



STATES FISCAL TRANSPARENCY ACCOUNTABILITY AND SUSTAINABILITY (PforR)
PEER LEARNING EVENT ON STRENGTHENING INSTITUTIONAL ARRANGEMENTS
AND
MONITORING SYSTEMS FOR REFORM DELIVERY

Tuesday 23rd March 2021



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DATA, EVIDENCE AND INFORMATION GATHERING PROCESS



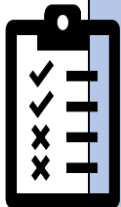
2018 and 2019 APA Reports were examined to ascertain States' performance



Identified top 10 performing States achieving between 19 and 16 DLRs across 2018 and 2019 APA

A survey was conducted covering the following areas;

- Institutional arrangement for Programme delivery.
- Administrative support and resources available to drive performance.
- Progress and Performance monitoring.
- Critical success factors.
- Residual challenges and lessons to learn.



Electronic questionnaires were administered to respondents (including the Honorable Commissioners of Finance and State Focal persons) from the top performing States.





2018/2019 ANNUAL PERFORMANCE ASSESSMENTS (APAs): How have States Fared?

- 2018 and 2019 APAs Original DLIs 1-9 results
- 2020 New COVID-19 responsive DLIs 11-13 results

The overall Programme targets for results and disbursements so far have been exceeded.

- ❑ States strengthened performance on the original DLIs between 2018 and 2019.
- ❑ States performed very strongly on the new COVID-19 responsive DLIs to date.
- ❑ The Original Programme For Results financing of USD 700 million is almost fully disbursed.
- ❑ The next set of verified results will be financed from the USD 750 million Additional Financing.

Programme DLIs	Performance Year	Verification and Disbursement Status	# States Receiving Grants	Total USD Million
2018 APA (Original DLIs 1-9)	2018	Verified Disbursed April 2020	24 States	120.60
2019 APA (Original DLIs 1-9)	2019	Verified, Disbursed Dec 2020	32 States	239.60
New COVID-19 DLI 13 (13.1 Amended 2020 Budget)	2020	Verified, Disbursed Oct 2020	35 States	175.00
New COVID-19 DLI 11 (11.1 Tax Compliance Relief)	2020	Verified, Disbursed Dec 2020	35 States	87.50
New COVID-19 DLI 12 (12.1 Emergency procurement)	2020	Verified To be Disbursed February 2021	28 States	70.00
2020 APA (Original DLIs 1-9)	2020	To be verified, disbursed Q4 CY2021		
New DLIs 10-13 Results	2021	To be verified, disbursed Q4 CY2021		
2021 APA (Original DLIs 1-9)	2021	To be verified, disbursed Q3 CY2022		
Total Disbursement from Original PforR Financing USD 700 million				692.70

2021 is the last performance year for States i.e. results linked to grants are all to be achieved by end 2021.

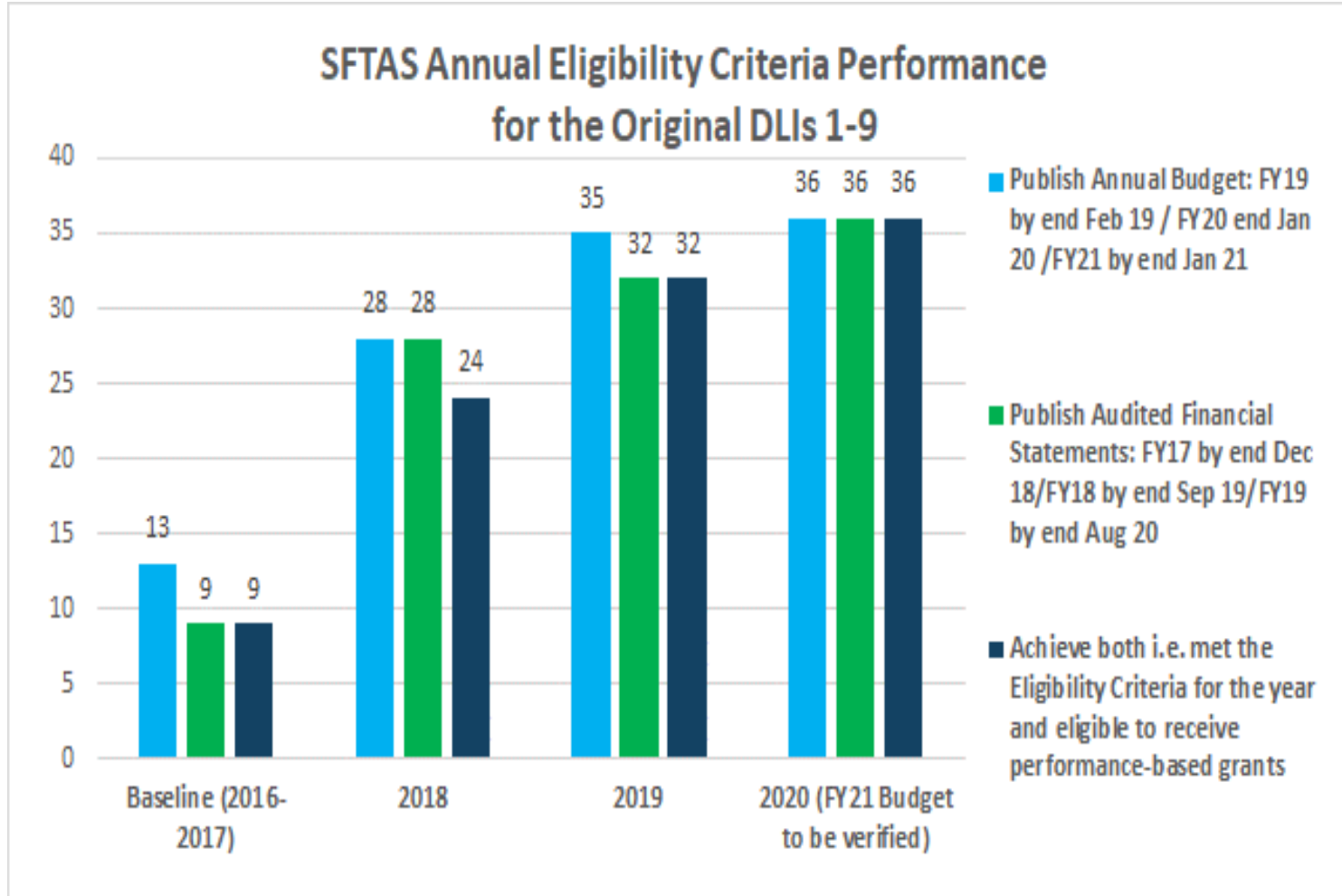
Questions for the Programme for PCU, TA implementing agencies and partners to ASK?

1. Which States are performing well in terms of achieving the results? Which States have made strong improvements over time? Why? What can we learn from them?
2. Which States are lagging after the 2018 and 2019 APAs? Why? Which States to focus TA efforts on?
3. Which DLIs are being achieved by most States? Why?
4. Which DLIs have been difficult to achieve? Why? Which ones to focus TA efforts on?

Questions for Individual States to ASK themselves:

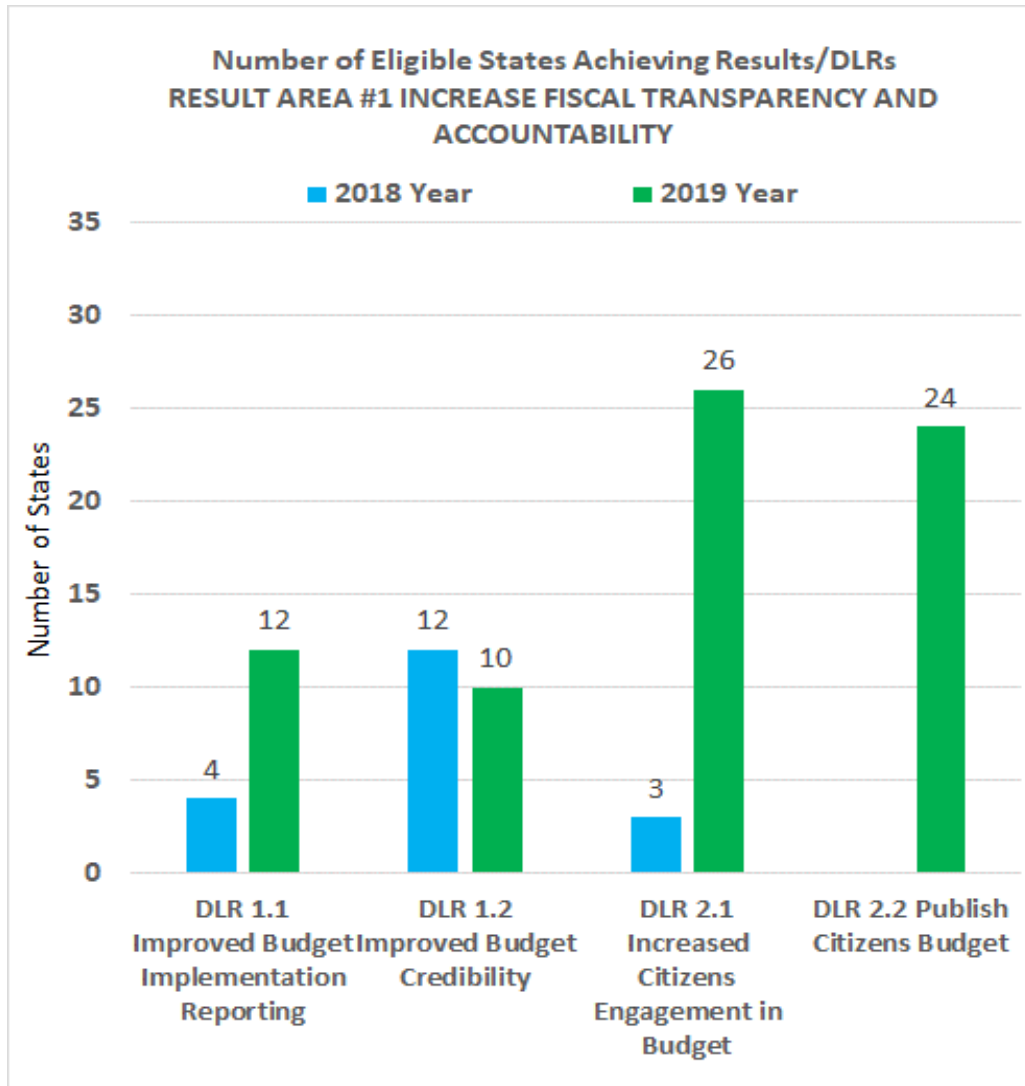
1. How have we performed overall? Have we improved over time? How is our performance relative to other States? Why?
2. Which DLIs have we not yet achieved? Why? Are they generally difficult or have other States managed to achieve them?
3. How do we improve our performance for the 2021 APA and on the 2021 New COVID-19 responsive DLIs 10-13 results?
 - What technical assistance can we utilize? From Whom? When?
 - How do we strengthen our internal institutional arrangements for implementation, monitoring and accountability?
 - Which of our peers can we learn from on specific DLIs and on overall performance?

