1. Country and Sector Background

**Economic Situation and Poverty.** Nigeria is the largest country in West Africa with a GDP of about US$50 billion (2003) and a per capita income of about US$320. It is highly dependent on oil which provides about seventy five percent of government revenues and ninety five percent of export earnings. Growth has been highly volatile and averaged just over 3 percent annually over the last decades—barely enough to keep up with population growth. Sixty percent of Nigerians live on less than $1 per day. Nigeria services only about half of its annual external debt obligations of over $3 billion (20 percent of oil revenues). For several states, full debt service would leave little resources for other expenditures.

**Political Developments and the New Emphasis on Reforms since 2003.** The successful completion of the 2003 presidential, gubernatorial, and legislative elections (at the national and state levels) was a landmark because, for the first time since the 1960’s, Nigeria achieved a transition from one civilian government to another civilian government through contested elections. Right after the 2003 elections, President Obasanjo announced ambitious reforms aimed at laying the foundations for economic growth, employment creation, poverty reduction and more transparency and accountability in the management of public resources. In July 2003, he appointed a strongly reform minded economic team at the Federal level which quickly developed a comprehensive program: the National Economic Empowerment and Development Strategy (NEEDS). The NEEDS main elements include: (i) promoting macroeconomic stability; (ii) accelerating privatization and liberalization of the economy; (iii) reforming the public service, including reforming public expenditure, budget and civil service; (iv) fighting corruption, improving government transparency and accountability; and (v) strengthening basic service delivery. Important early measures have included deregulating the downstream petroleum sector and committing Nigeria to the Extractive Industries Transparency Initiative (EITI), reinvigorating the anti-corruption efforts through the establishment of the Economic and Financial Crimes Commission (EFCC) to complement the work of the Independent Corrupt Practices and other Related Offenses Commission (ICPC), and strengthening macroeconomic policies (adopting a fiscal policy rule, reducing the fiscal deficit, limiting recourse to monetary
financing of the government deficit, and preparing a Fiscal Responsibility Bill). The new Federal administration also intensified the dialogue with the states on economic development and poverty reduction issues encouraging each state to develop its own State Economic Empowerment and Development Strategy (SEEDS).

**Federalism and Intergovernmental collaboration.** Today, there are thirty six states in Nigeria, in addition to the Federal Capital Territory. The 1999 Constitution increased the responsibility to the states in the delivery of social services and the provision of infrastructure. However, most powers accorded to the states are exercised concurrently with the FGN. This Concurrent Legislative List continues to cause debates over which tier of government, federal or state, is best placed to deal with various areas of policy (e.g. education, police).

**States Finance.** In spite of initiatives taken by a number of states in recent years to increase revenue mobilization, the states remain dependent on allocations of oil revenue through the Federation Account, the pool into which oil and all VAT revenues are paid prior to distribution to the three tiers of government. They rely on Federation Account transfers for at least three quarters of their total budget revenues. Since the late 1990’s, boosted by the oil boom and the depreciation of the Naira, states have enjoyed strong revenue growth. At the same time, expenditures have risen sharply as states have been obliged to follow the FGN’s pay increases in 1998 and 2000 (totaling a two and half times increase of civil service pay and allowances), leading to a wage bill increase exacerbated by overstaffing and payroll fraud.

While as a group, states do not appear to be in a fiscal crisis yet thanks to strong oil revenues, their public finances are overextended, and highly vulnerable to a weakening of oil prices. A number of states, in launching ambitious capital spending programs, have become committed to levels of spending at times exceeding available resources, and have filled the gap through short term domestic borrowing, at high nominal interest rates. In their efforts to service their obligations, some states have built up fresh arrears to contractors and run late in meeting their monthly payrolls. What has been missing for effective fiscal policy has been clear and coherent development strategies for the states, which meets both poverty reduction and growth expectations of the populations and addresses weaknesses in the machinery and capacity of the state. However, this is now changing with the development of the SEEDS in particular.

