’ bank account which they withdrew with debit cards.

In Edo State, the team conducted the spot checks between May 31st and June 1st, 2023, for the payment circle of January – August 2020. Each beneficiary got 40,000 and a total of N348,200,000 was paid to all the beneficiaries in Edo State. The monitoring team visited Ikpema-Agbado and Ihogbe communities. The NCD team visited the Edo State Cash Transfer office to interact with officials and get the necessary information.

In Anambra and Ebonyi States, the MANTRA project monitoring team were on the field for four days in July/August 2023. The beneficiaries were paid for July/August and November/December 2021 payment cycle. They received between 10,000 – 50,000 Naira. The amount paid in Anambra State was 163,620,000 (July-August 2021) and 163,420,000 (Nov-Dec- 2021), while 210,540,000 (July-August 2021 cycle) was paid in Ebonyi State. The monitoring team met with officials of the State’s cash transfer unit to cross check and reconcile data.

In collaboration with its partners, ANEEJ carried out a spot check on the 8th payment circle of the National cash transfer programme in Isiala Mbano and Ikeduru Local Government Area of Imo State. The exercise started on June 1st and lasted till June 3rd, 2023. About 60 beneficiaries were interviewed in both LGA and a total of 289,680,000 was paid to all the beneficiaries in Imo State for the May-June 2021 payment cycle.

Details of other information concerning other States are presented in Table 2 below.

Table 3: Details of spot check conducted in May/June 2023

State	LGA	Community	Payment cycle	Amount received by each Beneficiary	Total Amount Paid in the States (Upstream Data)
Anambra	Awka LGA	Isuaniocha community	July/August & November/December 2021	10,000 - 40,000 (there were cases of deduction)	32,724,000 (July-August 2021) 163,420,000 (Nov-Dec- 2021)
Ebonyi	Ebonyi LGA, Abakaliki LGA,	Abofia community Aguluezeigbo	July/August 2021	50,000 (2 persons received 40,000)	161,232,000 (July-August 2021)
Edo	Oredo LGA	Ikpema-Agbado and Ihogbe	Jan -August 2020	40, 000	278, 560, 000 (Jan- Aug 2020)
Bayelsa	Southern Ijaw and Yenagoa LGAs of Bayelsa State	Fangbe Obololi Community	July/August 2021	10,000 (few received 40,000)	94,656,000 (July-August 2021)
Oyo	Egbeda and Ibadan North East LGAs	Jenriyin and Jeye-Oba Akoka, Koko/Keke	March/April 2022	10,000	164,150,000 (Mar-Apr 2022)
FCT	Kuje Area Council,	Kuje Central Ward, Kayarda	March/ April 2022	10,000- 40,000 (more of 10,000)	238,710,000 (Mar-Apr 2022)
Kaduna	Kubau and Kauru LGAs	Anchau ward-Takalafiya Anchaugari community Damau Ungwarganye	Jan/Feb 2022	10,000- 40,000 (few got 40,000)	700,430,000 (Jan/Feb 2022, same amount for Mar- Apr 2022)
Imo State	Isiala-Mbano and Ikeduru Local Government Areas		May/June 2021	50,000	231,744,000 (May-June 2021)
Lagos	Apapa and Amuwo Odofin LGAs	Abete & Ibasas and Gaskiya	July/August 2021 Payment	Between 10,000- 40,000	486,820,000 (July-August 2021)
Cross River	Calabar South Local Government Area of	Esieribom (Ward 8), EsinUfot (Ward 9) and IkotAtuAyuk (ward 9)	July/August, Sept/Oct, Nov/Dec 2020	5,000- 10,000	103,872,000 (July-August 2020) 121,592,000 (Sept-Oct 2020) 121,736,000 (Nov-Dec 2020). The last payment of 172,160,000 was for May/June 2021

Zamfara	Bungudu and Kauran Namoda Local Government	Kundu Community of Nahuce Ward Kasuwar Daji of Kyambamawa Ward of Kauran Namoda LGA	Nov/Dec 2021	60,000- 87,000	1,309,210,000 (Nov/Dec 2021)
Delta	Aniocha South LGA, Delta State	Isah Umuede, Umuokwe and Azungwu	Mar/April 2022	50,000	81,640,000 (Mar/April 2022)
Borno State	JERE, MMC and IMMC LGAs	Dubai ii, Bolori ii Ward) Fori-central, Fogori Ward) Dubai I, Bolori ii Ward)	May/June 2021	10,000	116,400,000 (May/June 2021) (The only payment in the State)
Ogun Sate	Ikenne and Ijebu East Local Government Areas)	Ogbere (Ijebu East LGA) Ikenne- Ikenne LGA	July/August 2021 Payment	10,000- 40,000 (few received 40,000)	76,744,000 (July-August 2021)
Gombe	Yamaltu/Deba LGA Gombe LGA	Bokna, Kuto, Kadavur, Dake, and Tudunwada cluster communities Fantami, Nasarawo, and Shamaki cluster communities.	May/June 2021	40,000	355,560,000 (May-June 2021)

Source: ANEEJ Field survey data, June 2023

General findings from the spot checks



- In line with ANEEJ previous recommendations, NCTO has now migrated to a full digital payment system for all beneficiaries of the program. NUBAN accounts were opened for beneficiaries by PSPs. Debit Cards were produced for the beneficiaries. This gave the beneficiaries the choice of withdrawing their funds from any financial access point in any location in Nigeria.
- Most beneficiaries did not know the status of the Abacha loot disbursement Programme, whether it had ended or not. As a result, beneficiaries still expected continuous payment and at the same time hoping for increment. This does not mean that beneficiaries were added to the register to receive the Abacha funds but will no longer be on the register when the funds are fully disbursed.



- 📍 A few beneficiaries complained of incomplete payment amounts which as at the time of spot-checking had not been resolved.
- 📍 In one situation, the money caused a problem between the Caregiver (wife) and the Alternative (husband). In a particular instance, the wife said that the husband was the one that filled out the household form, and because of that, he feels the money belongs to him. He always beat her and collected the money from her anytime payment was made. Conflicts between husbands and their wives in many States have been previously observed and reported by ANEEJ.
- 📍 We noticed a delay in payment and a lack of effective services in the disbursement of payment in some communities. Almost 80% of the beneficiaries complained of payment delays.
- 📍 Other complaints by the beneficiaries include loss of pins, ATMs, and non-dispensing ATMs in their locality.
- 📍 One observation that cuts across those using ATMs is that there is no information about the account details for the debit card issued to beneficiaries, pointing out that in the event of misplacement or damage, they may have difficulty resolving such problems.
- 📍 There were errors in the ID cards that some of the beneficiaries were carrying. It was discovered in some instances that there was no correlation between either the ages, and pictures. Another instance is a case where a female was bearing a male name on the beneficiary identity card. There is need to update the register to sift the living from those who may have died.
- 📍 Some beneficiaries already lost interest as they have not received payment since September 2022

Recommendations



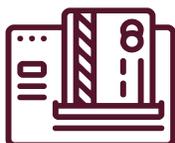
Cases of incomplete payment amounts by beneficiaries should be given utmost priority from the Cash Transfer Facilitators to State Cash Transfer Units to ensure that affected beneficiaries are given feedback.



