

**Federal Ministry of Finance, Budget, and
National Planning – States Fiscal
Transparency Accountability and
Sustainability Programme for Results**

Comparative Report

2022



Table of Contents



- | |
|--------------------------------|
| 1. Introduction / Background |
| 2. Purpose of the Report |
| 3. DLI and State Analysis |
| 4. Risks and issues identified |
| 5. Appendix |

Introduction



01

Introduction / Background

The SFTAS Programme for Results

The Federal Government of Nigeria has agreed with the World Bank on a multi-year (2018-2022) program to support Nigerian States to strengthen fiscal performance and sustainability: The State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (“The Program”).

Background of this Project

The Program development objective is to strengthen the fiscal transparency, accountability and sustainability in all 36 States, including in the context of COVID-19. The Program is to finance activities under two components:

- (i) a Program for Results (PforR) component in the amount of US\$700 million - initially; and
- (ii) a technical assistance (TA) component, using the Investment Project Financing (IPF) instrument in the amount of US\$50 million.

The Program was enhanced in 2020 to include additional financing of US\$750 million approved in December 2020 for the PforR component as well as additional expected results

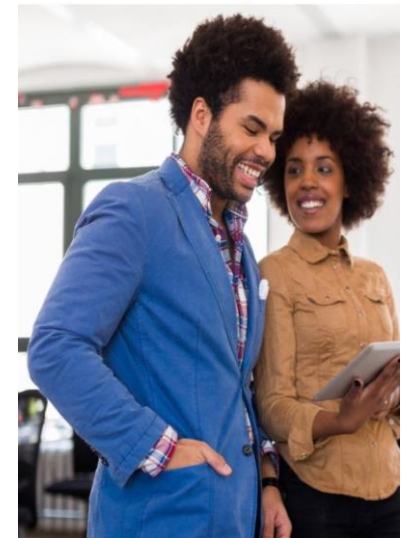
Objective of this Project

The overall objective of the engagement is to conduct 2020 and 2021 annual performance assessments (APAs) and to assess the performance of states against the 2021 EC and against the DLRs of the 4 new DLIs. Compliance with the annual EC and achievement of the 2020 and 2021 DLRs will be verified by the IVA and PwC through the 2020 and 2021 APAs covering the DLRs of the 9 original DLIs.

PwC is expected to carry out the assignment jointly with the Office of the Auditor General for the Federation (OAuGF), in its role as the Independent Verification Agent (IVA) for the Program.



WORLD BANK GROUP



Report Highlights

- A total of two APAs have been conducted; 2018 and 2019 APAs. The number of States that were eligible for verification and disbursement in the 2 APAs are as follows: 2018 APA (24 States), 2019 APA (32 States).
- The DLR performance across all States showed continuous improvement in each APA. The 2019 APA recorded a much more improved performance as compared to the 2018 APA.
- A total of USD 360.2 million dollars has been disbursed to all participating States for the two years assessed.
- The number of DLRs assessed increased slightly over the assessment years, with 14 in 2018 and 15 in 2019.
- 12 states did not perform in the 2018 APA while 4 states did not perform in the 2019 APA.



States that didn't perform in the APA

The states that didn't perform in the 2018 APA are as follows:

- Akwa Ibom
- Bayelsa
- Borno
- Crossover
- Ebonyi
- Imo
- Lagos
- Nasarawa
- Plateau
- Rivers
- Zamfara

The states that didn't perform in the 2019 APA are as follows:

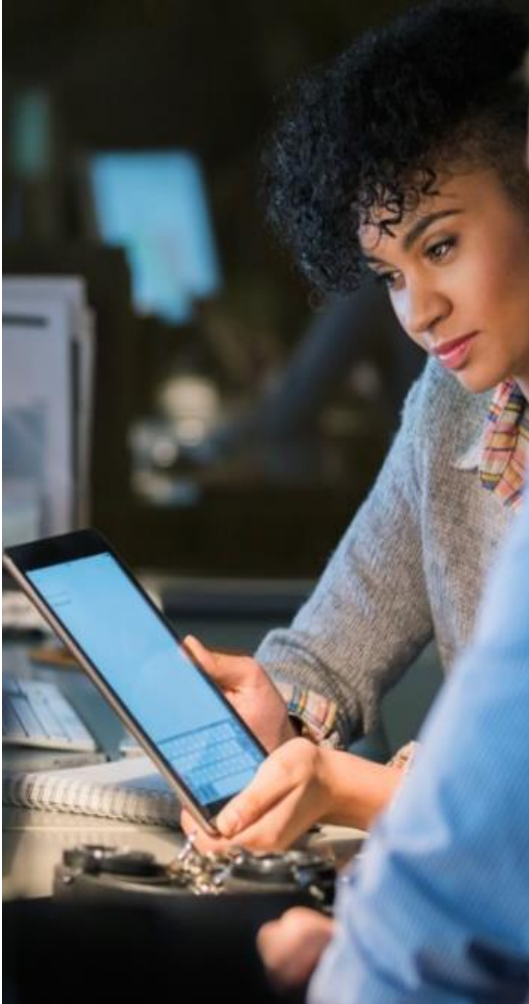
- Bayelsa
- Imo
- Rivers
- Zamfara



Purpose of the Report



Purpose of the Report



The purpose of this report is given as follows:

To present comprehensively the results achieved by all States. The comparative report includes a comparison of the results achieved by all 36 States highlighting the results achieved in the 2018 and 2019 APAs, the conclusions reached on each of the tests/checks and DLRs recorded within the APA reports, any areas of focus and risk for the 2020 APA and in particular any potential gaps in the consistency of assessments.

PwC will conduct the following:

- Review all data previously collected for the assessments conducted in 2018 and 2019 for accuracy.
- Collect and review all state performance results to carry out a comparison for 2018 and 2019
- Submit the draft and final comparative report to the Program Coordination Unit (PCU) and the World Bank Group (WBG).

DLI and State Analysis

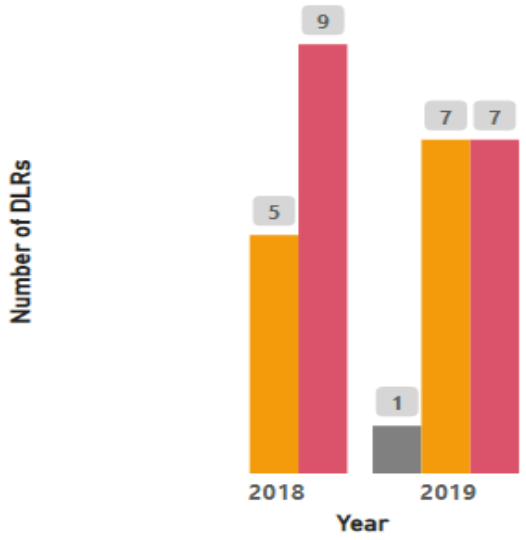


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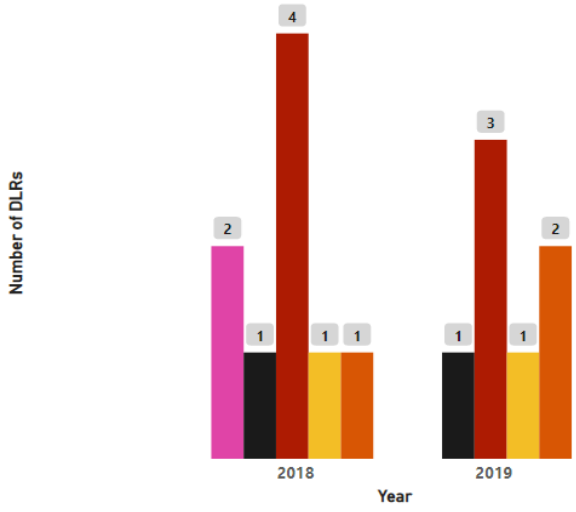
DLI and State Analysis

Abia State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/function al
Deviation from specified range
Late publication

Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over one third of the DLRs were achieved. The sum of USD 3.0 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 7 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to about half. The sum of USD 5.3 million was disbursed to the state in 2019.

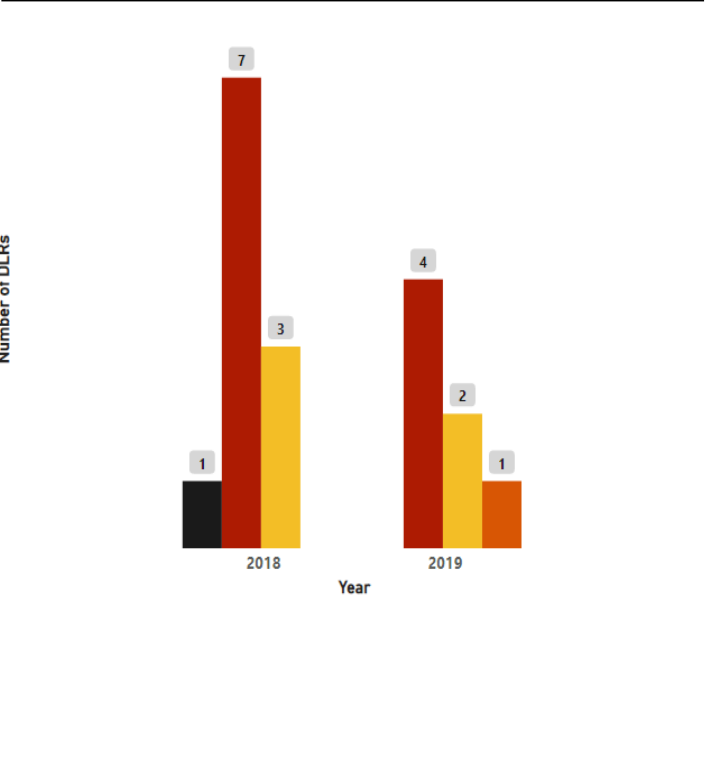
DLI and State Analysis

Adamawa State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/function al
Deviation from specified range
Late publication

Analysis

- In 2018, the state achieved 3 DLRs out of a total of 14. The sum of USD 3.0 million was disbursed to the state in 2018. In 2019, a slight improvement was observed with 7 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to about half. The sum of USD 5.3 million was disbursed to the state in 2019.

