



Fiscal Governance and Institutions Project (P163540)

WESTERN AND CENTRAL AFRICA | Nigeria | Governance Global Practice |
IBRD/IDA | Investment Project Financing | FY 2018 | Seq No: 9 | ARCHIVED on 23-Dec-2022 | ISR54423 |

Implementing Agencies: Budget Office of the Federation, Bureau of Public Procurement, Corporate Affairs Commission, Federal Ministry of Finance, Budget and National Planning, National Bureau of Statistics, Office of the Accountant General of the Federation, Office of the Auditor General of the Federation, Office of the Head of the Civil Service of the Federation

Key Dates

Key Project Dates

Bank Approval Date: 27-Jun-2018

Effectiveness Date: 07-May-2019

Planned Mid Term Review Date: 01-Apr-2021

Actual Mid-Term Review Date: 20-Apr-2021

Original Closing Date: 31-Dec-2022

Revised Closing Date: 30-Jun-2023

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

To improve the credibility of public finance and national statistics.

Has the Project Development Objective been changed since Board Approval of the Project Objective?

No

Components Table

| Name |
|---|
| Strengthening Revenue Management:(Cost \$28.50 M) |
| Strengthening Controls, Transparency, and Accountability:(Cost \$58.50 M) |
| Strengthening Economic and Fiscal Statistics:(Cost \$32.00 M) |
| Policy Coordination and Project Management:(Cost \$6.00 M) |

Overall Ratings

| Name | Previous Rating | Current Rating |
|--------------------------------------|--|--|
| Progress towards achievement of PDO | <input type="checkbox"/> Moderately Unsatisfactory | <input type="checkbox"/> Moderately Unsatisfactory |
| Overall Implementation Progress (IP) | <input type="checkbox"/> Moderately Unsatisfactory | <input type="checkbox"/> Moderately Unsatisfactory |
| Overall Risk Rating | <input type="checkbox"/> Substantial | <input type="checkbox"/> Substantial |

Implementation Status and Key Decisions

The Nigeria Fiscal Governance and Institutions Project (FGIP) was approved by the World Bank Board of Executive Directors on June 27, 2018. The financing agreement was signed on February 12, 2019, and effectiveness achieved May 7, 2019. All implementing agencies have project implementing units and designated accounts are in place. Following an extended Mid-Term Review (MTR), the project was restructured with Bank approval on March 22, 2022. The amended Financing Agreement was countersigned by the Honorable Minister of Finance, Budget and National Planning (HMFBNP) on May 6, 2022. Highlights of the status of implementation are as follows:

Component 1- Strengthening Revenue Management:

- Revenue Assurance Audits** – The Office of the Auditor General of the Federation (OAuGF) renewed commitment to the project including the plan to complete revenue assurance and IT audits for the Federal Inland Revenue Service and Nigeria Customs Service for 2019-



2021 PBCs 1.3 – 1.7 by May 1, 2023. PBCs 1.1 and 1.2 (2017 and 2018 revenue assurance audits completed) are in the final stages of verification following the submission of additional documentation by OAuGF.

- **Revenue Analysis and Forecasting** – Two PBCs have been achieved by Budget Office of the Federation (BOF) and authorization to withdraw issued: PBC 2.1 (tax expenditure analysis completed, US\$1 million); PBC 2.2 (system for State Owned Enterprises (SOEs) and parastatals budget monitoring and financial performance management is completed and functioning, US\$1 million). The procurement of two firms to provide technical assistance to Technical Services Department (TSD) for the achievement of PBCs 2.3 (cost-benefit analysis of tariff incentives), 2.4 (Tax Codification and Simplification Bill), and 2.5 (review of customs tariffs and impact analysis of harmonization of exemptions and the Continental Free Trade Agreement) are yet to be completed. The task team is following up closely with the PCU for the completion of these procurements.

