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

Report No.: 113656

Program Name	Economic Transformation
Region	Africa Region
Country	Federal Republic of Nigeria
Sector	Trade & Competitiveness; Governance
Lending Instrument	Program for Results
Program ID	P161998
Parent Program ID	Not applicable
Borrower(s)	Federal Ministry of Finance
Implementing Agency	Kaduna State Government
Date PID Prepared	March 21st, 2017
Estimated Date of Appraisal Completion	April 14, 2017
Estimated Date of Board Approval	June 20, 2017
Concept Review Decision	Following the review of the concept, the decision was taken to proceed with the preparation of the operation.

I. Introduction and Context

1. **The 2015 elections marked, for the first time in Nigeria's history, a peaceful democratic transfer of power between two political parties, in a fast deteriorating macroeconomic environment**. The ruling party in the Federal Government, the All Progressive Congress (APC), also won the 2015 state elections in 21 states out of 36, including Kaduna State, on the same platform. This was the first time that the opposition won the national elections since 1999. The new cabinet was sworn into office, in November 2015, seven months after the elections. Three major global economic transitions – the slowdown and rebalancing of the Chinese economy; lower commodity prices, especially the sharp drop in oil prices; and tightening financial conditions and risk aversion of international investors – have had a significant impact on the Nigerian economy. These shocks have further deteriorated an already challenging development environment.

2. **The Buhari administration took office in a context of a severely weakened economy, narrow fiscal space, large infrastructure gaps and poor service delivery that accumulated over the years.** Further decline in oil prices and a resulting decline in revenues, enhanced security challenges, and the overall uncertain global environment all manifested with force in Nigeria. Revenues which were already low at 10.5 percent of Gross Domestic Product (GDP) in 2014 declined to 5.2 percent of GDP in 2016 – all of it on account of the decline on oil revenues. Oil exports more than halved from US$76.5 billion in 2014 to US$32.6 billion in 2016. Nigeria's capital investment budget is roughly half the size of those of comparable countries and major gaps in infrastructure and service delivery are reflected in low development indicators. Against an international benchmark of 70 percent, core infrastructure assets in Nigeria amount to only 20 to 25 percent of its GDP and it is estimated that spending on infrastructure should more than

double in percentage of GDP to bridge the infrastructure gap, with 2 percent of GDP to be spent on maintenance[1].

3. **GDP growth fell from 6.3 percent in 2014 to 2.7 percent in 2015, and to minus 1.5 percent in 2016 despite the federal government's expansionary fiscal policy**. The macro instability resulting initially from external shocks was compounded by a combination of policy responses and outcomes, such as pegging the exchange rate, rationing the foreign currency, implementing a stop-go-stop monetary policy and delaying the execution of the budget. In the 2016 budget, capital expenditure have been increased to 30 percent of total expenditure but their performance has been poor (less than 40 percent execution rate by end of 2016, i.e. only around US$2 billion effectively spent) and a large part was allocated to the payment of arrears due to contractors. This was due to a significant shortfall of 50 percent of expected revenue.

4. **To address these multiple challenges, the Federal Government of Nigeria launched on March 7, 2017 an Economic Recovery and Growth Plan (ERGP) for 2017-2020.** The ERGP sets out the plan to restore macroeconomic stability in the short-term and the structural reforms 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 sets an ambitious target of reaching 7 percent growth in real GDP by 2020. To this end, the ERGP has three broad strategic objectives: 1) Restoring growth; 2) Investing in our people; and 3) building a globally competitive economy. To achieve the objectives of the ERGP, the key execution priorities are: 1) Stabilizing the macroeconomic environment; 2) Achieving agriculture and food security; 3) Ensuring energy sufficiency (power and petroleum products); 4) Improving transportation infrastructure; and 5) Driving industrialization focusing on Small and Medium Scale Enterprises. The ERGP serves as an 'umbrella'; it is intended that detailed action plans and key performance indicators and targets for each of the 60 strategies contained in the ERGP will be developed by the end of April 2017. A Delivery Unit at the Presidency will oversee the implementation of the ERGP.

5. **The ERGP also recognizes that States (and Local Governments) have a critical – and often leading – role to play in many of the strategies outlined in the Plan.** The ERGP therefore indicates that it will encourage States to develop economic recovery plans that outline the costed initiatives they intend to undertake in line with the thematic areas' policy objectives laid out in the Plan.

