

**FEDERAL REPUBLIC OF NIGERIA**

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**STATES FISCAL TRANSPARENCY, ACCOUNTABILITY AND SUSTAINABILITY  
(SFTAS)**

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**PROGRAM-FOR-RESULTS (*PforR*)**

**P162009**

**ENVIRONMENTAL AND SOCIAL SYSTEMS ASSESSMENT (ESSA)**

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**May 14, 2018**

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## List of Abbreviations and Acronyms

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APA	Annual Performance Assessment
AU	African Union
AuGF	Auditor General of the Federation
CSOs	Civil Society Organization
DfID	Department for International Development (United Kingdom)
DLI	Disbursement-linked Indicators
DMO	Debt Management Office
ECOWAS	Economic Community of West African States
EIA	Environmental Impact Assessment
ESSA	Environmental and Social Systems Assessment
EU	European Union
FEPA	Federal Environmental Protection Agency
FIRS	Federal Inland Revenue Service
FMEnv	Federal Ministry of Environment
FMoF	Federal Ministry of Finance
FSP	Fiscal Sustainability Plan
GRS	Grievance Redress Service
HFD	Home Finance Department
IDA	International Development Association
IPF	Investment Project Financing
ISDS	Integrated Safeguards Data Sheet
IVA	Independent Verification Agent
JTB	Joint Tax Board
KRA	Key Result Area
MC	Minimum Criteria
MTEF	Medium-term Expenditure Framework
NESREA	National Environmental Standards and Regulations Enforcement Agency
NEC	Nigeria Economic Forum
NGF	Nigeria Governor's Forum
NGO	Non-Governmental Organization
OGP	Open Government Partnership
PAP	Program Action Plan
PDO	Program Development Objective
PforR	Program-for-Results
SFTAS	States Fiscal Transparency, Accountability and Sustainability
SIRS	States Internal Revenue Service
TA	Technical Assistance
WB	World Bank

## Executive Summary

### I. OBJECTIVE AND CONTEXT

1. This Environmental and Social Systems Assessment (ESSA) has been undertaken by the World Bank team within the context of the preparation of the Nigeria *States Fiscal Transparency, Accountability and Sustainability* (SFTAS), Program-for-Results (PforR).
2. The SFTAS is a hybrid operation comprised of a performance-based component / PforR (*Disbursement-linked Indicators* DLIs) and a technical assistance (TA) / capacity building component. The Bank financing is expected to be a US\$750 million International Development Association (IDA) credit. The IDA credit will be distributed between the PforR component (estimated to be US\$700 million) and the TA component under an Investment Project Financing (IPF) (estimated at US\$50 million).
3. The *Program Development Objective (PDO)* is to strengthen the fiscal transparency, accountability and sustainability in Nigerian States. In supporting such reforms, the Program will help build trust in Government, enhance the monitoring of fiscal risks and facilitate accountability in public resource management.
4. The Environmental and Social Management System Assessment (ESSA) for the Nigeria SFTAS PforR examines Nigeria and State's existing environmental and social management systems. These systems provide the underpinning legal, regulatory and institutional framework guiding the program, and define the measures to strengthen the system and integrate these measures into the overall program. The ESSA is undertaken to ensure consistency with the following six core principles of the World Bank Policy for PforR Financing to effectively manage Program's potential impacts and risks as well as promote sustainable development:
  - i. **Environment:** Promote environmental and social sustainability in the Program design; avoid, minimize, or mitigate adverse impacts, and promote informed decision-making relating to the Program's environmental and social impacts
  - ii. **Natural Habitats and Cultural Resources:** Avoid, minimize, or mitigate adverse impacts on natural habitats and physical cultural resources resulting from the Program
  - iii. **Public and Worker Safety:** Protect public and worker safety against the potential risks associated with: (i) construction and/or operations of facilities or other operational practices under the Program; (ii) exposure to toxic chemicals, hazardous wastes, and other dangerous materials under the Program; and (iii) reconstruction or rehabilitation of infrastructure located in areas prone to natural hazards
  - iv. **Land Acquisition:** Manage land acquisition and loss of access to natural resources in a way that avoids or minimizes displacement, and assist the affected people in improving, or at the minimum restoring, their livelihoods and living standards
  - v. **Vulnerable Groups:** Give due consideration to the cultural appropriateness of, and equitable access to, Program benefits, giving special attention to the rights and interests of the Indigenous Peoples and to the needs or concerns of vulnerable groups
  - vi. **Social Conflict:** Avoid exacerbating social conflict, especially in fragile states, post-conflict areas, or areas subject to territorial disputes.
5. **The ESSA considers the consistency of the Program systems with these principles on two levels:** (i) as systems are defined in laws, regulations, and procedure; and (ii) the capacity of Program institutions to effectively implement the Program's environmental and social management systems.

Potential adverse environmental impacts and risks associated with the Program could emanate from the required strengthening of ICT system and rehabilitation of existing offices might result in debris generation and e-wastes from old/obsolete IT equipment. These impacts are site specific and manageable if adequate measures are taken during the design, implementation, and operation phases. Implementation will be closely monitored through routine program reporting and occasional verification mission by the World Bank. The ESSA will provide additional clarity on the impacts and mitigation measures required.

6. The TA component will use the IPF instrument to support a set of capacity building activities. Environmental and social impact under the TA component is negligible, and is addressed separately through the Integrated Safeguards Data Sheet (ISDS).

## **II. ESSA PURPOSE AND OBJECTIVES**

7. Key objectives of the ESSA are the following:

- ▶ Identify the potential environmental and social impacts/risks applicable to the Program interventions.
- ▶ Review the policy and legal framework related to management of environmental and social impacts of the Program interventions.
- ▶ Assess the institutional capacity for environmental and social impact management within the Program system.
- ▶ Assess the Program system performance with respect to the core principles of the PforR instrument and identify gaps in the Program's performance.
- ▶ Describe actions to fill the gaps that will input into the Program Action Plan (PAP) to strengthen the Program's performance in a manner that will be consistent with the core principles of the PforR instrument.

8. The ESSA examines whether the system: (i) compares to how it is applied in practice at the Federal, State and local levels; (ii) mitigates adverse impacts; (iii) provides transparency and accountability; and (iv) performs effectively in identifying and addressing environmental and social risks. The overarching objectives are to ensure that the risks and impacts of the Program activities are identified and mitigated and, importantly, to strengthen the underlying system and build capacity at the state and national levels to do so.

## **III. ESSA PROCESS**

9. The preparation of the ESSA and the development of measures to strengthen environmental and social management systems have benefited from a variety of information and a wider consultation process, including:
  - ▶ *Baseline Information Collection* on environmental and social impact management issues, and on resettlement and compensation. For each of these two areas, the ESSA, includes: (i) reviews of the relevant laws, regulatory frameworks, and guidelines and identifies inconsistencies with the social and environmental elements of the World Bank policy on PforR; and (ii) reviews of institutional roles, responsibilities, and description of current capacity and performance to carry out those roles and responsibilities.
  - ▶ *Analysis* of the national system for environmental and social management for planning and implementing projects under SFTAS for consistency with the standards outlined in PforR Bank policy. Potential procedural and policy gaps with Bank's policy are also identified. Finally, a set of viable actions are identified.

- ▶ *Interviews* - embedded within the Program consultation process - with stakeholders involved in the preparation and future implementation of the SFTAS as well as none state actors such as NGOs and CSOs.
10. The World Bank team was responsible to prepare the ESSA, while the client (Nigerian counterpart) was responsible for assessing the impacts associated with the different activities which will be funded as part of the Program.
  11. The ESSA process included the disclosure of the preliminary ESSA report and the organization of a formal public consultation, in compliance with the guidelines of the World Bank's *Access to Information Policy*.

#### **IV. DESCRIPTION OF THE PROGRAM**

12. The Program Development Objective (PDO) is to strengthen the fiscal transparency, accountability and sustainability in Nigerian States. In pursuing these reforms, the Program will serve as a key reform re-orientation platform to ease the fiscal crunch arising from the impact of low oil revenues. Uneven fiscal transparency manifests itself in failures to building trust in government (both at the level of investors and citizens) and prevents the monitoring of fiscal sustainability risks. Weak accountability serves as a platform for corruption and misuse of public resources to thrive; and fiscal sustainability failures risk undermining the prospects for growth and service delivery.
13. The proposed Program is expected to contribute to four key result areas (KRAs) to achieve the PDO:
  - ▶ Result Area 1: Increasing Fiscal Transparency and Accountability
  - ▶ Result Area 2: Strengthening Domestic Revenue Mobilization
  - ▶ Result Area 3: Increasing Efficiency in Public Expenditure
  - ▶ Result Area 4: Strengthening Debt Sustainability.

#### ***Component 1: Performance-based Financing (US\$700 million)***

14. The Program will support the full and sustained implementation of a strategic subset of reforms from the Government programs of the Fiscal Sustainability Plan (FSP) and the Open Government Partnership (OGP) that are implemented at the state-level. It will provide performance-based financing on an annual basis to state governments who are verified during the Annual Performance Assessments (APA) as having: 1) complied with the annual eligibility criteria; and 2) achieved the annual disbursement-linked results (DLRs). The Federal Ministry of Finance (FMoF) intends to provide the financing in the form of grants to the states.
  - ▶ The APA will be carried out by the independent verification agent (IVA), which will be the Auditor General of the Federation (AuGF), supported by a third party external audit firm, using the detailed verification protocol established for the Program. The APA will first assess which States have met the eligibility criteria for that year (for each year of the Program, states will need to publish, on a timely basis, the annual approved state budgets and annual audited financial statements).
  - ▶ The technical and advisory support provided by the central ministries and other agencies through the TA component of the Program is expected to support those State Governments who do not qualify for the PforR financing in the initial years, with targeted capacity support programs to help them to qualify for the Program financing in the later years.
  - ▶ The PforR financing will be allocated and disbursed from the World Bank through the FMoF to State Governments. This will provide resources to the states to finance recurrent

expenditures that are necessary for implementing the Program and are included in their medium-term expenditure framework (MTEF).

**Component 2: TA (US\$50 million)**

15. The Program will provide support to the key state government institutions responsible for fiscal management to strengthen their capacity to achieve the DLIs. The Program will target the provision of Capacity Support to those States who are not the beneficiaries of similar support from other Bank or donor-financed programs in the specific areas of Program intervention. It is anticipated that the support will benefit the most lagging states (those with weaker starting fiscal management capabilities). Support will also be provided to: the Public Service Institute of Nigeria (PSIN), the training institution for the federal civil service, for designing and delivering curriculum-based structured learning programs in the KRAs of the Program, in collaboration with other training organizations as well as Government technical departments; the Nigeria Governors Forum (NGF) for providing customized just-in-time hands on support at the individual state level through its helpdesks, and organizing peer learning forums to facilitate learning across states on the KRAs of the Program; the Nigerian OGP Secretariat, to enable them to provide targeted capacity support to state governments on OGP implementation; and the federal Debt Management Office (DMO) to enable them to expand their existing training programs and just-in-time support to state debt departments on debt management, reporting and analysis. Support will also be provided to the Home Finance Department (HFD), the Joint Tax Board (JTB), and the National Economic Council (NEC) to help them play their mandated roles in the coordination of the Program and in federal-state policy coordination, respectively.
16. Several institutions are involved in the implementation and monitoring of the FSP and OGP, including:
  - ▶ The Federal Ministry of Finance (FMoF), which has assigned two of the Minister's Special Advisors, as well as the HFD to focus on Fiscal Sustainability Plan (FSP), and has currently contracted a few external auditors to assess the status of FSP implementation, starting February 2017;
  - ▶ The DMO, which is monitoring the debt position of states and adherence to the liquidity and solvency thresholds through the submission of states' debt profile reports on a quarterly basis;
  - ▶ The Federal Inland Revenue Service (FIRS), which is working to implement joint actions with the States Internal Revenue Services (SIRS) in the revenue area of the FSP;
  - ▶ The NGF, which is an association of all State Governors and is currently assessing the implementation of the FSP;
  - ▶ The OGP Steering Committee, which is mandated to oversee the implementation of the National OGP commitments; and
  - ▶ The Accountant General, Auditor General of the Federation and International Economic Relation Department (IERD), within the FMoF.

## **V. ENVIRONMENTAL AND SOCIAL EFFECTS OF THE PROGRAM**

17. The Program is expected to have *major positive impacts*:
  - ▶ Its three objectives concerning fiscal transparency, accountability, and sustainability ***are in sync with the twin goals of the World Bank Group***, supporting the drive to ending extreme poverty and promoting shared prosperity in Nigeria, and across the States of the Federation.
  - ▶ By supporting the overall objective of promoting national prosperity and an efficient, dynamic and self-reliant economy (main pillar of the national *Economic Recovery and Growth Plan*



(ERGP), the Program will strengthen the *transparency, accountability and sustainability of the economic governance*.

