



Fiscal Governance and Institutions Project (P163540)

AFRICA WEST | Nigeria | Governance Global Practice |
IBRD/IDA | Investment Project Financing | FY 2018 | Seq No: 4 | ARCHIVED on 05-Aug-2020 | ISR42648 |

Implementing Agencies: Federal Ministry of Finance, Federal Republic of Nigeria

Key Dates

Key Project Dates

Bank Approval Date: 27-Jun-2018

Effectiveness Date: 07-May-2019

Planned Mid Term Review Date: 25-Jan-2021

Actual Mid-Term Review Date:

Original Closing Date: 31-Dec-2022

Revised Closing Date: 31-Dec-2022

Project Development Objectives

Project Development Objective (from Project Appraisal Document)

To improve the credibility of public finance and national statistics.

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

No

Components Table

Name

Strengthening Revenue Management:(Cost \$34.00 M)
Strengthening Controls, Transparency and Accountability in the Use of Public Funds:(Cost \$58.50 M)
Strengthening Economic and Fiscal Statistics:(Cost \$27.50 M)
Implementation Support:(Cost \$5.00 M)

Overall Ratings

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

Implementation Status and Key Decisions

The Nigeria Fiscal Governance and Institutions Project (FGIP) was approved by the World Bank Board of Executive Directors on June 27, 2018. The financing agreement was signed on February 12, 2019, and effectiveness achieved May 7, 2019. All implementing agencies have project implementing units, approved work plan, and budgets in place. In spite of the initial delays in implementation, the project is on course to achieve its objectives.

.The main highlights of the status of implementation across project components are as follows:

(1.1) Strengthening revenue audit with Office of the Auditor General of the Federation (OAuGF) - Significant progress has been made on the achievement of the first set of Development Linked Results (DLR) related to revenue assurance audit and information technology audit.

(1.2) Strengthening revenue analysis and forecasting - This sub-component is jointly implemented by the Budget Office of the Federation (BOF) and Technical Services Department (TSD). The teams in both offices have held discussions and agreed on parameters for collaboration including a clear division of labor and associated funds for this sub-component.



(2.1) Operationalization of GIFMIS for budget management and reporting - Roll-out of commitment module has commenced to 806 MDAs, constituting 93.76% of the national budget. For cash management, the plans for pilot and scale up are under review by the Honorable Minister for Ministry of Finance Budget and National Planning (HMFBNP), which includes the setup of a technical committee and a list of 273 Ministries, Departments, Agencies (MDAs) for the first year.

(2.2) Strengthening public investment management (PIM) - BOF has been working on the TORs for the activities under TA. These need to be completed and uploaded in STEP. Based on work assignments for the staff in the BOF, the need to engage a consultant to support the PIU activities was identified and will be included in the work plan.

(2.3) Improving transparency and efficiency in procurement and quality of budget information - On the procurement of an e-procurement system, Bureau of Public Procurement (BPP) has prepared the evaluation of bids and is currently addressing comments from the Bank.

(3) Strengthening economic and fiscal statistics – Nigeria Bureau of Statistics (NBS) made significant progress on the DLI # 1, implementation of the Business Sample Census. The Bureau would also start to carry out technical planning meetings and discussions for the conduct of the National Agricultural Sample Census (NASC) so implementation can be initiated in the fourth quarter of 2020, rather than the first quarter of 2021. The PIU is expected to submit an annual report on their efforts to publish reconciled fiscal and economic statistics, focusing on oil and gas and trade statistics. The PIU has been holding bi-weekly Ministerial Committee meetings to validate and harmonize data generated by MDAs in the oil and gas sectors as well as trade statistics.

Risks

Systematic Operations Risk-rating Tool

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

Results

PDO Indicators by Objectives / Outcomes

Strengthened oversight of the revenue of the Federation

► Non-oil revenue outturn (Percentage, Custom)

Baseline

Actual (Previous)

Actual (Current)

End Target



Value	70.00	70.00	70.00	85.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

Improved execution of the federal expenditure

► Capital expenditure execution rate (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	43.00	43.00	43.00	65.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

Enhanced quality of fiscal and economic statistics

► Publication of reconciled fiscal and economic datasets (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	8.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

Overall Comments

Due to the delays in commencement of project activities and the advent of the Covid-19 pandemic which further slowed down the pace of implementation, significant progress towards the achievement of PDOs is yet to be recorded.