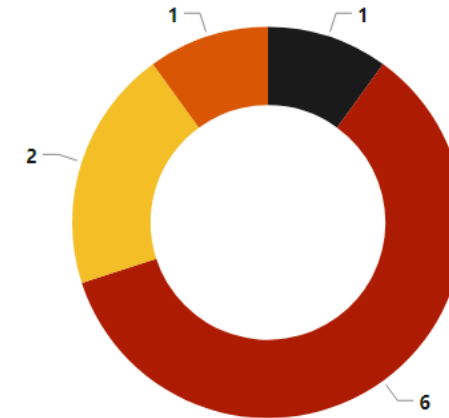
DLI and State Analysis

Akwa Ibom State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary (2019)



DLR Failure Analysis



Legend

Achieved
Previously Achieved
Not achieved
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Deviation from specified range
Late publication

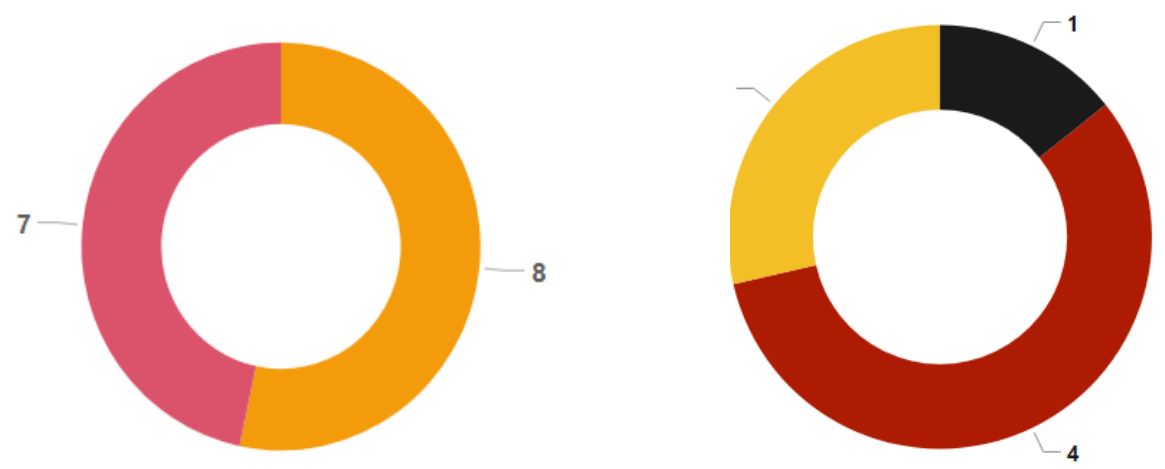
Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 5 DLRs out of a total of 15. Over one quarter of the DLRs were achieved. The sum of USD 5.5 million was disbursed to the state in 2019.

DLI and State Analysis

Anambra State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary(2019) DLR Failure Analysis



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
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Deviation from specified range
Late publication

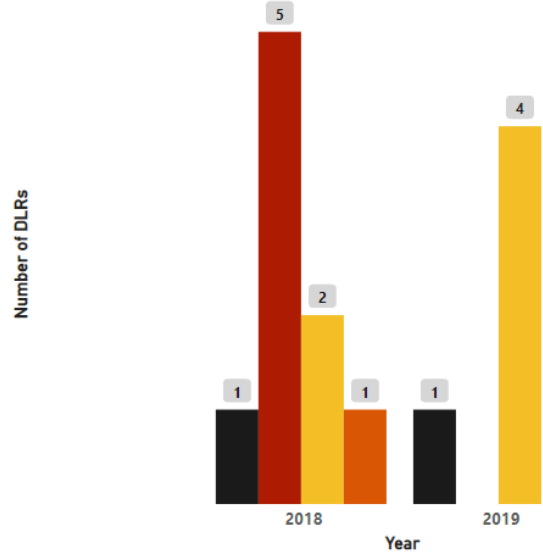
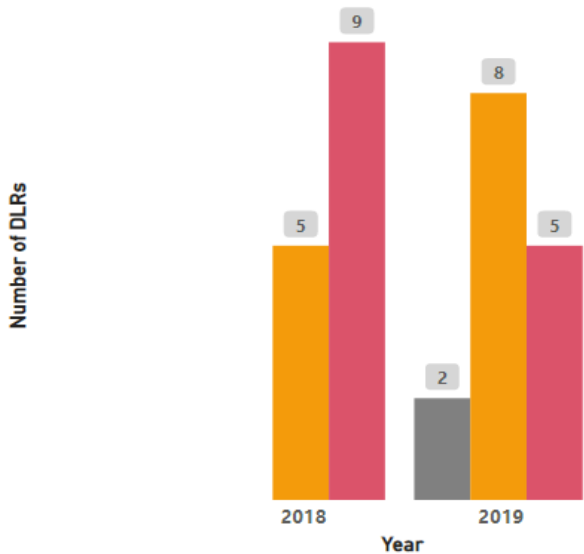
Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 8 DLRs out of a total of 15. Over half of the DLRs were achieved. The sum of USD 6.8 million was disbursed to the state in 2019.

DLI and State Analysis

Bauchi State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary DLR Failure Analysis



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/function al
Deviation from specified range
Late publication

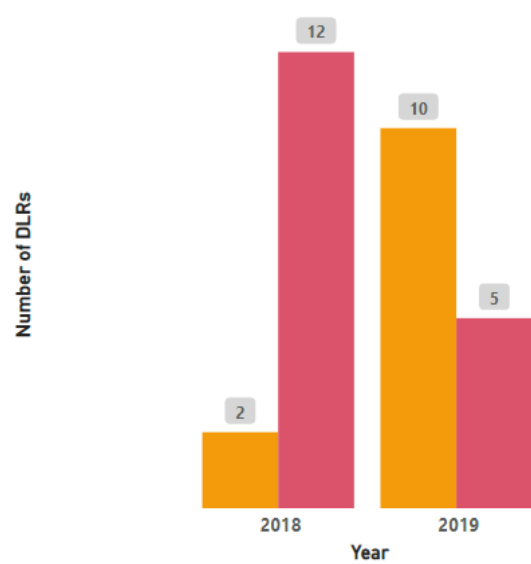
Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over one-third of the DLRs were achieved. The sum of USD 6 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 8 DLRs achieved out of a total of 15 and 2 DLRs previously achieved, bringing the number of DLIs achieved to two-thirds. The sum of USD 5.8 million was disbursed to the state in 2019.

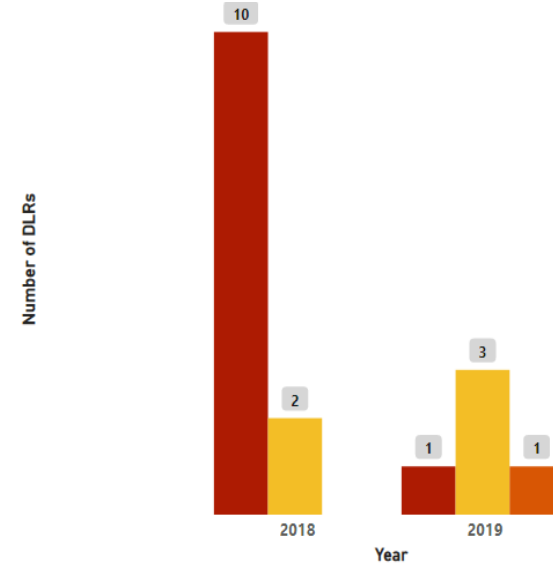
DLI and State Analysis

Benue State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
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- Late publication

Analysis

- In 2018, the state achieved 2 DLRs out of a total of 14. One seventh of the DLRs were achieved. The sum of USD 1.5 million was disbursed to the state in 2018
- In 2019, an improvement was observed with 10 DLRs achieved out of a total of 15, bringing the number of DLIs achieved to two thirds. The sum of USD 10.8 million was disbursed to the state in 2019.

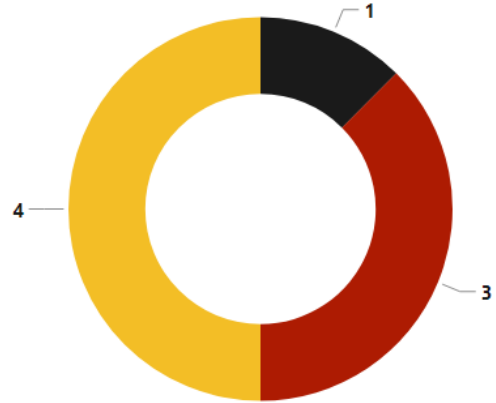
DLI and State Analysis

Borno State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary (2019)



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
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Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 7 DLRs out of a total of 15. About half of the DLRs were achieved. The sum of USD 3.6 million was disbursed to the state in 2019.

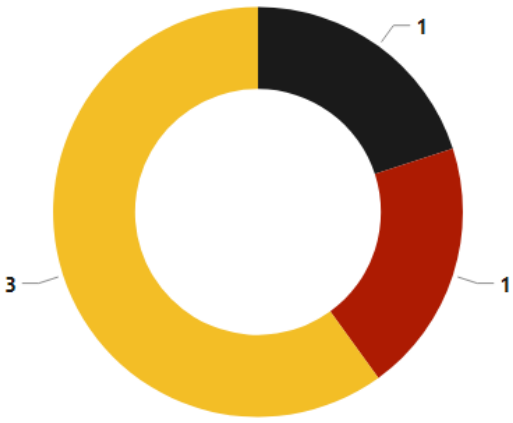
DLI and State Analysis

Cross-River State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary (2019)



DLR Failure Analysis (2019)



Legend

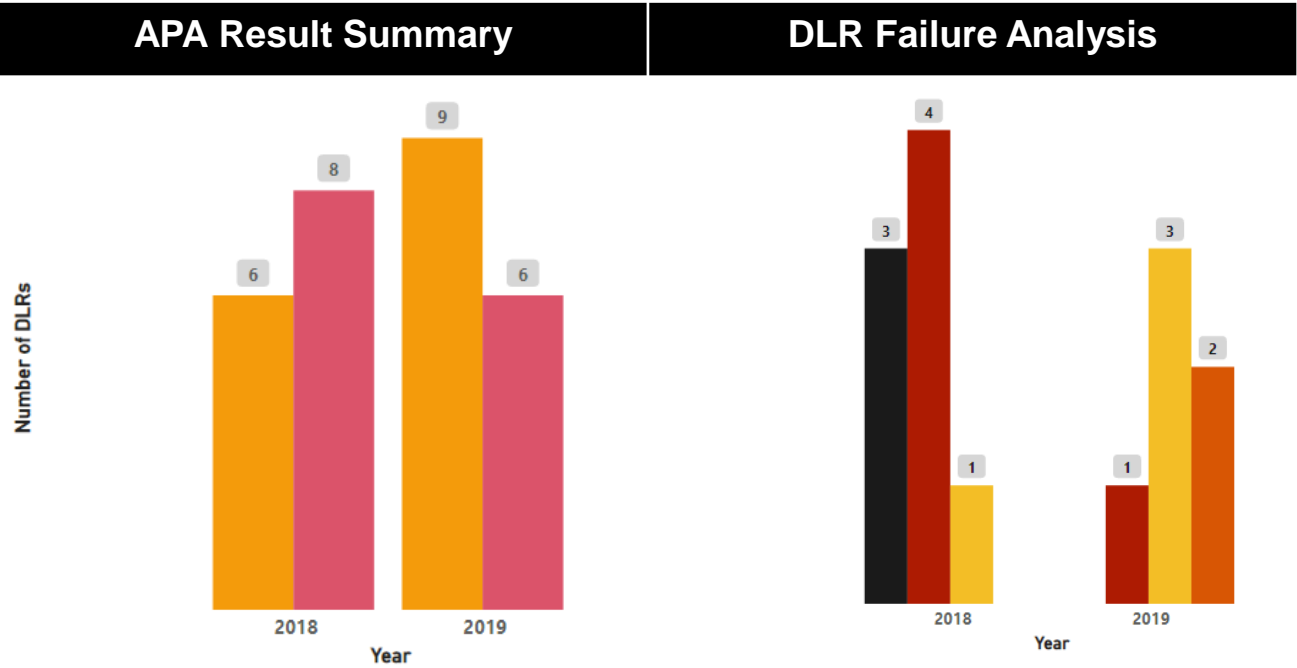
- Achieved
- Previously Achieved
- Not achieved
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- Deviation from specified range
- Late publication

Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 10 DLRs out of a total of 15. Three quarters of the DLRs were achieved. The sum of USD 9.1 million was disbursed to the state in 2019.

DLI and State Analysis

Delta State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/functional
Deviation from specified range
Late publication

Analysis

- In 2018, the state achieved 6 DLRs out of a total of 14. About half of the DLRs were achieved. The sum of USD 4.5 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 9 DLRs achieved out of a total of 15. This was followed with the disbursement of USD 9 million to the state in 2019.

