

NIGERIAN NETWORK ON STOLEN ASSETS

SHADOW REPORT ON THE PEMFAR MONITORING EXERCISE

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For NNSA
(Nigerian Network on Stolen Assets)

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i) PREFACE

WHAT ARE STOLEN ASSETS WORTH?

To understand what *stolen assets* are really worth, we must unpack the meanings contained in these words. We find that *assets* do not merely represent static, monetary amounts, inert numbers. Assets contain rather a potential for work. A potential that does not become realised until unleashed by wise investment. Thus assets represent the potential to create prosperity.

To draw an analogy from the natural laws of physical science, assets are a reservoir for a certain amount of kinetic energy. Like water harnessed behind a hydro-electric dam, assets can only be put to use when allowed to flow. In the specific case of Nigeria, assets were pumped out of the ground and retained by the Federal Government. From this reservoir, where the nation's assets were held in trust, the legitimate interests of the people dictated that this potential for work should have been allowed to flow throughout the nation to create prosperity.

The notion that these assets were *stolen* does not simply imply that a certain number of Naira was absconded with. We do not speak here of the theft of jewels that serve only to adorn a neckline. It means rather that a river of creative potential was perverted from its natural course, which was to be tapped into for investment in domestic infrastructure, to instead benefit the investment capacity of offshore banks, and possibly an elite few Nigerian lenders. It is as if a national treasure has been taken from our land and is on display in a foreign gallery where the average Nigerian, unable to pay the ticket, will derive little enrichment of it.

In the case of the Abacha Loot, not even the man who had subverted these assets for his private pleasure lived to enjoy them. Whatever plans Abacha had to enjoy his loot rot in the grave. And this is fitting, for every Naira corrupted of its creative energy to do good becomes putrefied as if it was locked away in the crypt, instead of living in light amongst

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the people. Every Naira of stolen assets represents quite literally a child listless with hunger, instead of thriving with vitality.

US\$458 million of Nigeria's stolen assets have been recovered through the courageous cooperation of the Swiss Government and with the support of the Swiss NGO Coalition and the Heinrich Böll Foundation. The governments of lands where the remaining sums of Abacha's Loot are stashed must likewise find the courage of their convictions and return these assets to their rightful owners, the proud people of Nigeria. It is then up to all of us, the Nigerian people and Civil Society, our elected officials, and the international community to ensure that we restore our stolen assets to their true worth for creating prosperity and to not allow our precious assets to be stolen again.

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ii) FOREWORD

Development is an issue of global discourse. In resource-rich developing states, one of its greatest impediments, which has generated so much debate, is the issue of corruption in the form of stolen wealth. The challenge, in order for development to succeed, is that leaders in the developing world must find their humanity, their integrity, and the courage of their convictions to combat corruption

Implementation of development concepts and programmes requires an interdisciplinary approach spanning socio-economic, political, and environmental systems. This interlacing across systems makes development projects especially vulnerable to public finance theft. This is the case both due to the multitude of actors involved, each representing a potential “siphoning point” of public funds, and due to the multifaceted nature of development strategies, where all discrete elements must be realized in order to coalesce into a functioning system. A fully staffed and equipped health clinic is of little use if access roads are impassable.

Every Naira that is stolen is denying a citizen access to good drinking water, primary health care, basic education, good roads and adequate housing. These are not simply the abstract indices of development, they are the necessities of life. But the absence of these necessities represents more than just a lack of basic needs, it is the withholding of economic and social rights. These are the devastating repercussions of the crime of public finance theft that are causing poverty and depriving ordinary Nigerians of their fundamental human rights.

Nigeria has suffered from corruption over the years, perpetrated by past and serving leaders. The PEMFAR budget monitoring exercise is an historical first. It is our hope that this NNSA Shadow Report will serve as a wake-up call to, first, all corrupt leaders: that they owe a duty to Nigerians to return all the monies they have stolen from the Nigerian people, and, secondly, to the government: that it owes a duty to the Nigerian people, as

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spelt out in section 14 sub-section 2b of the Constitution, which is to provide for the security and welfare of the people.

It is however sad that this report reveals the continued existence of corruption within the government even after all the promises and money spent in setting up anti-corruption institutions in this country. We therefore hope that this report will go a long way towards reforming our public finance management system, which will in turn reduce the theft of public funds to enhance sustainable development.

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iii) EXECUTIVE SUMMARY

The Nigeria Public Expenditure Management and Financial Accountability Review (PEMFAR) was initiated by the World Bank to execute reform in the budget spending of the Nigerian Government by analyzing the use of the repatriated Abacha Loot in implementing the National Economic Empowerment Development Strategy (NEEDS) in support of Millennium Development Goals' (MDG) priorities of education, health, and basic infrastructure (power, roads, and water) for poverty eradication. This analysis took the form of a physical inspection of a randomly selected representation of projects in these priority sectors listed by the Federal Government of Nigeria (FGN) as having incorporated funds from the recovered Abacha Loot. It must be emphasised that a comprehensive list over *all* projects funded by the repatriated loot was not made available by the FGN. Thus, given the inherently selective nature of the sample pool, the randomness of the projects selected for monitoring can be said to be skewed at the outset. The Nigerian Network on Stolen Assets (NNSA) initiated and carried through the negotiations with the Swiss Government that made the repatriation of the Abacha Loot possible. It was also the NNSA that, through cooperation with the Swiss Government, Swiss NGOs, and the World Bank, has undertaken to monitor the Nigerian government's proper use of these monies *and* to ensure the incorporation of Civil Society in this process. Thus it was the NNSA that the World Bank enlisted as the civil society component to enact the analyses of the Abacha Loot's application to NEEDS projects.

The repatriation of the small fraction of Nigeria's stolen assets represented by the Abacha Loot recovered from Switzerland is an unmitigated success. But the PEMFAR monitoring exercise has shown that recovering assets is only half the

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battle, their effective application towards poverty reduction is the real goal and here we see that Civil Society monitoring of this follow-through is indispensable to the success of repatriation. The monitoring of these development projects represents a first in Nigerian history: a joint verification of budget spending by Civil Society, represented by NNSA in tandem with representatives from the relevant ministries, departments and agencies (MDAs) of government. A government's budget is one of the primary instruments by which it implements the goals of good governance through the provision of services and public goods for the welfare of the people. Here Civil Society has a legitimate role to play to hold government accountable to fulfil its duties to administer the public funds with which it has been entrusted with probity. Thus, to further fulfil its *watchdog* role as Civil Society, the NNSA has prepared this Shadow Report to expand upon the World Bank report of the PEMFAR monitoring exercise by drawing attention to the latter's omissions and by further highlighting the implications of the monitoring exercise.

Observations

The PEMFAR monitoring exercise was conducted by both inspection of infrastructure and by interviews with local leaders (both traditional and official), installation administrators and staff, contractors, and end-users. The observations, which these inspections and interviews brought to light, can be summarised under the following headings:

Degree of Completeness, Construction Quality, and Utilisation of Projects

The inspections revealed both adequate and inadequate use of public funds budgeted for development. Some contractors lived fully up to and even exceeded expectations for responsible execution of the task with which they were entrusted, while the gross failure and neglect of other contractors defies belief.

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Some completed projects exhibited such poor workmanship that the installation already required major refurbishing shortly after construction's completion. This last observation underlines the point raised by several monitors that facilities for infrastructure maintenance seemed lacking. Other projects had been fully completed by the contractor but languished unequipped and unstaffed.

Corruption

Interviews conducted with those who will administer the use of new infrastructure revealed in one case flagrant corruption by a contractor offering a bribe if a school principal would sign-off on the completed construction of classrooms. Interviewees' estimates of the completion date of various projects raised, in many cases, serious doubts as to the purported application of repatriated Abacha Loot to the projects listed as benefiting from these funds. In one instance, the alleged location of a project in a local government area that turned out to not even exist indicated corruption among government officials.

Adequate Local Consultation and Service Delivery to End-Users

Interviews with end-users demonstrated that consultation with locals regarding project design had in some cases occurred but in other cases was limited. Ignorance among local end-users concerning the source of project funding and the cost of project implementation was almost universal, a further indication of limited consultation at the local level. Some end-users were extremely pleased with the results of monitored development projects while others rated contractors' performance at zero.

The Monitoring Process

The monitoring process itself uncovered the less than cooperative support of the relevant agencies in providing letters of accreditation, which in turn gave contractors the excuse not to answer monitors' questions. Like Schroedinger's

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famous cat, observation in one case affected the project being observed: a health centre received its materials the very day before the inspectors arrived, after a two-year delay! Similarly, the monitoring process sends mixed signals concerning the behaviour expected of government officials: while Civil Society checks government accountability by asserting its *watchdog* role, performing this role supplants and thus discourages government's development of its *own* capacity for self-monitoring to ensure integrity, responsibility and rectitude in its offices. Given the steep learning-curve which budget monitoring tasks Civil Society with, the monitoring process also revealed the lacking capacity of Civil Society to fulfil its role in this highly technical area.

Recommendations

From the observations of the monitoring teams we derive the basis for a series of recommendations to the Federal Government of Nigeria, Civil Society and the international financial institutions. They are summarised in the following:

To the Federal Government of Nigeria:

- Future monitoring of government budget spending should be given the full and enthusiastic support of the relevant government ministries to enable maximum transparency.
- We encourage the FGN and state officials to empower end-users as much as possible by instituting a standard procedure of thorough consultations that fully enfranchise target communities into project design.
- Apportioning funding to building the capacity of agencies responsible for the maintenance of existing infrastructure is a prerequisite to investment in new infrastructure. We thus recommend that the FGN and state governments first invest in the institutional capacity necessary for maintenance in order to obtain long-term benefit from investments in infrastructure.
- Contracts for development infrastructure should only be awarded to those firms with a proven track record of responsible, timely completion, and solid craftsmanship and to those bids that reasonably account for the costs involved in project completion. We

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recommend that the Federal Government blacklist those contractors that exhibited gross negligence from bidding on Federal Contracts until such time as they have demonstrably improved their integrity.

- We recommend that the Economic and Financial Crimes Commission (EFCC) should follow up on this report by embarking on an in-depth investigation of the government officials and contractors responsible for incomplete and abandoned development projects.

Recommendations to Civil Society

- We recommend that Civil Society pursue a two-pronged strategy: a short-term role of becoming integrated in monitoring budget expenditures on development priorities; and the long-term goal of pressing for governments' own enhanced capacity to self-monitor and regulate budget spending to combat corruption.
- Institutional capacity to administrate development priorities should devolve to the state governments, which are in theory closer and more responsive to the needs of the people and better suited to monitor the progress of contractors. Thus we recommend that Civil Society push for the decentralisation of the administration of development projects to the state level.
- Considering the level of technicality involved in this kind of monitoring exercise, capacity building programmes on budget analysis and project monitoring and evaluation should be undertaken by Civil Society.

Recommendations to the International Financial Institutions

- Recognising that the Abacha Loot originated from the region providing the nation's financial backbone, the oil-producing states, we thus encourage international financial institutions to pressure the FGN to prioritise the needs of the oil-producing states in a measure that is inversely proportional to the neglect to which this region historically has been subjected.

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1) BACKGROUND:

The background for the PEMFAR is the February 2005 agreement by the Nigerian and Swiss Governments to repatriate the Abacha family's bank deposits in Switzerland in the amount of US\$458 million (the so called "Abacha Loot"). To secure release of these funds, the Nigerian and Swiss governments, in cooperation with the World Bank, agreed that an analysis of the additional budget expenditures funded in 2004 from the repatriated to funds must be undertaken by Nigeria and the Bank to ensure the repatriated funds' contribution to Nigeria's poverty reduction strategy in alignment with (MDGs). This analysis was to be conducted in conjunction with the Bank's Nigeria Country Partnership Strategy in a manner consistent with the Bank's Public Expenditure Reviews and Country Financial Accountability Assessments and Country Procurement Assessment Reports.

It is in this context that the World Bank, in partnership with the Federal Ministry of Finance of Nigeria, has launched the preparation of the PEMFAR, the core objective of which is to advise the Government on (i) how to better focus and sequence its public finance management (PFM), including procurement reform agenda, within a broader economic reform framework, and (ii) directions and instruments of restructuring its expenditure patterns on both macro and sectoral levels. The PEMFAR also aims to inform the international partners on how they could provide a more efficient support for the PFM reforms in Nigeria by identifying the main bottlenecks within the existing budget reform process. The DFID, the Swiss Government, the Swiss NGO Coalition, The Heinrich Böll Foundation, and other international partners have supported the PEMFAR preparation.

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As the Nigerian civil society organisation most involved in negotiations with the Swiss Government to secure the return of the Abacha Loot, the NNSA was charged by the World Bank with the formation and training of the teams that were to monitor the projects allegedly receiving funding from the repatriated loot. The NNSA was furthermore recruited to engage Civil Society in the budget monitoring process. The NNSA is a coalition of civil society groups whose work on anti-corruption, social and economic rights, public policy, health, environment and other development and budget issues is aimed at promoting the application of recovered assets towards sustainable development. The NNSA Coalition's Secretariat is hosted by African Network for Environment and Economic Justice in Benin City, Nigeria. The NNSA counts among its members professional bodies *on call* to provide technical support for the coalition.

Thus, with the partnership of the Heinrich Böll Foundation, the NNSA formed and trained PEMFAR monitoring teams to conduct field inspections and interviews to evaluate the projects purportedly funded in the 2004 Budget by the repatriated loot. In particular, it was agreed that the PEMFAR teams would review the actual utilisation of these funds against the established NEEDS priorities and report to both the Nigerian public and the Swiss counterparts on the main findings. During a special training workshop, the PEMFAR team developed the plan for the survey that was to include inspection of about 50 randomly selected development projects from the government list over projects financed by the returned assets (bearing in mind the caveat that the list was not comprehensive: a selection process produced the list made available to the monitoring team). Monitoring teams were formed that each included 2 members (one from Civil Society and one from the government). Staff of the Ministry of

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Finance and affected MDAs represented the Government: those concerned with Power, Health, Roads, Water, and Education). Civil Society was represented by the NNSA. Each team was expected to visit 5 projects, spending about 10 working days for project analysis and write-up. The whole assignment required 10 teams/20 individuals capable of undertaking a professional fieldwork and reporting. As per the agreement between the Swiss Government and the World Bank, the Government of Switzerland provided a grant of about US\$280,000 to co-finance the preparation of the PEMFAR and a part of its related training.

The analysis the monitoring teams were to return, as stipulated by the PEMFAR agreement, is expected to help to further understanding of recent government spending in key social and infrastructure areas in pursuit of MDGs in Nigeria.

