



Nigeria Edo State Fiscal Improvement and Service Delivery Operation (P151480)

AFRICA | Nigeria | Macro Economics & Fiscal Management Global Practice |
IBRD/IDA | Development Policy Lending | FY 2015 | Seq No: 1 | ARCHIVED on 04-Dec-2015 | ISR21710 |

Implementing Agencies: Edo state Ministry of Finance

Key Dates

Key Project Dates

Bank Approval Date:29-Apr-2015

Effectiveness Date:--

Planned Mid Term Review Date:--

Actual Mid-Term Review Date:--

Original Closing Date:30-Apr-2016

Revised Closing Date:30-Apr-2016

Program Development Objectives

Program Development Objective (from Program Document)

To support Edo state in the implementation of critical policy and institutional reforms to improve the management of its public resources; increase private sector access to land for investment and improve the quality of education.

Overall Ratings

Name	Previous Rating	Current Rating
Progress towards achievement of PDO	--	● Satisfactory
Overall Implementation Progress (IP)	--	● Moderately Unsatisfactory
Overall Risk Rating	--	● High

Implementation Status and Key Decisions

Following approval by the Board on April 29, 2015, the team has monitored Edo State's progress in its implementation of the reform measures introduced by the government in fulfillment of the prior actions for the first operation. Our assessment is that the Edo State Government has largely maintained the momentum of its reform program and made good progress in building on a number of these reforms. Some areas of note include a demonstrated commitment to timely preparation and publication of the state's financial reports – the 2014 audited financial statements were submitted to state house of assembly and published widely in May 2015. Edo state is a clear leader amongst Nigerian states in this regard. Also, the state is committed to a Medium Term Expenditure Framework (MTEF) in budget planning. The state executive committee has recently approved the 2016 - 2018 MTEF and this forms the basis for the 2016 budget currently under preparation. Furthermore, the state executive council has approved the recommendations from the assessment of the land transaction charge regime in the state and operational modalities for implementation of the key recommendations are being developed. However, the state is experiencing challenges in a few areas like more extensive roll-out of the electronic budget and treasury system (State Integrated Financial Management Information System (SIFMIS)). Our interactions with senior officials of the state government indicate that these challenges are largely related to the tight budget constraint the state currently faces and do not represent a roll-back of reform commitment. It is our assessment that the DPO instrument continues to be an effective tool in Edo State for creating incentives for the state to commit to the improvement of its policies and institutions. It also provides a key entry point for deepening our engagement with Edo State.



Risks

Systematic Operations Risk-rating Tool

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

Results

Results Indicators

► Number of taxpayers captured in Edo state's electronic taxpayer (U-TIN) database (Number (Thousand), Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	38.00	--	--	120.00
Date	31-Dec-2014	--	--	31-Dec-2016



▶ Audited civil service payroll with accurate staff numbers (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	--	--	Y
Date	31-Dec-2014	--	--	31-Dec-2016

▶ Percentage of procurement staff in Edo state public service certified (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	30.00
Date	31-Dec-2014	--	--	31-Dec-2016

▶ Operational integrated electronic platform for budget preparation, execution and reporting (Yes/No, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	N	--	--	Y
Date	31-Dec-2014	--	--	31-Dec-2016

▶ Expenditure arrears in relation to total expenditure (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	25.60	--	--	10.00
Date	31-Dec-2014	--	--	31-Dec-2016



► Number of MDAs for which Medium Term Sector Strategies (MTSSs) are prepared and reflected in the annual budget in consistency with fiscal stability goals (Amount(USD), Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	6.00
Date	31-Dec-2014	--	--	31-Dec-2016

► Number of months between end of fiscal year and the publication of the state's audited financial statements (Months, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	9.00	--	5.00	7.00
Date	31-Dec-2014	--	30-Nov-2015	31-Dec-2016

► Land transfer fees as a percentage of land value in Edo state (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	26.40	--	--	20.40
Date	31-Dec-2014	--	--	31-Dec-2016

► Number of partnership agreements executed between TVET colleges and private sector actors (Number, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	3.00
Date	31-Dec-2014	--	--	31-Dec-2016



▶ Percentage of eligible female students in TVET colleges benefitting from TVET-Private sector partnership arrangements (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	50.00
Date	31-Dec-2014	--	--	31-Dec-2016

▶ Percentage of SBMCs monitoring and reporting on teacher and pupil attendance (disaggregated by gender) at basic education level (Percentage, Custom)

	Baseline	Actual (Previous)	Actual (Current)	End Target
Value	0.00	--	--	60.00
Date	31-Dec-2014	--	--	31-Dec-2016

Overall Comments

For most of the indicators, current values are not available as they are usually captured at the end of the year.

Data on Financial Performance

Disbursements (by loan)

Project	Loan/Credit/TF	Status	Currency	Original	Revised	Cancelled	Disbursed	Undisbursed	Disbursed
P151480	IDA-56260	Not Effective	XDR	53.30	53.30	0.00	0.00	53.30	0%

Key Dates (by loan)

Project	Loan/Credit/TF	Status	Approval Date	Signing Date	Effectiveness Date	Orig. Closing Date	Rev. Closing Date
P151480	IDA-56260	Not Effective	29-Apr-2015	--	--	30-Apr-2016	30-Apr-2016

Tranches

Restructuring History

There has been no restructuring to date.



Related Operations

P157619-SECOND EDO STATE FISCAL IMPROVEMENT AND SERVICE DELIVERY OPERATION
