

**State and Local Governance Reform Project**  
**(Trust Fund Number: 018335; Project ID: P133045)**

**Aide Memoire**  
**Mid-Term Review and Implementation Support Mission**  
**November 13 – December 12, 2017**

**I. Introduction:**

1. A team<sup>1</sup> from the World Bank carried out a Mid-Term Review for the Nigeria State and Local Governance Reform Project (P133045) from November 13 – December 12, 2017. The mission was carried out on-site in five of the States (Osun, Jigawa, Kano, Cross River and Anambra) while the review of progress of implementation of the project in Yobe State was carried out in Dutse, Jigawa State. Counterparts from the European Union<sup>2</sup>, National Project Coordinating Unit (NPCU) at the Federal Ministry of Budget and National Planning, and the Federal Ministry of Finance also participated in the mission. Over the course of the mission, the Bank team met with two State Governors<sup>3</sup> and senior government officials, including members of States Steering and Technical Committees (SSCs and STCs), officials from the Project Coordinating Units and Activity Executing Agencies of the states. The findings and recommendations from the MTR were discussed and agreed with officials from the participating States at a wrap-up meeting on December 12, 2017. A full list of participants and State officials met during the mission is attached here as Annex 1.

2. The objectives of the mission were to (i) review and take stock of progress in the implementation of the project and suggest necessary adjustments and changes in light of the experience gained and lessons learned during the last three years of implementation; (ii) dialogue with key government officials on the implementation of the project activities; (iii) review progress of project implementation by the various Activity Executing Agencies; (iv) provide implementation support to the project teams; and (iv) hold discussions with key government officials on challenges, if any, and agree on next steps and changes, where necessary. The findings and recommendations by the mission, as documented in this aide memoire, are subject to approval by the World Bank management.

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<sup>1</sup> Members of the Bank team were Ikechukwu Nweje (Sr. Public Sector Specialist & Task Team Leader, GGO27), Ismaila Ceesay (Lead Financial Management Specialist, GGO25), Adewunmi Adekoya (Sr. Financial Management Specialist, GGO25), Akinrinmola Akinyele (Sr. Financial Management Specialist, GGO25), Sunday Osoba (Procurement Analyst, GGODR), Helen Okeke (Operations Analyst, GGO27), Abimbola Ogunseitan (Procurement Reforms Consultant), Omezikam Onuoha (GENDR) and Magdalene Odubor (Team Assistant, AFCW2).

<sup>2</sup> Nadia Cannata, Head of Section, Economic Cooperation and Energy and Omotunde Oni, Program Manager, Economic Governance and Trade Cooperation

<sup>3</sup> His Excellency, Alhaji Muhammadu Badaru Abubakar, Governor of Jigawa State and His Excellency, Prof. Ben Ayade, Governor of Cross River State.

## **II. Context:**

3. The Project Development Objective (PDO) is to improve transparency, accountability and quality in public financial management in the participating states.

4. There are six States implementing the project. These are Anambra, Cross Rivers, Jigawa, Kano, Osun and Yobe. The project was approved by the World Bank Management on December 2, 2014 and became effective on February 17, 2015. While the project was planned for implementation over a four-year period, only two years were remaining at the time of the project approval due to delays experienced during preparation. There was however an agreement between all parties that opportunities would be explored for the extension of the implementation period of the project. Following a request from the Recipient and with the concurrence of the Donors, the closing date of the project was extended in March 2017. The project will now close on September 30, 2019. Other than the change to the closing date, no other changes were made to the project at that time.

## **III. Summary of Performance**

5. At the time of effectiveness in February 2015, the project was immediately confronted by the challenges of working with project teams and officials of states and activity executing agencies (AEA), who were unfamiliar with Bank processes and procedures. With the exception of Cross River State, which was part of the closed State Governance and Capacity Building Project (74447), the other five State had teams with no previous experience of working on Bank projects. In some States, the key staff of the activity executing agencies did not appreciate the reform objectives/context or had lost implementation momentum following the delay in project preparation. The first task of the Bank team was to work with key stakeholders in the implementing states to fully understand the context of the project and better appreciate World Bank processes and procedures.

6. As at the time of the MTR, the project had disbursed Euros 20.09 million<sup>4</sup>, being 36.5 percent of the Grant amount. Though there are significant commitments across the states for sundry ongoing consultancies and activities, the states will need to accelerate the pace of implementation and disbursement to fully utilize the Grant by project closure. Progress towards achievement of PDO (DO) and Overall Implementation Progress (IP) are currently rated Satisfactory. Based on current socio-economic realities and implementation performance, the project objectives remain relevant and are still on course to being substantially achieved. Details of performances of States (after three years of implementation of the project) relative to the project results framework are given as Annex 3.

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<sup>4</sup> This amount includes about Euros 14.84 million in documented expenses and Euros 5.25 million in advances to the implementing entities (Grantees). Details of expenditures across the different categories are provided in Annex 2

#### **IV. Implementation Status and MTR Recommendations**

7. The implementation status and MTR recommendations are described for each of the Project components and sub-components in this section. The project components are: (a) Development and Modernization of Public Financial Management and (b) Support to Local Governance. The first component is further sub-divided into six sub-components - (i) Public Financial Management Legislation, (ii) Internal and External Audit, (iii) State Integrated Financial Management Information Systems, (iv) Budget Reforms, (v) Reform of State Tax Authorities and (vi) Public Procurement Reforms. Actual implementation is driven principally by the needs and priorities of the implementing states. The flexibility in project design also allows differences in focus and sequencing, particularly bearing in mind the differences in the level of development and diversity across the states.