There is a need for sensitization of beneficiaries on the duration of the programme and possibly when the programme will end. Therefore, there should be an exit plan/strategy for beneficiaries on the entire cash transfer programme. This will ensure that beneficiaries will not receive their exit news by surprise.



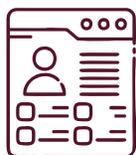
We strongly recommend prompt and more frequent payments to assist beneficiaries in engaging in profitable business and taking care of their children.



Detailed information relating to bank accounts including bank account number connected with the debit cards should be made available to beneficiaries and shared with beneficiaries for convenience and efficiency in addressing card-related problems.



Communication between the national (NCTO) and the state-level offices (SCTUs) should be improved upon as that will boost ease of work and access to relevant information.



Identity cards of beneficiaries with errors should be replaced. Beneficiaries' data update should be done annually and at the State level. The payment register should be reviewed periodically to make it up to date.



OVERALL RELEASES FROM THE \$322.5M RECOVERED LOOT AND THE INTEREST THAT ACCRUED



In Table 3, there is some evidence that the Central Bank of Nigeria released the Abacha loot, the interest which accrued and the balances in the account after each withdrawal to the National Cash Transfer Office, NCTO. A total sum of \$322.5 Million was received in the dedicated Bank of International Settlement (BIS) account and the fund generated interest monthly, amounting to the sum of \$13,418,526.33. The National Cash Transfer Office (NCTO) made withdrawals between September 2018 when the payment from Abacha loot started, and April 2022 when the final payment from Abacha loot was made, amounting to \$335,918,475.

The implication of this is that the \$332.5M recovered Abacha loot have been optimally expended. The accrued interest totaling \$13,418,526.33 was further used directly for cash transfers and has been fully utilized by Nov./Dec. 2021 payment cycle.

TABLE 4: \$322.5M RECOVERED LOOT CASHFLOWS AND INTEREST FROM 2018 to 2022

Year	Withdrawals	Balance after withdrawal	Yearly Interest Accrued to ARF	Balance left after each release.
ARF TOTAL AMOUNT RECEIVED		\$ 322,500,000.00		
2018	\$15,327,475.00	\$307,172,525.00	\$6,151,590.12	\$313,324,115.12
2019	\$62,500,000.00	\$250,824,115.12	\$6,475,769.92	\$257,299,885.04
2020	\$105,000,000.00	\$152,299,885.04	\$771,425.83	\$153,071,310.87
2021	\$153,000,000.00	\$71,310.87	\$19,736.43	\$91,047.30
2022	\$91,000.00	\$47.00	\$4.03	\$51.03
TOTAL	\$335,918,475.00		\$13,418,526.33	

Source: NCTO 2023

Annual Disbursements

The disbursement to Conditional Cash Transfer (CCT) beneficiaries on a yearly basis from the recovered \$322.5m Abacha loot between 2018 and March/April 2022 is presented in Table 3 below. A total of N123,730,888,000 (equivalent to \$335,918,457) was disbursed to CCT beneficiaries, ₦4,243,912,000 in 2018, ₦19,615,792,000 in 2019, ₦52,217,128,000 in 2020, ₦43,042,456,000 in 2021 and ₦4,610,900,000 in 2022. In all,

268,568 beneficiaries were paid across 19 States in 2018 and 1,940,004 beneficiaries were paid across 33 States in 2022. Other details are presented in Table 4. Please refer to annex D for details of the disbursement by the payment cycle.

Table 5: Recovered Abacha Loot Expenditure from 2018 to 2022

Year	No. of Ben Paid	No of States	Amount Paid (N)	Amount Paid (\$)
2018	268,568	19	₦4,243,912,000	\$10,444,029.00
2019	835,634	32	₦19,615,792,000	\$63,901,884.00
2020	1,129,273	34	₦52,217,128,000	\$143,622,193.00
2021	1,938,825	34	₦43,042,456,000	\$106,573,927.00
2022	1,940,004	33	₦4,610,900,000	\$11,376,424.00
Total			₦123,730,188,000	\$335,918,457.00

