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CREDIT NUMBER 5626-NG

# Program Agreement

(Edo State Fiscal Improvement and Service Delivery Development Policy  
Operation)

between

INTERNATIONAL DEVELOPMENT ASSOCIATION

and

EDO STATE

Dated 23<sup>rd</sup>, Dec, 2015

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**CREDIT NUMBER 5626-NG**

**PROGRAM AGREEMENT**

AGREEMENT dated 23<sup>rd</sup> Dec, 2015 entered into between the INTERNATIONAL DEVELOPMENT ASSOCIATION (“Association”) and EDO STATE (“Program Implementing Entity”) in connection with the Financing Agreement (“Financing Agreement”) of the same date herewith between the Federal Republic of Nigeria (“Recipient”) and the Association. The Association and the Program Implementing Entity therefore hereby agree as follows:

**ARTICLE I — GENERAL CONDITIONS; DEFINITIONS**

- 1.01. The General Conditions (as defined in the Appendix to the Financing Agreement) constitute an integral part of this Agreement.
- 1.02. Unless the context requires otherwise, the capitalized terms used in this Agreement have the meanings ascribed to them in the General Conditions, the Financing Agreement or in this Agreement.

**ARTICLE II — PROGRAM**

- 2.01. The Program Implementing Entity declares its commitment to the objectives of the Program and its implementation. To this end:
  - (a) the Program Implementing Entity and the Association shall from time to time, at the request of either party, exchange views on the Program Implementing Entity’s expenditure program, debt, fiscal arrangements with the Recipient, and progress achieved in carrying out of the Program;
  - (b) prior to each such exchange of views, the Program Implementing Entity shall furnish the Association for its review and comment a report on the progress achieved in carrying out the Program, in such detail as the Association shall reasonably request; and
  - (c) without limitation upon the provision of paragraphs (a) and (b) of this Section, the Program Implementing Entity shall promptly inform the Association of any situation that would have the effect of materially reversing the objectives of the Program or any action taken under the Program including any action specified in the Schedule to this Agreement.

**ARTICLE III — REPRESENTATIVE; ADDRESSES**

3.01. The Program Implementing Entity's Representative is its commissioner at the time responsible for finance.

3.02. The Association's Address is:

International Development Association  
1818 H Street, N.W.  
Washington, D.C. 20433  
United States of America

Cable address:	Telex:	Facsimile:
INDEVAS Washington, D.C.	248423(MCI)	1-202-477-6391

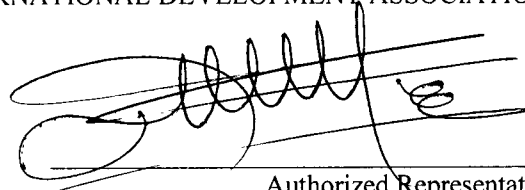
3.03. The Program Implementing Entity's Address is:

Ministry of Finance  
Palm House Building  
Sapele Road  
P.M.B. 1059  
Benin City  
Edo State  
Federal Republic of Nigeria

AGREED at Abuja, Nigeria, as of the day and year first above written.

INTERNATIONAL DEVELOPMENT ASSOCIATION

By


  
Authorized Representative

Name: RACHID BENMESSAOUD

Title: COUNTRY DIRECTOR

EDO STATE

By

  
Authorized Representative

Name: JOHN OSAGIE INEGBEDION

Title: COMMISSIONER FOR FINANCE

## SCHEDULE

### Actions Taken Under the Program

The actions taken by the Program Implementing Entity under the Program referred to in the Preamble to the Financing Agreement include the following:

1. Unique Tax Identification Number registration kits have been deployed at the Edo Internal Revenue Service and at all tax offices across the Edo State.
2. The Program Implementing Entity has completed a payroll verification audit of its civil servants in the Education and Health sectors.
3. A circular of the Edo State Head of Service has been issued to establish a procurement cadre in the Program Implementing Entity's public service in preparation for the professionalization of the procurement function in its ministries, departments and agencies.
4. Systems configuration and operational acceptance testing of the Hyperion Budget Module of the SIFMIS have been successfully completed.
5. The Program Implementing Entity has effectively introduced a practice of processing financial transactions of all its ministries, departments and agencies through the Procure-to-Pay module of SIFMIS.
6. 2015 budgets of the following six Edo State ministries, namely, Ministry of Basic Education, Ministry of Secondary, Technical and Tertiary Education, Ministry of Works, Ministry of Transport, Ministry of Environment and Public Utilities and Ministry of Health, have been prepared and approved based on respective sector strategies articulated in the State Strategic Plan.
7. The Program Implementing Entity's audited financial statements for fiscal year 2013 have been submitted to the State House of Assembly not later than nine (9) months after the end the fiscal year and disclosed on the the Program Implementing Entity's official website or open-data web portal.
8. The Program Implementing Entity has completed an assessment of the impact of reducing land transaction charges on the volume of formalized land transactions and state internal revenue.
9. Technical and vocational education and training improvement plans have been developed by school-based management committees of the respective technical and vocational education and training institutions in the Program Implementing Entity's territory, and adequate financial resources have been included and approved as a part of 2015 Budgets of its Ministry of Basic Education and Ministry

of Secondary, Technical and Tertiary Education to finance activities provided for in such improvement plans.

10. The Edo State Universal Basic Education Board has developed and issued the guidelines and templates for monitoring of, and reporting on teachers and pupils attendance by school-based management committees.

## **APPENDIX**

### **Definitions**

1. "Financing Agreement" means the agreement between the Association and the Recipient of the same date herewith, as the same may be amended from time to time, and such terms include all schedules and agreements supplemental to the Financing Agreement.
2. "Letter of Development Policy" means the letter from the Program Implementing Entity to the Association dated March 26, 2015, declaring the Program Implementing Entity's commitment to the execution of the Program, and requesting assistance from the Association in support of the Program during its execution.
3. "Oracle" means an object-relational database management system produced by Oracle Corporation, including Oracle Financials and its subsets Oracle General Ledger and Oracle Accounts Payable.
4. "SIFMIS" means the Program Implementing Entity's Oracle-based State Integrated Financial Management Information System.
5. "State Strategic Plan" means the Edo State Strategic Plan adopted by the Program Implementing Entity in 2010.