Annual Eligibility Criteria performance has strengthened across Programme years.



- All 36 States met the EC for the 2020 New COVID-19 responsive DLRs/results (FY19 AFS published by end Aug 2020).
- All 36 States on track to meet the EC for the 2020 APA/Original DLIs (FY21 budgets to be verified for NCOA compliance) which is also the EC for the 2021 New COVID-19 responsive DLRs/results.

Result Area #1: Increase fiscal transparency and accountability.

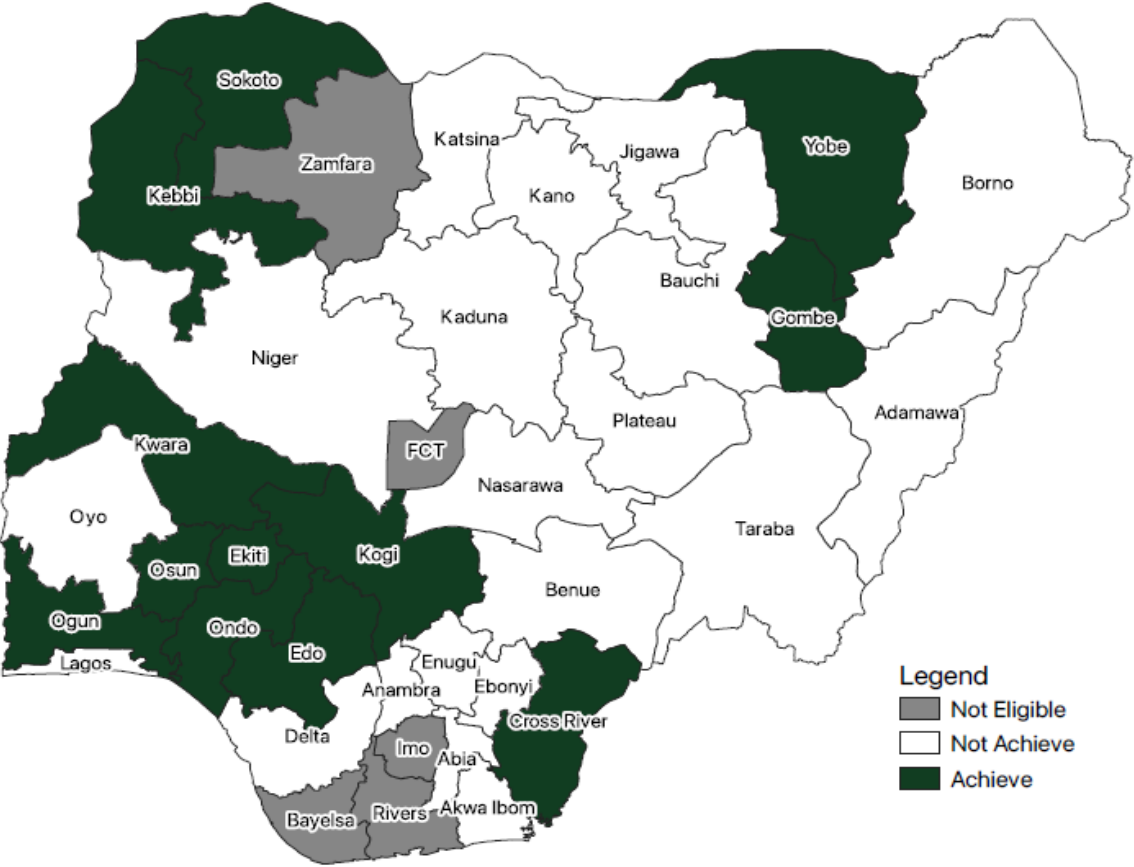


- ❑ **DLR 1.1:** Significant improvement in 2019 but still only one third of States achieving the result for timely quarterly budget execution reporting.
- ❑ **DLR 1.2:** No improvement in 2019 and less than one third of States achieving the result for reduced budget deviation.
- ❑ **DLRs 2.1 and 2.2:** Two-thirds of States achieved the results in 2019.

DLRs 1.1 and 1.2: Which States achieved these DLRs in 2019?

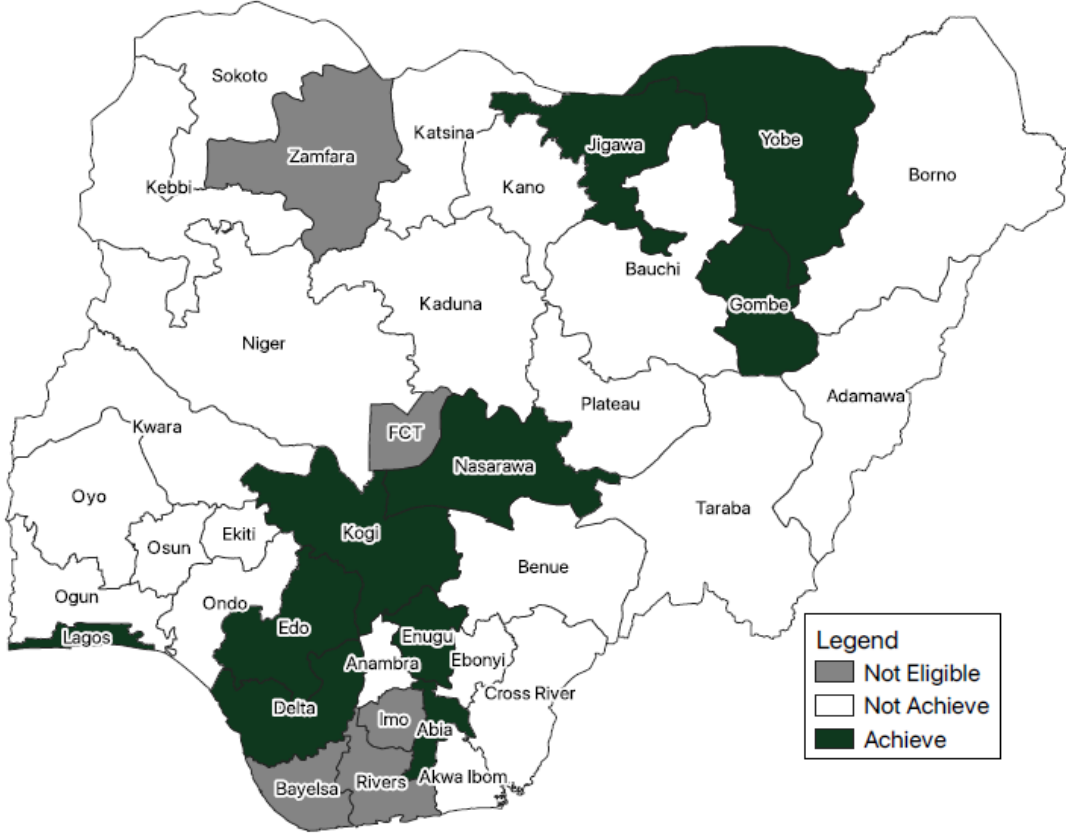
DLR 1.1: Improved Budget Implementation Reporting

