

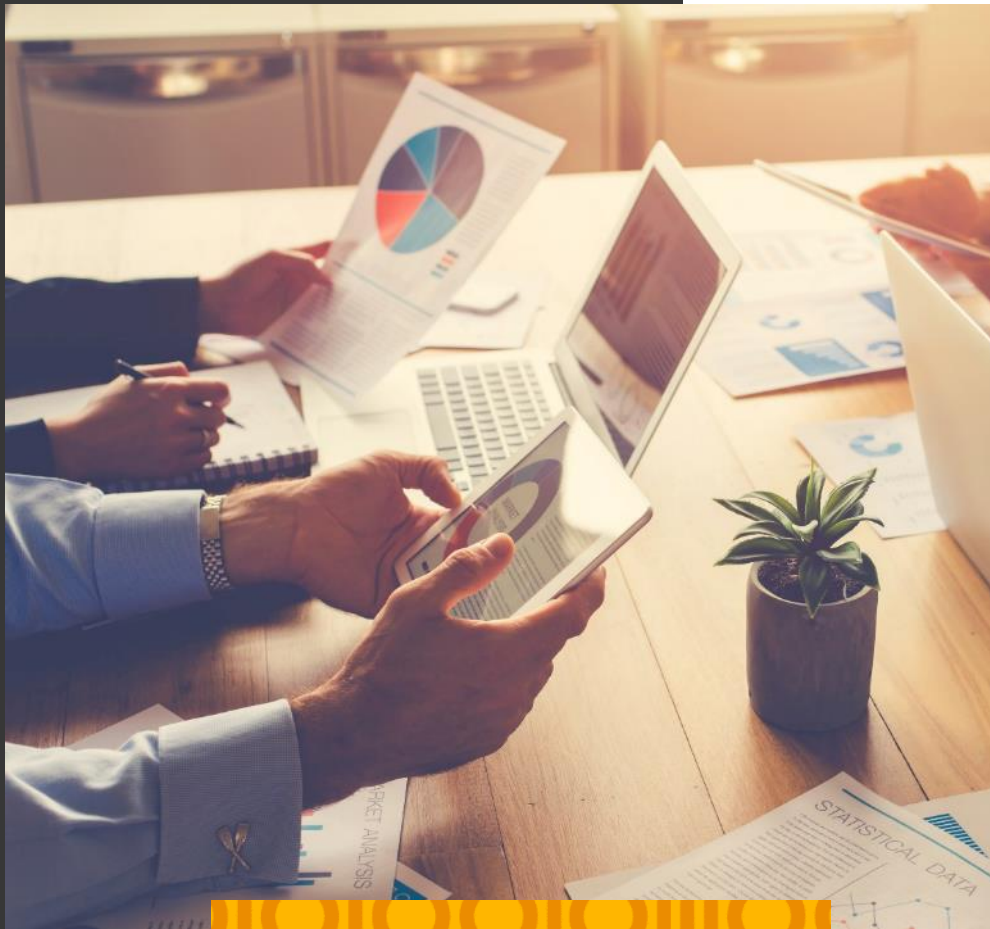
Federal Ministry of Finance, Budget, and National Planning – States Fiscal Transparency Accountability and Sustainability Programme for Results

Compendium Report

2022



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Introduction/Background/ Purpose of Report



01

Introduction / Background

The SFTAS Programme for Results

The Federal Government of Nigeria 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 the Programme

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 USD700 million - initially; and
- (ii) a technical assistance (TA) component, using the Investment Project Financing (IPF) instrument in the amount of USD50 million.

The Program was enhanced in 2020 to include additional financing of USD750 million approved in December 2020 for the PforR component as well as additional expected results

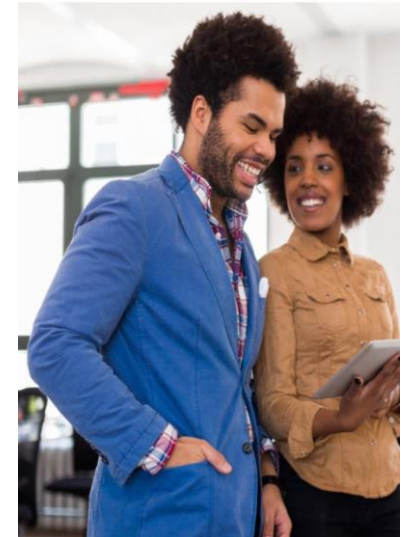
Objective of this Project

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 Eligibility Criteria (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.

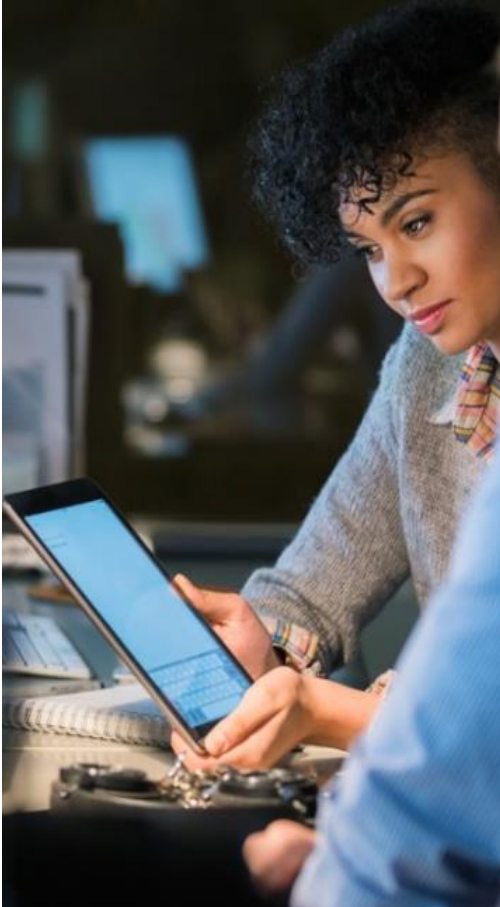
PwC is expected to carry out the assignment jointly with the Office of the Auditor General for the Federation (OAuGF), in its role as the Independent Verification Agent (IVA) for the Program.



WORLD BANK GROUP



Purpose of the Report



The purpose of this report includes:

To present comprehensively the results achieved by all States against the EC and the DLRs. The compendium report will also include a comparison of the results achieved by all 36 States highlighting the results achieved in the 2018, 2019 and 2020 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 2021 APA and in particular any potential gaps in the consistency of assessments. The report also covers DLRs achieved in the prior APAs but not in 2020 and DLRs that were not achieved in prior APAs, along with the reasons identified for not achieving the DLRs in 2020.

PwC will conduct the following:

- Review all data previously collected for the assessments conducted in 2021 for accuracy.
- Review all test programmes, checklists and reporting templates.
- Collect state performance data necessary to carry out subsequent assessments for the 2020 and 2021 APAs, and for the assessments of the 2021 EC and 4 new DLIs.
- Verify existing evidence to confirm that the states achieved the DLRs in accordance with the DLR Verification Protocol.
- Submit the draft and final compendium report to the Program Coordination Unit (PCU) and the World Bank Group (WBG).

Report Highlights

- A total of three APAs have been conducted; 2018, 2019 and 2020 APAs. The number of States that were eligible for verification and disbursement in the three APAs are as follows: 2018 APA (24 States), 2019 APA (32 States), and 2020 APA (36 States).
- The DLR performance across all States showed continuous improvement in each APA. The 2020 APA recorded a much more improved performance as compared to the 2018 and 2019 APAs.
- A total of USD 823.05 million has been disbursed to all participating States for the three years assessed.
- The number of DLRs assessed continued to increase over the assessment years, with 14 in 2018, 15 in 2019, and 21 in 2020.
- DLR 9 had the highest rated performance across the three assessment years, with a total amount of USD 78 million disbursed.



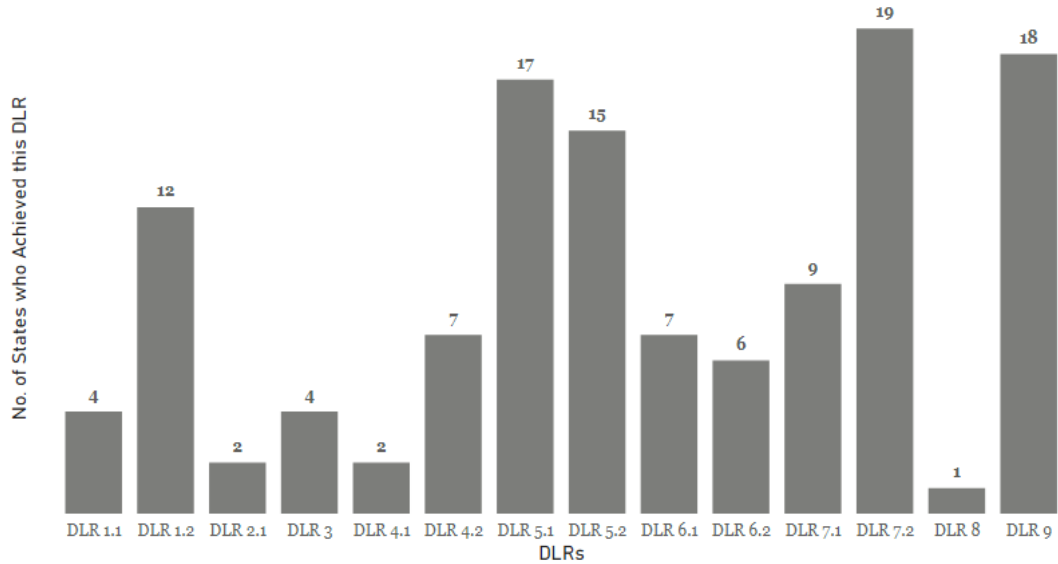
Summary of States' Performance across DLRs



02

The DLR performance across all States showed continuous improvement, with a much more improved performance in the 2020 APA.

