



## States Fiscal Transparency, Accountability and Sustainability PforR (P162009)

AFRICA | Nigeria | Governance Global Practice | Requesting Unit: AFCW2 | Responsible Unit: GGOAS  
IBRD/IDA | Program-for-Results | FY 2018 | Team Leader(s): Yue Man Lee, Saeeda Sabah Rashid

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### Program Development Objectives

Program Development Objective (from Program Appraisal Document)

The Program Development Objective (PDO) is to strengthen the fiscal transparency, accountability and sustainability in the participating states.

### Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	--	● Satisfactory
Overall Implementation Progress (IP)	--	● Satisfactory

### Implementation Status and Key Decisions

The Nigeria States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR) was approved by the World Bank Board of Executive Directors on June 27, 2018.

While the Program is yet to be declared effective, subject to the National Assembly's approval of the external borrowing plan, solid progress is underway to meet the negotiated legal covenants and effectiveness conditions, prepare implementation agencies and partners for implementation of the Technical Assistance (TA) component so that disbursements can commence as soon as possible after the Program becomes effective, and sensitize participating states with the necessary information to implement the PforR component and prepare for the first annual performance assessment.

The appointment of the Auditor-General for the Federation (AuGF) as the Independent Verification Agent (IVA) has been completed, and the detailed DLI verification protocols including data to be collected by the IVA and procedures to be used have been developed. The hiring of the external audit firm to work with the IVA is in progress and should be completed by December. In addition, the following key milestones are expected to be completed by end November 2018:

- Establishment of the Program Coordination Unit (PCU) with core staff (including Program Manager, Financial Management Specialist, Procurement Specialist, and Program Assistant);

- Completion of the drafting of the Program Operations Manual (POM);

- Detailed annual work plans for the PCU, the IVA and each of the TA implementation agencies and partners (Nigeria Governors Forum (NGF), Public Service Institute of Nigeria (PSIN), Debt Management Office (DMO) and Open Government Partnership (OGP) Secretariat), and updated procurement plan for the PCU.

While the implementing agencies and partners cannot commence capacity building activities for the states before the program is effective, NGF and DMO have started developing guidelines and templates related to the DLIs for states as per the Program Action Plan.

To prepare participating states to implement the PforR component and be ready for the first annual performance assessment by the IVA, key stakeholder engagement and sensitization activities are taking place:

- Presentation by the Country Director (CD) and the Task team Leader (TTL) to all the State Governors on SFTAS during the July NGF meeting with resolution made by the Governors to support the implementation of SFTAS.

- Federal Ministry of Finance (FMOF) Home Finance Department (HFD) as the PCU organized a sensitization meeting with Commissioners of Finance and Accountant Generals from all states on 28 August 2018 with joint presentation by the PCU, IVA, implementing partners, and the Bank. The Commissioners of Finance were requested to set up the institutional structures at the state-level (steering committee, focal points for the PforR and TA component).

- Six regional sensitization workshops will be conducted end-September to mid-October by a joint GoN (HFD/PCU, AuGF as the IVA, DMO) Bank team. The objectives of the sensitization workshops are to:

- Sensitize officials from all the key state-level institutions involved in implementing SFTAS on the overall operation;
- Disseminate and ensure the states understand in-depth the eligibility criteria (EC), DLI matrix and the DLI verification protocols ahead of the IVA assessment of 2018 performance;



- Guide the states to develop internal action plans for achieving the EC and DLIs in 2018 and 2019.

Each state will send a delegation of ten officials from the ministries/departments/agencies responsible for the achieving the eligibility criteria and DLIs and providing data to the IVA: State Budget Office; State Ministry of Finance; State Treasury Office; State (Board of) Internal Revenue Services (SBIR); State Public Procurement Agency; State Debt Management Department; State Accountant General's Office; State Auditor General's Office, as well as the two assigned focal points for SFTAS.

Once completed, key messages from these consultations will be recorded in a Management Letter which the Bank will transmit to the FMOF and the States Government.