Source: NCTO 2023

How beneficiaries utilised the money

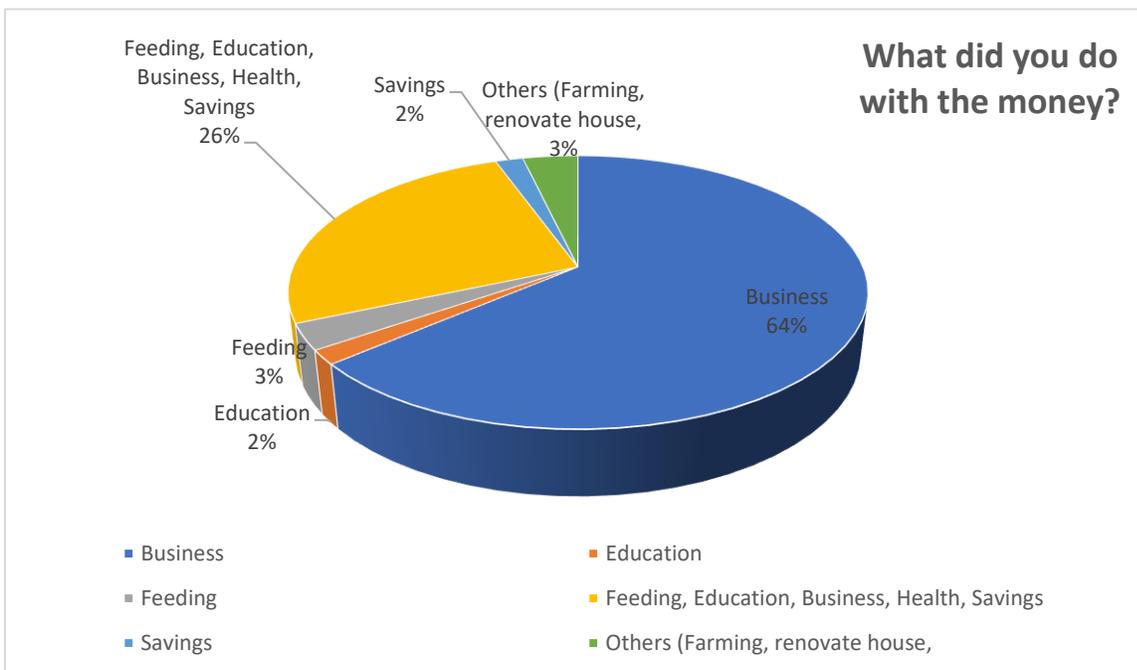


Fig 3: How beneficiaries utilized the money

Fig 3 above shows how the money was used by the beneficiaries. About 64% of beneficiaries interviewed said they used the money to start a business. Many of them started small businesses and petty trading from the savings they made. They said that these businesses and petty trading will provide income for them even when the programme ends indicating a level of sustainability. About 26% said they used their money for both feeding, paying of school fees for their children, buying drugs and other things to improve their health. Others said they used the money only for feeding, some for farming, some for education only while others said they only saved their money. Those who were able to start farming and those who had savings have gained the capacity to sustain themselves beyond the cash transfer programme. The savings could be used to start small business/petty trading, support farming activities and to do other things that could impact on their lives and family. The findings reflect what was reported during the first and second monitoring exercises. Other uses of the fund have been described in success stories presented below.





SUCCESS STORIES OF THE MANTRA PROJECT AND THE CASH TRANSFER PROGRAMME

The MANTRA model has attracted worldwide attention. At the Open Government Partnership Global Conference held in Ottawa, Canada from 29-31 May 2019, a side event on Asset recovery and management co-organised by ANEEJ and MC Arthur Foundation was conceptualized to showcase progress made by Nigeria in anti-corruption, particularly on asset recovery and management. It showcased the “Monitoring of Recovered Assets Through Transparency and Accountability” (MANTRA) project.

In June 2023, the United Nations Inter-Regional Crime and Justice Research Institute (UNICRI), invited ANEEJ to share MANTRA success story from Nigeria, at an event in Tbilisi, Georgia. Similar events have been held in different parts of the world where ANEEJ was invited to speak about the MANTRA project success story.

Also, at the 9th Conference of State Parties (COsP) of the United Nations Convention Against Corruption (UNCAC) held in Sharm El-Sheikh, Egypt in 2021 to review the challenges and opportunities faced by stakeholders involved in asset recovery in Africa, ANEEJ was invited to share her experience on the MANTRA project.

Some of the recommendations arising from the MANTRA project monitoring reports were implemented in the programme, including the migration from manual cash payment system to a full digital payment system for all beneficiaries.

ANEEJ advocacy and engagement while implementing the MANTRA project has influenced other recoveries. There has been successful return of the \$954,807.40 Diepreye Alamiyeseigha loot to Bayelsa State to finance health sector infrastructure in the State. Arrangements are being made for CSOs to monitor the execution of the projects. The sum of \$311.79 Million returned asset fund (Abacha 3) loot was also recovered and returned to Nigeria. The funds are being used to finance critical infrastructure - the 2nd Niger Bridge, Abuja - Kaduna - Kano Road, Lagos - Ibadan Road. The 2nd Niger Bridge has been commissioned. The projects are being monitored by CLEEN Foundation, a 3rd party monitor to prevent re-looting or misuse of the fund.

In August 2020, a Memorandum of Understanding was signed between the Irish and Nigerian governments for the return of €5.5 million Abacha (4) loot stashed in Island by the former military head of state, General Sani Abacha. In the same vein, the US and Nigerian governments in August 2022, signed an agreement to repatriate \$23 million Abacha (5) loot to Nigeria. The returned asset was also channeled to the

completion of the three landmark projects of Lagos-Ibadan Express way, 2nd Niger Bridge and Abuja-Kano Express Road.

The MANTRA model is influencing CSO advocacy for transparency in the repatriation of recovered loot to Uzbekistan and ANEEJ joins all international CSOs to advocate for transparency in the repatriation of recovered loot to Uzbekistan.

Advocacy for the passage of proceed of crime recovery and management bill yielded result in the process. Nigeria now has a Proceeds of Crime (Recovery and Management) Act 2022 and implementation of the Act has commenced. Accordingly, major anti-corruption agencies in Nigeria such as the Economic and Financial Crimes Commission (EFCC) and the Independent Corrupt Practices and other Related Offenses Commission (ICPC), have since commenced the process of disposing recovered looted asset. Both agencies have included ANEEJ in the asset disposal process.

ANEEJ received useful feedback from different stakeholders regarding the success of the MANTRA project. Some of such feedback have been presented below.

In Oyo State, the Head of Unit of the SCTO stated that the MANTRA project contributed immensely to the success of the cash transfer programme in the State. In his words:



The benefits of your coming to monitor the exercise in Oyo State cannot be over emphasized. Reference must be made to your visits to the communities which enabled the people to feel a sense of relevance and recognition of the government's concern for their welfare. At the inception of the programme, cash payment system was in use. It was MANTRA project's monitoring exercise that enabled us to know that some hoodlums were extorting the beneficiaries after they had been paid in cash. This led to a change to electronic payment which has enhanced transparency in the implementation of the project. Your going into the communities, listening to the people and counselling them has helped a lot..."

The Head of Unit also stated that MANTRA contributed greatly to data quality management. He explained that there is an agency that collects data and submits them to the office. However, MANTRA's monitoring contributed by enhancing the quality of the data submitted by that agency.

Anambra State

“MANTRA project helped in exposing some grievances which were not reported by the beneficiaries through the grievance reporting mechanism due to fear of victimization” - Andy Onwuma, M&E Anambra SCTU.

Bayelsa State

Some success stories highlighted by the Life Skills officer include the case of a blind woman in Igeibiri Community in Southern Ijaw LGA of Bayelsa State, who benefited from the cash transfer programme and has been able to grow her petty trade as well as acquired a locally made canoe (boat) for her use.

In Bayelsa State, beneficiaries in Obololi Community appreciated the key role played by the MANTRA field monitoring exercise as they testified to the fact that some level of transparency and carefulness on the part of the operators was entrenched because of the monitoring.

Oyo State

The Case of the Widow, Ward1, Ibadan N.E.

A widow in Ward 1 of Ibadan North-East narrated how she spent all she had on her late husband's illness who eventually died and left her with nothing. Thereafter, the Cash Transfer programme started, and she used it to start a nylon business which became profitable for her. She said this made life better for her and her children. She expressed her appreciation to the government and MANTRA Team that had been monitoring the implementation of the programme.