Component 2: Strengthening Controls, Transparency and Accountability in the use of Public Funds

- **Budget Management and Reporting** – The roll out of the Government Integrated Financial Management Information (GIFMIS) module on bottom up-cash planning is being implemented with delay by the Office of the Accountant General of the Federation (OAGF). The policy for the Bottom Up-Cash Planning was signed by the President on, August 24, 2022, as such PBC 3.2 has been achieved and ready for verification. Achievement of PBCs 3.1 and 3.5 (OAGF, bottom-up cash management policy and Implementation of commitment controls and cash management GIFMIS module covering 50 % of MDAs) depend on securing in-house expertise to support the roll out of the policies. The task team had extensive discussion with the AGF and the team on possible ways to bridge these capacity gaps. The task team identified some consultants that can provide immediate support to the agency to ensure timely completion of the rollout and implementation. The task team noted that unless the roll out is operational by January 1, 2023, it may not be feasible to complete the implementation before the project closes as implementation is expected to be at least for a period of three months prior to verification. While it is expected that the Finance Act 2023 will address any possible legal constraints to implementation of bottom-up cash planning, OAGF is confident that a roll out will be successful given the TA being provided by the consultants. PBC 3.3 (submission of FY21 general purpose financial statements for audit by June 30, 2022, US\$5 million) has been *not achieved*.
- **Strengthening Public Investment Management (PIM)** – The PIM guidelines were included as an annex to the 2022 Budget Call Circular issued in August 2021, directing MDAs to prioritize ongoing capital projects over new activities and to ensure they were in line with Government priorities as expressed in the Medium-Term National Development Plan 2021-2025. Adoption by the BOF of PIM guidelines was verified directly by the World Bank as partially achieved, and authorization to withdraw US\$2 million (of the US\$3 million allocated to this PBC) was issued on March 15, 2022. Full achievement of the PBC is possible if the revised PIM guidelines annexed to the 2023 Budget Call Circular include more details on appraisal methodology and selection approaches. Achievement of PBCs 4.2, 4.3 and 4.4 (BOF, PIM guidelines implemented; national budget portal; capital project monitoring) is in progress and will require attention by BOF to ensure these meet the verification protocol. PBC 4.4(a) deployment of GIFMIS capital/project module in 10 MDAs is awaiting verification by IVA.
- **Transparency and Efficiency in Public Procurement:** Bureau of Public Procurement (BPP) achieved PBC 5.1 (e-GP contract signing), however, the remaining PBCs (5.2 – 5.4) related to roll out of e- procurement to 10 MDAs have been delayed due to extended User Acceptance Testing (UAT) and are at risk of not being achieved and verified by the project closing date of June 30, 2023. The deployment of the system to MDAs was planned to start in October 2022, subject to completion of UAT in September 2022. Unless the roll out is operational as of January 30, 2022, this will not be completed before the project closes as implementation is expected to be at least for a period of three months prior to verification.
- **Improving Controls and Efficiency in Payroll Expenditures** – Office of the Head of Civil Service of the Federation (OHCSF) has opened the Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) for the use by 12 core MDAs toward the achievement of PBC 6.1, which is expected to be ready for verification in mid-January 2023. OHCSF is undertaking workshops and training to support roll out of IPPIS HR Module to 11 additional MDAs (PBC 6.2) in December 2022 and plans preparation activities for the roll out to the final group of 11 MDAs (PBC 6.3) in February 2023.
- **Beneficial Ownership Register** – The Corporate Affairs Commission (CAC) has signed the contract with the vendor that will design, supply, install and maintain an Electronic Register of Beneficial Owners of Corporate Entities. The vendor is currently implementing the Beneficial Ownership Register and is expected to be completed by March 2023.