##### **Component A: Development and Modernization of Public Financial Management**

###### ***(A.1) Public Finance Management Legislation:***

8. This sub-component seeks to support the states in ensuring that PFM practices are built on solid regulatory foundations and enabling the states to commit to higher standards of transparency and fiscal reporting. In implementation, focus has been on getting the States to put in place modern Organic Public Finance Laws (OPFL) and Audit Laws, to stop the reliance of the States on frameworks adapted from two obsolete federal legislations, the Finance Control and Management Act of 1958 and Audit Act of 1956. In Kano and Osun States, some progress has been recorded and draft Bills have been developed for both the OPFL and Audit Laws. In Jigawa, a draft Audit Bill is being considered by the Legislature. In Anambra and Yobe States, not much progress has been achieved, though consultants are working on their draft Bills. The project was encouraged to liaise with relevant stakeholders to ensure that these Laws are passed as soon as possible. The task team remains optimistic that the outstanding Laws will be passed and implementation started, by project closure. The sub-component remains very relevant as the passage of the Laws are critical for institutionalizing high standards of transparency and fiscal reporting in the two states.

###### ***(A.2) Internal and External Audit:***

9. This sub-component seeks to address the weaknesses in internal and external audit structures, procedures and performances. Implementation of this sub-component has focused on four key areas: (i) putting in place appropriate legal frameworks for audit practice, (ii) clearing of the backlogs, as well as improving the coverage and timeliness, of audit reports; (iii) ensuring publication/disclosure of Auditor General's Reports and (iv) enhancing capacity for auditing. In the area of putting in place modern legal frameworks, Audit Bills have already been developed in Kano, Jigawa and Osun States and the project teams in these states were enjoined to step up efforts to ensure the passage of the Laws early in 2018. In the other States, consultants have been engaged to assist with the preparation of modern Bills for enactment into Law.

10. In the area of timeliness and coverage of Audit Reports, Yobe State has maintained the lead and sustained the practice of ensuring that the Auditor General's Report is finalized and submitted to the Legislature within five months of the end of a financial year. Jigawa and Osun

are able to accomplish this milestone in six months, while Kano does same in eleven months. In the case of Anambra and Cross River, the situation is worrisome as the States' financial statements are in arrears; thus, making it impossible for the Auditors General to audit the finances of the States. In Anambra, Financial statements for 2016 are outstanding, while in Cross River State, the financial Statements were last prepared for the 2014 financial year. These lapses were brought to the attention of senior officials of both states who provided assurances that the anomaly would be corrected. The project was mandated to provide necessary support to the relevant agencies to ensure that the problem is address in both States.

11. In the area of ensuring publication/disclosure of the Auditor General's Reports, Yobe, Jigawa, Kano, and Osun are up to date with the publication of their audited financial statements. Cross River and Anambra States last published their financial statements for the calendar years 2014 and 2015 respectively. Yobe, Jigawa, Kano, and Osun States have also adopted the practice of convening Audit Forums where the Auditor General's Reports are discussed with the public and stakeholders, including civil society. Yobe State has demonstrated exceptionally good practice in transparency and accountability by convening an audit forum for its 2016 financial statements as far back as June 2017. Similarly, Jigawa, Yobe and Osun States routinely publish their Audited Accounts on the Governments' websites.

***(A.3) State Integrated Financial Management Information Systems (SIFMIS):***

12. This sub-component seeks to support the states to improve efficiency in financial transactions, personnel and payroll controls through the utilization of simple but robust SIFMIS. This activity accounts for 38 percent of the total project funds (total base cost) and the slow pace of its implementation adversely impacts the disbursement of the whole project. Currently, this activity accounts for about 60 percent of undisbursed funds. While all the States have demonstrated enthusiasm and commitment to actualizing this objective, the complexity of this subcomponent, vis-à-vis the weak capacity in the six implementing States has necessitated a very cautious approach to the implementation of the system. The Bank task team advised on selectivity and a phased approach to implementation, with priority being given to the critical modules like budget, financials (general ledger with reporting tools) and human resource management (including payroll). This way, the project will put in place systems that would assure better management, reporting and monitoring of public finances rather than attempting to implement modules that only have superficial relevance in PFM functions of government.

13. Thus far, orientation and change management programs have been organized for the policy makers and key stakeholders across the States, in view of the radical changes that it will bring to States' PFM systems. The States have also commenced the training of implementation teams and documentation of business processes. Determination of functional and technical specifications have been completed in some states and bid documents have been developed. Advertisement has been made for a turnkey implementation in Jigawa and Kano States, while bid documents developed for Anambra and Cross River States are being finalized for publication. In Cross River State, where a SIFMIS previously existed, the project is helping with its upgrade to meet contemporary requirements. In spite of the slow progress, taking into consideration the huge benefits that would accrue to these states following a full implementation of this assignment, the

team recommends a continuation of Bank support for its actualization. The States recognize that a successful implementation of SIFMIS will serve as the catalyst for improved PFM performances in the States. Though implementation has been slow, thus negatively impacting disbursement, however, typical of IFMIS implementations, it will disburse in large tranches once implementation commences. The task team is optimistic, based on current preparations across states, that implementation will be completed, or advanced significantly across at least four States in the next one year.

***(A.4) Reform of Budget Preparation and Execution:***

14. This sub-component seeks to strengthen the capacity of States to prepare and implement budgets that are efficient and transparent, with focus on critical sectors that contribute to service delivery. The focus of implementation has been on (i) implementing the GFS/COFOG<sup>5</sup> compliant National Chart of Accounts and Budget Classification, (ii) instituting sustainable multi-year budget frameworks that enable the governments give due attention to critical sectors like health, education and water and (iii) building capacity for public investment management to enable better analysis and screening of capital expenditure proposals and programs.

15. On the adoption of the national Chart of Accounts and Budget Classification, all six States have achieved this milestone. Similarly, all the states (except Osun) have met the milestone in the development of medium term sector strategies for the three critical sectors of education, health and water resources. Across the six states the process of building requisite capacities for public investment management has commenced. The mission provided advise on the need to keep the scope of this activity focused and targeted.

16. Overall, the mission observed that there was significant commitment and progress in this area. The task team recommends continued support on this sub-component to ensure that budgets are well focused, realistic and sustainable in order to achieve better service delivery in the participating States.