18. Designed as a PforR financial instrument, the SFTAS *does not support* activities (like civil works), which would cause significant adverse impacts that are *sensitive, diverse, cumulative or unprecedented* on the environment and/or affected people (Category A). These activities will not be eligible and will, therefore, be excluded.
19. At this point, potential environmental social impacts (category B types of moderate impacts) that could result from the impacts of reforms supported by the Program cannot be completely foreclosed. Potential adverse environmental impacts and risks associated with the Program could emanate from the required strengthening of information and communication technology (ICT) systems and rehabilitation of existing offices, which might result in debris generation and e-wastes from old/obsolete information technology (IT) equipment. These impacts are site specific and manageable if adequate measures are taken during the design, implementation, and operation phases. Implementation will be closely monitored through routine program reporting and regular verification mission by the World Bank.
20. If they occur, these activities will be subjected *to a screening process* at an early stage of preparation to identify the magnitude of the impacts and the nature of the required mitigating measures.
21. Therefore, considering the above, this ESSA has been prepared to focus on *six PforR core principles applicable to the Program*, namely:
  - I. Promote environmental and social sustainability;
  - II. Avoid, minimize and militate against adverse effects on natural habitats and physical cultural resources;
  - III. *Protect public and worker safety against the potential risks;*
  - IV. *Access to natural resources are managed in a way that avoids or minimizes displacement;*
  - V. *Cultural appropriateness of, and equitable access to program benefits; and*
  - VI. *Actions against social conflict.*

## **VI. ASSESSMENT OF ENVIRONMENTAL AND SOCIAL SYSTEM**

### ***Environmental systems***

22. Nigeria's environmental and social management systems comprise national legal policies that are *broadly consistent with World Bank's policy on PforR*, although, when reviewed separately, some individual laws or policies may not entirely reflect the principles of this policy.
23. Relevant Government Policies at Federal and State levels give direction towards effective environmental management, by emphasizing protection, prevention and conservation of the natural resources and general environmental management.
24. The *National Policy on the Environment* (1988) is the key policy aiming at achieving sustainable development in Nigeria, particularly in order to: secure a quality of environment adequate for good health and wellbeing; conserve and use the environment and natural resources for the benefit of present and future generations; restore, maintain and enhance the ecosystems and ecological processes essential for the functioning of the biosphere to preserve biological diversity and the principle of optimum sustainable yield in the use of living natural resources and ecosystems; and raise public awareness and promote understanding of the essential linkages between the environment, resources and development, and encourage individuals and communities participation in environmental improvement efforts.



25. In terms of institutional framework, major Nigerian environmental institutions are the following:
- ▶ The ***Federal Environmental Protection Agency (FEPA)***, established by Decree No. 58 of 1988, which is charged with the responsibility for environmental protection. Following the upgrading of the agency to a Federal Ministry of Environment (FMEnv) in January 2007, the Ministry was mandated to coordinate environmental protection and natural resources conservation for sustainable development.
  - ▶ ***The National Environmental Standards and Regulations Enforcement Agency (NESREA)*** (Act 2007), which assists the FMEnv and the National Assembly to ensure compliance with environmental standards, guidelines and regulations.
26. Nigeria is also a signatory to the ***most relevant international conventions***. Moreover, it has obligations to protect the environment through various commitments to the African Union (AU), the Economic Community of West African States (ECOWAS) and the Commonwealth.

### ***Environmental Assessment***

27. The *Environmental Impact Assessment Decree n. 86 of 1992* states ***the main principles of the Environmental Impact Assessment (EIA) and the procedures*** related to the environmental assessment of projects. Among other things, the Decree defines: the structure of an environmental assessment; the situations when an EIA is not required; the procedures requiring –before the commencement of any project – a screening process and a screening report (and the outline of this report); the criteria used by the environmental Agency to approve or not approve a project; the role of a panel reviewing the agency’s decisions, etc.
28. The existing legal framework for environmental assessment in Nigeria is considered ***adequate***. ***Detailed laws, regulations and guidelines*** have been developed and serve as the framework for environmental protection. However, ***the implementation has been poor*** due to inadequate enforcement.

### ***Social Assessment***

29. In Nigeria, the administration established the *Public Complaints Commission* in 1975 under Decree 31 of 1975. It was later amended by Decree 21 of 1979 and now incorporated into the laws of the Federal Republic of Nigeria as *Public Complaints Act Cap 377*. It is given a constitutional status by its establishment by the 1979 constitution (section 274, (5) (6) and still by the present constitution of the Federal Republic of Nigeria. The *Ombudsman* is the political device for ***the protection of the citizen’s human rights violation in the country***.

## **VII. OPERATIONAL PERFORMANCE AND INSTITUTIONAL CAPACITY ASSESSMENT**

30. The strengths, gaps, risks and opportunities of the Federal and state systems are presented considering the *Core Principles* - as they are outlined in Bank Policy and Directive for Program-for-Results Financing.
- ▶ **Core Principle 1:** Design environmental and social management procedures and processes to: (i) promote environmental and social sustainability in Program design; (ii) avoid, minimize or mitigate against adverse impacts; and (iii) promote informed decision-making relating to a program’s environmental and social effects. Responsiveness and accountability through stakeholder consultation, timely dissemination of program information, and responsive grievance redress measures.
- This principle is applicable to the SFTAS***, although the Program is not expected to finance any civil works and, thus, may not cause any significant adverse impacts that are sensitive, diverse or unprecedented on the environment and/or affected people. The principle will allow the Program to operate within an adequate legal and regulatory framework.

- ▶ **Key actions and opportunities** are the following: (i) Capacity building of key institutions, such as the FMEnv EA Department and federal, state and local authorities and other stakeholders; and (ii) strong monitoring of environmental and social issues to support the implementation of the program.
- ▶ **Major risks** are the following: (i) Poor implementation of environmental and social management rules and procedures; and (ii) inability to enforce the current environmental regulations in a timely fashion (a fact that could lead to localized environmental issues affecting local population and surrounding environment).
- ▶ **These risks are likely to be mitigated** through a protocol aimed at screening the activities of the Program and monitoring eligible actions included in the PforR Program Action Plan. In addition, risk mitigation, would be focused on strengthening capacity, such as proper training, hiring qualified professionals, providing the FMENV and EIA department(s) with the right equipment, software, tools, etc.
- ▶ **Core Principle 2:** Give due consideration to avoid, minimize and mitigate against adverse effects on natural habitats and physical cultural resources resulting from program.
  - ▶ ***This principle is not applicable to the SFTAS, as the program activities have no physical footprint that could trigger potential adverse environmental impacts on human population or environmentally important areas such as wetlands, forests, grasslands, and other natural habitats.***
- ▶ **Core Principle 3:** Designed to *protect public and worker safety against the potential risks associated with (a) construction and/or operations of facilities or other operational practices developed or promoted under the program; (b) exposure to toxic chemicals, hazardous wastes, and otherwise dangerous materials; and (c) reconstruction or rehabilitation of infrastructure located in areas prone to natural hazards*

***This principle is applicable to the SFTAS*** as the health and safety of workers that may be involved in the renovation of office buildings and replacement of obsolete computes needs to be protected.

- ▶ **Key actions and opportunities** are the following: Training of technical personnel on the Control of Substances Hazardous to Health (COSHH)/Basic HSE courses.
- ▶ **Major risk** concerns
  - (1)The national EIA system does not comprehensively encompass aspects of public and worker safety
  - (2)There is general lack of awareness on public health and safety issues, particularly in relation to exposure to hazardous materials, workplace safety aspects in hard prone areas.
  - (3) Lack of awareness of relevant authorities' staff to appreciate the needs to ensure occupational health and safety.
- ▶ **To mitigate this risk**, Training of technical personnel on the Control of Substances Hazardous to Health (COSHH)/Basic HSE courses
- ▶ **Core Principle 4:** Give due consideration to Land acquisition and loss of access to natural resources are managed in a way that avoids or minimizes displacement, and affected people are assisted in improving, or at least restoring, their livelihoods and living condition.

***The principle is not applicable to the SFTAS:*** The Fiscal transparency and accountability to be supported under the Program will not require land acquisition leading to economic or physical displacement.

- ▶ **Core Principle 5:** Give due consideration to cultural appropriateness of, and equitable access to, program benefits, with special attention to rights and interests and to the needs or concerns of vulnerable groups - vulnerable groups would include women and people with disabilities.

*The principle is applicable to the SFTAS* (except for Indigenous Peoples, since there are no Indigenous Peoples in Nigeria identifiable under the World Bank Policy).

- ▶ **Key actions and opportunities** are the following: (i) development of a robust stakeholder engagement strategy (sensitization on the value of education, consultation, and information disclosure and grievance mechanism) as part of the outreach program targeting all the citizens, in general, and the vulnerable groups; and (ii) strong alignment between activities at federal, state and local levels.
- ▶ **A major risk** concerns a lack of clarity and consistency regarding the implementation mechanism for consultation and stakeholder engagement, which could alienate poor and vulnerable groups.
- ▶ **To mitigate this risk**, specific measures will be taken to promote equitable access to program benefits.
- ▶ **Core Principle 6:** Social conflict: Avoid exacerbating social conflict, especially in fragile states, post-conflict areas, or areas subject to territorial disputes.

*This principle is applicable to the SFTAS.* Nigeria is facing a range of complex conflict and security challenges, although the incidence and causes of violence differ significantly among Nigeria's 36 states. Among them, the conflict in the North East requires attention, as it has caused significant impacts on social service delivery in the affected states, including health and education programs.

- ▶ **Key actions and opportunities** are the following: (ii) Concerted effort across Federal, State, and local actors to minimize the negative impacts on the Program implementation (especially in the North-East states); and (ii) guidance and training on environmental and social measures, supported by the World Bank.
- ▶ **Major risks** concerns: The implementation of the Program could be challenging in those states where a state of emergency exists; and it may be also difficult to confirm if Program results have been achieved in these states.
- ▶ **To mitigate the risk**, specific measures will be taken by the Program in conflict-ridden States.

## VIII. ACTION PLAN FOR ENVIRONMENTAL AND SOCIAL MANAGEMENT

31. Strengths, gaps and opportunities should be translated *into a viable strategy to effectively address the environmental and social risks* associated with the Program and monitor environmental and social management capacity and performance at the federal and state level. This will ensure that the Program interventions are aligned with the six Core Principles of Bank Policy for Program-for-Results Financing.
32. Overall, *the environmental and social risks of the Program are rated low*. However, *specific safeguard actions will be integrated in the SFTAS Action Plan*, with indicative timeline, responsibility for implementation and indicators for measuring the completion of such actions. These actions, which may be further refined and adjusted during the consultation process and the implementation of the Program, as required, are aimed at enhancing efficiency and transparency in public resource use and delivery.

**Table 1: Environmental and Social Inputs to the SFTAS Program Action Plan**

CATEGORY	DESCRIPTION	RESPONSIBILITY	DEADLINE
<b>1. Capacity building</b>	<ul style="list-style-type: none"> <li>▶ Undertake a general review to benchmark States' capacities and performance in terms of environmental and social management, particularly in relation to the three core principles of (i) assessment &amp; management of environmental and social impact; (ii) access of all citizens (including marginal and vulnerable groups) to information (on how budgets are used); and (iii) management of grievances and other conflicts.</li> <li>▶ Build the capacities of the stakeholders in terms of environmental and social safeguards.</li> <li>▶ Include environmental and social management rules in the operation (in compliance with PforR core principles).</li> </ul> <p>Results of regular consultations with stakeholders involved in the operation will provide additional technical inputs that will feed into the design of capacity building and enhancement initiatives.</p>	<p>FMEnv with States' ministries of Environment – under an agreement with the Ministry of Justice (federal and state level).</p> <p>Technical assistance.</p>	During the first six months of implementation.
<b>2. Responsiveness, accountability and inclusiveness</b>	<ul style="list-style-type: none"> <li>▶ Develop and implement a robust strategy aimed at facilitating the engagement of all the stakeholders - including marginal and vulnerable groups, women, youth people with disabilities - through education and consultation, as well as dissemination of information on how States' budgets are used.</li> <li>▶ Ensure the use of the existing State level conflict resolution mechanism geared toward: (i) resolving conflicts, (ii) systematically registering grievances through appropriate channels; (iii) provide status report periodically.</li> <li>▶ Create awareness for the use of the States' ombudsman to protect basic</li> </ul>	<p>State's Ministry of Justice.</p> <p>Program implementation focal person at State level.</p> <p>Program implementation focal</p>	<p>Formal endorsement at the time of appraisal.</p> <p>Action during the first six</p>

	human rights of people potentially affected by the SFTAS	person at State level.	months of implementation.
<b>3. Control, monitoring and evaluation</b>	<ul style="list-style-type: none"> <li>Define and put in place a simple and robust system to control effective implementation of environmental and social measures.</li> </ul>	Program coordination & focal points (within the context of the M&E system).	<p>Definition of the system: By appraisal.</p> <p>Operationalization of the system: during the first six month of implementation</p> <p>Control &amp; monitoring activities for the entire duration of the Program.</p>

## IX. Findings of public Consultations

33. Consultations was held on January 25, 2018 at Reiz Continental Hotel, Abuja where the draft ESSA was presented. All the stakeholders were invited to offer inputs on the findings and recommend actions in an interactive format. Key issues raised during the consultation and the Bank responses are summarized in Section VI:
34. The ESSA process includes extensive stakeholder consultations and disclosure of the ESSA Report, in accordance with the World Bank Policy and Directive for Program-for-Results financing and Access to Information Policy. At present, the ESSA consultation process is embedded in the Program consultation process. Feedback from stakeholders has been instrumental in designing and revising the Program Action Plan, and indicators.
35. This draft ESSA will be disclosed on the World Bank's external website and the websites of the FMoF and FMEnv.

