



Modernizing Financial and Data Management Systems in Borno State (P178727)

WESTERN AND CENTRAL AFRICA | Nigeria | Governance Global Practice |
 Recipient Executed Activities | Investment Project Financing | FY 2023 | Seq No: 2 | ARCHIVED on 25-Mar-2023 | ISR55135 |

Implementing Agencies: Borno State Government, Borno State Ministry of Finance

Key Dates**Key Project Dates**

Bank Approval Date: 23-Jul-2022

Effectiveness Date: 19-Aug-2022

Original Closing Date: 31-Jan-2023

Revised Closing Date: 31-Mar-2023

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

The project development objectives are to: (i) improve public financial management in Borno State through the implementation of a State Financial Management Information System (SFMIS), and (ii) improve data management in th State through the operationalization of a State Data Dash Board.

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

No

Overall Ratings

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

Implementation Status and Key Decisions

1. The Modernizing Financial and Data Management Systems in Borno State (MOFIDAMS) Project was approved on July 23, 2022 and became effective on August 19, 2022, when the Grant Agreement was countersigned by the Honourable Minster of Finance, Budget and National Planning. The Project is being implemented through the Project Coordination Unit (PCU) for the Multi-Sectoral Crisis Recovery Project (MCRP). The activities covered by this project are domiciled mainly within two government agencies - (i) the Office of the Accountant General of the State, which is responsible for the State Financial Management Information System (SFMIS) and (ii) Borno State Agency for the Coordination of Sustainable Development and Humanitarian Service (BOACSDHR) which oversees the State Data Center.
2. The Implementation of SFMIS: The Contract for the implementation of the State Financial Management Information System was awarded on November 14, 2022. Presently, all equipment required for the implementation have been supplied and installed. Licenses have been procured and operationalized. System configuration and data migration have been carried out and operational acceptance has been achieved. State officials have been trained either as super-users/trainers or end-users. Sample reports were generated from the system during a review mission in January 2023.
3. Operationalization of the Data Center: This component supports the procurement of ICT equipment, in support of the establishment of a data warehouse that extracts, transforms, and links useful information to aid administrative decision-making. Though this activity suffered some initial delays, however, all the equipment required for this activity have now been supplied, set up and operationalized.
4. Overall, this Project was designed to deliver on two key needs of the State around which the Project Development Objectives were developed, (i) automation of processes and building of the associated capacity for Public Financial Management and (ii) automation of processes for managing data for development planning in Borno State to bring them up to speed with national and international benchmarks. In line with this mandate, the Project supported the implementation of a Financial Management Information System (FMIS). The FMIS is now fully set up and State officials are now able to use same for the processing of financial transactions and reporting on financial transaction of government. Beyond the General Ledger, which was the core module promised at project inception, the FMIS also delivered additional modules including, accounts receivables, accounts payables, budget preparation and reporting tools. In addition, over three hundred users of the system have been trained, system operations



procedures and manuals are also in place and in-house capacity for future training of personnel was developed. Riding on these platforms, the State Accountant General prepared the Calendar Year 2022 Q3 Interim Financial Statement within 45 days of the end of the calendar semester. On the operationalization of the Data Center, necessary, information communication and technology (ICT) equipment required at the data center were supplied, installed, and operationalized. Training on the use of the equipment was delivered and State data has been migrated to the new system. In both case, modern alternative power systems including generators and solar powered equipment were provided, thus enabling a round-the-clock operational capability for the systems.

5. The Project is complemented by the ongoing Bank Executed Trust Fund under the EDENN PASA Governance Subtask, which is providing technical assistance to support reforms of policies and institutions, as well as capacity building. Presently, 640 accountants and auditors in the State and Local Government services have been trained in various areas of financial management and use of information communication technology. A TADAT assessment of the Internal Revenue Service was also completed in November 2022 and the final performance assessment Report was cleared by the TADAT Secretariat at the IMF in December 2022. Thereafter, the training of 200 officers of the Internal Revenue Service, in various areas of tax administration, was carried out and completed on 17 February 2023.

6. An overview of progress on some key aspects of the project is provided in the tables below:

Action on the FMIS

S/No.	Key actions/Deliverable	Status
1.	Sensitization of Stakeholders on FMIS	Completed
2.	Delivery, installation and acceptance of all hardware, and equipment readiness	Completed
3.	Delivery of software licenses (perpetual and concurrent licenses, hand over notes to accompany software delivery)	Completed
4.	Achievement of operational acceptance	Completed.
5.	Final Migration from Old to New System <ul style="list-style-type: none"> a. Cut-off period for preparation of 2022 accounts by midnight, Thurs. 9th Feb. 2023 b. Migration to new environment on Fri. 10th Feb. 2023 c. Validation of migrated data Fri. 10th & Sat. 11th Feb. 2023 	All achieved
6.	Software Maintenance & Support for three (3) years post implementation support (Supplier to submit insurance bond to secure release of advance payment for this activity).	Completed
7.	Training of 30 Super-Users (Train the Trainers)	Completed
	Training of 270 End Users	Completed.
	Technical Administration Training	Completed
8.	Delivery of 300 Computers and Power Solution	Completed

Action on the BOACSDHR Data Center

S/No.	Key actions/Deliverable	Status
1.	Delivery and installation of ICT equipment	Completed



2.	Delivery and installation of Power solutions/equipment	Completed
3.	Training of staff commences	Ongoing

Risks

Overall Risk Rating

Risk Category	Rating at Approval	Previous Rating	Current Rating
Overall	<input type="checkbox"/> High	<input type="checkbox"/> High	<input type="checkbox"/> Moderate

5. Results

Project Development Objective Indicators

► Borno State has implemented the General Ledger, which is the core module of SFMIS. (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	23-May-2022	28-Oct-2022	22-Mar-2023	31-Mar-2023
Comments:	Beyond the General Ledger, which was the core module promised at project inception, the system delivered on additional modules including accounts receivables, accounts payables, budget preparation and reporting tools.			