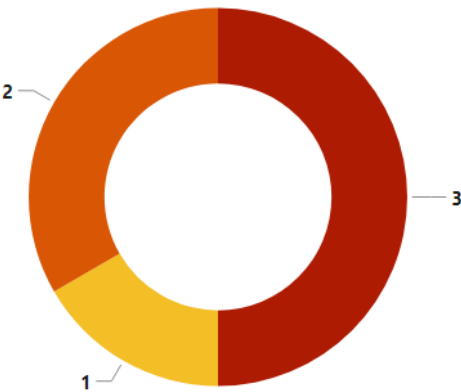
DLI and State Analysis

Ebonyi State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary (2019)



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
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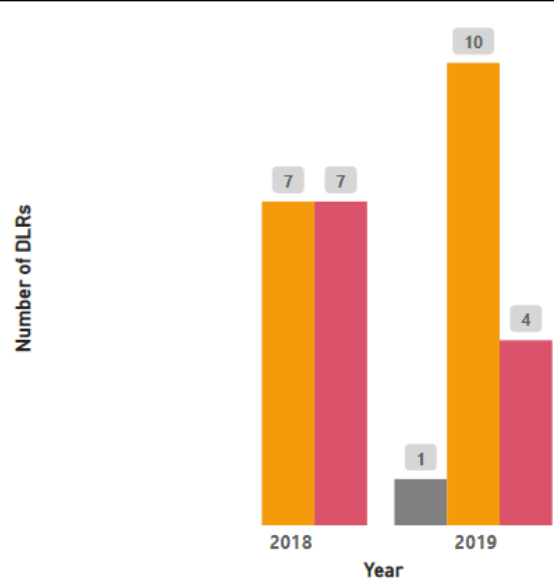
Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 9 DLRs out of a total of 15. More than half of the DLRs assessed were achieved. The sum of USD 8.5 million was disbursed to the state in 2019.

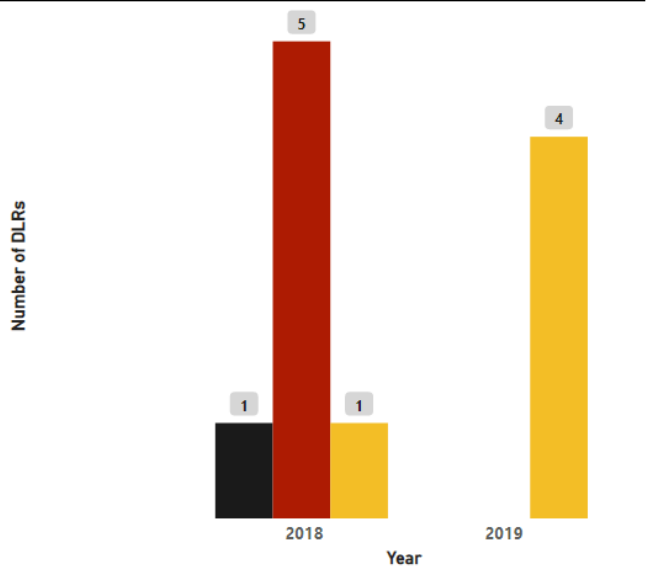
DLI and State Analysis

Edo State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

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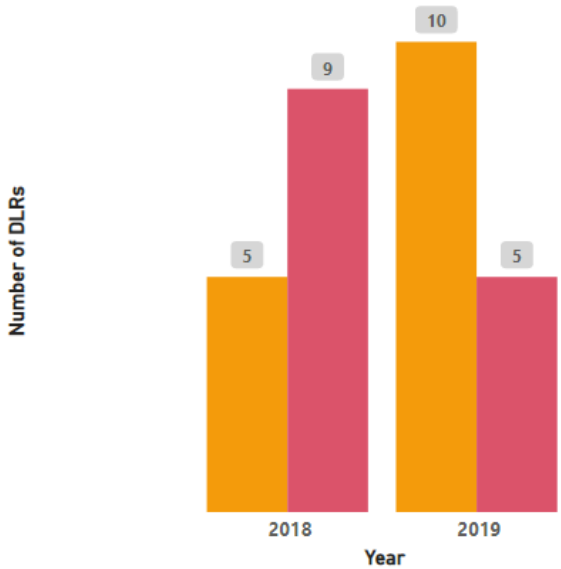
Analysis

- In 2018, the state achieved 7 DLRs out of a total of 14. Half of the DLRs were achieved. The sum of USD 6 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 10 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to two third of the total DLRs assessed. The sum of USD 8.1 million was disbursed to the state in 2019.

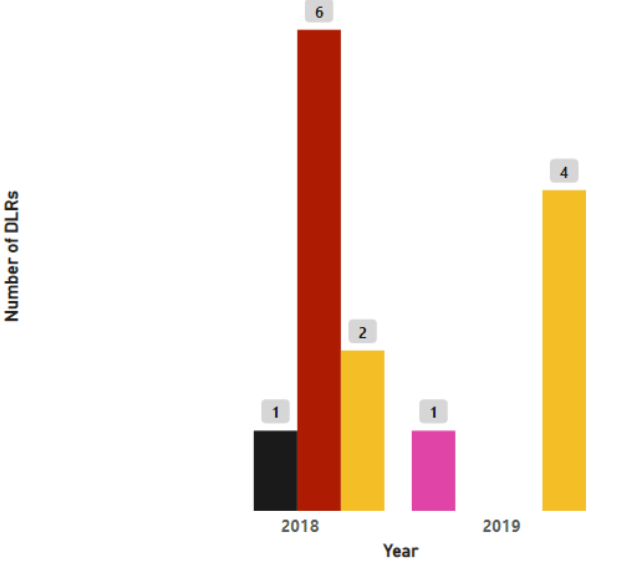
DLI and State Analysis

Ekiti State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
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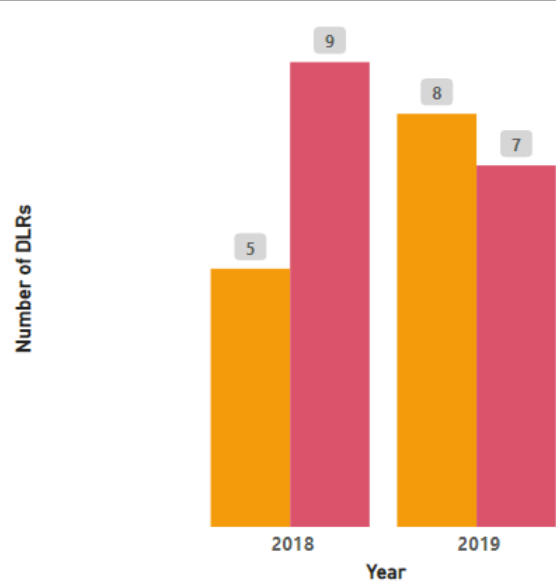
Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over a third of the DLRs were achieved. The sum of USD 2.8 million was disbursed to the state in 2018.
- In 2019, an improvement was observed with 10 DLRs achieved out of a total of 15, bringing the number of DLRs achieved to two thirds of the DLRs assessed. A sum of USD 9.6 million was disbursed to the state in 2019.

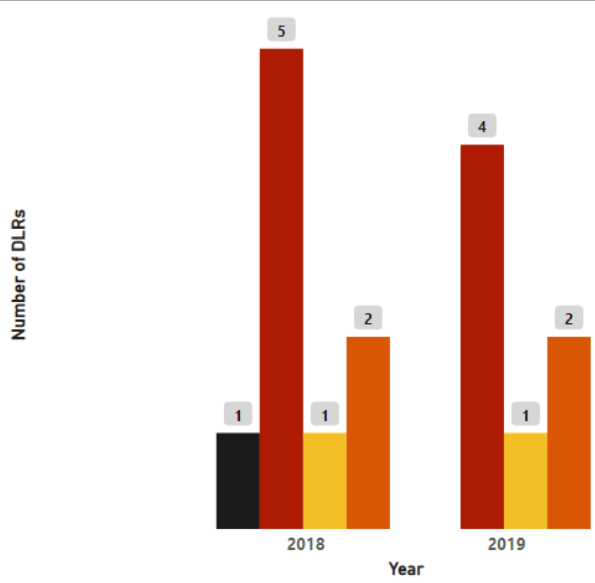
DLI and State Analysis

Enugu State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

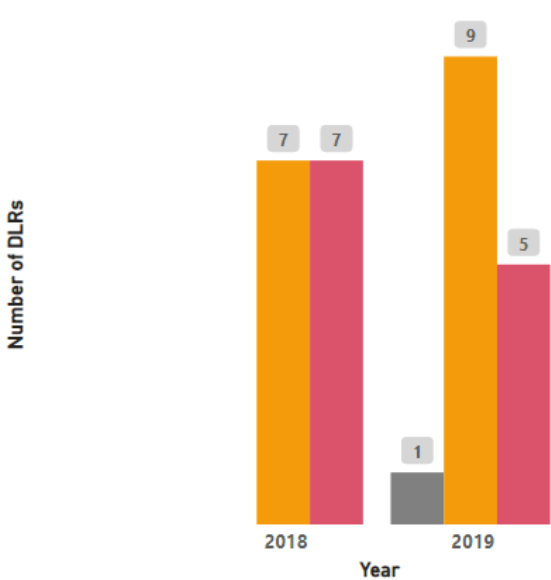
Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over a third of the DLRs were achieved. A sum of USD 4 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 8 DLRs achieved out of a total of 15, bringing the number of DLIs achieved to half. A sum of USD 6.3 million was disbursed to the state in 2019.