Intermediate Results Indicators by Components

Strengthening Domestic Revenue Management

► Regular internal and external audit reports completed (Text, Custom, PBC)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No external revenue audits; occasional internal audits	No external revenue audits; occasional internal audits	No external revenue audits; occasional internal audits	Regular external and internal revenue audits completed
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

► Revenue analyses institutionalized at FMoF (Text, Custom, PBC)

	Baseline	Actual (Previous)	Actual (Current)	End Target
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Value	Occasional and inadequate revenue analysis; weak revenue models	Occasional and inadequate revenue analysis; weak revenue models	Occasional and inadequate revenue analysis; weak revenue models	Eight improved oil and non-oil revenue analyses; tax law review; strengthened revenue modelling
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

Strengthening Controls, Transparency and Accountability in the Use of Public Funds

► Enhanced functionality of the financial management information systems (Text, Custom, PBC)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	GIFMIS payment controls and cash management modules not operational	GIFMIS payment controls and cash management modules not operational	GIFMIS payment controls and cash management modules not operational	Mainstreaming of commitment controls, payroll controls and cash management GIFMIS module (to 90 percent of expenditure)
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

► Spending reviews incorporating citizens feedback are publicly disclosed (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	3.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

► Enhanced public participation in the budget cycle (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	13.00	13.00	13.00	20.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

► Compliance with capital investment prioritization process by main spending ministries (Text, Custom, PBC)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	PIM guideline as an annex to the budget circular is not in place	PIM guideline as an annex to the budget circular is not in place	PIM guideline as an annex to the budget circular is not in place	Compliance rate with budget circular in three ministries with large-scale capital budgets (50%)
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

► Fiscal costs and liabilities incurred by PPP transactions are reflected in the budget (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
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Value	No	No	No	Yes
Date	04-May-2018	13-Sep-2019	07-May-2020	30-Dec-2022
► MDAs applying e-Procurement, open contracting standards and beneficial ownership disclosure (Number, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	0.00	0.00	10.00
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022
► Open Budget Survey score on comprehensiveness of information in appropriation bill (Number, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	11.00	11.00	11.00	20.00
Date	04-May-2018	13-Sep-2019	07-May-2020	30-Jun-2022

Improving Economic and Fiscal Statistics				
► Generated and updated statistical datasets (Text, Custom, PBC)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No agriculture and business census	No agriculture and business census	No agriculture and business census	Sample censuses and follow-up surveys on agriculture and business completed and published
Date	04-May-2018	13-Sep-2019	07-May-2020	30-Jun-2022
► Gender-disaggregated data on land and business ownership collected and published (Yes/No, Custom)				
	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	No	No	No	Yes
Date	04-May-2018	13-Sep-2019	07-May-2020	31-Dec-2022

Overall Comments

Due to the delays in commencement of project activities and the advent of the Covid-19 pandemic which further slowed down the pace of implementation, significant progress towards the achievement of PBCs is yet to be recorded.

Performance-Based Conditions



►PBC 1 Regular internal and external audit reports completed (Text, Output, 12,500,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	No external revenue audits; occasional internal audits	No external revenue audits; occasional internal audits	No external revenue audits; occasional internal audits	--
Date	--	13-Sep-2019	07-May-2020	--

►PBC 2 Revenue analyses institutionalized at FMoF (Text, Output, 15,500,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	Occasional and inadequate revenue analysis; weak revenue models	Occasional and inadequate revenue analysis; weak revenue models	Occasional and inadequate revenue analysis; weak revenue models	--
Date	--	13-Sep-2019	07-May-2020	--

►PBC 3 Enhanced functionality of the financial management information systems (Text, Output, 27,000,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	GIFMIS payment controls and cash management modules not operational	GIFMIS payment controls and cash management modules not operational	GIFMIS payment controls and cash management modules not operational	--
Date	--	13-Sep-2019	07-May-2020	--

►PBC 4 Compliance with capital investment prioritization process by main spending ministries (Text, Outcome, 12,000,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	PIM guideline as an annex to the budget circular is not in place	PIM guideline as an annex to the budget circular is not in place	PIM guideline as an annex to the budget circular is not in place	--
Date	--	13-Sep-2019	07-May-2020	--



►PBC 5 MDAs applying e-Procurement, open contracting standards and beneficial ownership disclosure (Number, Intermediate Outcome, 10,000,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	0.00	0.00	0.00	--
Date	--	13-Sep-2019	07-May-2020	--