2018 DLR Performance Summary

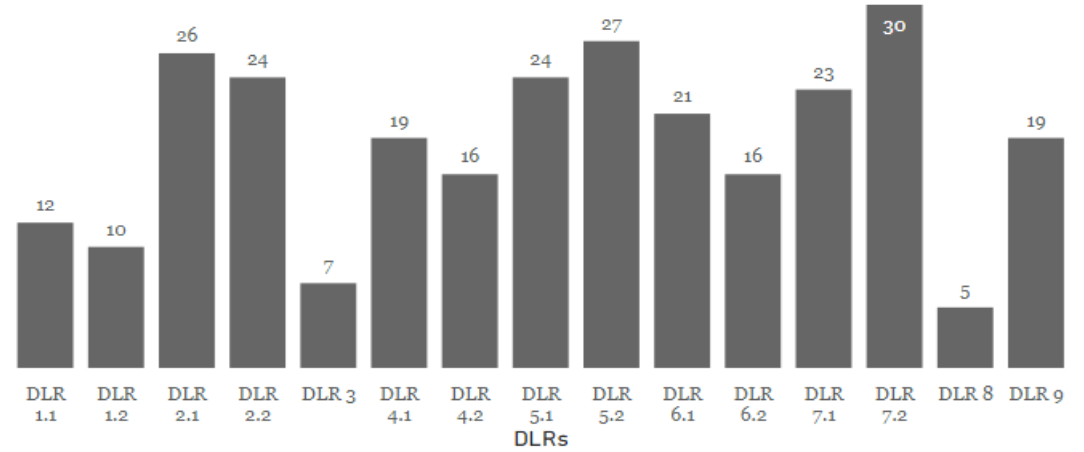


Analysis

- In 2018, the DLR which had the highest achievement rate was DLR 7.2 with 19 states achieving it while DLR 8 had the lowest achievement rate with only 1 state achieving it.

2019 DLR Performance Summary

The Number of States Achieving each DLR.



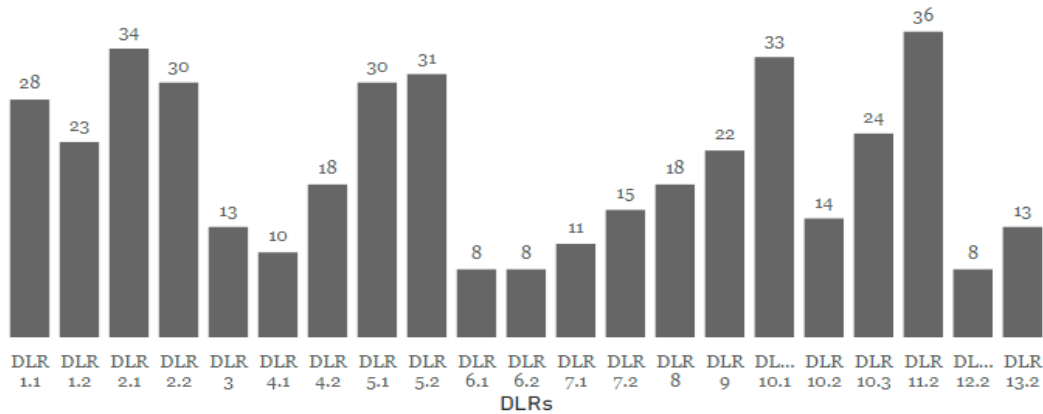
Analysis

- In 2019, 1 new DLR (DLR 2.2) was added. The DLR which had the highest achievement rate was DLR 7.2 with 30 states achieving the DLR while DLR 8 had the lowest achievement rate with 5 states achieving the DLR.

A total of USD 823.05 million has been disbursed to all participating States for the three years assessed.

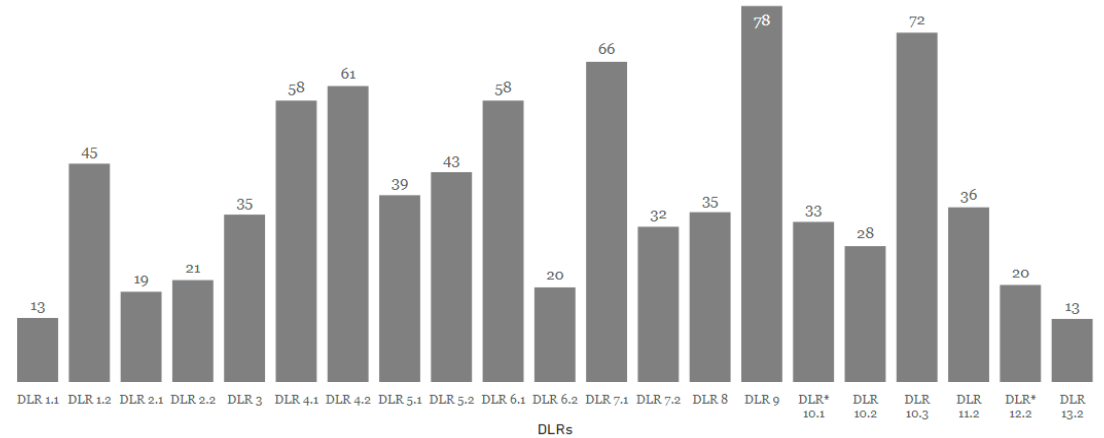
2020 DLR Performance Summary

The Number of States Achieving each DLR.



Summary of Funds Disbursed by DLRs (\$m)

Funds released for each DLR



Analysis

- In 2020, 6 new DLRs (DLRs 10.1, 10.2, 10.3, 11.2, 12.2 and 13.2) were added. The DLR which had the highest achievement rate was DLR 11.2 with 36 states achieving the DLR while DLR 6.2, DLR 6.1 and DLR 12.2 had the lowest achievement rate with 8 states achieving them.

Analysis

- The total amount of money disbursed across all the DLRs for the 3 APA periods is USD 823.05 million with DLR 9 being the highest with USD 78 million and the least being DLR 1.1 with USD 13 million.