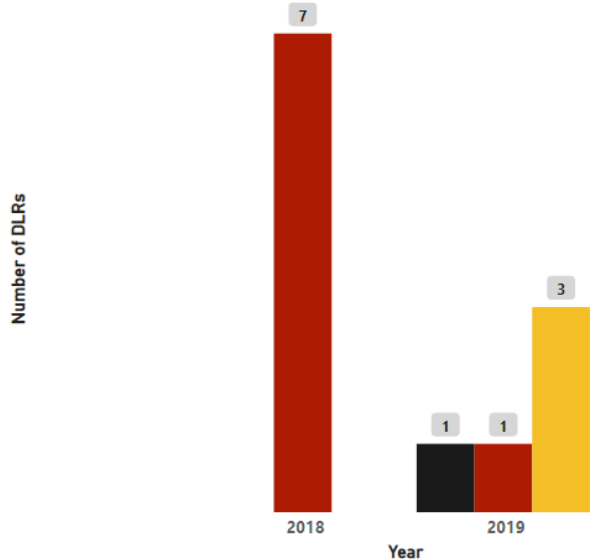
DLI and State Analysis

Gombe State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

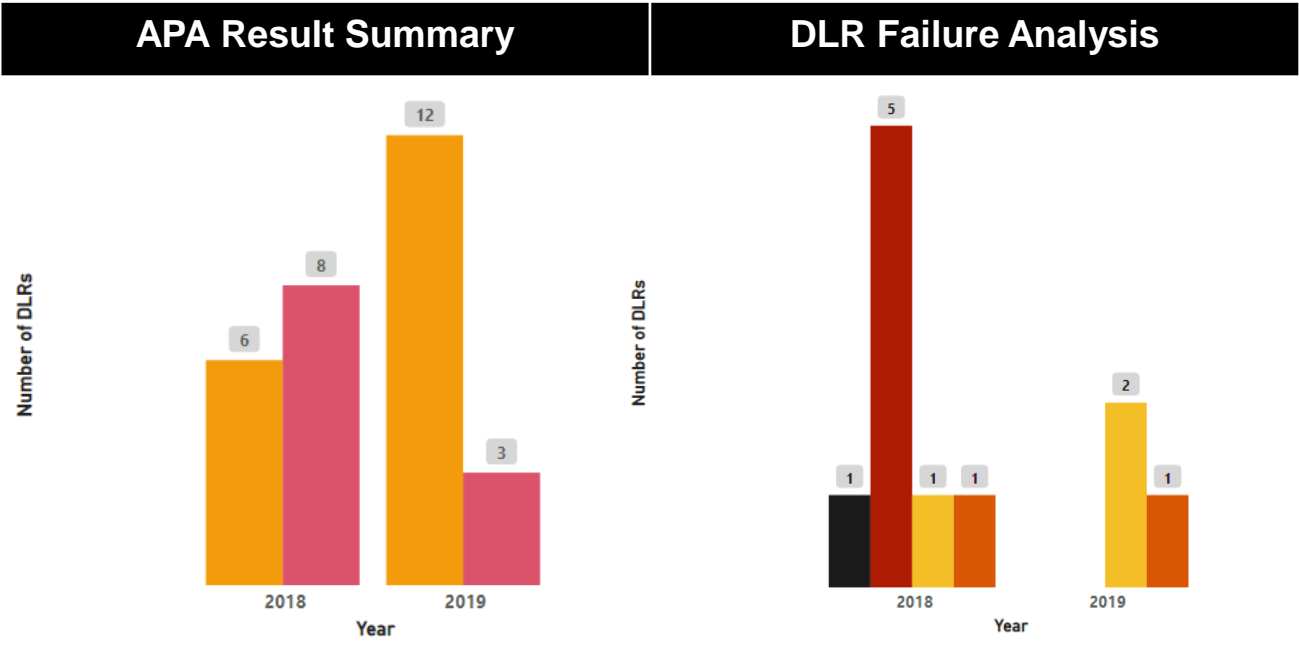
- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

Analysis

- In 2018, the state achieved 7 DLRs out of a total of 14. Half of the DLRs were achieved. A sum of USD 6.8 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 9 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to about two thirds. A sum of USD 6.6 million was disbursed to the state in 2019.

DLI and State Analysis

Jigawa State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9



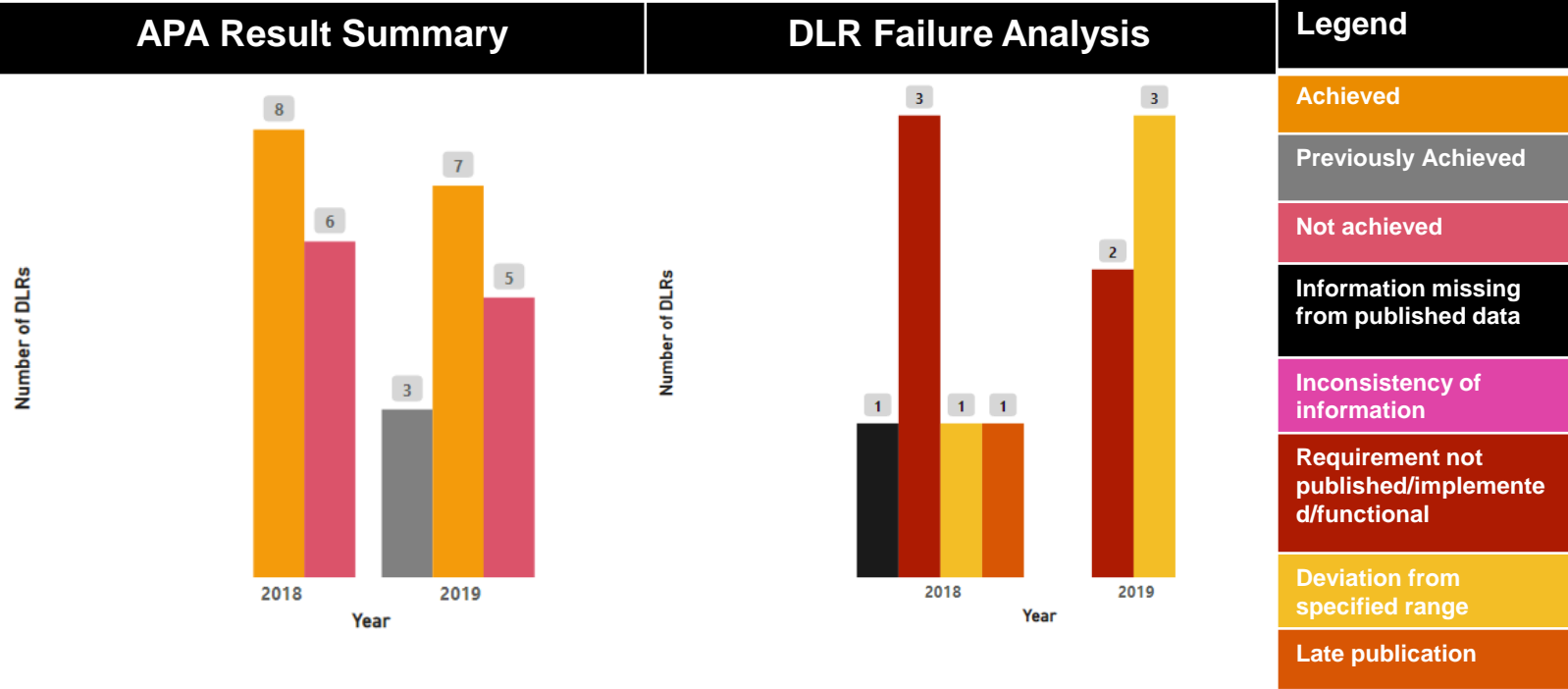
Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemente d/functional
Deviation from specified range
Late publication

Analysis

- In 2018, the state achieved 6 DLRs out of a total of 14. About half of the DLRs were achieved. A sum of USD 5 million was disbursed to the state in 2018.
- In 2019, a significant improvement was observed with 12 DLRs achieved out of a total of 15, bringing the number of DLIs achieved to four fifths. A sum of USD 14.3 million was disbursed to the state in 2019.

DLI and State Analysis

Kaduna State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9



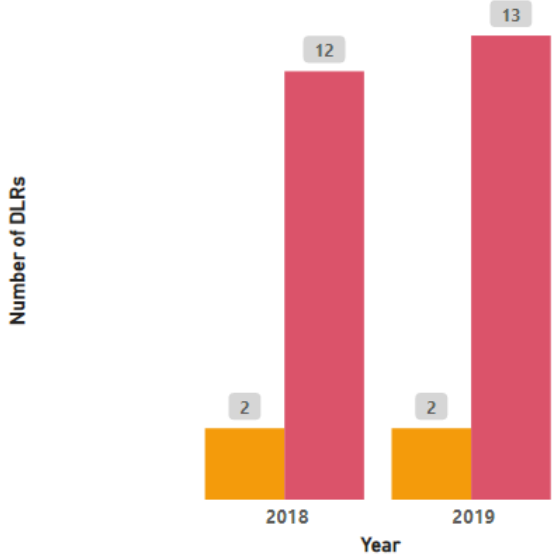
Analysis

- In 2018, the state achieved 8 DLRs out of a total of 14. Over half of the DLRs were achieved. A sum of USD 9 million was disbursed to the state in 2018
- In 2019, a slight decrease was observed with 7 DLRs achieved out of a total of 15 and 3 DLR previously achieved, bringing the number of DLIs achieved to about half. A sum of USD 4.8 million was disbursed to the state in 2019.

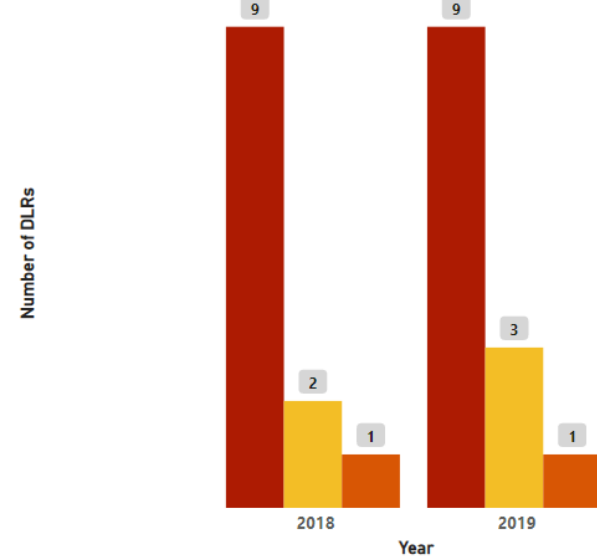
DLI and State Analysis

Kano State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

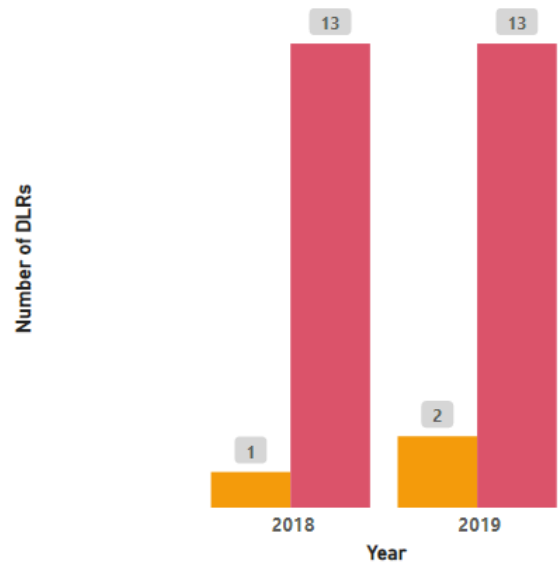
Analysis

- In 2018, the state achieved 2 DLRs out of a total of 14. Only a seventh of the DLRs were achieved. A sum of USD 2 million was disbursed to the state in 2018.
- In 2019 no change was observed with 2 DLRs achieved out of a total of 15. A sum of USD 2 million was disbursed to the state in 2019.