►PBC 6 Generated and updated statistical datasets (Text, Output, 21,500,000.00, 0.00%)				
	Baseline	Actual (Previous)	Actual (Current)	June 30, 2022
Value	No agriculture and business census	No agriculture and business census	No agriculture and business census	--
Date	--	13-Sep-2019	07-May-2020	--

Data on Financial Performance

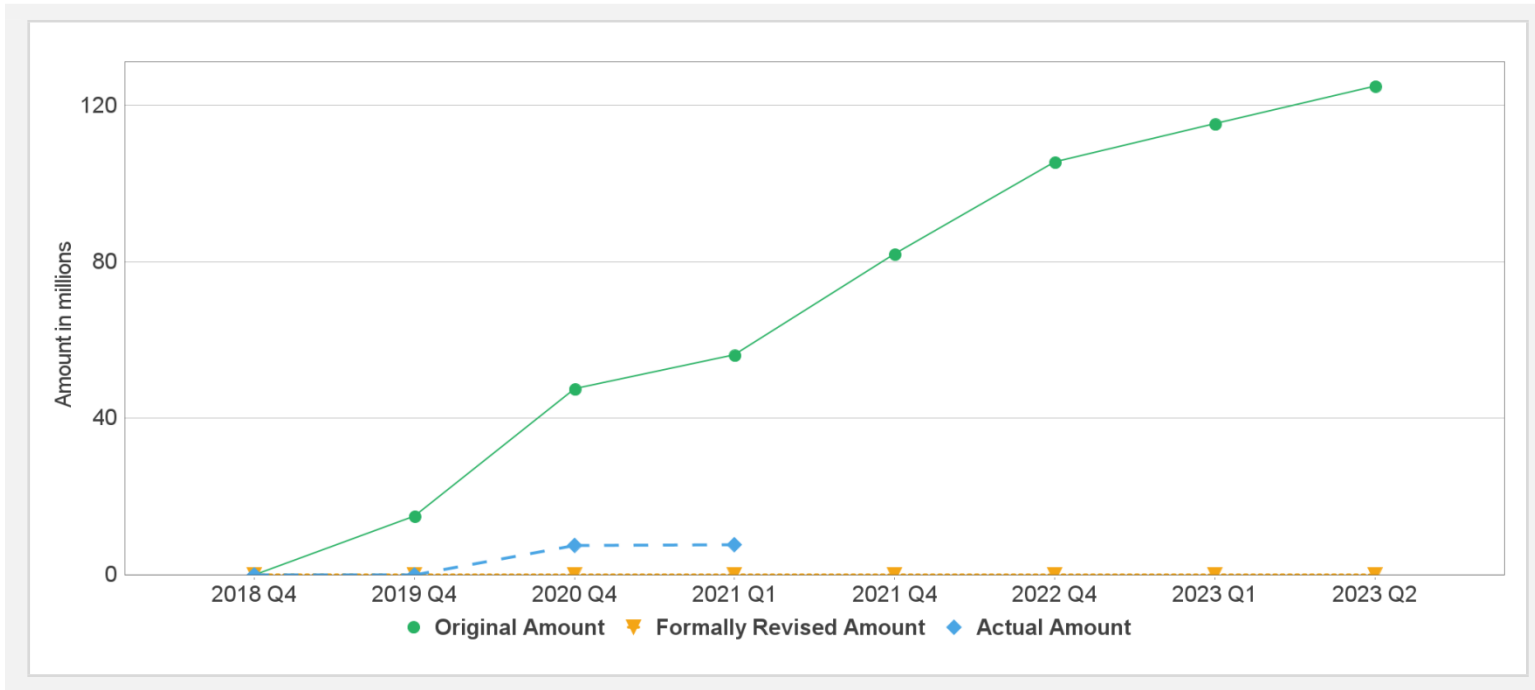
Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	% Disbursed
P163540	IDA-62880	Effective	USD	125.00	125.00	0.00	7.70	114.52	6.3%

Key Dates (by loan)

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

Cumulative Disbursements



PBC Disbursement

PBC ID	PBC Type	Description	Coc	PBC Amount	Achievement Status	Disbursed amount in Coc	Disbursement % for PBC

Restructuring History

There has been no restructuring to date.

Related Project(s)

There are no related projects.