PROGRAM-FOR-RESULTS INFORMATION DOCUMENT (PID)
APPRAISAL STAGE

Report No.: PIDA0156904

Program Name	States Transparency, Accountability and Sustainability (SFTAS) Program for Results (PforR)
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Country	Federal Republic of Nigeria
Sector	Governance
Lending Instrument	Program-for-Results
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I. Country Context

The 2015 elections marked, for the first time in Nigeria's history, a peaceful democratic transfer of power between two political parties, but the new administration faced a fast-deteriorating macroeconomic environment. Gross Domestic Product (GDP) growth fell from 6.3 percent in 2014 to 2.7 percent in 2015, and to negative 1.6 percent in 2016, bringing Nigeria's first full-year of recession in 25 years. In 2016, global oil prices reached a 13-year low and oil production was severely constrained by vandalism and militant attacks in the Niger Delta. While the oil sector represents only 8.3 percent of total GDP, it provides the majority of foreign exchange (FX) earnings and three-quarters of government revenues. The decline in FX earnings from oil exports, compounded by Central Bank of Nigeria's (CBN) introduction of several FX allocation/utilization rules that restricted access to FX at the official market rate, had significant negative spillover effects on non-oil sectors dependent on FX to import inputs and raw materials.

Fiscal revenues at all levels of government were severely hit by the decline in oil revenues. Total government revenues declined to 5.9 percent of GDP in 2016. Although recurrent spending was rationalized and capital budgets were under-executed, the consolidated government fiscal deficit widened from 1.2 percent in 2014 to 3.9 percent of GDP in 2016. While the total public debt-to-GDP ratio remained low (17.3 percent of GDP), interest payments-to-revenue ratio[1] for the Federal Government of Nigeria (FGN) increased to 61 percent in 2016.

Table 1: Selected economic indicators, 2014-2018

	2014	**2015**	**2016**	**2017 e**	**2018 f**
Real GDP growth, at constant market prices (percent)	6.3	2.7	-1.6	0.8	2.1
Private consumption (percent)	0.6	1.5	-5.7	-0.8	0.6

[1] Differs from FGN's figures due to the World Bank excluding financing items considered revenue by FGN.

	2014	2015	2016	2017 e	2018 f
Government consumption (percent)	-7.0	-11.9	-15.1	1.9	19.5
Gross fixed capital investment (percent)	13.4	-1.3	-5.0	0.9	1.2
Exports, goods, and services (percent)	24.1	0.1	11.5	1.0	6.0
Imports, goods, and services (percent)	6.0	-25.7	-10.4	-11.6	14.8
Real GDP growth, at constant factor prices (percent)	6.2	2.8	-1.6	0.8	2.1
Agriculture (percent)	4.3	3.7	4.1	3.4	3.5
Industry (including oil) (percent)	6.8	-2.2	-8.9	2.2	3.8
Services (percent)	6.8	4.8	-0.8	-0.9	0.8
Inflation (Consumer Price Index) (percent)	8.1	9.0	15.7	16.5	14.5
Fiscal balance (consolidated government, percent of GDP)	-1.2	-3.2	-3.9	-4.4	-4.0
Government Revenue	10.3	7.5	5.9	6.2	7.3
Government Expenditure	11.5	10.7	9.8	10.7	11.3
Debt (consolidated government, percent of GDP)	12.5	14.2	17.3	19.1	20.4
Poverty rate (US$1.9/day purchasing power parity terms)	46.8	46.8	48.4	49.2	49.3
Poverty rate (US$3.1/day purchasing power parity terms)	72.9	72.9	73.9	74.6	74.7

Source: NBS and World Bank staff projections.

The Nigerian economy emerged from recession with GDP growth of 0.8 percent in 2017. The recovery was driven by higher oil prices and production. Agriculture and non-oil industry grew by 3.4 percent and 0.6 percent, respectively. However, services, which account for over half of GDP, continued to contract (-0.9 percent). Unemployment increased in 2017 to 18.8 percent of the labor force, with a further 21.2 percent underemployed in Q3. Inflation remained sticky at just below 16 percent, despite monetary tightening from the CBN.

The recovery is expected to be slow, largely oil driven, and thus susceptible to oil production disruptions and oil price shocks. Real GDP growth is estimated to reach just over 2 percent in the World Bank's baseline growth scenario. Oil production is expected to remain above 2 mb/d in the medium term, but below the government's projections. Output growth in the agricultural sector is expected to remain positive but below its potential due to ongoing conflicts. Non-oil industry and services are expected to grow only slowly due to subdued consumer and investment demand. Fiscal sector outcomes will be subject to considerable uncertainty and the need for fiscal adjustment at all levels of government remains.