Component 3: Strengthening Economic and Fiscal Statistics

- **Improving Economic Statistics -- Nigeria Bureau of Statistics (NBS)** completed the Business Sample Census, achieving PBC 7.1 (US\$10 million) and Field Work for the Agriculture Census Listing, achieving PBC 7.3 (US\$6 million). Agriculture Sample Census (PBC 7.4, US\$2 million) is expected to be completed in January 2023. In collaboration with the WB, preparation for the 1st and 2nd rounds of the Labor Force Survey (LFS), National Agricultural Sample Census (NASC), Nigeria Living Standards Survey (NLSS) have commenced, and the field works have significantly progressed. These surveys will not be done by project closing date due to seasonal issues. The Steering Committee meeting on December 7, 2022 re-confirmed the need to find a solution for continued support to NBS to complete these surveys.
- **Reconciliation, Validation, Archiving and Dissemination of Official Statistics** – The National Longitudinal Panel Survey on economic data was generated through household survey data collection activities by the NBS and was released in April 2022. The two datasets were collected from each round of NLPS and NBS is currently collecting another round. The Business Census will be released by the NBS before the project closing date of June 30, 2023.

Component 4: Policy Coordination and Project Management

- **Strengthening coordination, monitoring, and oversight for policy implementation by Federal Ministry of Finance.** Four procurement packages are currently under implementation: (i) Strategic Plan for the Ministry of Finance Training Institute; (ii) Development of a Framework for a Modernized Integrated Public Financial Management Information System; (iii) Organizational Development and Strategic Plan for Ministry of Finance Incorporated; (iv) Audit of Public Private Partnership Concession Contracts.



- Operating costs for implementation:** The Project Coordination Unit (PCU) added two procurement specialists who were redeployed from BPP and FMFBNP in order to expedite procurements. The IVA procurement was completed at the end of November 2022. Collation of operating cost forecast from September 2022 until project closing continues with delays.

Risks

Systematic Operations Risk-rating Tool

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

Results

PDO Indicators by Objectives / Outcomes

| Strengthened oversight of the revenue of the Federation | | | | |
|---|--|-------------------|------------------|-------------|
| ► Non-oil revenue outturn (Percentage, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | 70.00 | 101.54 | 101.54 | 85.00 |
| Date | 04-May-2018 | 30-Jun-2022 | 30-Jun-2022 | 30-Jun-2023 |
| Comments: | Data for the current value is based on unaudited numbers for the FY2021. Non-oil FAAC revenue outturn: N2.591 trillion budgeted against N 2.631 trillion actual (Federation Account data, OAGF). | | | |

Improved execution of the federal expenditure



| ► Capital expenditure execution rate (Percentage, Custom) | | | | |
|---|--|-------------------|------------------|-------------|
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | 43.00 | 126.90 | 126.90 | 65.00 |
| Date | 04-May-2018 | 30-Jun-2022 | 30-Jun-2022 | 30-Jun-2023 |
| Comments: | Actual current value is based on unaudited numbers for FY2021. Capital Expenditure Releases incurred in FY (OAGF releases): N3.079 trillion budgeted against N3.907 trillion actual (FGN CRF Fiscal Account data, OAGF). | | | |

| Enhanced quality of fiscal and economic statistics | | | | |
|---|--|-------------------|------------------|-------------|
| ► Publication of reconciled fiscal and economic datasets (Number, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | 0.00 | 4.00 | 4.00 | 6.00 |
| Date | 04-May-2018 | 29-Apr-2022 | 29-Apr-2022 | 30-Jun-2023 |
| Comments: | As at June 2022, NBS has generated 2 additional economic data sets on National longitudinal panel survey from the household survey data in April 2022. | | | |

Intermediate Results Indicators by Components

| Strengthening Domestic Revenue Management | | | | |
|---|--|---|---|---|
| ► Regular internal and external audit reports completed (PBC /DLI 1) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | No external revenue audits; occasional internal audits | While separate reports are not prepared, the results of the revenue assurance audit are included in the Audit Report on the general purpose financial statements of the Federation. The Audit report for FY2018 was issued on March 25, 2021 and the Audit Report for FY2019 issued on August 18, 2021. Both include findings (audit paras) from the audit of FIRS and NCS, but contain limited coverage of | While separate reports are not prepared, the results of the revenue assurance audit are included in the Audit Report on the general purpose financial statements of the Federation. The Audit report for FY2018 was issued on March 25, 2021 and the Audit Report for FY2019 issued on August 18, 2021. Both include findings (audit paras) from the audit of FIRS and NCS, but contain limited coverage of | Revenue assurance audit of Main Income Generating Agencies (including FIRS and NCS) for 2020 and 2021 completed; IT audit of ITAS and ASYCUDA / NICIS for FY 2021 completed |



