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Report No: RES49116

INTERNATIONAL DEVELOPMENT ASSOCIATION

RESTRUCTURING PAPER

ON A

PROPOSED PROGRAM RESTRUCTURING

OF THE

STATES FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY PFORR

APPROVED ON JUNE 27, 2018

TO THE

FEDERAL REPUBLIC OF NIGERIA

November 26, 2021

Governance Global Practice  
Western and Central Africa Region

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## ABBREVIATIONS AND ACRONYMS

AF	Additional Financing	IERD	International Economic Relation Department
AFS	Audited Financial Statements	IGR	Internally Generated Revenue
AuGF	Auditor-General of the Federation	IPF	Investment Project Financing
BVN	Bank Verification Number	IPSAS	International Public Sector Accounting Standard
CARES	COVID-19 Action, Response and Economic Stimulus	ISR	Implementation Status and Results Report
CBN	Central Bank of Nigeria	IVA	Independent Verification Agent
COVID-19	Coronavirus Disease	KRA	Key Result Area
CPF	Country Partnership Framework	M&E	Monitoring and Evaluation
CY	Calendar Year	MDA	Ministries, Departments and Agencies
DfID	United Kingdom Department for International Development	MTDS	Medium-term Debt Strategy
DLI	Disbursement-linked Indicator	NAP	National Action Plan
DLR	Disbursement-linked Result	NEC	National Economic Council
DMO	Debt Management Office	NGF	Nigeria Governors Forum
DPF	Development Policy Financing	OAugF	Office of the Auditor-General for the Federation
DSA	Debt Sustainability Analysis	OBI	Open Budget Index
ERGP	Economic Recovery and Growth Plan 2017-2020	OGP	Open Government Partnership
ESP	Economic Sustainability Plan	PAP	Program Action Plan
ESSA	Environmental and Social Assessment	PCU	Program Coordination Unit
EU	European Union	PDO	Program Development Objective
FAAC	Federation Account Allocation Committee	PEF	Program Expenditure Framework
FCT	Federal Capital Territory	PFM	Public Financial Management
FGN	Federal Government of Nigeria	PforR	Program for Results
FMFBNP	Federal Ministry of Finance, Budget and National Planning	PIT	Personal Income Tax
FRL	Fiscal Responsibility Laws	POM	Program Operations Manual
FSP	Fiscal Sustainability Plan	PPA	Public Procurement Authority
FX	Foreign Exchange	PSIN	Public Service Institute of Nigeria
FY	Fiscal Year	SBIR	State Boards of Internal Revenue
GDP	Gross Domestic Product	SFTAS	States Fiscal Transparency, Accountability and Sustainability
GFS	Government Finance Statistics	TA	Technical Assistance
HFD	Home Finance Department (at FMFBNP)	TSA	Treasury Single Account
IBRD	International Bank for Reconstruction and Development	VAT	Value-added Tax
IDA	International Development Association	WBG	World Bank Group



**DATA SHEET (States Fiscal Transparency, Accountability and Sustainability PforR - P162009)**

Project ID P162009	Financing Instrument Program-for-Results Financing	IPF Component Yes
Original Environmental Assessment Category (IPF Component) Not Required (C)	Current Environmental Assessment Category (IPF Component) Not Required (C)	
Approval Date 27-Jun-2018	Current Closing Date 30-Dec-2022	

**Organizations**

Borrower Federal Republic of Nigeria	Responsible Agency Federal Ministry of Finance
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**Program Development Objective(s)**

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

**Summary Status of Financing (US\$, Millions)**

Ln/Cr/TF	Approval Date	Signing Date	Effectiveness Date	Closing Date	Net Commitment	Disbursed	Undisbursed
IDA-68100	14-Dec-2020	10-Jul-2021	01-Oct-2021	30-Dec-2022	750.00	0	749.63
IDA-62960	27-Jun-2018	12-Feb-2019	03-May-2019	30-Dec-2022	750.00	706.83	32.43

**Policy Waiver(s)**

Does the Program require any waivers of Bank policies applicable to Program-for-Results operations?

No



**The World Bank**

States Fiscal Transparency, Accountability and Sustainability PforR (P162009)

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## I. PROGRAM STATUS AND RATIONALE FOR RESTRUCTURING

### A. Project Status

**1. The SFTAS Program was approved by the Board on June 27, 2018 and became effective on May 3, 2019.** Additional Financing of US\$750 million for the PforR component was approved by the Board on December 14, 2020 and became effective on October 4, 2021. To date, a total disbursement of US\$ 692.7 million has been made from the original US\$700 million PforR component (the total DLI allocation in SDR has been fully disbursed). The overall Program targets for the results verified and disbursed so far have been exceeded. The next set of verified results will require financing from the Additional Financing. A total of US\$14.12 million has been drawn from the US\$50 million TA component by the four implementing agencies with designated accounts: the Program Coordination Unit (PCU) at the Federal Ministry of Finance, Budget and National Planning (FMFBNP), the Open Government Partnership Secretariat (OGP) under the Federal Ministry of Justice (FMJ), the Public Service Institute of Nigeria (PSIN) and the Debt Management Office (DMO). The PCU funds the activities of two implementing partners: the Nigeria Governors Forum (NGF) and the Office of the Auditor-General for the Federation (OAuGF) as the independent verification agent (IVA). Despite delays, the TA has for the most part been very well used to support the achievement of DLIs. Disbursement of the TA component is slower than expected due to implementation delays of some agencies' workplans and cost savings realized from the use of virtual platforms for capacity building to the States in CY2020 and CY2021 because of COVID-19 related restrictions.

**2. Per the latest Implementation Status and Results Report (ISR), dated September 16, 2021, the overall progress towards achievement of the Program Development Objective (DO) is rated as Satisfactory.** The PforR component has demonstrated strong results to date with the overall program targets for disbursements exceeded. States have improved their performance during the Program. For example, the 24 eligible States achieved on average 5 results in the 2018 Annual Performance Assessment (APA), while the 32 eligible States achieved on average 8 results each in the 2019 APA. For the 2020 APA, 36 States have achieved the 2020 Eligibility Criteria (EC) having published online IPSAS-compliant FY19 Audited Financial Statements (AFS) by August 31, 2020 and having domesticated the National Chart of Accounts for their FY21 annual budgets published online by January 31, 2021. We expect States to continue to perform well in 2021 - the last performance year – driven by the continued high level of ownership and engagement from States. All 36 States published online FY20 AFS by July 31, 2021 as part of the 2021 EC.

**3. Implementation progress is rated as Satisfactory based on the status of progress in the Technical Assistance (TA) component and the rapid and successful implementation of changes introduced through the major Program Restructuring in response to COVID-19.** While there are several areas for strengthening, overall, the TA component supported the strong performance on the PforR component with timely technical assistance activities to States and verification of results. Implementation progress of the TA component has strengthened across the different implementing agencies and partners as follows:

- i. The Program Coordination Unit (PCU) is fully functional, and its performance has strengthened particularly in program coordination, supervision of verification, and communication. It has accelerated progress on the Program Action Plan (PAP) including environmental and social actions (Grievance Redress Mechanism (GRM) manual and training rollout) and the piloting of climate change budget tagging. Most PAP actions are now complete. All major procurements have been completed and there are no large procurements in the pipeline/envisaged to the end of the Program (Dec 2022).
- ii. The OAuGF as the IVA has completed the 2019 APA (with support from an external firm) and verification of the three 2020 DLRs of the new COVID-19 responsive DLIs and the 2020 Eligibility Criteria. The IVA is currently



completing the verification of the Dec 2020 – June 2021 COVID 19 DLIs which is expected to be completed in December 2021.

- iii. The NGF has continued to deliver a comprehensive program of toolkits, workshops, just-in-time advisory services and peer learning events and exchange visits to support States on the original and new DLIs using a mixture of virtual and physical platforms.
- iv. The DMO has been delivering TA activities to States since September 2020 on debt-related DLIs, including on State debt laws, the State Debt Sustainability Analysis (S-DSA) and State Medium Term Debt Strategy (S-MTDS) toolkits, developed in collaboration with the World Bank.
- v. The OGP SFTAS team has delivered capacity building activities to States on DLI #2 to strengthen citizens engagement on budgets. Implementation has been hindered by broader institutional challenges for the OGP initiative in Nigeria.
- vi. The PSIN is working with an external firm and a draft curriculum has been developed.