The Soft Drinks Seller from Jenriyin, Ibadan North-East LGA.

This woman tagged the cash transfer programme, “Better don come”. She stated that before the programme, things were not good with her business. She commended the monitors and the government for giving her the financial support which has been very helpful. In her words, “I’m always praying for them...I’m always praying...”

Madam Mohammed Kafayat, Keke Zone 5

This beneficiary expressed her appreciation for the cash transfer. In her words, “I am thankful because I know my condition before the commencement of the programme. Now things are better, and our 2-Room building is in better shape today. I thank those who made this possible.”

Kaduna State

A beneficiary from Kauru local government area of Kaduna State stated that the cash transfer programme has really assisted her family. After the demise of her husband, she used the money from this programme to start a palm oil business. She added that now she uses the money to buy drums of palm oil to export to other states. She said that this brings in a lot of money. She is now using the profits to educate her children.

Another beneficiary from Kauru LGA gave her testimony by saying that the MANTRA project helped her and her family. Before this programme, she had no business that could assist her in taking care of her children, but because of the programme, she started a small-scale business where she used to sell a *mudu* of gari, a local staple. Now she has upgraded to selling bags of gari instead of just selling in *mudus* (plates). She added that her husband is diabetic, so she also used some part of the money to take care of him and buy him some drugs.

Hadiza Hamza from Kubau local government narrated that this programme is a God-sent to her and her family. Due to this programme, she now has hundreds of livestock around her where she sells to other communities close to her. At some point, she used to go to other states to sell her livestock due to the large number of goats and rams she has now.

Lagos State

A good number of beneficiaries affirmed an improvement in their finances and social livelihood. A beneficiary from Apapa said she relied on the contributions she made from the cash transfer programme to start her petty business and to provide food for the family.

“We always look forward to the payment month, as we are certain that funds will again be centrally collated and given to the next thrift collector” said one of the beneficiaries from Apapa LGA.



“I can only imagine how miserable life could have been if not for these small monies. At least one is sure of the next meal. I am very grateful” said another beneficiary from Abete Ward, Amuwo Odofin LGA”

Cross River State

Mrs. Mildred Ekeng Henshaw	started retailing of kerosene in jerry cans in front of her residence.
Mrs. Hannah Eyo Bassey	expansion of small-scale restaurant business in her frontage
Mrs. Glory Joseph Effiong	established small scale poultry production business
Mrs. Rita Akabom Bassey	established petty trading business
Mrs. Affiong Okon	used part of the money to play coupon and she won. This enabled her to purchase two minibuses and ventured into transportation business.

Delta State

Mrs. Georgina Okwudili was a former housewife before the intervention. She used the money to start a trade. Ogor from Umuede quarter stated that the programme changed her life and that of other women that were suffering before; now they have something doing. This has largely helped them she said. She said she hopes that the Federal Government will continue the programme.

Borno State

Habiba Mohammed of Jere local government area said before this intervention that she had nothing to show for herself but relied on her husband to cater for their need. She said that she used to earn from 200 to 2000 monthly from the cap knitting business she used to engage in. But since the payment started coming in she said it had boost her business with more materials with which she can produce more caps for sale than before. Presently, she earns above ₦4,000 monthly, thanks to the government.



Mary H. Bitrus of Dubai II of MMMC Maiduguri is an old widow who had relied on her children for monthly income before the programme and sometimes earns 0-1000 Naira monthly. However, since she got registered and received cash three times from the intervention, she has started selling poultry feeds and this boost her income to above ₦4000.

Lessons

- 🌐 Synergy and effective collaboration between civil society organisations and the relevant government agencies implementing the programme contributed to the successes. This should be replicated in future.
- 🌐 A good public awareness strategy was used by ANEEJ while implementing the MANTRA project. This helped to clear the confusion among some key stakeholders about the authenticity of the programme and the entire process. In subsequent programmes, this should be improved upon to include quarterly updates and publication of newsletter showing data of programme beneficiaries, their distribution, payment updates, complaints, and its resolution mechanism, as well as other information useful to the public and beneficiaries.
- 🌐 The framework for asset recovery and management globally should always reflect a role for civil society organizations and other independent monitors. This will make it easy for independent monitors to engage in the process through monitoring and reporting.
- 🌐 Proper training of monitors helped to ensure that data collection was effective in many instances. There were a few instances where some of the monitors demonstrated lack of capacity despite the training. In subsequent programmes, those monitors that do not scale through the training evaluation should be dropped.
- 🌐 The engagement of monitors should be properly done where the monitors enter contract with a monitoring organization. Such a contract should be clear on role and responsibility, code of conduct, remuneration and timeline for the assignment. This is important to protect the organization from improper behaviors by monitors.





CONCLUSION AND RECOMMENDATIONS

This report ends the monitoring of the returned Abacha \$322.4million loot (Abacha II) in Nigeria by ANEEJ and her partners through the Monitoring of Recovered Assets in Nigeria through Transparency and Accountability MANTRA project. The independent monitoring exercise contributed greatly to improving the integrity of the programme. ANEEJ advocacy and engagement while implementing the MANTRA project has also influenced other recoveries including the successful return of \$954,807.40 Diepreye Alamiyeseigha loot to Bayelsa State to finance health sector infrastructure in the State. During the implementation of the project, there was excellent collaboration and working relationships with the relevant government agencies such as the Federal Ministry of Justice, Office of the Vice President, National Cash Transfer Office, and the National Social Safety Net Coordinating Office.

General recommendations



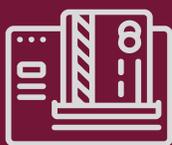
Payment Service Providers (PSPs) should be restricted to one or two States, preferably an organization domiciled in the State (if such organization meets the requirement) to reduce administrative costs and address logistics challenges including late arrival of payment agents to payment locations.



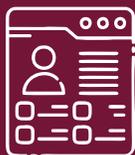
More payment centres should be created to reduce the distance travelled by beneficiaries to collect their payment.



All payment-related problems such as remaining outstanding sums (if any) should be attended to before the commencement of any other phase of the programme.



Beneficiaries who are yet to be issued debit cards and those who misplaced their cards should be reconsidered for fresh issuance of ATM cards.



Detailed information relating to bank accounts and debit cards should be made available to beneficiaries and shared with them for convenience and efficiency of addressing card related problems.



Since the method of paying the beneficiaries has changed from cash to issuance of pre-loaded ATM card, it is necessary to design a new comprehensive feedback strategy to capture emerging challenges.



There should be prompt reconciliation after each payment cycle.