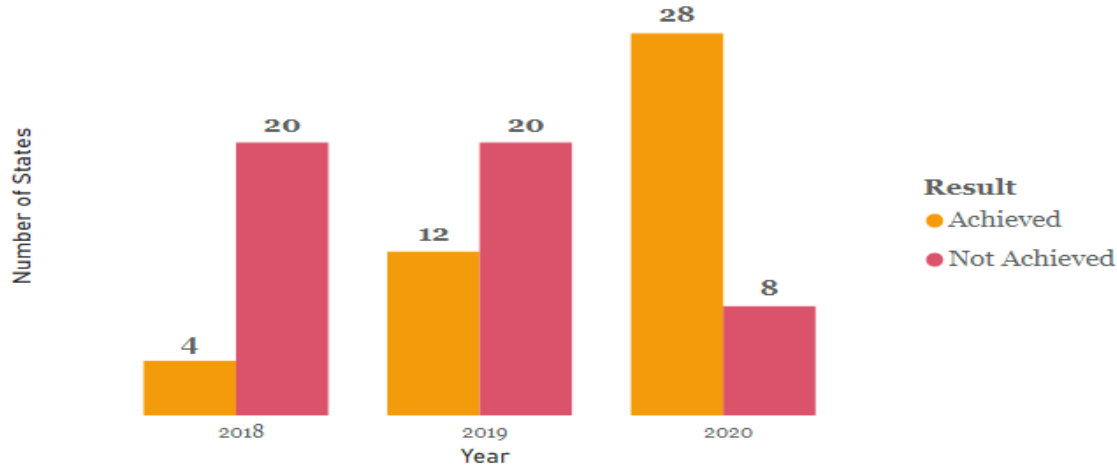
DLR Performance Report



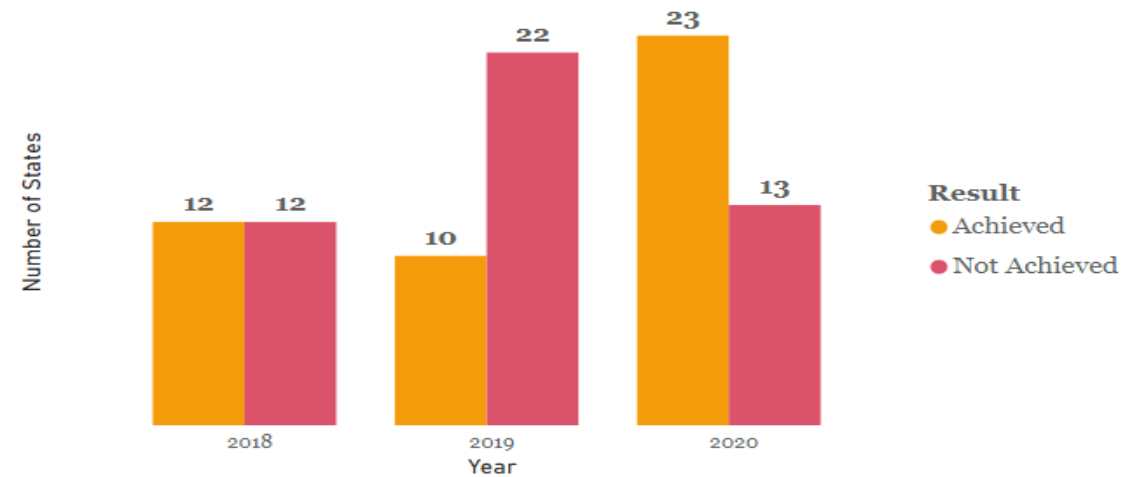
03

DLI 1: Improved Financial Reporting and Budget Reliability

Summary of States' Performance in DLR 1.1



Summary of States' Performance in DLR 1.2



Analysis

DLR 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

Analysis

- In 2018, only 4 out of 24 eligible states achieved the DLR. Subsequently, the number of states that achieved the DLR in 2019 and 2020 increased to 12 and 28 respectively. The number of states that did not achieve also decreased.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not published or implemented, information missing from published data or late publication of requirements.

Analysis

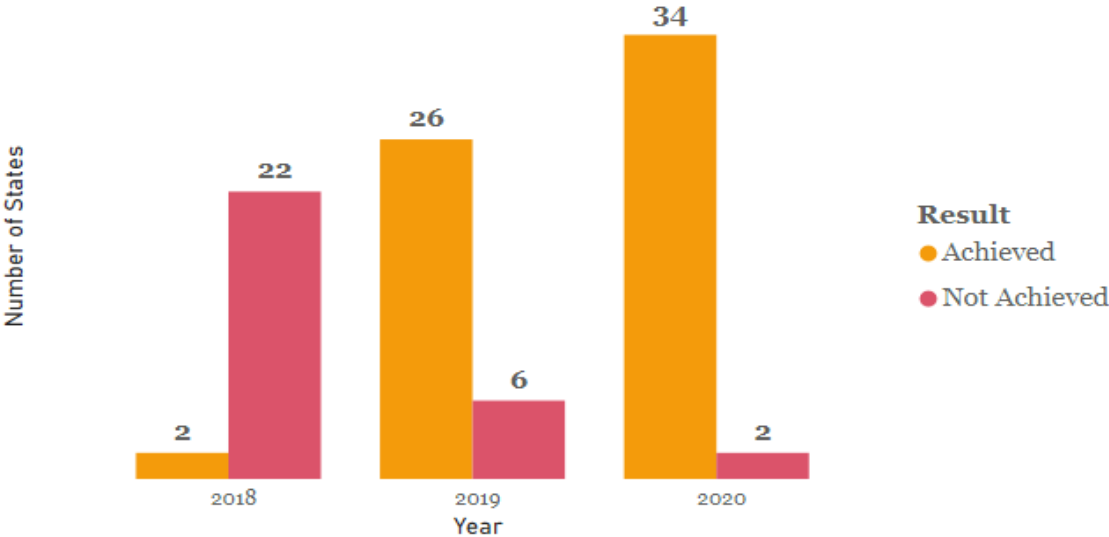
DLR 1.2 FY20 deviation for total amended budget expenditure is < 15%

Analysis

- The performance trend across the three years indicated the number of states that achieved the DLR improved exponentially in 2020 to 23 while it decreased from 12 in 2018 to 10 in 2019.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was solely due to deviation from the specified range as required by the verification protocol

DLI 2: Increased Openness and Citizens' Engagement In The Budget Process

Summary of States' Performance in DLR 2.1



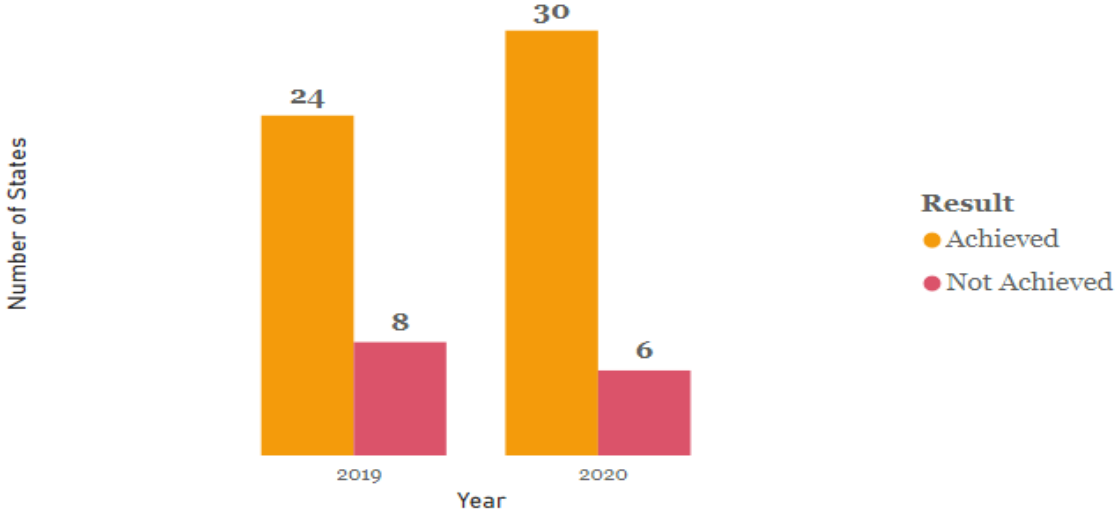
Analysis

DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed FY budget.

Analysis

- The performance trend across the three years indicated the number of states that achieved the DLR generally improved on a year-on-year basis, with 2 in 2018, 26 in 2019 and 34 in 2020. The number of states that did not achieve the DLR also decreased year-on-year.
- For the states that did not achieve the DLR, non-achievement was mostly as a result of non publication of required information, and in a few cases late publication.

Summary of States' Performance in DLR 2.2



Analysis

DLR 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.

Analysis

- This DLR was only assessed in 2019 and 2020. The performance trend showed an increase in the number of states that achieved the DLR from 2019 to 2020 as shown in the summary above.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not published or implemented, information missing from published data or late publication of requirements.

DLI 3: Improved Cash Management and Reduced Revenue Leakages Through the Implementation of State TSA

Summary of States' Performance in DLI 3



Analysis

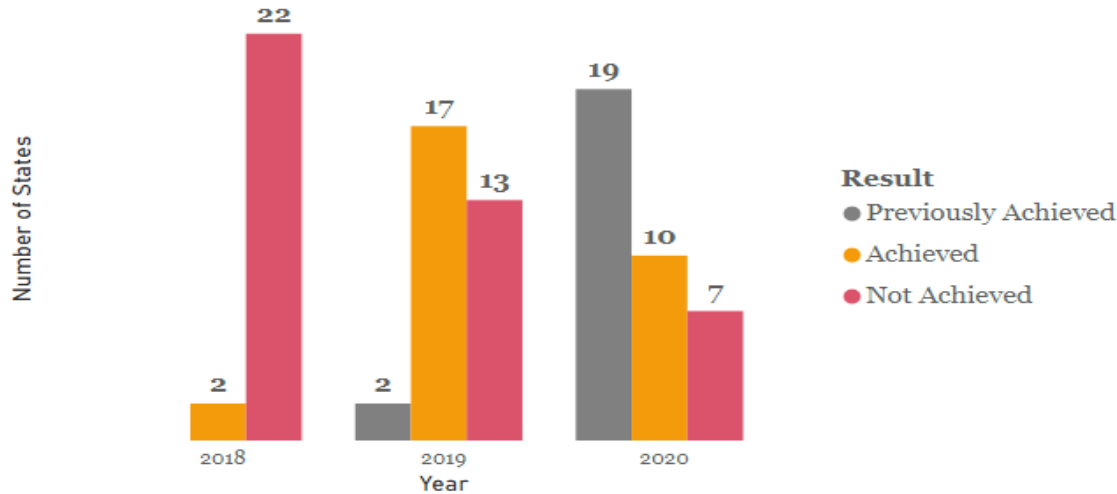
DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances.