## **B. Issues and Challenges**

**4. The PCU procurement function<sup>1</sup> has been a major source of Program implementation delays.** The backlog of activities in the overall Procurement Plan has been reduced with enhanced implementation support from the Bank and the establishment of bi-weekly SFTAS procurement meetings. However, the performance of the PCU procurement function remains weak and unpredictable with procurements across the board routinely delayed. The delay has particularly affected the procurement of (1) an external Firm to work with IVA, and (2) a spatial data firm to support States to achieve the new DLI on updating urban property records (DLI 11.3). While these delays have been resolved, they impacted and delayed the original program implementation plan (table 1). There are no further large procurements anticipated under the project. The PCU will need to put in place a contract management sub-team for supervising large complex contracts. The Bank team will continue to provide intensive implementation support to the PCU.

**5. Lack of an institutional anchor for the OGP.** Following an administration change,<sup>2</sup> the new OGP National Coordinator who is to serve as the Project Coordinator for OGP-SFTAS is based in the FMFBNP, whereas the SFTAS team and the related designated account is domiciled in the Federal Ministry of Justice (FMoJ). While the changes led to some disruption in the implementation of activities, the immediate impact on SFTAS is limited as DLI#2 2021 result is done. However, institutional challenges may impact the sustainability strategy regarding citizen and CSO engagement. The Coordinator was also encouraged to take on a more active role. As and when a structure is put in place, the OGP-SFTAS team will be impacted as it would have legal, administrative, and financial implications.

**6. Capacity and readiness of the OAuGF.** The changes in the OAuGF IVA team in Q1 CY2021 led to an initial slow-down in the pace of work and a drop in the technical quality of the assessment work which necessitated longer review and revision processes. The OAuGF IVA team needs to strengthen internal quality assurance processes to avoid lengthy review and revisions of assessment reports. To this end, they should utilize all the learning and experience of the OAuGF staff that worked on the 2019 APA and are part of the current IVA team and SFTAS IVA Secretariat. The Bank and the PCU will provide enhanced support to the process by reviewing draft test programmes and reporting templates from the IVA to ensure consistency with the verification protocols and that risks are adequately addressed before the IVA commences

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<sup>1</sup> The PCU carries out procurement activities on behalf of all the other implementing agencies and partners. The lack of prior experience with World Bank procurement has led to significant delays in the implementation of the SFTAS procurement plan (PP).

<sup>2</sup> The current co-chair of the National Steering Committee is the Minister of State for Budget and National Planning. Previously this was the Attorney General which led to the OGP-SFTAS team being based in the FMoJ.



assessments. Going forward, the newly contracted external firm to work with the IVA on the 2020 and 2021 APAs will work with the IVA and provide technical expertise and quality assurance to the verification process.

**7. Irregular payment by PSIN for curriculum development firm.** Following a recent Bank review of documentation, concerns were raised on a direct payment made to the curriculum development firm supporting PSIN which was made in the wrong currency (USD instead of NGN in the contract) and in advance of deliverables received (contract does not provide for advance payment). The Bank team has asked PSIN to refund the direct payment, conducted a special fiduciary review of PSIN in July 2021, and is pursuing all options for ensuring that the transaction is rectified for compliance with the contract.

### **C. Rationale for Changes**

**8. The Program will require a Level 2 restructuring for the following reasons:**

- i. Adjust SDR allocations across DLIs in the PforR component for both the original and additional financing to reflect actual results to date and updated estimates for results still to be verified and disbursed, including 5 new COVID-19 DLRs under verification and targeted to be disbursed before end of December 2021:**
  - **Original Financing – DLI reallocations to reflect actual results and to recover the DLI advance.** To be COVID-19 responsive and fully disburse the 2019 APA results from the original financing before end of CY2020, a DLI advance had to be done to accommodate the disbursements for results which exceeded their SDR allocation. This advance will be fully recovered from DLIs that still have SDR allocation left. Once the DLI advance is recovered, the total DLI(s) disbursement in SDR for results achieved, verified and disbursed to date (2018 APA, 2019 APA, DLIs 11.1, 12.1 and 13.1) exceed slightly the current total DLI allocation in SDR in the original financing. A small reallocation of just under SDR 2 million from the TA/IPF component to the PforR component is needed to match the total DLIs disbursement. This will not impact the implementation of the TA component as it is anticipated that a significant (at least SDR 12 million) is likely to be unspent from the current TA/IPF allocation.
  - **Additional Financing – DLI reallocations to reflect updated estimates of results.** Given that the Program does not assume that all States will achieve every result, the Additional Financing DLI allocation was based on the Bank's estimates of the number of States achieving each result/DLR multiplied by the value for each result/DLR per State as of December 2020. Accordingly, the SDR allocations for DLIs need to be adjusted with updated performance data as of November 2021 (from monitoring and verification) on the number of states that have achieved/are likely to achieve results that are still to be verified and disbursed, within the total SDR financing envelope.
- ii. Modify some DLR requirements and timelines to reflect implementation delays that are beyond the States' control and in recognition of the effort to date States have made in achieving the DLRs:**
  - **Extension of timeline to achieve DLI 6.2 (e-Procurement):** The procurement of a firm to support States in designing and deploying of e-Procurement was delayed to March 2021. This was exacerbated by security issues which affected the firm's ability to provide adequate TA as earlier planned, and by the complexity of change management involved. Consequently, the deadline for States to achieve this DLI is proposed to be extended from 31 December 2021 to 30 June 2022. However, the verification protocols have been updated to define achievement as having at least 6 months of procurement transactions go through the e-Procurement system meaning that States will have to have made significant progress by going live with their e-Procurement system by 31 December 2021 to be able to achieve this DLI by the



extended deadline. All other requirements remain the same. While the timeline is extended beyond CY2021, the DLI will still be verified and disbursed in CY2022, within the Program timeframe.<sup>3</sup>

- **Extension of timeline to achieve DLI 10.3 (State Audit Law):** A nationwide strike of the legislative and judiciary branches for all States in the first half of 2021 has adversely affected the timely passage of the State Audit Laws. Still, 33 States passed State Audit Laws by 31 July 2021. However, most laws did not fully meet all the requirements for a strong fit for purpose Audit Law that is consistent with international best practice. This is partly due to the fact that there was little time for review of the laws by NGF as the TA agency given the disruptions caused by the strike. Given that the delay was beyond the control of States, and given the tremendous effort shown by nearly all States to pass State Audit Laws, the deadline for achievement of this DLI is proposed to be extended from 30 June 2021 to 31 December 2021. This accommodates the delay from the strike and also provide an opportunity for giving feedback and amendment to laws that was available for other law DLIs. All other requirements remain the same.
- **Extension of timeline to achieve DLI 11.3 (Updating of urban property records):** The procurement of a firm to provide spatial data to assist States to update their urban property records has been severely delayed. With the procurement and contracting of the spatial data firm finalized in November 2021 and their deliverables to be provided to the States only by January 2022 (nearly 9 months compared to the original plan), the deadline for States to achieve this DLI is proposed to be extended from 30 September 2021 to 30 June 2022. All other requirements remain the same. While the timeline is extended beyond CY2021, the DLI will still be verified and disbursed in CY2022, within the Program timeframe.
- **Reformulation of the DLI 12.2 (SME Procurement):** Although all 36 States made a serious attempt to achieve DLI 12.1 (to establish an SME procurement regulation and do two sets of training), only 28 States met all the requirements to achieve the result. The eight remaining States did put in place regulation for SME procurement, but did not meet the DLI requirement because the regulation was not fully aligned with the verification protocol or the State did one instead of two trainings to SMEs. Accordingly, to allow all states to have the chance to achieve DLI 12.2, even if they did not fully achieve DLI 12.1, it is proposed to remove the achievement of DLI 12.1 as a condition for the achievement of DLI 12.2. All other requirements remain the same.