***(A.5) Reform of Tax Authorities:***

17. This sub-component seeks to help the participating States increase their internally generated revenues in a sustainable way. Three key activities envisaged under this sub-component include (i) the increase of the taxpayer bases, (ii) improving taxpayer registry through the deployment of appropriate ICT infrastructure, (iii) revision of obsolete revenue related legislations, if necessary and strengthening of capacity for tax administration. Most of the States have demonstrated commitment on this sub-component and some remarkable results have also been achieved. On the increase of taxpayer bases, Anambra, Cross River, Jigawa and Kano States have successfully carried out taxpayer survey and enumeration exercises and increased their taxpayers' bases from about 100,000 to 915,780 in Anambra, from under 50,000 to 331,883 in Cross River, from about 100,000 to 335,000 in Jigawa and from about 103,000 to 279,000 in Kano). The processes of deploying modern electronic taxpayer databases have commenced in Anambra and Kano States. Across all the six participating States, capacity building programs have been rolled

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<sup>5</sup> Government Financial Statistics and Classification of Functions of Government

out to introduce modern techniques and enhance the skills of the officers of the Revenue Boards. Overall, these interventions are already yielding fruits as the states have started recording significant increases in their internally generated revenues. A sample of these, based on 2016 results relative to baselines include growth from N9 billion in 2013 to N13.39 billion in 2016 in Anambra State; from N23 billion in 2013 to N40 billion in 2016 in Kano State; and from N2 billion in 2013 to N9.42 billion in 2016 in Jigawa State.

#### ***(A.6) Public Procurement Reforms:***

18. Progress on this sub-component, which seeks to increase transparency and value for money in public expenditure, has been mixed. While all participating States, except Kano, have put in place modern legislations, Cross River, Jigawa, Osun and Yobe have set up the regulatory agencies for public procurement. Beyond these, there is little or no implementation of the Law, as passed, in these States. No State has established a Procurement Council as stipulated in their respective Laws for the oversight of the regulatory agencies and where procurement tools have been developed, they are generally not available and in use by stakeholders. Overall, the mission was of the view that political commitment to implement modern procurement reforms was weak across the States. In Anambra and Yobe States in particular, no drawdown has been made on the Grant funds for procurement reforms at the time of the mission. The mission engaged extensively with key policy makers and senior government officials on the need to implement the Laws as promulgated considering the huge savings and efficiency that a modern procurement system could bring to budget execution. The project was also mandated to support the regulatory agencies in stepping up sensitization of critical stakeholders, to embrace modern procurement methods, as stipulated in the Laws, with emphasis on the benefits accruable to the governments if the Laws were fully implemented. In the area of broadening participation and improving value for money in the procurement processes, while all the States reported that contracts above thresholds were now awarded competitively as stipulated in their respective Laws, the mission was not able to substantiate these claims as no State maintained a reliable database at the public procurement agency for this purpose. Only Cross River State had commenced the process of establishing a database, while other States committed to establishing same soon. Taking into consideration the weak commitment to implementing this sub-component, it was agreed at the wrap-up meeting with States' policymakers, to re-appraise the disbursement of funds earmarked for this sub-component and only allow draw-down of funds by States that demonstrate the willingness to implement the modern contemporary procurement system.

### **Component B: Support to Local Governance**

19. The objective of this component is to promote devolution of functions to local governments across the participating States, to enhance their performance in planning and implementation of social services. In implementation, it was observed that the apathy ordinarily exhibited by State Governments towards strengthening the local government tier also played out on the project. It required significant push from the Bank to get all six participating States to carry out the required studies to identify potential areas for devolution of authority to local governments and articulate action plans for their implementation. Even then, over one year since the studies were completed across most of the States, no State has demonstrated ownership nor took positive steps to adopt and commit to implementing the action plans. Overall, the weak political commitment to

implementing this component raises serious doubts about the continued relevance of this component. Based on current performance, no State met the requirements to receive additional funds from the Performance Challenge Fund earmarked for distribution after the MTR for the scale up of reform implementations under this component. In light of the foregoing, the task team recommends the discontinuation and cancellation of funds earmarked for this component.

## V. Project Management

20. Overall, performance on project management has been mixed. While there has been strong coordination from the NPCU, internal wrangling and interferences from supervisory agencies have resulted in avoidable and disruptive personnel changes and instability across States Project Coordinating Units. In the last one year, changes in the project team leadership in Kano, Cross River and Yobe adversely impacted implementation progress, with very little or no project implementation taking place in Cross River and Yobe States. Across the other States, the weak capacity at the Project Coordinating Units has also contributed to poor performance outcomes. On the part of the State implementing teams, the mission observed significant weak capacity and lack of commitment across some of the activity executing agencies. In Anambra and Cross River States, the lack of commitment from the Offices of the States' Accountants General, a key agency in the PFM chain of any government, has frustrated the efforts of the other stakeholders in advancing the trajectory of PFM reforms.

### 21. Safeguards:

**Overview:** The project is a *Category B Project* due to the anticipated environmental and social impacts that would result from project implementation activities associated with the renovation of the offices of State Project Coordinating Units (SPCU) and Ministries, Departments and Agencies (MDA) and purchase of and/or maintenance of Sound Proof Electric Generators installed at the SPCU or other MDAs offices. The environmental and social impacts are expected to be minor, site specific, non-cumulative and relatively easy to avoid, prevent, and manage to acceptable levels. The Safeguards Policy on Environmental Assessment (OP/BP 4.01) is triggered by the project activities. At project inception, an Environmental and Social Management Framework (ESMF) was prepared and disclosed in-country on July 26, 2013 and subsequently at World Bank Info Shop on July 29, 2013.

**Findings:** Overall, field observations during implementation indicate no major environmental and social issues. To ensure safeguards compliance and in line with the Environmental and Social Management Framework (ESMF), TORs were prepared by the client which have been cleared by the Bank and States, such as Kano, Osun and Anambra, have taken steps to prepare site-specific Environmental and Social Management Plans (ESMPs) for renovations of offices and purchase of electric generators for installations in the offices which should be disclosed in-country and subsequently at the World Bank Info Shop. Specifically, the inception report and ESMP prepared by a consultant engaged by Kano State have been reviewed and comments provided by the Bank to improve the quality of the reports. Other States have been encouraged to follow suit to ensure environmental and social safeguards compliance. All ESMPs are to be disclosed in-country and

subsequently at the World Bank Info Shop. The safeguards performance of the project is rated satisfactory.