There is also the need to enroll more people living with disabilities as beneficiaries of the cash transfer programme.



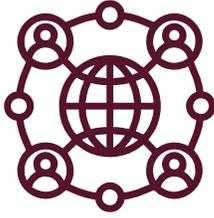
Adequate security should be provided by the payment agents to ensure that law breakers and criminals do not take advantage of the poor security situation to attack the payment agents and beneficiaries.

Additional broad recommendations to different stakeholders have been presented below based on ANEEJ Knowledge and experience on the issue.

To the Nigerian Government

-  Sustain and Strengthen collaboration between government and civil society in line with the implementation of GFAR principles.
-  Deepen the use of technology in cash transfers and other development interventions.
-  The national social register should be updated and expanded to include more poor and vulnerable Nigerians who are victims of corruption.
-  Improve the grievance redress mechanism to promptly respond to complaints from beneficiaries and emerging challenges from the debit cards payment system.
-  The National Cash Transfer Office (NCTO) and anti-corruption agencies collaboration should be sustained to deal with corruption issues.
-  With the digital payment system, there is need for NCTO to reduce the period of reconciliation of payment data between NCTO and PSP, for greater efficiency.
-  For greater transparency of the process, the Ministry of Humanitarian Affairs and Poverty Alleviation and/or NCTO should issue quarterly or half year reports on the implementation of cash transfer programme in Nigeria.
-  There should be joint quarterly update or annual briefing by the Central Bank of Nigeria, Ministry of Humanitarian Affairs and Poverty Alleviation and NCTO to serve as a resource document for monitors and external parties including Nigeria citizens.
-  There have been significant processes institutionalized through the National Cash Transfer Programme to address erring officials and individuals involved in unapproved deductions, in view of the high non-response rate on unapproved deductions and the responses noted by the monitoring exercise. There is need to communicate these institutionalised processes, penalties and outcome to beneficiaries of the programme to increase their confidence in utilizing the right channels to report unapproved deduction in the programme
-  There should be regular stakeholders' meetings to review the implementation of social investment programmes in Nigeria.
-  Record keeping at the ward and local government levels should be improved as most of the officials do not have adequate records.

To the International Community



Returning countries of looted funds should ensure that the participation of CSOs in monitoring the use of such funds is spelt out clearly in the MoU with the receiving countries, to guarantee effective monitoring of the process.

To the World Bank

There should be greater transparency in the procurement process for getting the Payment Service Providers (PSPs)

There should be due diligence on the selected Payment Service Providers before final award of contract.



MANTRA KNOWLEDGE PRODUCTS



ANNEX A: Interest that the \$322.5m Recovered Loot Between 2018 and 2022

2018	INTEREST	2019 INTEREST		2020 INTEREST		2021 INTEREST		2022 INTEREST	
Jan-18	572,292.27	Jan-19	648,232.65	Jan-20	332,703.09	Jan-21	1,318.12	Jan-22	4.03
Feb-18	356,635.85	Feb-19	558,081.64	Feb-20	293,696.91	Feb-21	1,190.56	Feb-22	
Mar-18	423,781.79	Mar-19	618,235.85	Mar-20	131,215.13	Mar-21	1,318.12	Mar-22	
Apr-18	465,628.16	Apr-19	606,293.79	Apr-20	4,143.30	Apr-21	1,275.60	Apr-22	
May-18	480,351.51	May-19	619,790.31	May-20	517.92	May-21	1,318.12	May-22	
Jun-18	489,994.91	Jun-19	597,832.45	Jun-20	1,325.80	Jun-21	1,445.92	Jun-22	
Jul-18	532,750.47	Jul-19	627,228.67	Jul-20	1,318.12	Jul-21	2,285.32		
Aug-18	536,157.20	Aug-19	559,269.40	Aug-20	1,318.12	Aug-21	2,285.32		
Sep-18	522,504.34	Sep-19	515,347.17	Sep-20	1,275.60	Sep-21	2,211.90		
Oct-18	590,478.85	Oct-19	446,570.76	Oct-20	1,318.12	Oct-21	2,285.63		
Nov-18	571,048.43	Nov-19	342,621.78	Nov-20	1,275.60	Nov-21	2,211.90		
Dec-18	609,966.34	Dec-19	336,265.45	Dec-20	1,318.12	Dec-21	589.92		
	6,151,590.12		6,475,769.92		771,425.83		19,736.43		4.03

GRAND TOTAL =\$13,418,526.33

ANNEX B: States and the Organisations that conducted the spot checks.

State Monitored	Organization
OGUN	Community Development initiative
BORNO	Green Concern for development
LAGOS	Corporate Accountability and Public Participation Africa
ZAMFARA	NEEM Foundation
KADUNA	Network for Peace
FCT	Africa Network for Economic and Environment Justice, ANEEJ
GOMBE	Dandalinmatasa Initiative for Rapid Development
BAYELSA	Bayelsa Non-governmental Organisations Forum
CROSS RIVER	Green Concern for development
ANAMBRA	Civil Resource Development and Documentation Centre
EBONYI	Civil Resource Development and Documentation Centre
ENUGU	Civil Resource Development and Documentation Centre
IMO	Christian Fellowship and Care Foundation
DELTA	Community Empowerment Development Initiative
OYO	Advocacy Centre for Economic Development
EDO	New Apostolic Centre for development. (NCD)
KEBBI	Salnarah Global Services
ONDO	Community Heritage Watch
Abia	foundation for Environmental Rights, Advocacy and Development (FENRAD)
Yobe	Fahinta Women and Youth Development Initiative (FAWOYDI)
Rivers	Gender and Development Action (GADA)