The Government launched the national Economic Recovery and Growth Plan (ERGP) for the period 2017-2020 in March 2017. The ERGP sets out to restore macroeconomic stability in the short-term and to undertake structural reforms, infrastructure investments and social sector programs to diversify the economy and set it on a path of sustained inclusive growth over the medium- to long-term. The ERGP has the ambitious target of 7 percent real GDP growth by 2020, initially driven by the oil sector and then increasingly by strong non-oil sector growth. To increase growth above the baseline of 2 percent will require effective implementation of the structural reforms in the ERGP and a strengthened macroeconomic and fiscal framework. This in turn requires strong policy coordination between the federal and subnational governments (states and local governments).

II. Sectoral (or multi-sectoral) and Institutional Context

Fiscal management occurs at all three tiers of government: federal, 36 state governments and Federal Capital Territory (FCT), and 774 local governments. The fiscal federalism 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. Most of the fiscal revenues, including oil and gas and the key non-oil taxes (corporate income tax, excises), are collected by FGN into the federation account to be subsequently shared to different tiers of government as statutory transfers according to a formula. Value added tax (VAT) is collected by both FGN and the states, but pooled and distributed to the different tiers of government according to a formula. Revenues collected *and* maintained by the 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. State governments account for on average 37 percent of total expenditure across three tiers of government, while receiving about 41 percent of total revenues.

The overall fiscal sector in Nigeria is characterized by persistently low level of domestic revenue mobilization, severely limiting the level of public expenditure. Nigeria's revenue to GDP ratio was already one of the lowest globally and has further declined with the collapse of oil revenues to 6 percent of GDP. As a result, total government expenditure is only 10 percent of GDP. While Nigeria's public debt stock is low by international levels, it's growing due to the widening of fiscal deficits since 2014 and debt servicing is becoming an issue due to the low revenues.

Individual states are provided with a high degree of fiscal autonomy under the country's Constitution. States are not required to report budget outturns or how they utilize their fiscal resources to the federal government. Within states, budget implementation reports and annual audited financial statements are not published at all or are published with a significant time lag. The incentives to improve IGR collection have been weak in the past given the relative size of statutory transfers. As a result, states have weak tax administration capacity and majority of states do not have a published consolidated state revenue (IGR) tax code to provide certainty and transparency to taxpayers. Weak cash management and commitment controls have allowed large accumulation of domestic expenditure arrears (salaries, pensions and contractor payments). The fiscal deficit limits set in the Fiscal Responsibility Act (FRA) of 2007 only applies to the FGN. To date only 22 out of 36 states have passed state-level fiscal responsibility laws (FRLs). There are several formal rules on public sector borrowing at the state level, but many guidelines and rules were not fully adhered to before May 2015.

The fiscal performance of states during 2011-2014 made them vulnerable to the macro-fiscal shocks of 2015-16. Total state revenues fell from 5.5 percent in 2011 to 4.0 percent of national GDP in 2014 as statutory transfers (mostly oil revenue sharing) fell from 3.9 percent to 2.7 percent of GDP, while VAT and IGR stagnated at 0.4 and 0.8 percent of GDP. Total state expenditures also declined - from 5.7 percent in 2011 to 4.2 percent of GDP in 2014. The share of recurrent spending increased from 48 percent to 60 percent of total spending, driven by growth in personnel spending.

The collapse of oil revenues translated into significant revenue shortfalls at all tiers of government and led to a fiscal crisis at the state level 2015-16. Total state revenue to GDP ratio fell from 4.0 in 2014 to 2.5 percent in 2016, leading to an increase in the fiscal deficit from 0.2 percent of GDP in 2014 to 1 percent in 2015 and 2016. Increased borrowing needs saw total state debt increase from 2.4 percent in 2014 to 4.2 percent of GDP by the end of 2016 (about a quarter of total public debt). This included domestic expenditure arrears, which increased significantly from 660 billion Naira in 2014 to over 1 trillion Naira in 2016. The total state debt-to-revenue ratio nearly doubled in one year to 113 percent in 2015 and increased further to 169 percent in 2016, when every state is estimated to have breached the threshold of 50 percent. The total state annual interest payment to revenue ratio increased from 5 percent to 10 percent.

