

SFTAS PROGRAMME DISBURSEMENT-LINKED INDICATORS/RESULTS DEADLINES CALENDAR MARCH 2021 TO FEBRUARY 2022

Notes`

1. This calendar covers the 2021 Eligibility Criteria deadlines, 2021 DLRs/results for the Original DLIs 1 to 9 AND the 2021 DLRs/results for the NEW COVID-19 responsive DLIs 10 to 13 where the deadlines fall between March 2021 to February 2022.
2. This calendar is based on the SFTAS verification protocols v5.0 issued December 2020 with two anticipated changes for DLIs 8 and 11.3, which will be reflected in the next version of the verification protocols to be issued April 2021. Anytime the verification protocols are updated, States are asked to check that this deadlines calendar remain accurate.
3. Any DLRs/results requiring online publication of data/documents require them to remain online after the deadline indefinitely.

EC/DLI	Disbursement-linked results (DLRs)/Results	DLR DEADLINES	MAR 2021	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN 2022	Feb 2022
DLI 1.1	FY21 quarterly budget implementation reports published on average within 4 weeks of quarter end to enable timely budget management	28 Apr 21, 28 Jul 21, 28 Oct 21, 28 Jan 22		Q1 FY21 BER			Q2 FY21 BER			Q3 FY21 BER			Q4 FY21 BER	
DLI 2.1	Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms; AND	30-Apr-21												
	Citizens' inputs from formal public consultations are published online, along with the proposed FY22 budget	31-Jan-22												
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-21, 31 Aug 21, 30 Nov 21, 28 Feb 2022			Q1 FY21 debt			Q2 FY21 debt			Q3 FY21 debt			Q4 FY21 debt
	Annual state debt sustainability analysis and Medium-term debt management strategy published	31-Dec-21										DSA MTDS		
DLI 10.2b	Published Q1 FY 2021 dedicated financial and compliance audit reports covering their COVID-19 response and recovery program expenditures	31-May-21			Q1 FY21 audit									

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DLI 8	<i>Interim deadline: Established (meaning approved by the appropriate authority) and published online a domestic expenditure arrears clearance framework (ACF) by the 30th June 2021</i>	Originally 31-Mar-21, proposed to extend to 30 June 21 to enable TA to be provided				ACF								
	Domestic arrears as of end 2020 and end 2021 reported in an online publicly accessible database, with verification process in place AND Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's ACF. -Basic target: At least a 5 percent decline or maintain stock below 5 billion naira -Stretch target: More than 20 percent decline	31-Dec-21												
DLI 10.3	The implementation of operational and financial autonomy for the Offices of State and Local Governments Auditors-General through strengthened legal framework (the "State Audit Law"); and instructions for implementing the operational autonomy provisions of the new or existing Audit Law have been issued by the Head of Service or the Secretary to State Government.	30-Jun-21												
DLI 11.2	Issued a regulation prohibiting, on a prospective basis, the contracting of private consultants for the assessment and collection of personal income tax, which is the sole responsibility of the state revenue agency; and no such contracts have been entered into or renewed during the period	30-Jun-21												

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	starting on September 1, 2020 through the date of issuance of such regulation													
DLI 12.2	The State Public Procurement Agency has published on its official website, a list of all contracts executed to support the Participating State's COVID-19 response in the fourth quarter of FY 2020 and the first quarter of FY 2021; AND	30-Jun-21												
	The State has awarded at least 20 more contracts to SMEs in the period after September 30, 2020, as compared to the period January 1, 2020 to 30 September, 2020	30-Sep-21												
2021 EC Part 1b	FY20 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by Jul 2021	31-Jul-21												
DLI 2.2	Published Citizen's accountability report based on FY2020 audited financial statements on State official website(s)	30-Sep-21												
DLI 10.1 (2021)	The audited financial statements of all local governments (LGs) in the State for FY 2020, including all allocations and actual receipts of state-local government joint account allocation committee (SLJAAC) transfers for each LG in the State, have been published on a State official website.	30-Sep-21												
DLI 1.2	FY2021 deviation for total budget expenditure is < 15%	31-Dec-21												
DLI 3	Treasury Single Account, based on a formally approved cash management strategy, established and functional, and covering a minimum of 80 percent of state government finances.	31-Dec-21												
DLI 4.1	State implementing a consolidated state revenue code covering all state IGR sources	31-Dec-21												

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	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.													
DLI 4.2	State's 2021-2020 annual nominal IGR growth rate meets target (Basic target: 20%-39% or Stretch target: 40% or more)	31-Dec-21												
DLI 5.1	Biometric capture of at least 95 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll	31-Dec-21												
DLI 5.2	Link BVN data to at least 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed	31-Dec-21												
DLI 6.1	Existence of a public procurement legal framework and procurement regulatory agency.	31-Dec-21												
DLI 6.2	Implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) & Publish all contract award information in OCDS format on the online portal for the 4 MDAs AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation on a monthly basis in OCDS format on the state website or online portal if available	31-Dec-21												
DLI 7.1	State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2)	31-Dec-21												

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	responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits													
DLI 9	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021 AND Total debt stock at end of December 2021 as a share of total revenue for FY 2021 meets target (Basic target: < 120%; Stretch target: < 95%)	31-Dec-21												
DLI 11.3	The property records for at least 50% of properties that have electricity connections in Urban Areas have been completed or updated, stored in an electronic database, with said records to be valid as on September 1, 2020 or later; and the State has established institutional arrangements to use the property records to improve or start the collection of property tax.	Originally 30-Sep-21, proposed to extend to 31 Dec 21 to enable TA to be provided												
DLI 13.3	Execution of at least 90 percent of the tagged COVID-19 response expenditures in approved FY2021 State Budget	31-Dec-21												
2021 EC Part 1a	FY22 state budget, prepared under national Chart of Accounts, approved by the State Assembly and published online by end Jan 2022	31-Jan-22												