- iii. **Change PDO indicator #3 related to measuring the efficiency of public expenditure.** The PDO indicator — average citizens access to procurement information in States publishing contract award data online in OCDS format — was premised on PCU procuring a firm to conduct a survey which did not materialize due to the long delays in the implementation of procurement activities which resulted in the prioritization of the PCU’s efforts and the Bank’s supervision support on key procurements related to verification and delivery of technical assistance to States. Given the remaining implementation time of the program, it will not be feasible to procure a firm to conduct the survey to collect and analyze data to be able to measure that indicator. Instead, the team proposes to measure the efficiency of public spending by “the number of states that have completed biometrics or a Bank Verification Number (BVN) data to capture at least 90 percent of current civil servants and pensioners and used the biometrics or BVN data to identify and remove ghost workers off the payroll or address payroll fraud”. States were supported under DLI 5.1 and 5.2 to increase the efficiency of spending by identifying and removing ghost workers off the payroll and reduce payroll fraud to reduce wasteful recurrent personnel spending.

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<sup>3</sup> This extension does not apply to the benchmark target for DLI 6.2 in 2020.





**II. DESCRIPTION OF PROPOSED CHANGES**

- Adjust SDR allocation across DLIs in the PforR component of the Original Financing and in the Additional Financing to reflect actual results to date and projections for future results.
- Extend the timeline for achievement of DLIs 6.2, 10.3 and 11.3.
- Modify DLI 12.2 to make it not conditional on achieving 12.1.
- Modify the Results Framework – Change the PDO indicator #3

**III. SUMMARY OF CHANGES**

	Changed	Not Changed
Change in Program's Development Objectives	✓	
Change in Results Framework	✓	
Reallocation between and/or Change in DLI	✓	
Change in Implementation Schedule	✓	
Change in Implementing Agency		✓
Change in Program Scope		✓
Change in Loan Closing Date(s)		✓
Change in Cancellations Proposed		✓
Change in IPF Component		✓
Change in Disbursements Arrangements		✓
Change in Disbursement Estimates		✓
Change in Systematic Operations Risk-Rating Tool (SORT)		✓
Change in Safeguard Policies Triggered		✓
Change in EA category (IPF Component)		✓



Change in Legal Covenants		✓
Change in Institutional Arrangements		✓
Change in Technical Method		✓
Change in Fiduciary		✓
Change in Environmental and Social Aspects		✓
Other Change(s)		✓

**IV. DETAILED CHANGE(S)**

**PROGRAM DEVELOPMENT OBJECTIVE**

**Current PDO:**

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

**Proposed New PDO:**

Strengthen the fiscal transparency, accountability and sustainability in the participating states, including in the context of the COVID-19 response.



**ANNEX 1: RESULTS FRAMEWORK**

**Results framework**

**Program Development Objectives(s)**

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

**Program Development Objective Indicators by Objectives/ Outcomes**

Indicator Name	DLI	Baseline	End Target
<b>Increased Fiscal Transparency and Accountability</b>			
State Budget Transparency Survey score between 2018 and 2021 – improvement in aggregated score for States participating in the PforR (Text)		Median aggregate score for all : 28/100  Average for Tier 1: 43/100  Average for Tier 2: 13/100	Improvement in average 2021 score compared to 2018: Tier 1 States by 20% and Tier 2 States by 50% of their aggregated score.
<b>Strengthened Domestic Revenue Mobilization</b>			
States that increased internally generated revenue collection by more than 20 percent annually (in nominal terms) (Number)		15.00	22.00



Indicator Name	DLI	Baseline	End Target
<b>Strengthened Efficiency in Public Expenditure</b>			
Average citizens access to procurement information in States publishing contract award data online in OCDS format (Text)		To be measured for 2020 in procurement survey	More than 15 percent increase
<i>Action: This indicator has been Marked for Deletion</i>			
States that have completed biometrics or a Bank Verification Number (BVN) data to capture at least 90 percent of current civil servants and pensioners and used the biometrics or BVN data (Number)		0.00	20.00
<i>Action: This indicator is New</i>			
<b>Strengthened Debt Sustainability</b>			
States with total debt stock as a share of total revenue for the preceding 12 months being less than 100 percent (Number)		5.00	16.00
States with published approved credible COVID-19 responsive amended 2020 budgets which have realistic revenue projections and identified financing sources to fully finance the budget deficit (Number)		0.00	30.00
<b>Intermediate Results Indicators by Result Areas</b>			
Indicator Name	DLI	Baseline	End Target
<b>Increased Fiscal Transparency and Accountability</b>			



Indicator Name	DLI	Baseline	End Target
States preparing annual state budgets using the national Chart of Accounts (GFS compliant) and publishing online by end January of that FY (Number)		13.00	30.00
States preparing annual audited financial statements in accordance with IPSAS (cash or accrual) and publishing online by July of the following FY (Number)		9.00	30.00
States publishing in-year quarterly budget implementation reports online within four weeks from quarter-end (Number)		0.00	25.00
States with expenditure outturn deviation (from original approved budget) less than 15 percent (PEFA threshold) (Number)		4.00	12.00
Female participation in the budget consultation process (Percentage)		20.00	40.00
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)		5.00	20.00
States that have published audited financial statements of all local governments in their state for FY18 and for FY19,FY20 including state-local government joint account allocation committee transfers (Number)		0.00	30.00
States that have implemented operational and financial autonomy for the Offices of Auditors-General at the State and Local Government Levels in the State (Number)		10.00	30.00
States that have published COVID-19 response and recovery expenditures and audit reports (Number)		0.00	30.00



Indicator Name	DLI	Baseline	End Target
Number of States using climate change budget tagging in State budgets (Number)		0.00	18.00
<b>Strengthened Domestic Revenue Mobilization</b>			
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)		6.00	25.00
States with approved and published consolidated and updated revenue code covering all local and state IGR sources (Number)		0.00	12.00
States with announced and implemented tax compliance relief program for individual taxpayers and businesses to mitigate impact of COVID-19 (Number)		0.00	30.00
States that have strengthened the foundation for state property taxation by updating property records of at least 50% of all properties in urban areas (Number)		2.00	24.00
<b>Strengthened Efficiency in Public Expenditure</b>			
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)		10.00	20.00
States with approved and adequate Public Procurement Law and established regulatory agency (Number)		0.00	12.00
States that have implemented e-procurement in at least four MDAs, including health, education and public works (Number)		0.00	15.00



Indicator Name	DLI	Baseline	End Target
Strengthened procurement function for COVID-19 and other emergency situations and facilitated participation of SMEs in public procurement (Number)		0.00	30.00
<b>Strengthened Debt Sustainability</b>			
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)		6.00	15.00
States with quarterly debt reports accepted by the Debt Management Office (DMO) on average two months after the end of the quarter (Number)		10.00	25.00
States with domestic arrears reported in a publicly available database with verification process in place (Number)		0.00	15.00

**Disbursement Linked Indicators Matrix**

DLI 1	Improved financial reporting and budget reliability			
Type of DLI	Scalability	Unit of Measure	Total Allocated Amount (USD)	As % of Total Financing Amount
Intermediate Outcome	No	Text	75,300,000.00	0.00
Period	Value		Allocated Amount (USD)	Formula
Baseline	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		
Prior Results	1.1 FY2018 quarterly budget implementation reports published on average within 6 weeks of quarter-end to enable timely budget management 1.2 FY2018 deviation for total budget expenditure is < 30%	13,200,000.00	Achieved / Not Achieved
December 31, 2019	1.1 FY2019 quarterly budget implementation reports published on average within 6 weeks of quarter end to enable timely budget management 1.2 FY2019 deviation for total budget expenditure is < 25%	13,600,000.00	Achieved / Not Achieved
December 31, 2020	1.1 FY2020 quarterly budget implementation reports published with Q2, Q3 and Q4 reports published on average within 4 weeks of quarter end to enable timely budget management 1.2 FY2020 deviation for total Amended Budget expenditure is < 15%	20,500,000.00	Achieved / Not Achieved
June 30, 2022	1.1 FY2021 quarterly budget implementation reports published on average within 4 weeks of quarter end to enable timely budget management 1.2 FY2021 deviation for total budget expenditure is < 15%	28,000,000.00	Achieved / Not Achieved