The states' fiscal crisis led to two financial assistance packages by the FGN and the development of the 22-point Fiscal Sustainability Plan (FSP). The first financial assistance package was approved in July 2015. It included restructuring of existing short-term commercial bank loans to states into longer-term state bonds, guaranteed by the FGN with 23 states participating, soft loans from CBN and Excess Crude Account-backed loans. As the states' fiscal situation continued to worsen in 2016, a second package was put in place: the Budget Support Facility (BSF), which was accompanied by the FSP. Financed by special purpose government bonds sold to the private sector and guaranteed by the FGN, a total of N496 billion/USD 1.63 billion was released to 35 states in monthly disbursements over 12 months (June 2016 to May 2017). The BSF has been extended beyond May 2017 and has provided further financing to 35 states.

The need to strengthen state fiscal management and sustainability remains, as fiscal conditions are likely to continue to be challenging in the medium-term. Under base case assumptions of a steady economic recovery with slightly higher oil price and production, oil revenues will remain much lower than 2011-2014 levels. With no significant increase in non-oil revenues or in states' IGR, total state revenues will remain much lower than 2011-2014 levels. If total state fiscal deficit remains at the limit of 1 percent of GDP annually through the medium-term, this would lead to further increases in total state debt stock and the total state debt-to-revenue ratio. In this scenario of limited fiscal consolidation, states' fiscal and debt sustainability will continue to deteriorate and represent a source of fiscal risks for the FGN. State expenditures will remain inadequate to provide essential public services and support economic development. To avoid this scenario, states need to increase IGR, manage recurrent spending pressures, prevent arrears accumulation and strengthen debt management.

III. Program Scope

The Government program

The government program supported by SFTAS focuses on strengthening the fiscal sustainability, transparency and accountability of Nigerian states. The government program is comprised of: (1) the Fiscal Sustainability Plan (FSP) actions to be implemented by state governments; and (2) Open Government Partnership (OGP) commitments at the state-level.

The government program is a key strategy of the governance pillar of the ERGP. The ERGP is underpinned by a focus on effective governance, viewing it as crucial to the successful implementation of the other ERGP strategies. The ERGP seeks to improve governance through four priority areas: (1) Fighting corruption and enhancing transparency in the use of public resources; (2) Reinforcing public safety and security by combating terrorism and insurgency in the North East and militancy in the Niger Delta; (3) Reform the public service by reducing the cost of governance and raising productivity across all FGN agencies, and (4) Strengthening subnational coordination. The implementation of the FSP by states is one of the key strategies in the area of strengthening subnational coordination.

The Fiscal Sustainability Plan (FSP) consists of 22 actions grouped under five objectives: (1) Improve Accountability and Transparency (2) Increase Public Revenue (3) Rationalize Public Expenditure (4) Improve Public Financial Management and (5) Sustainable Debt Management. Out of the 22 actions, 19 are to be implemented by the state governments and 3 are measures to be undertaken by the federal government. The FSP accompanied the Budget Support Facility and all states (except Lagos) signed up to the FSP. While all states have made at least partial progress, implementation of the FSP by the states is incomplete.

The Government seeks to further enhance the transparency and accountability in the use of public resources through the implementation of the Open Government Partnership. Nigeria joined the OGP in July 2016 and has formulated a national OGP action plan. The plan consists of fourteen commitments under four areas: (1) Fiscal Transparency; (2) Anti-Corruption; (3) Access to Information; and (4) Citizen Engagement. The FGN has established a Nigerian OGP Secretariat within the Ministry of Justice to coordinate the implementation of the action plan at the federal and state level. Several states have already signed agreements to implement the seven OGP commitments applicable at the state level and several more are in the process of doing so..