Analysis

- The performance trend across the three years indicated the number of states that achieved the DLR generally improved on a year-on-year basis, with 4 in 2018, 7 in 2019 and 13 in 2020. The number of states that did not achieve the DLR increased from 20 in 2018 to 25 in 2019 and then decreased to 23 in 2020.
- For the states that did not achieve the DLR, non-achievement was as a result of required information not being published, and in a few cases late publication

DLI 4: Strengthened Internally Generated Revenue (IGR) collection

Summary of States' Performance in DLR 4.1



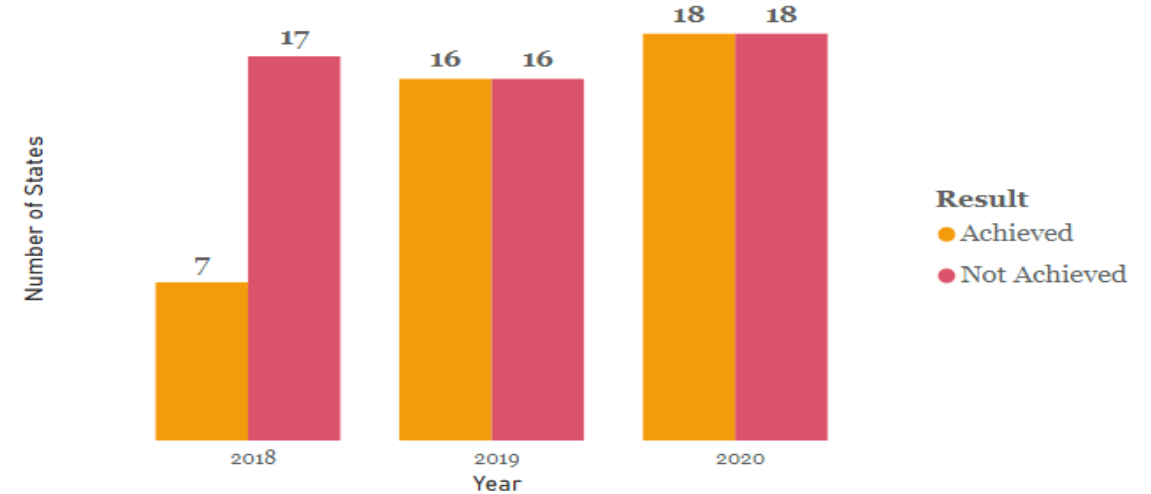
Analysis

DLR 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

Analysis

- The performance trend across the three years shows a significant improvement from 2018 to 2019 with almost 50% of states achieving the DLI in 2019. By 2020, 19 states had already previously achieved the DLI.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not published or implemented, information missing from published data or late publication of requirements.

Summary of States' Performance in DLR 4.2



Analysis

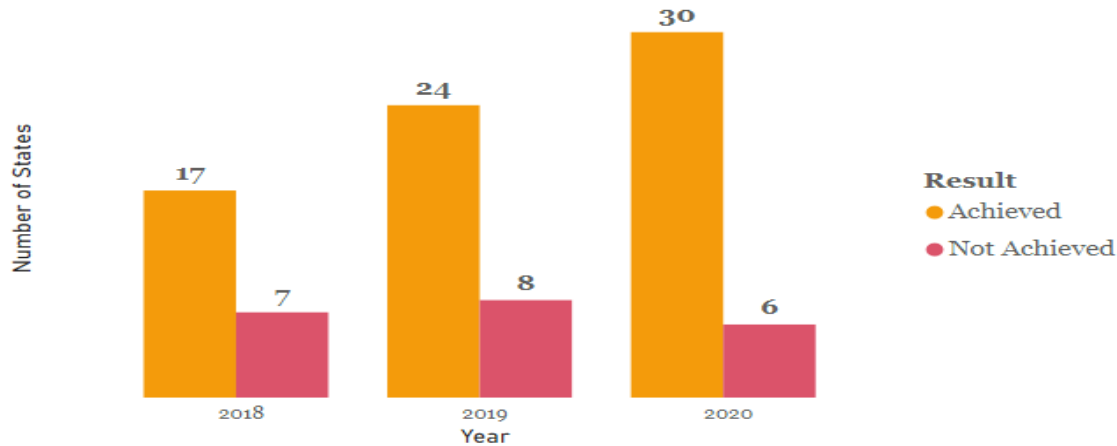
DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e., 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection

Analysis

- The performance trend across the three years shows a significant improvement from 2018 to 2019 with 45% of states achieving the basic or stretch targets for annual IGR growth in 2019. There wasn't significant improvement in 2020.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was solely due to deviation from the specified range in the verification protocol.

DLI 5: Biometric Registration and Bank Verification Number (BVN) Used to Reduce Payroll Fraud

Summary of States' Performance in DLR 5.1



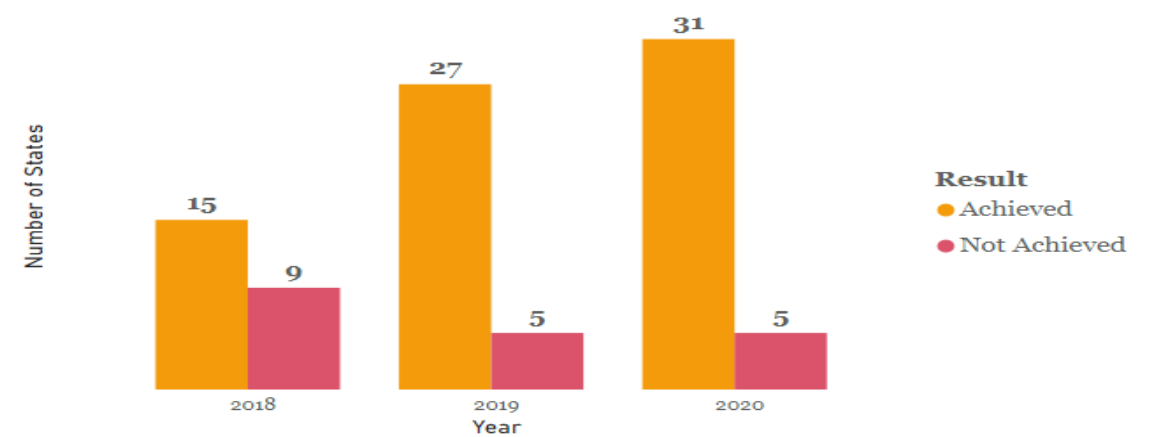
Analysis

DLR 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

Analysis

- The performance trend across the three years shows a significant year-on-year improvement. Forty-seven percent of states achieved the DLI in 2018, which increased to 67% and 83.33% in 2019 and 2020 respectively. This indicated that states made efforts to address payroll fraud.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not being implemented or a deviation from the specified range according to the verification protocol.

Summary of States' Performance in DLR 5.2



Analysis

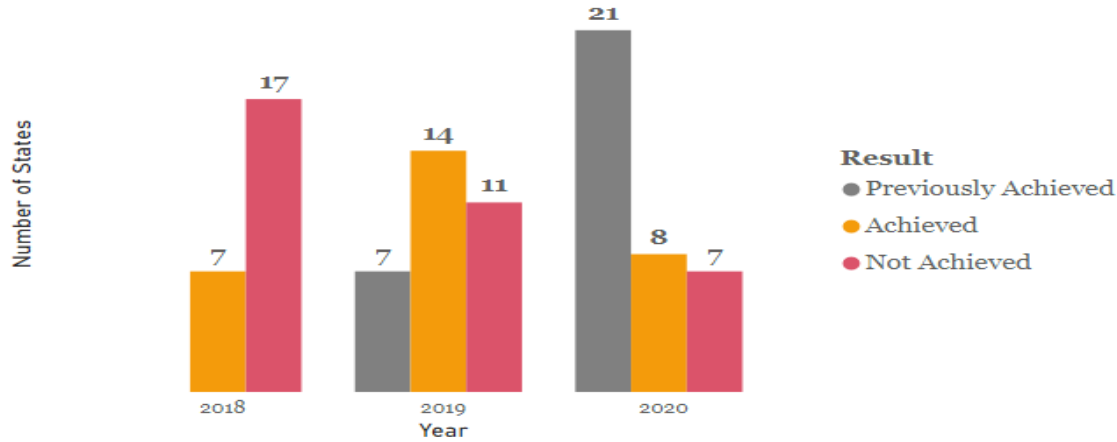
DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed

Analysis

- The performance trend across the three years also shows a significant year-on-year improvement similar to DLR 5.1. Forty-two percent of states achieved the DLI in 2018, which increased to 75% and 86.11% in 2019 and 2020 respectively. This indicated that states made efforts to address payroll fraud.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not being implemented or a deviation from the specified range in the verification protocol.

DLI 6: Improved Procurement Practices for Increased Transparency and Value For Money

Summary of States' Performance in DLR 6.1



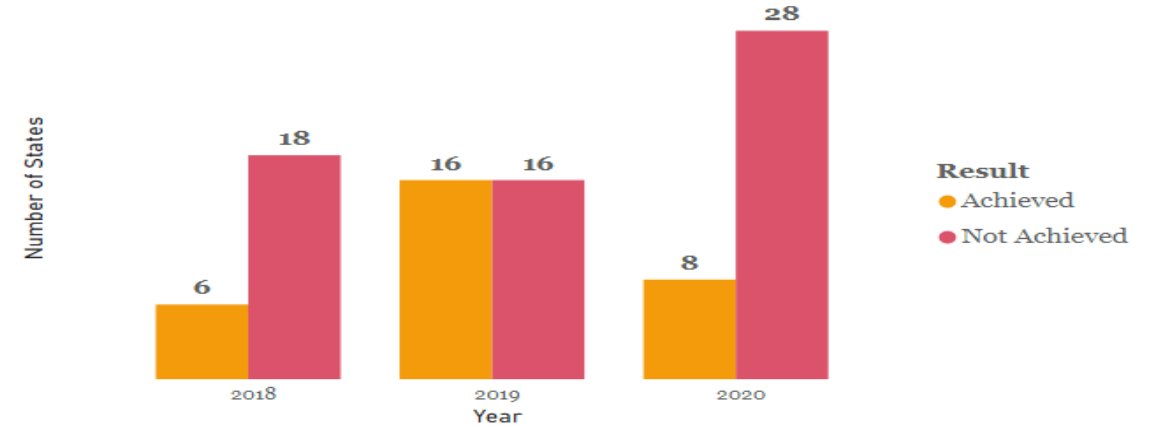
Analysis

DLR 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

Analysis

- There is an Improvement from 2018 to 2019 with 19% and 38% of states achieving the DLI in 2018 and 2019 for the first time. By 2020, 21 states had already previously achieved the DLI, with 8 states achieving it for the first time.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not being implemented.