**The Need for a Sustained Capacity Building Effort.** All states saw their governance capacity weakened over the years through failure to modernize public management systems, lack of training, proliferation of public agencies and enterprises, patronage based hiring policies, and systemic corruption. With excellence unrecognized, many performing civil servants left the service and young graduates with solid education and professional ambitions looked for employment in the private sector and abroad. Even in a state like Cross River which appears to have resisted the erosion of skills better thanks to a longer administrative tradition, the maintenance of a sufficiently skilled civil service has not been possible. One of the reason is that state civil service training institutions are in decay and have not kept up with the evolution of business processes and techniques in modern public institutions. Also, in most states, the responsibility for setting training priorities and selecting people for training has been overly centralized in the Office of the Head of Service while it should rest more with the MDAs to
facilitate a strong link between staff training and the skills required to meet the operational objectives of the service.

The Need for a Comprehensive and Realistic Public Sector Reform Strategy. In face of serious institutional capacity constraints, states seeking to implement coherent economic development strategies need to develop a comprehensive and yet realistic public sector strategy. This entails addressing: (a) ineffective planning and budgeting, and the lack of transparency and accountability in the use of public resources including inadequate procurement practices; (b) the weak human resource management system which limits a state’s ability to keep the staff strength of the civil service in line with resources constraints and efficiency requirement; and (c) the need for a continuous effort to develop staff skills to enable good performance in the civil service. There is also a need for improvements in the broad area of inter-governmental relations.

2. Objectives

The Project falls squarely under the objective of the NEEDS and has been developed in response to requests from some fifteen state governments. It is also fully consistent with the objectives and approach of the CPS which (i) includes enhanced transparency and accountability for better governance as one of the areas of focus for partnership; (ii) emphasizes selectivity in Bank support to states; and (iii) recognizes the need for sequencing and phasing reforms.

3. Rationale for Bank Involvement

There are two principal reasons for the IDA to support public management reforms in the states. First, the state (and the local government which fall under its purview) is the tier of government principally responsible for the delivery of basic services to the population. Therefore, the attainment of Nigeria poverty reduction objectives and more generally the MDGs, which the international community including the Bank are firmly committed to achieve, largely depends on state governments’ capacity to discharge their basic service delivery mandates in an efficient and accountable manner.

Second, the Bank’s involvement will bring in wide-ranging international experiences and needed technical assistance to the reform efforts of participating state governments. The Bank has accumulated substantial knowledge and experience on public sector reforms including public financial management and human resource management. State governments will benefit from IDA support to correct shortcomings of existing approaches to public sector reforms.

Finally, the Bank’s involvement will bring needed financial resources to help fund the costs of reforms. While state governments have put sizeable resources to improve their governance system in the past years, there still exists considerable financing gap to meet the existing enormous governance challenges given the damages done through many years of military rules and mismanagement of resources. Therefore, the Bank financing is much needed to complement the own reform efforts of the state governments.

4. Description
Project Components and Capacity Building Strategy

The three participating states (Bauchi, Cross river and Kaduna) have been chosen among six states which where identified during Project preparation through a transparent competitive process based on initial diagnostic/proposal documents presented by thirteen states out of twenty four invited. The four criteria utilized in evaluating the initial proposals were (i) the quality of diagnosis of existing constraints, (ii) the overall reform program for the state’s public sector, (iii) the relevance of the activities proposed for IDA consideration, and (iv) track record between 1999 and 2002. The selection was further refined in light of the states performance in 2003 and 2004 and the NEEDS and CPS which both required an even greater focus on a small number of performing states.

The Project is designed around two components: a Core Reform Program (CRP) to be implemented in all participating states; and State Specific Programs (SSP) selected by the states. Annex 4 provides a more detailed description of the Project with costs summarized in Annex 5. In addition, a Technical Appendix present the sets of activities to be carried out under each subcomponent of the CRP.

Project Component #1: The Core Reform Program (CRP)- US$ 13.8 million (average of US$ 4.6 per state)

This largest component of the Project aims to increase the ability of Bauchi, Cross River, and Kaduna states to improve the development and implementation of public policies and programs. To that end, it will (i) help rebuild basic systems of public financial and human resource management that meet a minimum standard in terms of efficiency, accountability and transparency; (ii) promote the standardization of PFM procedures and of financial data production among the states of the Federation to allow appropriate data aggregation and analysis; and (iii) thereby, facilitate the formulation and implementation of national fiscal policies.

In each participating state, the Project will finance an integrated package of technical assistance, equipment and training to support the following set of reforms.