II) INTRODUCTION

Since the Nigerian Government was expecting the repatriation of the looted funds in 2004, it undertook actual financing of the agreed expenditure items through domestic borrowing (since the return of money from Switzerland was delayed) as a part of the 2004 annual budget execution. According to the Federal Ministry of Finance (FMF), a major objective of the 2004 budget was financing of specific investment projects in core MDG sectors, including education, health, and basic infrastructure (power, roads, and water) to move the country towards achievement of the MDGs by the target date of 2015. The MDGs aim at eradicating extreme poverty & hunger, achieving universal primary education, promoting gender equality and empowering women, reducing child mortality, improving maternal health, combating HIV/AIDS, malaria and other diseases, ensuring environmental sustainability, and developing a global partnership for development. The FGN's agenda for reform, in alignment with the MDGs, is

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enumerated by its poverty reduction strategy paper as comprising four goals: wealth creation, employment generation, poverty reduction and value reorientation. These goals are operationalised by the FGN's NEEDS programme.

A development ideology based on distributive justice as a human right assumes that a nation's budget is the second most important document after the constitution, especially when politics is defined as who gets what, when and how. Therefore the FGN's 2004 Budget's prioritisation of poverty reduction and development projects is a commendable indication that the Government is reforming its own values. However, it remains to be seen whether the FGN's poverty reduction strategy will overcome or succumb to the pitfalls of opaque public accountability and arbitrary service delivery that have plagued Nigeria.

The goals and objectives of the 2004 Budget cohere around promotion of good governance, thus reflecting the FGN's reform agenda as established in NEEDS policy. However, a closer examination of the 2004 Budget reveals it to be opaque to public scrutiny and thereby evasive of the public accessibility which fiscal accountability demands. It is this opacity, coupled with the transparency movement's call for non-state actors to play a central role in institutionalising government's accountability to the public, that forms the legitimate interest of CSOs in monitoring the use of the Abacha Loot. This interest is further corroborated by the directive principles of state policy as consecrated in the Nigerian Constitution that support such levels of participation by the people vis-à-vis their government.

III) THE DISTINCTNESS OF THE NNSA SHADOW REPORT

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The NNSA/PEMFAR field monitoring exercise is the first-of-its-kind budget monitoring exercise jointly conducted by the FGN and CSO representatives, who in cooperation were able to come up with an agreed concept and process for the exercise and expected outcomes. This NNSA Shadow Report is Civil Society's view of the PEMFAR process and its findings, and seeks to contribute analysis, conclusions and recommendations for future engagements in the PEMFAR process as distinct from those offered by the 'official' Draft Report prepared by Integrity Consultants for The World Bank. This report hopes to reveal some specifics on inspected projects that were elided by the World Bank's PEMFAR Draft Report.

External Applicability

This NNSA Shadow Report is distinct in its fundamental methodological premise from the World Bank Draft Report on the issue of project selection criteria. Whereas the World Bank Draft Report, under Project Selection Criteria, section 4, on page 13, stipulates that the PEMFAR monitoring exercise included among its project selection criteria "state of completion(:) it was thought necessary to review both completed and uncompleted projects", this contradicts the recollection of Apollos Nwafor, the NNSA Project Administrator leading the NNSA delegation, on behalf of the NNSA National Coordinator, to the PEMFAR Budget Monitoring Workshop. Mr. Nwafor recalls that projects selected for monitoring were selected from among those utilising repatriated Abacha Loot in their completion. According to Mr. Nwafor, *no intention to include a portion of incomplete projects was ever mentioned or discussed*. The above-named assertion of the World Bank Draft Report similarly contradicts the passage found in this same report under Field Study Concept, section D, on page 12, which states "it was agreed that review of a *random sample* would be sufficient" (our emphasis). If the

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projects in the sample of those to be monitored were deliberately selected to include a number of incomplete projects, all validity for the external applicability of the monitoring exercise is rendered void. One could, for example, draw no general conclusions about the success of development projects in the Health sector deriving funds from the Abacha Loot from the fact that, of ten health projects reported upon, only two were complete, but not one was observed to be in use. Would the World Bank have us believe that only incomplete or unused projects were chosen for monitoring in the health sector? How is the PEMFAR monitoring exercise to have any validity in assessing the Ministry of Finance claim that “of the 174 Health Centres built with Abacha Looted funds; as of January 9, 2004, 138 were fully functional and the remaining 36 were expected to be commissioned in January 2005,” if the sample was skewed by deliberately selecting unfinished projects for monitoring in 2006? This NNSA Shadow Report thus accepts the far more likely and methodologically sound premise that no regard was given to state of completion in the selection of projects to be monitored consistent with the recollection of the NNSA Project Administrator.

World Bank Draft Report Exclusion of Proxy Monitor

The World Bank Draft Report excludes the findings of NNSA Project Administrator Apollos Nwafor, claiming he was “not one of the field monitors approved for the project.” It was Mr. Nwafor’s clear understanding that, as NNSA Project Administrator, he was duly authorised to stand in for any Civil Society monitor unable to complete his or her duties in the PEMFAR exercise. Mr. Nwafor was indeed requested in a letter dated 18th April 2006 to stand in for John Onyeukwu in the first phase of the PEMFAR field monitoring programme since the latter was attending a seminar in Budapest. As the World Bank Draft Report notes, Mr. Nwafor did attend the training workshop for the monitoring

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exercise. Furthermore, Mr. Nwafor was instrumental in the design of the questionnaires used in the monitoring exercise and in the PEMFAR process itself. This NNSA Shadow Report sees nothing irregular in Mr. Nwafor's participation in the monitoring exercises and thus includes his findings.

Furthermore, the World Bank Draft Report finds fault with Mr. Nwafor's addition of narrative comments "in green ink" to the questionnaires (which were filled in with black ink) including information "that could not have come from the interviewees." Indeed, Mr. Nwafor explicitly used different colour ink to emphasise that these were his comments. Indeed the language "the respondent told us" leaves no doubt that these are the comments of the monitor! All monitors were asked to submit written narratives of their experiences, observations, conclusions and recommendations of the field monitoring exercise. Mr. Nwafor simply chose to use the backside of the questionnaires to make his submittal. While this may not have been procedurally optimal, it in no way renders Mr. Nwafor's contributions invalid. This NNSA Shadow Report finds nothing irregular in this to justify excluding Mr. Nwafor's comments. It is furthermore extremely worrisome that, since Mr. Nwafor has already been pressured to censor the information conveyed in his comments, these are the very comments the World Bank Draft Report has chosen to omit. This Shadow Report therefore includes the more controversial excerpts of Mr. Nwafor's *green ink* comments in the appendix.

Emphasis on the Results for Development

While we concede the importance of monitoring the growth of Federal budgeting in the core MDG sectors of education, health, and basic infrastructure (power, roads, and water), the observed lack of consistent end-results on the ground

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raises the question of the relevance of monitoring claimed Federal budget figures. Continued opacity typifies the process surrounding the release of funds for MDG projects, thus drawing conclusions from the concrete results is here deemed the more practicable approach. Thus this NNSA Shadow Report places greater emphasis on the development results for end-users and takes a more critical stance on how budgeted monies are manifested for development results by seeking to more explicitly explain the *real-world* hindrances hereto.

Insights into Projects Rather than Statistics: Making Development Visible
Just as the ultimate emphasis of the application of repatriated Abacha Loot should be its meaning for development and poverty eradication, so should reporting on the PEMFAR make the implementation of these goals visible rather than obscured by statistics. The World Bank Draft Report Field Trip Results by Sector gives exhaustive detail on the statistical results of the questionnaires with the result that visualisation of the projects in question becomes mired in slavish adherence to methodology. The report is, in other words, not very readable and fails to give insight into the challenges faced in the completion of the individual project. While this NNSA Shadow Report has chosen not to capture each and every detail contained in the PEMFAR monitoring exercise questionnaires, it has sought instead to give a clearer picture of development efforts on the ground.

IV) GENERAL FRAMEWORK FOR THE MONITORING EXERCISE

The monitoring process was conducted to verify the use of the recovered Abacha Funds to development goals. In the table below appear the amounts of these funds as budgeted to those sectors targeted by the Federal Government of Nigeria (FGN) for poverty eradication among the rural poor.

DISTRIBUTION OF LOOTED FUNDS (SOURCE FMF)		
Sectors	Billion Naira	Million Dollars

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Rural Electrification	21.70	170
Priority Economic Roads	18.60	140
Primary Healthcare & Vaccination Programs	10.83	80
Support to Secondary & Basic Education	7.74	60
Potable Water and Rural Irrigation	6.20	50
Total	65.00	500

In the following table however is shown the actual amounts utilised of the Abacha loot.

No.	Sector	Approved Budget (NGN) Billion	Amount Released (NGN) Billion	Amount Utilised (NGN) Billion	Abacha Funds (NGN) Billion	Utilised less Abacha Funds (NGN) Billion
1.	Power	54.62	54.65	48.37	21.70	26.67
2.	Works	46.61	47.29	41.16	18.60	22.56
3.	Health	26.41	21.15	15.58	10.83	4.75
4.	Education	21.55	21.68	15.51	7.74	7.77
5.	Water	37.50	36.34	18.31	6.20	12.11
TOTALS		186.69	181.11	138.93	65.07	73.86

The goals and logistical planning of the monitoring process incorporated the following considerations:

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1. To review the actual utilisation of repatriated funds against the established NEEDS priorities.

This involved 70 randomly selected projects by:

- Sector
- Geopolitical Location
- Share of Budget
- Nature of Project
- Proximity to other projects
- State of Completion

2. Each project was reviewed as

A Desk Study

- Project Identification Data
- Project Conceptualisation & Selection Criteria
- Project Award Process Details
- Project Monitoring & Evaluation Details
- Budget allocations and expenditure for particular projects and the time frames for releases if that has been done
- Total sartorial Budget for the year 2003,2004 & 2005

A Field Study

- Field Confirmation of some identification details
- Field Confirmation of Monitoring & Evaluation Details

3. The Process of monitoring

- 10 teams
- 2 monitors per team
- One from government, one from Civil Society
- Total of 10 days in the field
- 5 days each trip

Budget Monitoring Training Workshop

To acquire the technical capacity necessary for the PEMFAR monitoring exercise, the monitors gathered for an intensive, two-day budget monitoring workshop and training programme Wednesday the 11th – Thursday the 12th April 2006 at

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the Chelsea Hotel in Abuja conducted by Integrity Nigeria a Civil Society organisation, on behalf of the World Bank. The workshop featured participants from civil society represented by members of the NNSA, professionals and representatives of Federal Government Ministries, Departments and spending agencies (MDAs). The workshop covered eight sessions spanning two days.

The first session dealt with Understanding of Democracy and Good Governance and covered the fundamentals of good governance, its principles, corruption and public accountability. Session two was on the Role of Budgeting in Good Governance and Accountability which covered policy and budget priorities: MDGs, NEEDS, SEEDS, FEEDS, LEEDS, service delivery and the budget cycle in Nigeria. Session three was on the role of media and access to information in budgeting accountability and service delivery. The session covered budget reporting, public access to information, weakness of such mechanisms in Nigeria and linkages to corruption. Session four was on budget analysis which covered rationale and methods. Session five was on budget monitoring at the level of Tasks, Process and Outcomes, which covered the budget process and the monitoring of budget at the levels outlined. Session six was on Budget Advocacy and covered policy priorities, budget priorities and methods and techniques. Session seven was a briefing of the participants on the task ahead which covered the background, materials, project, project selection and location to cover the six geo-political zones. Session eight covered the field process which included the questionnaire, administration, logistics, time and targets.

Following this was the pairing of Civil Society participants with Government officials by simple balloting for the field work in pairs of twos to make up ten monitoring teams as stipulated by the World bank

V) FIELD MONITORING REPORTS BY SECTOR:

The fieldwork was conducted in two phases, the first beginning immediately following the 1st of May 2006 training, the second on the 19th of June 2006. The most striking finding of the field monitoring exercise was the large number of

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incomplete projects, in many cases projects never even started. The summaries of selected monitored projects in the sections following endeavor to give insight into the inefficiency, unconscionably poor practice, lack of good faith and, in a few cases, corruption that has prevented funds earmarked for development to translate into infrastructure benefiting communities. There are success stories however in which the timely release of government funds, the conscientious work of contractors and the project's full utilization by appreciative end-users show a development path to be emulated.

The ratio of project initiation to completion is skewed regionally with the South-South and South-East Geo-Political Zones performing poorest and next poorest respectively. By "project initiation" we here mean any project that has been budgeted for, regardless of whether ground was broken at the site, or indeed, as will be seen in one case, whether the site actually exists. This report examines a total of 54 projects for which we obtained reports from the monitors, out of which 29 were incomplete, only 24 completed, and 1 could not be verified since monitors were forbidden access. The following table offers a quick overview of the ratio of project completion among those projects covered by this report:

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RATIO OF PROJECT COMPLETION BY REGION AND SECTOR (AMONG PROJECTS REPORTED)															
Zone	South-South		South-East		South-West		North-East		North-West		North-Central		Totals		%
	start	done	start	done	start	done	start	done	start	done	start	done	start	done	
Education	4	1	4	1	1	0	3	2	3	1	2	1	17	6	35.3
Health	3	0	2	0	1	0	2	0	2	2	0		10	2	20 *
Water	0		1	1	0		1	1	1	1	N/A		3	3	100
Power	2	1	2	2	1	1	2	2	1	0	1	1	9	7	77.7
Roads	3	0	2	0	2	1	3	2	3	2	1	1	14	6	42.8
Totals	12	2	11	4	5	2	11	7	10	6	4	3	53	24	
%	16.6		36.3		40		63.6		60		75				

* these projects have not be taken into use due to lack of furnishings/equipment

Methodology

A word about methodology: The summaries of the projects monitored contained in this Shadow Report are based entirely on the secondary source of interview questionnaires and the narrative reports of the monitors. Thus this report has endeavoured to piece together a coherent picture of the projects monitored from the sometimes sketchy and conflicting opinions of multiple interviewees and the occasionally equally incomplete and conflicting reports of the monitoring teams. Wherever discrepancies arise concerning the degree of project completion, the evaluation of the monitors is given precedence. Similarly, where discrepancies arise among interviewees concerning project start and finish dates, either the opinion of the most qualified party is noted (e.g. the project supervisor), or the conflicting responses are noted wherever it is suspected vested interests may be distorting accuracy.

For information concerning contract values, this report relies on the government sources as the authoritative data rather than the estimates of interviewees. All monetary amounts are given in Nigerian Naira (NGN). The following exchange rates may be used as a point of reference to non-Nigerian readers of this report: NGN 165 = □ 1; NGN 128 = US\$ 1.¹

¹ Source: XE Universal Currency Converter

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Not all the interview questionnaires and monitors' narratives pertaining to all projects monitored were available at the time of this writing, indicating a flaw in the flow of information within the NNSA. Thus this Shadow Report encompasses only 54 of the total number of projects monitored, which is *believed* by best estimate to be 56. The uncertainty arises from the fact that each monitoring team was given a Project Selection List of between 5 and 7 projects to inspect and instructed to select 5. The remaining projects served as alternates in case any project proved to be inaccessible. It has proven impossible to contact certain monitors to ascertain whether projects appearing on the list, for which we have not received reports a) were not monitored, or b) the reports for these were not handed in/are missing. A list of those projects we believe were monitored but for which we have not received reports follows:

List of Unavailable Reports of Monitored Projects					
Project	Contractor	Project Amount	Location, LGA	State, Region	Status
Gandi Town Pry School	Gande Sokoto Construction	N4,416,900.90	Rabah	Sokoto, N.W.	?
FGC Sokoto	Various	N52,541,710.00	Sokoto	Sokoto, N.W.	?