Annex C: Payment Service Providers Used in the Respective States

S/No.	State	Payment Service Provider (PSP)	No of CCT Beneficiaries
1	Cross River	Fortis Mobile Money	31,131
2	Niger	Fortis Mobile Money	81,497
3	Kwara	Fortis Mobile Money	34,305
4	Kogi	Fortis Mobile Money	74,173
5	Plateau	Fortis Mobile Money	74,379
6	Adamawa	Bauchi CFA MFB/ Fortis Mobile Money	64,205
7	Borno	Bauchi CFA MFB/ Fortis Mobile Money	65,312
8	Bauchi	Bauchi CFA MFB/ Fortis Mobile Money	99,957
9	Gombe	Bauchi CFA MFB/ Fortis Mobile Money	47,045
10	Taraba	Bauchi CFA MFB/ Fortis Mobile Money	58,043
11	FCT	FETS Wallet	23,893
12	Osun	FETS Wallet	15,572
13	Kebbi	FETS Wallet	76,107
14	Ondo	FETS Wallet	12,337
15	Jigawa (a)	FETS Wallet	91,284
15	Jigawa (b)	Visual ICT/Trivnet	76,402
16	Bayelsa	Unified Payment	11,832
17	Ekiti	Unified Payment	17,673
18	Oyo	Unified Payment	16,417
19	Katsina	Unified Payment	143,418
20	Sokoto	Unified Payment	74,497
21	Anambra	Teasy Mobile/Business Support MFB	16,362
22	Imo	Visual ICT/Trivnet	29,360
23	Abia	Visual ICT/Trivnet	22,858
24	Akwa Ibom	Visual ICT/Trivnet	29,117
25	Delta	Visual ICT/Trivnet	8,164
26	Ebonyi	Visual ICT/Trivnet	20,154
27	Lagos	Visual ICT/Trivnet	11,386
28	Ogun	Visual ICT/Trivnet	9,593
29	Zamfara	Visual ICT/Trivnet	130,921
30	Kano	Zenith Bank PLC	157,046
31	Rivers	Zenith Bank PLC	32,717
32	Yobe	Zenith Bank PLC	49,947
33	Edo	Zenith Bank PLC	12,108
34	Enugu	Zenith Bank PLC	43,408
35	Benue	Etranzact	58,966
36	Kaduna	Etranzact	70,051
37	Nasarawa	Etranzact	48,687

Annex D: Disbursement per cycle breakdown of \$322.5m from 2018 to 2022

2018				
S/N	STATES	AUG/SEP	OCT/DEC	TOTAL
1	Adamawa		158,400,000	158,400,000
2	Anambra	50,016,000	75,228,000	125,244,000
3	Bauchi		276,288,000	276,288,000
4	Benue	21,136,000	31,608,000	52,744,000
5	C/River		60,300,000	60,300,000
6	Ekiti	24,040,000	36,132,000	60,172,000
7	Gombe		139,020,000	139,020,000
8	Jigawa		464,436,000	464,436,000
9	Kaduna	70,336,000	118,740,000	189,076,000
10	Kano	353,850,000	457,140,000	810,990,000
11	Katsina	383,830,000	500,700,000	884,530,000
12	Kogi		117,516,000	117,516,000
13	Kwara		113,292,000	113,292,000
14	Nasarawa	74,928,000	113,580,000	188,508,000
15	Niger		131,880,000	131,880,000
16	Osun	46,232,000	71,160,000	117,392,000
17	Oyo	31,504,000	50,472,000	81,976,000
18	Plateau		128,028,000	128,028,000
19	Taraba		144,120,000	144,120,000
	TOTAL	1,055,872,000	3,188,040,000	4,243,912,000
Total paid (2018) - ₦4,243,912,000				

2019								
	STATES	JAN/FEB	MAR/APR	MAY/JUN	JUL/AUG	SEP/OCT	NOV/DEC	TOTAL
1	Abia					131,000,000	74,016,000	205,016,000
2	Adamawa	108,224,000	108,392,000	108,128,000		133,656,000	146,868,000	605,268,000
3	Akwaibom					35,984,000	196,200,000	232,184,000
4	Anambra	55,712,000	56,136,000			58,536,000	71,400,000	241,784,000
5	Bauchi	184,112,000	184,368,000	184,440,000		265,056,000	267,736,000	1,085,712,000
6	Bayelsa					87,184,000	74,760,000	161,944,000
7	Benue	99,904,000	106,872,000	116,544,000		198,000,000	471,456,000	992,776,000
8	C/River	41,440,000	45,840,000			102,512,000	114,640,000	304,432,000
9	Edo					59,272,000	73,136,000	132,408,000
10	Ekiti	25,000,000	27,212,000	25,048,000		45,600,000	59,420,000	182,280,000
11	Enugu						10,256,000	10,256,000
12	FCT	41,512,000	43,256,000	43,352,000		55,352,000	66,112,000	249,584,000
13	Gombe	105,976,000	112,792,000			112,496,000	114,424,000	445,688,000
14	Imo					153,680,000	54,856,000	208,536,000
15	Jigawa	313,128,000	315,960,000			458,056,000	427,944,000	1,515,088,000
16	Kaduna	64,384,000	64,256,000	88,272,000		165,200,000	173,420,000	555,532,000
17	Kano	318,304,000	319,840,000	361,824,000		401,040,000	631,720,000	2,032,728,000
18	Katsina	343,088,000	343,368,000	344,968,000		775,928,000	1,057,440,000	2,864,792,000

ANNEX

19	Kebbi					478,664,000	366,296,000	844,960,000
20	Kogi	79,264,000	90,136,000			297,960,000	309,696,000	777,056,000
21	Kwara	77,128,000	79,544,000			125,200,000	245,632,000	527,504,000
22	Nasarawa	75,056,000	74,976,000	178,048,000		200,016,000	415,360,000	943,456,000
23	Niger	88,176,000	100,600,000			176,896,000	268,012,000	633,684,000
24	Ondo					12,656,000	26,320,000	38,976,000
25	Osun	69,896,000	125,572,000	69,096,000		138,808,000	136,840,000	540,212,000
26	Oyo	40,744,000	41,072,000	44,392,000		58,336,000	121,896,000	306,440,000
27	Plateau	84,968,000	85,048,000			109,840,000	208,988,000	488,844,000
28	Rivers					40,912,000	67,024,000	107,936,000
29	Sokoto						22,920,000	22,920,000
30	Taraba	109,648,000	109,016,000			110,680,000	144,524,000	473,868,000
31	Yobe						94,176,000	94,176,000
32	Zamfara					1,093,216,000	696,536,000	1,789,752,000
	TOTAL	2,325,664,000	2,434,256,000	1,564,112,000	-	6,081,736,000	7,210,024,000	19,615,792,000