Summary of States' Performance in DLR 6.2



Analysis

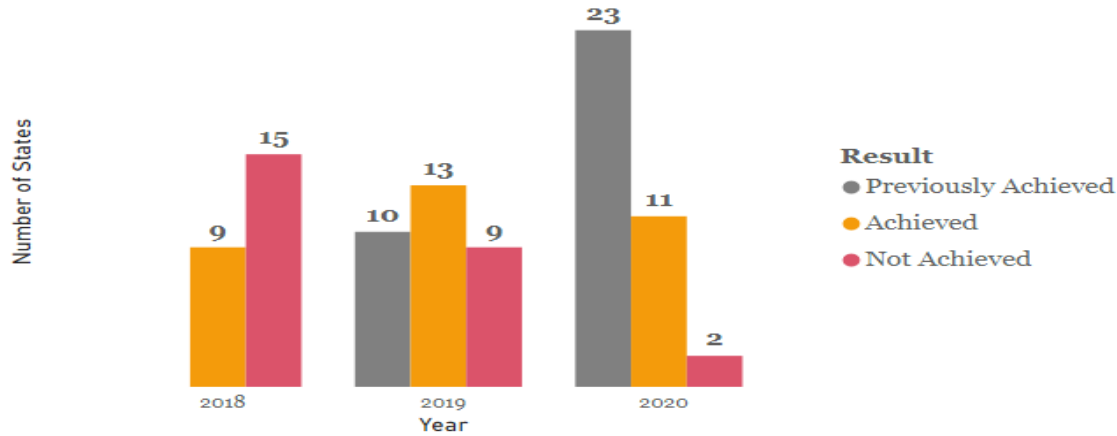
DLR 6.2: (Basic Target) Framework contract for e-Procurement signed by 31 December of assessment year and publication of contract award information above the threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.

Analysis

- The performance trend across the three years shows that the highest performance was in 2019 with 16 states achieving the DLR. In 2018, 6 states achieved the DLR and in 2020, 8 states achieved the DLR.
- For the states that did not achieve the DLR, non-achievement was due to requirements not published, information missing from published data or late publication of requirements.

DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework

Summary of States' Performance in DLR 7.1



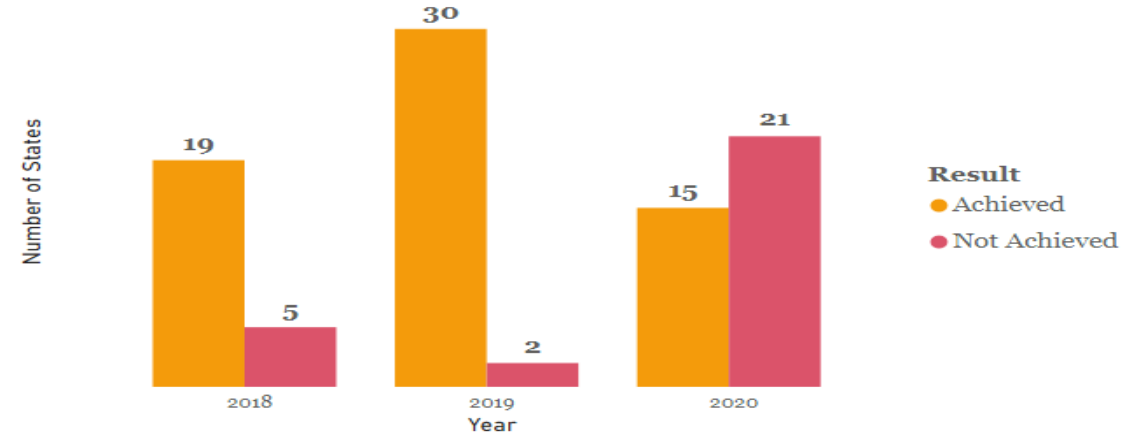
Analysis

DLR 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

Analysis

- The performance trend across the three years shows a significant improvement from 2018 to 2019 with 25% and 36% of states achieving the DLI in 2018 and 2019 for the first time. By 2020, 23 states had already previously achieved the DLI, with 11 states achieving it for the first time.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not being implemented, deviation from a specified range and information missing from published information.

Summary of States' Performance in DLR 7.2



Analysis

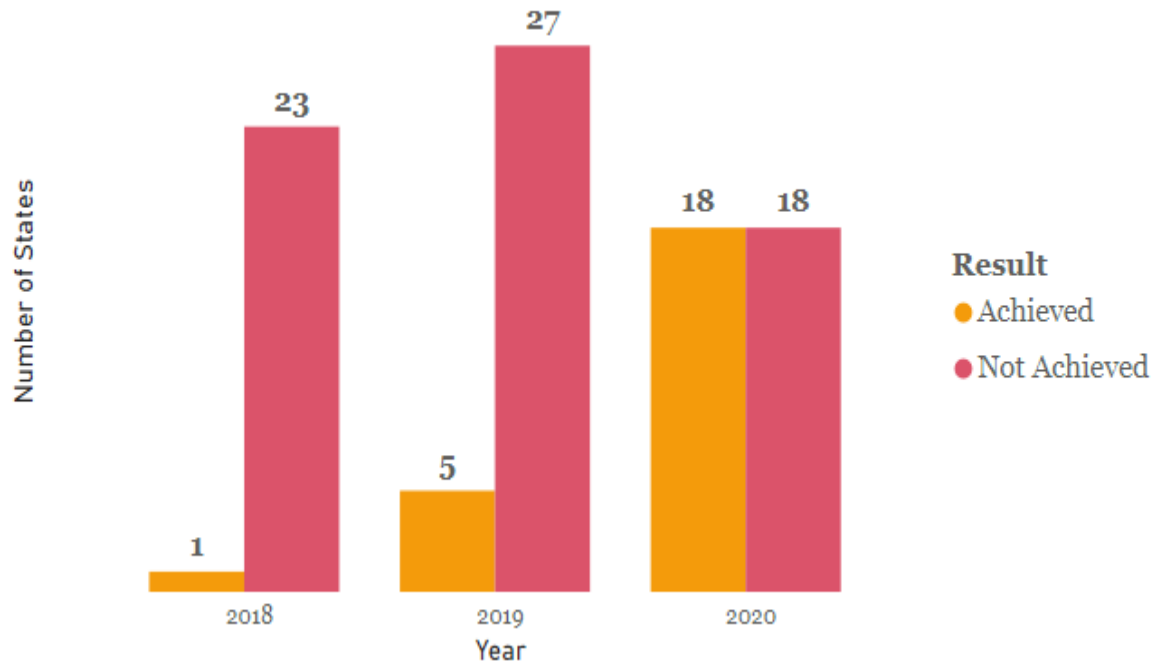
DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in the assessment year and Annual State debt sustainability analysis published by end of December of the assessment.

Analysis

- The performance trend across the three years show a major significant improvement from 2018 to 2019 with 53% and 83% of states achieving the DLI in 2018 and 2019. In 2020, only 15 states achieved the DLI, which was a decrease of 50%.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to late publication of information, missing information from published data and inconsistency of information provided in comparison to CBN records.