- Adopting a new public financial management legislation that meets the standards of modern financial management in terms of relevance, comprehensiveness, transparency, and accountability. The new legislation already drafted for the FGN will serve as a guide for the new state legislations;

- Reforming the budget preparation. The Project will finance the development and institutionalization of a simplified multi-year budgeting framework (MYBF) for annual budget preparation, leading to more sustainable budget implementation, less “feast or famine”, and no run up of short term debt. The objective will be to present to the State House of Assembly annual budgets which are part of the MYBF starting from the budget for FY 2008 at the latest. The MYBF should state policies and priorities, and fiscal objectives clearly in a 3-year perspective for both revenue and expenditure (recurrent and capital). The first year of the MYBF, which will include more detailed information, will be the annual budget to be enacted for the corresponding year. In addition, budget monitoring will be enhanced by publishing monthly statements on budget execution by ministries;
Strengthening the accounting, expenditure control, and financial reporting functions by (i) implementing the Standard Chart of Account (SCoA) being developed by the states' Accountants General and the Accountant General of the Federation; (ii) overhauling existing processes such as commitment controls and payment authorization/approval; and (iii) improving financial reporting by the ministries and the State government as a whole.

Strengthening the external audit function. The Project will help modernize and strengthen external audit procedures and performance. This will include, adjusting the current legislations if necessary, clearing the backlog, and developing the capacity of audit personnel with the assistance of experienced auditors from the private sector;

Implementing a small to medium size financial management information system focusing on the budget and treasury functions. The objective will be to improve efficiency, transparency and comprehensiveness using modern ICT. The Budget and Treasury MIS (BATMIS) will be implemented in a phased manner and, when fully in place, support planning and budgeting, transaction processing, and reporting on the use of financial resources. The system will be integrated in the sense that it will offer a reliable and unified database to and from which all financial data will flow and which will be shared by all users. The BATMIS will be a small to medium-range system using technologies that are simple and user friendly, utilizing off the shelf application software packages with appropriate customization.

Modernizing human resource management by focusing on the basic functions of personnel registry management and establishment control and in coordination with the Ministry of Finance. The activities supported will include (i) staff audits and pay parades when necessary, (ii) cleaning and reorganization of personnel records, and (iii) implementing an automated and unified human resource management information system (HRMIS) for the civil servants. The HRMIS will have a proper interface with the BATMIS (if not one integrated module of BATMIS) for consistency between nominal roll and payroll.

Implementing an extensive training program including (i) the adoption of a training policy statement by the State Government; (ii) professional training for officers and middle managers from the central economic ministries and selected sector ministries, covering key areas of economic and financial management in which the Project seeks substantial improvements (budgeting, accounting and reporting, payment management, and human resource and payroll), and (ii) a computer skills enhancement program for different categories of civil servants in the eight to ten MDAs associated in the Project. The training will be provided locally by Nigerian training institutions with the assistance of consultants and Project staff.

Component #2: States Specific Reform Programs – US$ 1.9 million.

During Project preparation, the states expressed a strong desire for support in areas of reform not included in the CRP but which are important to improve governance and service delivery in their particular context. This will consolidate the ownership of the Project by the state governments. It was agreed that the Project will support additional selected institutional reform and capacity building initiatives identified by the states (i) either before the beginning of the Project (as indicated in the next paragraphs 3.6 and 3.7; or (ii) during Project execution as the needs emerge
in the context of the implementation of their respective SEEDS. For the later, the Project includes a provision of US$ 170 equivalent per participating state.

Bauchi and Kaduna states are committed to modernizing their tax payers identification and data management systems in order to strengthen internally generated revenues (IGR) which remain very low (8 percent and 17 percent of total revenue in 2003 for Bauchi and Kaduna respectively). The Project will help the two states (i) verify and expand the existing tax payer database including through in-house verification and market surveys and assessments; and (ii) implement a basic ICT infrastructure and staff training necessary for maintaining a sound and reliable tax administration database.

Cross River State has selected: (a) strengthening of the Management Development Institute as a key element of CRS’s public service skills development program; and (b) improvement of judicial service delivery through: (i) revision of the rules of civil procedure applicable in Magistrate courts and High Courts in CRS; (ii) a comprehensive skills development program for judicial and administrative officers of the High Courts and Magistrate Courts; and (iii) implementation of a model court administration system in two pilot courts (one Magistrate Court and one High Court).