Education:

Of the seventeen projects in the educational sector reviewed in this Shadow Report, all are concerned with physical infrastructure. All six geo-political zones are covered. Of the seventeen projects described below, five began in 2002 and four began in 2003. Of these nine projects begun before 2004, only four are complete, as of 2004. The 2004 completion date of these just-mentioned four projects indicates the possibility of their having benefited from Abacha funds. Of the five projects begun in 2004, two are complete. One project began in 2005, but remains incomplete; likewise one began in 2006 and is not yet complete. One project never even got off the ground. Thus, only six out of seventeen projects

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reported by monitors in the educational sector have been completed. The descriptions that follow, culled directly from the inspectors' narratives and interviews, may illustrate the progress of selected education projects and the challenges of conducting the monitoring exercise:

EDUCATION				
Project/Contractor	Location/LGA	State/Region	Started	Completed
<i>South-South Geo-Political Zone</i>				
Federal Science Technical College Ahoada	Ahoada, Ahoada East LGA	Rivers, S.S.	2003	25% (abandoned)
Renovation of Kugbo Primary School, <i>J.J. Hotels Service</i>	Ogbo, Ahoada East LGA	Rivers, S.S.	2006	80%
Federal Science and Technical College, Uyo, <i>Various contractors (see details below)</i>	Uyo, Uyo LGA	Akwa Ibom, S.S.	2004	90%
Offo Central Primary School, <i>Friends and Partners Nig. Ltd.</i>	Uyo, Uyo LGA	Akwa Ibom, S.S.	2003	2004
<i>South-East Geo-Political Zone</i>				
Federal Government College Okigwe, <i>Chizochy Ventures, Lugos Ent. Nig. Ltd., Dillicon Nig. Ltd.</i>	Okigwe, Okigwe LGA	Imo, S.E.	Not started	abandoned
Special Education Centre Mentally Challenged Block, Okigwe, <i>Isu Associates Ltd.</i>	Orlu, Orlu LGA	Imo, S.E.	2004	40% (abandoned)
Utuh Central Primary School, <i>Open Ventures</i>	Nnewi, Nnewi South	Anambra, S.E.	2002	50% (abandoned)
Federal Government Girls College, Classrooms Block, Clinic, Labs, Onitsha	Onitsha, Onitsha LGA	Anambra, S.E.	2004	2004
<i>South-West Geo-Political Zone</i>				
St. David's School, <i>Mago and Sons Ltd.</i>	Ibadan, Ibadan South East LGA	Oyo, S.W.	2002	30%
<i>North-East Geo-Political Zone</i>				
Federal Science Technical College Michika	Michika, Michika LGA	Adamawa, N.E.	2002	90%
Tafawa Balewa Central Primary School, <i>Buma-Engr Nig. Ltd.</i>	Tafawa Balewa, T/Balewa LGA	Bauchi, N.E.	2002	2004
Federal Government Girls College Bauchi, <i>various contractors: see details below</i>	Bauchi, Bauchi LGA	Bauchi, N.E.	2004	2005
<i>North-West Geo-Political Zone</i>				
Renovation and Furnishing Federal Girls College, Sokoto	Sokoto, Sokoto LGA	Sokoto, N.W.	2002 (or 2003?)	40-80%
Federal Government Girls	Gwandu,	Kebbi, N.W.	2005	60%

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College, Gwandu, <i>KWA Rara Ventures, Shamah Rose Inv., Dakus Int'l Nig., Tapal Associates</i>	Gwandu LGA			
Attahiru Primary School Tambuwal, <i>Alh. Bello Abdulahi</i>	Dogon Daji, Tambuwal LGA	Sokoto, N.W.	2003	2004
<i>North-Central Geo-Political Zone</i>				
Federal Government College, Kwali, <i>various contractors (see below)</i>	Gwagwalada, Kwali LGA	Federal Capitol Territory, N.C.	2004	77%
LGEA (RCM) Primary School, <i>Ejugwa Nigeria Ltd.</i>	Agbeji, Dekina LGA	Kogi, N.C.	2003	2004

South-South Geo-Political Zone

- Construction of Various Facilities in the Federal Science Technical College, Ahoada, Ahoada East Local Government Area, Rivers State, South-South Geo-Political Zone, was begun in 2003 but has stalled at 25%, according to a community leader, because of “lack of political will”, while the Principal cites “delay by contractors”. The work called for construction of a generator set, borehole and water reticulation; according to the Principal, only the borehole is completed and functioning and the project has been abandoned.

- The Renovation of Kugbo Primary School, Ogbo, Ahoada East Local Government Area, Rivers State, South-South Geo-Political Zone, was begun in 2006 and is 80% completed.

- The Federal Science Technical College, Uyo, Uyo Local Government Area, Akwa Ibom State, South-South Geo-Political Zone, revealed both completed, ongoing and abandoned projects upon inspection:

COMPLETED OR ONGOING PROJECTS AT FEDERAL SCIENCE TECHNICAL COLLEGE, UYO:

 - Classroom block C was completed in 2002 at cost of N360,001.00 by M/S Ifoy Nigeria Ltd.
 - The Water Reticulation Project was started in 2004 and completed in 2005, having experienced delays due to funding shortages, at a cost of N3,500,000 by M/S Agudobo Nigeria Ltd.

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- The Renovation of the Hostel was started in November 2004 and scheduled for completion in December, but first was completed in 2005 due to funding problems at a total cost of N6,800,000.00 by M/S Newland Invest Ltd.
- The Renovation of the Business Studies Complex was likewise started in November 2004 and scheduled for completion in December, but first was completed in 2005 due to “lack of mobilisation of funds...payment only made after project completion.” at a cost of N4,200,000.00 by M/S Mac Manson Enterprises Ltd. The Vice Principal claims not to have been involved at the planning stage.
- Construction of Classroom Block B is 90% completed and workers were on site during inspection. The contractor, NESMAN Nigeria Ltd., miscalculated his bill of quantities for the foundation and slab and has written several times to the relevant ministries for adjustment, to no avail: although this project started in 2004, after two years the case is still pending. The contractor has continued his work regardless. The total cost is N8,714,000.00, excluding the overseen amount.

ABANDONED PROJECTS AT FEDERAL SCIENCE TECHNICAL COLLEGE, UYO:

- The Staff Quarters is 70% complete, despite that the project started in 2001. The total contract value was N730,343.00. The project has been abandoned.
- Construction of Administration Block was commenced in 2004 but abandoned with only the foundation having been poured (5% complete) by M/S All Works Nigeria, Ltd. The original contract was valued at N10,721,828.51.
- Construction of Principal's Quarters was commenced in 2004 but abandoned after pouring the foundation (5% complete) by M/S Horob Ventures Ltd. The original contract value was N5,840,260.54.
- Construction of Laboratory Block was set to begin in 2004 but construction has not yet begun by M/S Emy Coastal Cot, Nigeria, Ltd. The original contract was value N5,383,542.41. The project status, according to the College, is *abandoned*.

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- Renovation and Completion of Dilapidated Building was commenced in 2004; but abandoned with only 30% completed by Messrs. Omotayo Ojo Cabinet and Construction Works, Ltd. The original contract N2,729,690.41.
 - The Intro-Tech WE/shop has not yet been commenced by M/S Emy Coastal Cot Nigeria Ltd. The original contract value N7,300,000.00
-
- The Offo Central Primary School, Uyo, Uyo Local Government Area, Akwa Ibom State, South-South Geo-Political Zone, was started in 2003 and completed in 2004 at a total cost of N5,270,165.60. It consists of one completed classroom block containing three classrooms, an office, store and toilets that do not function properly. While the Project Director said the plans were sent from Abuja (the Capitol), community members did view them and give input as to siting for building.

South-East Geo-Political Zone

- Construction of the Federal Government College, Okigwe, Imo State, South-East Geo-Political Zone, is a project involving, among others, the construction of one hostel and renovation of a classroom that were not even commenced. The Vice-Principal alleged that the contractor for the hostel, M/S Dillicon Nigeria Ltd., asked him to verify that the projects had been done on the promise that they would share the fee. The principal refused. Since then, the contractor has not returned to do the work. Likewise the other two contractors on the site, charged with building a toilet and renovating a dining hall, M/S Chizochy Ventures and M/S Lugos Enterprises Nigeria Ltd. respectively, have abandoned their projects. In the monitors' opinion, the cause is: "The projects (...) (were) obviously undervalued for the magnitude of work to be done. Government should not just award (...) to the lowest bidder but the bidder with the most reasonable and workable quotation." The total contract was for N26,589,100.

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- Special Education Centre, Mentally Challenged Block – Office – Toilet, Orlu, Imo State, South-East Geo-Political Zone, for mentally challenged students was abandoned because the lowest bidder, Isu Associates Ltd., won the contract but had undervalued the funds needed to complete the project. The project started in 2004 but languishes at 40% completion. The monitors had the following insights to offer: “the project is abandoned for the sole reason that it was undervalued at the beginning.” The project amount was N4,517,284.81.

- The Utuh Central Primary School, Nnewi, Nnewi South Local Government Area, Anambra State, South-East Geo-Political Zone, was started in 2002 but observed by the monitors to be only 50% finished and the construction has been abandoned by the contractor, Open Ventures. End-users informed the project design and are obviously dissatisfied with its abandonment. A Local Government Officer states “the contractor came in 2004 and deposited some sand and blocks and left till date.” The project amount was N4,517,284.81.

- The Federal Government Girls College, Classrooms Block, Clinic (Sick Bay), Chemicals & Equipment (supply of lab equipment), Onitsha, Onitsha Local Government Area, Anambra State, South-East Geo-Political Zone, was commenced in 2004 and completed (according to the majority of respondents) the same year. All interviewees cited the full utilisation by students of buildings, labs and clinic. Local Government and end-users were consulted in the siting of the project. The project total of N36,204,378.24 breaks down as follows:

- Supply of Fittings and equipment for Chemistry Lab: N4,129,817.68
- Renovation of Hostel Block: N10,424,920.56
- Construction of Classroom: N6,810,000.00
- Completion of Classroom: N2,689,640.00
- Construction of Sick Bay: N5,200,000.00

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- Thunder Arrester: N1,950,000.00
- Jobs under N1 million: 5,000,000.00

South-West Geo-Political Zone

- The Construction at St. David's School II Kudeti of 3 Classrooms, Store, Office, VIP Toilet, Ibadan, Ibadan South-East Local Government Area, Oyo State, South-West Geo-Political Zone, was commenced in 2002 but remains 30% complete. The respondees indicate unseriousness on the part of the contractor, Mago and Sons, as the cause of the delay. The total contract value was N4,416,900.90.

North-East Geo-Political Zone

- The Construction of the Federal Science Technical College, Michika, Michika Local Government Area, Adamawa State, North-East Geo-Political Zone, included construction of a wall fence that was started in 2002 and although functioning since 2003, it remains only 90% completed. The reason is insufficient funding of the project, despite letters having been written to address the problem.

- Tafawa Balewa Central Primary School, Tafawa Balewa, Tafawa Balewa Local Government Area, Bauchi State, North-East Geo-Political Zone, was begun in 2002 and completed in 2004 with finishing touches ongoing and resulted in a three-classroom block with 6 toilets. The toilets are in order and 6 other classroom blocks of 3 and 4 rooms each are undergoing complete renovation. The school headmaster was consulted about placement but the local Chief complains he was not consulted at all. The end-users, pupils and staff interviewed expressed appreciation but the absence of the contractor during inspection hampered ascertaining the actual costs of the project. Furthermore, the Headmaster's ignorance of the source of funding indicates that consultation with him was limited. The project suffered delays due to

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lack of timely release of financing for the construction by the FGN. The total contract was for N4,416,900.90.

• Renovation of the Federal Government Girls' College (FGGC), Bauchi, Bauchi Local Government Area, Bauchi State, North-East Geo-Political Zone, was undertaken in 2004 (with exception of the new student hostel) and was observed to be only 90% complete due to lack of funds, despite interventions of the ministry. The parent teacher associations were consulted in the project. The end-users interviewed were appreciative of college's face-lift and claim to have benefited. The following renovations were observed:

- Renovation of Dining Hall/Kitchen is completed since 2005 and functioning at a cost of N2,820,348.50. The contractor was M/S S.A.S. Investment Ltd.
- Renovation of Library Complex was started in 2004 and is completed and functioning since 2005 at a cost of N6,935,419.74. The contractor was M/S Tyle Nigeria Ltd.
- Supply of Library Furniture included new book shelves, reading tables and chairs, which were observed to be in use by students. The cost was N2,140,000.00 and the supplier was M/S Haske Furniture.
- Fencing of College Compound surrounding student hostels, separating them from the rest of the college, started in 2004 and was completed in late 2005 at a cost of N5,000,000.00. The contractor was M/S Silver Dam.
- Construction of One Unit of Student Hostel is a project that is still ongoing, first started late 2005. The cost is N15,308,808.85 and the contractor is M/S Goli-Thams.
- Renovation of Student Hostels, consisting of two blocks, renovated and re-roofed with white, long-span aluminium sheets, commenced in 2004 and completed in 2005 at a cost of N3,762,789.45. The contractor was M/S Nadic Investment Ltd.
- Thunder Arrestor on Library Complex was completed in 2005 at a cost of N573,296.00.

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- Rehabilitation of Access Road leading through the main gate of the college, culminating at a roundabout facing the main administrative block of the college, started in 2004 and completed in 2005 at a cost of N6,668,758,65. The contractor was M/S Gostod.
- Installation of Fire Extinguishers was among the projects costing under 1 million Naira and took place in 2005.

North-West Geo-Political Zone

• The Renovation and Furnishing of Federal Girls College School Building, Sokoto Metropolis, Sokoto Local Government Area, Sokoto State, North-West Geo-Political Zone, was commenced, by varying accounts, in 2002 or 2003 but remains, according to the varying estimates of the field monitoring team, between 40 and 80% complete. The school Maintenance Officer appears to give the most qualified reason as “delay in disbursement of funds” and “the contractors (...) were not serious in their work...only the clinic was completed.” He goes on to say that, while technical professionals and community members/leaders were consulted, “their inputs were not reflected.” The Maintenance Officer and school Principal both name “looted funds” “from Switzerland” as the source of the funding. The project budget was estimated by one end-user at N10 million, but estimates of the amount actually used ranged between 50 and 80%.