| | | | | |
|---|---|---|--|--|
| | | revenue assurance audits. | revenue assurance audits. | |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| ► Revenue analyses institutionalized at FMFBNP (PBC /DLI 2) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | Occasional and inadequate revenue analysis; weak revenue models | Pending progress on the PBC, the status remains unchanged whereby there is Occasional and inadequate revenue analysis; weak revenue models. | Tax expenditure analysis for 2019 and 2020 and financial performance management framework for parastatals and SOEs completed. Pending progress on completion of the analysis on domestic tax policy and customs policy / trade taxation, occasional and inadequate revenue analysis; weak revenue models. | FMFBNP formally sends the draft Tax Codification and Simplification Bill document (through a Memo) to the Federal Ministry of Justice to prepare a Draft Tax Codification and Simplification Bill; Review of customs tariffs from the perspective of regional trade integration: impact analysis of the harmonization of exemptions; impact analysis of the Continental Free Trade Agreement completed |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |

| | | | | |
|--|---|---|--|--|
| Strengthening Controls, Transparency and Accountability in the Use of Public Funds | | | | |
| ► Enhanced functionality of the financial management information systems (PBC /DLI 3) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | GIFMIS payment controls and cash management modules not operational | GIFMIS payment controls and cash management modules being rolled out on pilot basis. Up to 50% coverage of federal expenditures achieved. | In the fall of 2022 His Excellency the President signed the Policy for the Bottom-Up Cash Planning. OAGF office expects to roll out the cash management module starting January 2023. Up to 50% coverage of federal expenditures achieved. | Approval of policy for bottom-up cash planning for roll-out across FGN; Migration of legacy assets and inventory items in the GIFMIS application for 85% coverage of assets and inventory; Implementation of commitment controls and cash management GIFMIS module covering 50 % of MDAs |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| ► Enhanced public participation in the budget cycle (Number, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |



| | | | | |
|--|--|---|--|--|
| Value | 13.00 | 26.00 | 26.00 | 20.00 |
| Date | 04-May-2018 | 30-Jun-2022 | 30-Jun-2022 | 30-Jun-2023 |
| Comments: | Public Participation score based on Open Budget Survey 2021. | | | |
| ► Strengthened monitoring and evaluation of public investment projects (PBC /DLI 4) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | PIM guideline as an annex to the budget circular is not in place | PIM guideline as an annex to 2022 Budget Circular were adopted. PIM guidelines lack the appraisal methodology for all new public investment projects and prioritization approaches to select projects for funding through the budget. | Revised PIM guidelines were annexed to the 2023 Budget Circular. | Compliance rate with PIM guidelines in at least two MDAs with largescale capital budgets; deployment of a National Budget Portal to publish Government of Nigeria's (FGN and at least 20 States) approved capital projects (including supplementary budgets, if any); deployment of GIFMIS capital/project module in 10 MDAs; BOF implements capital project tracking system for 10 MDAs |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| ► MDAs in compliance with improved procurement standards (PBC /DLI 5) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | e-GP modules are not developed and used by MDAs. | e-GP contract has been awarded through Open Competition to develop and deploy Registration module, Procurement Plan & Advert Module, Tendering Module, Evaluation & Award Module, e-GP Admin Module, Reporting Module, E-Learning Module, Contract Management Module, Catalogue Module, e-Framework Agreement, Procurement Management Information System Module, in 10 pilot MDAs | e-GP contract has been awarded through Open Competition to develop and deploy Registration module, Procurement Plan & Advert Module, Tendering Module, Evaluation & Award Module, e-GP Admin Module, Reporting Module, E-Learning Module, Contract Management Module, Catalogue Module, e-Framework Agreement, Procurement Management Information System Module, in 10 pilot MDAs. | e-GP modules rolled out to pilot MDAs: i) registration, ii) procurement plan & advert, iii) catalogue, iv) e-framework agreement iii) tendering, iv) evaluation & award, v) e-GP admin, vi) reporting; vii) e-learning, viii) contract management, ix) tendering, x) evaluation & award, ix) catalogue, x) e-framework agreement, xi) procurement management information system All modules rolled out in the pilot MDA and integrated with GIFMIS, Open |