DLR 1.1

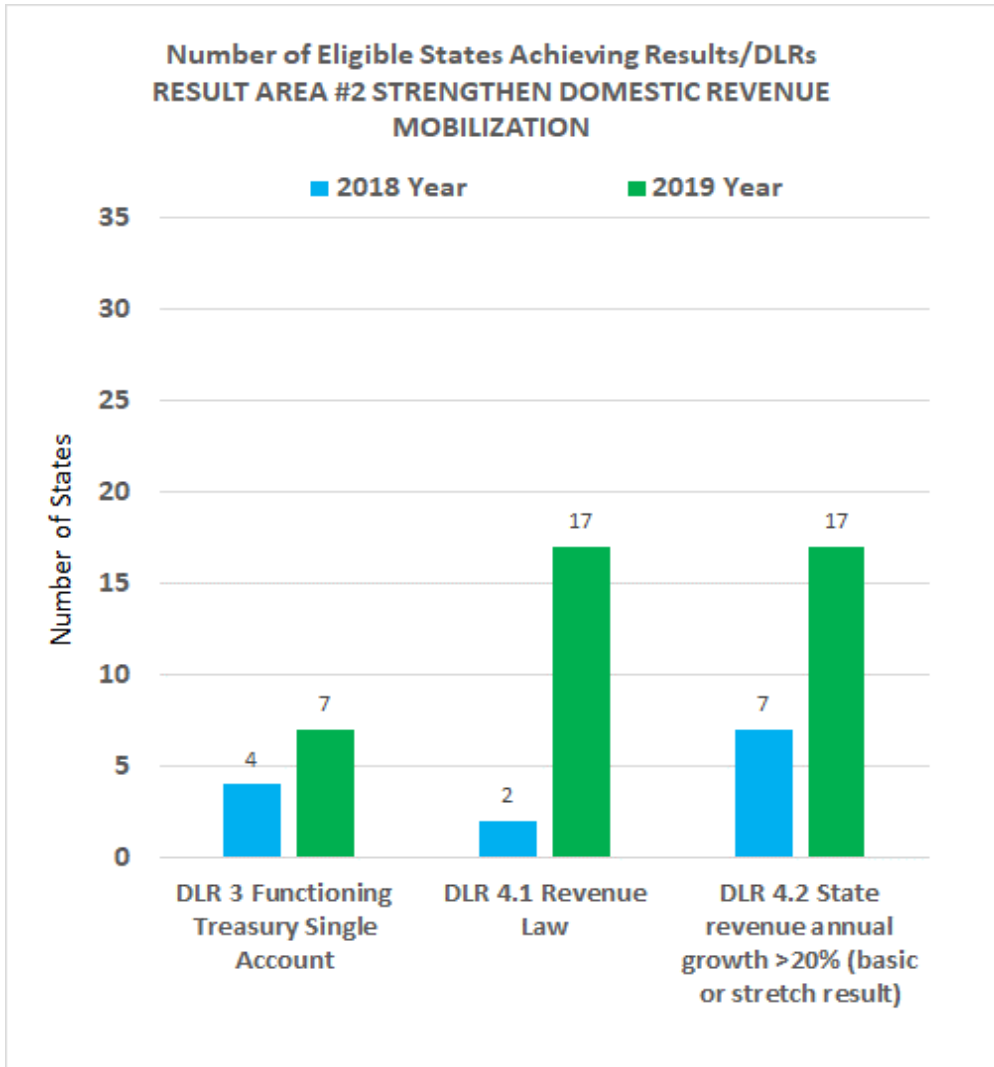


DLR 1.2: Improved Budget Credibility

DLR 1.2



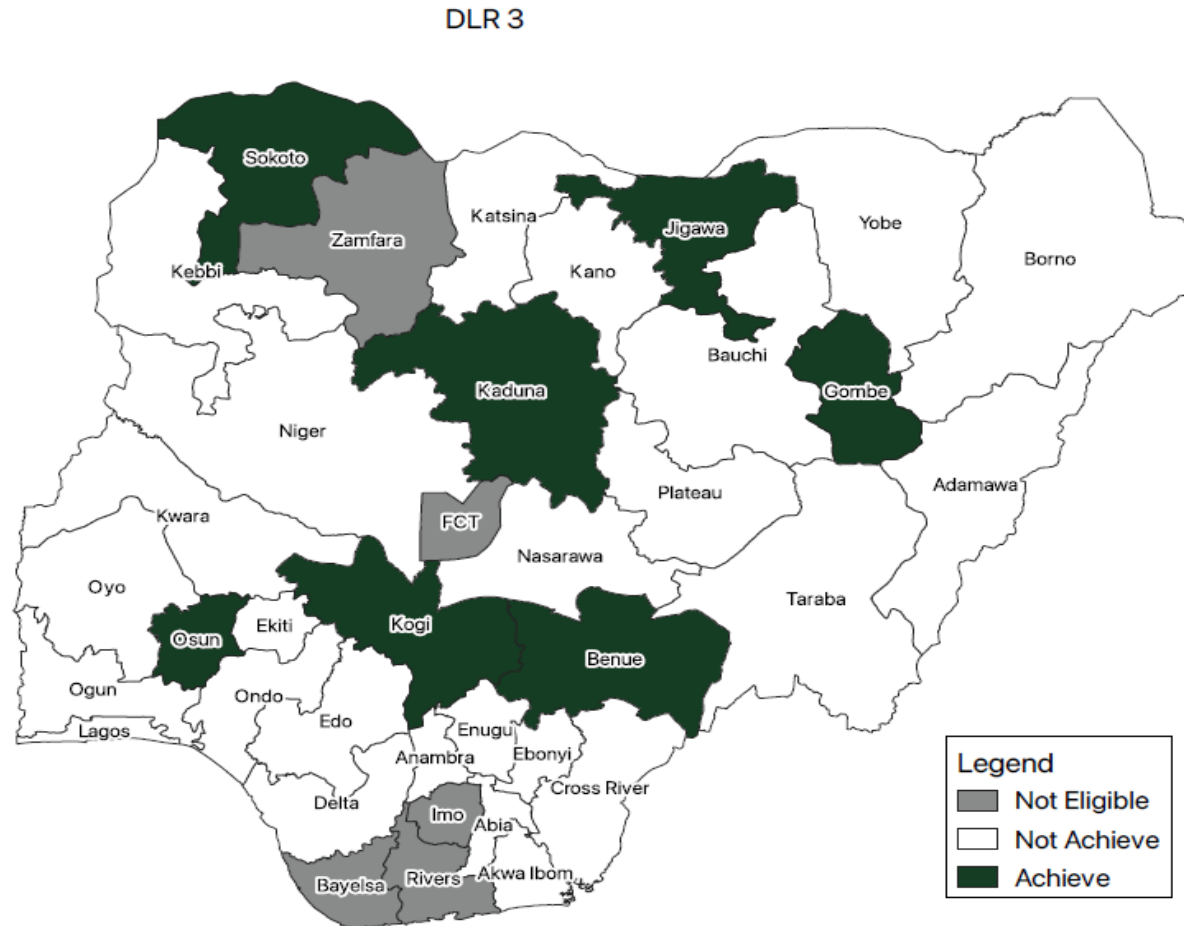
Result Area #2: Strengthen domestic revenue mobilization.



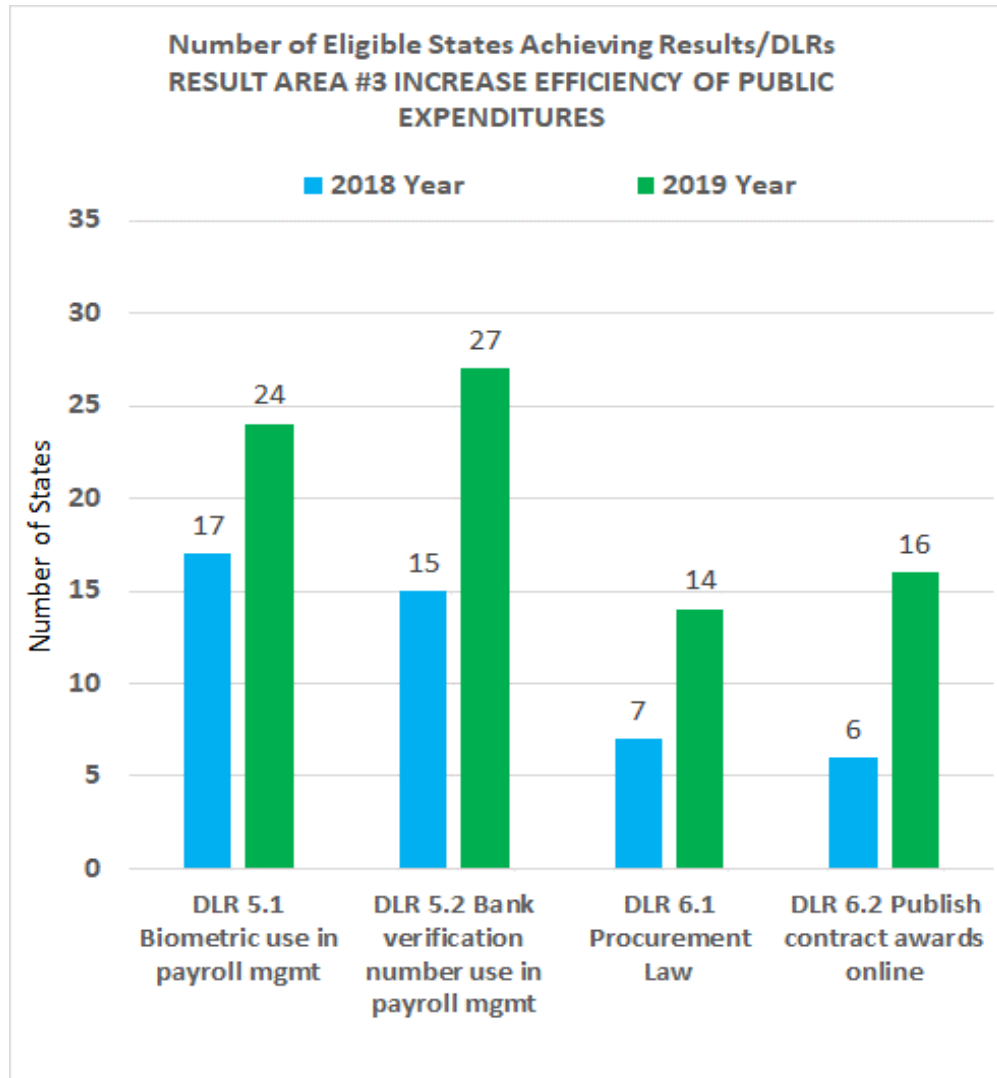
- DLR 3:** This result continues to have the lowest number of States achieving the result (FAAC revenues do not through the TSA, no cash management strategy approved).
- DLR 4.1:** Significant improvement in 2019 with nearly half of States achieving the result on the consolidated revenue code in the 2019 APA (verified laws passed up to Sep 2020). The cumulative total is 19 States.
- DLR 4.2:** Significant improvement in 2019 with nearly half of States achieving basic (6 State) or stretch (11 States) targets for annual IGR growth.

DLR 3: Which States achieved this DLR in 2019?