• The Federal Government Girls College, Classroom and Library Furniture and Fencing, Gwandu, Gwandu Local Government Area, Kebbi State, North-West Geo-Political Zone, was commenced in 2005 but, owing to lack of funds, is only 60% completed. The monitors’ inspection revealed that, of the construction and rehabilitation of laboratories and buildings that had been completed, the work was solidly constructed and functional. Community members felt that their input is reflected in its design. The project cost was N39,646,542.46. The expense breaks down as follows:

- Classroom Furniture: N2,597,175.00.
- Construction of Computer Room: N5,500,000.00.
- Renovation of Staff Quarters: N1,600,000.00 by M/S KWA Rara Ventures.

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- Construction of Science Lab: N7,450,335.46 by M/S Shamah Rose Inv. Ltd.
 - Perimeter Wall Fence: N15,700,000.00 by M/S Dakus International Nig. Ltd.
 - Furnishing of Library: N1,799,032.00 by Tapal Associates Ltd.
 - Small Jobs Under N1 million: N5,000,000.00
- The Attahiru Primary School, Dogon Daji, Tambuwal Local Government Area, Sokoto State, North-West Geo-Political Zone, was begun in 2003 and was completed in 2004. In connection with the construction of a 4 classroom block, with integrated headmaster's office, and 3 toilets, the local community provided cheap labour for clearing the site, thus the expenditure of N4,416,900 seemed relatively high to the inspectors. After only 2 years, maintenance of the classroom block is required, indicating shoddy initial construction and the furniture has deteriorated. According to interviews, the community was involved in the implementation of the project and the classroom block has contributed to the end-users' lives. The monitors experienced here that “contractors (Alh. Bello Abdulahi) were shielded from talking to us by some government officials as (the inspection) was misunderstood to be an auditing of the projects.”

North-Central Geo-Political Zone

- The LGEA (RCM) Primary School, Agbeji, Dekina Local Government Area, Kogi State, North-Central Geo-Political Zone was begun in 2003 and completed in 2004. The project consists of four classrooms, one office and a store. Locals not only chose the site for the school but participate in its maintenance. The new construction has boosted enrolment at the school. But this positive testimony must be tempered by the fact that no desks or chairs were provided for students and teachers. The other blight on the project's success is the local government officer's complaint of absolute exclusion

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from consultation in connection with the project. The project amount was N4,416,900.90.

• The Construction of the Federal Government College, Gwagalada, Kwali Local Government Area, Federal Capitol Territory, North-Central Geo-Political Zone, was observed to be only 77% complete. The project was started in 2004 and encompasses several sub-projects, some of which were completed in 2005 but several remain incomplete, as can be seen in the following breakdown:

- Construction of 1 Block of 6 Classrooms: the project is completed by AJK Investment Ltd. at a cost of N241,447.23 and judged to be satisfactory.
- Construction of 1 Block Girls Hostel: the project is 100% executed and in use. The contractor was Eddy King Nig. Ltd. and the contract amount was N638,066.91.
- Construction of Students' Hostel (Phase I): this was seen to have been thoroughly and satisfactorily completed by M/S Matrix Resources at the amount N6,154,999.50.
- Construction of VIP Toilet: this project was 100% adequately completed by M/S Cynad Nig. Ltd. at a contract amount of N1,800,576.63.
- Supply of Furniture for Classrooms and Dining Hall: the furniture was installed by M/S Paufrey Nig. Ent. for the amount N1,700,035.00. But the furniture was observed by monitors to already be severely deteriorated leading them to the conclusion that the job was poorly executed.

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- Construction of Kitchen/Store: this project was observed as 50% complete, lacking ceiling, windows, doors and plastering. The contractor, M/S Nidot Investment Nig. Ltd. had abandoned this N4,561,650.00 project.
- Renovation of Boys Old Hostel: only 2/3rds of the renovation was completed, the contractor, M/S Charinze Ventures Ltd. protesting to the monitoring team that completion of the project had not been his responsibility. The contract value was N8,951,550.00.
- Supply of 10 IBM Electric Typewriters: the typewriters were delivered by M/S Budan Enterprises Ltd. at a cost of 2,000,000.00.
- Science Equipment: the contracted equipment was delivered at a cost of 700,000.00 by an unspecified firm.
- Renovation of Classrooms: there was no indication of any renovation, nor could the monitors ascertain which contractor had been hired. The renovation was budgeted at N4,758,000.00.

Health:

There were ten projects monitored spanning five geo-political zones. All pertained to construction of primary health care centres. Construction of nine centres was started in 2005 (one had an official start-date of 2004 but land was first handed over in 2005), while one project in Omuma was found to not exist at all. According to the letter written to the Ambassador of Switzerland to Nigeria by the Minister of Finance, of the 174 Health Centres built with Abacha Looted funds, as of January 9, 2004, 138 were fully functional and the remaining 36 were expected to be commissioned in January 2005. However, among the nine existing health care projects that the monitors visited in May and June of 2006, only two were observed where the contractor had fulfilled the contract, but these two still lacked furnishings, equipment and medical supplies from the Federal Government (under a

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separate contract), and thus also lacked staffing by the local government. The representatives of the MDAs concerned and the government participants claimed that some projects had been approved in the 2004 budget but were first executed in 2005. However these are just verbal claims without any documenting proof. The following narratives endeavour to give an insight into the status of the various health projects inspected and the experiences of the monitors:

HEALTH PROJECTS				
Project/Contractor	Location/LGA	State/Region	Started	Completed
<i>South-South Geo-Political Zone</i>				
Omuma Oroyo Health Centre, <i>Emaned Nigeria Ltd.</i>	Oroyo, Omuma LGA (does not exist)	Cross Rivers, S.S.	N/A	N/A
NPHC, <i>Tefam, Nig. Ltd.</i>	Ahoda, Ahoda West	Rivers, S.S.	2005	30%
Primary Health Care Centre, <i>Arudel G.S. Ltd.</i>	Akorisi Bendi 1, Obanliku LGA	Cross River, S.S.	2005	65-70%
<i>South-East Geo-Political Zone</i>				
Primary Health Care Centre Etitiama Nkporo, <i>Masta Services Ltd.</i>	Abriba, Ohafia Local Government Area	Abia S.E.	2005	10%
Eha Amufu Primary Health Center, <i>Nnobinox Const. Co. Ltd.</i>	Isu-Eha-Amufu, Isi-Uzo LGA	Enugu, S.E.	2005	85%
<i>South-West Geo-Political Zone</i>				
Model Primary Health Care Center Idogun, <i>Dayta Nigeria Ltd.</i>	Egbeda Town, Egbeda LGA	Oyo, S.W.	2004 (but started 2005)	60%
<i>North-East Geo-Political Zone</i>				
Federal Model Primary Health Care Centre	Gaanda, Gombi LGA	Adamawa, N.E.	2005	30%
Primary Health Center, <i>Tiyin, Panshanu Nig. Ltd.</i>	Tiyin, Waji LGA	Bauchi, N.E.	2005	89%
<i>North-West Geo-Political Zone</i>				
Primary Health Centre Dange, <i>Makana Global Ventures</i>	Shuni, Dange Shuni LGA	Sokoto, N.W.	2005	100% (but unused)
Primary Health Centre, <i>Aljanare, Bagudo Nig. Ltd.</i>	Aljanare, Suru LGA	Kebbi, N.W.	2005	100% (but unused)

South-South Geo-Political Zone

- The Primary Health Centre, Oroyo, Omuma Local Government Area, Cross River State, South-South Geo-Political Zone, could not be located by the monitoring team. The team could not even locate Omuma Local Government Area and,

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after conducting an independent investigation, discovered that the local government does not exist in any part of Nigeria. Nevertheless government records indicate that Emaned Nigeria Ltd. is being paid N17,108,099,40 million to build a PHC there.

- The National Primary Health Centre, Ahoada, Ahoada West Local Government Area, Rivers State, South-South Geo-Political Zone, was delayed by a change in the project design by the FGN *after* the work began. The contractor, Tefam Nigeria Ltd., claimed he wrote a protest letter to the ministry but had received no reply. Started in 2005, the centre is only 30% complete. While all community members interviewed explained the delay by the slow pace and “unseriousness of the contractor,” not surprisingly the contractor named “communal hostility” as causing the delay. All the interviewees agreed however that community consultation had been sufficient. It was observed that the access road to the project site is such that the centre is inaccessible. The contractor puts the cost of the project at N5.8 million.
- The Primary Health Care Centre, Akorisi Bendi 1, Obanliku Local Government Area, Cross River State, South-South Geo-Political Zone is only about 65 to 70% complete. The project is on hold since the contractor, Ardunel G.S. Ltd., has evidently run out of Federal funds. The Village Head says that community consultation resulted in the provision of land, clearing of an access road, and advisement for the placement of the centre, and the project is based upon community need. This cooperation has perhaps kept relations between the contractor and the community amiable despite the project being at a standstill. There is no potable water at Akorisi and no bore hole drilled for the health centre. In general, government and contractor officials were uncooperative with the monitors, citing lack of proper letters of authorisation. (This health project

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was selected for monitoring after the monitors were unable to locate the health project at Oroyo.)

South-East Geo-Political Zone

- The Primary Health Care Centre Etitama Nkporo, Abriba, Ohafia Local Government Area, Abia State, South-East Geo-Political Zone, was started in 2005 but observed by monitors to still be at the stage of pouring the foundation (20%). The site foreman is just a schoolteacher, but is according to one community member “a man with questionable character who is feared by the community.” The health centre is claimed to be ongoing but is actually abandoned. The community members claimed that the contractor has not visited the community leaders or the site. When the monitors contacted him by phone, he evaded questions. The contractor is Masta Services Ltd., owned by a legislator in the National Assembly, Mao Ohabunwa. The total contract was budgeted at N17,003,314.59.
- The Construction of Primary Health Center, Isu-Eha-Amufu, Isi-Uzo Local Government Area, Enugu State, South-East Geo-Political Zone, was delayed one year, until 2005, because funding for the original project-start was not released from the 2004 Budget. Progress on the project has been delayed due to seasonal flooding of roads and a broken bridge, both of which the Federal Government has ameliorated. The Federal Government Staff Coordinator states that locals were consulted in the placement of the clinic. This was confirmed by a community member who added that their input was a contingency for donation of the land.

South-West Geo-Political Zone

- The Model Primary Health Care Centre Idogun, Egbeda Town, Egbeda Local Government Area, Oyo State, South-West Geo-Political Zone, was started in 2004 but remains only 60% completed. Construction is progressing so slowly, the site is being overrun with weeds. There is no evidence of any recent progress

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except that the site was supplied with equipment the *day before* the inspection (*which possibly indicates the positive effect of monitoring*). A local government officer states that although the site was handed over in 2004, work first began in 2005. The Zonal Coordinator and Technical Supervisor cite due process prior to project-start and for their part, the community supplied a site it deemed more suitable than that originally planned for. There have been monthly meetings among the architects, the zonal coordinators and the federal health care officers to assess the work in progress and they have considered issuing a warning to the contractor (the Technical Supervisor states they have taken the corrective measures of writing to the contractor and withholding the release of funds). The Ward Community Development Chairman states the “contractor is not doing well (at) the site.” The Zonal Coordinator states that information about the Abacha Loot source of funding was released at the top management level of his agency. The contract value of the project was N17,024,054.83.

North-East Geo-Political Zone

- The Construction of Federal Model Primary Health Care Centre, Gaanda, Gombi Local Government Area, Adamawa State, North-East Geo-Political Zone, remains only 30% done. All interviewees cite 2005 as the project start-year, yet the monitor, for some reason, names 2006. A community member cites the distance to transport the requisite materials as causing the delay. The project responds to request from the community for health services, who in turn advised upon the building site.
- The Primary Health Centre, Tiyin, Waji Local Government Area, Bauchi State, North-East Geo-Political Zone was observed to 89% completed: the structure resembling a cottage hospital was completed, painted light brown and fenced but not yet equipped for use. The plumbing was still in progress. The project started in 2005 and the community was appreciative of the project. A Local Government Officer recalls liaising with the FGN representative concerning the project. Regarding the monitoring process, the civil

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society member of the monitoring team felt that his Federal Government counterpart exploited the former's language-barrier and prompted Hausa-Fulani interviewees in their responses to colour the Federal Government projects in a more positive light. The cost of the project was N16,907,645.97.

North-West Geo-Political Zone

- The Construction of Primary Health Centre Aljanare, Dakin Gari, Suru Local Government Area, Kebbi State, North-West Geo-Political Zone, is one of only two health sector *structures* observed to be complete, but remains unfurnished, unequipped, unstaffed and lacking medical supplies. The clinic was started and made structurally complete in 2005, but as of 2006 is still not put into use. Thus, according to the directive of the PEMFAR monitoring exercise, which was to evaluate project contracts funded from Abacha loot, the project can be assessed as 100% complete. But to the extent that the Federal Government, under a separate contract, is responsible for furnishing and equipping project installations, the desired development goal has not been attained. This is a clinic offering maternity and outpatient services. Since the nearest clinic in Dakin Gari is 25km away on roads impassable by normal cars, with the Aljanare Primary Health Center incomplete, the N17,027,056.83 project cost would seem to have been better spent on fixing the road. The project architect and supervisor claim community, local and state government involvement in *Community Ownership Scheme*, in exchange for which advice was given and local opposition to work sites was suppressed. Interestingly, the architect states that “policy change in primary health care concept to Community Ownership is causing problems for utilisation” of the project, but the local government cannot be faulted for failing to staff an unfurnished clinic.

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- The Construction of National Primary Health Care Centre Dange, Shuni, Dange Shuni Local Government Area, Sokoto State, North-West Geo-Political Zone, was commenced in 2005 and the structure was observed to be 100% completed. Here the monitors assessed the project at 80% completion based on the lack of furnishings and equipment. However the budget expenditure which the PEMFAR exercise was to evaluate pertained only to infrastructure, not furnishings. Thus the situation is identical to the Aljanare clinic: the Centre has yet to be furnished and equipped and thus remains unutilised indefinitely. Both officials and community members indicated that the community was involved in project design to secure use of the land. But while the director of the Centre states the “final design came from H/Q”, a local government engineer insists that local input is reflected in the final structure. The contract value was N15,775,751.82.