| | | | | |
|---|--|---|--|---|
| | | | UAT for e-GP modules is in progress. | Contracting Standards and Beneficial Ownership. |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| ► Open Budget Survey score on comprehensiveness of information in appropriation bill (Number, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | 11.00 | 32.00 | 32.00 | 20.00 |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2022 |
| Comments: | Public Participation score based on Open Budget Survey 2021. | | | |
| ► An electronic Register for Beneficial Ownership Disclosure consistent with OGP requirements is established and functional (Yes/No, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | No | No | No | Yes |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| Comments: | The contract <i>Design, Development/Customization, Supply, Installation and Maintenance of an Electronic Register of Beneficial Owners of Corporate Entities</i> was signed on November 4, 2022 and in implementation. | | | |
| ► Improving controls and efficiency in the civil service payroll (PBC 6) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) is not activated. | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) is not activated. | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) is activated for 12 core federal MDAs since end of September 2022. Additional 11 MDA were sensitized on the IPPIS HR Module in November 2022. | HR module rolled out in 34 core MDAs covering all staff grades 12 and above |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| Improving Economic and Fiscal Statistics | | | | |
| ► Generated and updated statistical datasets (PBC /DLI 7) (Text, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |



| | | | | |
|--|--|-----------------------------------|--|--|
| Value | No agriculture and business census | Business sample census completed. | Business sample census and field work for the agriculture census listing completed and verified. | Sample censuses on agriculture and business completed and published; 2nd round of labor force survey for completed; field work for the Nigeria Living Standards Survey completed |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |
| Comments: | Business sample census and field work for the agriculture census listing completed and verified. NBS has commenced the preparatory activities including field work for the 1st and 2nd rounds of the Labor Force Survey (LFS), National Agricultural Sample Census (NASC) and Nigeria Living Standards Survey (NLSS) has significantly progressed. | | | |
| ► Gender-disaggregated data on land and business ownership collected and published (Yes/No, Custom) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | End Target |
| Value | No | No | No | Yes |
| Date | 04-May-2018 | 30-Jun-2022 | 12-Dec-2022 | 30-Jun-2023 |

Performance-Based Conditions

| | | | | |
|--|---|--|--|---------------|
| ► PBC 1 Regular internal and external audit reports completed (Text, Output, 7,000,000.00, 0.00%) | | | | |
| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
| Value | No external revenue audits; occasional internal audits | Results of revenue assurance audit included in Audit Report issued for FY2017, FY2018 and FY2019, but they contain limited coverage of revenue assurance audits. | Results of revenue assurance audit included in Audit Report issued for FY2017, FY2018 and FY2019, but they contain limited coverage of revenue assurance audits. | -- |
| Date | -- | 30-Jun-2022 | 12-Dec-2022 | -- |
| Comments: | The OAuGF submitted request for verification of the first two Intermediate Results (PBC 1.1 and 1.2) for – 2017 and 2018 revenue assurance audits of the Federal Inland Revenue Service and Nigeria Customs Service on February 3, 2022. These have been verified and formal result of the verification has been shared with the OAuGF, indicating that PBC 1.1 was partially achieved at 50% and 1.2 at 25% (25%). The task team will continue to engage with OAuGF, other key stakeholders and FMoF to obtain additional information and finalize the report. | | | |