**Action: This DLI has been Revised. See below.**

<b>DLI 1</b>	<i>Improved financial reporting and budget reliability</i>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Intermediate Outcome</i>	<i>No</i>	<i>Text</i>	<i>66,123,083.00</i>	<i>19.96</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>





Baseline	<i>In-year quarterly budget reports not published online, or published &gt; 4 weeks after quarter end in many States. Deviation for total expenditure is 30-55% across States</i>			
Prior Results	<i>1.1 FY2018 quarterly budget implementation reports published on average within 6 weeks of quarter-end to enable timely budget management 1.2 FY2018 deviation for total budget expenditure is &lt; 30%</i>		13,804,703.00	Achieved / Not Achieved
December 31, 2019	<i>1.1 FY2019 quarterly budget implementation reports published on average within 6 weeks of quarter end to enable timely budget management 1.2 FY2019 deviation for total budget expenditure is &lt; 25%</i>		13,629,498.00	Achieved / Not Achieved
December 31, 2020	<i>1.1 FY2020 quarterly budget implementation reports published with Q2, Q3 and Q4 reports published on average within 4 weeks of quarter end to enable timely budget management 1.2 FY2020 deviation for total Amended Budget expenditure is &lt; 15%</i>		17,951,641.00	Achieved / Not Achieved
June 30, 2022	<i>1.1 FY2021 quarterly budget implementation reports published on average within 4 weeks of quarter end to enable timely budget management 1.2 FY2021 deviation for total budget expenditure is &lt; 15%</i>		20,737,241.00	Achieved / Not Achieved
<b>DLI 2</b>	Increased openness and citizens' engagement in the budget process			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	58,800,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	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		
Prior Results	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2019 budget.	900,000.00	Achieved / Not Achieved
December 31, 2019	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2020 budget; 2.2 Citizens' budget based on approved FY2019 state budget published online by end April 2019	13,300,000.00	Achieved / Not Achieved
December 31, 2020	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget; 2.2 Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on amended FY2020 state budget by end September 2020 with functional online feedback mechanisms.	20,600,000.00	Achieved / Not Achieved
June 30, 2022	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2022 budget AND Citizens' budget based on approved FY2021 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 FY2020 no later than Sept 2021.	24,000,000.00	Achieved / Not Achieved
<b>Action: This DLI has been Revised. See below.</b>			



<b>DLI 2</b>				
<i>Increased openness and citizens' engagement in the budget process</i>				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Intermediate Outcome</i>	<i>No</i>	<i>Text</i>	<i>60,542,619.00</i>	<i>1.49</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>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</i>			
<i>Prior Results</i>	<i>2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2019 budget.</i>		<i>940,260.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2020 budget; 2.2 Citizens' budget based on approved FY2019 state budget published online by end April 2019</i>		<i>15,032,767.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2020</i>	<i>2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget; 2.2 Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on amended FY2020 state budget by end September 2020 with functional online feedback mechanisms.</i>		<i>22,284,796.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2022 budget AND Citizens' budget based on</i>		<i>22,284,796.00</i>	<i>Achieved / Not Achieved</i>



	<i>approved FY2021 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 FY2020 no later than Sept 2021.</i>			
<b>DLI 3</b>	Improved cash management and reduced revenue leakages through implementation of State TSA			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Outcome	No	Text	54,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	More than 50 percent of States report having implemented TSA but most TSA not anchored on a formal cash mgmt. strategy			
Prior Results	TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 50 percent of state government finances		6,000,000.00	Achieved / Not Achieved
December 31, 2019	TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 60 percent of state government finances		10,500,000.00	Achieved / Not Achieved
December 31, 2020	TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances		17,000,000.00	Achieved / Not Achieved
June 30, 2022	TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 80 percent of state government finances		20,500,000.00	Achieved / Not Achieved



*Action: This DLI has been Revised. See below.*

<i>DLI 3</i>				
<i>Improved cash management and reduced revenue leakages through implementation of State TSA</i>				
<i>Type of DLI</i>	<i>Scalability</i>	<i>Unit of Measure</i>	<i>Total Allocated Amount (USD)</i>	<i>As % of Total Financing Amount</i>
<i>Outcome</i>	<i>No</i>	<i>Text</i>	<i>53,932,097.00</i>	<i>11.13</i>
<i>Period</i>	<i>Value</i>		<i>Allocated Amount (USD)</i>	<i>Formula</i>
<i>Baseline</i>	<i>More than 50 percent of States report having implemented TSA but most TSA not anchored on a formal cash mgmt. strategy</i>			
<i>Prior Results</i>	<i>TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 50 percent of state government finances</i>		<i>6,268,402.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 60 percent of state government finances</i>		<i>10,522,367.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2020</i>	<i>TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances</i>		<i>18,570,664.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 80 percent of state government finances</i>		<i>18,570,664.00</i>	<i>Achieved / Not Achieved</i>



<b>DLI 4</b>	States that increased internally generated revenue collection by more than 20 percent annually (in nominal terms)			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Outcome	No	Text	114,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	Approx. 8 States have updated and consolidated IGR sources in a law. 2017/2016 IGR growth: 15 States achieved > 20% growth, of which 10 States achieved >40% growth			
Prior Results	4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2018-2017 annual nominal IGR growth rate meets target: Basic target: 20%-39% Stretch target: 40% or more		13,000,000.00	Achieved / Not Achieved
December 31, 2019	4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2019-2018 annual nominal IGR growth rate meets target: -Basic target: 20%-39% - Stretch target: 40% or more		50,000,000.00	Achieved / Not Achieved



December 31, 2020	4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection	16,000,000.00	Achieved / Not Achieved
June 30, 2022	4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021); 4.2 2021-2020 annual nominal IGR growth rate meets target: -Basic target: 20%-39% - Stretch target: 40% or more	35,000,000.00	Achieved / Not Achieved

**Action: This DLI has been Revised. See below.**

<b>DLI 4</b>	<i>States that increased internally generated revenue collection by more than 20 percent annually (in nominal terms)</i>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<b>Outcome</b>	No	Text	141,755,589.00	9.17
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<b>Baseline</b>	Approx. 8 States have updated and consolidated IGR sources in a law. 2017/2016 IGR growth: 15 States			



	<i>achieved &gt; 20% growth, of which 10 States achieved &gt;40% growth</i>		
<i>Prior Results</i>	<i>4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2018-2017 annual nominal IGR growth rate meets target: Basic target: 20%-39% Stretch target: 40% or more</i>	<i>13,591,034.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2019-2018 annual nominal IGR growth rate meets target: -Basic target: 20%-39% -Stretch target: 40% or more</i>	<i>62,135,529.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2020</i>	<i>4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021) 4.2 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection</i>	<i>43,331,548.00</i>	<i>Achieved / Not Achieved</i>





June 30, 2022	4.1 State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published. (one-time payment for year in which DLR is first achieved, up to end of 2021); 4.2 2021-2020 annual nominal IGR growth rate meets target: -Basic target: 20%-39% -Stretch target: 40% or more			22,697,478.00	Achieved / Not Achieved
<b>DLI 5</b>	Biometric registration and bank verification number (BVN) used to reduce payroll fraud				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>	
Outcome	No	Text	121,000,000.00	0.00	
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>	
Baseline	An estimated 10-5 States have done biometric capture and linked to payroll to address payroll fraud				
Prior Results	5.1 Biometric capture of at least 60 percent of current civil servants completed and linked to payroll, and identified ghost workers taken off the payroll 5.2 Link BVN data to at least 60 percent of current civil servants on the payroll and payroll fraud addressed		16,000,000.00	Achieved / Not Achieved	
December 31, 2019	5.1 Biometric capture of at least 75 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 75 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		24,000,000.00	Achieved / Not Achieved	



December 31, 2020	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	36,000,000.00	Achieved / Not Achieved
June 30, 2022	5.1 Biometric capture of at least 95 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 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed	45,000,000.00	Achieved / Not Achieved