DLR 3: Functioning Single Treasury Account

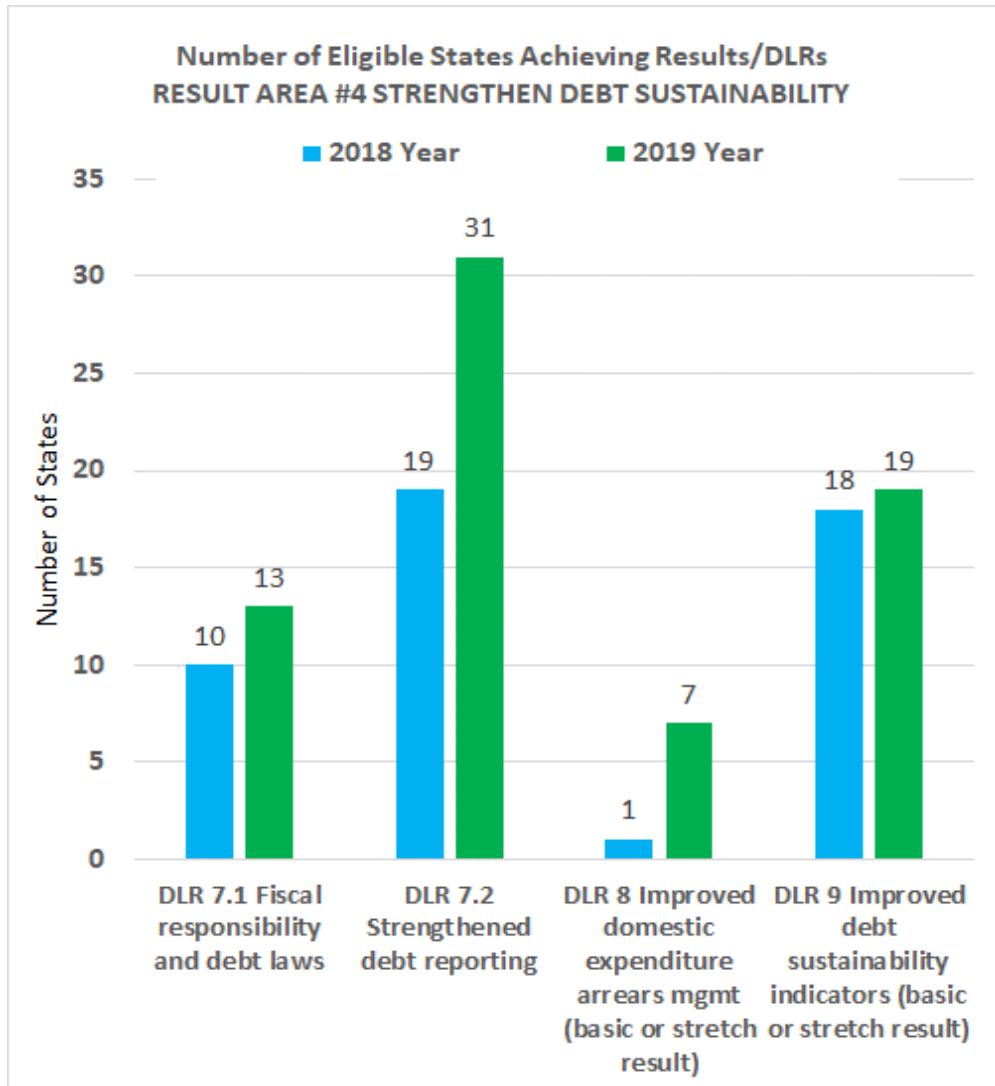


Result Area #3: Increase efficiency in public expenditure.



- DLR 5.1 and 5.2:** Two-thirds of States achieved these results in 2019 - addressing payroll fraud through linking biometric data and BVN to payroll.
- DLR 6.1:** Significant improvement in 2019 with more than one-third of States achieving the result on the public procurement law in the 2019 APA (verified laws passed up to Sep 2020). The cumulative total is 21 States.
- DLR 6.2:** Significant improvement in 2019 with nearly half of States achieving the result of publishing contract awards data online.

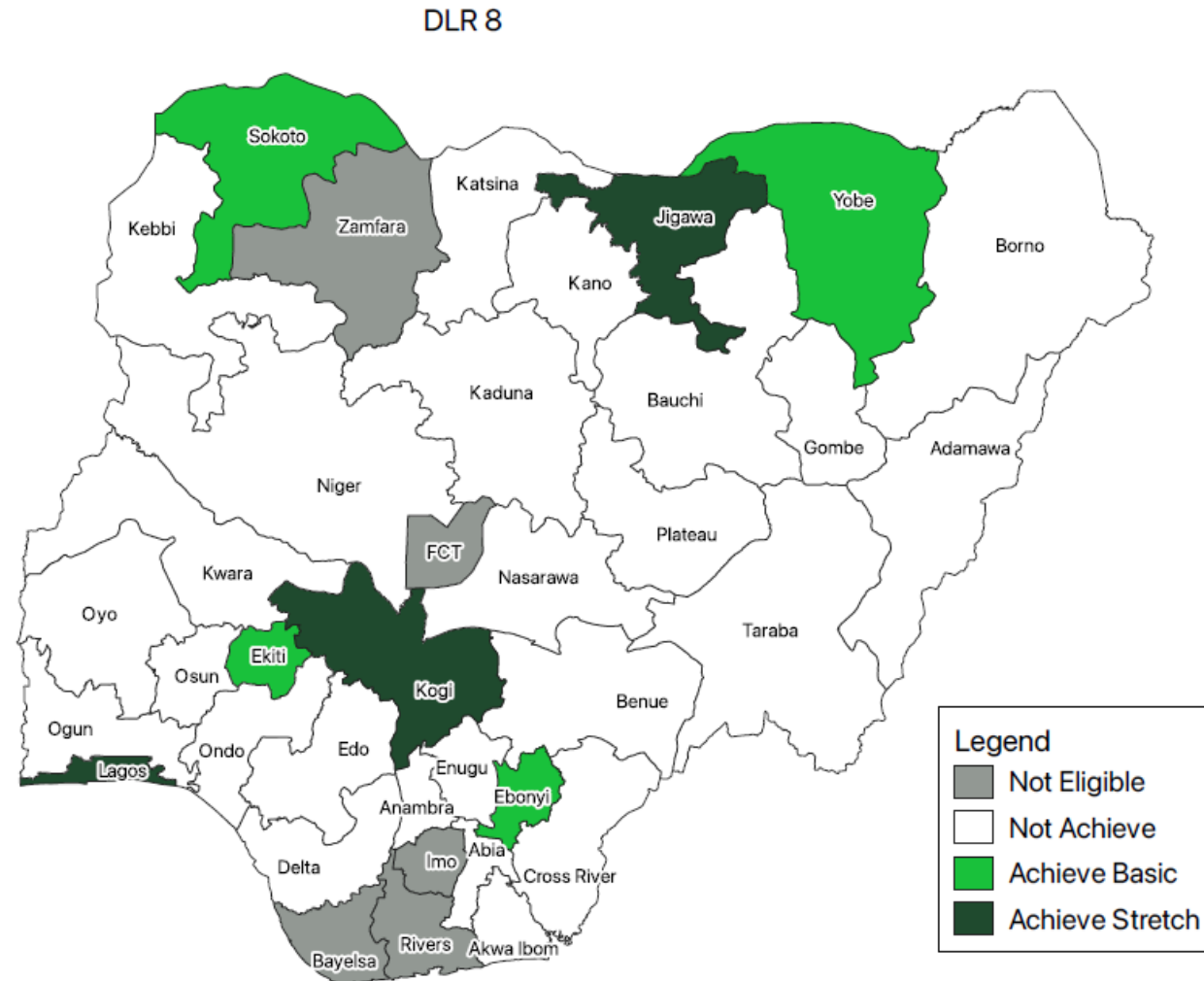
Result Area #4: Strengthen debt management and sustainability.



- ❑ **DLR 7.1:** One-third of States achieved result on the fiscal responsibility and public debt laws in the 2019 APA (verified laws passed up to Sep 2020). The cumulative total is 23 States.
- ❑ **DLR 7.2:** Further improvement in 2019 so nearly all eligible States achieved the result of timely quarterly debt reporting – *but remaining issue of discrepancy of debt figures with CBN records.*
- ❑ **DLR 8:** Improvement observed in 2019 but still one of the results with the fewest States achieving it.
- ❑ **DLR 9:** Half of States achieved this result in both years.

DLR 8: Which States achieved this DLR in 2019?

DLR 8: Improved domestic expenditure arrears management





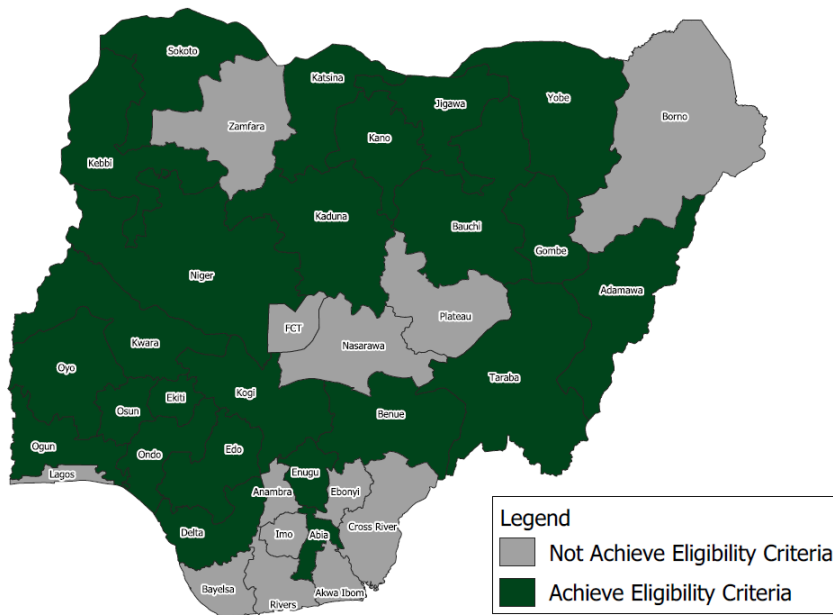
ANNUAL ELIGIBILITY CRITERIA ACHIEVEMENT



- SFTAS has become a National Programme -

- ❑ 24 States were eligible in 2018 and were also eligible in 2019 (no step backwards).
- ❑ A further 8 States were eligible in 2019 to take it to 32 States in total.
- ❑ All 36 States on track to be eligible in 2020 (having published online IPSAS-compliant 2019 AFS by 31 August 2020 – verified and having published online FY21 Budget with NCOA by 31 January 2021 – to be verified).