| | | | | |
|--|--|--|--|--|
| ► PBC 2 Revenue analyses institutionalized at FMFBNP (Text, Output, 7,500,000.00, 13.33%) | | | | |
|--|--|--|--|--|



| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
|-----------|---|---|---|---------------|
| Value | Occasional and inadequate revenue analysis; weak revenue models | Analysis of tax expenditure was completed (PBC 2.1). A system for SOEs and parastatals budget monitoring and financial performance management is completed and functioning (PBC 2.2). Both PBCs were achieved by BOF and verified directly by the World Bank as achieved. | Analysis of tax expenditure was completed (PBC 2.1). A system for SOEs and parastatals budget monitoring and financial performance management is completed and functioning (PBC 2.2). Both PBCs were achieved by BOF and verified directly by the World Bank as achieved. | -- |
| Date | -- | 16-Mar-2022 | 16-Mar-2022 | -- |
| Comments: | BOF PBC 2.1 – Analysis of tax expenditure was completed by the BOF and verified directly by the World Bank as achieved. The authorization to withdraw US\$1 million was sent on March 16, 2022. BOF PBC 2.2 - A system for SOEs and parastatals budget monitoring and financial performance management is completed and functioning - was also directly verified by the World Bank as achieved and pending authorization to withdraw US\$1 million. | | | |

► PBC 3 Enhanced functionality of the financial management information systems (Text, Output, 18,000,000.00, 0.00%)

| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
|-----------|--|---|---|---------------|
| Value | GIFMIS payment controls and cash management modules not operational | GIFMIS payment controls and cash management modules have been approved for roll out starting Q3 2022. | Bottom-up Cash Planning Policy has been approved by the President. GIFMIS payment controls and cash management modules are being prepared for roll out starting Q1, 2023. | -- |
| Date | -- | 30-Jun-2022 | 12-Dec-2022 | -- |
| Comments: | The Honorable Minister of Finance has authorized the pilot implementation of the bottom-up cash planning policy in 30 percent of MDAs (PBC 3.1) to begin as of January 1, 2022, however 2022 releases did not in fact apply the policy due to conflicting requirement of ICPC Act, despite the fact that the GIFMIS module is ready and MDA staff have been sensitized and trained. As advised by the Steering Committee on July 27, 2022, the Director Overseeing the OAGF wrote to the Honorable Minister of Finance requesting that the Finance Act 2023 clarify the perceived concern that the ICPC Act may constrain implementation of the bottom-up cash planning policy through the Finance Act 2023. In August 2022 the President signed the Policy for the Bottom-Up Cash Planning. OAGF office expects to roll out the cash management module starting January 2023. | | | |

► PBC 4 Strengthened monitoring and evaluation of public investment projects (Text, Outcome, 7,000,000.00, 28.57%)

| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
|--|----------|-------------------|------------------|---------------|
|--|----------|-------------------|------------------|---------------|



| | | | | |
|-----------|--|---|---|----|
| Value | PIM guideline as an annex to the budget circular is not in place | BOF included PIM guidelines as an annex to the 2022 Budget Call Circular issued in August 2021, directing MDAs to prioritize ongoing capital projects over new ones and to ensure they were in line with Government priorities expressed in the Medium Term National Development Plan 2021-2025 | BOF included the revised PIM guidelines as an annex to the 2023 Budget Call Circular. | -- |
| Date | -- | 16-Mar-2022 | 12-Dec-2022 | -- |
| Comments: | BOF included PIM guidelines as an annex to the 2022 Budget Call Circular issued in August 2021, directing MDAs to prioritize ongoing capital projects over new ones and to ensure they were in line with Government priorities expressed in the Medium Term National Development Plan 2021-2025. PBC 4.1 – Adoption by the BOF of PIM guidelines – was verified directly by the World Bank as partially achieved, and authorization to withdraw \$2 million (of the \$3 million allocated to this PBC) was provided on March 15, 2022. The revised PIM guidelines were annexed to the 2023 Budget Circular. After the verification is completed, it will be confirmed if the revised PIM guidelines qualify for full achievement of PBC 4.1. | | | |