6. **Kaduna State, with a population estimated at 8 million, is considered the gateway to Northern Nigeria, located along the Lagos-Kano corridor**, the main trade route between Lagos and Northern Nigeria, connecting the two largest cities in Nigeria. The main physical infrastructure supporting the corridor is Nigeria's primary North-South interstate road (see Figure 1 below). It is also a vital conduit for food supplies to neighboring countries. North-bound commodity flows include: rice, sugar, palm oil, fish, packed foods, fuel, fertilizer, cement and construction material. South-bound commodity flows includes: live cattle, maize, sorghum, millet, groundnuts, cashews, shea butter, cocoa, cotton and sesame. The northern belt of this corridor, connecting to Niger, consists of Kaduna, Kano, Katsina and Jigawa States, with an estimated population of 30 million. Kaduna and Kano States have a significant industrial tradition, with a strong agribusiness potential. The southern belt of the corridor consists of Lagos and Ogun States, with a population of 15 million, and is considered the industrial hub of the

[1] National Planning Commission, 2014, Nigeria's National Integrated Infrastructure Master Plan.

country, with a concentration of agricultural processing and other value added manufacturing, benefiting from the demand pull from the Lagos metropolitan area.

7. **Kaduna State belongs to the North West geopolitical zone of Nigeria – which has among the worst development indicators and the highest level of poverty countrywide in 2013[2].** A recent World Bank poverty assessment finds that poverty rates in Nigeria are significantly lower than official estimates. At the national level per capita terms, poverty rates declined from 46 percent in 2004 to 35.6 percent and 36.1 percent in 2011 in 2013, respectively. However, due to rapid population growth (close to 3 percent), the number of Nigerians living in poverty has not changed significantly: 63.7 million in 2004 versus 64.5 million in 2013. The official estimates were indicating a decline of only 2 percent from 64 percent to 62 percent between 2004 and 2010. Poverty rates in the North West have remained particularly high: 61.4 percent in 2004 and 59.1 percent in 2013. While parts of the South West and South-South States illustrate characteristics of a middle-income country and achieved important results with regard to poverty reduction, deep poverty and conflicts, instead, still afflict Northern States.

8. **Kaduna State epitomizes structural impediments to fiscal sustainability across Nigerian states, i.e. their dependency from fiscal transfers.** In June 2016, analysts[3] highlighted that 17 States (out of 36) had Internally Generated Revenues (IGR), in 2015, representing less than 10 percent of the Federal Account Allocations (May 2015-June 2016). This analysis thus estimated that around 15 States were facing the risk of bankruptcy in the current macro-economic environment[4]. More recent data from BudgIT[5] shows that for the year 2015, 6 states had IGR below 10 percent of their net Federal Account Allocations for 2015 (including Kaduna) and 18 states had IGR below 20 percent of the of the net Federal Account Allocations. The ERGP highlights that since 2011, total State government revenues have declined by 8 percent a year, while expenditures have increased by 4 percent a year. At the end of 2015, State expenditures exceeded revenues by approximately N. 1 trillion[6]. The inability of some States to meet their recurrent expenditure obligations, including salaries for civil servants, including health workers and teachers, has had a direct negative impact on individual well-being and general economic activity.

9. **The Federal Government granted two bail-outs to the States:** the first one took place in July 2015 (without conditions) and the second one, approved in May 2016, was predicated on the adoption of the Federal Government Fiscal Sustainability Plan entitled "Fiscal Framework for Sub-National Governments in Nigeria" (for a total amount of US$1.7 billion, with monthly disbursements over 12 month period)

10. **In that context, Kaduna State has been leading the reform efforts to improve fiscal sustainability, in line with the Federal Government Fiscal Sustainability Plan.** The Fiscal Sustainability Plan, agreed upon by State Governments, is built on five key strategic objectives – namely, Accountability & Transparency; Increase in Public Revenue; Rationalization of Public Expenditure; Public Financial Management Reforms and Sustainable Debt Management – and

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[2] In light of the Boko Haram insurgency and prevailing food crisis, levels of poverty in the North East are expected to have risen sharply since 2013.
[3] www.economicconfidential.com
[4] Kaduna State was not included in these 15 States.
[5] State of the States, Quick Factsheet 2016, BudgIT (BudgIT is a civic organisation "driven to make the Nigerian budget and public data more understandable and accessible across every literacy span").
[6] In Kaduna State though, revenue exceeded actual expenditure (2015 budget audited financial statements).

includes 22 recommended actions points. Kaduna State has already met several State Governments' commitments under the plan.