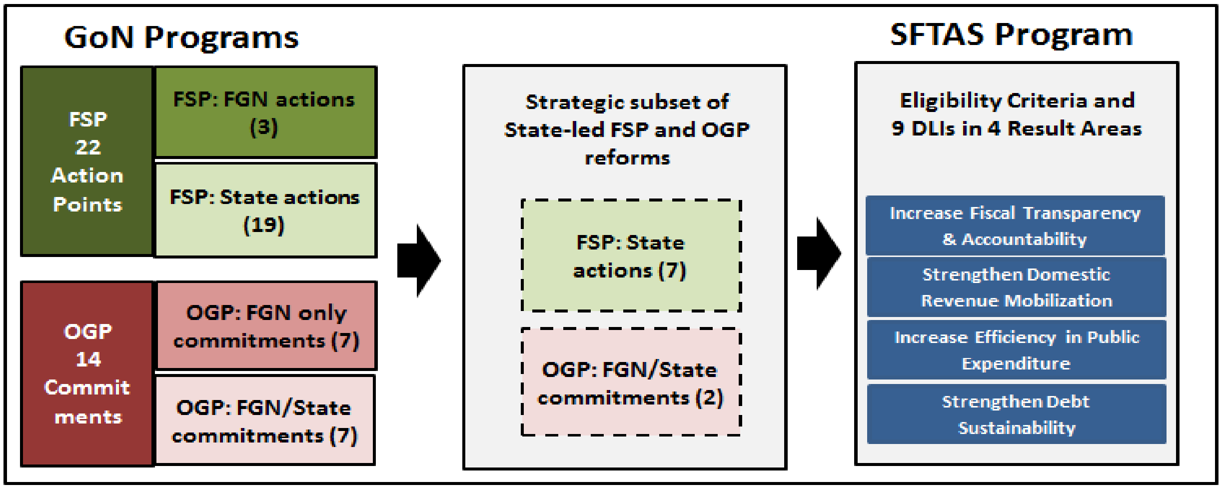
The proposed SFTAS Program (the Program)

The proposed Program is a hybrid with two components of activities that support Nigerian states: (1) a performance-based financing component for state governments, which will be implemented as a PforR; and **(2) a capacity building component** for states and selected national-level institutions, which will be implemented as an IPF.

The Program will support the full and sustained implementation of a strategic subset of reforms from the FSP and the OGP commitments that are implemented at the state-level. The selected reforms are considered the most critical and impactful for contributing to the achievement of the PDO. The selected reforms form the basis of the eligibility criteria, the disbursement-linked indicators (DLIs) and results (DLRs). The formulation of the DLIs and DLRs are designed to address gaps in the programs identified in the technical assessment and strengthen the impact of the FSP and OGP programs.

The performance-based financing component is open ex-ante to all 36 states in Nigeria. The FSP and OGP set of reforms are relevant to all States, as fiscal management and performance are weak across the board, and all states still face considerable fiscal pressures. There is a very strong consensus across FMoF and all states that out of fairness, relevance and need, no states should be ex-ante excluded from the Program. However, states have to meet the annual eligibility criteria (EC) to access PforR financing. The capacity building component will support states that demonstrate a need, targeting states that currently do not receive any capacity building support in program-related areas from ongoing World Bank or development partners.

Figure 1: SFTAS Program Boundaries



The duration of the Program will be four years with the program effectiveness expected by end 2018 and end date expected in June 2022. The PforR will cover the fiscal performance of states over four fiscal (calendar) years: 2018-2021. Capacity building activities will commence after program effectiveness until the end of 2021. Four years will incentivize the sustained implementation of reforms and allow for progression in the results.

Performance-based financing to eligible state governments: The Program will provide performance-based financing on an annual basis to states which have been verified by the independent verification agent (IVA) through the annual performance assessments (APA) as having: 1) complied with the annual eligibility criteria of publishing on a timely basis the annual approved state budgets and annual audited financial statements; and 2) achieved the annual disbursement-linked indicators (DLIs).

Capacity building support for state governments and national institutions: The Program will provide support to the key state government institutions responsible for fiscal management to strengthen their capacity to achieve the DLIs as well as provide support to federal-level and national institutions for program coordination and verification of results.

IV. Program Development Objective(s)

The PDO is to strengthen the fiscal transparency, accountability and sustainability in Nigerian states participating in the Program. Strengthening fiscal transparency will help build trust in government, enhance the monitoring of fiscal risks and facilitate accountability in public resource management. Stronger accountability reduces the opportunities for corruption and misuse of public resources, thereby increasing the efficiency of public expenditures. Strengthening fiscal sustainability through increased efficiency in spending, strengthened revenue mobilization and debt sustainability, helps prevent further fiscal crises, and increase the fiscal space for productive spending to support growth and public service delivery. The following outcome indicators covering states participating in the PforR will be used to measure achievement of the PDO:

- PDO Indicator 1: Improvement in the average state Open Budget Index[2] score
- PDO Indicator 2: Higher growth in states' internally generated revenue (IGR) collection
- PDO Indicator 3: Increased citizens access to procurement information and reduced time taken for procurement processes
- PDO Indicator 4: Lower state debt-to-revenue ratios

To achieve the PDO, the Program is expected to significantly improve outcomes in the states participating in the Program under each of the four key result areas (KRAs). The Program supports a series of key interventions (at the input and output levels) which contribute to a set of intermediate outcomes; the Program also directly incentivize the achievement of the intermediate outcomes. The intermediate outcomes in turn contribute to improvements in outcomes under each of the four KRAs.