## Data on Financial Performance

### Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P162009	IDA-62960	Not Effective	USD	750.00	750.00	0.00	0.00	734.60	0%

### Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P162009	IDA-62960	Not Effective	27-Jun-2018	--	--	30-Dec-2022	30-Dec-2022

### Program Action Plan

<b>Action Description</b>	Provision of templates and guidelines to States for DLI#2 to increase citizens' engagement in the budget process: <ul style="list-style-type: none"> <li>• Citizens Budget</li> <li>• Citizens Accountability Report</li> </ul>				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
Nigeria OGP Secretariat; FMOF as HFD/PCU	No		31-Dec-2019	Increased openness and citizens' engagement in the budget process	Not Yet Due
<b>Comments</b>	<ul style="list-style-type: none"> <li>• Citizens Budget – by Jan 2019</li> <li>• Accountability Report – by Dec 2019</li> </ul>				

<b>Action Description</b>	Provision of guidelines to States for developing a consolidated state revenue code under DLI#4 to strengthen IGR				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
NGF with inputs from JTB	No		31-Jan-2019	Strengthened Internally Generated Revenue (IGR) collection	Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Provision of guidelines to States for strengthening the public procurement legal framework under DLI#6 on procurement				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
NGF with Bureau of Public Procurement	No		31-Jan-2019	Improved procurement practices for increased transparency and value for money	Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	An independent procurement audit conducted on random sample of at least 5 percent of state government capital procurement transactions for States achieving DLI#7				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU will hire the audit firm	No		31-Dec-2021	Improved procurement practices for increased transparency and value for money	Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Provision of templates and guidelines to States for DLI#7 to strengthen debt management, monitoring and analysis: <ul style="list-style-type: none"> <li>• State quarterly debt report</li> <li>• Fiscal Responsibility Law</li> <li>• Debt Sustainability Analysis</li> <li>• Medium-term debt management strategy</li> </ul>				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
DMO	No		31-Dec-2020	Strengthened public debt management and fiscal responsibility framework	Not Yet Due
<b>Comments</b>	<ul style="list-style-type: none"> <li>• State quarterly debt report – by September 2018 – completed, to be disseminated through the regional sensitization workshops by October 2018</li> <li>• Fiscal Responsibility Law – by January 2019</li> <li>• DSA – by December 2019</li> <li>• MTDS – by December 2020</li> </ul>				

<b>Action Description</b>	AuGF shares letter of acceptance of the role of AuGF as the IVA for the Program to FMoF				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD	No		31-Jul-2018		Completed



<b>Comments</b>	Applies to all DLIs
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<b>Action Description</b>	DLI verification protocol contained in the POM is distributed and sensitized with technical staff of key state institutions leading the implementation of the Program in participating States by the PCU and IVA in series of technical workshops				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU and IVA	No		30-Sep-2018		In Progress
<b>Comments</b>	Applies to all DLIs and will be done through the regional sensitization workshops and completed by mid-October 2018				

<b>Action Description</b>	Hiring of the third party external audit firm to work with the AuGF as the IVA				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU	No		30-Nov-2018		In Progress
<b>Comments</b>	Applies to all DLIs. REOI issued. Evaluation committee – joint HFD/PCU and AuGF as IVA – established to review expressions of interest.				

<b>Action Description</b>	Baseline and end of program state-level surveys to assess level of public access to procurement data and procurement efficiency to verify DLI#6 on procurement				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU to procure survey firm	No		31-Dec-2021	Improved procurement practices for increased transparency and value for money	Not Yet Due
<b>Comments</b>	By December 2019 (Baseline) By December 2021 (End of Program)				

<b>Action Description</b>	The procedure used by the DMO to check the accuracy and comprehensiveness of quarterly state debt reports and to provide the IVA with data to support the verification of the debt-DLIs will be reviewed and updated if necessary				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
IVA	No		31-Oct-2018	Strengthened public debt management and fiscal responsibility framework	Completed
<b>Comments</b>	The DMO has revised the state quarterly debt reporting template and established a strengthened internal procedure to check accuracy and completeness which will be rolled out for Q3 2018 debt reporting				



<b>Action Description</b>	Provision of interim reports for full year state expenditure and revenue from the State Auditor Generals and other supplementary evidence for verification of DLIs				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
State COF or State COBP	No		28-Feb-2022		Not Yet Due
<b>Comments</b>	By end February 2019, February 2020, February 2021, and February 2022, as part of the APA				

<b>Action Description</b>	Development of the draft of the POM for clearance				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU	No		30-Nov-2018		In Progress
<b>Comments</b>	Revised date end-November 2018				

<b>Action Description</b>	Appointment of key personnel for the Program Coordination Unit (PCU) housed in the FMoF's HFD: Program manager, FM specialist and Procurement specialist				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD and IERD	No		30-Sep-2018		In Progress
<b>Comments</b>					