Activities to be identified (national level)

In addition to financing the activities relating to the two Project components above, the Project includes a provision of US$ 1 million equivalent to meet two types of needs. First, there will be a need to pave the way for reforms that other states will have to embark on in line with their respective SEEDS. Indeed, in the growing number of reformist states, meeting the challenges of effective use of public resources will require developing and implementing institutional and policy reforms similar to those included in the CRP. Second, there will be a need to finance selected studies and consensus building activities in the areas of inter-governmental collaboration and fiscal federalism. The provision will be managed by the NPCU under the supervision of the Federal Minister of Finance and in consultation with IDA.

Project Capacity Building Strategy

The Project has been designed with the belief that (a) capacity building requires a multi-faceted and integrated effort sustained over the medium to long term; and (b) solid first steps can be achieved in a reasonable period of time provided the design of operations includes (i) the creation of an enabling environment through strengthening demand for change and good performance; and (ii) the strengthening of the link between the development of knowledge and skills and the operational deliveries of organizations. The role of the SHoA in the implementation of key components such as budget reform and strengthening of external audit in each participating state, the participation of representatives of the civil society and the SHoA in state steering committees, and the participatory and decentralized nature of the Project implementation arrangements (including within the States) are meant to consolidate the demand for change and good performance and to broaden the ownership of the reforms.
On the supply side, the Project acknowledges the erosion of the training capacity within the state civil services over the years. Building on recent efforts, the Project (i) stresses the need for a well thought through training policy as a condition for effective skills development; (ii) includes training of trainers in areas where training capacity is limited; (iii) focuses on training locally which is more cost effective than training abroad; and (iv) seeks to support the rehabilitation of one training institution (the Management Development Institute in Calabar, CRS) which has a vocation to serve several states in the Eastern parts of Nigeria. The main Project training activities are indicated in the Technical Appendix.

Finally, the Project establishes a strong link between training, institutional changes and operational objectives. While the states have developed large staff training proposals for the civil service, the Project has chosen to focus on MDAs and functions that are directly concerned by the reforms targeted in the various components. This is in line with the findings of training need assessments conducted during Project preparation in Cross River and Kaduna States. The knowledge and skills development activities under the Project (combining on-the-job training/coaching, specific technical skills development workshop and seminars, knowledge sharing and dissemination activities etc.) are not packaged as isolated and discrete “training components” but rather integrated in each component as one element necessary to bring about lasting changes in the aspects of public management addressed by the Project. As a consequence, the ten percent of project costs grouped under the “training column” of the costing tables is only partly representative of the skills enhancement effort planned under the Project.

5. Financing
Source: ($m.)
BORROWER/RECIPIENT 0.0
INTERNATIONAL DEVELOPMENT ASSOCIATION 18.1
Total 18.1

6. Implementation

**Partnership arrangements**

Nigeria and Bank dialogue on state level public policies and governance intensified in 2004 with the launching of the preparation of SEEDS. This dialogue is conducted jointly with other donors and the Bank has the opportunity to continue to share experience especially with the DFID, which is already working on improving governance in four states (Benue, Jigawa, Ekiti and Enugu) and the EC which is seeking to support governance capacity in further five (Abia, Cross River, Gombe, Kebbi, and Osun).

The Project will complement the efforts being deployed in several sectors with the support of the international community including other Bank assisted projects (education, health, infrastructure – see Annex2). Indeed, the institutional reforms (including increased transparency, predictability, and accountability), and capacity enhancement activities that the Project will support at the center in state civil service are designed to provide a more coherent and effective policy framework and more efficient operational processes that service delivery oriented sector program will benefit from. For instance, the reforms in budget preparation and execution will be instrumental in improving resource allocation among (and within) sectors and monitoring the effectiveness of public spending in the social and infrastructure sectors.
Institutional and implementation arrangements

Arrangements for the Individual State Public Sector Management Reforms component. The states will have the primary responsibility for the implementation of the public management reforms included in their respective subprojects. Activities will be carried out by existing agencies according to their respective areas of responsibility. To guide, support and coordinate the activities executing agencies (AEAs) in each participating state, there will be (i) a State Steering Committee (SSC) on governance reforms chaired by the Governor and including representatives of the legislature and the civil society; and (ii) a State Project Coordination Unit (SPCU) located in one of the lead AEAs. The SPCU will be responsible for the day-to-day monitoring of Project implementation in the state. It will be headed by a Coordinator with the rank of a Director or above and will be supported by a team with expertise in project management, procurement, ICT, and office management. State Project components will be implemented over a period of four years.