11. **The Kaduna State Government also adopted an ambitious Kaduna State Development Plan (2016-2020): Delivering on Jobs, Social Justice and Prosperity,** which stresses the importance of accelerating private investments, and private sector led growth, to create jobs and strengthen the fiscal sustainability of the state. The Plan focuses on four areas: economic development, social welfare, security & justice and governance, with the following vision:

- *Economic development*: Kaduna will become the destination for business investment and food basket for Northern Nigeria;
- *Social welfare*: Kaduna will ensure that all citizens have access to high quality, affordable healthcare and education;
- *Security & justice*: Kaduna will turn the tide on public perception of insecurity in the North, becoming a place where every citizen can live and move freely without harm;
- *Governance*: Kaduna will set the standard for transparent decision making, citizen involvement and a competent and responsive public service.

12. **The objectives of the Kaduna State Development Plan are consistent with the Federal Economic Recovery and Growth Plan and will contribute to its implementation**. The ERGP underlies that its success is predicated on the States adopting critical measures to ensure its realization, e.g. by ensuring the availability of land required to transform the agriculture sector, by improving business regulatory environment and streamlining taxes "to reduce the multiplicity of taxes that can deter critical business activity".

13. **In 2015, Kaduna State GDP was estimated at US$11.4 billion, with agriculture representing 37 percent; industry, 18 percent and services, 45 percent – with 81 percent of the population below 35.** A 2013 survey[7] estimated that Kaduna State counted 1.6 million micro-enterprises, representing 2.4 million jobs. This survey also estimated that Kaduna State counted 2,712 small enterprises (with fewer than 50 employees) and 170 medium enterprises (with 50 to 199 employees), representing a total of 114,132 jobs[8]. A 2010 survey estimated that 22 percent of small and medium enterprises (SMEs) were in the trade sector, 21 percent in manufacturing and 15 percent in the health and social sector. The 2014 Enterprise Surveys shows that the major constraints for firms in Kaduna State are electricity, corruption and political instability[9]. The 2014 Sub-National Doing Business report ranks Kaduna in the 15th position for Starting a Business, 32nd position for Dealing with Construction Permits, 24th position for Registering Property and 2nd position for Enforcing Contracts – out of 36 Nigerian cities.

14. **In that context, Kaduna State has embarked on a two-pronged strategy highlighted in the Kaduna State Development Plan.** First, aggressively attracting private investments to

[7] Undertaken by the National Bureau of Statistics (NBS) and the Small and Medium Enterprise Development Agency (SMEDAN).

[8] Overall, Nigeria counted 37 million micro-enterprises (representing 57.8 million jobs), as well as 68,168 small enterprises and 4,670 medium enterprises (representing 1.9 million jobs).

[9] Presidential and State elections (for Governors) took place respectively in March and April 2015 in Nigeria. Kaduna State suffered from deadly election-related and communal violence, following the April 2011 Presidential elections, with over 800 deaths. This can explain why "political instability" is identified as a major constraint in by 45 percent of firms in Kaduna State (while this is a major constraint for 22 percent of firms across Nigeria).

create jobs and increase internally generated revenues; second significantly improving fiscal management and accountability to ensure that the limited financial resources of the State are used efficiently to allow for the financing of human capital and physical assets, to further catalyze private investments.

II. Program Development Objective(s)

15. **The Program Development Objective is to improve the business enabling environment and strengthen fiscal management and accountability.** The Program supports the efforts of Kaduna State to improve its business enabling environment with the view to become a leading investment destination in Nigeria. According to the Kaduna State Development Plan, private investments are expected to play a major role in generating jobs and revenues for the State. Budget management is the main policy tool available to the state government (along with business regulation) to promote growth and economic development. So on one side, the Program supports the efforts of Kaduna State to significantly increase private investments for job creation and revenue generation; and on the other side, the Program supports Kaduna State to strengthen fiscal management and accountability to ensure that increasing (but still limited) revenues are spent as efficiently as possible, in order to increase the State capacity to invest in human capital and physical assets, and to catalyze private investments. Accountability underlies this strategy by building public (including investors') trust in government and ensuring that its actions and decisions are subject to public scrutiny and citizen engagement.

16. **Progress towards achieving the PDO will be measured by key results indicators that reflect the overall results areas of the Program. The detailed Results Framework, including intermediate results indicators, is provided in Annex 2.**

- Improvement in aggregate Doing Business performance in Kaduna State;
- Increased budget credibility;
- Increased fiscal accountability.