<b>Action Description</b>	Contracting of NGF as a project management firm to support the PCU to implement specific capacity building and learning activities to States under the TA (IPF) component				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD /PCU and NGF	No		30-Nov-2018		Not Yet Due
<b>Comments</b>	Revised date end-November 2018				

<b>Action Description</b>	Ensure PCU is adequately staffed throughout the program duration with a program manager, FM specialist, Procurement specialist, Capacity Building specialist, Communications and Outreach specialist, and M&E specialist				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD /PCU	Yes	YEARLY			In Progress
<b>Comments</b>	By end December 2018 and continuous				

<b>Action Description</b>	Establish central SFTAS steering committee				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>



FMoF HFD/PCU	No		30-Nov-2018		In Progress
<b>Comments</b>	Revised date end-November 2018				

<b>Action Description</b>	Development of 2018-2019 work plan for PCU, including its support to the IVA, including support to the IVA, Communication activities				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD /PCU	No		30-Nov-2018		In Progress
<b>Comments</b>	Revised date end-November 2018				

<b>Action Description</b>	Development of the detailed overall plan for capacity building to States, the Communications and Outreach Plan and Monitoring and Evaluation Plans				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD /PCU	No		28-Feb-2019		Not Yet Due
<b>Comments</b>	Capacity Building Plan by end August 2018 - Revised date end-November 2018 Communications and Outreach and Monitoring and Evaluation Plans by end February 2019				

<b>Action Description</b>	Each state shall establish the state-level SFTAS steering committee, assign the Chair and assign the focal points for the Program implementation and coordination of capacity building activities to the States				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
States' Ministries of Finance	No		30-Sep-2018		In Progress
<b>Comments</b>	Applies to all DLIs. States have been requested to assign and send the focal points for SFTAS to the regional sensitization workshops being held in end-September to mid-October.				

<b>Action Description</b>	Develop state SFTAS annual action plans achievement of the Eligibility Criteria and DLRs, including capacity building activities				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
States' Ministries of Finance	No		31-Dec-2018		In Progress
<b>Comments</b>	Applies to all DLIs By September 2018 for 2018 EC and DLRs By December 2018 for 2019 EC and DLRs				



<b>Action Description</b>	Formal policy and procedural guidance note accepted by participating States on fraud and corruption /complaints redress mechanism under the Program				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMoF HFD/PCU	No		31-Dec-2019		Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Ensure existing state-level fraud and corruption/complaints redress mechanism incorporate the Program				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
States' Ministries of Finance	No		30-Jun-2020		Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Introduction of risk-based internal audit function outside the expenditure processing cycle				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
States Accountant General	No		30-Jun-2020		Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Include environmental and social management rules in the operation (in compliance with PforR core principles)				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
FMEEnv with States' ministries of envir.	No		30-Jun-2019		Not Yet Due
<b>Comments</b>					

<b>Action Description</b>	Create awareness for the use of the States' ombudsman to protect basic human rights of people potentially affected by the SFTAS				
<b>Responsibility</b>	<b>Recurrent</b>	<b>Frequency</b>	<b>Due Date</b>	<b>DLI#</b>	<b>Status</b>
States SFTAS focal person	No		30-Jun-2019		Not Yet Due
<b>Comments</b>					

## Risks



### Systematic Operations Risk-rating Tool

Risk Category	Rating at Approval	Previous Rating	Current Rating
Political and Governance	● Substantial	--	● Substantial
Macroeconomic	● High	--	● High
Sector Strategies and Policies	● Moderate	--	● Moderate
Technical Design of Project or Program	● Substantial	--	● Substantial
Institutional Capacity for Implementation and Sustainability	● Substantial	--	● Substantial
Fiduciary	● Substantial	--	● Substantial
Environment and Social	● Low	--	● Low
Stakeholders	● Moderate	--	● Moderate
Other	--	--	--
Overall	● Substantial	--	● Substantial

## Results

### PDO Indicators by Objectives / Outcomes

#### Increased Fiscal Transparency and Accountability

► Open Budget Index score between 2018 and 2021 - average for States participating in the PforR (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	To be measured in OBI survey for 2018	--	To be measured in OBI survey for 2018	25 percent improvement in average OBI score 2021 compared to 2018
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

#### Strengthened Domestic Revenue Mobilization

► States that increased internally generated revenue collection by more than 20 percent annually (in nominal terms) (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	15.00	--	15.00	22.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				