## **VI. Procurement, Financial Management and Disbursement**

### **22. Procurement Status and Rating:**

Post procurement reviews are scheduled to hold early in 2018. However, based on the post procurement reviews carried out in 2016 and the transactional desk reviews carried out from time to time on the different implementing entities, overall procurement capacity remains satisfactory. The mission however noted that in Osun and Jigawa, procurement capacity is still weak. In order to mitigate the weak procurement capacity in the two States, experienced procurement consultants should be employed, for about six months, to build the capacity of the core project staff, strengthen procurement business process environment to reduce risk exposure and provide procurement training to Activity Executing Agencies' (AEAs) focal staff. Alternatively, more experienced procurement officers should be employed to strengthen the procurement capacity in the two states. The process of preparing the 2018 annual work and procurement plans of the implementing states has commenced. Initial drafts have been prepared by the states and will be finalized during and immediately after the Bank organized annual procurement clinic scheduled for January 2018. Over all, procurement risk rating is assessed as: Satisfactory.

### **23. Financial Management Status and Rating:**

Financial management review of the project is currently ongoing and will be concluded in early 2018. However, based on the last financial management review concluded in March 2017, financial management performance is satisfactory. More specifically –

**(a) Budgeting:** Annual budgets prepared from the approved work plans were observed to be the basis for implementation of project activities in the States.

**(b) Accounting:** Computerized accounting systems are deployed in all six participating States and the NPCU, to keep the project's financial records.

**(c) Internal Controls:** Control environment in the States remained appropriate and adequate, having the basic internal control mechanisms in place. The bank reconciliation statements and fixed asset register were noted to be up to date.

**(d) Funds Flow:** Disbursement status in the States was relatively active during the period covered by the review, achieved largely through monthly replenishment of the designated accounts. The details of the disbursements against the different categories is shown in Annex 2. With only about 21 months to project closing date, the disbursement rate is considered low.

**(e) Financial Reporting:** In compliance with the Grant Agreement, submission of the project's IFR has been timely and regular. The interim financial reports were found to be acceptable in content and format over the period under review.



*(f) External Audit:* The project's 2016 audited financial statements together with the management letter were submitted before the deadline, containing an unqualified audit opinion.

#### **Disbursement Performance:**

24. Though disbursement of credit funds seems slow, the project is still on course to achieving a significant part of the development objectives. Some of the reasons for the seeming slow disbursement include - (i) a significant portion of the Grant is earmarked for the SIFMIS implementation. This activity, which is complex, will take time to disburse, but will eventually disburse in large tranches, before the project closes; (ii) the states appear to have made some savings across some components as a result of the competitive procurements processes adopted, thus creating an under-run relative to initial estimates. In spite of the afore mentioned challenges, the states now demonstrate commitment and adequate capacity to absorb the Grant funds.

25. Based on current implementation, there are significant commitments already made or about to be made, on sundry consultancies across the states. Some of these include, (i) ongoing bid process for SIFMIS implementation in Kano, (iii) ongoing consultancies for budget, internal audit and accounting reforms in Osun, Anambra, Kano and Jigawa States.

#### **VII. Performance Challenge Fund**

26. A performance challenge fund in the sum of Euros 3.94 million was set aside, at project inception, to reward States that make good progress on performance by mid-term review. The main criteria agreed for the allocation of the funds were as follows: (i) the first two states to attain 35 percent disbursement of its funds at mid-term review (MTR) of the project will receive 30 percent of the PCF; (ii) the two states, at MTR, with best fiduciary rating based on the Bank's periodic fiduciary assessment will receive 30 percent of the PCF; and (iii) the states that conclude LG diagnostic study and commit to the reform action plan will receive 40 percent of the PCF. Based on the performance of the States confirmed during the mid-term review, no State met the requirements under (i) and (ii). On the fiduciary performance, the ranking of the States will be ascertained in the first quarter of 2018 when the procurement and financial management reviews are completed. The task team will be seeking management advise and the concurrence of the European Union in reaching a decision on this fund.

#### **VIII. MTR Recommendations**

27. Overall, there is presently an increased awareness on accountability and transparency in the management of public resources. The current fiscal constraints faced by most states have created new incentives for strengthening the Bank's engagement on PFM reforms across the country. The task team observed demonstrable commitment to the implementation of this project, particularly in Kano and Yobe States. However, in Anambra and Cross River, ownership and commitment to the project objectives remain very weak, thus constraining the pace of implementation. In light of the foregoing and on the totality of the team's assessment, the team wishes to recommend a restructuring of the project, but specifically as follows:

- (a) To step up engagement with the participating States, particularly in view of the consensus of the States that the project objectives remain relevant to the programs and priorities of the States.
- (b) To step up the implementation of State Integrated Financial Management Information Systems (SIFMIS) across the committed States which will help strengthen the PFM systems of the States.
- (c) Strengthening of capacity and human resources at the State Project Coordinating Units for more efficient implementation of the project in the remaining tenure of the project.
- (d) In line with the decisions of the Negotiation Meeting and the provisions of the Grant Agreement, to mandate the Bank Task Team to allow States committed to the project objectives (particularly on procurement reforms and support to local governance), which may require additional resources, to draw from funds indicatively allocated to non-performing States, to advance the implementation of the reforms in their respective States.
- (e) Hold further discussions with the European Union on arriving at a decision on the Performance Challenge Fund.