A generic presentation of the implementation responsibilities for each component of the CRP is indicated in Annex 4. Because skilled staff are in limited number in the states civil service, the Project makes resource available to finance non civil service staff and consultants who will support the SPCUs in the implementation of their respective subprojects. This will be in addition to the Project resources allocated for the equipment, travel and the functioning of the SPCU during the four years of Project implementation. The average allocation under the Credit for the equipment, staffing, consultants support, travel and functioning of a SPCU during a period of four years is estimated at US $ 360,000 equivalent per state.

With respect to financial management, the Project Financial Management Unit (PFMU) which has been established in the Office of the Accountant General of each state will be responsible for managing the financial affairs of the Project at the state level, including ensuring compliance with the financial management requirements of the Bank and the state government. The PFMUs are also staffed with Internal Auditors who will be responsible for the Project internal audit.

Arrangements for Coordination and Support at the National Level. The overall Project coordination and the support to participating states in the implementation of their respective subprojects will be the responsibility of a National Project Coordination Unit (NPCU) located in the Multilateral Institutions Department of the Federal Ministry of Finance (FMF/MULT). The Project includes a provision of US$ 263 thousand equivalent for the functioning of the NPCU. The NPCU will (i) provide technical support as requested by the states; (ii) conduct implementation monitoring missions and mid-term reviews; and (iii) coordinate, consolidate, and disseminate the information from various components implementing agencies. The NPCU will include public finance management/ICT specialists to assist the states specify, procure and implement the BATMIS and HRMIS and, together with the contractors, provide training and technical support to the state subproject implementation teams. Staff dedicated from the Finance and Accounts Department of the FMF will be responsible for managing the financial affairs of the Project at the NPCU level, including ensuring compliance with the financial management requirements of the Bank and the FGN. FAD/FMF will be staffed by relevant qualified accountants. They will maintain adequate FM arrangements to support the deployment of Project resources in an economic, efficient and effective manner to achieve the stated development
objectives. The Project Internal Auditors at the FMF will perform modern internal audit functions for the NPCU activities.

7. Sustainability

The reforms supported by the Project are expected to have a lasting impact on public management in the participating states and to showcase the benefit of increased accountability and transparency. The Project design provides reasonable assurances regarding the sustainability of the activities supported in three ways: (i) the proposed new public management systems and policies are relevant to the needs of the states in the medium to long term as they face increasing development challenges and a more vocal citizenry that expects results and quality public service; (ii) the modular nature of the changes to be supported enable a phased approach and a pace adjustable to local circumstances without backtracking; and (iii) the emphasis on staff training and internalization of new processes and systems in each component and sub-component of the Project will consolidate the ownership of the reforms by the state administrations.

In spite of the above, two sustainability issues remain. First, whether the States will maintain a strong political commitment for reforms through the Project implementation period, given that nationwide elections are to be held in 2007. A mitigating factor is that while the governors of the participating States will not be eligible because of the constitutional two-terms limit provision, their respective successors are likely to be members of their team/party because of the general good perception of the current administrations in these states. Also, the involvement of the SHoAs in the Project will likely provide for a steady demand for reforms from the legislature after the elections.

The second issue relates to the financing of recurrent costs. For the gains from the investments in modern public management systems to be sustainable, governments will have to devote more resources than in the past to the running of government, particularly to regular maintenance and renewal of equipment, and the allocation of funds for regular staff training. This is especially true in the area of ICT where there are license fees to be paid, periodic updating of applications to be financed, and the capacity of system operating staff maintained in an environment where ICT specialist trained by the state administration will find it difficult to ignore more attractive compensation in the private sector. However, the Project’s support for improved budgeting should increase state governments’ capacity to make provision for Operation and Maintenance (O&M) which are traditionally under funded. It was also agreed that the implementation of the MYBF and the BATMIS will require the recruitment of young university graduates in a number and under arrangements that facilitate their retention.