## I. INTRODUCTION

### I.1. CONTEXT

1. This Environmental and Social Systems Assessment (ESSA) has been undertaken by the World Bank team within the context of the preparation of the *Nigeria States Fiscal Transparency, Accountability and Sustainability* (SFTAS), Program-for-Results (PforR).
2. The SFTAS is a hybrid operation comprised of a performance-based component / PforR (DLIs) and a TA / capacity building component. The Bank financing is expected to be a US\$750 million IDA credit. The IDA credit will be distributed between the PforR component (estimated to be US\$750 million) and the TA component under an Investment Project Financing (IPF) (estimated at US\$50million).
3. The PDO is to strengthen the fiscal transparency, accountability and sustainability in Nigerian States. In supporting such reforms, the Program will help build trust in Government, enhance the monitoring of fiscal risks and facilitate accountability in public resource management, will serve as a key reform re-orientation platform to ease the fiscal crunch arising from the impact of low oil revenues. Uneven fiscal transparency manifests itself in failures to building trust in government (both at the level of investors and citizens) and prevents the monitoring of fiscal sustainability risks. Weak accountability serves as a platform for corruption and misuse of public resources to thrive; and fiscal sustainability failures risk undermining the prospects for growth and service delivery.

### I.2. ESSA PURPOSE AND OBJECTIVES

4. The specific objectives of the ESSA are to:
  - ▶ Identify the potential environmental and social impacts/risks applicable to the Program interventions.
  - ▶ Review the policy and legal framework related to management of environmental and social impacts of the Program interventions.
  - ▶ Assess the institutional capacity for environmental and social impact management within the Program system.
  - ▶ Assess the Program system performance with respect to the core principles of the Program-for-Results (PforR) instrument and identify gaps in the Program's performance.
  - ▶ Describe actions to fill the gaps that will input into the Program Action Plan (PAP) to strengthen the Program's performance with respect to the core principles of the PforR instrument.
5. The ESSA has been prepared to ensure consistency with the “core principles” outlined in the World Bank's policy for Program-for-Results Financing to effectively manage Program risks and promote sustainable development. Those six principles are:
  - (i) Promote environmental and social sustainability in the Program design; avoid, minimize, or mitigate adverse impacts, and promote informed decision-making relating to the Program's environmental and social impacts.
  - (ii) Avoid, minimize, or mitigate adverse impacts on natural habitats and physical cultural resources resulting from the Program.
  - (iii) Protect public and worker safety against the potential risks associated with: (a) construction and/or operations of facilities or other operational practices under the Program; (b) exposure to



- toxic chemicals, hazardous wastes, and other dangerous materials under the Program; and (c) reconstruction or rehabilitation of infrastructure located in areas prone to natural hazards.
- (iv) Manage land acquisition and loss of access to natural resources in a way that avoids or minimizes displacement, and assist the affected people in improving, or at the minimum restoring, their livelihoods and living standards.
  - (v) Give due consideration to the cultural appropriateness of, and equitable access to, Program benefits, giving special attention to the rights and interests of the Indigenous Peoples and to the needs or concerns of vulnerable groups.
  - (vi) Avoid exacerbating social conflict, especially in fragile states, post-conflict areas, or areas subject to territorial disputes.
6. In accordance with the scope and the nature of the SFTAS, four core principles (Environment, Public and Worker Safety, Vulnerable Groups and Social Conflict) have been considered as applicable. It is the responsibility of the World Bank team to prepare the ESSA, while the client (Nigerian counterpart) is responsible for eventually assessing, if needed, the impacts associated with the different activities funded as part of the Program. The ESSA presents a synthesis of the strengths, gaps, potential actions, and risks associated with Program systems with respect to its nature, scale and scope. This is structured to examine arrangements for managing the environmental and social effects (i.e., benefits, impacts and risks) of the Program. The analysis also examines whether the system as written in policies, laws, and regulations compares to how it is applied in practice at the national and local levels. In addition, the analysis examines the efficacy and efficiency of institutional capacity to implement the system as demonstrated by performance to date.
  7. The ESSA examines whether the system: (i) compares to how it is applied in practice at the Federal, State and local levels; (ii) mitigates adverse impacts; (iii) provides transparency and accountability; and (iv) performs effectively in identifying and addressing environmental and social risks. The overarching objectives are to ensure that the risks and impacts of the Program activities are identified and mitigated, and, importantly, to strengthen the underlying system and build capacity at the local and national levels to do so.

### **I.3. ESSA PROCESS**

8. The preparation of the ESSA and the development of measures to strengthen environmental and social management systems have benefited from a variety of information and a wider consultation process, including:
  - ▶ *Baseline Information Collection* for environmental and social impact management, and for resettlement and compensation. For each of these two areas, the ESSA:
    - Reviews the relevant laws, regulatory frameworks, and guidelines and identifies inconsistencies with the social and environmental elements of Bank policy on PforR;
    - Reviews and assesses institutional roles, responsibilities, and describes current capacity and performance to carry out those roles and responsibilities.
  - ▶ *Analysis* of the national system for environmental and social management for planning and implementing projects under SFTAS for consistency with the standards outlined in PforR Bank policy; (identify where there are procedural and policy gaps with Bank are as well as performance constraints in carrying out environmental and social management processes. develop a set of viable actions.
  - ▶ *Interviews* - embedded within the Program consultation process - with stakeholders involved in the preparation and future implementation of the SFTAS.



9. The ESSA process included the disclosure of the preliminary ESSA report and the organization of a formal public consultation, in compliance with the guidelines of the World Bank's *Access to Information Policy*.
10. A one-day formal Public Consultation event was held on January 25, 2018 with a view to validate the information presented in the ESSA and elicit inputs from key stakeholders and partners (the report on this consultation is annexed to the final ESSA version). The ESSA was disclosed and distributed two weeks in advance of the event.
11. The last version of the ESSA has been publicly disclosed on the Bank's external website and the FMEnv website ([www.environment.gov.ng](http://www.environment.gov.ng)) and FMOF web-site ([www.fmf.gov.ng](http://www.fmf.gov.ng))

## **II. PROGRAM DESCRIPTION**

### **II.1. CONTEXT**

12. Fiscal management occurs at all three tiers of government: federal, 36 state governments and Federal Capital Territory (FCT), and 774 local governments. The sub-national fiscal framework in Nigeria consists of expenditure responsibilities and tax assignments, inter-governmental fiscal transfers, and a fiscal policy framework that seeks to ensure overall macroeconomic stability. The expenditure responsibilities and tax assignments are established by the 1999 Constitution and other relevant legislation and policies. Inter-governmental fiscal transfers are based on revenue allocation formulae proposed by the Revenue Mobilization Allocation and Fiscal Commission and approved by the National Assembly. The Federal Government of Nigeria (FGN) established a framework to control fiscal deficits and public sector borrowing through the DMO Act of 2003, Federal Fiscal Responsibility Act (2007), Investment and Securities Act (2007), and External and Domestic Borrowing Guidelines (2012, revised).
13. State governments account for on average 37 percent of total expenditure across three tiers of government, while receiving about 41 percent of total revenues. Most of the fiscal revenues, including oil and gas and the key non-oil taxes (corporate income tax, excises), are collected by the FGN into the federation account to be subsequently shared to different tiers of government as statutory transfers by the Federal Account Allocation Committee (FAAC) according to a formula. VAT is collected by both FGN and states, but pooled and distributed by FACC to the different tiers of government according to a formula. Revenues collected and maintained by states - known as internally generated revenues (IGR) – represented on average only 15 percent of total revenues accruing to the States (excluding Lagos and FCT) during 2011-2016. The States' vertical fiscal gap (defined as [state government (SG) share of spending (percent)- SG share of revenues (percent)] / [SG share of spending (percent)]) is larger than in all OECD countries in 2011.
14. At present, the fiscal framework for State governments to support responsible and strong fiscal performance is not comprehensive and borrowing guidelines/rules were previously not adhered to. The absence of regular, reliable and accurate financial reporting not only hinders evaluation of public expenditures but also monitoring of fiscal performance and risks. Thus, the fiscal performance of States, during 2011-2014, had weakened making them vulnerable to the macro-fiscal shocks of 2015-16.
15. Therefore, the Government's FSP and the fiscal transparency commitments of the OGP will remain highly relevant through the medium-term. The full and sustained implementation of the key Public Financial Management (PFM) reforms and fiscal adjustments contained in the FSP, as well as the fiscal transparency commitments of the OGP can help strengthen states fiscal sustainability and increase fiscal resources for essential expenditures by increasing their internally generated revenues (IGR), managing recurrent spending pressures, strengthening debt management and significantly improving fiscal transparency and accountability.

### **II.2. MAJOR FEATURES OF THE PROGRAM**

16. In supporting such reforms, the Program will help build trust in Government, enhance the monitoring of fiscal risks and facilitate accountability in public resource management, will serve as a key reform re-orientation platform to ease the fiscal crunch arising from the impact of low oil revenues. Uneven fiscal transparency manifests itself in failures to building trust in government (both at the level of investors and citizens) and prevents the monitoring of fiscal sustainability risks. Weak accountability serves as a platform for corruption and misuse of public resources to thrive; and fiscal sustainability failures risk undermining the prospects for growth and service delivery.
17. The proposed Program is expected to contribute to four key result areas to achieve the PDO:

- ▶ Result Area 1: Increasing Fiscal Transparency and Accountability
- ▶ Result Area 2: Strengthening Domestic Revenue Mobilization
- ▶ Result Area 3: Increasing Efficiency in Public Expenditure
- ▶ Result Area 4: Strengthening Debt Sustainability.

18. The SFTAS is a hybrid program with two components - a ‘results-based’ component, implemented under the modality of a PforR, and a ‘technical assistance’ component; implemented using the guiding principles of an IPF.

***Component 1: Performance-based Financing (US\$700 million)***

19. The Program will support the full and sustained implementation of a strategic subset of reforms from the Government programs of the FSP and the OGP that are implemented at the state-level. It will provide performance-based financing on an annual basis to state governments who are verified during the Annual Performance Assessments (APA) as having: 1) complied with the annual eligibility criteria; and 2) achieved the annual DLRs, as defined in the Disbursement-linked indicators (DLI) table. The eligibility criteria, which serves as entry point to the Program, have been define as: (1) the use of the national chart of accounts/budget classification system, which is Government Finance Statistics (GFS)-compliant, to prepare the states’ annual budgets and thus foster comparability of budget classifications across the federation; and (2) states audited financial statements are prepared in accordance with the International Public-Sector Accounting Standards (IPSAS). The FMoF intends to provide the financing in the form of grants to the states.
20. At the initial stages of the preparation of the operation, survey was rolled out and data gathered was analyzed to estimate the likely number of States that would be able to achieve the annual DLIs and benefit from the Component 1 proceeds. When compared to the States’ current budgets, this will indicate how significant the incentive is likely to be, and inform the design of Component 1.
21. The AuGF will serve as the IVA under the Program, working alongside a third-party external audit firm. The IVA will verify all evidences of states achieving the DLRs in accordance with the approved verification protocol; this would entail central desk review and some physical verification at the state-level. The total disbursement per state will be determined by the number of DLRs achieved per state and the value of those DLRs achieved. The AGF already audits several of the Bank’s lending operations in Nigeria. However, given the importance of having a credible, robust and objective verification process, a third-party external audit firm will be engaged to work with the AuGF during the four APAs, building further the capacity of the AuGF at the same time. The AuGF has agreed to be the IVA for the Program and to work with the third-party external audit firm.
22. Those State Governments who meet the DLRs will receive a financing under the Program which will be the aggregation of the disbursement values linked to each of the DLRs for the fiscal year. It is possible that not all States will achieve eligibility to participate in the Program in the first year; however, the intention of the Program will be to support and enable all States to receive the financing by successfully achieving the DLRs. The technical and advisory support provided by the central ministries and other agencies through the TA component of the Program is expected to support those State Governments who do not qualify for the PforR funding in the initial years, with targeted capacity support programs to help them to qualify for the Program financing in the later years. The PforR financing will be allocated and disbursed from the Word Bank through the FMoF to State Governments. This will provide resources to the states to finance recurrent expenditures that are necessary for implementing the Program and are included in their MTEF.