III. Program Description

17. **In alignment with the two pillars – Economic Development & Governance – of the Kaduna State Development Plan, the PforR focuses on the following two results areas:**

- Promoting private investments
- Strengthening fiscal management and accountability

Results area 1: Promoting private investments

18. **Under this results area, the PforR will support Kaduna State policy reform efforts to improve the enabling environment and increase private investments.** To support this reform agenda, Kaduna State Government established, in 2016, Kaduna Investment Promotion Agency (KADIPA), through a "Law to Establish the Kaduna Investment Promotion Agency and Other Matters Connected Therewith" (enacted on December 23rd, 2015). KADIPA has been established as a one-stop resource and coordination center for all investment related activities in

the State with a focus on (i) improving the State business enabling environment and (ii) attracting and facilitating new investment in the State.

19. **Under this results area, the PfoR will support transversal reforms to improve regulations affecting the entry and operations of small and medium enterprises**, using the Sub-National Doing Business reform areas as an entry point (starting a business, dealing with construction permits, registering property and enforcing contracts). KADIPA has already undertaken a process mapping for business licensing, business premises registration, access to land, construction permits and contract agreement vetting, with the view of reducing procedural delay and transaction cost. A circular will be issued to relevant MDAs (Ministries, Departments and Agencies) to streamline those procedures by April 2017.

20. **The PforR will also support improved investment policy and promotion:** it will support the strengthening of KADIPA to help attract and retain domestic and foreign investors to Kaduna State. In that context, the PfoR will support KADIPA's effort to develop out-growers/off-takers arrangements for agriculture investments, to ensure benefits sharing, as well as to increase agricultural productivity and foster job creation. The program will also support KADIPA to develop a local content strategy, to support local small and medium enterprises to provide goods and services to investors, and to ease access of the local workforce to job opportunities created by the investments. As part of its mandate to attract private investment, KADIPA also has the legal mandate to drive Public Private Partnerships (PPPs) in Kaduna State. The Program will support the development of the legal, regulatory and institutional framework for PPPs – as the Kaduna State Development Plan puts a major emphasis in fostering PPPs in Kaduna State across various sectors (energy, transport, water & sanitation, health).

21. **In parallel to the reform efforts aimed at simplifying the registration of property, the PforR will also support the Systematic Property Registration Program implemented by KADGIS** (Kaduna Geographical Information Services) in urban areas, as well as the strengthening of KADGIS capacity. KADGIS was established in 2016 following the enactment on December 23rd, 2015 of a "Law to Establish the Kaduna Geographic Information Service and Matters Connected Therewith", which transformed the Ministry of Lands, Survey and Country Planning into KADGIS. Systematic land titling and registration secure property rights, which can lead to higher level of investment and productivity under a sound governance environment. Property taxes are also potentially a major source of revenues for States. In that context, the PforR will include a focus on ensuring that Systematic Property Registration Program not only promotes income generation, but strengthens citizens' rights in an inclusive manner.

22. **Finally, and critically, the Program will support the development and implementation of a Land Acquisition and Resettlement Framework for Kaduna State** to ensure that land acquisition and resettlement (in particular, if required for private investments) is undertaken in line with established international good practices and that the shortcomings of the (Federal) 1978 Land Use Act are addressed at the Kaduna State level (see further details in Section IV. C). A major focus of the Program is to ensure shared benefits between private investors and surrounding communities.

Result Area 2: Strengthening fiscal management and accountability

23. **As highlighted Section II.A., a major focus of Kaduna State Development Plan is to increase private investments to create jobs and increase internally generated revenues. This strategy is underpinned by a strong focus on fiscal management and accountability, including citizens' engagement.** An increase in internally generated revenues – critically needed in the current macro-economic context in Nigeria – and increased budget credibility would in turn allow Kaduna State to effectively increase capital expenditures, which a focus on social sectors.