**Action: This DLI has been Revised. See below.**

<b>DLI 5</b>	<b>Biometric registration and bank verification number (BVN) used to reduce payroll fraud</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<b>Outcome</b>	No	Text	125,862,599.00	12.71
<b>Period</b>	<b>Value</b>	<b>Allocated Amount (USD)</b>	<b>Formula</b>	
<b>Baseline</b>	An estimated 10-5 States have done biometric capture and linked to payroll to address payroll fraud			
<b>Prior Results</b>	5.1 Biometric capture of at least 60 percent of current civil servants completed and linked to payroll, and identified ghost workers taken off the payroll 5.2 Link BVN data to at least 60 percent of current civil servants on the payroll and payroll fraud addressed	16,739,481.00	Achieved / Not Achieved	
<b>December 31, 2019</b>	5.1 Biometric capture of at least 75 percent of current civil servants and pensioners completed and	25,555,132.00	Achieved / Not Achieved	



	<i>linked to payroll, and identified ghost workers taken off the payroll 5.2 Link BVN data to at least 75 percent of current civil servants and pensioners on the payroll and payroll fraud addressed</i>			
<i>December 31, 2020</i>	<i>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</i>			<i>41,783,993.00 Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>5.1 Biometric capture of at least 95 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 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed</i>			<i>41,783,993.00 Achieved / Not Achieved</i>
<b>DLI 6</b>	<b>Improved procurement practices for increased transparency and value for money</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Outcome	No	Text	87,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	26 States have legal framework but 15 frameworks require strengthening. Procurement systems are performing sub-optimally, lacking efficiency and transparency			
Prior Results	6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-		17,000,000.00	Achieved / Not Achieved



	Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Publish contract award information above a threshold set out in the Operations Manual for 2018 on a monthly basis in OCDS format on the state website.		
December 31, 2019	6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Publish contract award information above a threshold set out in the Operations Manual for 2019 on a monthly basis in OCDS format on the state website or online portal if available.	35,000,000.00	Achieved / Not Achieved
December 31, 2020	6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Basic Target: Framework contract for e-Procurement signed by 31 December 2020 AND Publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format	10,000,000.00	Achieved / Not Achieved



	<p>on the state website or online portal if available. Stretch Target: Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available.</p>		
June 30, 2022	<p>6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 4 MDAs AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available.</p>	25,000,000.00	Achieved / Not Achieved
<b>Action: This DLI has been Revised. See below.</b>			



<b>DLI 6</b>				
<i>Improved procurement practices for increased transparency and value for money</i>				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Outcome</i>	<i>No</i>	<i>Text</i>	<i>112,665,493.00</i>	<i>15.09</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>26 States have legal framework but 15 frameworks require strengthening. Procurement systems are performing sub-optimally, lacking efficiency and transparency</i>			
<i>Prior Results</i>	<i>6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Publish contract award information above a threshold set out in the Operations Manual for 2018 on a monthly basis in OCDS format on the state website.</i>		<i>17,779,466.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 Publish contract award information</i>		<i>36,078,925.00</i>	<i>Achieved / Not Achieved</i>



	<i>above a threshold set out in the Operations Manual for 2019 on a monthly basis in OCDS format on the state website or online portal if available.</i>		
<i>December 31, 2020</i>	<i>6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 No later than June 30, 2022, implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) publish all contract award information in OCDS format on the online portal for the 4 MDAs, AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State’s procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available</i>	<i>34,046,217.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>6.1 Existence of a public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the state budget. (one-time payment for year in which DLR is first achieved); 6.2 No later than June 30, 2022, implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) publish all contract award information in OCDS format on the</i>	<i>24,760,885.00</i>	<i>Achieved / Not Achieved</i>



	<i>online portal for the 4 MDAs. AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available</i>			
<b>DLI 7</b>	<b>Strengthened public debt management and fiscal responsibility framework</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Output	No	Text	94,500,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	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			
Prior Results	7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2018		29,500,000.00	Achieved / Not Achieved
December 31, 2019	7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt		38,500,000.00	Achieved / Not Achieved





	reports accepted by the DMO on average two months or less after the end of the quarter in 2019		
December 31, 2020	7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports for Q2, Q3 and Q4 2020 accepted by the DMO on average two months or less after the end of the quarter in 2020 AND Annual state debt sustainability analysis published by end December 2020.	10,500,000.00	Achieved / Not Achieved
June 30, 2022	7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021 AND Annual state debt sustainability analysis and medium-term debt management strategy published by end of December 2021.	16,000,000.00	Achieved / Not Achieved
<b>Action: This DLI has been Revised. See below.</b>			



<b>DLI 7</b>				
<i>Strengthened public debt management and fiscal responsibility framework</i>				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<b>Output</b>	<i>No</i>	<i>Text</i>	<i>114,748,319.00</i>	<i>25.71</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>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</i>			
<i>Prior Results</i>	<i>7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2018</i>		<i>30,857,631.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2019</i>		<i>41,590,843.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2020</i>	<i>7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first</i>		<i>28,371,847.00</i>	<i>Achieved / Not Achieved</i>



	<i>achieved); 7.2 Quarterly state debt reports for Q2, Q3 and Q4 2020 accepted by the DMO on average two months or less after the end of the quarter in 2020 AND Annual state debt sustainability analysis published by end December 2020.</i>			
June 30, 2022	<i>7.1 State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits. (one-time payment for year in which DLR is first achieved); 7.2 Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021 AND Annual state debt sustainability analysis and medium-term debt management strategy published by end of December 2021.</i>			<i>13,927,998.00 Achieved / Not Achieved</i>
<b>DLI 8</b>	<b>Improved clearance/reduction of stock of domestic expenditure arrears</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Outcome	Yes	Text	47,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	In 2017, 14 States reduced their stock of arrears or maintained arrears of less than 5 billion naira. No state reports domestic arrears in a publicly-accessible database.			
Prior Results	Domestic arrears as of end 2018 reported in an online publicly-accessible database, with a verification process in place and an arrears clearance framework established.		1,000,000.00	Achieved / Not Achieved



December 31, 2019	Domestic arrears as of end 2018 and end 2019 reported in an online publicly-accessible database, with verification process in place. AND Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state’s arrears clearance framework. a) Basic target: At least a 5 percent decline or maintain stock below 5 billion Naira; b) Stretch target: More than 20 percent decline.	7,000,000.00	Achieved / Not Achieved
December 31, 2020	Basic target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place. Stretch target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place AND at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the State’s arrears clearance framework or maintain stock below 5 billion Naira.	19,000,000.00	Achieved / Not Achieved
June 30, 2022	Domestic arrears as of end 2020 and end 2021 reported in an online publicly-accessible database, with verification process in place. AND Percentage decline in the verified stock of domestic arrears at end of 2021 compared to end 2020 meets target and is consistent with the State’s arrears clearance framework. a) Basic target: At least a 5 percent decline or maintain stock below 5 billion Naira; b) Stretch target: More than 20 percent decline.	20,000,000.00	Achieved / Not Achieved

**Action: This DLI has been Revised. See below.**



<b>DLI 8</b>				
<i>Improved clearance/reduction of stock of domestic expenditure arrears</i>				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Outcome</i>	<i>Yes</i>	<i>Text</i>	<i>37,886,506.00</i>	<i>2.64</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>In 2017, 14 States reduced their stock of arrears or maintained arrears of less than 5 billion naira. No state reports domestic arrears in a publicly-accessible database.</i>			
<i>Prior Results</i>	<i>Domestic arrears as of end 2018 reported in an online publicly-accessible database, with a verification process in place and an arrears clearance framework established.</i>		<i>1,039,895.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>Domestic arrears as of end 2018 and end 2019 reported in an online publicly-accessible database, with verification process in place. AND Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state's arrears clearance framework. a) Basic target: At least a 5 percent decline or maintain stock below 5 billion Naira; b) Stretch target: More than 20 percent decline.</i>		<i>10,022,319.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2020</i>	<i>Basic target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place. Stretch target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place AND at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019</i>		<i>13,412,146.00</i>	<i>Achieved / Not Achieved</i>