### Strengthened Efficiency in Public Expenditure

►Average citizens access to procurement information in States publishing contract award data online in OCDS format (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	To be measured for 2019 in procurement survey	--	To be measured for 2019 in procurement survey	More than 25 percent increase
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

►Average time taken for procurement processes in States that implemented e-procurement in at least 4 MDAs (Text, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	To be measured for 2019 in procurement survey	--	To be measured for 2019 in procurement survey	Reduction of more than 20 percent
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

### Strengthened Debt Sustainability

►States with total debt stock as a share of total revenue for the preceding 12 months being less than 100 percent (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	--	5.00	16.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

## Intermediate Results Indicators by Results Areas

### Increased Fiscal Transparency and Accountability

►States preparing annual state budgets using the national Chart of Accounts (GFS compliant) and publishing online by end January of that FY (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	13.00	--	13.00	30.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

►States preparing annual audited financial statements in accordance with IPSAS (cash or accrual) and publishing online by July of the following FY (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
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Value	9.00	--	9.00	30.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
<b>►States publishing in-year quarterly budget implementation reports online within four weeks from quarter-end (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	9.00	--	9.00	25.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
<b>►States with expenditure outturn deviation (from original approved budget) less than 15 percent (PEFA threshold) (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	4.00	--	4.00	12.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
<b>►States that publish online citizens' inputs from formal public consultations, along with the proposed annual budget (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	--	10.00	25.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
<b>►Female participation in the budget consultation process (Percentage, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	20.00	--	20.00	40.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
<b>►States with citizens' budget, based on the States' approved annual budget, published online by April of that FY and with functional online feedback mechanisms (Number, Custom)</b>				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	--	5.00	20.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				



►States with citizens' accountability reports, based on the States' audited financial statements, published online by Sept of the following FY (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	3.00	--	3.00	18.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

### Strengthened Domestic Revenue Mobilization

►States with functional Treasury Single Account (TSA) system based on a formally approved cash management strategy, and covering a minimum of 80 percent of state government finances (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	6.00	--	6.00	25.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

►States with approved and published consolidated and updated revenue code covering all local and state IGR sources (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	8.00	--	8.00	18.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

### Strengthened Efficiency in Public Expenditure

►States that have completed biometric capture of at least 90 percent of current civil servants and pensioners and used the biometrics data to identify and remove ghost workers off the payroll (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	--	10.00	20.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

►States that have linked BVN data to at least 90 percent of current civil servants and pensioners on payroll to identify and address payroll fraud (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	5.00	--	5.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				



►States with approved and adequate Public Procurement Law and established regulatory agency (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	11.00	--	11.00	20.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States that have implemented e-procurement in at least four MDAs, including health, education and public works (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States that publish contract award information on a monthly basis in Open Contracting Data Standard format online (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				

Strengthened Debt Sustainability				
►States with approved state-level public debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and de (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	6.00	--	6.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States with quarterly debt reports accepted by the Debt Management Office (DMO) on average two months after the end of the quarter (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	10.00	--	10.00	25.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States with annual state debt sustainability analysis results published by end of the year (Number, Custom)				



	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States with domestic arrears reported in a publicly available database with verification process in place (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	0.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
►States with more than 5 percent decline in the nominal stock of domestic expenditure arrears at the end of the year, compared to previous year OR maintained arrears of less than 5 billion naira, measu (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	14.00	--	14.00	15.00
Date	27-Jun-2018	--	14-Sep-2018	30-Dec-2022
Comments				
14 states in the baseline is based on unverified domestic expenditure arrears data. The target of 15 states is based on verified domestic expenditure arrears data.				

### Disbursement Linked Indicators

►DLI 1 Improved financial reporting and budget reliability (Output, 59,600,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	In-year quarterly budget reports not published online, or published > 4 weeks after quarter end in many States. Deviation for total expenditure is 30-55% across States	--	In-year quarterly budget reports not published online, or published > 4 weeks after quarter end in many States. Deviation for total expenditure is 30-55% across States	1.1 FY21 quarterly budget implementation reports published on average within 4 weeks of quarter end to enable timely budget management 1.2 FY21 deviation for total budget expenditure is < 15%
Date	--	--	14-Sep-2018	--
Comments				
►DLI 2 Increased openness and citizens' engagement in the budget process (Output, 37,900,000.00, 0%)				