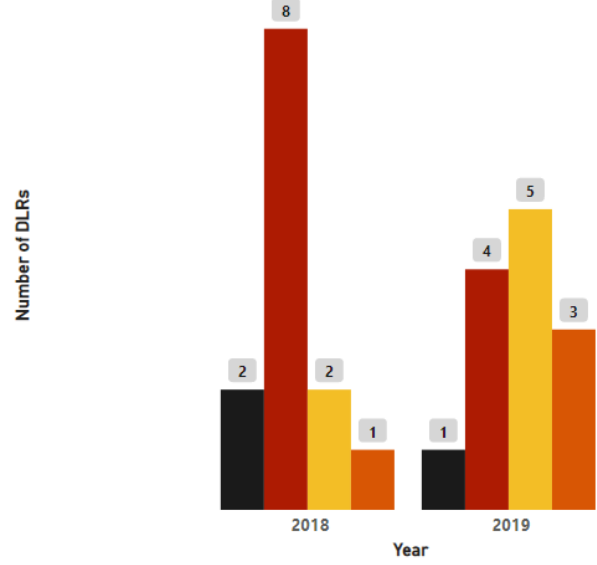
DLI and State Analysis

Katsina State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

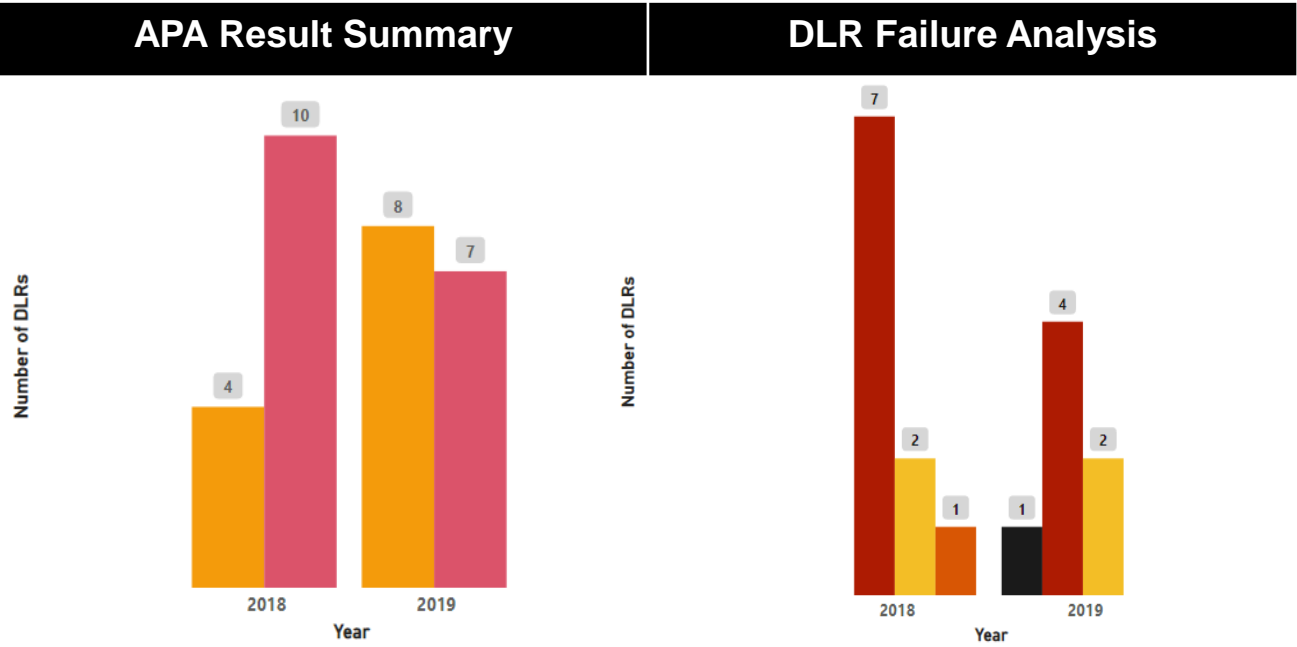
- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemente d/functional
- Deviation from specified range
- Late publication

Analysis

- In 2018, the state achieved 1 DLR out of a total of 14. A sum of USD 1 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 2 DLRs achieved out of a total of 15 bringing the number of DLRs achieved to a seventh. A sum of USD 3.5 million was disbursed to the state in 2019.

DLI and State Analysis

Kebbi State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemente d/functional
Deviation from specified range
Late publication

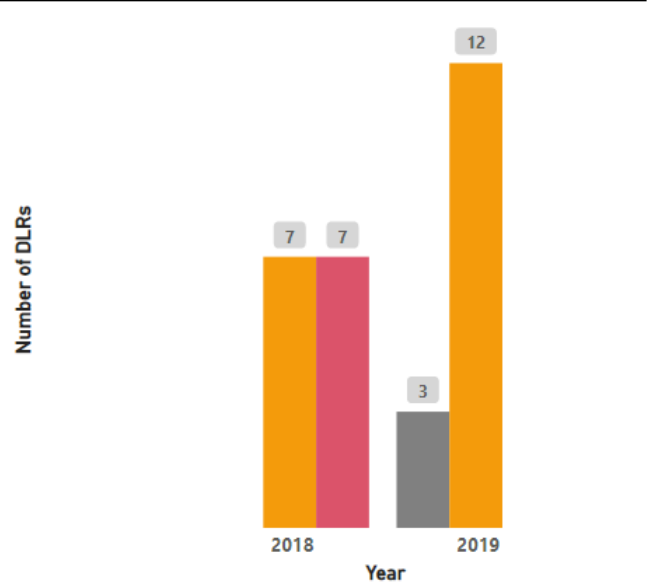
Analysis

- In 2018, the state achieved 4 DLRs out of a total of 14. About a third of the DLRs were achieved. A sum of USD 2.5 million was disbursed to the state in 2018.
- In 2019, an improvement was observed with 8 DLRs achieved out of a total of 15, bringing the number of DLIs achieved to half. A sum of USD 4.6 million was disbursed to the state in 2019.

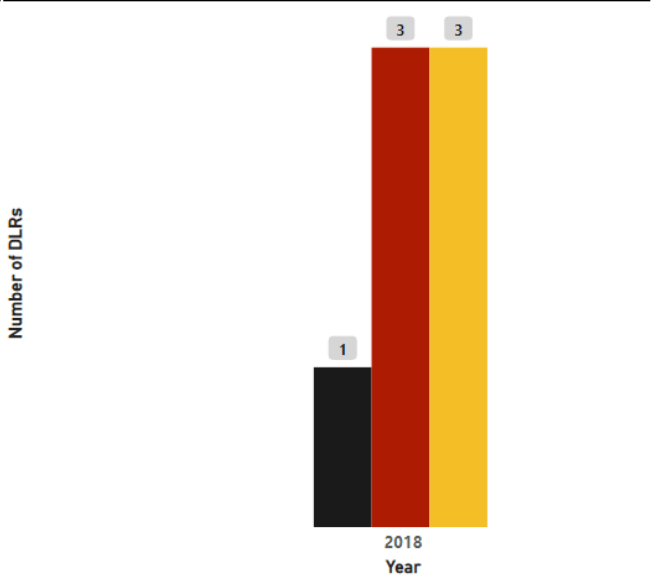
DLI and State Analysis

Kogi State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

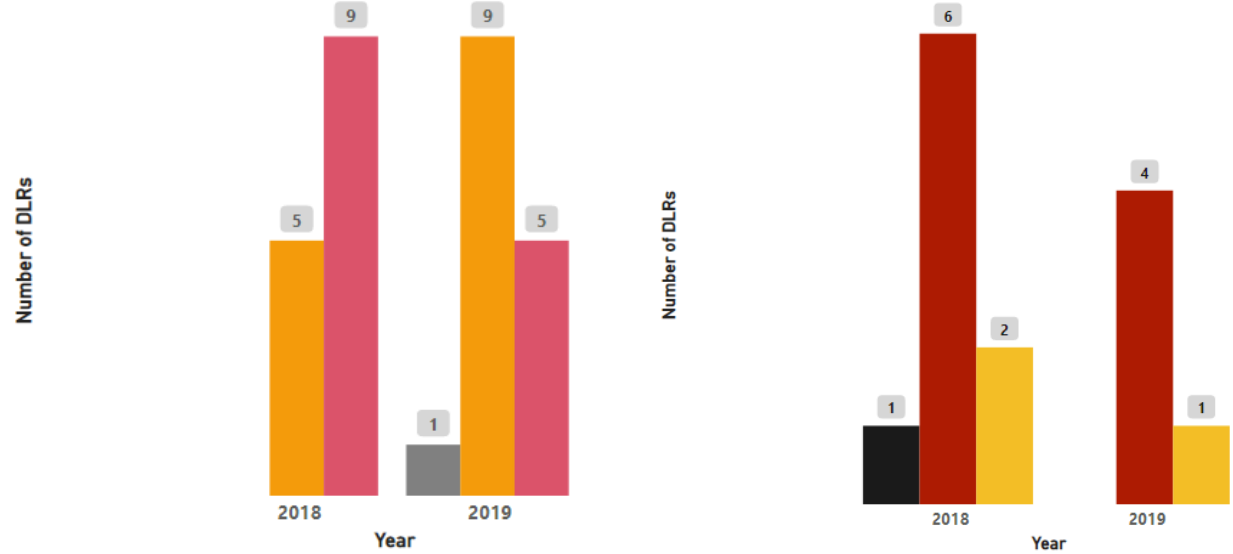
Analysis

- In 2018, the state achieved 7 DLRs out of a total of 14. Half of the DLRs were achieved. A sum of USD 8.8 million was disbursed to the state in 2018.
- In 2019, a significant improvement was observed with 12 DLRs achieved out of a total of 15 and 3 DLRs previously achieved. The state achieved all DLRs for the assessment year. A sum of USD 9.1 million was disbursed to the state in 2019.

DLI and State Analysis

Kwara State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary | DLR Failure Analysis



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/functional
Deviation from specified range
Late publication

Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over a third of the DLRs were achieved. A sum of USD 5 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 9 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to three fifths. A sum of USD 6.6 million was disbursed to the state in 2019.

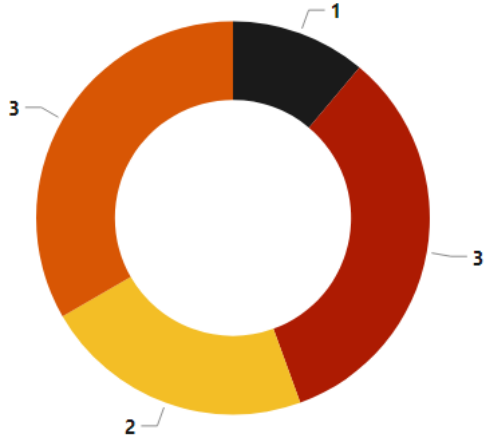
DLI and State Analysis

Lagos State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 6 DLRs out of a total of 15. Two fifths of the DLRs were achieved. A sum of USD 5.0 million was disbursed to the state in 2019..

DLI and State Analysis

Nassarawa State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary DLR Failure Analysis



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/functional
Deviation from specified range
Late publication

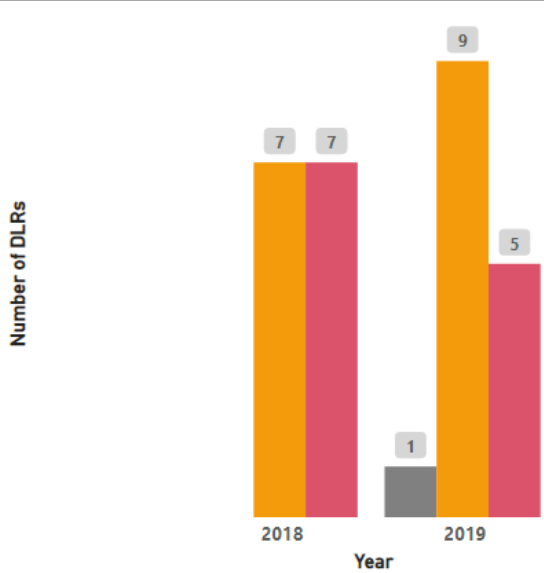
Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 7 DLRs out of a total of 15. About half of the DLRs were achieved. A sum of USD 3.8 million was disbursed to the state in 2019.