	<i>consistent with the State's arrears clearance framework or maintain stock below 5 billion Naira.</i>				
June 30, 2022	<i>Domestic arrears as of end 2020 and end 2021 reported in an online publicly-accessible database, with verification process in place. AND Percentage decline in the verified stock of domestic arrears at end of 2021 compared to end 2020 meets target and is consistent with the State's arrears clearance framework. a) Basic target: At least a 5 percent decline or maintain stock below 5 billion Naira; b) Stretch target: More than 20 percent decline.</i>			13,412,146.00	Achieved / Not Achieved
<b>DLI 9</b>	<b>Improved debt sustainability</b>				
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>	
Outcome	No	Text	87,000,000.00	0.00	
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>	
Baseline	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%				
Prior Results	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2018 AND Total debt stock at end Dec 2018 as a share of total revenue for FY2018 meets target: a) Basic target: < 150%; b) Stretch target: < 125%		24,000,000.00	Achieved / Not Achieved	
December 31, 2019	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2019 AND Total debt stock at end Dec 2019 as a share of total revenue		26,500,000.00	Achieved / Not Achieved	



	for FY2019 meets target: a) Basic target: < 140%; b) Stretch target: < 115%		
December 31, 2020	Total debt stock at end Dec 2020 as a share of total revenue for FY2020 meets target: a) Basic target: < 150% ; b) Stretch target: < 125%	17,000,000.00	Achieved / Not Achieved
June 30, 2022	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: a) Basic target: < 120% ; b) Stretch target: < 95%	19,500,000.00	Achieved / Not Achieved

**Action: This DLI has been Revised. See below.**

<b>DLI 9</b>	<b>Improved debt sustainability</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Outcome</i>	<i>No</i>	<i>Text</i>	<i>80,576,634.00</i>	<i>29.79</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>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 &lt; 150%, 11 States &lt; 125% and 5 States &lt; 100%</i>			
<i>Prior Results</i>	<i>Average monthly debt service deduction is &lt; 40% of gross FAAC allocation for FY2018 AND Total debt stock at end Dec 2018 as a share of total revenue for FY2018 meets target: a) Basic target: &lt; 150%; b) Stretch target: &lt; 125%</i>		<i>25,102,099.00</i>	<i>Achieved / Not Achieved</i>
<i>December 31, 2019</i>	<i>Average monthly debt service deduction is &lt; 40% of gross FAAC allocation for FY2019 AND Total debt</i>		<i>25,555,133.00</i>	<i>Achieved / Not Achieved</i>



	<i>stock at end Dec 2019 as a share of total revenue for FY2019 meets target: a) Basic target: &lt; 140%; b) Stretch target: &lt; 115%</i>			
<i>December 31, 2020</i>	<i>Total debt stock at end Dec 2020 as a share of total revenue for FY2020 meets target: a) Basic target: &lt; 150% ; b) Stretch target: &lt; 125%</i>		<i>14,959,701.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>Average monthly debt service deduction is &lt; 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: a) Basic target: &lt; 120% ; b) Stretch target: &lt; 95%</i>		<i>14,959,701.00</i>	<i>Achieved / Not Achieved</i>
<b>DLI 10</b>	<b>Enhanced transparency and accountability of funds in the COVID-19 response and resilient recovery phases</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	161,400,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	1) LG AFS not published and information on SLGJAAC transfers not readily available. 2) At least 5 States have an Audit Law in place and an estimated 11 have draft Audit Bills at various stages of approval. However not all provide for full operational and financial autonomy of the State and LG Auditor General. 3) No identification and reporting of COVID-19 response and recovery expenditures planned or being incurred by state governments.			
Prior Results			0.00	
December 31, 2019			0.00	





December 31, 2020	10.1 No later than December 31, 2020, the audited financial statements of all local governments (LGs) in the Participating State for FY 2018 and the audited financial statements of all LGs in the Participating State for FY 2019, including all allocations and actual receipts of state-local government joint account allocation committee (SLJAAC) transfers for each LG in the Participating State, have been published on a State official website.	28,000,000.00	Achieved / Not Achieved
June 30, 2022	10.1 No later than September 30, 2021, the audited financial statements of all local governments (LGs) in the Participating State for FY 2020, including all allocations and actual receipts of state-local government joint account allocation committee (SLJAAC) transfers for each LG in the Participating State, have been published on a State official website. 10.2 The Participating State has published: (a) on a monthly basis within one month after the end of each month, for five consecutive months starting August 2020, budget execution reports on budget allocations and actual expenditures incurred for COVID-19 response and recovery programs using the National Chart of Accounts (NCOA) on the Open Treasury Portal; and (b) on a quarterly basis within two months of the end of each quarter, for three consecutive quarters starting with the third quarter of FY 2020, dedicated financial and compliance audit reports covering their COVID-19 response and recovery program expenditures. 10.3 No later than June 30, 2021, the implementation of operational and financial autonomy (per criteria set out in the Verification Protocol) for the Offices of State and	133,400,000.00	Achieved / Not Achieved



	<p>Local Governments Auditors-General in the Participating State, pursuant to a strengthened legal framework (the “State Audit Law”); AND provision of resources for implementation of financial autonomy by inclusion of provisions in the FY 2021 budget for funding of the Offices of State and Local Governments Auditors-General; AND Instructions for implementing the operational autonomy provisions of the new or existing State Audit Law have been issued by the Head of Service or the Secretary to State Government of the Participating State.</p>		
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**Action: This DLI has been Revised. See below.**

<b>DLI 10</b>	<i>Enhanced transparency and accountability of funds in the COVID-19 response and resilient recovery phases</i>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Intermediate Outcome</i>	<i>No</i>	<i>Text</i>	<i>169,829,379.00</i>	<i>0.00</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<p><i>1) LG AFS not published and information on SLGJAAC transfers not readily available. 2) At least 5 States have an Audit Law in place and an estimated 11 have draft Audit Bills at various stages of approval. However not all provide for full operational and financial autonomy of the State and LG Auditor General. 3) No identification and reporting of COVID-19 response and recovery expenditures planned or being incurred by state governments.</i></p>			
<i>Prior Results</i>			<i>0.00</i>	



<i>December 31, 2019</i>		<i>0.00</i>	
<i>December 31, 2020</i>	<i>10.1 No later than December 31, 2020, the audited financial statements of all local governments (LGs) in the Participating State for FY 2018 and the audited financial statements of all LGs in the Participating State for FY 2019, including all allocations and actual receipts of state-local government joint account allocation committee (SLJAAC) transfers for each LG in the Participating State, have been published on a State official website.</i>	<i>33,014,513.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>10.1 No later than September 30, 2021, the audited financial statements of all local governments (LGs) in the Participating State for FY 2020, including all allocations and actual receipts of state-local government joint account allocation committee (SLJAAC) transfers for each LG in the Participating State, have been published on a State official website. 10.2 The Participating State has published: (a) on a monthly basis within one month after the end of each month, for five consecutive months starting August 2020, budget execution reports on budget allocations and actual expenditures incurred for COVID-19 response and recovery programs using the National Chart of Accounts (NCOA) on the Open Treasury Portal; and (b) on a quarterly basis within two months of the end of each quarter, for three consecutive quarters starting with the third quarter of FY 2020, dedicated financial and compliance audit reports covering their COVID-19 response and recovery program expenditures. 10.3 No later than June 30, 2021, the implementation of operational</i>	<i>136,814,866.00</i>	<i>Achieved / Not Achieved</i>



	<i>and financial autonomy (per criteria set out in the Verification Protocol) for the Offices of State and Local Governments Auditors-General in the Participating State, pursuant to a strengthened legal framework (the “State Audit Law”); AND provision of resources for implementation of financial autonomy by inclusion of provisions in the FY 2021 budget for funding of the Offices of State and Local Governments Auditors-General; AND Instructions for implementing the operational autonomy provisions of the new or existing State Audit Law have been issued by the Head of Service or the Secretary to State Government of the Participating State.</i>			
<b>DLI 11</b>	Provided structured tax relief in response to COVID-19 and strengthened tax administration (personal income tax and property taxation) to enhance non-oil tax collection in the resilient recovery phase			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	188,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	Several States have variously announced tax compliance relief programs which are to be reviewed and verified to determine if these fully meet the verification protocols. Several states have contracted out the service of assessing personal income tax to private sector agents leading to inefficiency. Very few states have systematically updated urban property records and the potential for property tax is hugely under utilized.			
Prior Results			0.00	