Power:

In all, nine projects covering six geo-political zones were reported on by the monitors. All were physical electrical installations. Of the nine projects described below, one began in 1994 and was completed in 2002. One began in 1996 and was completed in 2003. One project began in 1999 and remains incomplete. Four electrification projects began in 2001, of which one was completed the same year, two were completed in 2002 and 2003 respectively, and one remains incomplete. Two projects were begun in 2003, of which one was completed the same year and the other in circa 2005. Thus seven out of nine electrification projects were observed to be completed, but six of these were completed prior to 2004, raising the question of whether funding sourced from the Abacha Loot was actually involved in these projects. At a meeting with the FGN participants, it was claimed that

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the projects may have had retention monies paid from the 2004 budget, even though they were completed before 2004. However these claims lack documentation. The following elaboration will serve to demonstrate the condition in which the inspectors found the various power projects and the inspection process itself:

ELECTRIFICATION PROJECTS				
Project/Contractor	Location/LGA	State/Region	Started	Completed
<i>South-South Geo-Political Zone</i>				
Elect. Gwara & Ekpono	Eteo, Eleme LGA	Rivers, S.S.	2001	70%
Rural Electrification, <i>Toyo Linksinks Services</i>	Okobo Uya Oron, Ibiono LGA	Akwa Ibom, S.S.	2003	2005-2006
<i>South-East Geo-Political Zone</i>				
Rural Electrification Project Ishiagu, <i>Mak & Mak</i>	Ishiagu, Ivo Local Government Zone	Ebonyi, S.E.	2001	2003
Ukwulyu Town Rural Electrification, <i>Scorpio Block Eleganza</i>	Dunukofia, Awka	Anambra, S.E.	2001	2002
<i>South-West Geo-Political Zone</i>				
Rural Electrification Tapala, Laloko, Aka, <i>Amak Nigeria Ltd.</i>	Owode, Obafemi Owode LGA	Ogun, S.W.	1994	2002
<i>North-East Geo-Political Zone</i>				
Electrification Gurin Village	Gurin, Fufore LGA	Adamawa, N.E.	2001	2001
Jangargari ITC/TDN Electrification Project, <i>Damsal Nig. Ltd.</i>	Birin Kudu, Birin Kudu LGA	Jigawa, N.E.	2003	2003
<i>North-West Geo-Political Zone</i>				
Goronyo ITC & TDN, <i>Umaru Garu Nig. Ltd.</i>	Wurino, Goronyo LGA	Sokoto, N.W.	1999	80%
<i>North-Central Geo-Political Zone</i>				
Koton-Karfi ITC, <i>SEICO Eng. Co. Ltd.</i>	Abaji, Koton-Karfi LGA	Kogi, N.C.	1996	2003

South-South Geo-Political Zone

- The Electrification of Gwara and Ekporo Towns, Eteo, Eleme Local Government Area, Rivers State, South-South Geo-Political Zone, consists of two components: the electrification of Gwara is completed; the lights are on there. But electrification of Ekporo is delayed due to the lack of advance payment to the contractor, material shortages, and community clashes, which threaten the project. Thus the project, started in 2001, is partially functioning since 2002 but overall only 70% completed. Delays, according to the supervising engineer were due to to

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delayed payment to the contractor by FGN. Although the cooperation of the community and their enlightenment was sought, communal clashes have also been a major factor delaying the project and hampering its full utilisation. An expenditure of N 23,172,762.18 has been employed.

- The Rural Electrification Project, Okobo Uya Oron, Ibiono Local Government Area, Akwa Ibom State, South-South Geo-Political Zone was started in 2003. Confusingly, the project was assessed by the Local Government Area Secretary and a Village Head as still underway, but functioning since 2006, it was assessed by the South-South Zonal Coordinator as started in 2002 and completed in 2005, while the monitors observed the project as fully completed. While the Village Head claims villagers chose the locations for the project, the Zonal Coordinator says all directives came from the Federal Government. Villagers have been made responsible for monitoring the system's functioning. The total cost was N63,528,822.55 and, unusually, the Zonal Coordinator knew that funding came from Abacha Loot. Four transformers and the electrification of some locations in Okobo was verified by the team, but the exact locations of all 8 transformers was not known and the site engineer was not available to provide clarification and the contractor, Toyo Linksinks Services, was unhelpful on this point. Still, the Federal letters of accreditation the monitoring team obtained for this, the second, phase of the monitoring exercise, facilitated the interviewing process.

South-East Geo-Political Zone

- The Rural Electrification Project Ishiagu T.D.N., Abakiliki, Ivo Local Government Area, Ebonyi State, South-East Geo-Political Zone, was begun in 2001 and completed in 2003. Construction was delayed due to a planning conflict with a road construction project. A community leader who was interviewed reported that a former Senate President originating from the community had a political difference with a politician from the neighbouring community and this led to the subsequent vandalism of electrical poles destroying the project and bringing its utilisation to nil. The implication is that

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the siting of this project may have been motivated by political influence for which the neighbouring community sought revenge. The total cost was N102,157,216.00.

- Ukwulyu Town Rural Electrification, Akwa, Dunukofia Local Government Area, Anambra State, South-East Geo-Political Zone, was undertaken in 2001 and completed in 2002 at a cost of N45,793,241.25. Community members were made aware of the impact of Federal Government development efforts in their community and advised as to the location of transformers.

South-West Geo-Political Zone

- The Tapala, Laloko, Aka Rural Electrification Project, Owode, Obafemi Owode Local Government Area, Ogun State, South-West Geo-Political Zone, was begun back in 1993 or 1994 (according to the Project Supervisor and Supervising Engineer, respectively) and completed in 2002. Delays of funding payments to the contractor were, according to the supervisors, the cause of the delay. While the Traditional Ruler cites the June 12 crisis and the death of Chief M.K.O. Abiola. The community was involved in routing the electrification to the areas currently populated, not reflected in original planning. The total cost was N28,654,575.82.

North-East Geo-Political Zone

- The Electrification of Gurin Village, Gurin, Fufore Local Government Area, Adamawa State, North-East Geo-Political Zone, was begun in 2001 and completed the same year. The community desired the project, seeing that other communities had benefited from electrification and gave input as to the route for cable installation. Community members cite a completion date in 2001 but the project supervisor cites a completion date in 2002 and notes that the extension of electrification to surrounding villages was begun in 2002 and completed in 2004. Thus while electrification of Gurin seems not to have benefited from repatriated loot, perhaps the extensions did. The Gurin project was subject to delays by lack of funds.

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- The Jangagari ITC/TDN Electrification Project, Birnin Kudu, Birnin Kudu Local Government Area, Jigawa State, North-East Geo-Political Zone, was, according to all interviewees, including the Project Supervisor and Traditional Ruler, started in 2003 and also completed in 2003 (indicating a tenuous connection to the repatriated funds). Yet inexplicably, the monitors narrative report cites a 2001 project start date, but confirms the 2003 completion date. The monitors raise, however, the valid question of the linkage of the N37,680,244.00 project cost to the Abacha Loot, given the 2003 completion. The project consists of high-tension power lines from the national grid and local feeder lines in Jangagari village, along with a transformer in town. Inspectors were unable to confirm electrification directly as there was a power outage, but locals have expressed happiness and congratulate each other on the project at various community meetings. A traditional ruler claims to have been consulted but had no input in the project design. However, a Woman Leader, who was consulted in the planning of the project, complains that “women never had any input in the design (nor) even in the implementation.”

North-West Geo-Political Zone

- The Goronyo ITC & TDN Rural Electrification, Wurino, Goronyo Local Government Area, Sokoto State, North-West Geo-Political Zone, was observed to be only 80% completed, despite its project-initiation in 1999. The Principal Manager of rural electrification in the North-West zone blames “non-performance on part of contractor (sic)... his pace of work was slow.” The Manager raises the very pertinent point that the zonal supervisors should have input into decisions concerning the hiring of contractors. These decisions are made unilaterally in Abuja (the capitol) thus precluding local authorities, who by proximity are in a better position to monitor contractors’ performance, from taking remedial action to prevent reoccurrence. The contract value was N102,823,240.08.

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North-Central Geo-Political Zone

- The Koton-Karfi ITC (inter-township connection), Abaji, Koton-Karfi Local Government Area, Kogi State, North-Central Geo-Political Zone, was commenced back in 1996 and finished in 2003. Locals had requested to be connected to the national power grid and repaid in kind with the provision of labor and security to the project. The project was delayed as funding was not timely forthcoming and the contractor initially used sub-standard cables which the Power Holding Company of Nigeria insisted be swapped out. The project total was N126,870,166.38.

Water:

Monitoring teams reported on 4 water projects, which encompassed irrigation of land and water supply. They were located in the South-East, North-East, North-West and North-Central Geo-Political Zones. Three of the projects were verified as completed, while a fourth could not be inspected. One, the Hadejia Valley Irrigation Project in Jigawa State, which began in 2000, was completed in 2003, making it questionable as to whether Abacha Loot was used in its completion. In the details that follow, we can gauge the extent to which these water projects have benefited end users:

WATER PROJECTS				
Project/Contractor	Location/LGA	State/Region	Started	Completed
<i>South-East Geo-Political Zone</i>				
Enugu Water Augmentation Project, (<i>no information on contractor</i>)	Oji River	Enugu, S.E	2004	2004
<i>North-East Geo-Political Zone</i>				
Hadejia Valley Irrigation, <i>Gilmor Engineering Nig.</i>	Hadejia, Awyo	Jigawa, N.E.	2000	2003
<i>North-West Geo-Political Zone</i>				
Middle Rima Valley Irrigation, <i>CGC Nig. Ltd.</i>	Goronyo, Goronyo LGA	Sokoto, N.W.	1999	2006
<i>North-Central Geo-Political Zone</i>				
Gurara Water Transfer Project, <i>SCC Nig. Ltd.</i>	Kaduna, Kachia LGA	Kaduna, N.C.	?	?

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South-East Geo-Political Zone

- The Enugu State Water Supply Augmentation Project Serving Obinfia, Umudim, Nsude and Umueme Inyi Communities, Oji River, Oji River Local Government Area, Enugu State, South-East Geo-Political Zone, was started in 2001 and completed in 2005. The installation consists of a pump-house, a generator-house, a reservoir, underground pumps and boreholes, an overflow spillway, and even a tap accessible by the adjacent community. The photographs taken by the monitors on-site show an extremely well-constructed and professionally finished project for which the contractor, the identity of whom was not supplied by the government, can be commended. A local respondent was certain the local community had been consulted in the project design. Although there were apparently delays due to equipment shortages, the project is now 100% completed and utilisation is at 100%. The cost of the plant was N1,203,306,000.00.

North-East Geo-Political Zone

- The Hadejia Valley Irrigation Project in Auyo, Hadejia Local Government Area, Jigawa State, North-East Geo-Political Zone, was found to be 100% completed and functioning perfectly with re-dredging of canals occurring. The community was invited to meet and give input as to placement of the project. All interviewed placed project start at 2000 and completion at 2003, yet the monitors' narrative report accepted the start date of 2004 etched on the foundation stone laid by President Obasanjo that year. According to interviewees, the project is greatly appreciated by end-users for boosting agricultural output. Estimates of utilisation of the project range between 60 and 90%. The project cost was N1,200,640,000.00.

North-West Geo-Political Zone

- The Middle Rima Valley Irrigation Project (Phase I: Falalia Sector), Goronyo, Goronyo Local Government Area, Sokoto State, North-West Geo-Political Zone, was begun in 1999 and observed by monitors to be 100% complete. The project was completed in two phases: the first phase was functioning in 2003, and the second completed in 2006. The first phase was plagued by "epileptic" funding,

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which did not according to the contractor deter his diligence. Here consultation with the host community had taken place both as a matter of protocol, in conjunction with a feasibility study, and to familiarise farmers with the benefit of the project. But this consultation was also apparently mandatory to assuage community protests, as can be heard in the vernacular of one respondent: “When they want to take our land, we protested but Government for Sokoto come beg, say we go get plenty water when finish.” Thus the local community’s input was manifested by surrendering farmland for the project. Also, their input resulted in the availability of irrigation water 24 hours per day. One end-user states that the project has resulted in farmers getting plenty of water, even during the dry season. The project’s desk officer knew that the project cost of N526,501,199.00 was sourced from Abacha Loot.

North-Central Geo-Political Zone

- The Gurara Water Transfer Project – Gurara/Lower Usman Dam, Kaduna/Bwari, Kachia Local Government Area, Kaduna State, North-Central Geo-Political Zone, could not be inspected by the monitoring team since the contractor had no advance warning of their visit. Thus, unfortunately, the field monitoring questionnaire contains no information concerning project completion. The Director of the Kaduna State Water Resource was on site however and stated that all relevant stakeholders were consulted with prior to project commencement and both officers of the affected local government areas as well as traditional rulers advised on compensation payments to those losing farmlands to the dam. Kaduna State only participated in facilitating these payments and thus the Director was unable to answer any further questions. The total project contract is N4,600,000,000.00.

Roads:

There were in all fourteen road projects reported on by monitors, consisting of either roads, bridges and roads, or bridges alone. The projects covered six geo-political zones. Of the fourteen projects described below, four were begun in 1999 and have completion dates of 2003, 2004 and twice 2005. One project was

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initiated in 2000 and completed in 2003. Four projects were begun in 2002, of which only one is complete, as of 2005. Of the remaining projects, two were begun in 2003, one in 2004 and one in 2005, none of which are complete. Thus only six of the fourteen projects are complete. The connection to Abacha funds of the two projects completed in 2003 remains to be proven. The following details of the monitoring will hopefully provide a more complete understanding of these projects:

ROAD WORKS PROJECTS				
Project/Contractor	Location/LGA	State/Region	Started	Completed
<i>South-South Geo-Political Zone</i>				
Rehabilitation Ikom-Wula-Obudu Road, <i>Arfo Construction Co. Ltd.</i>	Biakwan, Boki LGA	Cross River, S.S.	2004	5%
Bodo-Bonny Road, M/S Gitto Construction	Bodo, Gokora LGA	Rivers, S.S.	2003	11-12%
Ediba-Itigidi Bridge, <i>Gitto Generalli Construction Co.</i>	Ediba-Itigidi, Abi LGA	Cross River, S.S.	2003	60%
<i>South-East Geo-Political Zone</i>				
Ekwulobia-Okoko-Umunze-Ibinta Imo State Border Road, <i>Setraco Nig. Ltd.</i>	Ekwulobia, Anambra East	Anambra, S.E.	2002	65-97%
Okigwe-Afikpo Road, <i>Julius Berger Nig. Ltd.</i>	Ishiagu, Okigwe LGA	Ebonyi, S.E.	2001	68%
<i>South-West Geo-Political Zone</i>				
Ishara-Ago-Iwoye-Ijebu-Igbo-Ife Section I, <i>Kopek Construction Ltd.</i>	Ago-Iwoye, Ijebu North LGA	Ogun, S.W.	2002	50%
Rehabilitation of Oshogbo-Ilesha Road., <i>Kopek Construction Ltd.</i>	Ilesha-Oshogbo,	Osun, S.W.	1999	2003
<i>North-East Geo-Political Zone</i>				
Mubi-Maiha-Sorau Road	Mubi-Maiha-Sorau, Mubi-Maiha-Sorau LGA	Adamawa, N.E.	2002	26%
Bauchi-Tafawa Balewa Road, <i>Moulds Nig. Ltd.</i>	Tafawa Balewa, Tafawa Balewa LGA	Bauchi, N.E.	1999	2004
Yola-Maraba-Mubi-Michika Road,	Yola, Song-Hong LGA	Adamawa, N.E.	2002	2005
<i>North-West Geo-Political Zone</i>				
6 Bridges Argungu Road, <i>Dantata & Sawoe Const.</i>	Argungu, Argungu LGA	Kebbi, N.W.	2005	15%

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Rijau-Ribah-Wasagu Road, <i>Impresit Bakalori Plc</i>	Ribah, Danko-Wasagu LGA	Kebbi, N.W.	1999	2005
Rehabilitation of Sokoto-Goronyo Dam Road, <i>Mothercat Const. Ltd.</i>	Sokoto Metropolis, Sokoto LGA	Sokoto, N.W.	1999	2005
<i>North-Central Geo-Political Zone</i>				
Minna Sarkin Pawa-Kaduna Road, <i>Julius Berger Nig. Plc</i>	Kaduna, Chanchaga & Minna & Pawa LGAs	Niger, N.C.	2000	2003

South-South Geo-Political Zone

- The Rehabilitation of Ikom - Wula - Obudu (Cattle Ranch) Road, Wula, Boki Local Government Area, Cross River State, South-South Geo-Political Zone, can safely be described as a failure. The project is ongoing at a total cost of N3,722,698,893.00. Although it kicked-off in 2005, only 10km (5%) of shoulder-grading of a 200km road has been accomplished. Needless to say, the community is dissatisfied with the contractor's progress (Arfo Construction Company Ltd.) and cited the already deteriorating condition of even the renovated sections. The representative of the Federal Ministry of Works would not give any information without permission letters from the Zonal Coordinator.