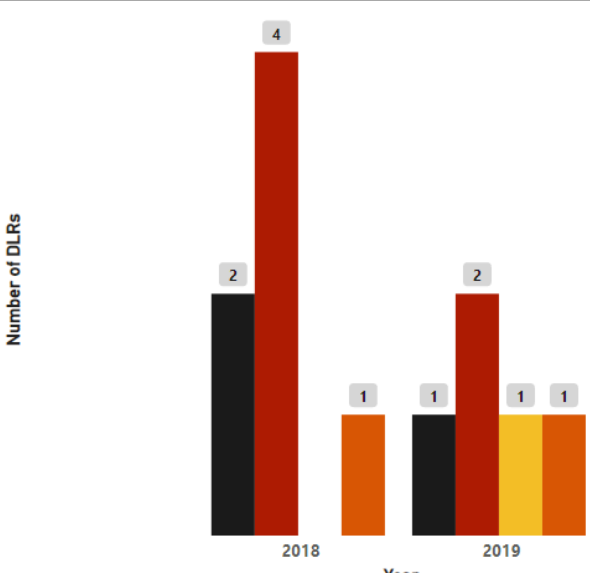
DLI and State Analysis

Niger State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

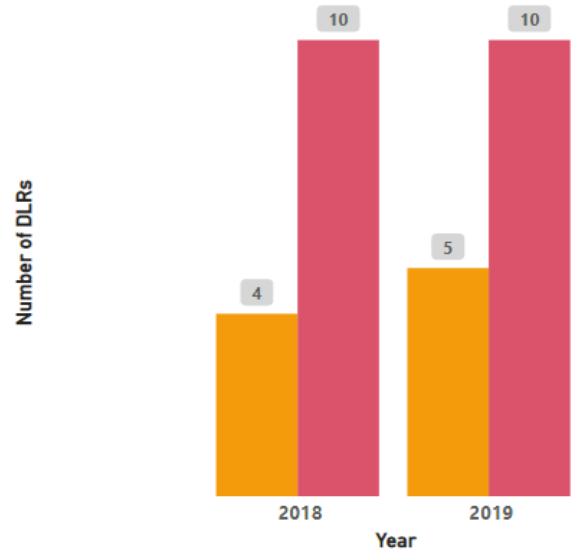
Analysis

- In 2018, the state achieved 7 DLRs out of a total of 14. Half of the DLRs were achieved. A sum of USD 8 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 9 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLIs achieved to three fifths. A sum of USD 6.8 million was disbursed to the state in 2019.

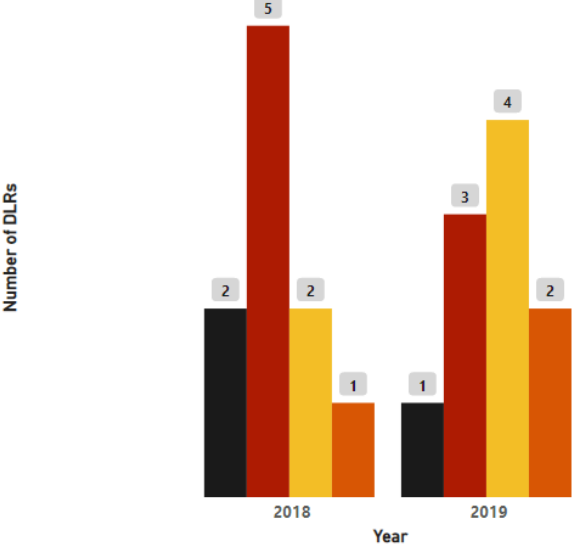
DLI and State Analysis

Ogun State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
	DLR 2.2		DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemente d/functional
- Deviation from specified range
- Late publication

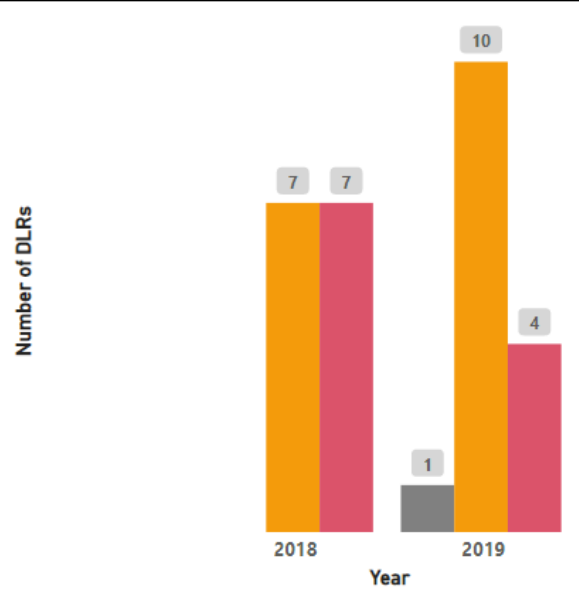
Analysis

- In 2018, the state achieved 4 DLRs out of a total of 14. About a third of the DLRs were achieved. A sum of USD 3 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 5 DLRs achieved out of a total of 15 bringing the number of DLIs achieved to about half. A sum of USD 3.3 million was disbursed to the state in 2019.

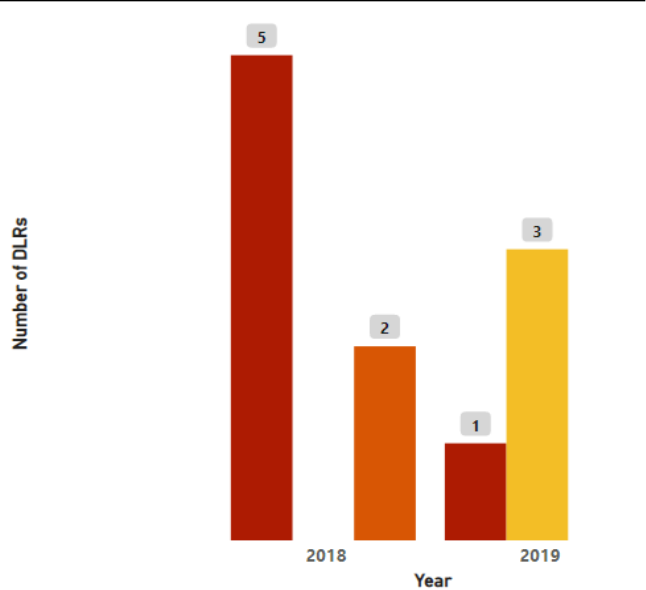
DLI and State Analysis

Ondo State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

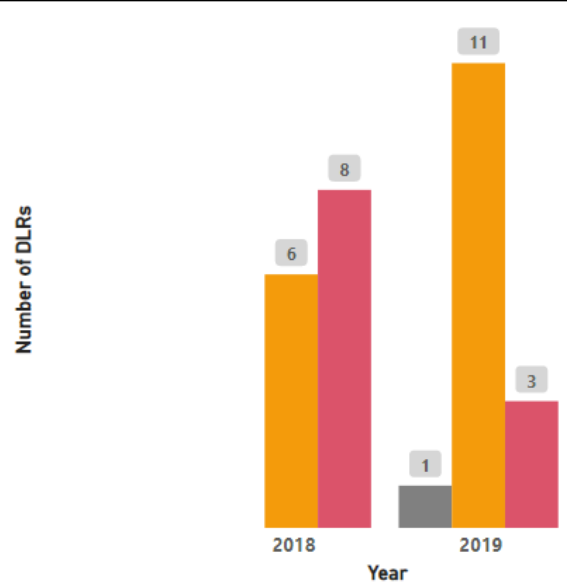
Analysis

- In 2018, the state achieved 7 DLRs out of a total of 14. Half of the DLRs were achieved. A sum of USD 7.8 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 10 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLIs achieved to two thirds. A sum of USD 8.1 million was disbursed to the state in 2019.

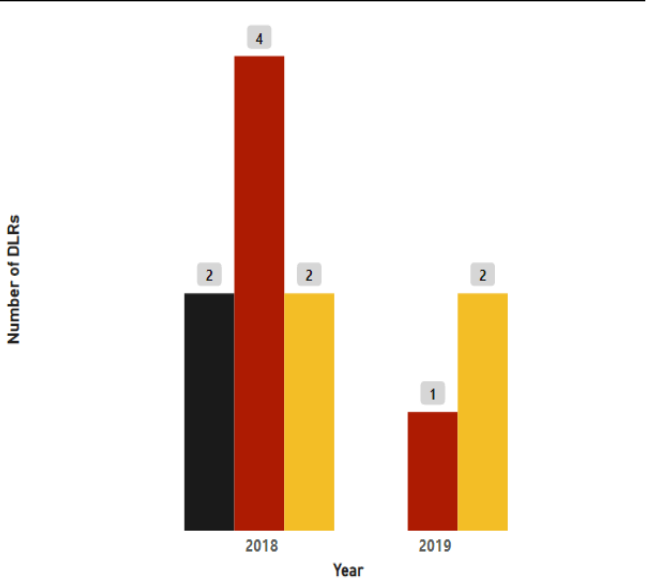
DLI and State Analysis

Osun State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemente d/functional
- Deviation from specified range
- Late publication

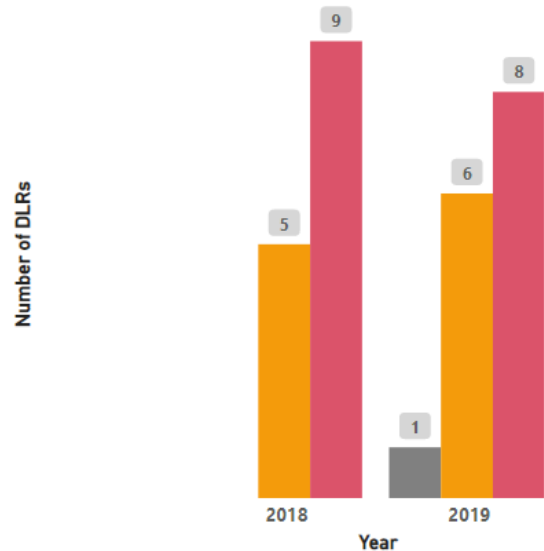
Analysis

- In 2018, the state achieved 6 DLRs out of a total of 14. About half of the DLRs were achieved. A sum of USD 6 million was disbursed to the state in 2018.
- In 2019, an improvement was observed with 11 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLIs achieved to two thirds. A sum of USD 9.6 million was disbursed to the state in 2019.

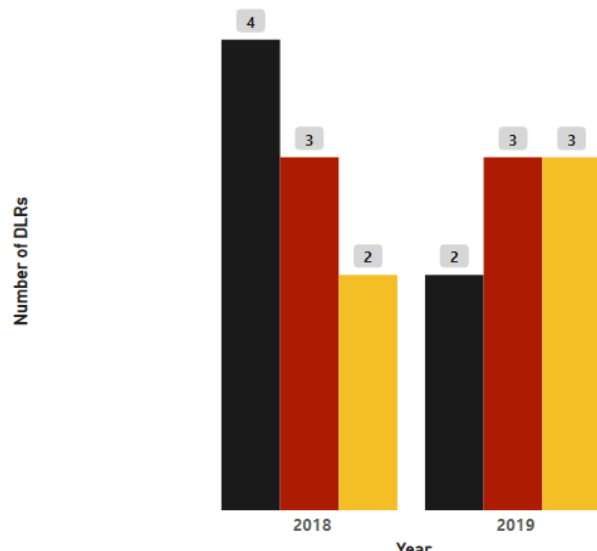
DLI and State Analysis

Oyo State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over a third of the DLRs were achieved. A sum of USD 4.5 million was disbursed to the state in 2018.
- In 2019, a slight improvement was observed with 6 DLRs achieved out of a total of 15 and 1 DLR previously achieved, bringing the number of DLRs achieved to two fifths. A sum of USD 6.3 million was disbursed to the state in 2019.