December 31, 2019		0.00	
December 31, 2020	11.1 No later than July 31, 2020, a timebound tax compliance relief program for individual taxpayers and businesses, which meets the criteria set out in the Verification Protocol, been approved by the Chair of the State Board of Internal Revenue or the State Commissioner of Finance of the Participating State, and published on a State official website and through a press release; AND No later than September 30, 2020, government guidelines for the implementation of the announced tax compliance relief program has been issued by the Board of Internal Revenue or the Ministry of Finance of the Participating State to tax administration officials and agents.	80,000,000.00	Achieved / Not Achieved
June 30, 2022	11.2 No later than June 30, 2021, the Participating State has issued a regulation prohibiting, on a prospective basis, the contracting of private consultants for the assessment and collection of personal income tax, which is the sole responsibility of the state revenue agency; AND no such contracts have been entered into or renewed during the period starting on September 1, 2020 through the date of issuance of such regulation. 11.3 No later than September 30, 2021, the property records for at least 50% of properties that have electricity connections in Urban Areas in the Participating State have been completed or updated per criteria set out in the Verification Protocol, stored in an electronic database, with said records to be valid as on September 1, 2020 or later; AND the Participating State has established institutional	108,000,000.00	Achieved / Not Achieved



	arrangements per criteria set out in the Verification Protocol to use the property records to improve or start the collection of property tax.			
<b>Action: This DLI has been Revised. See below.</b>				
<b>DLI 11</b>	<i>Provided structured tax relief in response to COVID-19 and strengthened tax administration (personal income tax and property taxation) to enhance non-oil tax collection in the resilient recovery phase</i>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Intermediate Outcome</i>	<i>No</i>	<i>Text</i>	<i>192,384,353.00</i>	<i>0.00</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>Several States have variously announced tax compliance relief programs which are to be reviewed and verified to determine if these fully meet the verification protocols. Several states have contracted out the service of assessing personal income tax to private sector agents leading to inefficiency. Very few states have systematically updated urban property records and the potential for property tax is hugely under utilized.</i>			
<i>Prior Results</i>			<i>0.00</i>	
<i>December 31, 2019</i>			<i>0.00</i>	
<i>December 31, 2020</i>	<i>11.1 No later than July 31, 2020, a timebound tax compliance relief program for individual taxpayers and businesses, which meets the criteria set out in the Verification Protocol, been approved by the Chair of the State Board of Internal Revenue or the State Commissioner of Finance of the Participating</i>		<i>87,666,444.00</i>	<i>Achieved / Not Achieved</i>



	<i>State, and published on a State official website and through a press release; AND No later than September 30, 2020, government guidelines for the implementation of the announced tax compliance relief program has been issued by the Board of Internal Revenue or the Ministry of Finance of the Participating State to tax administration officials and agents.</i>		
<i>June 30, 2022</i>	<i>11.2 No later than June 30, 2021, the Participating State has issued a regulation prohibiting, on a prospective basis, the contracting of private consultants for the assessment and collection of personal income tax, which is the sole responsibility of the state revenue agency; AND no such contracts have been entered into or renewed during the period starting on September 1, 2020 through the date of issuance of such regulation. 11.3 No later than June 30, 2022, the property records for at least 50% of properties that have electricity connections in Urban Areas in the Participating State have been completed or updated per criteria set out in the Verification Protocol, stored in an electronic database, with said records to be valid as on September 1, 2020 or later; and the Participating State has established institutional arrangements per criteria set out in the Verification Protocol to use the property records to improve or start the collection of property tax.</i>	<i>104,717,909.00</i>	<i>Achieved / Not Achieved</i>



<b>DLI 12</b>	Strengthened procurement function for COVID-19 or emergency situation and facilitated participation of SMEs in public procurement in the resilient recovery phase			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	132,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	Most states do not have specific emergency guidelines. Participation of SMEs generally low.			
Prior Results			0.00	
December 31, 2019			0.00	
December 31, 2020	12.1. No later than September 30, 2020, the Public Procurement Authority (PPA) of the Participating State has issued guidelines, which meets the criteria set out in the Verification Protocol, for (i) the procurement of goods and services for COVID-19 and other emergency situations; and (ii) the adaptation of existing public procurement procedures to support the increase in participation of SMEs (the “SME Guidelines”); AND At least two training sessions for SMEs on the SME Guidelines have been held.		80,000,000.00	Achieved / Not Achieved
June 30, 2022	12.2. DLR 12.1 has been achieved; and No later than June 30, 2021, the PPA has published on its official website, a list of all contracts executed to support the Participating State’s COVID-19 response in the fourth quarter of FY 2020 and the first quarter of FY 2021; AND No later than September 30, 2021, the Participating State has awarded at least 20 more		52,000,000.00	Achieved / Not Achieved





	contracts to SMEs in the period after September 30, 2020, as compared to the period January 1, 2020 to 30 September, 2020.			
<b>Action: This DLI has been Revised. See below.</b>				
<b>DLI 12</b>	<b>Strengthened procurement function for COVID-19 or emergency situation and facilitated participation of SMEs in public procurement in the resilient recovery phase</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
<i>Intermediate Outcome</i>	<i>No</i>	<i>Text</i>	<i>92,496,037.00</i>	<i>0.00</i>
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
<i>Baseline</i>	<i>Most states do not have specific emergency guidelines. Participation of SMEs generally low.</i>			
<i>Prior Results</i>			<i>0.00</i>	
<i>December 31, 2019</i>			<i>0.00</i>	
<i>December 31, 2020</i>	<i>12.1. No later than September 30, 2020, the Public Procurement Authority (PPA) of the Participating State has issued guidelines, which meets the criteria set out in the Verification Protocol, for (i) the procurement of goods and services for COVID-19 and other emergency situations; and (ii) the adaptation of existing public procurement procedures to support the increase in participation of SMEs (the "SME Guidelines"); AND At least two training sessions for SMEs on the SME Guidelines have been held.</i>		<i>64,640,042.00</i>	<i>Achieved / Not Achieved</i>
<i>June 30, 2022</i>	<i>12.2. No later than June 30, 2021, the PPA has published on its official website, a list of all contracts</i>		<i>27,855,995.00</i>	<i>Achieved / Not Achieved</i>



	<i>executed to support the Participating State’s COVID-19 response in the fourth quarter of FY 2020 and the first quarter of FY 2021; AND No later than September 30, 2021, the Participating State has awarded at least 20 more contracts to SMEs in the period after September 30, 2020, as compared to the period January 1, 2020 to 30 September, 2020.</i>			
<b>DLI 13</b>	Established a fiscally sustainable response to COVID-19 through COVID-19 responsive budgets			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	230,000,000.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	Approved FY2020 State Budgets cannot be implemented as prepared due to substantive change in circumstances arising from COVID-19 health and economic crisis.			
Prior Results			0.00	
December 31, 2019			0.00	
December 31, 2020	13.1 No later than July 31, 2020, an Amended 2020 State budget, which meets the criteria set out in the Verification Protocol, has been approved by the House of Assembly of the Participating State, assented to by the Governor, and published on a State official website. 13.2 The Participating State has executed at least 90 percent of the tagged COVID-19 response expenditures in their Amended 2020 State Budget, per criteria set out in the Verification Protocol.		205,000,000.00	Achieved / Not Achieved



June 30, 2022	13.3 The Participating State has executed at least 90 percent of the tagged COVID-19 response expenditures in their 2021 State Budget, per criteria set out in the Verification Protocol.		25,000,000.00	Achieved / Not Achieved
<b>Action: This DLI has been Revised. See below.</b>				
<b>DLI 13</b>	<b>Established a fiscally sustainable response to COVID-19 through COVID-19 responsive budgets</b>			
<b>Type of DLI</b>	<b>Scalability</b>	<b>Unit of Measure</b>	<b>Total Allocated Amount (USD)</b>	<b>As % of Total Financing Amount</b>
Intermediate Outcome	No	Text	204,940,948.00	0.00
<b>Period</b>	<b>Value</b>		<b>Allocated Amount (USD)</b>	<b>Formula</b>
Baseline	Approved FY2020 State Budgets cannot be implemented as prepared due to substantive change in circumstances arising from COVID-19 health and economic crisis.			
Prior Results			0.00	
December 31, 2019			0.00	
December 31, 2020	13.1 No later than July 31, 2020, an Amended 2020 State budget, which meets the criteria set out in the Verification Protocol, has been approved by the House of Assembly of the Participating State, assented to by the Governor, and published on a State official website. 13.2 The Participating State has executed at least 90 percent of the tagged COVID-19 response expenditures in their Amended 2020 State Budget, per criteria set out in the Verification Protocol.		177,652,199.00	Achieved / Not Achieved