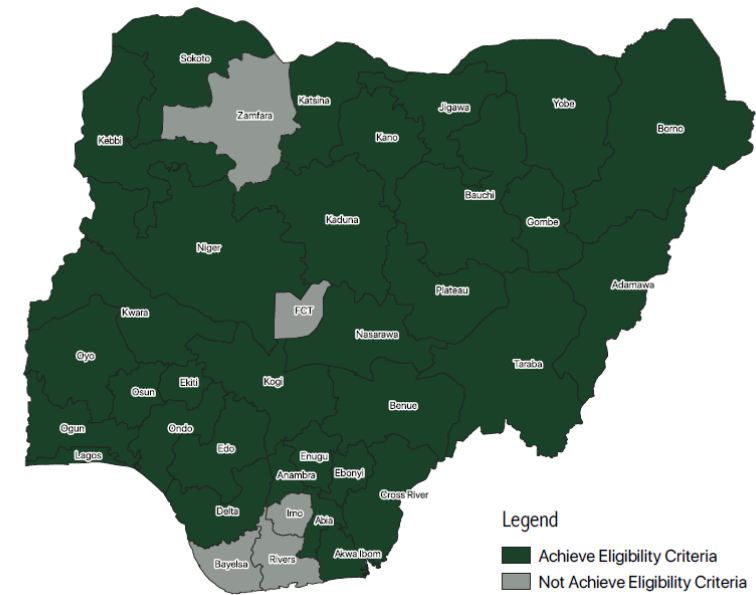
2018: 24 Eligible States



2018 Eligibility Criteria:

- Publication online by Feb 28, 2019 for FY2019 Budget
- Publication online by Dec 31, 2018 for FY2017 Audited Financial Statements

2019: 32 Eligible States



2019 Eligibility Criteria:

- Publication online by Jan 31, 2020 for FY20 Budget
- Publication online by Sep 30, 2019 for FY2018 Audited Financial Statements

States improved their performance between 2018 and 2019.

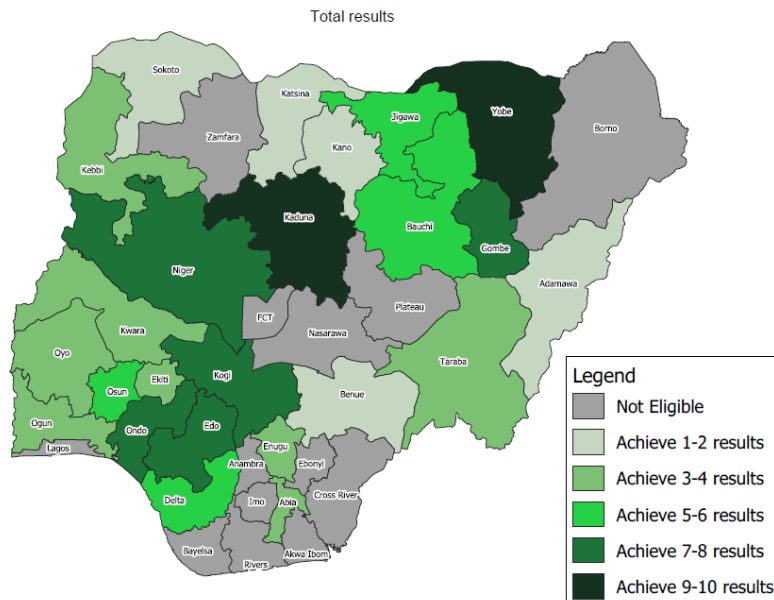
2018

- ❑ Average/median results was 5.
- ❑ **Top States (> 7 results) in 2018: Yobe (8) and Kaduna (9).**

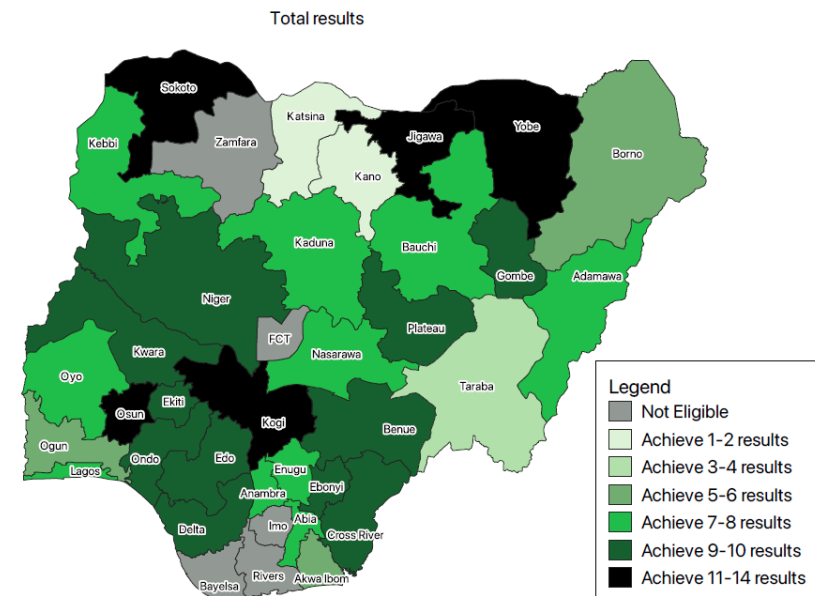
2019

- ❑ Only three out of the 24 eligible states in 2018 did not improve in 2019 in terms of number of results.
- ❑ **Most improved States are Jigawa (from 6 to 12 results), Benue (from 2 to 10 results) and Sokoto (from 3 to 14 results)**
- ❑ Average/median results was 8.5.
- ❑ **Some States performing above avg. in 2019 were not eligible in 2018 (Plateau (9 result), Cross River and Ebonyi (10 results))**
- ❑ **Top States (> 10 results) in 2019: Osun, Yobe (11), Jigawa, Kogi (12) and Sokoto (14).**

**2018: 24 Eligible States
Achieving on average 5 results**



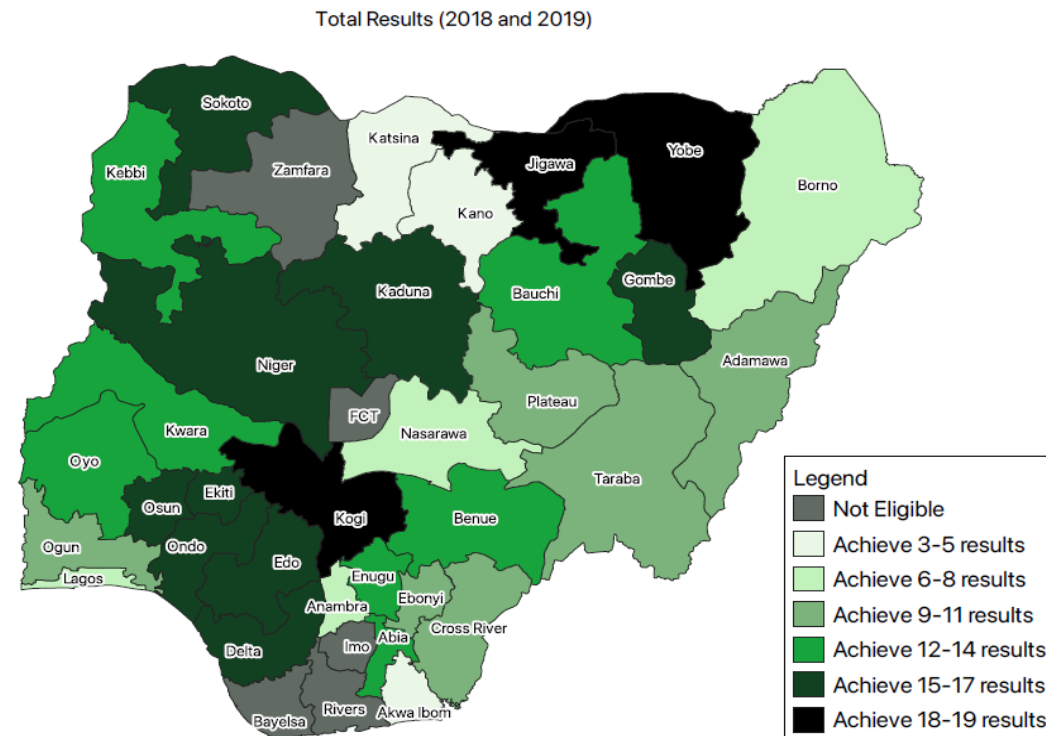
**2019: 32 Eligible States
Achieving on average 8 results**



Total number of results in the 2018 and 2019 APAs (Original DLIs achieved by State)

- ❑ Average/median results achieved in total for both 2018 and 2019 APA: 12
- ❑ Top States across both years (>16 results): Edo, Ondo, Osun, Sokoto (17 results), Jigawa (18), Kogi and Yobe (19 results)

Total number of DLRs/results for the Original DLIs 1-9 achieved in the 2018 and 2019 APAs



S/N	STATES	ORIGINAL DLIs 1 to 9			
		Total Number of 2018 DLR/Results ACHIEVED	Total Number of 2019 DLR/Results ACHIEVED	TOTAL 2018 AND 2019 DLR/Results ACHIEVED	Change between 2018 and 2019
1	ABIA	5	7	12	2
2	ADAMAWA	3	7	10	4
3	AKWA IBOM		5	5	
4	ANAMBRA		8	8	
5	BAUCHI	6	8	14	2
6	BAYELSA				
7	BENUE	2	10	12	8
8	BORNO		6	6	
9	CROSS RIVER		10	10	
10	DELTA	6	9	15	3
11	EBONYI		10	10	
12	EDO	7	10	17	3
13	EKITI	5	10	15	5
14	ENUGU	5	8	13	3
15	GOMBE	7	9	16	2
16	IMO				
17	JIGAWA	6	12	18	6
18	KADUNA	9	7	16	-2
19	KANO	2	2	4	0
20	KATSINA	1	2	3	1
21	KEBBI	4	8	12	4
22	KOGI	7	12	19	5
23	KWARA	5	9	14	4
24	LAGOS		7	7	
25	NASARAWA		7	7	
26	NIGER	7	9	16	2
27	OGUN	4	6	10	2
28	ONDO	7	10	17	3
29	OSUN	6	11	17	5
30	OYO	5	7	12	2
31	PLATEAU		9	9	
32	RIVERS				
33	SOKOTO	3	14	17	11
34	TARABA	5	4	9	-1
35	YOBE	8	11	19	3
36	ZAMFARA				
TOTAL RESULTS FOR ELIGIBLE STATES		125	264	389	77.0
# ELIGIBLE STATE		24	32	32	24
PER ELIGIBLE STATE					
Average/Mean results		5.2	8.3	12.2	3.2
Minimum results		1.0	2.0	3.0	-2.0
25th percentile/bottom quarter results		4.0	7.0	9.0	2.0
50th percentile/Median results		5	8.5	12	3
75th percentile/top quarter results		7	10	16	4.25
Maximum results		9	14	19	11