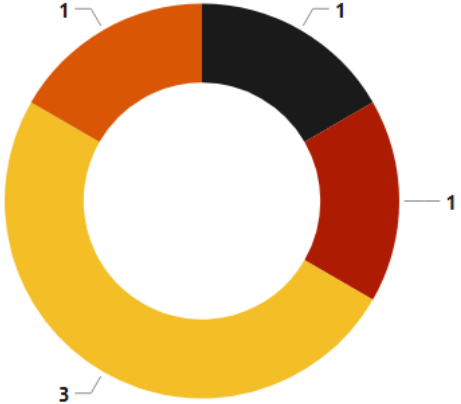
DLI and State Analysis

Plateau State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/functional
Deviation from specified range
Late publication

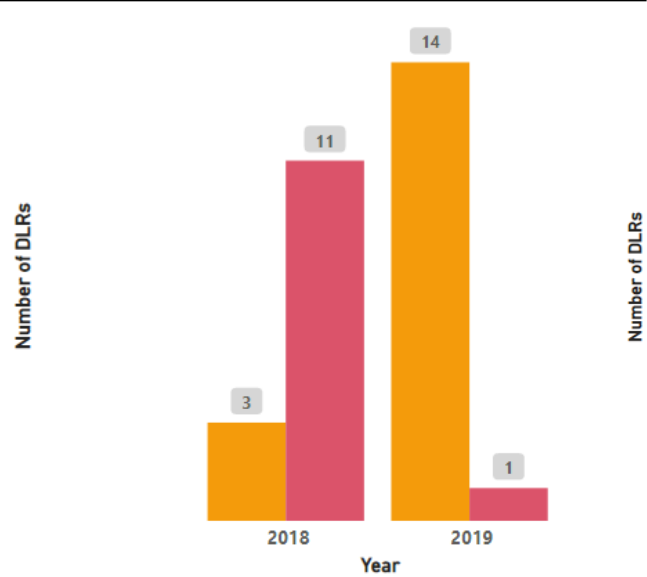
Analysis

- In 2018, the state was not eligible for assessment. There was no disbursement for the assessment year.
- In 2019 the state achieved 9 DLRs out of a total of 15. Three fifths of the DLRs were achieved. A sum of USD 9.3 million was disbursed to the state in 2019.

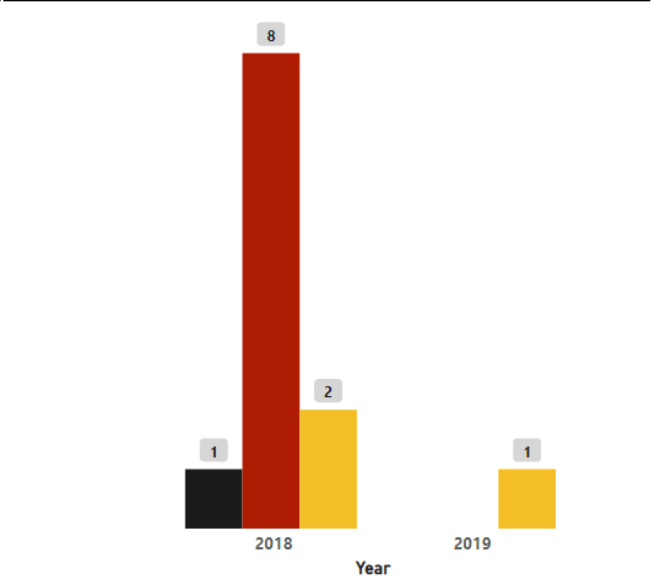
DLI and State Analysis

Sokoto State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

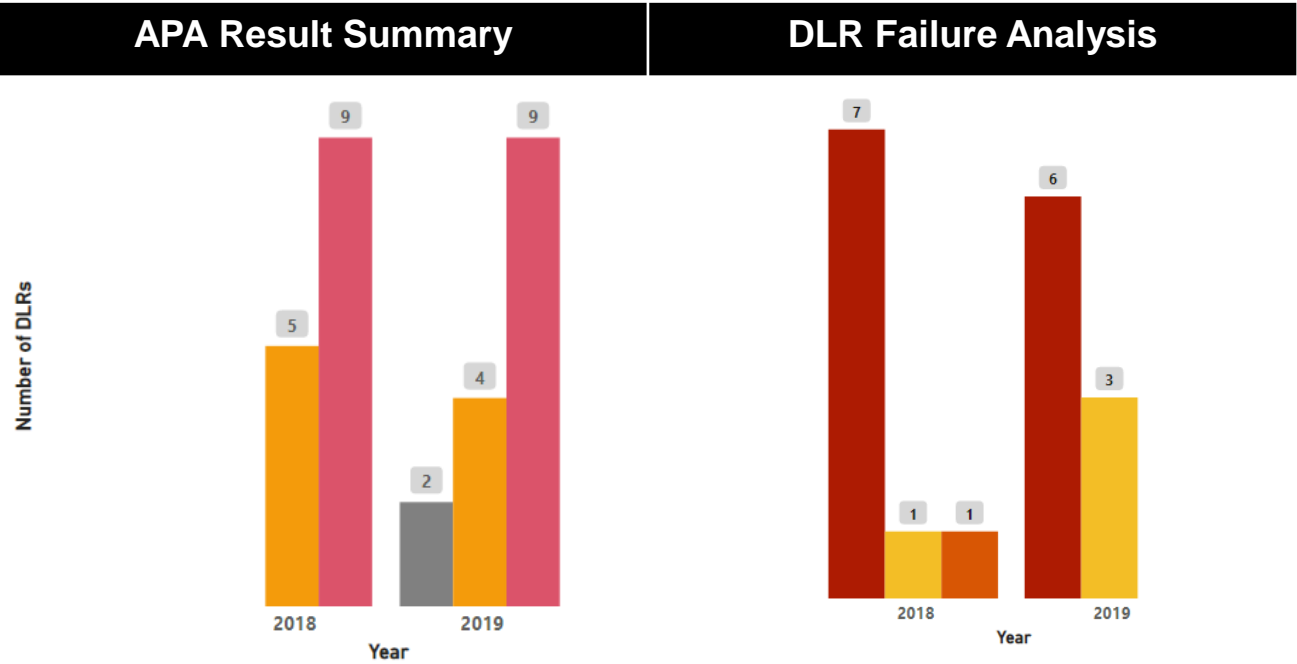
- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

Analysis

- In 2018, the state achieved 3 DLRs out of a total of 14. A fifth of the DLRs were achieved. A sum of USD 2.5 million was disbursed to the state in 2018
- In 2019, a significant improvement was observed with 14 DLRs achieved out of a total of 15. A sum of USD 13.6 million was disbursed to the state in 2019.

DLI and State Analysis

Taraba State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
			DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9



Legend
Achieved
Previously Achieved
Not achieved
Information missing from published data
Inconsistency of information
Requirement not published/implemented/functional
Deviation from specified range
Late publication

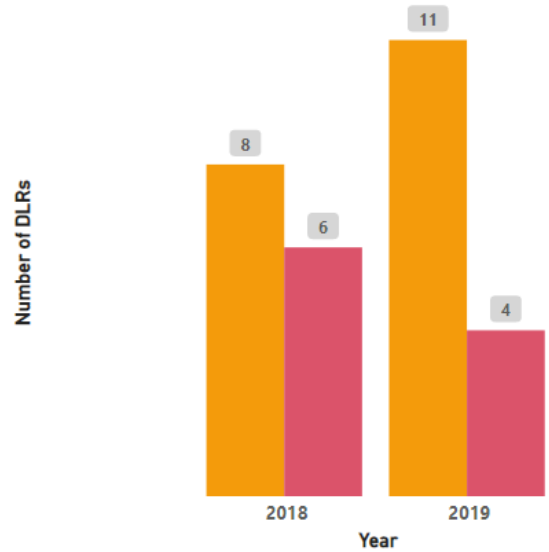
Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. Over a third of the DLRs were achieved. A sum of USD 6.5 million was disbursed to the state in 2018.
- In 2019, a slight decline was observed with 4 DLRs achieved out of a total of 15 and 2 DLR previously achieved, bringing the number of DLRs achieved to about a third. A sum of USD 3.3 million was disbursed to the state in 2019.

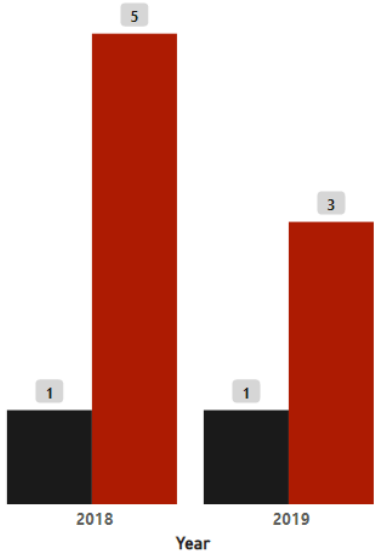
DLI and State Analysis

Yobe State			
2018		2019	
DLI	DLR	DLI	DLR
DLI 1	DLR 1.1	DLI 1	DLR 1.1
	DLR 1.2		DLR 1.2
DLI2	DLR 2.1	DLI2	DLR 2.1
	DLR 2.2		DLR 2.2
DLI3	DLR 3	DLI3	DLR 3.1
DLI 4	DLR 4.1	DLI 4	DLR 4.1
	DLR 4.2		DLR 4.2
DLI 5	DLR 5.1	DLI 5	DLR 5.1
	DLR 5.2		DLR 5.2
DLI 6	DLR 6.1	DLI 6	DLR 6.1
	DLR 6.2		DLR 6.2
DLI 7	DLR 7.1	DLI 7	DLR 7.1
	DLR 7.2		DLR 7.2
DLI 8	DLR 8	DLI 8	DLR 8
DLI 9	DLR 9	DLI 9	DLR 9

APA Result Summary



DLR Failure Analysis



Legend

- Achieved
- Previously Achieved
- Not achieved
- Information missing from published data
- Inconsistency of information
- Requirement not published/implemented/functional
- Deviation from specified range
- Late publication

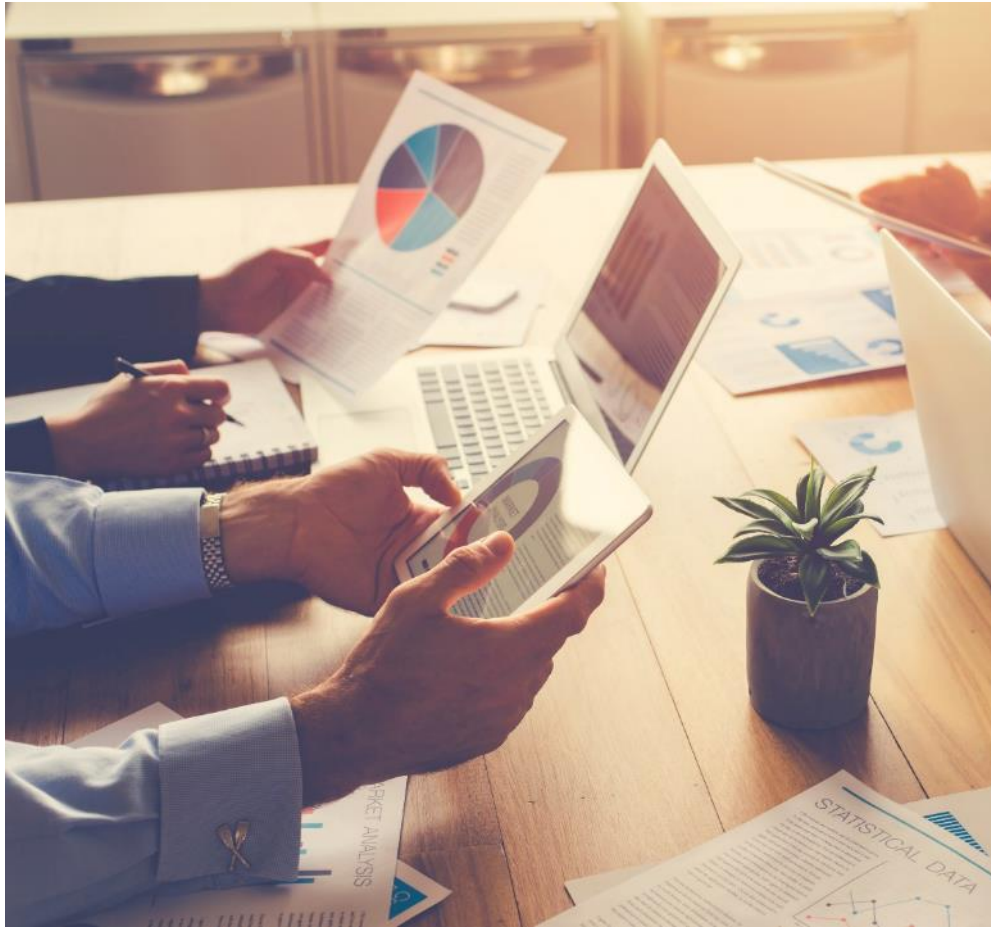
Analysis

- In 2018, the state achieved 8 DLRs out of a total of 14. Over a third of the DLRs were achieved. A sum of USD 6.3 million was disbursed to the state in 2018.
- In 2019, an improvement was observed with 11 DLRs achieved out of a total of 15 bringing the number of DLIs achieved to two thirds. A sum of USD 9.1 million was disbursed to the state in 2019.