- The Construction of Bodo - Bonny Road, with Bridges across Afa, Andoni/Opobo and Nembe Creeks, Route nr. 430, Contract nr. 562, Bodo, Gokona, Andoni/Opobo and Bonny Local Government Areas, Rivers State, South-South Geo-Political Zone, is a project situated under the jurisdiction of the Gokana, Andoni and Bonny governments. Although the project started in 2003, it was delayed, as advance payment was not available until June 2005 when the President authorised extra-budgetary funds. The supervising engineer interviewed stated that local leaders were consulted in connection with the environmental impact assessment and *enlightened* as to the benefits of the project. Despite this, communal hostilities resulting from lacking compensation from the FGN have caused delays and thus the contractor has been advised to engage the community in the work. Also swampy conditions have meant that the project is only 12% complete and already N7 billion has been spent.

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- The Itigidi Bridge, Itigidi-Ediba, Abi Local Government Area, Cross River State, South-South Geo-Political Zone, is an ongoing project. The total cost is N5,245,063,676.16. The project commenced in 2004. End-users were consulted concerning placement and feel that the project is important. One community leader said they “have been asking for a bridge for years.” End-users estimated the bridge between 30 and 60% completed. The slabs for the bridge have been erected but the bridge itself is incomplete. The contractor was not forthcoming with any information about the project and the representative of the Federal Ministry of Works was uncooperative, demanding letters from the Zonal Coordinator *and* Abuja (the Capitol) before he would talk.

South-East Geo-Political Zone

- The Rehabilitation of Ekwulobia – Oko – Umunze – Ibinta Imo State Border Road, Ekwulobia, Anambra East Local Government Area, Anambra State, South-East Geo-Political Zone was commenced in 2002 and is estimated to be between 65, 90, 97% complete (the project manager and engineer supplied the higher estimates). The project has been delayed by lack of funding. According to the project manager and engineer, locals were consulted extensively in the project design. A local businessman appreciates the influx of traffic the road has provided. The cost of the project is N2,519,674,736.22.
- The Construction of Okigwe-Afikpo Road, Ishiagu, Okigwe Local Government Area, Ebonyi State, South-East Geo-Political Zone, a mere 66 kilometer stretch, was commenced in 2001 but remains only 68% complete. The Engineer’s representative cites non-payment of interim monies as causing the delay and one end-user says the contractor has since abandoned the site. The project price tag of N7,268,371,310.75 was deemed exorbitant by monitors given the short distance.

South-West Geo-Political Zone

- Construction of the Ishara – Ago – Iwoye – Ijebu – Igbo – Ife Section I Road, Ago-Iwoye, Ijebu North Local Government Area, Ogun State, South-West Geo-

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Political Zone was inspected to be incomplete. The project was initiated in 2002 but, as the contractor is behind schedule 1 1/2 years, only 55% has been completed. The total budget is N2,353,905,010.00, but only N1.27 billion has been paid out. The lack of funding, weather, and unavailability of equipment appear to be at fault. There are also allegations of intentional delay by the contractor. An officer of the local government indicates that the project was discussed at a meeting with all stakeholders who insisted the route pass through their town.

- The Rehabilitation of Oshogbo – Ilesha Road, Oshogbo, Oshogbo Local Government Area, Osun State, South-West Geo-Political Zone, was awarded in 1999 and the project was ostensibly completed in 2003, but it is still undergoing repairs to compensate for construction defects (Interviewees gave conflicting accounts of completion-date, ranging from 2000 to 2003, and while the monitors cite 2002 in their narrative report, a date mentioned by none of the interviewees, the Senior Engineer lists 2003 and this seems most credible). The 2003 completion makes any connection to Abacha funds tenuous. The contract was valued at N735,339,532.62. One end-user and one community leader claimed that locals were not consulted at all in the project design. However the Senior Engineer claims that locals were *informed* of project and enlisted as labour. The Federal Controller of Works interviewed goes so far as to cite “they did not protest” as evidence of community consultation! Although utilisation is at 100%, one end-user expressed dissatisfaction with the road surface.

North-East Geo-Political Zone

- Construction of Mubi – Maiha – Sorau Road with Spur from Mubi – Bakula, Mubi-Maiha-Sorau, Mubi-Maiha-Sorau Local Government Area, Adamawa State, North-East Geo-Political Zone, was started in 2002 but remains only 26% completed. This is due both to lack of budgetary allocation and the slow pace of work by the contractor. The contractor has been issued a warning to speed progress. The supervisor claims that the local community was consulted to

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address issues of property rights and compensation for farmlands and to secure approval and cooperation for the project. The contract sum is N7,067 billion.

- Rehabilitation & Asphalt Overlay of Bauchi - Tafawa Balewa - Dawaki Road Section III, with a Spur to Bogoro, Tafawa-Balewa, Tafawa Balewa Local Government Area, Bauchi State, North-East Geo-Political Zone, was seen to be completed and in perfect condition. The project started in 1999, scheduled to be completed in 2002, but only finally completed in 2003 due to material and funding shortages. There was thereafter an additional 1-year maintenance period. The project supervisor indicates that the project design responded to end-users wishes and that end-users have appreciated the investment. An end-user comments that “the project was done in a perfect professional manner” and that locals travelled the road easily. The total cost was 1,001,417,409.45.
- The Rehabilitation of Yola – Maraba – Mubi – Michika Road, Yola-Mubi-Kudzum, Song-Hong-Mubi Local Government Area, Adamawa State, North-East Geo-Political Zone was commenced in 2002, and 99% completed in 2005. The project responded to community complaints about the poor condition of the road. The project cost, according to the supervisor was N6,868 billion.

North-West Geo-Political Zone

- The Construction of 6 New Bridges along Argungu - Bwi Road and the Completion of the Sokoto River Bridge, Argungu, Argungu Local Government Area, Kebbi State, North-West Geo-Political Zone, will link the Argungu Festival fishing village (which is an internationally known tourist attraction) with Kebbi and Sokoto. The road was slated to stretch 136 km, but only 15% has been finished and this fragment is susceptible to deterioration during the rainy season. The supervisor/engineer claims that all parties in the community were consulted since they had complained that the collapse of existing bridges had negatively impacted their economy. The expenditure thus far has been N3,735,050,241.00.

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- The Rehabilitation of Rijau - Ribah - Wasagu Road (R. 269), Ribah, Danko-Wasagu Local Government Area, Kebbi State, North-West Geo-Political Zone, was inspected and revealed a fully operational road, the condition of which was quite good. The project was started in 2002 and information about completion varied between 2005 and 2006, having been delayed however by delays in payments of interim certificates. The locals lobbied for the roadwork, made input in its planning and were quite pleased with the results. But the project cost of N2,018,831,577.96 was deemed exorbitant by the monitors. Furthermore, monitors observed that there are no mechanisms in place for maintenance and, since drainage is non-existent and shoulders are ill-defined, the road may deteriorate. (Here, apportioning funding to the road-maintenance authority in the state to sustain existing infrastructure may in fact be a wiser investment than creation of new infrastructure with no provision for preventing its deterioration. Here the issue of "appropriate technology" arises: expensive infrastructure installed without the creation of local capacity to maintain it is inappropriate for the existing institutional capacity.)
- The Rehabilitation of Sokoto – Goronyo Dam Road, Sokoto Metropolis, Sokoto Local Government Area, Sokoto State, North-West Geo-Political Zone, is 100% complete. Started in 1999, the road finished behind schedule in 2005 due to, according to the project supervisor, “lack of consistent funding...late passage of budget appropriation bill”. The project cost was N2,846,288,991.00.
- The Rehabilitation of Minna Sarkin Pawa-Kaduna Road, Kaduna, Chanchaga & Minna & Pawa Local Government Areas, Niger State, North-Central Geo-Political Zone, was undertaken in 2000 and completed in 2003, spanning the distance from Minna to Sarkin Pawa. The community leaders were involved in the project with regards to securing compensation to those losing farmlands and homes but were otherwise excluded due to the technicality of the project. The project supervisors indicate that, although the project was completed in 2003, the payment of N5,547,982,084.50 was first made to the contractor in 2004,

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indicating the possibility of a connection to Abacha funds. The project suffered delays due to irregular payments and a change in road alignment. Utilisation of this road section is optimal but hampered until the impending completion of the project's phase two, renovation of the road from Sarkin Pawa and Kaduna, which is currently very unsafe due to armed robbers at the slow spots.

VI) SUMMARY AND CONCLUSIONS

Reasons for non-completion of projects:

The reasons for projects non-completion can be broken down into the following categories: faults on the part of the FGN, faults on the part of contractors, faults on the part of the end users, and faults unattributable to any party.

Federal Government

Among the comments from interviewees and monitors that attributed project non-completion to the government was heard: "lack of political will"; "the project and even the Local Government Area didn't exist"; "the FGN changed the project design after the work began"; and the most frequent reason for incomplete projects, stated no fewer than thirteen times, was some variation on the complaint "lack of funding from the FGN." This was also the reason, cited no less than five times, for delays in now completed projects. The contribution of the repatriated Abacha Loot should mean that the funds for project completion exist and have been allocated. The fault then lies with timely disbursement of funds and the degree to which these funds are reaching their appointed uses intact. Another issue was the furnishing of completed infrastructure, which was to be accomplished under a separate contract. In two instances, the structures erected with the contribution of Abacha funds languished unfurnished and thus unused.

Contractor's Negligence

Those comments apportioning blame to the contractors for project non-completion were numerous. "Slow pace", "delay" or "non-performance" of work by the contractor was heard three times while one interviewee expressed he was "dissatisfied with the contractor's progress" and another stated the "contractor is not doing well (at) the site." That a project was incomplete or abandoned because the contractor had undervalued the

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project in his bid was heard twice. It was reported that “the contractors (...) were not serious in their work” no less than 3 times. Among the two projects not even commenced, in one case the contractor abandoned the project after a local official refused to accept a bribe in exchange for signing off on the project’s completion. However, the overwhelming cause of project non-completion attributable to the contractor was, in no fewer than eight cases, abandonment.

Community Difficulties

The end-user communities or neighbouring communities were often the cause of project non-completion, or in one case, vandalism resulted in the destruction of a fully completed project. “Communal hostility” or “communal hostilities resulting from lacking compensation from the FGN” were cited as disrupting progress on project sites. Also, “community clashes” were named. These all point to the necessity of the Federal Government doing a better job selling development projects to end-users, explaining the ways they will benefit from them. As one monitor observed of rural Nigeria “there is a general feeling of availability of alternatives to everything the government is doing, thus accounting for the complacency.” On the one hand, farmers are entitled to compensation for loss of livelihood resulting from development projects on their land, but on the other hand, only in a situation where end-users have not been indoctrinated as to the benefits they will derive from a development project would a community rise up demanding compensation for a project in their community. In one case however, it appears that community ownership of the project has prevented it from successful utilisation.

Unavoidable Obstacles

Many projects that were yet to be completed at the time of the monitoring exercises were hindered by unavoidable natural and logistical challenges. In one case where seasonal flooding of roads and a broken bridge posed a hindrance, the Federal Government was able to intervene with repairs. In other cases of project non-completion, the distance of transport or the simple unavailability of the requisite equipment and materials caused the delay. Shortages in materials and equipment were also cited in three cases of delays of now-completed projects. Other circumstances interfering with project completion were weather and swampy conditions.

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Consultations with Affected Communities

Aside from adequate government funding and the diligent efforts of the contractors, the crucial issue having impact on the success of development projects is the enfranchisement of the community of end-users. This ownership by the target community is dependent upon the degree to which the implementing government agencies engage in thorough and systematic consultations with local stakeholders in the design of projects affecting them. Such consultations can be arranged along a scale from, on the one hand, optimal and appropriate engagement with end-users and their leaders, or, on the other hand, top-down imposition of development projects with no regard for the end-users' priorities. The following list attempts to order developers' interactions with recipient communities according to the degree of appropriate interaction preceding initiation of the project, ranging from the most to the least optimal.

- **COMMUNITY OWNERSHIP OF PROJECT:** monitors found one instance of community, local and state government involvement in a *Community Ownership Scheme*. Here it must be noted however that this same Community Ownership Scheme was faulted for end-users' lacking capacity to take a completed health clinic into use.
- **THE PROJECT RESPONDED TO LOCAL WISHES:** in addition to findings such as "one community leader said they 'have been asking for a bridge for years,'" and "the community desired the project, seeing that other communities had benefited from electrification," there were no less than seven responses from the reported-upon projects that indicated that the projects corresponded to community wishes.
- **LOCALS MADE INPUT INTO PROJECT DESIGN:** perhaps of equal importance to responding to end-users' wishes is the imperative that end-users have influence upon project design. It is gratifying to hear of examples such as: "the community was involved in routing the electrification to the areas currently populated, not reflected in original planning"; "the community supplied a site it deemed more suitable than that originally planned for"; "stakeholders insisted the route pass through their town"; "community input was a contingency for donation of the land"; "local leaders were consulted in connection with the environmental impact assessment". Along these lines, in no less than eighteen cases, community members stated that their input had influenced the final outcome of the project.