**Disclosure:**

The Bank and the Federal Government of Nigeria confirm their understanding and agreement to publicly disclose this aide-mémoire. The disclosure was agreed with the Federal Republic of Nigeria on December 12, 2017

## Annex 1 – List of Persons that participated in the MTR

### Anambra State

S/N	Name	Designation/Office
1.	Prof. Solo Chukwulobeh	Secretary to State Government, Anambra State
2.	Harry Udu	Head of State Civil Service, Anambra State
3.	Okeke David	Activity Executing Agency, Anambra State
4.	A.C. Onwuli	Acting State Auditor General, Anambra State
5.	Obiora Obiabunmo	Special Assistant to the Governor on Economic Planning and Budget, Anambra State
6.	Achike Emejulee-Joe	Executive Chairman, Anambra State
7.	Cyril Anaekwe	Activity Executing Agency, Finance, Anambra State, Anambra State
8.	Achor J. C	Activity Executing Agency - Budget, Anambra State
9.	Odigbo Chinyelu	Office of Head of Service, Anambra State
10.	Nwokoye C. E	Activity Executing Agency Ministry of Finance
11.	Ezeh Justina O.	Head Project Financial Management Unit, Anambra State
12.	Muomafe Chika D	Activity Executing Agency State Bureau of Statistics, Anambra State
13.	Igwebuike Emeka	Activity Executing Agency/ State Bureau of Statistics, Anambra State
14.	Attajadumi Simon	Ministry of Budget and Economic Planning/Due Process Unit
15.	Agbala Maureen	Communication Officer SLOGOR, Anambra State
16.	Ify Onyenwe	Activity Executing Agency, Office of Head of Civil Service, Anambra State
17.	Ikos Masah	SIFMIS, Anambra State
18.	Nwabachili C. M	Office of OSSG
19.	Henry Nwasuke	MLGCCA/ SSC
20.	Girikamsa Grace	MLGCCA, Anambra State
21.	Francis C. T. Ezenwa	ABM-PAYE, Anambra State Internal Revenue Service
22.	James C. O. Ifekandu	Project Coordinator
23.	Nwafor Ifeanyichukwu	Monitoring and Evaluation, SLOGOR, Anambra State
24.	Hillary Obigwe	Project Accountant
25.	Ogochukwu Okoli	Project Internal Auditor
26.	Lynda Okafor	Assistant Procurement Officer
27.	Joyce Nwanne	Admin. Assistant
28.	Helen Ada Ezechi	Project Finance Officer

### Cross River State

S/N	Name	Designation/Office
1.	H.E. Prof. Ben Ayade	Executive Governor, Cross River State

2.	Hon Francis Ettah	Hon. Commissioner, MIDC, Cross River State
3.	James Eno Uket	Sub Component Coordinator to Local Governance, Cross River State
4.	Imbufe Joe Ada	Director, Debt Management Dept. Cross River State
5.	Aqua, Oko Bassey	Sub-Component Coordinator, Cross River State
6.	Ajah F. Ajah	Sub- Component Coordinator, Min. of Finance, Cross River State
7.	Edom Ita Odom	Sub-Component Coordinator, SIFMIS, Cross River State
8.	Ekanem John Ita	Project Accountant, SLOGOR, Cross River State
9.	Rt. Hon Moses Onoh A	Special Adviser to Governor, Budget, Cross River State
10.	Ikang Gabriel F	Perm Secretary Ministry of Finance, Cross River State
11.	Kingsley Eworo	Executive Secretary, Cross River State
12.	Dr. Gabriel Akpeke	Perm Secretary MIDC, Cross River State
13.	Christopher Okoi	Director of Audit, Cross River State
14.	Sir Joseph Adie	Accountant General, Cross River State
15.	Agnes Agaji	Project Finance Office, SLOGOR cross River State
16.	D. I. Obefor	Project Internal Auditor, SLOGOR Cross River State
17.	Patience E. Agam	Monitoring and Evaluation Officer, SLOGOR, Cross River
18.	Margret Effiong	Pottress, Cross River
19.	Francis W. Ejim	Cons. Director, Cross River State
20.	Ushie Esther	Sub -Component Coordinator, SLOGOR, Cross River State
21.	Asuquo Ekpenyong	Commissioner for Finance, Cross River State
22.	John Ukwu Agwupuze	Director (Admin), Cross River State
23.	Hon Omoh John Ulafor	Commissioner, Cross River State
24.	Chnoty Ayi	Desk Officer, Cross River State
25.	Rachael E. Iding	Tech. Officer, MIDC, Cross River State
26.	Jerry Ashiple	Ag. Project Coordinator, Cross River State
27.	Arah. Robert A	Head, Project Financial Mgt. Unit, Cross River State
28.	Mgbekem Michael Ateh	Director MIDC, Cross River State
29.	Akebke J. Ubleele	Director, Cross River State
30.	Emmanuel Anoh	Special Adviser, Cross River State
31.	Effiong Aye-Henshaw	Sub -Component Coordinator, SLOGOR, Cross River State
32.	Akonjor S. Akeonjor	Director of Budget, Cross River State
33.	Mark A. Ayeni	Sub-Component Coordinator, Cross River state
34.	Ettah James	SLOGOR Admin, Cross River State
35.	Imeh Bassey	Education Officer, Cross River State

#### **Jigawa State**

S/N	Name	Designation/Office
1.	H.E. Muhammadu B. Abubakar	Executive Governor, Jigawa State
2.	Inuwa Tahir	Head of State Civil Service, Jigawa State
3.	Umar. A. Namadi	Hon. Commissioner of Finance and Economic Planning, Jigawa State
4.	Hussaini Muhammad Hadejia	Auditor General, Jigwa State
5.	Ibrahim Garba Abdullahi	Deputy Director Fin. and Acct. Head of IFMIS, Jigawa State