	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	While some States are consulting with citizens during the budget process, it is not a formal; systematic process and feedback to citizens is not assured. Less than 5 State publish citizens' budget or citizens accountability reports	--	While some States are consulting with citizens during the budget process, it is not a formal; systematic process and feedback to citizens is not assured. Less than 5 State publish citizens' budget or citizens accountability reports	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY22 budget AND Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms 2.2 Citizens accountability report based on audited financial statements/reports published online for FY20 no later than Sept 2021
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

►DLI 3 Improved cash management and reduced revenue leakages through implementation of State TSA (Outcome, 105,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	More than 50 percent of States report having implemented TSA but most TSA not anchored on a formal cash mgmt. strategy	--	More than 50 percent of States report having implemented TSA but most TSA not anchored on a formal cash mgmt. strategy	TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 80 percent of state government finances
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

►DLI 4 Strengthened Internally Generated Revenue (IGR) collection (Outcome, 160,000,000.00, 0%)

	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	Approx. 8 States have updated and consolidated IGR sources in a law. 2017/2016 IGR growth: 15 States achieved > 20%	--	Approx. 8 States have updated and consolidated IGR sources in a law. 2017/2016 IGR growth: 15 States achieved > 20%	4.1 Consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of



	growth, of which 10 States achieved >40% growth		growth, of which 10 States achieved >40% growth	internal revenue is the sole agency responsible for state revenue collection and accounting approved by the state legislature and published; 4.2 2021-2020 annual nominal IGR growth rate meets target: - Basic target: 20%-39% -Stretch target: 40% or more
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

<b>►DLI 5 Biometric registration and bank verification number (BVN) used to reduce payroll fraud (Outcome, 73,100,000.00, 0%)</b>				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	An estimated 10-5 States have done biometric capture and linked to payroll to address payroll fraud	--	An estimated 10-5 States have done biometric capture and linked to payroll to address payroll fraud	5.1 Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll 5.2 Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

<b>►DLI 6 Improved procurement practices for increased transparency and value for money (Outcome, 79,500,000.00, 0%)</b>				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	26 States have legal framework but 15 frameworks require strengthening. Procurement systems are performing sub-optimally, lacking efficiency and transparency	--	26 States have legal framework but 15 frameworks require strengthening. Procurement systems are performing sub-optimally, lacking efficiency and transparency	6.1 Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) eProcurement; 2)



				establishment of an independent procurement board and 3) cover all MDAs receiving funds from the state budget; 6.2 More than 25% increase in citizens' access to procurement information AND Time savings by more than 20% for each procurement process conducted in the MDAs implementing e-procurement
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

►DLI 7 Strengthened public debt management and fiscal responsibility framework (Output, 67,500,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	22 States have FRL or a PDML, but some laws do not contain key provisions. All States submitting quarterly debt reports but many submit late. No state conducts DSA or develop MTDS	--	22 States have FRL or a PDML, but some laws do not contain key provisions. All States submitting quarterly debt reports but many submit late. No state conducts DSA or develop MTDS	7.1 Approval of state-level legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits; 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

►DLI 8 Improved clearance/reduction of stock of domestic expenditure arrears (Outcome, 50,000,000.00, 0%)				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	In 2017, 14 States reduced their stock of arrears or maintained arrears of less than 5 billion naira. No	--	In 2017, 14 States reduced their stock of arrears or maintained arrears of less than 5	Domestic arrears as of end 2020 and end 2021 reported in an online publicly-





	state reports domestic arrears in a publicly-accessible database.		billion naira. No state reports domestic arrears in a publicly-accessible database.	accessible database, with verification process in place. AND Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's arrears clearance framework. -Basic target: At least a 5 percent decline or maintain stock below 5 billion naira -Stretch target: More than 20 percent decline
Date	--	--	14-Sep-2018	--
<b>Comments</b>				

<b>►DLI 9 Improved debt sustainability (Outcome, 67,500,000.00, 0%)</b>				
	Baseline	Actual (Previous)	Actual (Current)	December 31, 2021
Value	All but 3-4 States are complying with the monthly debt service threshold per FSP. Total debt-to-revenue ratio for the median state was 172% end 2017. 15 States < 150%, 11 States < 125% and 5 States < 100%	--	All but 3-4 States are complying with the monthly debt service threshold per FSP. Total debt-to-revenue ratio for the median state was 172% end 2017. 15 States < 150%, 11 States < 125% and 5 States < 100%	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021 AND Total debt stock at end Dec 2021 as a share of total revenue for FY 2021 meets target: -Basic target: < 120% -Stretch target: < 95%
Date	--	--	14-Sep-2018	--
<b>Comments</b>				