**Total number of DLRs/results
for the Original DLIs 1-9
achieved in the 2018 and 2019
APAs
by State**

**Not Eligible/did not meet Annual
Eligibility Criteria**

**States that performed above the
median/average state**

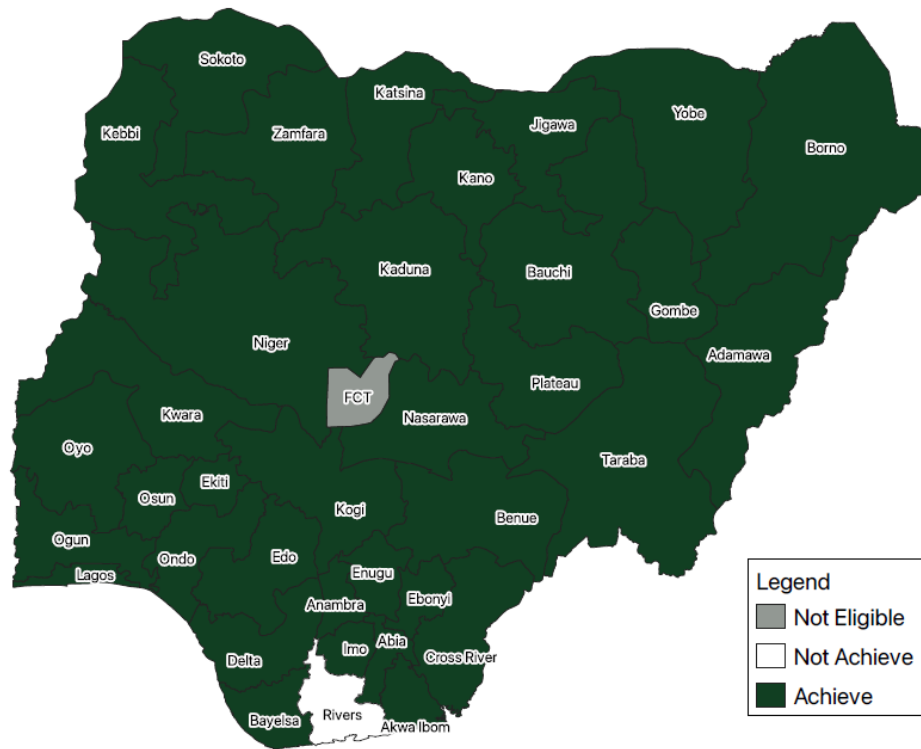
**States that performed same as the top
quarter of states**

Top performing States

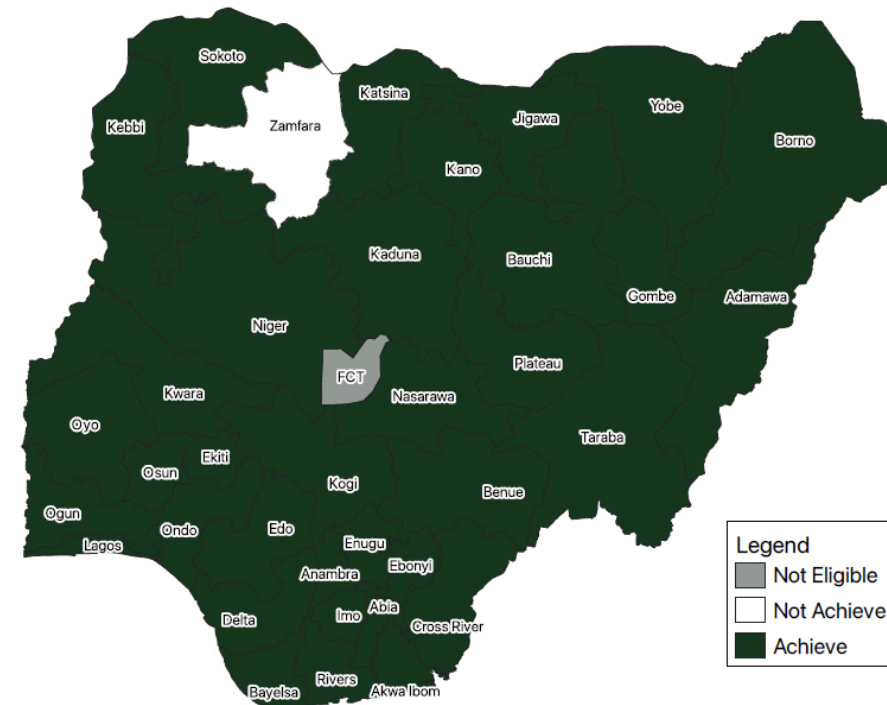
For the NEW COVID-19 Responsive DLIs, States have performed very strongly to date...

Question for the Programme and States: Why has performance been much stronger than for the original DLIs? *Intensive engagement + Timeliness and relevance of the TA + Size of Grants + Urgency + Ease of Implementation?*

DLI 13.1 Amended 2019 Covid-Responsive Budget

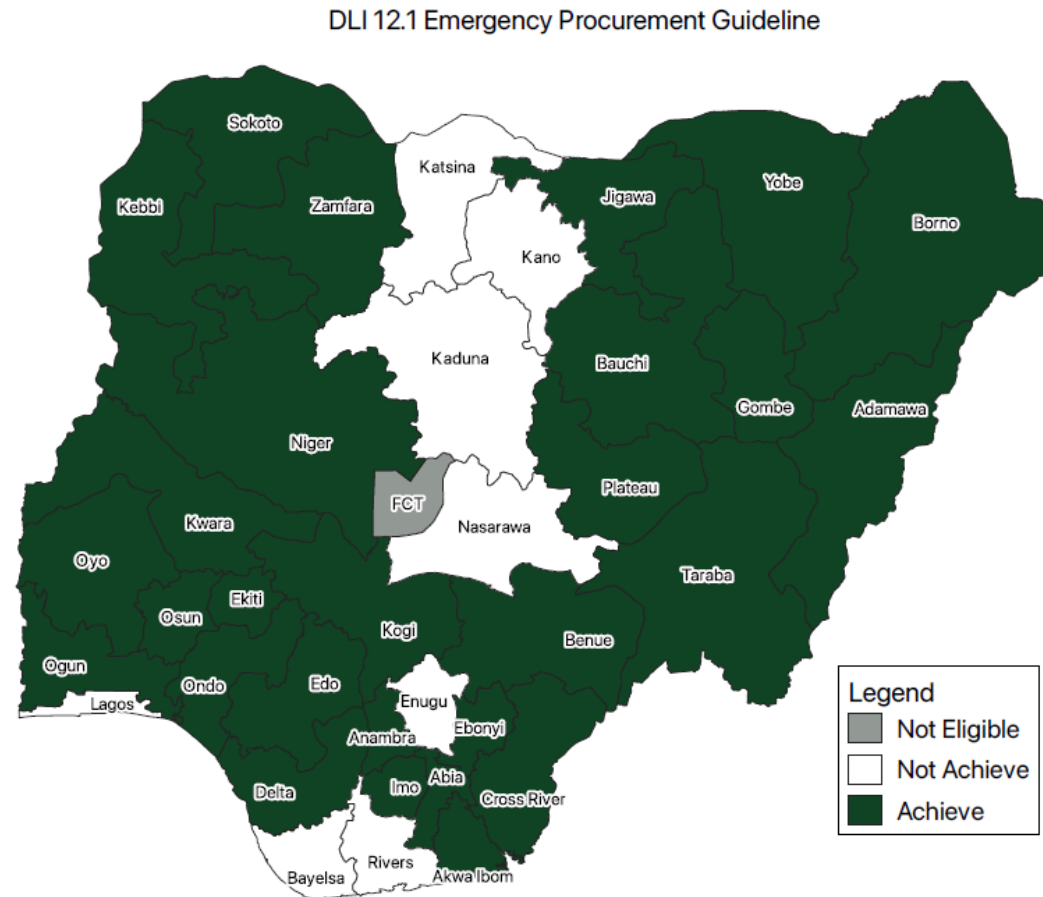


DLI 11.1: Structured Tax Compliance Relief



...Although 8 States did not achieve DLI 12.1

Question for the Programme and States: Although 28 States achieved this DLI, why did 8 States not achieve the DLI (by not meeting the content requirements of the guidelines in the VP)?





OVERVIEW OF INSTITUTIONAL ARRANGEMENTS AND MONITORING SYSTEMS FOR REFORM DELIVERY



Institutional arrangements

The State Commissioner of Finance (or the State Commissioner of Budget and Planning) to be the State SFTAS Programme lead.

- a. A **State steering committee** for SFTAS to be constituted.
- b. Assign **two focal persons**, reporting to the State SFTAS Programme lead/Chair:
 - One for the PforR component.
 - One for the TA component.

The State SFTAS Programme lead will be the Chair of the committee and will chair regular coordination meetings.



Key responsibilities of the State steering committee

- Approving the annual state SFTAS action plan and capacity building activities;
- Monitoring progress of the annual action plans and reviewing annual performance assessment results by the IVA;
- Recommend and take remedial actions to improve the state's performance;
- Reporting on progress and annual performance results to the State Governor.



Membership of the State steering committee:

Includes representation from the key MDAs responsible for achieving the DLIs - e.g:

- Ministries of Finance, Budget and Planning.
- Debt Department.
- State (Board of) Internal Revenue Service.
- Accountant General.
- Auditor General.
- Public Procurement Agency.



INSTITUTIONAL ARRANGEMENTS AND MONITORING SYSTEMS THAT WORK

1 Steering Committee Set Up



- Chaired by Commissioners of Finance or Budget and Planning (*in some cases is being Chaired by the Deputy Governor*).
- Committee arrangements are in line with the POM recommendations.
- Adaptation of Verification Protocol into localised Strategies and Action Plans shared with MDAs.
- Synergy and Inter-Agency Cooperation (including the legislature).