24. **Improving revenue generation.** Kaduna State has been focusing on ensuring that it improves tax collection by broadening the tax base and enforcing tax compliance of registered taxpayers. It has managed to significantly increase Internally Generated Revenue (IGR) in 2016, i.e. by 50 percent, even though IGR outturn remained unchanged at 50 percent as a result of over-optimistic revenue forecast in the appropriation law. The PforR has initiated a critical reform of tax administration, with enacted in the "Kaduna State Tax (Codification and Consolidation) Law" of March 1st, 2016 which both facilitates revenue mobilization and reduces the cost of compliance for tax payers by (i) prohibiting the collection of cash revenues (which prevents diversion of collected taxes) and promoting automation of tax collection; (ii) centralizing all revenue collection under the Kaduna Internal Revenue Service (KADIRS) which puts an end to tax collection by tax agents, a significant source of revenue diversion and extortion from taxpayers; (iii) simplifying tax payments by reducing the number of Local Government taxes from 52 to 18; and (iv) by introducing presumptive taxation for the informal sector. Consequently, the PforR supports revenue mobilization by incentivizing: 1) increased Internally Generated Revenue (IGR) outturn; and 2) the broadening of the tax base and improvement of tax collection. By doing so, it helps enhance fiscal sustainability of Kaduna state in two complementary ways: by reducing its dependence from fiscal transfers (from the federation account); and by increasing the credibility of its budget (and consequently the execution of capital expenditure which are generally and historically the variable of adjustment to low budget performance across the states).

25. **Increasing public investment management.** On the expenditure side, the Program will support the strengthening of public investment management to catalyze private sector investments. The Kaduna state government is committed to effectively rebalance budget expenditure to capital investment (which amounts to 60% of appropriations in 2017), but the achievement of this objective calls for a significant improvement of the performance of capital expenditure (whose execution rate already improved from 14% in 2014 and 25% in 2015 to over 50% in 2016)[10]. Further progress on capital expenditure outturn can only result from improvements along the whole expenditure chain, i.e. from budget preparation, to cash management, procurement and project management, including the timely payment of contractors. By institutionalizing citizens' feedback on capital projects, the government is also committed to improve the development effectiveness of expenditure. The Program will support the development and implementation of the Kaduna State Infrastructure Master Plan, building upon the Nigeria National Integrated Infrastructure Master Plan (National Planning Commission, 2014). The development of the Kaduna State Infrastructure Plan will take into account regional and spatial development considerations, such as the Lagos-Kano corridor. The Program will also

[10] It is not uncommon for capital expenditure to amount to more than 50 percent of total expenditure at appropriation stage across the states, and it was already the case in Kaduna under the previous government, but actual capital expenditure rarely amount to such a percentage due to their low performance (24 percent in 2014 in Kaduna).

support the improvement of public investment preparation cycle (from planning and prioritization to budgeting) and implementation (until completion and evaluation), including by strengthening the effectiveness of procurement. It supports the enforcement of the new procurement legal framework enacted on June 1, 2016 under the responsibility of the Kaduna State Public Procurement Authority, in order to improve competitiveness, cost effectiveness, public disclosure of contract awards, and the streamlining of procedural delays. The Program incentivizes the improved performance hence development effectiveness of appropriated capital expenditure, since the Kaduna state government is committed to increase the share of education and other social sectors (with 34% of capital expenditure appropriated in 2017 to education): in that regard, the PforR should contribute to the government program of rehabilitation of over 4,000 schools to foster pupils enrollment. It will support the operationalization of the capital project Monitoring & Evaluation system introduced under the aegis of the Ministry of Budget and Planning as a social accountability mechanism "*allowing everyone in Kaduna State to check on the progress of government projects through a simple, phone-based platform named the Eyes and Ears project*" as characterized by the Governor in his budget speech in October 2016.

26. **Fiscal accountability**. The Kaduna state government is strongly committed to fiscal transparency as a first step towards open government. It has also initiated the production of statistical information to inform policy making and fiscal decisions: a general household survey, a survey of the Gross State Product, an Energy audit and a demographic survey have been conducted in 2016 to provide baseline information on the state development challenge. Whereas Kaduna was ranked among the worst performers on budget transparency across Nigerian states in 2015, the government has disclosed since then a broad range of budget documents, including on appropriations for local governments. Accordingly, the PforR supports fiscal accountability in three main regards: it incentivizes (1) the strengthening of external auditing, (2) public scrutiny on budget performance (both at state and local government level) and (3) government responsiveness to citizens' feedback on public investments; and it also incentivizes enhanced budget credibility, both from a revenue perspective and for capital expenditure. The PforR also operationalizes critical Public Financial Management reforms supported by other World Bank projects: a Budget and Treasury Management Information System (BATMIS) has been developed under the World Bank-funded Public Sector Governance Reform and Development Project and will capture revenue collection to improve cash management. And the proposed State Fiscal Reform Results Based Financing (to be approved in FY18) will also help strengthen fiscal discipline. Meanwhile, the Program helps the Kaduna state government meet its commitments under the Fiscal Sustainability Plan agreed upon between the federal and state governments in 2016. The Kaduna State Government is also committed to emulate the National Action Plan on Open Government, i.e. to open budgeting and contracting, which will further strengthen fiscal transparency (through tax transparency, open budgeting and open contracting).