6.	Abdullahi Wada	Communication Officer SLOGOR, Jigawa State
7.	Garba Ya'u ilallah	Procurement Officer, Jigawa State
8.	Umar Mohammed	Desk Officer State Audit, Jigawa State
9.	Aminu Ahmed D.	Head Financial Management Unit, Jigawa State
10.	Ibrahim Turaki	Monitoring and Evaluation, SLOGOR, Jigawa State
11.	Usman Adamu Turaki	Admin Officer, SLOGOR, Jigawa State
12.	Idris Iliyasu	Desk Officer Local Government Audit, Jigawa State
13.	Rabiu Shuaibu Muhd	Rep. Director General, Due Process, Jigawa State
14.	Suleiman Sani	Desk Officer, Due Process, Jigawa State
15.	Abubakar Sadiq Muhammad	Board Secretary, Jigawa State Board of Internal Revenue
16.	Abdullahi Lawan	Desk Officer Ministry of Finance, Jigawa State
17.	Suleiman Habu	Desk Officer MFLG, Jigawa State
18.	Adamu Muhammad GarunGabas	Permanent Secretary, Budget and Economic Planning
19.	Bala Ibrahim Babura	Finance Officer SLOGOR, Jigawa State
20.	Ibrahim Adamu Umar	Director Planning (Budget & Economic Planning)
21.	AbdulRahman Mato	Desk Officer, Board of Internal Revenue, Jigawa State
22.	Suleiman Sani	Desk Officer, Due Process Jigawa State
23.	Rabiu Shuaibu Muhammad	Rep. of Director General, Due Process, Jigawa State
24.	Abubakar Mudi	State Procurement Officer, Admin and Finance, Jigawa State
25.	Bala Ibrahim Babura	Finance Officer, SLOGOR, Jigawa State
26.	Muhammad Auwal Sani	Desk Officer, Office of Head of Service, Jigawa State
27.	Nafiu Halilu	Budget Directorate, Jigawa State
28.	Alhassan A. Atafi	Project Assistant, SLOGOR, Jigawa State

### Kano State

S/N	Name	Designation/Office
1.	Aishatu Jaafar	Hon. Commissioner Ministry of Planning and Budget, Kano State
2.	Mustapha M.S Minijibir	Permanent Secretary, Kano State
3.	Rotimi Taiwo	SIFMIS Project Coordinator, Kano State
4.	Hussain Baba Habu	Deputy Director DSC, Kano State
5.	Abubarkar Yahaya Kura	Deputy Director Audit, Kano State
6.	Ali Musa Chiranchi	Deputy Director Audit, Kano State
7.	Kabiru Idris M.	Director project Local Government Audit, Kano State
8.	Muktar Ado Yakasai	Director Planning, Ministry of Planning and Budget
9.	Isamaila Musa	Director. Final Account, Kano State
10.	Bashir Yusuf Al-Auwal	Admin Officer, SLOGOR, Kano State
11.	Yusuf A. Muktar	Deputy Director, SD, Kano State
12.	Musbahu A. Badawe	Project Monitoring Bureau, Kano State
13.	Ibrahim Suleiman	Project Accountant, SLOGOR Kana State
14.	Mustapha Ukashatu	Project Internal Auditor SLOGOR, Kano State
15.	Mustapha Bello Bari	Head Project Financial Mgt. Unit, Ministry of Finance, Kano State
16.	Rukkaya Uba Suleiman	Information Officer, SLOGOR, Kano State

17.	Mohd Sadi Yahaya	Project Coordinator, SLOGOR, Kano State
18.	Tijani Hassan Bichi	Procurement Officer, SLOGOR, Kano State
19.	Yusuf Yahaya S/Dinki	CSO/Desk Officer, Kano State
20.	Salisu Hussain Dogarai	Dep. Director, Kano State
21.	Ajumaija L. A	Director, Ministry of planning and Budget, Kano State
22.	Abdulkadir Abdussalam	Director Government Business KIRS
23.	Yusuf Yahaya S/Dinki	CSO/Desk Officer, MFLG
24.	Aliyu M. Abdullahi	Director Real Sector, KANIBUS
25.	Uba M. Muhammad	Director Demography, KANIBUS
26.	Salisu Hassan Dogarai	Deputy Director, KANIBUS

### Osun State

S/N	Name	Designation /Office
1.	Alh Gboyega Oyetola	Chief of Staff (COS) to the Governor of Osun State
2.	Bola Oyebamiji	Hon. Commissioner, Ministry of Finance Osun State
3.	Dr. Olalekan Yinusa	Hon. Commissioner, Ministry of ECO. Planning and Budget, Osun State
4.	Dr. Charles Akinola	Director – General, Office of Economic Development and Partnership, Osun State
5.	Badejoko A.T	Director, State Auditor General, Osun State
6.	Kola Adedokun	Director, Local Government and Inspector, Osun State
7.	Moses Sunday Igbaroola	Head, Project Financial Management Unit, Osun State
8.	Lasunkanmi Ojo	Project Accountant, SLOGOR, Osun State
9.	Olugbemga Ojo. T.	Accountant General’s Office, Osun State
10.	Alonge M. Julianah	Accountant General’s Office, Osun State
11.	Onyinye Iwegbunam	Min. of Budget and National Planning, Osun State
12.	Bicci Alli	Ag. Chairman, Office of Internal Revenue Service, Osun State
13.	Oluwatosin Falomo	Board Secretary, Osun State Board of Internal Revenue
14.	Biodun Olaitan	Director-Income Tax, Osun State
15.	A.A Bello	Director, Ministry of Finance, Osun State
16.	Oderinde Samuel O.	Project Finance Officer. SLOGOR, Osun State
17.	Olugbenga Oni	Communication Officer, SLOGOR, Osun State
18.	Babatunde Yinusa	Administrative Officer, SLOGOR, Osun State
19.	Mosun Falonipe	Internal Auditor, SLOGOR, Osun State
20.	Seun Olutade	Admin. Assistant, SLOGOR, Osun State
21.	Rukayat Alao	SLOGOR, Osun State
22.	Gbenga Fadele	Acting General Manager, Public Procurement Agency, Osun State
23.	Gabriel S. Oginni	Information Comm. Technology Officer, Osun State
24.	Oyelowo Olalekan	Assistant Procurement Officer, Osun State
25.	Folorunson Adesina	Auditor-General, Osun State. Officer of the Auditor General
26.	Emmanuel O. Kolapo	Auditor-General (Local Government), Osun State
27.	Dr. Michael Olugbile	Senior Technical Adviser, Osun State
28.	Ayodele Fatoberu	Proc. Facilitator Public Procurement Agency, Osun State