***Component 2: TA (US\$50 million)***

23. The Program will provide support to the key state government institutions responsible for fiscal management to strengthen their capacity to achieve the DLIs. The Program will target the provision of Capacity Support to those States who are not the beneficiaries of similar support from other Bank or donor-financed programs in the specific areas of Program intervention. It is anticipated that the support will benefit the most lagging states (those with weaker starting fiscal management capabilities). Support will also be provided to: the PSIN, the training institution for the federal civil service, for designing and delivering curriculum-based structured learning programs in the KRAs of the Program, in collaboration with other training organizations as well as Government technical departments; the NGF for providing customized just-in-time hands on support at the individual state level through its helpdesks, and organizing peer learning forums to facilitate learning across states on the KRAs of the Program; the Nigerian OGP Secretariat, to enable them to provide targeted capacity support to state governments on OGP implementation; and the federal DMO to enable them to expand their existing training programs and just-in-time support to state debt departments on debt management, reporting and analysis. Support will also be provided to the HFD, the JTB, and the NEC to help them play their mandated roles in the coordination of the Program and in federal-state policy coordination, respectively.
24. Crowding in complementary support from other development partners, notably the United Kingdom's Department for International Development (DfID) and the European Union (EU), for the implementation of the proposed operation through current operations in selected States is foreseen. The DfID, through its Partnership to Engage, Reform and Learn Project will, during the life of this proposed Program, continue to provide critical technical assistance support to several States. Equally, the European Union (EU) has been active in at least 15 States in areas of support that are aligned to strengthening PFM, including public procurement, revenue mobilization and budget management, in general.
25. Several institutions are involved in the implementation and monitoring of the FSP and OGP, including:
- ▶ The FMoF, which has assigned two of the Minister's Special Advisors, as well as the HFD to focus FSP, and has currently contracted a few external auditors to assess the status of FSP implementation, starting February 2017;
  - ▶ The DMO, which is monitoring the debt position of states and adherence to the liquidity and solvency thresholds through the submission of states' debt profile reports on a quarterly basis;
  - ▶ The FIRS, which is working to implement joint actions with the SIRSs in the revenue area of the FSP;
  - ▶ The NGF, which is an association of all State Governors and is currently assessing the implementation of the FSP;
  - ▶ The OGP Steering Committee, which is mandated to oversee the implementation of the National OGP commitments; and
  - ▶ The Accountant General, Auditor General of the Federation and International Economic Relation Department, within the FMoF.
26. The Program will leverage on the existing institutional arrangements for implementation and monitoring as described, with the FMoF's HFD being the Program Coordination Unit (PCU) on behalf of the federal and state governments. The detailed and final Program implementation arrangements were agreed during preparation, based on further discussions with government counterparts.

### II.3. ENVIRONMENTAL AND SOCIAL EFFECTS OF THE PROGRAM

27. The Program will have major positive impacts:

- ▶ Its three objectives concerning fiscal transparency, accountability, and sustainability are in sync with the twin goals of the World Bank Group in Nigeria, which supporting the drive to ending extreme poverty and promoting shared prosperity across the States in the Federation.
- ▶ By supporting the overall objective of promoting national prosperity and an efficient, dynamic and self-reliant economy (main pillar of the national *Economic Recovery and Growth Plan* (ERGP), it will strengthen transparency, accountability and sustainable economic governance.

28. Designed as a PforR financial instrument, the SFTAS does not support activities (like civil works) which would cause significant adverse impacts that are sensitive, diverse, or unprecedented on the environment and/or affected people (Category A types of impacts). These activities will not be eligible and will therefore be excluded.

29. At this point, potential environmental social impacts (category B types of moderate impacts) that could result from the impacts of reforms supported by the Program cannot be completely foreclosed. Potential adverse environmental impacts and risks associated with the Program could emanate from the required strengthening of ICT system and rehabilitation of existing offices might result in debris generation and e-wastes from old/obsolete IT equipment. These impacts are site specific and manageable if adequate measures are taken during the design, implementation, and operation phases. Implementation will be closely monitored through routine program reporting and regular verification mission by the World Bank.

30. The TA component will use the IPF instrument to support a set of TA activities. Environmental and social impact under the TA component is negligible, and is addressed separately through the Integrated Safeguards Data Sheet.

31. If they occur, these activities will be subjected to a screening process at an early stage of preparation to identify the magnitude of the impacts and the nature of the accompanying mitigating measures.

32. Therefore, considering the above, this ESSA has been prepared to focus on six PforR core principles outlined in paragraph 8 of the World Bank Policy for Program-for-Result. These principles are

- ▶ **Core Principle 1: Environment:** Promote environmental and social sustainability in the Program design; avoid, minimize, or mitigate adverse impacts, and promote informed decision-making relating to the Program's environmental and social impacts
- ▶ **Core Principle 2: Natural Habitats and Cultural Resources:** Avoid, minimize, or mitigate adverse impacts on natural habitats and physical cultural resources resulting from the Program.
- ▶ **Core Principle 3: Public and Worker Safety:** Protect public and worker safety against the potential risks associated with: (i) construction and/or operations of facilities or other operational practices under the Program; (ii) exposure to toxic chemicals, hazardous wastes, and other dangerous materials under the Program; and (iii) reconstruction or rehabilitation of infrastructure located in areas prone to natural hazards
- ▶ **Core Principle 4: Land Acquisition:** Manage land acquisition and loss of access to natural resources in a way that avoids or minimizes displacement, and assist the affected people in improving, or at the minimum restoring, their livelihoods and living standards.
- ▶ **Core Principle 5: Vulnerable Groups:** Due consideration is given to cultural appropriateness of, and equitable access to, program benefits giving special attention to rights and interests and to the needs or concerns of vulnerable groups. Vulnerable groups would include women and people with disabilities.

- **Core Principle 6:** Social Conflict: Social conflict – Avoid exacerbating social conflict, especially in fragile states, post-conflict areas, or areas subject to territorial disputes.

## II.4. POSITIVE ENVIRONMENTAL AND SOCIAL EFFECTS

### II.4.1. OVERVIEW

**Table 2: Core Environmental and Social Risks / Impacts and Mitigation Measures**

Risk / Impact	Evaluation	Level of risk	Mitigation measure
Core Principle 1: Promote environmental and social sustainability	To improve the environmental and social management of the FMEnv and the EA directorate.	Low	The emphasis would be placed on mechanisms for information dissemination and access to how budgets are used.  Prior to appraisal, the ESSA will be prepared, consulted upon and disclosed at World Bank External Web site and in-country Web site and other relevant locations.
Core Principle 3: Public and Worker Safety	Consideration is given to protect the public and workers against potential risks.	Moderate	Basic sensitization workshops will be organized for workers.
Core Principle 5 - Vulnerable groups	Due consideration is given to cultural appropriateness of, and equitable access to, program benefits giving special attention to rights and interests and to the needs or concerns of vulnerable groups. Vulnerable groups would include women and people with disabilities.	Moderate	Free, prior and informed consultation will be undertaken if vulnerable people are potentially affected (positively or negatively) to determine whether there is broad community support for the program.
Core Principle 6 Social conflict	Considered conflict risks, including distributional equity and cultural sensitivities. It is also important to analyze the dimension and peculiarities of social conflict in the regions that make up the Federation. The nature of conflict in the North East is materially different from the Niger Delta and the	Moderate to substantial	<ul style="list-style-type: none"> <li>• Organization of awareness initiatives to provide adequate information to the public about the characteristics of the Program.</li> <li>• Strengthening at state/LGA level mechanisms to manage grievances</li> </ul>

	Southeast regions.		
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## **II.5. PREVIOUS EXPERIENCE OF INSTITUTIONS INVOLVED IN THE PROGRAM**

33. The key stakeholders of the Program are among the most important Federal, state and local level institutions: The State Governments (as represented by their State Governors through the Nigeria Governors' Forum; the FMoF, the FSP Secretariat, IERD, FIRS and DMO; and the OGP Secretariat at the Federal Ministry of Justice. The federal and states governments and their associated MDAs have proven track records in the implementation of a range of World Bank and other development partners funded projects in an environmentally sustainable and socially inclusive manner.
34. The Accountant General of the Federation will be responsible for using the Treasury Single Account Platform to remit the funds to the State Governments, and the Auditor General of the Federation will provide the audit assurances under the Program, as well as carry out some verification activities on performance.
35. States have uneven capacities and levels of reform commitment: their performance may impose a risk to the timely implementation of the Program. The Program, however, provides for a TA that can be used to support States' capacities to deliver, and could, along with the DLI payments, be an incentive to States to bring about commitment to the reforms they have already subscribed to.



### III. DESCRIPTION OF ENVIRONMENTAL AND SOCIAL SYSTEMS

#### III.1. ENVIRONMENTAL SYSTEMS

##### Environmental Assessment

36. Nigerian's environmental and social management systems comprise of national legal policies that are broadly consistent with World Bank's policy on PforR, although, when reviewed separately, some individual laws or policies may not entirely reflect the principles of this policy.
37. There are several relevant Government Policies at Federal and State levels that are related to giving direction towards effective environmental management. These laws emphasize protection, prevention and conservation of the natural resources and general environmental management.

##### National Policies

- The *National Policy on the Environment* (1988) aims to achieve sustainable development in Nigeria, and to:
  - secure a quality of environment adequate for good health and wellbeing;
  - conserve and use the environment and natural resources for the benefit of present and future generations;
  - restore, maintain and enhance the ecosystems and ecological processes essential for the functioning of the biosphere to preserve biological diversity and the principle of optimum sustainable yield in the use of living natural resources and ecosystems;
  - raise public awareness and promote understanding of the essential linkages between the environment, resources and development, and encourage individuals and communities' participation in environmental improvement efforts; and
  - co-operate with other countries, international organizations and agencies to achieve optimal use of trans-boundary natural resources and effective prevention or abatement of transboundary environmental degradation.

##### Regulatory Framework

##### *Federal Legislation*

38. The ***Federal Environmental Protection Agency (FEPA)*** was established by Decree No. 58 of 1988 and charged with the responsibility for environmental protection. Following the upgrading of the agency to a FMEnv in January 2007, the Ministry was mandated to coordinate environmental protection and natural resources conservation for sustainable development.
39. FMEnv has developed statutory documents to aid in the monitoring, control and abatement of industrial waste. These guidelines stipulate standards for industrial effluent, gaseous emissions and hazardous wastes.
40. ***The National Environmental Standards and Regulations Enforcement Agency (NESREA)*** (Act 2007): To assist the FMEnv and the National Assembly to ensure compliance with environmental standards, guidelines and regulations.<sup>1</sup>
41. All the statutory documents clearly state the restrictions imposed on the release of toxic substances into the environment and the responsibilities of all industries whose operations are likely to pollute the environment. Such responsibilities include provision of anti-pollution equipment and adequate treatment of effluent before being discharged into the environment, etc.

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<sup>1</sup> Annex 1 summarizes the existing national legal instruments applicable to environmental protection

42. By Section 25 of the FEPA Act, State Environmental Protection Agencies (SEPA) in Nigeria are given the power to set up their individual Ministries of Environment and Environmental Protection Authorities (SEPA).
43. Sectoral Guidelines of the Federal Environmental Protection Agency (FEPA) covering infrastructural projects deals with both the procedural and technical aspects of EIA for construction projects. The guideline stresses the need to carry out an EIA at the earliest stage possible. Infrastructure Project EIAs have been conducted in rather loose form, and often taken as a supplementary requirement to overall economic and engineering issues.
44. The National Policy on Environment and its institutional arrangements have not yielded the desired results. This is principally due to weak enforcement; inadequate manpower in integrated environment management; insufficient political will; inadequate and mismanaged funding; low degree of public awareness of environmental issues; and a top-down approach to the planning and implementation of environmental Programme.