DLI 8: Improved Clearance/Reduction of the Stock of Domestic Expenditure Arrears

Summary of States' Performance in DLI 8



Analysis

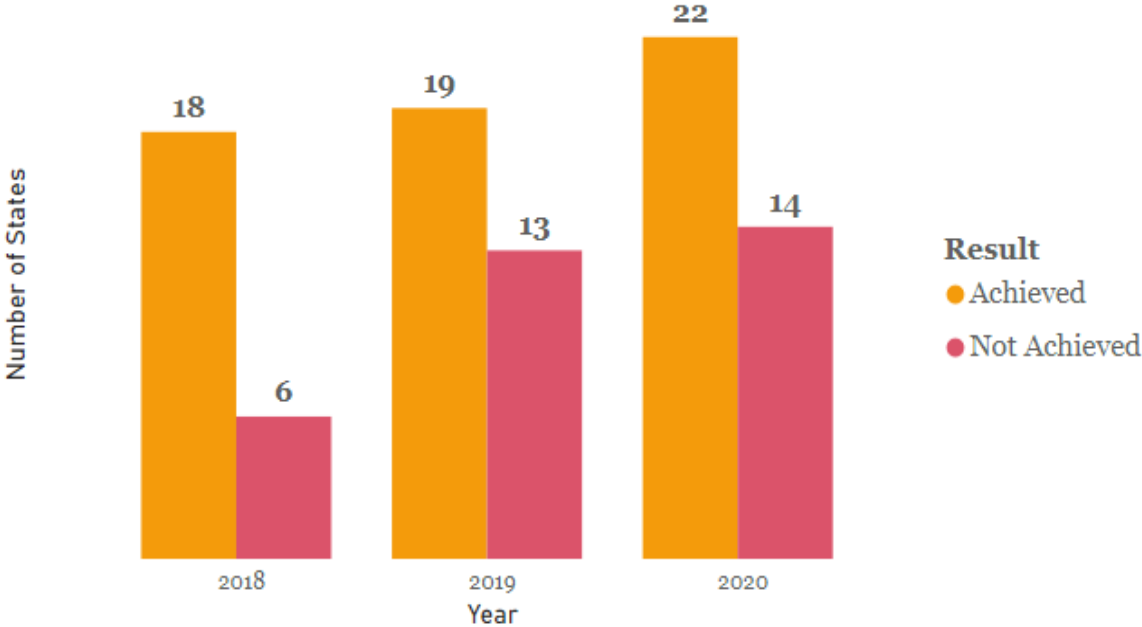
DLI 8: Domestic arrears as of year end 2018, 2019 and 2020 reported in an online publicly accessible database, with verification process in place and an arrears clearance framework established, and at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock of arrears below 5 billion.

Analysis

- The performance trend across the three years show a slight improvement from 2018 to 2019. In 2020, a major improvement was observed with 18 states achieving the DLI compared to the 5 states in 2019. Only one State achieved the DLI in 2018 and 5 States achieved the DLI in 2019. The DLI consistently had the States with the fewest achieved DLIs until the 2020 APA.
- For the states that did not achieve the DLI across the three assessment years, non-achievement was due to requirements not being implemented.

DLI 9: : Improved Debt Sustainability

Summary of States' Performance in DLI 9



Analysis

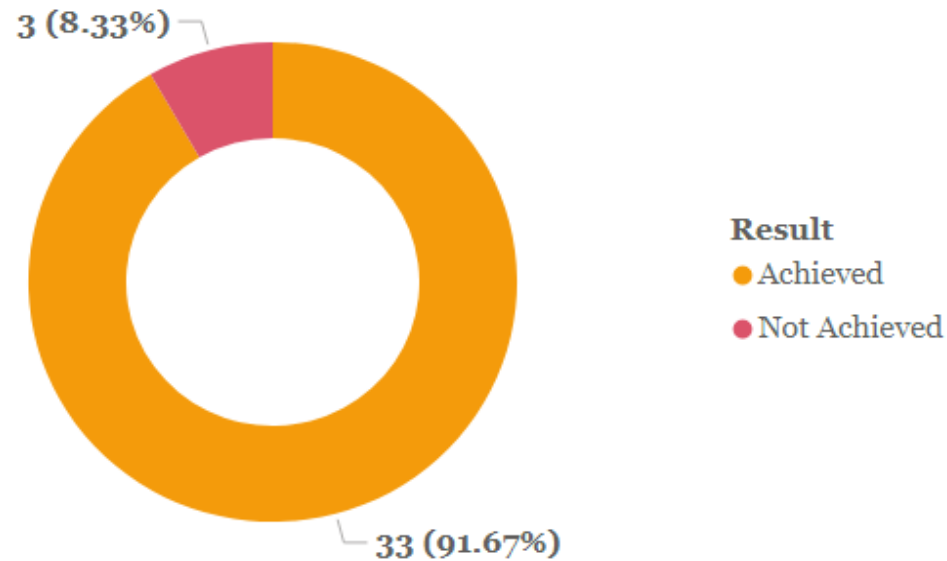
DLI 9: Total debt stock at year end (December) as a share of total revenue for the FY meets target: Basic target: < 150%, Stretch target: < 125%.

Analysis

- The performance trend shows steady improvement with more than 50% of states achieving the DLI across the three years; 50% in 2018, 53% in 2019 and 61% in 2020.
- For the states that did not achieve the DLI across the three assessment years, non-achievement was due to deviation from the specified range in the verification protocol.

DLI 10: Enhanced Transparency and Accountability of Funds in the COVID-19 Response and Resilient Recovery Phases.

Summary of States' Performance in DLR 10.1



Analysis

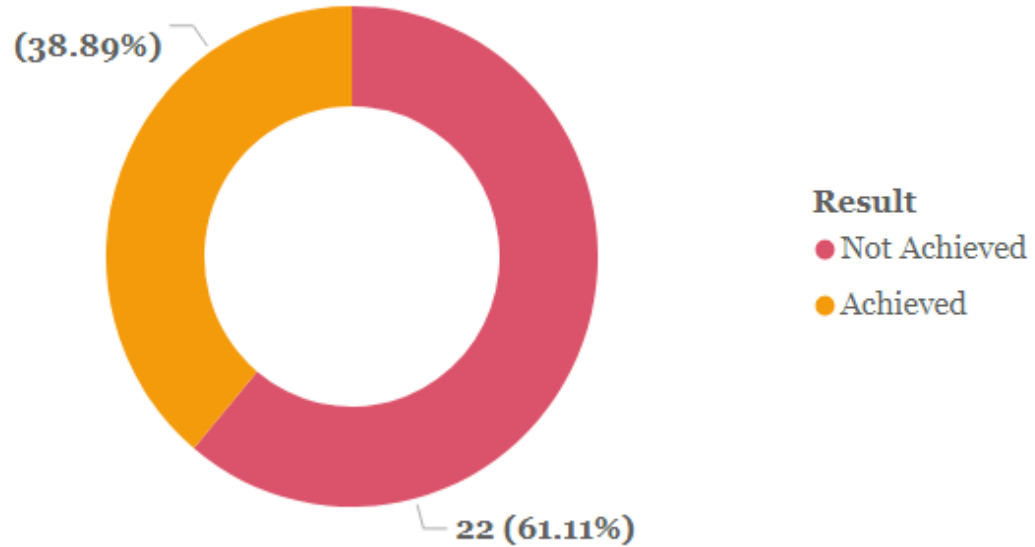
DLR 10.1: Strengthened transparency of local government funds by publishing audited financial statements of all local governments within the state for FY18, FY19 and FY20, including SLJAAC transfers

Analysis

- This DLR was assessed in 2020. The results indicated a strong performance with 33 states achieving the DLR.
- For the states that did not achieve the DLR, non-achievement was the requirements not being published or inconsistencies with the information published..

DLI 10: Enhanced Transparency and Accountability of Funds in the COVID-19 Response and Resilient Recovery Phases.

Summary of States' Performance in DLR 10.2



Analysis

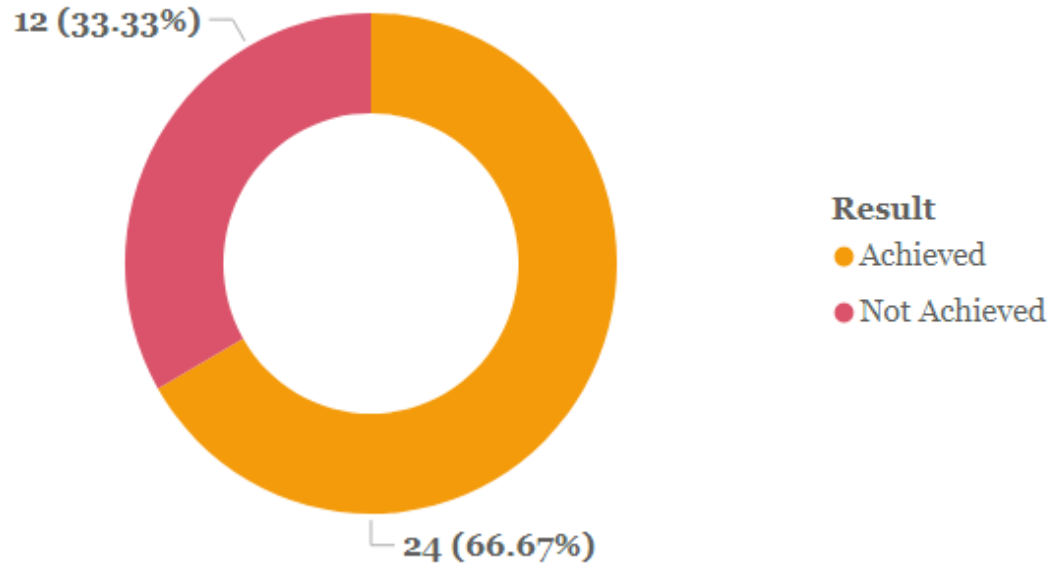
DLR 10.2: Strengthened transparency and accountability by publishing COVID-19 response and recovery expenditures and audit reports

Analysis

- This DLR was assessed in 2020. The results indicated an average performance with only 14 states achieving the DLR.
- For the states that did not achieve the DLR, non-achievement was due to the requirements not being published or inconsistencies with the information published.