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- MEETINGS WERE HELD WITH STAKEHOLDERS IN THE COMMUNITY: In three examples, proper meetings with stakeholders having an interest in the project were held, as can be seen in the following two cases: “an officer of the local government indicates that the project was discussed at a meeting with all stakeholders who insisted the route pass through their town”; “the parent teacher associations were consulted in the project”.
- COMMUNITY MEMBERS WERE CONSULTED BUT NOT GIVEN OPPORTUNITY TO MAKE INPUT INTO PROJECT DESIGN: In two cases a perfunctory consultation with local leadership appears to have been undertaken, without however their input being taken into consideration: “A Woman Leader, who was consulted in the planning of the project, complains that “women never had any input in the design (nor) even in the implementation”; “A traditional ruler claims to have been consulted but had no input in the project design”. In one case, the project supervisors stated that end-users’ input was not incorporated “because the project was technical.”
- COMMUNITY MEMBERS MADE INPUTS INTO PROJECT DESIGN, WHICH WERE NOT REFLECTED IN THE FINISHED PROJECT: In one example, the input given by community members on project design was ignored in the end result: “while technical professionals and community members/leaders were consulted, ‘their inputs were not reflected’”.
- LOCALS INFORMED OF THE PROJECT: In this scenario, end-users are passive recipients of the news that a project will be implemented in their community. Four cases observed by monitors represented the best case whereby this outreach is educational in nature, as in the following two examples: “local leaders were *enlightened* as to the benefits of the project”; “community members were made aware of the impact of Federal Government development efforts in their community”.
- COMMUNITY MEMBERS ENLISTED AS LABOUR IN THE PROJECT: the use of locals as labourers in development projects is a mixed-blessing. On the one hand it provides opportunities for local employment and engages end-users in the development of their community, on the other hand it sends the signal that locals are simply hired help in a government project. There were five examples of this practice, of which the following two may serve to illustrate: “villagers have been made responsible for monitoring the

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system's functioning"; "the local community provided cheap labour for clearing the site".

- CONSULTATION WAS MADE TO SECURE PERMISSION, PROPERTY RIGHTS AND COOPERATION (MEANING ALSO LACK OF RESISTANCE?): at the most base level of community consultation, obtainment of permission and/or property rights for use of the project's location characterized interactions with the host community. This may be to win-over initial community resistance. There were five instances in this category, in addition to the following illustrative example: "the community was consulted to address issues of property rights and compensation for farmlands and to secure approval and cooperation for the project".
- END-USERS AND LEADERS WERE NOT CONSULTED NOR MADE ANY INPUT INTO PROJECT DESIGN: In five cases, respondents said the interests of community members and leaders made no inroads upon the planning of projects affecting them. This can be seen in the following two examples: "the Zonal Coordinator says all directives came from the Federal Government"; "the local Chief complains he was not consulted at all about placement". One local government officer complained of being excluded from project input.
- THE COMMUNITY BECOMES THE ENEMY: In the worst of possible development scenarios, the community and the developers are engaged in oppositional, combative roles. This can be seen in the next two examples: "local opposition to work sites was suppressed"; "communal hostilities resulting from lacking compensation from the FGN have caused delays". In a third episode, lack of protest was interpreted as community acquiescence to project: "the Federal Controller of Works interviewed goes so far as to cite 'they did not protest' as evidence of community consultation".

VII) RECOMMENDATIONS

Recommendations to the Federal Government of Nigeria

1) During the monitoring exercise, contractors and government officials proved to be uncooperative, demanding official letters of accreditation from the relevant Federal Government ministries before speaking with the inspection teams. After the first round of monitoring exercises, NNSA-representative Ifeoma Madueke remarked "we need to have

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proper letters of authorisation from the (relevant ministries) if we want to get any information from the resident engineers and the construction companies... for the next round of field visits.” Thus only five of the 168 interviewees were contractors. This obstinacy had the result that those individuals most in a position to report on the amounts spent on the project would not divulge figures, and those most responsible for abandoned, non-completed, delayed, or sub-standard projects enjoyed the impunity of not having to answer the inspectors' questions. The delay of issuance of letters of accreditation, which hampered the first phase of the inspectors' efforts, exacerbates the lack of transparency plaguing the use of public funds. This is evidenced by the fact that, after the second round of monitoring exercises, for which letters of accreditation were made available, Mr. Madueke commented “the letters of introduction from the (relevant ministries) helped to ease our access to government officials and (they) also gave us some legitimacy. The persons we spoke (to) during this phase were more willing to give information once they found out that we (were) authorised to ask them questions. This made this (phase) more fruitful than the first...” Thus we recommend that the monitoring of future application of repatriated funds be given the full and enthusiastic support of the relevant ministries up to and including briefing the involved contracting firms on the imperative of full cooperation with inspections and the risk of sanctions should cooperation not be forthcoming.

2) The PEMFAR monitoring exercise revealed the pervasive ignorance by local end-users of the costs involved in the projects of which they were recipient. The issue is not that locals are expected to possess the frame of reference necessary to critically analyse expenditures in order to monitor fiscal propriety. Perhaps only individuals in the engineering or construction field may be able to assess project expenditures in the millions and billions. The relevant issue is that end-users should be fully enfranchised in the development of their community. Thus, in the name of transparency and due process, there is no excuse for failing to publish in local media and by signage at the construction site the budgeted amount for all Federal Government development projects. While some end-users did state that they were consulted in the design of the project, we would like to emphasise that no systematic regimen for incorporating end-users in the project design

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appears to be in place. This type of 'top-down' imposition of development projects all too often fails to respond to the priorities of end-users and certainly does little to empower and situate end-users as owners of their own development. As one monitor put it "...in rural Nigeria, where people are complacent because of their background and environment (...) they use infrastructure only when the need becomes critical; (they perceive) alternatives to everything the government is doing." Thus, without 'tilling the field' by engaging the input of end-users in the projects they are to benefit from, the seeds of development may bear fruit for which end-users have no use. We thus encourage the FGN and state officials to empower end-users as much as possible, so they are not relegated to the role of passive recipients of development goods, by instituting a standard procedure of thorough consultations that fully enfranchise target communities into project design.

3) The high rate of incomplete projects indicates that the Federal Government needs to diligently follow-up on the projects undertaken to ensure they are carried through to completion. Building a road, but failing to build the capacity to maintain it, initiation of construction of schools and clinics, without providing the institutional capacity to ensure their completion and taking-into-use by end-users, amounts to a squander of funds. This apparent lack of follow-through is indicative of the arbitrary governance endemic to lacking institutional capacity. Perhaps a re-prioritization of development funds is called for. The number of incomplete projects or completed projects that already were showing signs of decay indicate that development of new infrastructure may not be the best policy. Here, apportioning funding to the state or local authority responsible for the development of new or the maintenance of existing infrastructure may in fact be a wiser investment than undertaking new projects without the institutional capacity to insure their completion or prevent their deterioration. Here the issue of "appropriate technology" arises: investments in infrastructure without the creation of supporting human or technological resources is inappropriate for the existing technological level and constitutes a mismanagement of public funds. As the capacity for completing and maintaining infrastructure can be expanded, only then should additional infrastructure be established. This is *sustainable* development. We thus recommend that the FGN first

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invest in the institutional capacity necessary to obtain the full benefit of the investments in infrastructure that follow.

4) The high degree of project abandonment, lack of completion and delays owing to slow progress on the part of the contractor indicate a lack of capacity among contractors. Furthermore, in at least two cases, the contractor won the bid for the construction job based on an amount insufficient to provide for project completion. Contracts for development infrastructure should only be awarded to those firms with a proven track record of responsible, timely completion, and solid craftsmanship and to those bids that reasonably account for the costs involved in project completion. Thus we recommend that the Federal Government take note of the findings of this report, observe which contractors can be said to have exhibited gross negligence in the performance of their task, and blacklist the latter from bidding on Federal Contracts until such time as these contractors have demonstrably improved their integrity.

5) We recommend that the Economic and Financial Crimes Commission (EFCC) should follow up on this report by embarking on in-depth investigation of these contracts with a view to finding out possible corrupt practices in the process of award of these contracts and who the guilty parties may be, as this report suggests that best practices were not always followed.

Recommendations to Civil Society

1) The PEMFAR monitoring exercise showed that Civil Society vigilance is an indispensable component of insuring effective utilisation of repatriated funds. Many of the inspectors rightly felt that monitoring by voluntary teams (incorporating government agents and/or CSO personnel) should be a continuous process. But according to best practices, such monitoring should merely represent a stopgap measure necessitated by the hopefully temporary situation of pervasive corruption. While recognising the vital continuing role Civil Society will play in holding government accountable, the onus ultimately falls upon the federal, state and local governments to create the institutional capacity to verify the proper use of funds allocated for development in a way that is accountable to taxpayers. We recommend that Civil Society aims in the short-term at

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assuming a fully integrated role in monitoring development expenditures in the Federal Budget, but in the long-term asserts the expectation of probity and accountability in governments' *own* enhanced capacity to monitor and regulate budget spending.

2) The PEMFAR monitoring process highlighted the disjointed, uninvolved and disinterested relationship which local end-users and officials have with the FGN, which has instigated the projects in question. Furthermore, one monitoring team pointed to Federal preponderance in project implementation as hindering appropriate development: “Federal Government projects...were not properly executed because there was no (sic) any form of involvement of the Local authorities in the Projects Implementation. The contractors of such projects felt that since it was the Federal Government that gave them the contracts, the Schools/Local Council authorities etc (sic) have no reason to supervise the jobs.” Likewise, one Principal Zonal Manager complained that since decisions about hiring contractors were made by the Federal Government, with no input from local authorities, the latter were in no position to take remedial action to prevent reoccurrence of contractor non-performance. Thus the issue arises as to the appropriateness of the development of local schools, clinics, roads, electrification and water projects remaining the exclusive purview of the Federal Government. It seems rather that institutional capacity to administrate these development priorities should devolve to the geo-political zone, state and local governments, which are closer to end-users and in theory more responsive to their needs and better suited by proximity to oversee the progress of contractors. Since among the primary shortcomings that the PEMFAR inspectors found was insufficient consultation with end-users and poor performance of contractors, decentralised administration of federal and state funds allocated in these sectors may enhance the effectiveness of poverty eradication projects. Also, citizens may perceive themselves as having more direct access to local and state-level politicians and bureaucracies than to a distant Federal Government, thus increasing their ability to convey their interests and hold government accountable in its responsiveness. And while state and local governments are plagued by corrupt officials, the devolution of budget implementation to this level will force grassroots Civil Society Organisations to bolster their capacity to effectively monitor state and local government spending. While overall

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guidelines in all sectors must be directed from the Federal Government to ensure universal minimum standards, delegation of project-implementation would relieve an over-burdened Federal Government of having sole responsibility for budget-control. This would simultaneously force state-level bureaucracies to evolve, thus building states' capacity to better administer collection of tax-revenues, the delivery of public services, and the transparent management of. Budgets, allowing greater public scrutiny. Thus we recommend that Civil Society push for the decentralisation of the administration of development projects to the state level.

3) The monitoring exercise revealed occasionally careless and haphazard reporting by the monitors. One aspect of the assignment was to conduct primary research upon the projects in question, and this may have been done expertly. But the reports of the monitors stand alone to convey the data to all those downstream users of the PEMFAR exercise as a secondary research source. Here the omissions, inaccuracies and inconsistencies make the reports occasionally more obscuring than revealing of the reality on the ground of the monitored projects. Considering the level of technicality involved in both the evaluating and the reporting aspects of the monitoring exercise, capacity building programmes on budget analysis and project monitoring, evaluation and reporting should be undertaken by Civil Society.

Recommendation to the International Financial Institutions

Inspections revealed that the South-South Geo-Political Zone, as the most impoverished in the nation, performed most poorly with regards to the ratio of completed projects to those initiated. Thus we strongly endorse the recommendation of one monitor that looted funds, which may be repatriated in the future, be to a large degree devoted to the oil-producing states, which provides the nation's financial backbone but has historically suffered gross neglect. The carrying out of this recommendation would support the good-governance aspect of NEEDS priorities: that the provision of public services and goods to benefit the population is the primary responsibility of government. Not only does this serve to compensate for the disproportionate costs of oil production borne by this region, but in this case, investments in concrete development would serve to secure stability in

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this volatile region, and thereby secure the undiminished flow of natural resource wealth that is the foundation for an economy of over 100 million souls.

There is an increasing tradition whereby local Civil Society internationalises its causes to circumvent local power structures. The international community first witnessed this strategy employed by Mexico's Zapatista movement, which successfully garnered international attention in support of its interests. For a domestic movement to benefit from international support requires that Civil Society successfully exploit international trends that are conducive to the movement's goals, such as the rise of environmental and human rights awareness. This *boomerang model* describes the means by which local movements may obtain resources internationally to sustain their cause when the lack of political avenues hinders their advancement domestically.² This method of enlisting global backers was used with some degree of success by Ken Saro-Wiwa and the Ogoni Movement and remains a relevant strategy today. The NNSA feels that the increasing international awareness on issues of transparency and good governance should be harnessed to maintain international pressure on the Federal Government of Nigeria to invest in the development of the Niger Delta region in the name of distributive justice. Thus we strongly encourage the relevant international financial institutions to incorporate into all policy recommendations directed at the FGN the stipulation that development priorities in Nigeria should address the concerns of the oil-producing states in a measure that is inversely proportional to the neglect to which this region has historically been subjected

² Bob, Clifford (2002) 'Political Process Theory and Transnational Movements: Dialectics of Protest Among Nigeria's Ogoni Minority' *Social Problems*, Vol. 49, No. 3

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APPENDICES

Appendix A: Monitoring Teams Breakdown

INSPECTION TEAMS(FOR PROJECTS COVERED IN THIS SHADOW REPORT)				
Team	Inspector	Project	State	Region
A	Engineer Mnena Shija (NNSA)	Koton-Karfi ITC	Kogi	N.C.
A	Philip A. Akinfemide (Ministry of Finance)	Koton-Karfi ITC	Kogi	N.C.
A	Engineer Mnena Shija (NNSA)	LGEA (RCM) Primary School, Agbeji	Kogi	N.C.
A	Philip A. Akinfemide (Ministry of Finance)	LGEA (RCM) Primary School, Agbeji	Kogi	N.C.
A	Engineer Mnena Shija (NNSA)	Federal Government College Kwali	FCT	N.C.
A	Philip A. Akinfemide (Ministry of Finance)	Federal Government College Kwali	FCT	N.C.
A	Engineer Mnena Shija (NNSA)	Sarkin Pawa-Kaduna Road	Niger	N.C.
A	Philip A. Akinfemide (Ministry of Finance)	Sarkin Pawa-Kaduna Road	Niger	N.C.
A	Engineer Mnena Shija (NNSA)	Gurara Water Transfer/ Lower Usman Dam	FCT	N.C.
A	Philip A. Akinfemide (Ministry of Finance)	Gurara Water Transfer/ Lower Usman Dam	FCT	N.C.
B	Alh. M. Lawal Salisu (NNSA)	6 Bridges Argungu Road	Kebbi	N.W.
B	Sunday I. Onyeama (Ministry of Finance)	6 Bridges Argungu Road	Kebbi	N.W.
B	Alh. M. Lawal Salisu (NNSA)	Rijau-Ribah-Wasagu Road	Kebbi	N.W.
B	Sunday I. Onyeama (Ministry of Finance)	Rijau-Ribah-Wasagu Road	Kebbi	N.W.
B	Alh. M. Lawal Salisu (NNSA)	Primary Health Centre Aljanare	Kebbi	N.W.
B	Sunday I. Onyeama (Ministry of Finance)	Primary Health Centre Aljannare	Kebbi	N.W.
B	Alh. M. Lawal Salisu (NNSA)	B3 Attahiru Primary School Tambuwal	Sokoto	N.W.
B	Sunday I. Onyeama (Ministry of Finance)	B3 Attahiru Primary School Tambuwal	Sokoto	N.W.
B	Alh. M. Lawal Salisu (NNSA)	Federal Government Girls College, Gwandu	Kebbi	N.W.
B	Sunday I. Onyeama	Federal Government Girls	Kebbi	N.W.