IV. Initial Environmental and Social Screening

27. **In terms of environmental and social risk management, the proposed Program will be compliant with the policies and procedures defined in the Bank Policy for Program-for-Results.** Activities that are judged to be likely to have significant adverse impacts on the environment and/or on affected people are not eligible for financing and will be excluded from the Program.

28. **The Program is expected to have a positive impact on environmental and social aspects in Kaduna State.** The Program aims to ensure that Kaduna State successfully attract private investors in a sustainable manner. The Program will support Kaduna State to balance efforts at aggressively attracting private investors and environment & social impacts. A key tenet under the Program is that sound environment and social practices will further enhance Kaduna State attractiveness for the private sector, as it will minimize potential conflicts with communities, as well as conflict between pastoralists and farmers. The Program includes a focus on improving the systems for land acquisition and resettlement, at the State level, considering the shortcomings of the Land Use Act at the Federal level. The Program will also ensure that the principles set in the Voluntary Guidelines on the Responsible Tenure of Land, Fisheries and Forests in the context of National Food Security are applied for large scale agricultural investments. The Program will also include capacity strengthening for KEPA (Kaduna Environment Protection Agency), as it should play a key role in ensuring that private investors are complying with the prevailing environment standards.

29. **Key Environment and Social Risks.** While the legal, regulatory and institutional framework to manage environment risks is considered satisfactory (based on the World Bank experience with the Rural Access and Mobility Project and the Commercial Agriculture Development Project), the key risk is the capacity of the Kaduna Environment Protection Agency (KEPA) to enforce environment regulations. With regards to social risks, the major risks relate to involuntary resettlement and conflicts. Recent World Bank analyses have highlighted key issues related to the legal framework for land in Nigeria: (i) documentation or spatial information concerning existing rights is lacking; (ii) the legal status of common areas is uncertain; (iii) compulsory acquisition processes and compensation standards are not consistent with international best practice; (iv) reliance on compulsory acquisition may limit the potential involvement of local communities as genuine partners in an investment; (v) benefit arrangements may be vaguely defined and constrained by weak community capacity to negotiate; (vi) there is weak capacity in State Government to conduct land acquisition and reallocation efficiently and fairly and (vii) there is a dearth of analytical tools to help guide government allocation for sustainable investments. Recognizing the significant shortcomings of the land legal framework in Nigeria, this Program provides a unique opportunity to address the identified issues at the State level, as a demonstration effect – as the complexity of revising the (Federal) Land Use Act, which is enshrined in the Nigerian Constitution, is widely recognized.

30. **An Environment and Social System Assessment (ESSA) will be prepared to assess the range of environmental and social impacts that may be associated with the program as well as Kaduna State capacity for environment and social management.** The ESSA will contain an action plan for Kaduna State Government containing measures to avoid, minimize or mitigate the impacts and risks. The ESSA will be based on a review of the legal, regulatory and institutional framework related to environmental and social matters, including an assessment of Kaduna State capacity to handle social and environmental risks and experiences with implementation of safeguards from past World Bank projects (i.e. Rural Access and Mobility Project and Commercial Agriculture Development Project). The results of the ESSA will inform the design of the Program. The ESSA will be disclosed in draft, State level consultations will be organized and the final version of the ESSA results will be made public before appraisal (planned for April 2017).

V. Tentative financing

Source:		($m.)
Borrower/Recipient		140
IBRD		
IDA		350
Others (specify)		
	Total	490

VI. Contact point

World Bank
Contact: Guillemette Jaffrin
Title: Lead Private Sector Specialist
Tel: +234 703 583 0641
Email: gjaffrin@worldbank.org

Borrower/Client/Recipient
Contact: Aliyu Ahmed
Title: Director, International Economic Relations
Tel:
Email:

Implementing Agencies
Contact: Mohammed Hayatuddeen
Title: Head Project Financial Management Unit, Office of the Accountant General, Kaduna State
Tel: +234 8037005094
Email: hayatudeen11@yahoo.com

VII. For more information contact:

The InfoShop
The World Bank
1818 H Street, NW
Washington, D.C. 20433
Telephone: (202) 458-4500
Fax: (202) 522-1500
Web: http://www.worldbank.org/infoshop