- **KRA#1: Increase Fiscal Transparency and Accountability.** Under this results area, the PforR will support government to: (1) increase the quality (compliance with international standards), timeliness and transparency of the annual budget, budget implementation reports, and audited financial statements; (2) increase citizens' participation in the budget process; and (3) improve budget credibility by reducing deviation in total state expenditure outturn.
- **KRA#2: Strengthen Domestic Revenue Mobilization.** Under this results area, the PforR will support government to: (1) increase states' IGR collection while providing more transparency and certainty to taxpayers; and (2) reduce revenue leakages by implementing the Treasury Single Account (TSA) at the state level.
- **KRA#3: Increase Efficiency in Public Expenditure.** Under this results area, the PforR will support government to: (1) to reduce payroll fraud and unnecessary personnel costs through the use of biometric and bank verification number (BVN); and (2) improve the transparency and value for money of public procurement through the implementation of e-procurement systems and open contracting standards.
- **KRA#4: Strengthen Debt Sustainability.** Under this results area, the PforR will support government to: (1) strengthen the framework for debt management and fiscal responsibility and state debt reporting and debt sustainability analyses; (2) reduce the stock of domestic expenditure arrears; and (3) adhere to debt solvency and liquidity thresholds at state level.

Fiscal sustainability of states can be strengthened without reducing productive expenditure through increase in revenue and improved efficiency of spending. The intended pathway to strengthen fiscal sustainability through the Program is primarily through improvements in domestic revenue mobilization (higher IGR growth, result area 2) that allows states to maintain/even increase expenditure while reducing their fiscal deficits, and secondly through increased efficiency in public expenditure (result area 1 and 3) and strengthened debt management (result area 4). The Program incentivizes increased state debt sustainability as measured by the state debt-to-revenue ratio, which can be achieved even if total state debt remains level or grows slightly, if state revenues can improve significantly. The Program is targeting a decline in domestic

[2] The Open budget index (OBI) developed by the International Budget Partnership (IBP) uses a standard methodology to measure the accessibility of 8 key budget documents, including the approved budget, budget implementation report, audited financial statements. The OBI presents an overall measure of budget transparency and can be applied at the subnational level. The OBI survey has been conducted for FGN and for Nigerian states in 2015. Further state-level OBI surveys are planned.

arrears, which state can achieve even if they are not able to run a primary surplus by replacing arrear with more transparent and formal debt instruments.

In addition to strengthening fiscal performance in individual Nigerian states, the Program's scale can improve intergovernmental fiscal coordination by supporting a common set of good-practice fiscal behaviors and standards across many states, which are consistent with those at the federal level - for example: the implementation of TSA, the use of biometrics and BVN to reduce payroll fraud. The Program will also strengthen the overall fiscal responsibility framework for the Federation and reduce fiscal risks to the FGN from the states. The increased availability of reliable state fiscal and debt data will significantly improve monitoring of state debt sustainability and risks to facilitate early, coordinated response by the FGN and states. The establishment of FRLs in more states will complement the existing federal government FRA and strengthen the overall fiscal responsibility framework for the Federation.

V. Environmental and Social Effects

An Environmental and Social Management System Assessment (ESSA) was conducted to review the existing systems for environmental and social management and assess how these systems perform in practice. The ESSA was carried out at the Program level and drew on the Bank's, development partners', and borrower's existing knowledge, as well as on analysis carried out during the preparation of the PforR operation. Its main conclusion is that there are, largely, adequate policy, institutional, and legal capacity and provisions to ensure that the social and environmental effects are positive. The Bank has agreed with the government on specific actions to strengthen the social management systems to ensure positive benefits, which have been incorporated into the Program Action Plan (PAP).

Environment Assessment. In terms of environmental risks, the activities planned under the proposed Program do not include any physical interventions such as construction, rehabilitation, or renovation works. Hence, these activities are environmentally benign and will not cause any negative environmental effects, any loss or conversion of natural habitats, any changes in land or resource use, or any environmental pollution. Therefore, the project poses no risk to the environment because of planned Program activities. However, the ESSA does reveal areas where the Program could potentially bring about positive, indirect environmental benefits through improved governance i.e., greater transparency or results-based management.

Social Assessment. The social management assessment shows that the Program operates within an adequate legal and regulatory framework which is well suited to address potential social issues that may arise from implementation of Program activities (although none are being envisaged at the time of the assessment). Given that the capacity and incentives to address potential social issues vary across the departments that will be involved in the implementation of Program, such gaps will be addressed through various trainings, as earmarked in the PAP.