Total paid (2019) - ₦19,615,792,000

2020								
	STATES	JAN/FEB	MAR/APR	MAY/JUN	JUL/AUG	SEP/OCT	NOV/DEC	TOTAL
1	Abia	74,592,000	74,592,000	74,592,000	74,576,000	74,360,000	74,352,000	447,064,000
2	Adamawa	135,724,000	137,064,000	133,672,000	135,232,000	135,008,000	135,008,000	811,708,000
3	Akwaibom	199,168,000	199,168,000	199,168,000	199,184,000	198,920,000	198,944,000	1,194,552,000
4	Anambra	64,268,000	69,048,000	63,792,000	72,432,000	70,944,000	70,352,000	410,836,000
5	Bauchi	185,248,000	1,452,884,000	186,024,000	521,792,000	466,344,000	513,088,000	3,325,380,000
6	Bayelsa	76,416,000	76,416,000	76,416,000	75,728,000	78,320,000	78,320,000	461,616,000
7	Benue	469,424,000	470,704,000	470,584,000	469,168,000	469,168,000	469,168,000	2,818,216,000
8	C/River	95,172,000	104,464,000	94,632,000	103,872,000	121,592,000	121,736,000	641,468,000
9	Delta				64,472,000	65,144,000	65,056,000	194,672,000
10	Edo	69,640,000	69,640,000	69,640,000	69,640,000			278,560,000
11	Ekiti	37,620,000	49,480,000	36,992,000	42,064,000	39,536,000	45,552,000	251,244,000
12	Enugu	25,152,000	25,152,000	25,152,000	25,152,000	25,152,000		125,760,000
13	FCT		349,296,000	160,896,000	160,736,000	160,600,000	160,616,000	992,144,000
14	Gombe	114,108,000	211,128,000	209,672,000	209,264,000	211,888,000	211,888,000	1,167,948,000
15	Imo	56,384,000	58,408,000	56,584,000	92,312,000	92,072,000	92,072,000	447,832,000
16	Jigawa	806,096,000	723,680,000	610,408,000	456,800,000	457,880,000	708,984,000	3,763,848,000
				448,984,000	691,360,000	755,720,000	473,504,000	2,369,568,000
17	Kaduna	176,236,000	180,136,000	278,216,000	276,720,000	276,720,000	276,720,000	1,464,748,000

18	Kano	676,564,000	674,472,000	672,808,000	670,816,000	672,240,000	672,240,000	4,039,140,000
19	Katsina	1,063,044,000	1,073,312,000	1,133,208,000	1,134,288,000	1,134,288,000	1,134,288,000	6,672,428,000
20	Kebbi	425,232,000	425,232,000	425,232,000	425,232,000			1,700,928,000
21	Kogi	273,136,000	313,208,000	272,104,000	306,496,000	355,824,000	354,432,000	1,875,200,000
22	Kwara	199,196,000	233,664,000	198,880,000	234,568,000	269,504,000	255,520,000	1,391,332,000
23	Lagos			53,448,000	54,200,000	54,296,000	54,272,000	216,216,000
24	Nasarawa	386,144,000	387,744,000	385,456,000	388,824,000	388,824,000	388,824,000	2,325,816,000
25	Niger	157,076,000	190,144,000	156,656,000	220,664,000	198,672,000	204,936,000	1,128,148,000
26	Ondo	29,856,000	29,856,000	29,856,000	29,856,000	38,280,000	38,280,000	195,984,000
27	Osun	122,896,000	137,432,000	122,384,000	135,144,000	144,872,000	152,808,000	815,536,000
28	Oyo	106,224,000	125,960,000	109,224,000	118,112,000	133,528,000	143,656,000	736,704,000
29	Plateau	195,060,000	227,760,000	205,816,000	230,648,000	279,992,000	260,288,000	1,399,564,000
30	Rivers	70,784,000	79,656,000	74,504,000	74,488,000	75,136,000	76,704,000	451,272,000
31	Sokoto	25,264,000	25,720,000	25,296,000	25,272,000	25,272,000	25,248,000	152,072,000
32	Taraba	141,256,000	143,296,000	141,040,000	141,184,000	141,600,000	141,600,000	849,976,000
33	Yobe	94,344,000		198,480,000	198,416,000	198,416,000	198,232,000	887,888,000
34	Zamfara	1,010,848,000	1,031,904,000	1,031,912,000	1,044,872,000	1,046,112,000	1,046,112,000	6,211,760,000
	TOTAL	6,551,324,000	8,318,716,000	7,399,816,000	8,128,712,000	7,810,112,000	7,796,688,000	52,217,128,000

Total paid (2020) - N52,217,128,000

2021							
	STATES	JAN/FEB	MAR/APR	MAY/JUN	JUL/AUG	SEPT/OCT	NOV/DEC
1	Abia	74,616,000	74,616,000	181,576,000	182,864,000		
2	Adamawa	134,720,000	134,720,000	226,216,000			
3	Akwaibom	198,352,000	198,352,000	231,480,000	232,936,000		
4	Anambra	64,632,000	73000000	133,416,000	32,724,000		163,420,000
5	Bauchi	437,360,000	522,216,000	585,720,000			
6	Bayelsa	78,376,000	78,376,000	94,592,000	94,656,000		
7	Benue	471,224,000	471,224,000	471,312,000			
8	Borno			116,400,000			
9	C/River	161,648,000	172,720,000	172,160,000			
10	Delta	64,360,000	64,360,000	64,808,000	65,312,000		
11	Ebonyi			158,400,000	161,232,000		
12	Ekiti	37,296,000	43,392,000	96,896,000			
13	FCT	190,736,000	190,736,000	190,824,000			
14	Gombe	211,872,000	211,872,000	355,560,000			
15	Imo	92,664,000	92,664,000	231,744,000			
16	Jigawa	610,688,000	692,440,000	725,144,000			
		729,920,000	730008000	702,536,000			
17	Kaduna	279,504,000	279,504,000	559,376,000	700,430,000	700,430,000	700,430,000
18	Kano	672,240,000	672,240,000	1,255,408,000			1,570,440,000
19	Katsina	1,134,040,000	1,134,040,000	1,134,040,000	1,147,336,000		
20	Kogi	586,264,000	616,440,000	619,016,000			

21	Kwara	272,536,000	294,176,000	297,376,000			
22	Lagos	54,304,000	54,304,000	87,144,000	90,872,000		
23	Nasarawa	389,360,000	389,360,000	389,360,000	486,820,000	486,820,000	486,630,000
24	Niger	642,064,000	678,976,000	677,728,000			
25	Ogun			73,368,000	76,744,000		
26	Ondo	38,280,000	38,280,000				
27	Osun	123,680,000	130,192,000	130,200,000			
28	Oyo	109,880,000	125,336,000	143,520,000	131,128,000		
29	Plateau	582,240,000	586,880,000	612,504,000			
30	Rivers	76,704,000	76,704,000	261,260,000		327,170,000	
31	Sokoto	25,248,000	25,184,000	579,432,000			
32	Taraba	141,608,000	141,608,000	312,816,000			
33	Yobe	198,448,000	198,464,000	388,840,000		417,840,000	
34	Zamfara	1,046,112,000	1,046,112,000	1,047,368,000			1,309,210,000
	TOTAL	9,930,976,000	10,238,496,000	13,307,540,000	3,403,054,000	1,932,260,000	4,230,130,000