29.	Abisola O. Omibeku	Program Specialist, Program Delivery Unit, Osun State
30.	Sunday. A. Omotoso	Director, Ministry of Human Resource and Capacity Building, Osun State
31.	Ayo Senge	Director, Office of the Auditor General for Local Government, Osun State
32.	Yemi Ijidele	Project Coordinator, SLOGOR, Osun State
33.	Adeyinka Lateef	Procurement Officer, SLOGOR, Osun State
34.	Arc. James A. Akande	Director, Monitoring and Evaluation, Ministry of Economic Planning and Budgeting, Osun State
35.	Kola Adedokun	Director, Local Govt, Ministry of Local Government and Chieftaincy Affairs, Osun State
36.	Wale Badejoko	Auditor- General, Osun State
37.	Adebimpe Ogunlamade	Permanent Secretary for the Commissioner for Finance, Osun State

### Yobe State

S/N	Name	Designation/Office
1.	Idi Barde Gubana	Hon. Commissioner, Ministry of Budget and Economic Planning, Yobe State
2.	Abdullahi Muhammad Jawa	Permanent Secretary, Ministry of Budget and Economic Planning, Yobe State
3.	Muhammad Sabo Lamido	Auditor General. State Audit General, Yobe State
4.	Yahaya Wakili Idriss	Auditor General, Local Government, Yobe State
5.	Babaji D. Galadima	Director Budget, Ministry of Budget and Planning Yobe State
6.	Danjuma J. Baba	Deputy Director Local Govt Admin. Yobe State
7.	Alhaji Bukar Dapchi	Secretary Fiscal Resp. Board, Yobe State
8.	Fushuwa G. Jajere	Director Final Accounts, Office of the Accountant General, Yobe State
9.	Muhammad Gana Ibrahim	Director. Internal Audit, Office of the Auditor General, Yobe State
10.	Mohammed Attahiru Haruna	Director Finance, Ministry of Finance, Yobe State
11.	Mohammed Ahmed Kabono	Director, Local Government, Yobe State
12.	Hassan Garba Katuzu	Director Planning, Ministry of Budget and Economic Planning, Yobe State
13.	Hon. Bukar Mustapha	Chairman, Finance and Appropriation, Yobe State
14.	Ahmed Wakili	Director Collection and Accounts, Board of Internal Revenue, Yobe State
15.	Hassan Bomoi Waziri	Head Project Financial Management Unit, Office of the Accountant General, Yobe State
16.	Abubakar Musa Damaturu	Director, MLAKMR, Board of Internal Revenue, Yobe State
17.	Usaini Kaigama	Director Admin. and Finance, Bureau of Public Procurement, Yobe State
18.	Magaji Sani Audu	Deputy Director. Survey, Bureau of Public Procurement, Yobe State
19.	Sulaiman Muhammad Bizi	Deputy Director. PRS/FRB, Yobe State
20.	Umaru Mohammed Daya	Monitory and Evaluation Officer, SLOGOR ,Yobe State
21.	Muhammad Muhammad Sadiq	Project Accountant, SLOGOR, Yobe State

22.	Madu Hassan	Project Procurement Officer, SLOGOR, Yobe State
23.	Ali Mai Adamu	Project Communication Officer, SLOGOR, Yobe State
24.	Muhammad Abba Gana	Project Coordinator, SLOGOR, Yobe State
25.	Hon. Bulama Bukar	Chairman, Public Accounts, YBHA, Yobe State

#### **National Project Coordinating Unit Office, Abuja**

S/N	Name	Designation/Office
1.	S.O. Eloho	National Coordinator, SLOGOR Project/Director ICD, Ministry of Budget and National Planning
2.	Dr. S. Faniran	National Monitoring and Evaluation Officer, SLOGOR
3.	Onyinye Iloegbunam	Admin Officer, Ministry of Budget and National Planning
4.	Felix Okonkwo	National Project Manager, Ministry of Budget and National Planning
5.	Ajewole Ebenezer	Communication Officer, Ministry of Budget and National Planning
6.	Edor Sylvester	Internal Auditor, Ministry of Budget and National Planning
7.	Patricia Akhigbe	Procurement Officer, Ministry of Budget and National Planning
8.	Yahaya Saidu	Project Accountant, SLOGOR Project, Ministry of Budget and National Planning

#### **European Union**

S/N	Name	Designation/Office
1.	Nadia Cannata	Head of Section, Economic Cooperation and Energy, European Union Delegation to Nigeria
2.	Mr. Omotunde Oni	Program Manager, Economic Governance & Trade Cooperation, European Union Delegation to Nigeria

#### **Federal Ministry of Finance**

S/N	Name	Designation/Office
1.	Uzor Okoye	Assistant Director, IERD, Federal Ministry of Finance

#### **World Bank**

S/N	Name	Designation
1.	Ikechukwu Nweje	Task Team Leader, SLOGOR Project
2.	Helen Okeke	Operations Analyst
3.	Adewunmi Adekoya	Senior Financial Management Specialist
4.	Munira Museme Isa	Senior Public Sector Specialist
5.	Sunday Osaba	Procurement Specialist
6.	Abimbola Ogunseitan	Consultant on PFM Reforms
7.	Ifeanyi Chukwujekwu	Consultant on Tax Reforms
8.	Omezikam Onuoha	Environmental Consultant
9.	Mrs. Magdalene Odubor	Program Assistant