DLI 10: Enhanced Transparency and Accountability of Funds in the COVID-19 Response and Resilient Recovery Phases.

Summary of States' Performance in DLR 10.3



Analysis

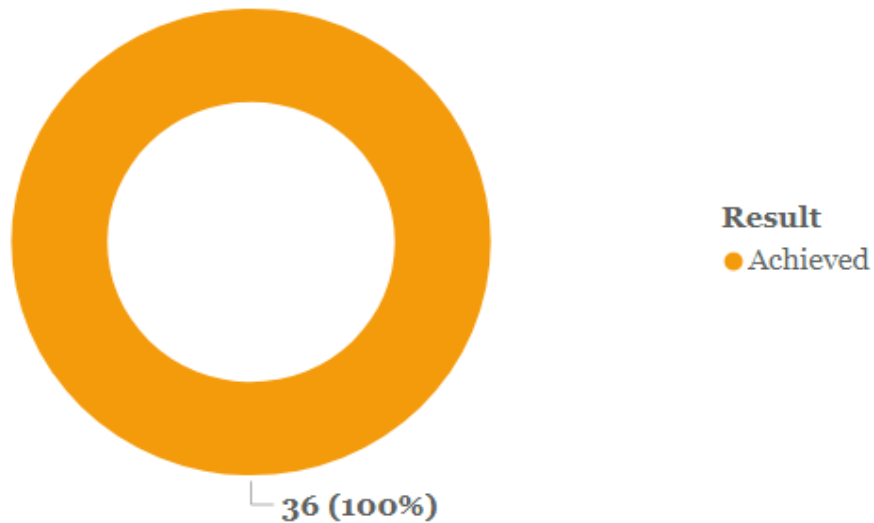
DLR 10.3: Enactment and implementation of State Audit Law

Analysis

- The results indicated a good performance with 24 states achieving the DLR.
- For the states that did not achieve the DLR, non-achievement was due to the requirements not being met.

DLI 11: Provided structured tax relief in response to COVID-19 and strengthened tax administration (personal income tax and property taxation) to enhance non-oil tax collection in the resilient recovery phase

Summary of States' Performance in DLR 11.2



Analysis

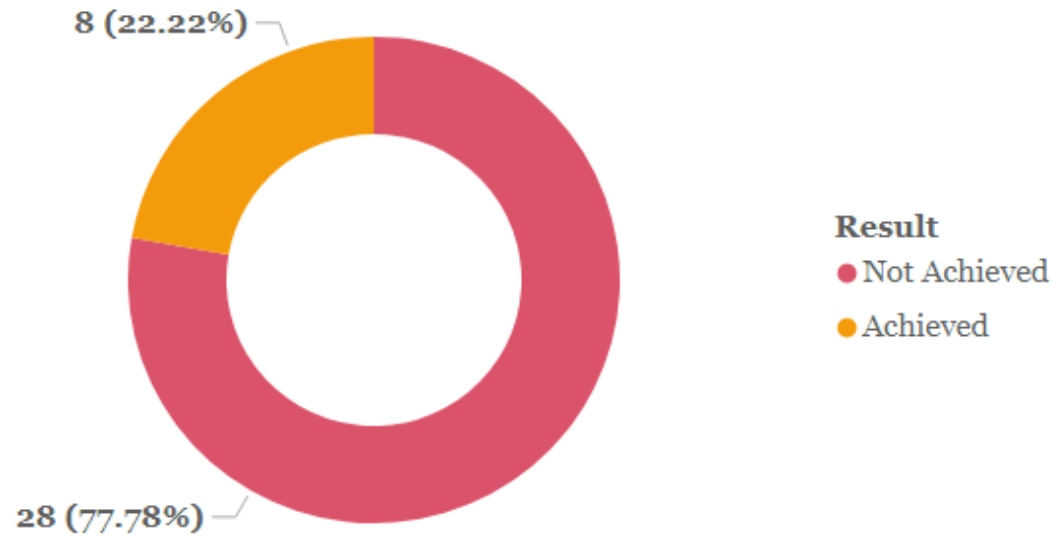
DLR 11.2: Increased efficiency in personal income tax collection by ending the practice of contracting out assessment and collection of PIT to private consultants

Analysis

- The results indicated a strong performance with all 36 states achieving the DLR.

DLI 12: Strengthened Procurement Function for COVID-19 or Emergency Situation and Facilitated Participation of SMEs in Public Procurement in the Resilient Recovery Phase

Summary of States' Performance in DLR 12.2



Analysis

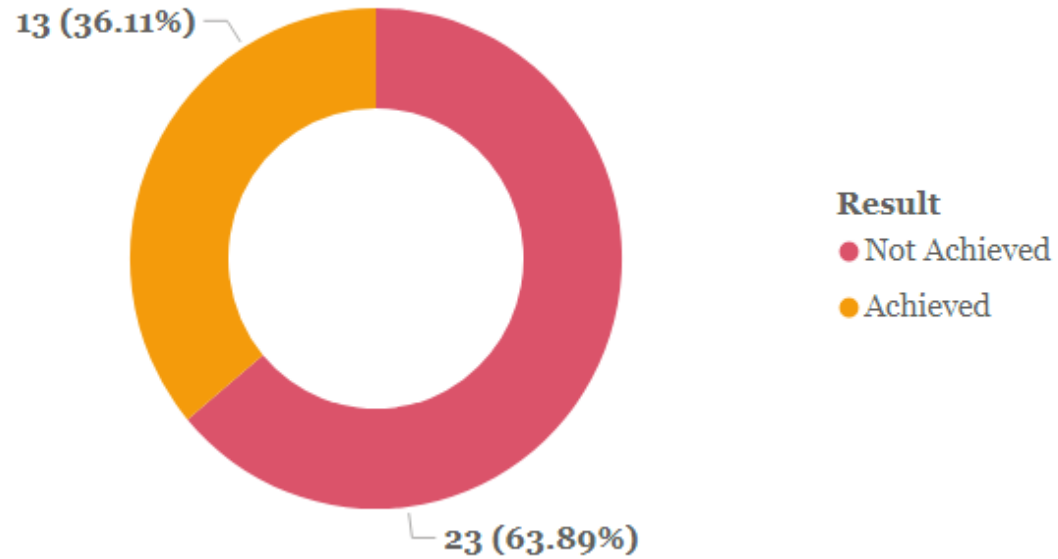
DLR 12.2: Strengthened procurement function for COVID-19 or emergency situation and facilitated participation of SMEs in public procurement in the resilient recovery phase

Analysis

- This DLR was assessed in the 2020 APA. The performance trend for this DLR shows that only 8 states achieved this DLR.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to requirements not published or implemented, information missing from published data, inconsistencies with published information or late publication of requirement.

DLI 13: Established a fiscally sustainable response to COVID-19 through COVID-19 responsive budgets

Summary of States' Performance in DLR 13.2.



Analysis

DLR 13.2: High budget execution of COVID-19 response expenditures

Analysis

- The results indicated a poor performance with only 13 states achieving the DLR.
- For the states that did not achieve the DLR across the three assessment years, non-achievement was due to the requirements not being met.

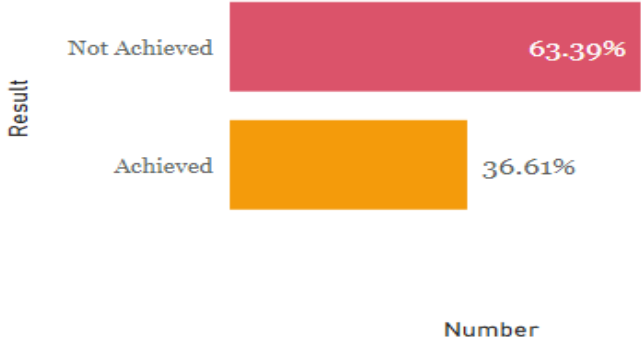
States' Performance Summary



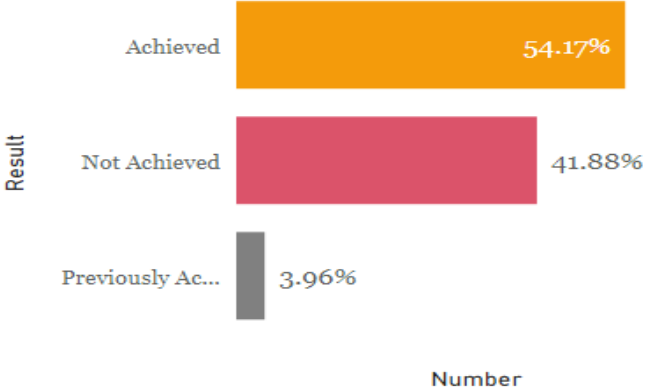
04

The overall performance aggregated for all States indicated a year on year improvement, which also culminated in a corresponding increase in the amount of funds disbursed to States through the SFTAS programme...