► c. Modern ICT equipment supplied and operational at the Borno State Data Center (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	23-May-2022	28-Oct-2022	22-Mar-2023	31-Mar-2023

► d. Borno State development data is available to the public on State owned web portal. (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	23-May-2022	28-Oct-2022	22-Mar-2023	31-Mar-2023
Comments:	<p>1. The required platforms for making State development data available to the public have been put in place with the support of the project. Data has also been migrated to the platforms. The decision to grant public access, which is outstanding, remains a political decision to be made by Government. The task team will continue with advocacy for this to happen.</p> <p>2. The Bank will continue to provide support on this measure, even beyond the closing date of this RETF, through the complementary Bank Executed EDENN PASA Governance Subtask. The PASA which is providing</p>			



technical assistance to Borno State Government, supports reforms of policies and institutions, as well as capacity building and remains available till July 31, 2023.

Intermediate Results Indicators

► Adoption of a State Cash Management Plan (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	Yes	Yes
Date	23-May-2022	28-Oct-2022	22-Mar-2023	31-Mar-2023

► Adoption of a State Treasury Operations Manual (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	--	Yes	Yes
Date	23-May-2022	28-Oct-2022	22-Mar-2023	31-Mar-2023
Comments:	A draft Treasury Operations Manual is already in place; awaiting formal adoption.			

Overall Comments

Even beyond the closing date of this RETF, the Bank will continue to provide support on measures to ensure the sustainability of both the Cash Management Plan and the Treasury Operations Manual, through the complementary Bank Executed EDENN PASA Governance Subtask. The PASA which is providing technical assistance to Borno State Government, supports reforms of policies and institutions, as well as capacity building and remains available till July 31, 2023.

Data on Financial Performance

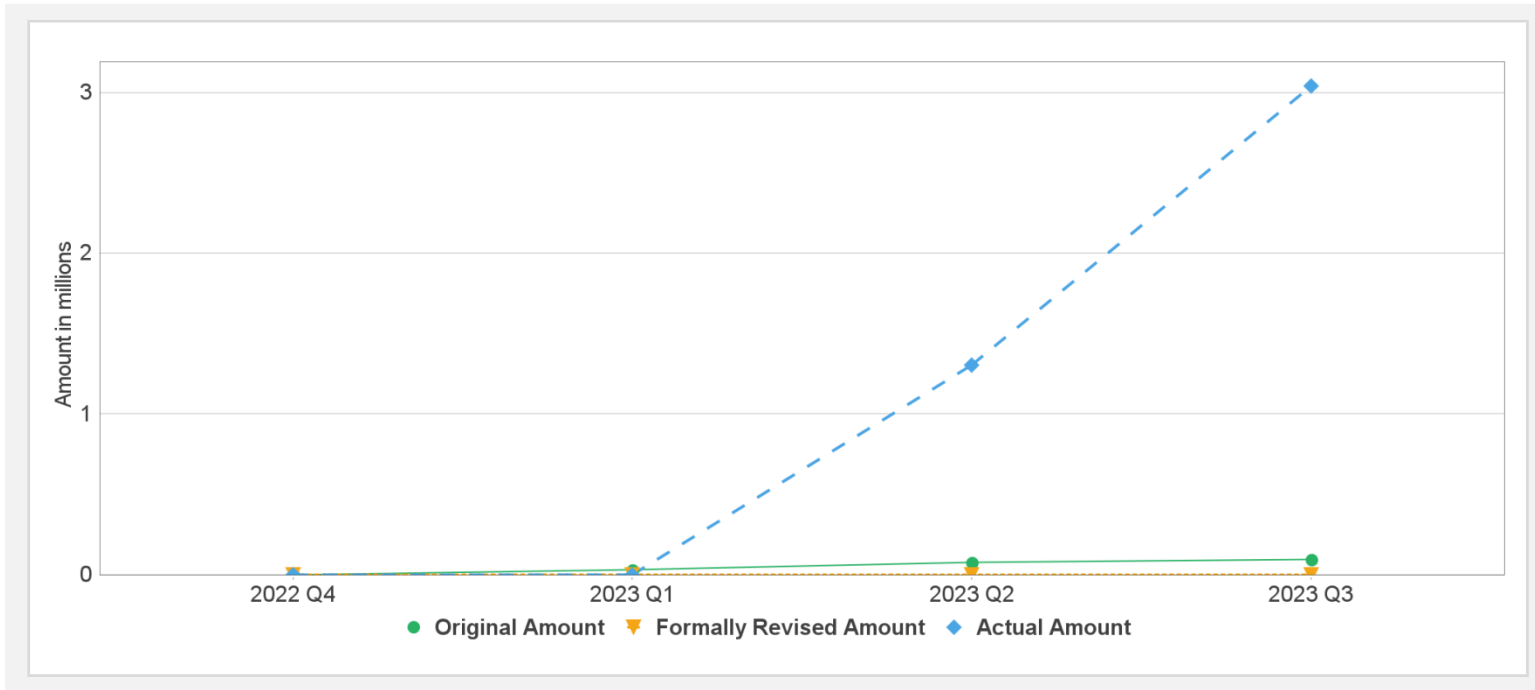
Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P178727	TF-B9140	Effective	USD	3.50	3.50	0.00	3.04	0.46	87%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P178727	TF-B9140	Effective	23-Jul-2022	19-Aug-2022	19-Aug-2022	31-Jan-2023	31-Mar-2023

Cumulative Disbursements



Restructuring History

There has been no restructuring to date.

Related Project(s)

There are no related projects.