### ***International Environmental Agreements***

45. Nigeria is also a signatory to the following relevant international conventions: *the Basel Convention* on the control of hazardous wastes and their disposal; *the Bonn Convention* on conservation of Migratory Species; *Stockholm Convention* on Persistent Organic Pollutants; *the African Convention* on the Conservation of Nature and Natural Resources, The African Convention, 1968; Convention Concerning the Protection of the World Cultural and Natural Heritage, The World Heritage Convention, 1972; Convention on International Trade in Endangered Species of Wild Fauna and Flora, CITES, 1973; the Framework Convention on Climate Change, Kyoto Protocol, 1995; the Convention on Biological Diversity, 1992; the Convention on the Prevention of Marine Pollution by Dumping of Waste, MARPOL, 1972;
46. In addition, Nigeria also has obligations to protect the environment through various commitments to the AU, the ECOWAS and the Commonwealth. It is also committed through relations with the European Community under the Lome IV Convention.
47. The following institutions and agencies are responsible for regulating and monitoring environmental issues, information and waste management standards:
  - FMEnv, in accordance with its mandatory functions, ensures that implementation of projects/programs conforms to the Environmental (Impact) Assessment Act 1992. The FMEnv has responsibility to administrate and enforce environmental laws in Nigeria. The specific responsibilities of the ministry include:
    - Monitoring and enforcing environmental protection measures;
    - Enforcing international laws, conventions, protocols and treaties on the environment Prescribing standards for and making regulations on air quality, water quality, pollution and effluent limitations, atmosphere and ozone protection, control of toxic and hazardous substances; and
    - Promoting cooperation with similar bodies in other countries and international agencies connected with environmental protection.

### **Environmental Assessment**

48. The *Environmental Impact Assessment Decree no 86 of 1992* states the main principles of the EIA and the procedures related to the environmental assessment of projects.<sup>2</sup> Among other things, the Decree defines: the structure of an environmental assessment; the situations when an EIA is not required; the procedures requiring –before the commencement of any project – a screening process and a screening report (and the outline of this report); the criteria used by the environmental

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<sup>2</sup> See Excerpts of the Decree in Annex 2.

Agency to approve or not approve a project; the role of a panel reviewing the agency's decisions, etc.

49. The existing legal framework for environmental assessment in Nigeria is considered adequate. Detailed laws, regulations and guidelines have been developed and serve as the framework for environmental protection. The implementation has been poor due to inadequate enforcement.

### III.2 SOCIAL ASSESSMENT

#### *Ombudsman*

50. In Nigeria, the administration established the *Public Complaints Commission* in 1975 under Decree 31 of 1975. It was later amended by Decree 21 of 1979 and now incorporated into the laws of the federal Republic of Nigeria as *Public Complaints Act* Cap 377. It is given a constitutional status by its establishment by the 1979 constitution (section 274, (5) (6) and still by the present constitution of the Federal Republic of Nigeria.
51. The *Ombudsman* is the political device for the protection of violation of the citizen's human rights in the country.
52. Related to the above is the establishment of Citizen Mediation Centres in some states of Nigeria. Their mandate is to mediate dispute between individual, employee/employer disputes, land dispute, family dispute, child custody dispute and domestic violence dispute.

## IV. OPERATIONAL PERFORMANCE AND INSTITUTIONAL CAPACITY ASSESSMENT

**Table 3: Core Principles**

<b>Core Principle 1: General Principle of Environmental and Social Impact Assessment and Management</b>	
Bank Policy for Program-for-Results Financing: Environmental and social management procedures and processes are designed to (a) promote environmental and social sustainability in Program design; (b) avoid, minimize or mitigate against adverse impacts; and (c) promote informed decision-making relating to a program's environmental and social effects	<p>Bank Directive for Program-for-Results Financing: Program procedures will:</p> <ul style="list-style-type: none"> <li>▶ Operate within an adequate legal and regulatory framework to guide environmental and social impact assessments at the program level.</li> <li>▶ Incorporate recognized elements of environmental and social assessment good practice, including (i) early screening of potential effects; (ii) consideration of strategic, technical, potential induced, cumulative, and trans-boundary impacts; (iii) identification of measures to mitigate adverse environmental or social impacts that cannot be otherwise avoided or minimized; (iv) clear articulation of institutional responsibilities and resources to support implementation of plans; and (v) responsiveness and accountability through stakeholder consultation, timely dissemination of program information,</li> <li>▶ Design conflict resolution mechanism geared toward: (i) resolving conflicts, (ii) systematically registering grievances through appropriate channels; (iii) provide status report periodically – indicating the nature of the dispute, resolution, and status and reasons of disputes which have not been resolved.</li> </ul>
<p><b>Applicable</b>, although the Program is not expected to finance any civil works and, thus, may not cause any significant adverse impacts that are sensitive, diverse or unprecedented on the environment and/or affected people. However, the program is supporting efforts to strengthen the capacity of FMEnv. EA Department and federal, state and local authorities and other stakeholders involved in environmental and social management.</p>	
<p><b>STRENGTHS</b></p> <ul style="list-style-type: none"> <li>• There exist well-defined legal/regulatory systems for safeguarding the environment and for avoiding or mitigating activities that are likely to have significant adverse impacts on the environment.</li> <li>• The national EIA system (EIA Act No. 86 of 1992) provides a comprehensive legal and regulatory framework for environmental and social impact assessment that are broadly consistent with the Core Principle 1 of the Bank Policy and Directive. FMEnv and FMOE are aware of ensuring compliance with EIA procedures.</li> <li>• FEPA Sectoral guideline: FEPA's Guideline covering infrastructure projects deals with both the procedural and technical aspects of EIA for construction projects. The guideline stresses the need to carry out an EIA at the earliest stage possible. Draft building code (2006) exists to provide comprehensive standards and guidelines for construction/rehabilitation management.</li> <li>• The states and FMOE have experience of integrating rules and procedures for environmental and social management in individual projects generally. EIA capacity training for FMOE has been conducted under Bank and other donor's existing programs.</li> </ul> <p><b>GAPS</b></p> <ul style="list-style-type: none"> <li>• Weak enforcement capacity is a major concern. While there seem to be adequate legal and</li> </ul>	

institutional frameworks for managing environmental issues, the ability of the relevant institutions to enforce the existent laws is rather weak and would require further strengthening.

- The implementation of the existing legal/regulatory provisions faces challenges, such as multiple regulations; overstretched regulatory authorities, weak monitoring; inadequate and mismanaged funding; and a low degree of public awareness of environmental issues.
- Poor compliance with local environmental regulations and good practices in waste management – this represents a significant risk and should be addressed through the Program Action Plan
- EIA Act No 86 of 1992: Under the Act, the public and interested third party stakeholders make an input in the assessment process only during public review, which takes place after preparation of the draft report (which is often not well publicized). Early public participation during scoping and preparation of the Terms of Reference (TOR) will contribute greatly to the success of the project.
- Also, infrastructure project EIAs have been conducted rather loosely, and are often taken as a supplementary requirement to overall economic and engineering issues. There is need for mainstreaming the approach to sustainability planning, with community involvement throughout the program life cycle.

#### **ACTIONS AND OPPORTUNITIES**

- ▶ Capacity building of key institutions such as the FMEnv EA Department and federal, state and local authorities and other stakeholders and strong monitoring of environmental and social safeguard issues to support the implementation of the program.
- ▶ Use of the Ombudsman against the excesses of overzealous government officials (federal, state and local).
- ▶ Communities and individuals who believe that they are adversely affected as a result of the operation, may submit complaints to the existing grievance redress system in the community
- ▶

#### **RISKS**

- Poor implementation of the environmental and social management rules and procedures is a possible risk.
- Inability to enforce the current environmental regulations in a timely fashion are the key risks that could lead to localized environmental issues affecting local population and surrounding environment. These risks should be mitigated through a protocol aimed at screening the activities of the Program and monitoring eligible actions included in the PforR Program Action Plan.

### ***Core Principle 2: Natural Habitats and Physical Cultural Resources***

Bank Policy for Program-for-Results Financing: Environmental and social management procedures and processes are designed to avoid, minimize and mitigate against adverse effects on natural habitats and physical cultural	Bank Directive for Program-for-Results Financing: As relevant, the program to be supported:  Includes appropriate measures for early identification and screening of potentially important biodiversity and cultural resource areas.  Supports and promotes the conservation, maintenance, and rehabilitation of natural habitats; avoids the significant conversion or degradation of critical natural habitats, and if avoiding the significant conversion of natural habitats is not technically feasible, includes measures to mitigate or offset impacts or program activities.
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resources resulting from program.	Takes into account potential adverse effects on physical cultural property and, as warranted, provides adequate measures to avoid, minimize, or mitigate such effects.
<p>Applicability: Not applicable</p> <p>The program activities have no physical footprint that could trigger potential adverse environmental impacts on human populations or environmentally important areas such as wetlands, forests, grasslands, and other natural habitats.</p>	

### ***Core Principle 3: Public and Worker Safety***

<p>Bank Policy for Program-for-Results Financing:</p> <p>Environmental and social management procedures and processes are designed to protect public and worker safety against the potential risks associated with</p> <p>(a) construction and/or operations of facilities or other operational practices developed or promoted under the program;</p> <p>(b) exposure to toxic chemicals, hazardous wastes, and otherwise dangerous materials; and</p> <p>(c) reconstruction or rehabilitation of infrastructure located in areas prone to natural hazards.</p>	<p>Bank Directive for Program-for-Results Financing:</p> <p>Promotes community, individual, and worker safety through the safe design, construction, operation, and maintenance of physical infrastructure, or in carrying out activities that may be dependent on such infrastructure with safety measures, inspections, or remedial works incorporated as needed.</p> <p>Promotes use of recognized good practice in the production, management, storage, transport, and disposal of hazardous materials generated through program construction or operations; and promotes use of integrated pest management practices to manage or reduce pests or disease vectors; and provides training for workers involved in the production, procurement, storage, transport, use, and disposal of hazardous chemicals in accordance with international guidelines and conventions.</p> <p>Includes measures to avoid, minimize, or mitigate community, individual, and worker risks when program activities are located within areas prone to natural hazards such as floods, hurricanes, earthquakes, or other severe weather or climate events.</p>
<p>Applicability: This core principle is applicable as the health and safety of workers that may be involved in the renovation of office buildings and replacement of obsolete computes needs to be protected</p>	
<p><b><i>STRENGTHS</i></b></p> <p>The legal/regulatory system of the country includes provisions for protecting people and environment that is applicable to regulating hazardous wastes and materials.</p> <p>There are national policies and guidelines addressing public and worker safety and health, including for office infrastructure. These cover a range of key aspects including environmental pollution control; labor laws; occupational health and safety regulations; and standards for workplace environmental emissions and discharges</p> <p><b><i>GAPS</i></b></p>	

The national EIA system does not comprehensively encompass aspects of public and worker safety

There is general lack of awareness on public health and safety issues, particularly in relation to exposure to hazardous materials, workplace safety aspects in hard prone areas.

Lack of awareness of relevant authorities' staff to appreciate the need to ensure occupational health and safety.

#### ***ACTIONS AND OPPORTUNITIES***

Training of technical personnel on the Control of Substances Hazardous to Health (COSHH)/Basic HSE courses.

#### ***RISKS***

Not strengthening institutional capacity particularly and the inability to enforce the current environmental regulations in a timely fashion are the key risks that could lead to localized environmental issues affecting local population and surrounding environment. These risks should be mitigated through a combination of improved monitoring and implementation of specific actions included in the PforR Program Action Plan, as well as Bank's implementation support.

#### ***Core Principle 4: Land Acquisition***

Bank Policy for Program-for-Results Financing: Land acquisition and loss of access to natural resources are managed in a way that avoids or minimizes displacement, and affected people are assisted in improving, or at least restoring, their livelihoods and living standards.

Bank Directive for Program-for-Results Financing: As relevant, the program to be supported:

Avoids or minimizes land acquisition and related adverse impacts;

Identifies and addresses economic and social impacts caused by land acquisition or loss of access to natural resources, including those affecting people who may lack full legal rights to assets or resources they use or occupy;

Provides compensation sufficient to purchase replacement assets of equivalent value and to meet any necessary transitional expenses, paid prior to taking of land or restricting access;

Provides supplemental livelihood improvement or restoration measures if taking of land causes loss of income-generating opportunity (e.g., loss of crop production or employment); and

Restores or replaces public infrastructure and community services that may be adversely affected.