## Annex 2

### States Expenditure by Categories in Euro (€)

STATES	Anambra	C/River	Jigawa	Kano	Osun	Yobe	Total
COMPONENTS							
<b><i>Component A: Public Finance Management Legislation Reforms</i></b>							
Public Finance Management Legislation	280,810.37	344,465.14	401,072.33	210,133.03	156,288.31	72,054.78	<b>1,464,823.96</b>
Internal and External Audit	474,616.43	651,827.26	308,805.36	200,534.23	385,631.93	77,164.36	<b>2,098,579.57</b>
State Integrated Financial Management Information System (SIFMIS)	500,820.41	98,643.00	105,609.98	89,571.16	420,464.56	79,920.20	<b>1,295,029.31</b>
Budget Reforms	471,408.48	364,859.48	369,178.72	105,189.95	135,588.88	188,010.15	<b>1,634,235.66</b>
Reform of the State Tax Authority	390,942.88	330,282.08	236,188.72	813,008.84	169,579.35	74,369.71	<b>2,014,371.58</b>
Public Procurement Reform	127,831.97	241,649.22	140,935.11	135,044.88	425,372.87	0.00	<b>1,070,834.05</b>
<b><i>Component B: Support to Local Governance</i></b>							
Support to Local Governance	239,799.53	132,487.88	149,676.11	13,236.16	191,346.20	34,409.56	<b>760,955.44</b>
<b><i>Component C: Project Coordination</i></b>							
Coordination at State Level	1,000,981.00	910,904.33	743,428.73	558,519.75	367,161.45	458,108.67	<b>4,039,103.93</b>
Coordination at Federal Level							<b>461,868.59</b>
<b>Total</b>	<b>3,487,211.07</b>	<b>3,075,118.39</b>	<b>2,454,895.06</b>	<b>2,125,238.00</b>	<b>2,251,433.55</b>	<b>984,037.43</b>	<b>14,377,933.50</b>
<b>Gross Total</b>							<b>14,839,802.09</b>

Annex 3

**NIGERIA: STATE AND LOCAL GOVERNANCE REFORM PROJECT (P133045)**  
**Summary of Results Based Progress Report**

<i>s/n</i>	<i>PDO Indicators</i>	<i>YR 3 Result</i>	<i>Anambra</i>	<i>CRS</i>	<i>Jigawa</i>	<i>Kano</i>	<i>Osun</i>	<i>Yobe</i>						
1	State Government audited accounts are submitted to the legislature within 6 months from end of financial year in any state.	4 states within 8 months	12 months	Over 24 months still outstanding	6 months	11 months	6 months	5 months						
2	Participating States producing annual financial statements using new SIFMIS	4	Nil	Nil	Nil	Nil	Nil	Nil						
3	Actual collection of internally generated revenue in participating states.  <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>i. Anambra -9</td> </tr> <tr> <td>ii. CRS - 12</td> </tr> <tr> <td>iii. Jigawa - 2</td> </tr> <tr> <td>iv. Kano – 23</td> </tr> <tr> <td>v. Osun - 10</td> </tr> <tr> <td>vi. Yobe – 3</td> </tr> </table>	i. Anambra -9	ii. CRS - 12	iii. Jigawa - 2	iv. Kano – 23	v. Osun - 10	vi. Yobe – 3	40% (2016 IGR performance)	69.3% - (N15.23bn)	Not available	470% (N9.4bn)	350% - (N40bn)	70% (N17bn)	7% (N3.2)
i. Anambra -9														
ii. CRS - 12														
iii. Jigawa - 2														
iv. Kano – 23														
v. Osun - 10														
vi. Yobe – 3														
4	Public contracts above threshold awarded through open competition	70%	50%	100%	99%	70%	100%	75%						

## Intermediate Results:

	<i>Intermediate Indicators</i>	<i>YR 3</i>	<i>Anambra</i>	<i>CRS</i>	<i>Jigawa</i>	<i>Kano</i>	<i>Osun</i>	<i>Yobe</i>
1	Participating States with modern* Finance Legislation  * Legislation not more than 5 years old. Most states currently rely on Federal Finance Control and Management Act of 1958	3	Nil	*OPFL	Nil	Nil	Nil	Nil
2	Participating States publishing Auditor General's Report	3 states 2016 annual accounts	Not done	Not done	Done	Done	Done	Done
3	Participating States' revenues and expenditure covered in Auditor General's annual audit	90%	90% (Based on dated Audit Reports)	100% (Based on dated Audit Reports)	90%	95%	100%	95%
4	Participating States convening Annual Audit Forums (with CSO participation)	3 (based on 2016 AuG's Report)	Not done	Not done	Done	Done	Done	Done
5	States that have implemented 3 key modules of SIFMIS	3	Nil	Nil	2 modules	Nil	Nil	Nil
6	Participating States that have used the National Chart of Accounts for the production of Budgets	4	Done	Done	Done	Done	Done	Done

	<i>Intermediate Indicators</i>	<i>YR 3</i>	<i>Anambra</i>	<i>CRS</i>	<i>Jigawa</i>	<i>Kano</i>	<i>Osun</i>	<i>Yobe</i>
7	Participating States that have developed medium-term (3 year rolling) sector strategies in at least 3 pilot MDAs (Health, Education and 1 other)	5	1 sector (SPARC)	All sectors	6 sectors (SPARC)	4 sectors (SPARC)	Not Done	3 sectors (SPARC)
8	Taxpayer database established in participating states	4	Not done	Not done	Not done	Done	Not done	Not done
9	States with Procurement Regulatory Framework (Legislation, Regulation and Standard Bidding Documents)	4	PPL, manual and SBD (available but not in use)	PPL, manual & SBD	PPL	No PPL	PPL & manual & SBD	PPL (passed in 2016)
10	Direct project beneficiaries number, of which are female (To be verified by % of persons trained by the project funded activities)	30%	55%	40%	20%	25%	45%	17%
11	Road map for devolution of authority and function to LGs by States' Governments	3	Validation workshop conducted – awaiting adoption by the EXCO	Validation workshop conducted – awaiting adoption by the EXCO	Validation workshop conducted – awaiting adoption by the EXCO	Validation workshop conducted – awaiting adoption by the EXCO	Validation workshop conducted – awaiting adoption by the EXCO	Validation workshop conducted – awaiting adoption by the EXCO