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	(Ministry of Finance)	College, Gwandu		
C	Tijah Bolton Akpan (NNSA)	Sokoto-Goronyo Dam Road	Sokoto	N.W.
C	Ajayi O. Ekun (Federal Ministry of Works)	Sokoto-Goronyo Dam Road	Sokoto	N.W.
C	Tijah Bolton Akpan (NNSA)	Primary Health Centre Dange	Sokoto	N.W.
C	Ajayi O. Ekun (Federal Ministry of Works)	Primary Health Centre Dange	Sokoto	N.W.
C	Tijah Bolton Akpan (NNSA)	Goronyo ITC & TDN	Sokoto	N.W.
C	Ajayi O. Ekun (Federal Ministry of Works)	Goronyo ITC & TDN	Sokoto	N.W.
C	Tijah Bolton Akpan (NNSA)	Middle Rima Valley Irrigation Project	Sokoto	N.W.
C	Ajayi O. Ekun (Federal Ministry of Works)	Middle Rima Valley Irrigation Project	Sokoto	N.W.
D	Ohio R. Ehimigbai	Yola-Maraba-Mubi-Michika Road	Adamawa	N.E.
D	Akin M. Adesina	Yola-Maraba-Mubi-Michika Road	Adamawa	N.E.
D	Ohio R. Ehimigbai	Mubi-Maiha-Sorau Road	Adamawa	N.E.
D	Akin M. Adesina	Mubi-Maiha-Sorau Road	Adamawa	N.E.
D	Ohio R. Ehimigbai	Electrification Gurin	Adamawa	N.E.
D	Akin M. Adesina	Electrification Gurin	Adamawa	N.E.
D	Ohio R. Ehimigbai	Federal Model Primary Health Centre Gaanda	Adamawa	N.E.
D	Akin M. Adesina	Federal Model Primary Health Centre Gaanda	Adamawa	N.E.
D	Ohio R. Ehimigbai	Federal Science Technical College Michika	Adamawa	N.E.
D	Akin M. Adesina	Federal Science Technical College Michika	Adamawa	N.E.
E	Barisuatam N. Deeyeh (NNSA)	Bauchi-Tafawa-Balewa-Dawaki Road	Bauchi	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	Bauchi-Tafawa-Balewa-Dawaki Road	Bauchi	N.E.
E	Barisuatam N. Deeyeh (NNSA)	Hadejia Irrigation	Awyo	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	Hadejia Irrigation	Awyo	N.E.
E	Barisuatam N. Deeyeh (NNSA)	Jangargari ITC/TDN Electrification	Jigawa	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	Jangargari ITC/TDN Electrification	Jigawa	N.E.

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E	Barisuatam N. Deeyeh (NNSA)	Primary Health Center Tiyin	Bauchi	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	Primary Health Center Tiyin	Bauchi	N.E.
E	Barisuatam N. Deeyeh (NNSA)	CPS Tafawa Balewa	Bauchi	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	CPS Tafawa Balewa	Bauchi	N.E.
E	Barisuatam N. Deeyeh (NNSA)	Federal Government Girl's College	Bauchi	N.E.
E	Engr. Muhammad Musa (Ministry of Education)	Federal Government Girl's College	Bauchi	N.E.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Ediba-Itigidi Bridge	Cross River	S.S.
F	Ifeoma N. Madueke (NNSA)	Ediba-Itigidi Bridge	Cross River	S.S.
F	Ifeoma N. Madueke (NNSA)	Ikom-Wula-Obudu Road	Cross River	S.S.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Ikom-Wula-Obudu Road	Cross River	S.S.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Rural Electrification Okobo Uya Oron	Akwa Ibom,	S.S.
F	Ifeoma N. Madueke (NNSA)	Rural Electrification Okobo Uya Oron	Akwa Ibom	S.S.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Primary Health Care Centre Akorisi Bendi	Cross River	S.S.
F	Ifeoma N. Madueke (NNSA)	Primary Health Care Centre Akorisi Bendi	Cross River	S.S.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Federal Science Technical College, Uyo	Akwa Ibom	S.S.
F	Ifeoma N. Madueke (NNSA)	Federal Science Technical College, Uyo	Akwa Ibom	S.S.
F	Engr. Ikechukish G. Ifeora (Federal Ministry of Water Resources)	Offo Central Primary School, Uyo	Akwa Ibom	S.S.
F	Ifeoma N. Madueke (NNSA)	Offo Central Primary School, Uyo	Akwa Ibom	S.S.
G	Gilbert C. Nwichi	Bodo-Bonny Road	Rivers	S.S.
G	Mimidoo Achakpa	Bodo-Bonny Road	Rivers	S.S.
G	Mimidoo Achakpa	Electrification Gwara & Ekporo	Rivers	S.S.

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G	Gilbert C. Nwichi	Electrification Gwara & Ekporo	Rivers	S.S.
G	Mimidoo Achakpa	Renovation Kugbo Primary School	Rivers	S.S.
G	Gilbert C. Nwichi	Renovation Kugbo Primary School	Rivers	S.S.
G	Mimidoo Achakpa	Federal Science Technical College Ahoada	Rivers	S.S.
G	Gilbert C. Nwichi	Federal Science Technical College Ahoada	Rivers	S.S.
H	Engr. Abayomi Adebisi (Ministry of Power Steel)	Oshogbo-Ilesha Road	Ogun	S.W.
H	Emeka J. Ononamadu (NNSA)	Oshogbo-Ilesha Road	Ogun	S.W.
H	Engr. Abayomi Adebisi (Ministry of Power Steel)	Ishara-Ago-Iwoye-Ijebuigbo Section I	Ogun	S.W.
H	Emeka J. Ononamadu (NNSA)	Ishara-Ago-Iwoye-Ijebuigbo Section I	Ogun	S.W.
H	Engr. Abayomi Adebisi (Ministry of Power Steel)	Model Primary Health Care Centre Idogun	Oyo	S.W.
H	Emeka J. Ononamadu (NNSA)	Model Primary Health Care Centre Idogun	Oyo	S.W.
H	Engr. Abayomi Adebisi (Ministry of Power Steel)	Tapala , Laloko, Aka Rural Electrification	Ogun	S.W.
H	Emeka J. Ononamadu (NNSA)	Tapala , Laloko, Aka Rural Electrification	Ogun	S.W.
H	Engr. Abayomi Adebisi (Ministry of Power Steel)	St. David's School	Oyo	S.W.
H	Emeka J. Ononamadu (NNSA)	St. David's School	Oyo	S.W.
I	Dominic E. Ojeme (Ministry of Finance)	Enugu State Water Supply Augmentation Project	Enugu	S.E.
I	Auwal Musa Rafsanjani (NSSA)	Enugu State Water Supply Augmentation Project	Enugu	S.E.
I	Dominic E. Ojeme (Ministry of Finance)	Utuh Primary School	Anambra	S.E.
I	Auwal Musa Rafsanjani (NSSA)	Utuh Primary School	Anambra	S.E.
I	Dominic E. Ojeme (Ministry of Finance)	FGGC Onitsha, Classrooms, Clinic, Labs	Anambra	S.E.
I	Auwal Musa Rafsanjani (NSSA)	FGGC Onitsha, Classrooms, Clinic, Labs	Anambra	S.E.
I	Mohammed Kala (F. Ministry of Finance)	Ekwulobia-Oko-Umunze-Ibinta Imo State Border Road	Anambra	S.E.
I	Auwal Musa Rafsanjani	Ekwulobia-Oko-Umunze-	Anambra	S.E.

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	(NSSA)	Ibinta Imo State Border Road		
I	Mohammad Kala (F. Ministry of Finance)	Primary Health Center Isu-Eha-Amufu	Enugu	S.E.
I	Auwal Musa Rafsanjani (NSSA)	Primary Health Center Isu-Eha-Amufu	Enugu	S.E.
I	Mohammad Kala (F. Ministry of Finance)	Ukwulyu Town Rural Electrification	Anambra	S.E.
I	Auwal Musa Rafsanjani (NSSA)	Ukwulyu Town Rural Electrification	Anambra	S.E.
J	John Onyeukwu (NNSA)	Federal Government College, Okigwe,	Imo	S.E.
J	Akinkuade Olufisayo (Ministry of Health)	Federal Government College, Okigwe,	Imo	S.E.
J	John Onyeukwu (NNSA)	Special Education Centre, Mentally Challenged Blk.	Orlu	S.E.
J	Akinkuade Olufisayo (Ministry of Health)	Special Education Centre, Mentally Challenged Blk.	Orlu	S.E.
J	Apollos Nwafor (NNSA)	Etitiana Nkporo Health Centre	Abia	S.E.
J	Akinkuade Olufisayo (Ministry of Health)	Etitiana Nkporo Health Centre	Abia	S.E.
J	Apollos Nwafor (NNSA)	Okigwe-Afikpo Road	Ebonyi	S.E.
J	Akinkuade Olufisayo (Ministry of Health)	Okigwe-Afikpo Road	Ebonyi	S.E.
J	Apollos Nwafor (NNSA)	Ishiagu T.D.N.	Ebonyi	S.E.
J	Akinkuade Olufisayo (Ministry of Health)	Ishiagu T.D.N.	Ebonyi	S.E.

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Appendix B: Exerpts of Mr. Nwafor's Comments

Adjoining a questionnaire from the Ishiagu T.D.N. electrification exercise:

“The respondent told us that the project began in 2003 and because the former Senate President – Anyun Pius Angim – is from that community, the project was finished on time... The project was however vandalised by hoodlums from a neighbouring community because of political reasons against the former Senate President... Another issue is that only phase one of the project was done and the PHCN Zonal engineer said the project was completed but the community people said only phase I was completed which was responsible for the vandalism of the project because the neighbouring community felt the former Senate President had directed that the project be not carried out in their own community and had “eaten” the money.

Adjoining a questionnaire from the Primary Health Centre, Etitama, Nkporo, Ohafia are these two excerpts:

“The project was contracted to one ‘Ugo Ohuabunwa’ who is the younger brother of ‘Hon. Mao Ohuabunwa’ a member of House of reps who owns a business but called ‘Master Services’ in P.H. The contractor has only been to the site twice and has refused to return to site even when he was called on phone. In fact, we called Hon. Mao Ohuabunwa who is the chairman and owner of Masters Services for more enquiries but he was evasive on most of our questions.”

“The foreman (the respondent) claims, is a man with questionable character who is feared by the community and as such the community cannot do anything to him.”

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Appendix C: PEMFAR Monitoring Exercise Questionnaire

Date: ____/____/2006

Interviewer ID: _____

A. PROJECT DETAILS

A.1 Sector: Education Health Power Water Works

A.2 Type of Infrastructure: Road Bridge Building Electrical Installation

Other (Please Specify) _____

A.3 Project Title: _____

A.4 Geo-Political Zone: _____ A.5 State: _____

A.6 Local Government: _____ A.7 Nearest Town: _____

B. RESPONDENT DETAILS

B.1 Surname: _____ B.2 First Name: _____ B.3 Initial: _____

B.4 Relationship to Project: Supervisor Engineer Monitor QS

Architect CSO Community Member/Leader Traditional Ruler

End User LG/SG officer Other (Please Specify) _____

C. PROJECT DESIGN

C.1 In choosing the project and its location I believe that at least the following parties were consulted:

Technical Professionals Local Government State Government

Local CSOs

Community Members/Leaders Traditional Rulers End Users

Donors

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C.2 The reasons I am sure they were consulted are as follows _____

C.3 Their input was reflected in final project design as follows _____

D. PROJECT STATUS

D.1 Project Started in Year: _____ D.2 This was original start date? Y N

Don't Know

D.3 If not original date, why was start date changed? _____

D.4 Project Status: In Progress, _____% Complete Functioning since Year:

Completed in Year: _____ D.5 This was original finish date? Y N

Don't Know

D.6 If not original date, why was finish date changed? _____

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D.7 (In the opinion of this field monitoring team, the project Exists Y N and is approximately _____% complete).

D.8 Have there been delays on this project? Y N Don't Know

D.9 What has been the primary source of delay on this project? _____

D.10 What steps were taken to prevent recurrence of the delay? _____

E. PROJECT IMPACT

E.1 Is the satisfaction of citizens with this project being measured? Y N
 Don't Know

E.2 If Yes, by whom and how? Don't Know

E.3 When issues that can impact the success of the project are uncovered through monitoring and evaluation activities, how does government ensure these issues are adequately addressed?

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Don't Know

E.4 Is value-for-money auditing of this project being done? Y N Don't Know

E.5 If Yes, by whom and how? Don't Know

E.6 (Please ask only when project under review is complete and functioning.) Is there a scheme in place to ensure proper on-going maintenance and sustainability of what the initial project has delivered? Y N Don't Know

E.7 If yes, which of the following items are covered in the scheme? Physical Infrastructure Equipment Spare Parts Requisite Staffing Levels Consumables

Other (please Specify)

E.8 In your view what is the current level of utilization? _____%. Don't Know

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E.9 Are there potential problems for effective & efficient utilization? Y N
 Don't Know

E.10 If Yes, which category or categories fit the nature of the problem?

Affordability Accessibility Suitability Quality Usefulness
 Awareness

E.11 Are you aware of the sources of funding for this project? Y N Don't Know

E.12 If yes, please list a few of these sources: _____

E.13 If you were to take a guess, about how much did government spend on this project? Don't Know

F. SIGN OFF

Interview was conducted by (team member 1):

F.1 Surname: _____ F.2 First Name: _____ F.3 Initial: _____

I am happy the interview was properly conducted (team member 2).

F.4 Surname: _____ F.5 First Name: _____ F.6 Initial: _____