*Applicability* : Not Applicable

Fiscal Transparency, Accountability to be supported under the program will not require land acquisition.

#### ***Core Principle 5: Social Considerations – Indigenous Peoples and Vulnerable Groups***

Bank Policy for Program-for-Results

Bank Directive for Program-for-Results Financing:

► Undertakes free, prior, and informed consultations if Indigenous



Financing: Due consideration is given to cultural appropriateness of, and equitable access to, program benefits giving special attention to rights and interests of Indigenous Peoples and to the needs or concerns of vulnerable groups	<p>Peoples are potentially affected (positively or negatively) to determine whether there is broad community support for the program.</p> <ul style="list-style-type: none"> <li>▶ Ensures that Indigenous Peoples can participate in devising opportunities to benefit from exploitation of customary resources or indigenous knowledge, the latter (indigenous knowledge) to include the consent of the Indigenous Peoples.</li> <li>▶ Gives attention to groups vulnerable to hardship or disadvantage, including as relevant the poor, the disabled, women and children, the elderly, or marginalized ethnic groups. If necessary, special measures are taken to promote equitable access to program benefits.</li> </ul>
<b>Applicable</b> (except for Indigenous Peoples, since there are no Indigenous Peoples in Nigeria identifiable under the World Bank Policy).	
<p><b>STRENGTHS</b></p> <p>There is strong political commitment at the Federal, State and Local levels to reduce inequity and improve access of all social categories to basic social services and economic infrastructure.</p> <p><b>GAPS</b></p> <p>Existing monitoring and evaluation systems are incomplete and unreliable, and consequently not fit to inform policy making or implementation. Also, regulatory oversight and policy are ineffective.</p> <p><b>ACTIONS AND OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• Robust stakeholder engagement strategy (sensitization and awareness, consultation, information disclosure and grievance mechanism) should be developed as part of the outreach program, particularly targeting the vulnerable groups. In addition, improvement of citizens' ability to scrutinize government budgeting. Capacity building of NGOs and other civil society organizations to scrutinize budgets and comment on their contents</li> </ul> <p>Lack of clarity and consistency regarding the implementation mechanism for consultation and stakeholder engagement could alienate poor and vulnerable groups.</p>	
<b>Core Principle 6: Social Considerations – Social Conflict</b>	
Bank Policy for Program-for-Results Financing: Avoid exacerbating social conflict, especially in fragile states, post-conflict areas, or areas subject to territorial disputes	Bank Directive for Program-for-Results Financing: Considers conflict risks, including distributional equity and cultural sensitivities.
<b>Applicable.</b> Nigeria is facing a range of complex conflict and security challenges, although the incidence and causes of violence differ significantly among Nigeria's 36 states. Among them, the conflict in the North East requires attention, as it has caused significant impact on Fiscal Transparency, Accountability service delivery in the affected states.	
<p><b>STRENGTHS</b></p> <p>Nigeria's National Emergency Management Agency (NEMA), in coordination with State Emergency Management Agencies (SEMAs) is responsible for monitoring Internally Displaced Persons (IDPs) movements. and providing a range of relief support to affected communities. NEMA has taken the lead in camp coordination and management of and has deployed personnel to provide technical support to SEMAs and the Nigerian Red Cross, to manage the IDP camps in the Northeast.</p> <p><b>GAPS</b></p> <ul style="list-style-type: none"> <li>• Accountability mechanisms along the service delivery chain are inadequate, and</li> </ul>	

institutionalized social accountability mechanisms, such as SBMCs, are not yet fully operational.

- The grievance redress systems are not well defined in all areas and may not be fully functional.

#### ***ACTIONS AND OPPORTUNITIES***

- In an environment where transition from conflict to peace remain fragile, a concerted effort across Federal, State, and local actors will be necessary to minimize the negative impacts on the Program implementation in the North-East states and other fragile regions such as the Niger Delta and the South-East States
- Guidance and training on environmental and social measures, supported by the World Bank, could help SAFTS program to manage the risks more effectively.

#### ***RISKS***

The implementation of the Program could be challenging in those states where a state of emergency exists. It may be also difficult to confirm if Program results have been achieved.

## V. ACTION PLAN FOR ENVIRONMENTAL AND SOCIAL MANAGEMENT

53. Strengths, gaps and opportunities should be translated *into a viable strategy* to effectively addressing the environmental and social risks associated with the Program and monitor environmental and social management capacity and performance at the federal and national and local level. This will ensure that the Program interventions are aligned with the Core Principles of Bank Policy for Program-for-Results Financing.
54. Overall, *the environmental and social risks of the Program are rated low*. However, specific safeguard actions will be integrated in the SFTAS Action Plan, with indicative timeline, responsibility for implementation and indicators for measuring the completion of such actions. These actions, which may be further refined and adjusted during the consultation process and the implementation of the Program, as required, are aimed at enhancing efficiency and transparency in public resource use and delivery.

**Table 4: Environmental and Social Input into the SFTAS Program Action Plan**

CATEGORY	DESCRIPTION	RESPONSIBILITY	DEADLINE
<b>1. Capacity building</b>	<ul style="list-style-type: none"> <li>▶ Undertake a general review to benchmark States' capacities and performance in terms of environmental and social management, particularly in relation to the three core principles of (i) assessment &amp; management of environmental and social impact; (ii) access of all citizens (including marginal and vulnerable groups) to information (on how budgets are used); and (iii) management of grievances and other conflicts.</li> <li>▶ Build the capacities of the stakeholders in terms of environmental and social safeguards.</li> <li>▶ Include environmental and social management rules in the operation (in compliance with PforR core principles).</li> </ul> <p>Results of regular consultations with stakeholders involved in the operation will provide additional technical inputs that will feed into the design of capacity building and enhancement initiatives.</p>	<p>FMEnv with States' ministries of Environment – under an agreement with the Ministry of Justice (federal and state level).</p> <p>Technical assistance.</p>	During the first six months of implementation.
<b>2. Responsiveness, accountability and inclusiveness</b>	<ul style="list-style-type: none"> <li>▶ Develop and implement a robust strategy aimed at facilitating the engagement of all the stakeholders - including marginal and vulnerable groups, women, youth people with disabilities - through education and consultation, as well as dissemination of information on</li> </ul>	State's Ministry of Justice.	Formal endorsement at the time of appraisal.

	<p>how States' budgets are used.</p> <ul style="list-style-type: none"> <li>▶ Ensure the use of the existing State level conflict resolution mechanism geared toward: (i) resolving conflicts, (ii) systematically registering grievances through appropriate channels; (iii) provide status report periodically.</li> <li>▶ Create awareness for the use of the States' ombudsman to protect basic human rights of people potentially affected by the SFTAS</li> </ul>	<p>Program implementation focal person at State level.</p> <p>Program implementation focal person at State level.</p>	<p>Action during the first six months of implementation.</p>
<b>3. Control, monitoring and evaluation</b>	<ul style="list-style-type: none"> <li>▶ Define and put in place a simple and robust system to control effective implementation of environmental and social measures.</li> </ul>	<p>Program coordination &amp; focal points (within the context of the M&amp;E system).</p>	<p>Definition of the system: By appraisal.</p> <p>Operationalization of the system: during the first six month of implementation</p> <p>Control &amp; monitoring activities for the entire duration of the Program.</p>

## VI. FINDINGS OF THE PUBLIC CONSULTATION

55. The ESSA process includes extensive stakeholder consultations and disclosure of the ESSA Report, in accordance with the World Bank Policy and Directive for Program-for-Results financing and Access to Information Policy. At present, the ESSA consultation process is embedded in the Program consultation process. Feedback from stakeholders has been instrumental in designing and revising the Program Action Plan, and indicators.
56. Initial consultation was held by the government and World Bank senior management. This initial consultation coupled with subsequent consultations by the government, World Bank and other group of stakeholders over a period of time led to the formulation of SFTAS. The outcomes of those consultations, which are embedded in this Program, influenced its design.
57. **Consultation Event for Finalizing the ESSA.** Consultations was held on January 25, 2018 at Reiz Continental Hotel, Abuja where the draft ESSA was presented. All the stakeholders were invited to offer inputs on the findings and recommend actions in an interactive format. Key issues raised during the consultation and the Bank responses are summarized as follows:

**Table 5: Findings of Public Consultations<sup>3</sup>**

Topics	Issues Raised by Stakeholders	Bank Response
<b>Environment</b>	Mrs. R.A Odetoro (Deputy Director, FMEnv) inquired on why the role of the Ministry of Environment was not indicated in a project of this magnitude given the concern for environmental compliance such as greenhouse emission and its related impacts, noting that ministry should have a huge role to play on the project.	The Bank responded that the project would not be financing infrastructural activities as such and that disbursement which is directly to the budget of each participating state is result based, linked to the achievement of agreed indicators. However, this does not imply the ministry cannot carry out there normal oversight monitoring where it deem it necessary.
<b>ESSA Presentation</b>	Mr. Uche Igwe (Open Gov. Partnership Secretariat) requested to know if Core principle 5 was correct or there was something missing as presented on the slide	The bank responded that the core principle was correctly presented as shown on the slide. Cultural appropriateness of, and equitable access to, program benefits-- giving special attention to Indigenous Peoples and vulnerable groups

<sup>3</sup> Consultations with stakeholders will be continued and fostered during the implementation of this project.

**ANNEX 1: EXISTING NATIONAL LEGAL INSTRUMENTS APPLICABLE TO ENVIRONMENTAL PROTECTION**

<b>N</b>	<b>REGULATION</b>	<b>YEAR</b>	<b>PROVISIONS</b>
1	National Environmental Protection (effluent limitation) Regulations	1991	The regulation makes it mandatory for industrial facilities to install anti-pollution equipment, makes provision for effluent treatment and prescribes a maximum limit of effluent parameters allowed.
2	National Environmental Protection –Pollution and Abatement in Industries o Facilities Producing Waste) Regulations	1991	Imposes restriction on the release of toxic substances and stipulates requirements for monitoring of pollution. It also makes it mandatory for existing industries and facilities to conduct periodic environmental audits.
3	National Environmental Protection (Management of Solid and Hazardous Waste) Regulations	1991	Regulates the collections, treatment and disposal of solid and hazardous wastes from municipal and industrial sources.
4	Harmful Wastes (Special Criminal Provisions) Decree n. 42	1988	Provides the legal framework for the effective control of the disposal of toxic and hazardous waste into any environment within the confines of Nigeria
5	Environmental Impact Assessment Act (Decree n. 86)	1992	The decree makes it mandatory for an EIA to be carried out prior to any industrial project development.
6	National Guideline and Standard for Environmental Pollution Control	1991	The regulations provide guidelines for management of pollution control measures.
7	Workmen Compensation Act	1987	Occupational health and safety
8	Urban and Regional Planning Decree n. 88	1992	Planned development of urban areas (to include and manage waste sites)
9	Environmental Sanitation edicts, laws and enforcement agencies	-	General environmental health and sanitation. Enforcing necessary laws.
10	State waste management laws	-	Ensure proper disposal and clearing of wastes
11	Public Health Law	-	Covering public health matters
12	National Guidelines on Environmental Management Systems (EMS)	1999	Recognizes the value of EMS to EIA and sets out objectives and guidelines on general scope and content of an EMS
13	National Policy on Environment	1988	The policy identifies key sectors requiring integration of environmental concerns and sustainability with development and present their specific guidelines.
14	National Guidelines and Standards for Water Quality	1999	It deals with the quality of water to be discharged into the environment, sets standards and discharge measures.
15	National Air Quality Standard Decree n.59	1991	The World Health Organization air quality standards were adopted by the then Federal Ministry of Environment I n1991. These standards define the levels of air pollutants that

			should not be exceeded in order to protect public health.
16	National environmental standards and Regulations Enforcement Agency (NESREA Act)	2007	Established to ensure compliance with environmental standards, guidelines, and regulations.
17	National Policy on Flood and erosion Control	2006	Addresses the need to combat erosion on the country.
18	National Oil Spill Detection and Response Agency (NOSDRA Act)	2005	This statutory regulation makes adequate regulations on waste emanating from oil production and exploration.