Total paid (2021) - ₦43,042,456,000

2022			
S/No	STATES	JAN/FEB	MAR/APR
1	Delta		81,640,000
2	FCT		238,710,000
3	Jigawa	764,020,000	912,810,000
4	Kaduna	700,430,000	700,430,000
5	Nasarawa	486,630,000	
6	Osun		155,540,000
7	Oyo		164,150,000
8	Yobe	406,540,000	
	TOTAL	2,357,620,000	2,253,280,000
Total paid (2022) - ₦4,610,900,000			



About ANEEJ

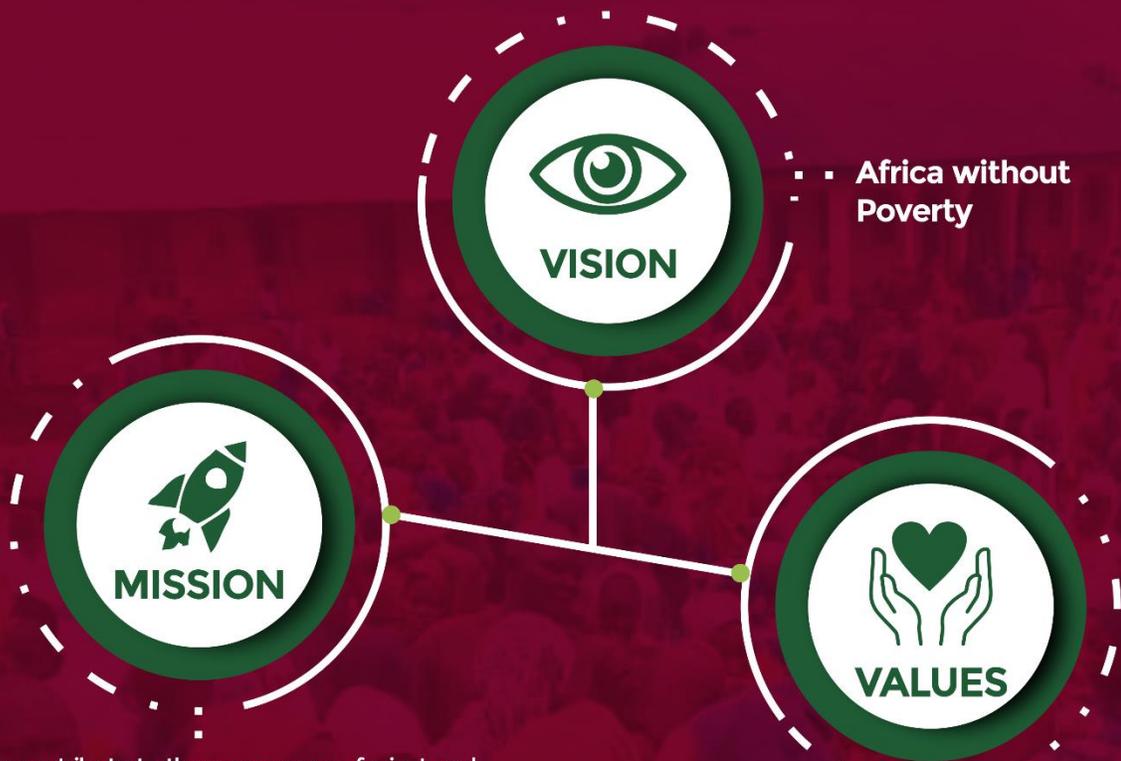
The Africa Network for Environment and Economic Justice (ANEEJ) is a non-governmental organization whose goal is to amplify the voice of the weak, the less privileged and the marginalized groups in the society including women, youths, and People Living With Disabilities in order to increase their participation in the democratic decision-making process. As its basis, ANEEJ believes in a democratic system for managing human interest and operates within two broad areas namely environmental and economic justice. ANEEJ advocates the importance of supporting the Nigerian national government and state governments in delivering equitable services the citizens.

For about 25 years, ANEEJ has been working in Nigeria (Niger Delta region and other parts of the country) and other parts of the World, designing and managing projects that addresses poverty, inequality, corruption, injustice, environmental degradation, democracy and governance challenges and access to WASH services among other. Working with local communities, civil society organizations (both local and international), the private sector, State, national and foreign governments, our focus has been on asset recovery and management, Debts and Structural Adjustments, sustainable development, institutional building, the alleviation of poverty and economic empowerment among others areas.

Since inception, ANEEJ worked with over 100 civil society organisations while hosting the Secretariat of the Publish What You Pay (PWYP) Campaign, Nigeria from 2004 to 2008 and the Nigerian Network on Stolen Assets. ANEEJ led the Jubilee Debt Movement in Nigeria campaigning for the cancellation of the nation's odious debt. This yielded a major result in 2005 when Nigeria got debt cancellation from the Paris and London Club of creditors. The organisation also coordinated CSOs that were involved in monitoring repatriated money looted by Late General Sani Abacha under the Public Expenditure Management and Financial Accountability Review (PEMFAR), a tripartite agreement involving The World Bank, Civil Society Organisations and Nigerian government. ANEEJ in 2003 established the Society for Water and Sanitation (NEWSAN), a coalition of over 300 CSOs working in the area of Water and Sanitation. ANEEJ is currently monitoring the utilisation of \$322.5M recovered Abacha loot now been used for National Social Investment Programme in Nigeria.

Additionally, ANEEJ is a founding member and currently the Chairperson, Board of Trustees of the Reality of Aid (RoA) Africa, a Sub-sect of Reality of Aid International. ANEEJ also chaired RoA International from 2016-2019. It is currently the Nigerian focal point for Civil Society Organisations Platform for Development Effectiveness (CPDE) and has contributed chapters to the Reality of Aid Global and Africa editions since 2004. At the country level, ANEEJ mobilises other CSOs to engage the National Planning Commission (NPC) on development effectiveness and has over the years represented a very strong voice for more effective, people-centred aid regime which guarantees transparency and accountability on both donors and the Nigerian government sides.

ANEEJ has been granted Special Consultative Status of Economic and Social Council (ECOSOC) by the United Nations with all attendant privileges and has managed (and still managing) projects funded by many donors including USAID, DFID, EU, British Council (including J4A, FOSTER, RoLAC, Palladium/MODAC), UNDP/UNODC, McArthur Foundation, OSIWA, Royal Norwegian Embassy, Canadian and Swiss Embassies, Heinrich Boel Foundation, Global Green Grant, Action Aid, EED (Now Bread for the World,) among others.



To contribute to the emergence of a just and equitable African society through socio-economic and environmental rights protection, institutional strengthening and peoples' empowerment.



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