2 High Level Support & Ownership

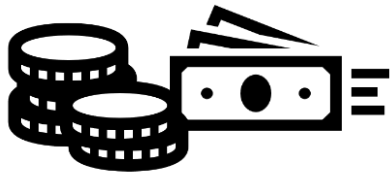


- Regular (usually monthly) briefings to the Governor or State Executive Council.
- High-level representation of participating MDAs at the steering committee meetings.
- The reporting system for SFTAS is centralized with all focal MDAs reporting to and going through the Steering committee.
- Effective use of SFTAS Focal Points for smooth communication and information flows from the PCU, IVA and implementation partners and agencies.



INSTITUTIONAL ARRANGEMENTS AND MONITORING SYSTEMS THAT WORK

3 Programme Action Funding



- Dedicated budget under the MOF to support SFTAS work by the steering committee.
- Timely release of funds for Programme reform action/activity.

5 ICT Support



- Basic ICT infrastructure arrangements provided for Focal MDAs to leverage on remote technical assistance and meet reform actions or requirements in time (Centralised Virtual Meeting Rooms, Zoom subscriptions paid, Internet modems provided).
- Dedicated Officers to support ICT requirements of the Programme.
- Due attention to SFTAS online publication requirements.

4 Incentivised Environment



- Public recognition, promotion or bonus to officers active on the Programme.
- MDAs sometimes get a share of disbursed grants accruing to their DLIs.



INSTITUTIONAL ARRANGEMENTS AND MONITORING SYSTEMS THAT WORK

6 Progress Monitoring & Reporting



- Dedicated officers in MDAs to track reform action(s) & follow-up.
- Use of Programme calendar & checklists for tracking State readiness to meet EC/DLR deadlines.
- Dissemination of APA results & conduct of periodic performance review meetings at steering committee and MDA level.

7 Leveraging on Technical Assistance



- Timely request for Support from TA Partners (NGF, DMO, OGP, PCU, PSIN).
- Where local consultants are engaged, State ensures delivered output(s) is cleared with TA partners/agencies for quality assurance before submission for APA.



COMMON ADMINISTRATIVE CHALLENGES, MISTAKES AND WRONG ASSUMPTIONS BY STATES



ADMINISTRATIVE CHALLENGES/WRONG ASSUMPTIONS BY STATES

RESULTS	CHALLENGES/MISTAKES/WRONG ASSUMPTIONS
DLI 1.1 In-year quarterly budget implementation reports published on average within 6 weeks of each quarter-end to enable timely budget management	<ul style="list-style-type: none"> <input type="checkbox"/> Some States expect the IVA to round figures downwards – e.g. submissions in an average of 6.1 weeks should be rounded down to 6 weeks. <input type="checkbox"/> Wrong presentation of Quarterly Budget Implementation Report (QBIR). <input type="checkbox"/> The amounts in the original and/or supplementary budgets are not stated.
DLI 1.2 FY[2019] deviation from total budget expenditure is less than [25]%	<ul style="list-style-type: none"> <input type="checkbox"/> Some States expect the IVA to use their revised annual budget for the calculation of performance deviation. <input type="checkbox"/> Some States expect the IVA to take account of unexpected events that affected their budget outturn.
DLI 2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget	<ul style="list-style-type: none"> <input type="checkbox"/> Some States did not fully understand the requirements of the DLR. e.g. the requirement to have attendance by LGA Officials. <input type="checkbox"/> One State ensured attendance by people from all 3 Senatorial districts but was unable to prove LGA official attended.



ADMINISTRATIVE CHALLENGES/WRONG ASSUMPTIONS BY STATES

RESULTS	CHALLENGES/MISTAKES/WRONG ASSUMPTIONS
DLI 2.2 Citizens' budget based on approved FY19 state budget published online by end April 2019	<p>Some States did not ensure all 5 criteria for the content of the Citizen's budget were met. i.e.</p> <ul style="list-style-type: none"> <input type="checkbox"/> A simple explanation of the annual budget/citizen's budget. <input type="checkbox"/> Breakdown of revenues and expenditures <input type="checkbox"/> Disclosure of Budget deficit and how it will be financed. <input type="checkbox"/> Sectoral Allocation (MDA by MDA) <input type="checkbox"/> The top 5 Projects to be financed
DLI 3: Improved cash management and reduced revenue leakages through implementation of State TSA	<ul style="list-style-type: none"> <input type="checkbox"/> Some States present their IGR Account as the TSA but only a small percentage of the State's finances flow through the account. <input type="checkbox"/> Some States present more than one Account group as the TSA.
DLI 4.1: State implementing a consolidated state revenue code - covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published.	<ul style="list-style-type: none"> <input type="checkbox"/> Some States did not fully understand the requirement to have a revenue law and code (with rates and tariffs for all State and LGAs sources) that are approved by the legislature and published online. <input type="checkbox"/> Several States struggled to meet the detailed requirements in full.
DLI 4.2: Annual nominal IGR growth rate meets target	<ul style="list-style-type: none"> <input type="checkbox"/> Some States did not fully understand the need to exclude non-IGR items from their IGR. This may mean the States are not monitoring IGR collection correctly for the purpose of the DLI.



ADMINISTRATIVE CHALLENGES/WRONG ASSUMPTIONS BY STATES

RESULTS	CHALLENGES/MISTAKES/WRONG ASSUMPTIONS
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	<ul style="list-style-type: none"> <input type="checkbox"/> Several States struggled to provide conclusive evidence for various reasons. E.g. the IT consultant's report is not available, the exercise was never concluded, identified ghost workers are yet to be removed from payroll etc. <input type="checkbox"/> Some States overlook the fact that the target percentage increases each year.
DLI 6.2: Publish contract award information above a threshold set out in the Operations Manual for 2019 on a monthly basis in OCDS format on [the State website/on the online portal]	<ul style="list-style-type: none"> <input type="checkbox"/> Several States did not fully populate the portal/website. Names of suppliers, contract amounts etc. were missing. <input type="checkbox"/> Some key MDAs that definitely would have carried out major procurements in the year had no procurements listed. <input type="checkbox"/> Some States assume that the IVA will not check the content of the website and compare with other (hard copy) procurement records.
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears	<ul style="list-style-type: none"> <input type="checkbox"/> Many States are yet to properly attempt this DLI although quite a number have made some effort. <input type="checkbox"/> There's a perception that it is a difficult DLI to achieve. <input type="checkbox"/> Some States published their Arrears Clearance Framework late in the year.