## **ANNEX 2: EXCERPTS OF THE ENVIRONMENTAL IMPACT ASSESSMENT DECREE NO 86 OF 1992**

### ***Part I: General Principles of Environmental Impact Assessment; and Part II: Environmental Assessment of Projects***

#### **Part I: General Principles of Environmental Impact Assessment**

1. The objectives of any environmental Impact assessment (hereafter in this Decree referred to as "the Assessment") shall be -
  - (a) to establish before a decision taken by any person, authority corporate body or unincorporated body including the Government of the Federation, State or Local Government intending to undertake or authorize the undertaking of any activity that may likely or to a significant extent affect the environment or have environmental effects on those activities shall first be considered;
  - (b) to promote the implementation of appropriate policy in all Federal Lands (however acquired) States and Local Government Areas consistent with all laws and decision making processes through which the goal and objective in paragraph (a) of this section may be realized;
  - (c) to encourage the development of procedures for information exchange, notification and consultation between organs and persons when proposed activities are likely to have significant environmental effects on boundary or trans-state or on the environment of bordering towns and villages.
2.
  - (1) The public or private sector of the economy shall not undertake or embark on public or authorize projects or activities without prior consideration, at an early stages, or their environmental effects.
  - (2) Where the extent, nature or location of a proposed project or activity is such that is likely to significantly affect the environment, its environmental impact assessment shall be undertaken in accordance with the provisions of this Decree.
  - (3) The criterion and procedure under this Decree shall be used to determine whether an activity is likely to significantly affect the environment and is therefore subject to an environmental impact assessment.
  - (4) All agencies, institutions (whether public or private) except exempted pursuant to this Decree, shall before embarking on the proposed project apply in writing to the Agency, so that subject activities can be quickly and surely identified and environmental assessment applied as the activities being planned.
3.
  - (1) In identifying the environmental impact assessment process under this Decree, the relevant significant environmental issues shall be identified and studied before commencing or embarking on any project or activity covered by the provisions of this Decree or covered by the Agency or likely to have serious environmental impact on the Nigerian environment.
  - (2) Where appropriate, all efforts shall be made to identify all environmental issues at an early step in the process.
4. An environmental impact assessment shall include at least the following minimum matters, that is -
  - (a) a description of the proposed activities;
  - (b) a description of the potential affected environment including specific information necessary to identify and assess the environmental effects of the proposed activities;

- (c) a description of the practical activities, as appropriate;
  - (d) an assessment of the likely or potential environmental impacts on the proposed activity and the alternatives, including the direct or indirect cumulative, short-term and long-term effects;
  - (e) an identification and description of measures available to mitigate adverse environmental impacts of proposed activity and assessment of those measures;
  - (f) an indication of gaps in knowledge and uncertainty which may be encountered in computing the required information;
  - (g) an indication of whether the environment of any other State, Local Government Area or areas outside Nigeria is likely to be affected by the proposed activity or its alternatives;
  - (h) a brief and non-technical summary of the information provided under paragraph (a) to (g) of this section.
5. The environmental effects in an environmental assessment shall be assessed with a degree of detail commensurate with their likely environmental significance.
6. The information provided as of environmental impact assessment shall be examined impartially by the Agency prior to any decision to be made thereto (whether in favour or adverse thereto).
7. Before the Agency gives a decision on an activity to which an environmental assessment has been produced, the Agency shall give opportunity to government agencies, members of the public, experts in any relevant discipline and interested groups to make comment on environmental impact assessment of the activity.
8. The Agency shall not give a decision as to whether a proposed activity should be authorized or undertaken until appropriate period has elapsed to consider comments pursuant to sections 7 and 12 of this Decree.
9. (1) The Agency's decisions on any proposed activity subject to environmental impact assessment shall -
- (a) be in writing;
  - (b) state the reason therefor;
  - (c) include the provisions, if any, to prevent, reduce or instigate damage to the environment.
- (2) The report of the Agency shall be made available to interested person or group.
- (3) If no interested person or group requested for the report, it shall be the duty of the Agency to publish its decision in a manner by which members of the public or persons interested in the activity shall be notified.
- (4) The Council may determine an appropriate method in which the decision of the Agency shall be published so as to reach interested persons or groups, in particular the originators or persons interested in the activity subject of the decision.
10. When the Council deems fit and appropriate, a decision on an activity which has been subject of environmental impact assessment, the activity and its effects on the environment or the provisions of section 9 of this decree shall be subject to appropriate supervision.
11. (1) When information provided as part of environmental impact assessment indicates that the Environment within another State in the Federation or a Local Government Area is likely to be significantly affected by a proposed activity, the State, the Local Government Area in which the activity is being planned shall, to the extent possible -
- (a) notify the potentially affected State or Local Government of the proposed activity;

- (b) transmit to the affected State or Local Government Area any relevant information of the environmental impact assessment;
  - (c) enter timely consultations with the affected State or Local Government.
- (2) It shall be the duty of the Agency to see that the provisions of subsection (1) of this section are complied with and the Agency may cause the consultations provided pursuant to subsection (1) of this section to take place to investigate any environmental derogation or hazard that may occur during the construction or process of the activity concerned.

**12.** Editorial Note: there is no section 12 within this Decree.

**13. (1)** When a project is described on the Mandatory Study List specified in the Schedule to this Decree or is referred to mediation or a review panel, no Federal, State or Local Government or any of their authority or agency Shall exercise any power or perform any duty or functions that would permit the project to be carried out in whole or in part until the Agency has taken a cause of action conducive to its power under the Act establishing it or has taken a decision or issue an order that the project could be carried out with or without conditions.

(2) Where the Agency has given certain conditions before the carrying out of the project, the conditions shall be fulfilled before any person or authority shall embark on the project.

## **Part II : Environmental Assessment of Projects**

**14. (1)** Notwithstanding the provisions of Part I of this Decree, an environmental impact assessment shall be required where a Federal, State or Local Government Agency Authority established by the Federal, State or Local Government Council -

- (a) is the proponent of the project and does any act or thing which commits the Federal, State or Local Government authority to carrying out the project in whole or, impact;
- (b) makes or authorizes payment or provides a guarantee for a loan or any other form of financial assistance to the proponent for the purpose of enabling the project to be carried out in whole or in part, except when the financial assistance is in the form of any reduction, avoidance, deferral, removed, refund remission or other form of relief from the payment of any tax, duty or excise under Customs Tariff (Consolidated) Act or any Order made thereunder, unless that financial assistance is provided for the purpose of enabling an individual project specifically named in the enactment, regulation or order that provides the relief to be carried out;
- (c) has the administration of Federal, State or Local Government and leases or otherwise disposes of those lands on or any tests in those lands or transfers the administration and control of those lands or invest therein in favour of the Federal Government or its agencies for enabling the project to be carried out in whole or in part.
- (d) under the provisions of any law or enactment, issues a permit or licence, grants an approval or takes any other action for enabling the project to be carried out in whole or in part.

**15. (1)** An environmental assessment of project shall not be required where -

- (a) in the opinion of the Agency the project is in the list of projects which the President, Commander-in-Chief of the Armed Forces or the Council believes the environmental effects of the project is likely to be minimal;
- (b) the project is to be carried out during national emergency for which temporary measures have been taken by the Government;
- (c) the project is to be carried out in response to circumstances that, in the opinion of the Agency, the project is in the interest of public health or safety.

- (2) For greater certainty, where the Federal, State or Local Government exercises power or performs a duty or function for enabling projects to be carried out an environmental assessment may not be required if -
  - (a) the project has been identified at the time the power is exercised or the duty or function is performed; and
  - (b) the Federal, State, or Local Government has no power to exercise any duty or perform functions in relation to the projects after they have been identified.
16. Whenever the Agency decides, that there is the need for an environmental assessment on a project before the commencement of the project the environmental assessment process may include -
  - (a) a screening or mandatory study and the preparation of a screening report;
  - (b) a mandatory or assessment by a review panel as provided in section 25 of this Decree and the preparation of a report;
  - (c) the design and implementation of a follow-up program.
17. (1) Every screening or mandatory study of a project and every mediation or assessment by a review panel shall include a consideration of the following factors, that is –
  - (a) the environmental effects of the project, including the environmental effects of malfunctions or accidents that may occur about the project and any cumulative environmental effects that are likely to result from the project in taking into consideration with other projects, that have been or will be carried out;
  - (b) the significance or, in the case of projects referred to in section 43 44 or 45, the seriousness of those effects;
  - (c) comments concerning those effects received from the public, accordance with provisions of this Decree;
  - (d) measures that are technically and economically feasible and that would mitigate any significant or, in the case of projects referred to in sections 43, 44, or 45 any serious adverse environmental effects of the project.
- (2) In addition to the factors set out in subsection (1) of this Decree every mandatory study of a project and every mediation or assessment by review panel shall include a consideration of the following factors, that is –
  - (a) the purpose of the project;
  - (b) alternative means of carrying out the project that are technically and economically feasible and the environmental effects of any such alternative means;
  - (c) the need for and the requirements of any follow-up program in respect of the project;
  - (d) the short-term or long term capacity for regeneration of renewal resources that are likely to be significantly or, in the case of the projects referred to in sections 43, 44 or 45, seriously affected by the project; and
  - (e) any other matter that the Agency or the Council at the request of the Agency, may require.
- (3) For greater certainty, the scope of the factors to be taken into consideration pursuant to subsection (1) (a), (b) and (d) and subsection (2) (b), (c) and (d) of this Decree shall be determined
  - (a) by the Agency; or
  - (b) where a project is referred to mediation or a review panel, by the Council, after consulting with the Agency, when fixing the terms of reference of the mediation or review panel.

- (4) An environmental assessment of a project shall not be required to include a consideration of the environmental effects that could result from carrying out the project during the declaration of a national emergency.
- 18. (1)** The Agency may delegate any part of the screening or mandatory study of a project, including the preparation of the screening report or mandatory study report, but shall not delegate the duty to take a course of action pursuant to section 16(1) or 34(1) of this Decree.
- (2) For greater certainty, the Agency shall not take a course of action pursuant to section 16(1) or 34(1) unless it is satisfied that any duty or function delegated pursuant to subsection (1) thereof has been carried out in accordance with provisions of this Decree or any relevant enactment.
- 19. (1)** Where the Agency is of the opinion that a project is not described in the mandatory study list or any exclusion list, the Agency shall ensure that –
- (a) a screening of the project is conducted; and
- (b) a screening report is prepared.
- (2) Any available information may be used in conducting the screening of a project, but where the Agency is of the opinion that the information available is not adequate to enable it to take a course of action pursuant to section 16(1) of this Decree it shall ensure that any study and information that it considers necessary for that purpose are undertaken or collected.
- 20. (1)** Where the Agency receives a screening report and the Agency is of the opinion that the report could be used as a method of conducting screening of other project within the same class, the agency may declare the report to be a class screening report.
- (2) Any declaration made pursuant to subsection (1) of this Decree shall be published in the Gazette and the screening report to which it relates shall be made available to the public at the registry maintained by the Agency.
- (3) Where in the opinion of the Agency a project or part of a project is within a class in respect of which a class screening report has been declared, the Agency may use or permit the use of that report and the screening on which it is based to whatever extent the Agency considers appropriate for the purpose of complying with section 13 of this Decree.
- (4) Where the Agency uses, or permits the use of a class screening report, it shall ensure that any adjustments are made that in the opinion of Agency are necessary to take into account Local circumstances and any cumulative environmental efforts that in the opinion of the Agency are likely to result from the project in combination with another project that have been or will be carried out.
- 21. (1)** Where a proponent proposes to carry out, in whole or in part a project for which a screening report has been prepared but the project did not proceed or the manner in which it is to be carried out has subsequently changed or where a proponent seeks the renewal of a license, permit or approval referred to in section 5(d) of this Decree in respect of a project for which a screening report has been prepared, the Agency may use or permit the use of that report and the screening on which it is based to whatever extent the Agency considers appropriate for the purpose of complying with section 13 of this Decree.