8. Lessons Learned from Past Operations in the Country/Sector

The Project is the first of its kind for the Bank in Nigeria and, at the federal level, the ERGP, approved on December 14, 2004, is only in its first year of implementation. However, the Bank has been involved in state level sector projects in Nigeria over a long time (especially rural development, education, infrastructure, health). It has also capitalized from experience sharing

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1 The ERGP supports financial management and procurement reforms, the restructuring and rightsizing of selected key federal agencies, the reform of the pension management system, and the strengthening of statistics.
with other donors who have been supporting state level governance reforms, most notably DFID and the EC. A number of lessons learned have been incorporated in the Project.

**Selecting committed partners.** The Bank’s global experience is that governance reforms are unlikely to be sustained without strong political commitment. In Nigeria, while some states remain captive to patronimial politics and are still trapped in the systemic corruption paradigm, this picture is by no means uniform, and there is an increasing number of states which are attempting to modernize and improve service delivery. This lesson has been built directly into the Project through the selection process of the participating states which included the review of reforms engaged by the states and political commitment to further reforms.

**Focusing on the basics first and phasing institutional changes.** Experience elsewhere in Africa points to the importance of getting the basics of public management and governance right before embarking on ambitious reforms such as performance management in the civil service or program budgeting. In addition, the preparation of the Project and the preparation and launching of the ERGP have confirmed the strong need for technical expertise from outside the civil service (federal and state levels alike) in order to achieve significant institutional changes while steps are being taken to build the staff capacity within the public service. An underlying belief is that a second generation of reforms will be needed in the participating states upon effective implementation of the basic reform package included in the CRP.

**Capitalizing on similarities and implementing common reform packages.** The Project economizes on resources by supporting the development of common systems across states, in key areas of PFM. The development of common systems will also facilitate the subsequent rolling out of the reforms into a large number of states. Finally, the experience of the SLGP supported by DFID has shown that state officials who are presented with a coherent set or menu of reforms are more focused and effective in their reform efforts than those who have to develop and sell reform packages in their political environment totally by themselves.

**Managing the information and communication technology (ICT) properly.** The global experience also points to the shortcomings of technology driven institutional development efforts characterized by oversized and too complex ICT solutions; and insufficient involvement of key operational units and staff training. Thus, the Project (i) stresses the policy reforms and institutional changes that the new ICT will support; (ii) emphasizes the need to design the ICT solutions realistically in line with the actual needs of the states and the roles of the concerned operational units; and (iii) considers skills development and technical support from a central ICT team as key elements of success of change management.

9. Safeguard Policies (including public consultation)

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<td>Environmental Assessment (OP/BP/GP 4.01)</td>
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<td>Cultural Property (OPN 11.03, being revised as OP 4.11)</td>
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10. List of Factual Technical Documents

A. Relating to Project Implementation
   • Project Implementation Manual
   • Detailed Project Costs

B. Bank Staff Assessments (including ESW)
   • World Bank 2000. Nigeria country Procurement Assessment Review
   • World Bank 2004. Lagos State Procurement Assessment Report

C. Relating to Bauchi State

D. Relating to Cross River State
   • Cross River State – Staff Leaving Service Benefit as at 30 June 2003. HR Nigeria Limited (Consultants and Actuaries). October 2003

E. Relating to Kaduna State

* By supporting the proposed project, the Bank does not intend to prejudice the final determination of the parties' claims on the disputed areas
11. Implementing Agencies (4) and Contact Persons/Addresses:

<table>
<thead>
<tr>
<th>Addresses and Contact Persons:</th>
<th>Address:</th>
<th>Telephone</th>
<th>Fax</th>
<th>E-mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) The Federal Minister of Finance</td>
<td>Federal Ministry of Finance Ahmadu Bello Way, Central Business District, Abuja</td>
<td>09-2346291-4, 2346951-4 09-2346928, 2346930</td>
<td>Director, MULT – 09-2343609</td>
<td>-</td>
</tr>
<tr>
<td>(2) The Governor of Bauchi State</td>
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<td>077-542611, 543843</td>
<td>-</td>
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<tr>
<td>(3) The Governor of Cross River State</td>
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<td>087-232786, 235050, 236400</td>
<td>087-232786, 239191, 237247</td>
<td><a href="mailto:dduke@crossriversite.com">dduke@crossriversite.com</a></td>
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<tr>
<td>(4) The Governor of Kaduna states</td>
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<td>062-410790</td>
<td>-</td>
</tr>
</tbody>
</table>

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