| ►PBC 5 MDAs in compliance with improved procurement standards (Text, Intermediate Outcome, 10,000,000.00, 0.00%) | | | | |
|--|--|--|--|---------------|
| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
| Value | e-GP modules are not developed and used by MDAs. | Signing of e-GP contract was awarded through open competition to develop and deploy registration module, procurement plan & advert module, tendering module, evaluation & award module, e-GP admin module, reporting module, e-learning module, contract management module, catalogue module, e-framework agreement, procurement management information system module, in 10 pilot MDAs. | e-GP contract was awarded through open competition to develop and deploy registration module, procurement plan & advert module, tendering module, evaluation & award module, e-GP admin module, reporting module, e-learning module, contract management module, catalogue module, e-framework agreement, procurement management information system module, in 10 pilot MDAs. UAT of e-GP modules is in progress. | -- |
| Date | -- | 30-Jun-2022 | 12-Dec-2022 | -- |
| Comments: | Verification of PBC 5.1 has been completed and confirmed the achievement of the PBC. | | | |

| | | | | |
|---|--|--|--|--|
| ►PBC 6 Improving controls and efficiency in the civil service payroll (Text, Intermediate Outcome, 3,000,000.00, 0.00%) | | | | |
|---|--|--|--|--|



| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
|-----------|---|---|--|---------------|
| Value | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) is not activated. | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) is not activated. | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) was activated for core 12 federal MDAs since end of September 2022. Sensitization on the use of HR Module for 11 additional federal MDAs was completed. | -- |
| Date | -- | 30-Jun-2022 | 12-Dec-2022 | -- |
| Comments: | Human Resources (HR) Management module in the Integrated Payroll and Personnel Information System (IPPIS) was activated for core 12 federal MDAs since end of September 2022 and PBC 6.1 is expected to be achieved in January 2023 after 3 months use of the module. Sensitization on the use of HR Module for 11 additional federal MDAs was completed, indicating progress towards achievement of PBC 6.2. | | | |

► PBC 7 Generated and validated statistical datasets (Text, Output, 23,000,000.00, 43.48%)

| | Baseline | Actual (Previous) | Actual (Current) | June 30, 2023 |
|-----------|--|---|--|---|
| Value | No agriculture and business census | Business sample census completed and verified | Business sample census and field work for the agriculture census listing completed and verified. | 7.5. 2nd round of labor force survey for completed (US\$0.5 mln.); 7.6. Field work for the Nigeria Living Standards Survey completed (US\$4 mln.) |
| Date | -- | 18-Feb-2022 | 12-Dec-2022 | -- |
| Comments: | PBC 7.1 – Business Sample Census was completed, the Bank conducted a direct verification and found that it has been fully achieved, verified and disbursed. The Business Sample Census report is yet to be released. PBCs 7.2 and 7.5 – 1st and 2nd rounds of the Labor Force Survey (LFS): Progress has been made on the LFS survey instrument, sampling and timeline of data collection. PBCs 7.3 – Field work for the agriculture census listing completed – has been completed, verified and disbursed. PBC 7.4 – Agriculture sample census completed - is in progress. PBC 7.6 – Field work for the Nigeria Living Standards Survey (NLSS): The preparatory work for survey instrument and NLSS sampling strategy is also on-going. | | | |

Data on Financial Performance

Disbursements (by loan)