- (2) Where the Agency uses, or permits the use of a screening or screening report pursuant to subsection (1) of this section, the Agency shall ensure that any adjustments are made that in its opinion are necessary to consider any significant changes in the circumstances of the project.
- 22. (1)** After completion of a screening report in respect of a project, the Agency shall take one of the following courses of action, that is –
- a. where, in the opinion of the Agency;
    - i. the project is not likely to cause significant adverse environmental effects, or
    - ii. any such effect can be mitigated,

the Agency may exercise any power or perform any duty or function that would permit the project to be carried out and shall ensure that any mitigation measures that the Agency considers appropriate are implemented;
  - b. where, in the opinion of the Agency;
    - (i) the project is likely to cause significant adverse environmental effects that may not be mitigable; or
    - (ii) public concerns respecting the environmental effects of the project warrant it,

the Agency; shall refer the project to the Council for a referral to mediation or a review panel in accordance with section 25 of this Decree; or
  - (c) where, in the opinion of the Agency, the project is likely to cause significant adverse environmental effects that cannot be mitigated, the Agency shall not exercise any power or perform any duty or function conferred on it under any enactment that would permit the project to be carried out in whole or in part.
- (2) For greater certainty, where the Agency takes a course of action referred to in subsection (1) (a) of this section, the Agency shall exercise any power and perform any duty or function conferred on it by or under any enactment in a manner that ensure that any mitigation measures that the Agency considers appropriate in respect of the project are implemented.
- (3) Before taking a course of action in relation to a project pursuant to subsection (1) of this section, the Agency shall give the public an opportunity to examine and comment on the screening report and any record that has been filed in the public registry established in respect of the project pursuant to section 51 of this Decree and shall take into consideration any comments that are filed.
- 23.** Where the Agency believes a program is described in the mandatory study list, the Agency shall –
- (a) ensure that a mandatory study is conducted, and a mandatory study report is prepared and submitted to the Agency, in accordance with the provisions of this Decree; or
  - (b) refer the project to the Council for a referral to mediation or a review panel in accordance with section 25 of this Decree.
- 24. (1)** Where a proponent proposes to carry out, in whole or in part, a project for which a mandatory study report has been prepared but the project did not proceed or the manner

in which it is to be carried out has subsequently changed, or where a proponent seeks the renewal of a license, permit or approval referred to in section 5(d) of this Decree in respect of a project for which a mandatory study report has been prepared, the Agency may use or permit the use of that report and the mandatory study on which it is based to whatever extent the Agency considers appropriate for the purpose of complying with section 17 of this Decree.

- (2) Where the Agency uses, or permits the use of a mandatory study or a mandatory study report pursuant to subsection (1) of this section, it shall ensure that any adjustments are made that in its opinion are necessary to take into account any significant changes in the circumstances of the project.

**25. (1)** After receiving a mandatory study report in respect of a project, the Agency shall, in any manner it considers appropriate, publish in a notice setting out the following information –

- (a) the date on which the mandatory study report shall be available to the public;
- (b) the place at which copies of the report may be obtained; and
- (c) the deadline and address for filing comments on the conclusions and recommendations of the report.

- (2) Prior to the deadline set out in the notice published by the Agency, any person may file comments with the Agency relating to the conclusions and recommendations of the mandatory study report.

**26.** After taking into consideration the mandatory study report and any comments filed pursuant to section 19(2), the Council shall –

- (a) refer the project to mediation or a review panel in accordance with section 25 of this Decree where, in the opinion of the Council –
  - (i) the project is likely to cause significant adverse environmental effects that may not be mitigable; or
  - (ii) public concerns respecting the environmental effects of the project warrant it; or
- (b) refer the project back to the Agency for action to be taken under section 34(1)(a) of this Decree where, in the opinion of the Council –
  - (i) the project is not likely to cause significant adverse environmental effects; or
  - (ii) any such effects can be mitigated.

**27.** Where at any time the Agency is of the opinion that –

- (a) a project is likely to cause significant adverse environmental effects that may not be mitigable; or
- (b) public concerns respecting the environmental effects of the project warrant it,  
  
the Agency may refer the project to the Council for a referral to mediation or review panel in accordance with section 25 of this Decree.



- 28.** Where at any time the Agency decides not to exercise any power or perform any duty or function referred to in section 19 of this Decree in relation to a project that has not been referred to mediation or a review panel, it may terminate the environmental assessment of that project.
- 29.** Where at any time the Agency decides not to exercise any power or perform any duty or function referred to in section 25 of this Decree in relation to a project that has been referred to mediation or a review panel, the Council may terminate the environmental assessment of the project.
- 30.** Where at any time the Council believes –
- (a) a project is likely to cause significant adverse environmental effects that may not be mitigable, or
  - (b) public concerns respecting the environmental effects of the project Warrant it,
- the Council may, after consultation with the Agency, refer the project to mediation or a review panel in accordance with section 25 of this Decree.
- 31.** Where a project is to be referred to mediation or a review panel under this Decree, the Council shall, within a prescribed period, refer the Council project –
- (a) to mediation, if the Council is satisfied that -
    - (i) the parties who are directly affected by or have direct interest in the project have been identified and are willing to participate in the mediation through representatives, and
    - (ii) the mediation is likely to produce a result that is satisfactory to all of the parties: or
  - (b) to a review panel, in any other case.
- 32.** Where a project is referred to mediation, the Council shall, in consultation with the Agency –
- (a) appoint as mediator any person who, in the opinion of the Council possesses the required knowledge or experience; and
  - (b) fix the terms of reference of the mediation.
- 33. (1)** In the case of a dispute respecting the participation of parties in a mediation, the Council may, on the request of the mediation, determine those parties who are directly affected by or have a direct interest in the project.
- (2)** Any determination by the Council pursuant to subsection (1) of this section shall be binding
- 34. (1)** A mediator shall not proceed with a mediation unless the mediator is satisfied that all of the information required for a mediation is available to all of the participants.
- (2)** A mediation shall, in accordance with the provisions of this Decree, and the terms of reference of the mediation –

- (a) help the participants to reach a consensus on
    - (i) the environmental effects that are likely to result from the project,
    - (ii) any measures that would mitigate any significant adverse environmental effects, and
    - (iii) an appropriate follow-up program;
  - (b) prepare a report setting out the conclusions and recommendations of the participants; and
  - (c) submit the report to the Council and the Agency.
- 35.** Where at any time after a project has been referred to mediation the Council believes the mediation is not likely to produce a result that is "satisfactory to all parties, the Council may terminate the mediation and refer the project to a review panel.
- 36.** Where a project is referred to a review panel, the Council shall, in consultation with the Agency –
- (a) appoint as members of the panel including the Chairman thereof, persons who, in the opinion of the Council, possess the required knowledge or experience; and
  - (b) fix the term of reference of the panel.
- 37.** A review panel shall, in accordance with the provisions of this Decree and its terms of reference –
- (a) ensure that the information required for an assessment by a review panel is obtained and made available to the public;
  - (b) hold hearing in a manner that offers the public an opportunity to participate in the assessment;
  - (c) Prepare a report setting out –
    - (i) the conclusions and recommendations of the panel relating to the environmental effects of the project and any mitigation measures or follow-up program, and
    - (ii) a summary of any comments received from the public; and
  - (d) Submit the report to the Council and the Agency.
- 38. (1)** A review panel shall be the power of summoning any person to appear as witness before the panel and or ordering the witness to –
- (a) give evidence, orally or in writing; and
  - (b) produce such documents or things as the panel consider necessary for conducting its assessment of the project.

- (2) A review panel shall have the same power to enforce the attendance of witnesses and to compel them to give evidence and produce documents and other things as is vested in the Federal High Court or a High Court of a State.
  - (3) A hearing by review panel shall be in public unless the panel is satisfied after representation made by a witness that specific, direct and substantial harm would be caused to the witness by the disclosure of the evidence, documents or other things that the witness is ordered to give or produce pursuant to subsection (1) of this section.
  - (4) Where a review panel is satisfied that the disclosure of evidence documents or other things would cause specific, direct and substantial harm, to a witness, the evidence, documents or things shall be privileged and shall not, without the authorization of the witness, knowingly be or be permitted to be communicated, disclosed or made available by any person who has obtained the evidence, documents or other things pursuant to this Decree.
  - (5) Any summons issued or order made by a review panel pursuant to subsection (1) of this section may, for the purposes of enforcement, be made a summons or order of the Federal High Court by following the usual practice and procedure.
- 39.** On receiving a report submitted by a mediator or a review panel, the Agency shall make the report available to the public in any manner the Council considers appropriate and shall advise the public that the report is available.
- 40. (1)** Following the submission of a report by a mediator or a review panel or the referral of a project back to the Agency pursuant to section 30(b) of this Decree, the Agency shall take one of the following courses of action in relation to the project, that is –
- (a) where in the opinion of the Agency -
    - (i) the project is not likely to cause significant adverse environmental effect, or
    - (ii) any such effect can be mitigated or justified in the circumstances,

the Agency may exercise any power or perform any duty or function that would permit the project to be carried out in whole or in part and shall ensure that any mitigation measures that the Agency considers appropriate are implemented; or
  - (b) where, in the opinion of the Agency, the project is likely to cause significant adverse environmental effects that cannot be mitigated and cannot be justified in the circumstances, the Agency shall not exercise any power or perform any duty or function conferred on it by or under any enactment that would permit the project to be carried out in whole or in part.
- (2) For greater certainty, where the Agency takes a course of action referred to in subsection (1) (a) of this section, it shall exercise any power and perform any duty or function conferred on it by or under any enactment in a manner that ensures that any mitigation measure that the Agency considers appropriate in respect of the project is implemented.

### **ANNEX 3: MAIN ELEMENTS OF THE LAND USE ACT 1978 (MODIFIED IN 1990 LAWS OF THE FEDERATION)**

Section 1. Subject to the provisions of this Act, all land comprised in the territory of each State in the Federation are hereby vested in the Governor of each state and such land shall be held in trust and administered for the use and common benefit of all Nigerians in accordance with the provisions of this Act.

Section 2. (a) all land in urban areas shall be under the control and management of the Governor of each State; and (d) all other land shall be under the control and management of local government within the area of jurisdiction in which the land is situated.

Section 5 (1) It shall be lawful for the Governor in respect of land, whether in an urban area (a) to grant statutory rights of occupancy to any person for all purposes.

Section 6 (1) It shall be lawful for a Local Government in respect of land not in an urban area, (a) to grant customary rights of occupancy to any person or organization for the use of land in the Local Government Area for agricultural, residential and other purposes; (b) to grant customary rights of occupancy to any person or organization for use of land for grazing purposes as may be customary in the Local Government Area concerned.

Section 6 (3) It shall be lawful for a Local Government to enter upon, use and occupy for public purposes any land within the area of its jurisdiction, and for the purpose, to revoke any customary right of occupancy on any such land.

Section 6 (5) The holder and the occupier per their respective interests of any customary right of occupancy revoked under subsection (3) of this section shall be entitled to compensation, for the value at the date of revocation, of their unexhausted improvements.

Section 6 (6) Where land in respect of which a customary right of occupancy is revoked under this Act was used for agricultural purposes by the holder, the Local Government shall allocate to such holder alternative land for use for the same purpose.

Section 28 (1) It shall be lawful for the Government to revoke a right of occupancy for overriding public interest.

Section 29 (1) If a right of occupancy is revoked, the holder and the occupier shall be entitled to compensation for the value at the date of revocation of their unexhausted improvements.

Section 29 (3) If the holder or occupier entitled to compensation under this section is a community the Governor may direct that any compensation payable to it shall be paid (a) to the community or (b) to the chief or leader of the community to be disposed of by him for the benefit of the community in accordance with the applicable customary law (c) into some fund specified by the Governor for the purpose for being utilized or applied for the benefit of the community.







Section 29 (4) Compensation under subsection (1) of this section shall be, (a) the land, for the amount equal to the rent, if any, paid by the occupier during the year in which the right of occupancy was revoked, (b) buildings, installation or improvements thereon, for the amount of the replacement cost of the building, installation or improvement, that is to say, such cost as may be assessed on the basis of the prescribed method of assessment as determined by the appropriate officer less any depreciation, together with interests at the bank rate for delayed payment of compensation and in respect of any improvement in the nature of reclamation works, being such cost thereof as may be sustained by documentary evidence and proof to the satisfaction of the appropriate officer, (c) crops on land apart

from any building, installation or improvement thereon, for an amount equal to the value as prescribed and determined by the appropriate officer.

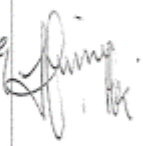





Section 33 (1) Where a right of occupancy in respect of any developed land on which a residential building had been erected is revoked under this Act, the Governor or the Local Government may in his or its discretion offer in lieu of compensation payable in accordance with the provisions of this Act, resettlement in any other place or area by way of a reasonable alternative accommodation (if appropriate in the circumstances).

**ANNEX 4: PARTICIPANTS AT THE PUBLIC CONSULTATION ON ESSA (JANUARY 25, 2018)**

Consultation with States Commissioners of Finance on the State Fiscal Transparency, Accountability and Sustainability  
Program for Results @ Reiz Continental Hotel, Abuja  
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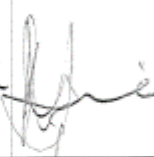

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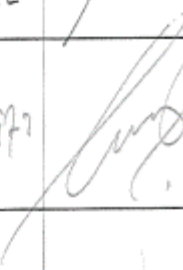





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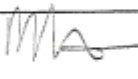




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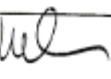


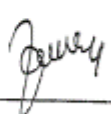
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**ANNEX 5: PICTURES TAKEN AT THE STAKEHOLDER ENGAGEMENT OF 25TH  
JANUARY 2018**