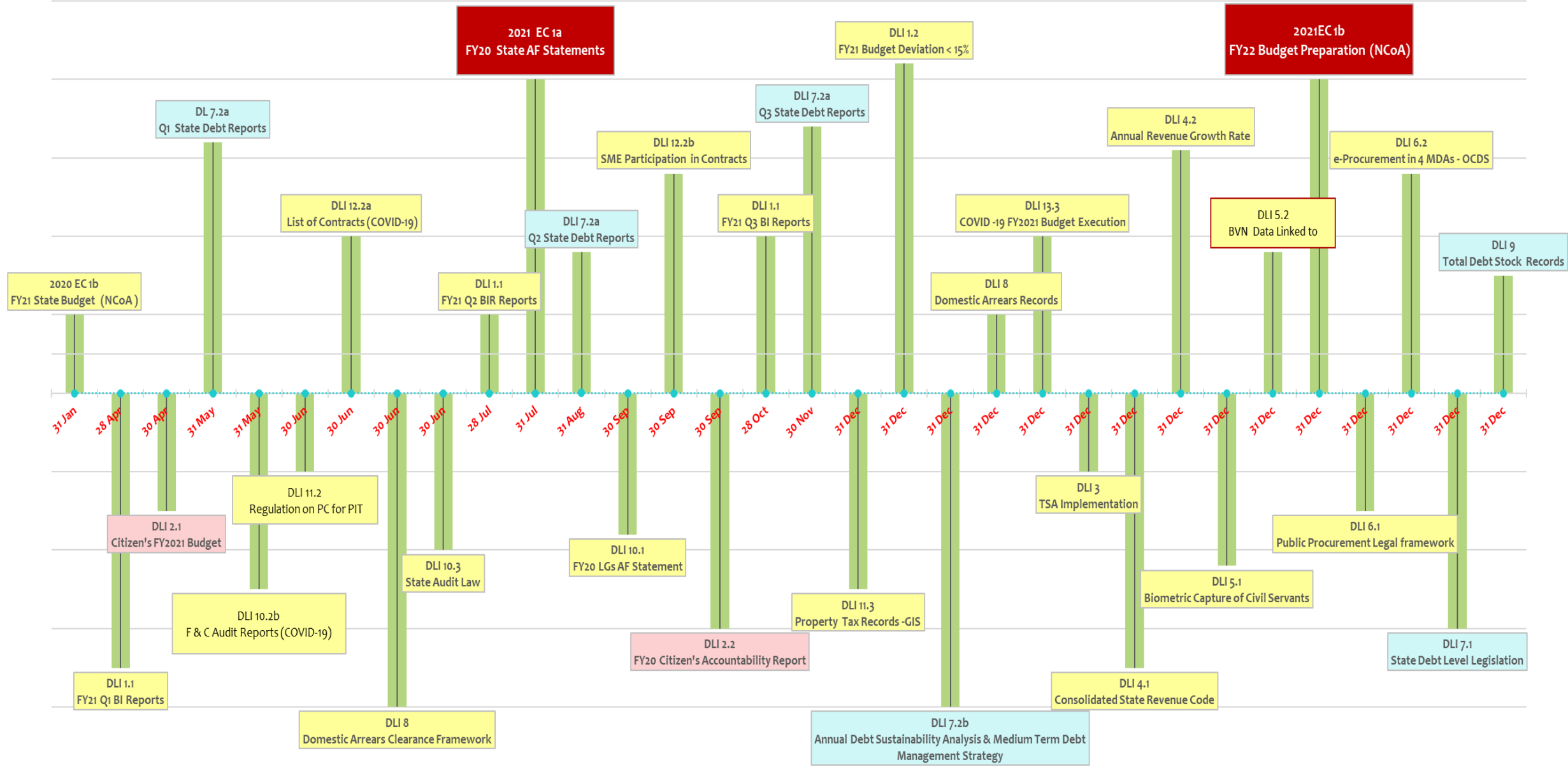
ADMINISTRATIVE CHALLENGES/WRONG ASSUMPTIONS BY STATES

RESULTS	CHALLENGES/MISTAKES/WRONG ASSUMPTIONS
<p>DLI 9: Average monthly debt service deduction is < 40% of gross FAAC allocation for FY [2019]</p> <p>AND</p> <p>Total debt stock at end Dec [2019] as a share of total revenue for FY [2019] meets target:</p> <p>-Basic target: < [140%]</p> <p>-Stretch target: < [115%]</p>	<ul style="list-style-type: none"> <input type="checkbox"/> States need to reconcile their domestic debt records with the FMoFB&NP and CBN (and update the DMO). <input type="checkbox"/> There were several instances of unexplained or unreconciled difference between what the States present for domestic debt and the records held by the FGN. <i>A reconciliation process led by the NGF is being implemented for 2020 APA.</i>
<p>Additional Financing DLIs</p> <p>DLI 11.1 – Structure Tax Compliance relief</p> <p>DLI 12.1 – Emergency Procurement Guidelines</p>	<ul style="list-style-type: none"> <input type="checkbox"/> Some States did not properly address the requirements of both results (attention to detail) <input type="checkbox"/> Some States did not adhere to the deadlines and asked for this to be waived. <input type="checkbox"/> Some States were very slow to provide the necessary evidence leading to concerns over authenticity.



NEW TOOLS TO FACILITATE DELIVERY

2021 SFTAS DLI TIMELINES TRACKER



SFTAS PROGRAMME TRACKER



SFTAS TA SUPPORT AND APA DEADLINES-FY 2021

S/N	DLI	Area of Support	SFTAS APA Deadlines	TA Support Deadlines	Support Agency	Key Actions and Milestones for States		
1.	DLI 1.1	Preparation & Publication Q1- Q4 FY2021 Budget Implementation Reports under IPSAS format (within 4 weeks after each quarter)	28-Apr 2021 28-Jul 2021 28-Oct 2021 28-Jan 2022	25-Oct 2021	NGF	1-Mar 2021 – 28 Apr 2021 <ul style="list-style-type: none"> Prepare Q1 budget execution report. Send documents for NGF desk review. Attend NGF technical walkthrough session (where applicable) and reflect recommendations. Finalise Q1 budget execution report Upload BIR Online and share link with the PCU, IVA and NGF by 28th April 2021. 	29 Apr 2021 - 28 Jul 2021 <ul style="list-style-type: none"> Prepare Q2 budget execution report. Send documents for NGF desk review. Reflect recommendations on Q2 report. Finalise Q2 budget execution report. Upload BIR Online and share link with the PCU, IVA and NGF by 28th Jul 2021 	29 Jul 2021 – 28 Jan 2022 <ul style="list-style-type: none"> Prepare Q3 budget execution report. Send documents for NGF desk review. Reflect recommendations on Q3 report. Finalise Q3 budget execution report. Upload BIR Online and share link with the PCU, IVA and NGF by 28th October 2021. Prepare Q4 budget execution report. Send documents for NGF desk review. Reflect recommendations on Q4 report. Finalise Q4 budget execution report. Upload BIR Online and share link with the PCU, IVA and NGF by 28th January 2022.
2.	DLI 2.1b	Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms	30-Apr 2021	15-Apr 2021	OGP	1 Jan 2021 - 16 Apr 2021 <ul style="list-style-type: none"> Request for TA Support in preparing Citizens Budget and functional feedback mechanism. Prepare Citizen's budget based on the approved 2021 Budget. Send to OGP for further review. Reflect review recommendations. 	1 Mar 2021– 15 Apr 2021 <ul style="list-style-type: none"> Finalize Citizen's budget in the format as specified in the Citizen Budget User Manual and Excel Template. Deploy a functional online feedback and response mechanism. 	16 - 30 Apr 2021 <ul style="list-style-type: none"> Publish Approved FY2021 Citizen's Budget by 30th April 2021. Share link with the OGP, PCU, IVA and NGF.
3.	DLI 7.2	Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021	31-May 2021 31-Aug 2021 31-Nov 2021 28-Feb 2022	25-Nov 2021	DMO	1 -Apr-25 May 2021 <ul style="list-style-type: none"> Prepare Q1 State Debt Report. Send documents for DMO desk review. Attend DMO technical walkthrough session (where applicable) and reflect recommendations. Finalise Q1 State Debt report Upload Q 1 State debt report Online by 31st May 2021 Share link with the PCU, IVA and DMO 	1-Jul-25 Aug 2021 <ul style="list-style-type: none"> Prepare Q2 State Debt Report. Send documents for DMO desk review. Attend DMO technical walkthrough session (where applicable) and reflect recommendations. Finalise Q2 State Debt report Upload Q 2 State debt report Online by 31st August 2021 Share link with the PCU, IVA and DMO 	1-Oct-25 Nov 2021 <ul style="list-style-type: none"> Prepare Q3 State Debt Report. Send documents for DMO desk review. Attend DMO technical walkthrough session (where applicable) and reflect recommendations. Finalise Q3 State Debt report Upload Q 3 State debt report Online by 31st November 2021 Share link with the PCU, IVA and DMO Finalise Q4 State Debt report and Upload Q 4 State debt report Online by 28th February 2022.

STEERING COMMITTEE ACTION PLANNING TEMPLATE

SAMPLE

(THIS TEMPLATE IS FOR STATE SFTAS STEERING COMMITTEE FOR TRACKING DECISIONS AND TASK ASSIGNED TO MDAs/PERSONS)

KEY ACTIONS IN LINE WITH EC/DLR(S) APA REQUIREMENTS



THIS LOGO WAS JUST USED AS SAMPLE AND SHOULD BE REPLACED WITH YOUR STATE'S LOGO

XXX STATE SFTAS STEERING COMMITTEE PROGRAMME MANAGEMENT TRACKER

S/N	ELIGIBILITY CRITERIA (EC)/ DISBURSEMENT LINKED RESULT (DLR)	DECISIONS TAKEN	IMMEDIATE NEXT STEP(S)	RESPONSIBLE MDA/OFFICER	DEADLINE FOR EC/DLR	DEADLINE FOR EXECUTING DECISION	REMARKS
1.	Enactment and implementation of State Audit Law (DLR 10.3)	Review existing law in line with the VP, draft an amendment bill and submit to NGF for review.	<ul style="list-style-type: none"> o Consultative meeting with relevant MDAs o Develop draft audit bill 	Ministry of Justice <i>Focal contact-</i> State & LG Audit Offices <i>Focal contact-</i> Ministry of Finance <i>Focal contact-</i> Head of Service <i>Focal contact-</i>	30 th June 2021	20 th April 2021	
2.	Issue regulation prohibiting, on a prospective basis, the contracting of private consultants for the assessment and collection of personal income tax and mandating that	Develop draft regulation and submit to NGF for review.	<ul style="list-style-type: none"> o Consultative meeting with relevant MDAs. o Develop draft regulation. 	Ministry of Justice <i>Focal contact-</i> State Internal Revenue Service <i>Focal contact-</i> Ministry of Finance <i>Focal contact-</i>	30 th June	29 th April 2021	

MDA REPORTING TEMPLATE



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XXX MDA REPORT

[DD MM YY]

THIS TEMPLATE IS FOR SFTAS FOCAL MDA(S) TO REPORT TO THEIR SFTAS STEERING COMMITTEES.

Coordinating MDA(s)



- o State Auditor General
- o State Ministry of Finance, Budget and Planning
- o Ministry of Justice

REPORTING SHOULD PER DLR(S)



Disbursement Linked Result (DLR)

Enactment and implementation of State Audit Law (DLR 10.3)



Submission

Deadline: 30th April 2021

HIGHLIGHTS OF THE REQUIREMENTS OF THE EC/DLR(S) ASSIGNED TO THE MDA(S)

REQUIREMENT(S)

S/N	Requirement	Status (X or ✓)
1.	Enactment or amendment of the State Audit Law granting operational and financial autonomy* to the Offices of Auditors-General at the State and Local Government Levels, or existing legislation fully meeting requirement.	X
2.	Resources provided for implementation of financial autonomy by inclusion of provisions in the FY2021 budget for funding of the Offices of States and Local Governments Auditors-General in line with provisions of the new, existing or amended State Audit Law.	X
3.	Actions taken for implementation of operational autonomy provisions of the State Audit Law by issuance of instructions by the State Head of Service or the Secretary to the State Government by June 30, 2021	x

BACKGROUND OF ASSIGNMENT

Provide an overview of the MDA(s) mandate on the assigned deliverable and how the related reform(DLR) will help improve the over PFM system of the State. Max 120 words

UPDATE ON SPECIFIC DELIVERABLES

S/N	Specific Deliverables	Assigned Deadline	Status Update	Estimate Delivery Date
(A.) DLR 10.3: Enactment and implementation of State Audit Law				
1.	Set up consultative session with relevant MDAs to discuss deliverable and SFTAS verification protocols	[dd/mm/yy]	In progress, meeting scheduled for next week, 23 rd March 2021	DD/MM/YY
2.	Develop draft Audit law for State and LG			
3.	Submit draft audit bill to NGF for technical review			
4.	Implement recommendations and submit revised version to the NGF for final technical review			
5.	Submit final draft of bill to SHTA			
6.	Upload passed law on the dedicated website for SFTAS upload			
7.	State Head of Service or the Secretary to the State Government to issue instruction or regulation requesting the implementation of operational autonomy provisions of the State Audit Law			

Contact Us for Support

Nigeria Governors' Forum (NGF)

Olanrewaju Ajogbasile

Mobile: +2349083411461

Email: oajogbasile@ngf.org.ng

Solomon Affun

Mobile: +2348099455800

Email: Saffun@ngf.org.ng