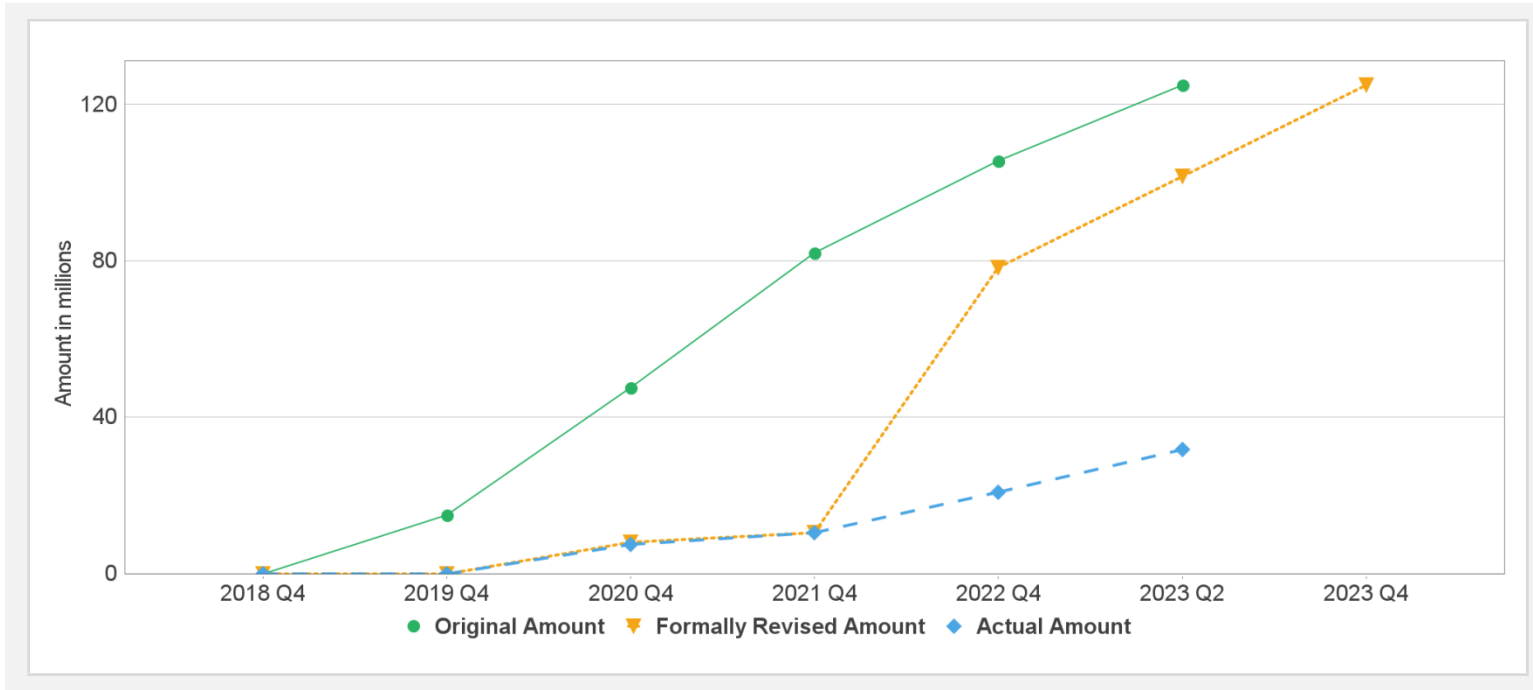
| Project | Loan/Credit/TF | Status | Currency | Original | Revised | Cancelled | Disbursed | Undisbursed | % Disbursed |
|---------|----------------|-----------|----------|----------|---------|-----------|-----------|-------------|-------------|
| P163540 | IDA-62880 | Effective | USD | 125.00 | 125.00 | 0.00 | 31.76 | 83.57 | 28% |



Key Dates (by loan)

| Project | Loan/Credit/TF | Status | Approval Date | Signing Date | Effectiveness Date | Orig. Closing Date | Rev. Closing Date |
|---------|----------------|-----------|---------------|--------------|--------------------|--------------------|-------------------|
| P163540 | IDA-62880 | Effective | 27-Jun-2018 | 12-Feb-2019 | 07-May-2019 | 31-Dec-2022 | 30-Jun-2023 |

Cumulative Disbursements



Restructuring History

Level 2 Approved on 26-Mar-2022

Related Project(s)

There are no related projects.