SFTAS supports citizen engagement and participation in the budget process. Citizen engagement increases local ownership, enables greater information sharing and transparency, and should be the basis of beneficiary engagement and trust building. Citizen engagement needs to be supported by institutional capacity and a vision. The project would require dedicated staff to oversee the social mobilization process and incorporate social concerns in all operational and M&E processes and manuals.

The social risk rating is 'low', as no major risks have been identified from the Program implementation.

The PforR will support the development and implementation of Grievance Redress Mechanisms (GRMs) for the main activities supported by the Program. Thus, under the program action plan, tailored GRMs will be implemented. The GRMs ensures that complaints received are promptly reviewed to address pertinent concerns. Affected individuals may submit their grievance in the first instance to existing public complaints agency/citizen mediation centers in states and local authority's level. However, it could be escalated to the World Bank's independent Inspection Panel, which determines whether any harm occurred, or could occur, because of non-compliance with the World Bank's policies and procedures.

Grievance Redress. Communities and individuals who believe that they are adversely affected because of a Bank supported PforR operation, as defined by the applicable policy and procedures, may submit complaints to the existing program grievance redress mechanism or the World Bank's Grievance Redress Service (GRS). The GRS ensures that complaints received are promptly reviewed in order to address pertinent concerns. Affected communities and individuals may submit their complaint to the WB's independent Inspection Panel which determines whether harm occurred, or could occur, as a result of WB non-compliance with its policies and procedures. Complaints may be submitted at any time after concerns have been brought directly to the World Bank's attention, and Bank Management has been given an opportunity to respond. For information on how to submit complaints to the World Bank's corporate Grievance Redress Service (GRS), please visit http://www.worldbank.org/GRS. For information on how to submit complaints to the World Bank Inspection Panel, please visit www.inspectionpanel.org.

VI. Financing

Source	Amount	Percent of Total
Government	2,516	77
IBRD/IDA	750	23
Other Development Partners	0	0
Total program financing	**3,266**	**100**

VII. Program Institutional and Implementation Arrangements

States will be responsible for achieving the program results and thus will be leading the implementation of the PforR component. To support the implementation of the Program in each state, a **state steering committee** will be established in each of the participating states. The membership of the committee shall include representation from the key MDAs responsible for achieving the DLIs: ministries of finance, budget and planning, state debt departments, state bureaus of internal revenue, state accountants general, and state auditors general. Key responsibilities of the state steering committees are to approve the annual action plans for achieving the DLRs, the annual capacity building plan for the states, and to monitor progress and take remedial action if the states are under-performing against the DLRs.

The FMOF Home Finance Department (HFD), being the program manager on behalf of the FMoF, will house the program coordination unit (PCU):

- **The PCU's key functions are to:** 1) coordinate state capacity building activities across the different implementing entities; 2) lead program communications and outreach activities from the government side; 3) lead monitoring and evaluation activities for the overall program; 4) disburse annual PforR financing to the states on the basis of the Annual Performance Assessment (APA) results from the IVA; 5) provide accounting and reporting for the Program; and 6) act as the secretariat for the Central Steering Committee. The PCU's work will be guided by the Program's operations manual.

- **Central Steering Committee:** The Committee brings together the large number of players involved in the implementation of the FSP and OGP and strengthens their cooperation. The Committee will meet at least quarterly to discuss the progress in the implementation of the Program across states, the PforR disbursements to states, the publication of the results of the APA, the delivery of the capacity building program to states. The specificities of the roles and responsibilities of the Committee will be defined in the Program's operations manual.

The capacity building support to states under the TA component will be implemented through implementing agencies (the Nigeria Governors Forum (NGF); the Public Service Institute of Nigeria (PSIN); the Nigerian OGP Secretariat, and the Federal Debt Management Office (DMO))**,** which will be in-country institutions that together have the mandate, technical expertise and experience in capacity building of state governments in the result areas of the Program. Where appropriate, these implementing entities will partner with local and regional training institutions to draw on their expertise and help them scale up the capacity building activities.

The communication and outreach activities with states to support the Program implementation will be extensive. It is envisaged that at least twice a year, there will be a peer forum convening key stakeholders for all states to collectively review progress (based on the results of the APA), showcase and learn from success, identify and problem implementation challenges, and plan for the next year of the Program. The forums will leverage existing communities of practice.

VIII. Contact point

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