<i>June 30, 2022</i>	<i>13.3 The Participating State has executed at least 90 percent of the tagged COVID-19 response expenditures in their 2021 State Budget, per criteria set out in the Verification Protocol.</i>	<i>27,288,749.00</i>	<i>Achieved / Not Achieved</i>
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**ANNEX 2: PROGRAM ACTION PLAN**

Action Description	Source	DLI#	Responsibility	Timing		Completion Measurement	Action
Fiduciary staff of the implementing agencies are trained in Bank FM procedures and Disbursement Guidelines	Fiduciary Systems	DLI 6	All Implementing Agencies	Recurrent	Semi-Annually	Staff for FM engaged in each implementing agency, trained by Bank team and fulfilling requirements for financial reports and maintenance of records.	No Change
Provision of templates and guidelines to States for DLI#7: <ul style="list-style-type: none"> <li>State quarterly debt report</li> <li>Debt Sustainability Analysis</li> <li>Medium-term debt management strategy</li> </ul>	Technical	DLI 7	DMO	Due Date	09-Aug-2021	Templates and guidelines to States for DLI#7 prepared and disseminated with training (debt report, SDSA, SMTDS)	No Change
Provision of guidelines and workshops for the new DLIs added through the Program restructuring.	Technical		NGF with inputs from other agencies	Due Date	30-Jul-2021	Guidance provided to all States for new results added to the Program through restructuring in 2020.	No Change
In compliance with PforR core principles, include environmental and social management rules in the operation.	Environmental and Social Systems		PCU	Due Date	15-Oct-2021	GRM manual for the operation in place and training conducted for all States on implementation.	Revised
<b>Proposed</b>							



In compliance with PforR core principles, include environmental and social management rules in the operation.	Environmental and Social Systems		PCU	Due Date	15-Oct-2021	GRM manual for the operation in place and training conducted for all States on implementation.	
Create awareness for the use of the States' ombudsman to protect basic human rights of people potentially affected by the SFTAS	Environmental and Social Systems		States SFTAS focal person	Due Date	15-Oct-2021	Outreach and training covering all States conducted.	Revised
<b>Proposed</b> Create awareness for the use of the States' ombudsman to protect basic human rights of people potentially affected by the SFTAS	Environmental and Social Systems		States SFTAS focal person	Due Date	15-Oct-2021	Outreach and training covering all States conducted.	
Introduction of climate change budget tagging in the FY2021 and FY2022 Annual State Budgets	Other	DLI 2	PCU with support of NGF	Other	April 2021 for FY2021 and April 2022 for FY2022 State budgets	Climate change budget tagging and subsequent reporting and presentation in quarterly BERs and citizens' budgets completed by - 6 States for FY2021; 18 States for FY2022.	No Change
Introduction of risk-based internal audit function outside the expenditure processing cycle in Pilot MDAs in selected states	Fiduciary Systems		States Accountant General	Due Date	30-Mar-2022	Report by the PCU detailing the implementation of the action in selected States.	No Change
Conduct of an independent procurement	Technical	DLI 6	FMoF HFD/PCU will hire the audit firm	Due Date	31-Dec-2021	Report of an independent procurement	Marked for Deletion



audit on random sample of at least 5 percent of state government capital procurement transactions for States achieving DLI#6						audit on random sample covering at least 5% of state government capital procurement transactions for States achieving DLI#6.	
Reporting of complaints and allegations for fraud and corruption related to the Program by all States	Fiduciary Systems		PCU, State CoF & Attorney-General	Recurrent	Semi-Annually	PCU to include in semi-annual progress report the positive confirmation from all States regarding reporting of complaints and allegations and actions taken as per agreed format.	No Change
States submit audited financial statements with the necessary information required for the SFTAS Program Audit no later than nine months after end of the fiscal year.	Fiduciary Systems		States Accountant General	Recurrent	Yearly	Receipt and acceptance of Audited Financial Statements of participating States with disclosure of PEF expenditures.	No Change
Designate Financial Management Specialist/Project Account, Project Internal Auditor and support accounting technicians in each implementing agency	Fiduciary Systems		All implementing agencies	Due Date	31-Mar-2021	Staffing for FM in place for each implementing agency.	No Change
Develop state SFTAS annual action plans achievement of the Eligibility Criteria and DLRs, including capacity	Technical		States' Ministries of Finance	Recurrent	Yearly	Action plans prepared by all participating states to ensure focus on achievement of DLIs and EC.	No Change



building activities							
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>	Technical	DLI 2	Nigeria OGP Secretariat; FMOF as HFD/PCU	Due Date	30-Jul-2021	Templates developed and training provided to States for adoption and use.	No Change
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	Other		FMOF HFD /PCU	Recurrent	Yearly	All key positions filled and selected consultants performing as per TORs.	No Change





**ANNEX 3: DLI ALLOCATION ADJUSTMENTS IN SDR FOR THE ORIGINAL AND ADDITIONAL FINANCING**

	CATEGORY (including Disbursement-Linked Indicator (DLI) as applicable)	Total Financing Allocated to Category (SDR)			
		A - Original financing		B - Additional financing	
		Current allocation	Adjusted allocation	Current allocation	Adjusted allocation
1	<b>DLI 1: Improved financial reporting and budget reliability</b>	24,510,042	19,257,000	29,115,240	27,157,016
2	<b>DLI 2 Increased openness and citizens' engagement in the budget process</b>	9,128,596	11,212,000	32,515,560	31,284,883
3	<b>DLI 3: Improved cash management and reduced revenue leakages through implementation of State TSA</b>	12,868,596	11,786,000	25,502,400	26,070,736
4	<b>DLI 4: Strengthened Internally Generated Revenue (IGR) collection</b>	32,828,638	53,154,998	48,171,200	46,347,974
5	<b>DLI 5: Biometric registration and bank verification number (BVN) used to reduce payroll fraud</b>	26,570,042	29,687,999	59,505,600	58,659,155
6	<b>DLI 6: Improved procurement practices for increased transparency and value for money</b>	26,594,326	37,805,000	35,420,000	41,278,665
7	<b>DLI 7: Strengthened public debt management and fiscal responsibility framework</b>	36,832,901	50,853,999	30,815,400	29,691,671
8	<b>DLI 8: Improved clearance/reduction of stock of domestic expenditure arrears</b>	10,610,028	7,765,000	22,668,800	18,828,865
9	<b>DLI 9: Improved debt sustainability</b>	39,850,063	35,558,000	22,314,600	21,001,426
11	<b>DLI 10: Enhanced transparency and accountability of funds in the COVID-19 response and resilient recovery phases</b>	6,565,202	0	90,675,200	118,766,684
12	<b>DLI 11: Provided structured tax relief in response to COVID-19 and strengthened tax administration (personal income tax and property taxation) to enhance non-oil tax collection in the resilient recovery phase</b>	65,102,329	61,536,000	69,423,200	73,504,990
13	<b>DLI 12: Strengthened procurement function for COVID-19 or emergency situation and facilitated participation of SMEs in public procurement in the resilient recovery phase</b>	65,102,329	45,373,000	29,752,800	19,553,052
14	<b>DLI 13: Established a fiscally sustainable response to COVID-19 through an amended COVID-19 responsive 2020 budget</b>	130,204,658	124,700,000	35,420,000	19,154,883
	<b>SDR (DLI only)</b>	<b>486,767,750</b>	<b>488,688,996</b>	<b>531,300,000</b>	<b>531,300,000</b>
10	<b>Goods, consulting services, non-consulting services, Training and workshops, and Operating Costs under the Project</b>	34,832,250	32,911,004	0	0
	<b>SDR (DLI + IPF/TA)</b>	<b>521,600,000</b>	<b>521,600,000</b>	<b>531,300,000</b>	<b>531,300,000</b>