Risks and Issues Identified



General Areas of Focus, Risk and Discrepancies



S/N	General areas of focus
1.	It is important for the team to minimize and avoid reporting errors by paying attention to detail and crosschecking data alongside final results to avoid inconsistencies and discrepancies.
2.	The team should be able to query the plausibility of the findings and results given. In situations where figures or data changed drastically between 2019 and the next consecutive years, then, the team should be curious to know the reasons and come to a suitable conclusion.
3	The team should ensure consistency in the manner of review and reporting of the assessment in line with the verification protocols.

More specific risks and issues have been identified across all the DLIs assessed

Areas of Focus, Risk and Discrepancies

S/N	DLRs	2018 APA YEAR	2019 APA YEAR	OBSERVATIONS/ ISSUES/RISKS IDENTIFIED
1.	1.1 FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management	4 states achieved this DLR and 19 states did not achieve this DLR. 9 of the states failed due to requirement not published/implemented/functional, 5 states failed due to information missing from published data, and 6 states failed due to late publication.	12 states achieved this DLR and 20 states did not achieve this DLR. 15 states failed due to late publication, 3 states failed due to requirement not published/implemented/functional and 2 states didn't achieve this DLR due to information missing from published data.	There was an improvement in the number of states that achieved this DLR from 4 states in 2018 to 12 states in 2019. Also, the reason for failure had shifted from Requirement not published/implemented/functional to late publication. Meaning the state had started to implement the quarterly budget implementation reports but failed because the report was published after the due date. Generally there are no inconsistencies with the way DLR 1.1 was verified and reported.
2.	1.2 FY20 deviation for total amended budget expenditure is < 15%	12 states achieved this DLR and 12 states did not achieve this DLR due to deviation from a specified range. The specified range for 2018 was 23%.	10 states achieved this DLR while 22 states did not achieve this DLR due to deviation from specified range. The budget deviation was more than 23%.	There was a decline in the number of states that achieved this DLR, from 12 states in 2018 to 10 states in 2019 and an increase in failure of this DLR from 12 -22 states. This was due to the fact that within the course of the financial year the state had either amended their budget or had a revised budget leading to a deviation from their budget.
3.	2.1 Citizens' inputs from formal public consultations are published online, along with the proposed FY budget.	2 states achieved this DLR while 22 states did not achieve this DLR. 21 states failed due to requirement not published/implemented/functional while 1 state fauled due to late publication.	26 states achieved this DLR while 6 did not achieve this DLR. 5 states failed due to requirement not published/implemented/functional while 1 state failed due to late publication.	There was a significant increase in the number of states that achieved this DLR from 2 states in 2018 to 26 states in 2019. Our analysis indicates that states had started to publish online, along with the proposed FY budget citizens' inputs from formal public implementation before 2019 APA.

Areas of Focus, Risk and Discrepancies

S/N	DLRs	2018 APA YEAR	2019 APA YEAR	OBSERVATIONS/ ISSUES/RISKS IDENTIFIED
4.	2.2 Evidence of dissemination event to explain amendments to the FY State budget published online along with the Citizens' budget based on Amended FY State budget by end September of the FY with functional online feedback mechanisms.	This DLR was not assessed in 2018.	24 states achieved this DLR, while 8 states did not achieve this DLR. 4 states failed due to late publication, 3 states failed due to requirement not published/implemented/functional and 1 state failed due to late publication.	This DLR was implemented in 2019 and 24 states significantly achieved this DLR. No inconsistency was found within the assessment.
5	3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances.	4 states achieved this DLR while 20 states did not achieve this DLR due to requirement not published/implemented/functional.	7 states achieved this DLR while 25 states did not achieve this DLR. 15 states failed due to requirement not published/implemented/functional while 10 states failed due to deviation from specified range	There was a slight increase in the number of states that achieved this DLR but a significant number of states still did not have a functional TSA as at 2019 APA and those that had implemented a functional TSA still had some deviation from the specified range.
6	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.	2 states achieved this DLR while 22 states did not achieve this DLR. 21 states failed due to requirement not published/implemented/functional while 1 state failed due to late publication.	17 states achieved this DLR with 2 states having previously achieved this DLR. 13 states did not achieve this DLR. 11 of the states did not achieve this DLR due to information missing from published data and 2 states failed due to requirement not published/implemented/functional.	There was an improvement in the number of states that achieved this DLR from 2 states in 2018 to 17 states in 2019. A number of states had implemented the law but failed the DLR due to information missing from the publication.
7.	4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e., 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection.	7 states achieved this DLR while 17 states did not achieve this DLR due to deviation from specified range.	16 states achieved this DLR while 16 states did not achieve this DLR due to deviation from specified range.	There was an improvement in the number of states that achieved this DLR an increase of 9 states in the 2019 APA. There was still a significant number (16) of states that did not achieve this DLR in 2019.

Areas of Focus, Risk and Discrepancies

S/N	DLRs	2018 APA YEAR	2019 APA YEAR	OBSERVATIONS/ ISSUES/RISKS IDENTIFIED
8.	5.1: Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll	17 states achieved this DLR and 7 states did not achieve this DLR. 6 states failed due requirement not published/implemented/functional and 1 state failed due to Inconsistency of information provided.	24 states achieved this DLR while 8 states did not achieve this DLR. 5 states failed due to requirement not published/implemented/functional and 3 states failed due to deviation from specified range.	There was an improvement in the number of states that achieved this DLR, an increase of 7 states. 47% of states achieved the DLR in 2018, which increased to 67% in 2019. This shows that states had put in effort between 2018 to 2019 to identify ghost workers and take them off payroll.
9.	5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed.	15 states achieved this DLR and 9 states did not achieve this DLR. 8 states failed due to requirement not published/implemented/functional and 1 state failed due to Inconsistency of information provided.	27 states achieved this DLR and 5 states did not achieve this DLR. 3 of these states failed due to deviation from specified range while 2 states failed due to requirement not published/implemented/functional.	There was an increase of 12 states in the number of states that achieved this DLR and reduction in the number of states that didn't achieve this DLR at the end of 2019 APA. This indicated that states made efforts to address payroll fraud.
10.	6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency, and 3) Cover all MDAs receiving funds from the state budget	7 states achieved this DLR and 17 states did not achieve this DLR due to requirement not published/implemented/functional.	14 states achieved this DLR while 7 states previously achieved this DLR and 11 states did not achieve this DLR due to requirement not published/implemented/functional.	There was a significant increase in the number of states that achieved this DLR. This shows that significant efforts have been put in to ensure that there is an existence of a public procurement legal framework and procurement regulatory agency within their states.

Areas of Focus, Risk and Discrepancies

S/N	DLRs	2018 APA YEAR	2019 APA YEAR	OBSERVATIONS/ ISSUES/RISKS IDENTIFIED
11.	6.2: (Basic Target) Framework contract for e-Procurement signed by 31 December of assessment year and publication of contract award information above the threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.	6 states achieved this DLR while 18 states did not achieve this DLR due to requirement not published/implemented/functional.	16 states achieved this DLR while 16 states did not achieve this DLR. 13 states did not achieve it due to requirement not published/implemented/functional while 3 states failed due to late publication, information missing from published data and Inconsistency of information provided.	There was an increase of 10 states that achieved this DLR between 2018 and 2019. There was still a significant number (16) of states that failed this DLR in 2019.
12..	7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits	9 states achieved this DLR while 15 states did not achieve this DLR. 11 states did not achieve the DLR due to information missing from published data, 3 failed due to requirement not published/implemented/functional and 1 failed as a result of late publication.	13 states achieved this DLR while 10 previously achieved this DLR. 9 states failed this DLR. 7 states failed due to deviation from specified range, while 1 state failed due to requirement not published/implemented/functional and 1 state failed due to information missing from published data.	There is inconsistency with the data for DLR7.1 in Kaduna. It states that they previously achieved this data in 2018 but from the draft report we have they did not achieve this DLR due to the following reason: <i>The FRL does not stipulate fiscal and debt rules/limits.</i>
13.	7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in the assessment year and Annual State debt sustainability analysis published by end of December of the assessment.	19 states achieved this DLR while 5 did not achieve this DLR due to late publication.	30 states achieved this DLR and only 2 failed due to late publication and information missing from published data.	There was a significant improvement from 2018 to 2019 with 25% and 36% of states achieving the DLR in 2018 and 2019. This shows that states are making effort to send their quarterly state debt reports to DMO.

Areas of Focus, Risk and Discrepancies

S/N	DLRs	2018 APA YEAR	2019 APA YEAR	OBSERVATIONS/ ISSUES/RISKS IDENTIFIED
14.	8: Domestic arrears as of year end 2018, 2019 and 2020 reported in an online publicly accessible database, with verification process in place and an arrears clearance framework established, and at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock of arrears below 5 billion.	Only 1 state achieved this DLR while 22 failed this DLR due to requirement not published/implemented/functional and 1 state failed due to information missing from published data	5 states achieved this DLR while 27 states did not achieve this DLR. 20 states failed due to requirement not published/implemented/functional while 5 states failed due to deviation from specified range and 2 states failed due to late publication.	There was an increase of 4 states in the number of states that achieved this DLI in 2019 from 2018. There was still a significant number of states that failed this DLI. This shows that states are finding it difficult to publish their Domestic arrears and arrears clearance framework or maintain stock of arrears below 5 billion.
15.	9: Total debt stock at year end (December) as a share of total revenue for the FY meets target: Basic target: < 150%, Stretch target: < 125%.	18 states achieved this DLI while 7 states did not achieve this DLI due to deviation from specified range.	19 states achieved DLI 9 while 13 states did not achieve this DLI due to deviation from specified range.	The difference in the number of states that achieved this DLI in 2018 and 2019 was 1. This is low and this may be due to the fact that the states had difficulties in meeting the set target on making their total debt stock at year end (December) as a share of total revenue for the FY.



Thank you



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