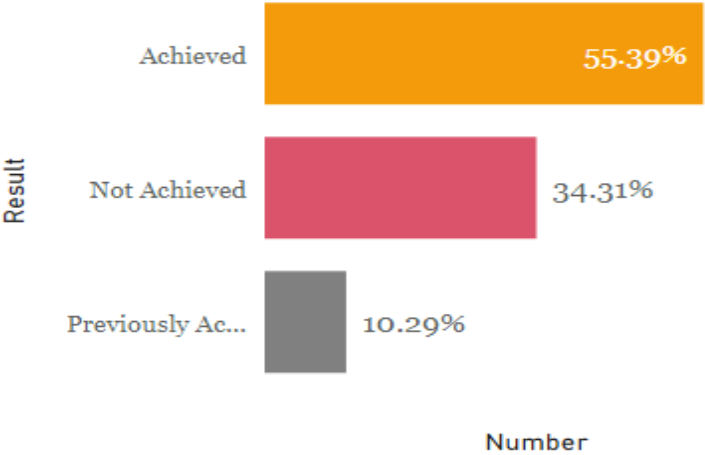
2018 APA Results Summary



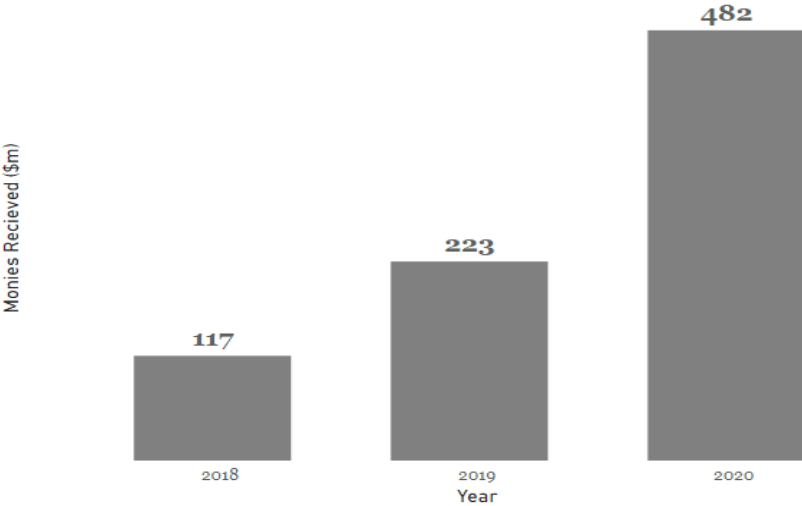
2019 APA Results Summary



2020 APA Results Summary



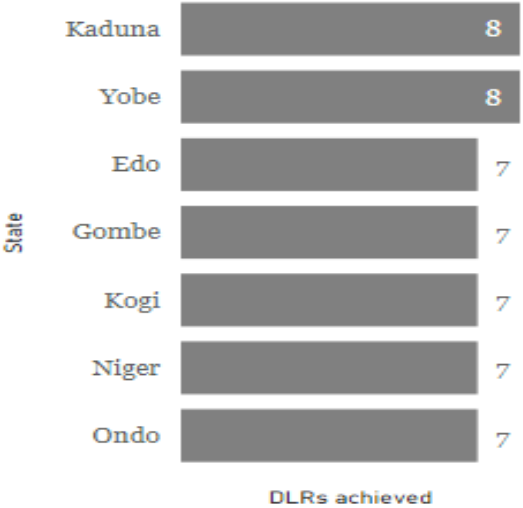
Summary of SFTAS Funds Disbursed to States (\$m)



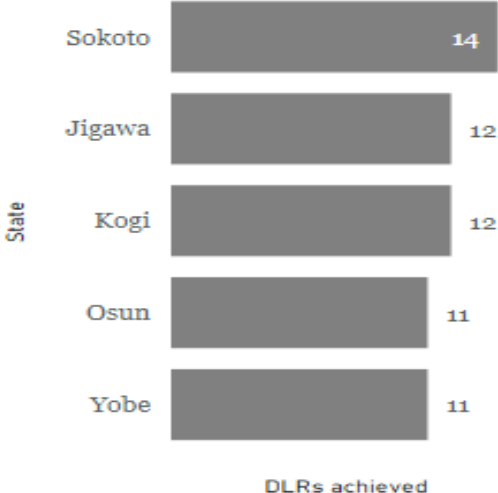
A comparative analysis of States performance highlights the best performing States across the three assessment years below.....

Summary of Best Performing States

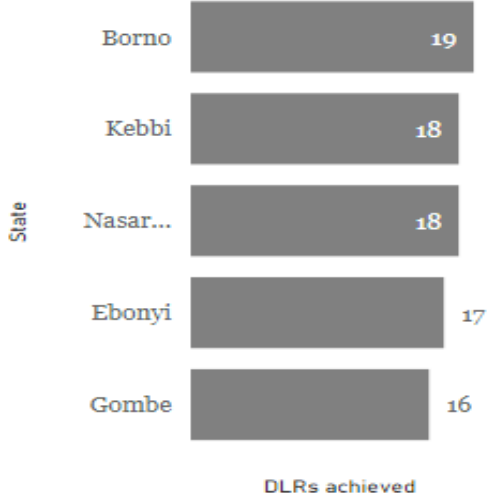
2018 APA Top Performing States



2019 APA Top Performing States



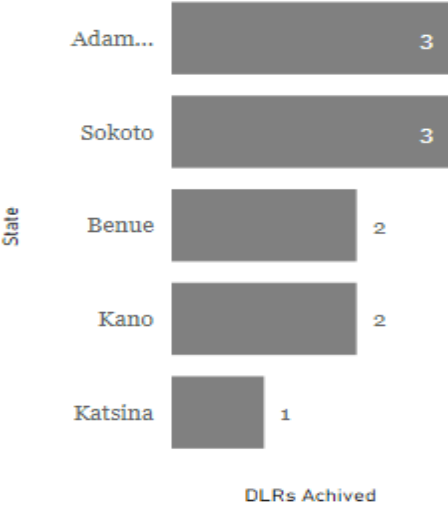
2020 APA Top Performing States



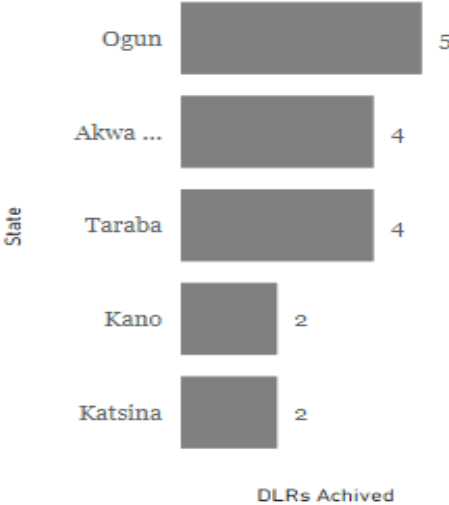
A comparative analysis of States performance highlights the least performing States across the three assessment years below....

Summary of Least Performing States

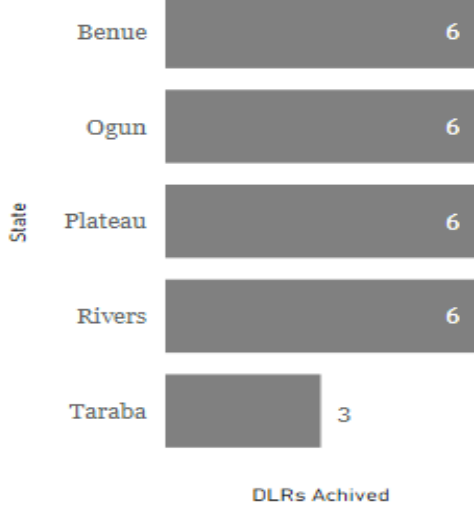
2018 APA Least Performing States



2019 APA Least Performing States



2020 APA Least Performing States



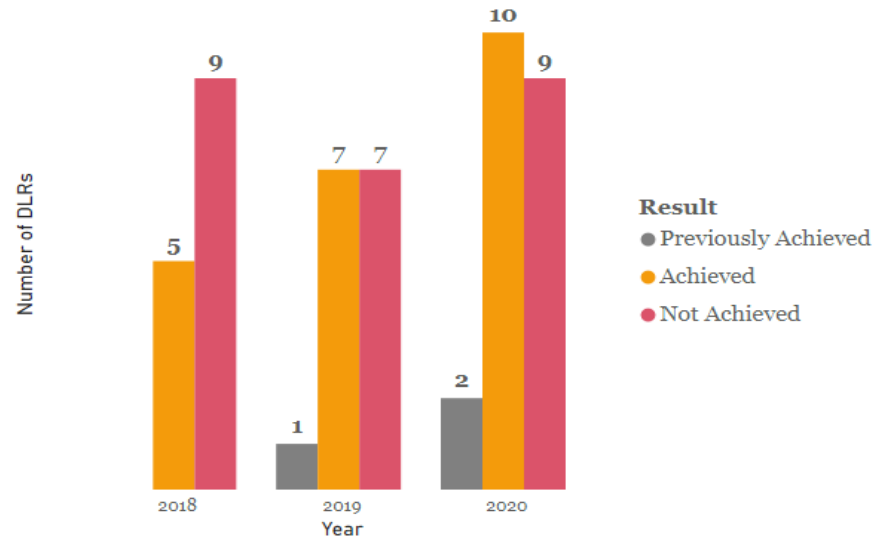
Analysis of State's Individual Performance



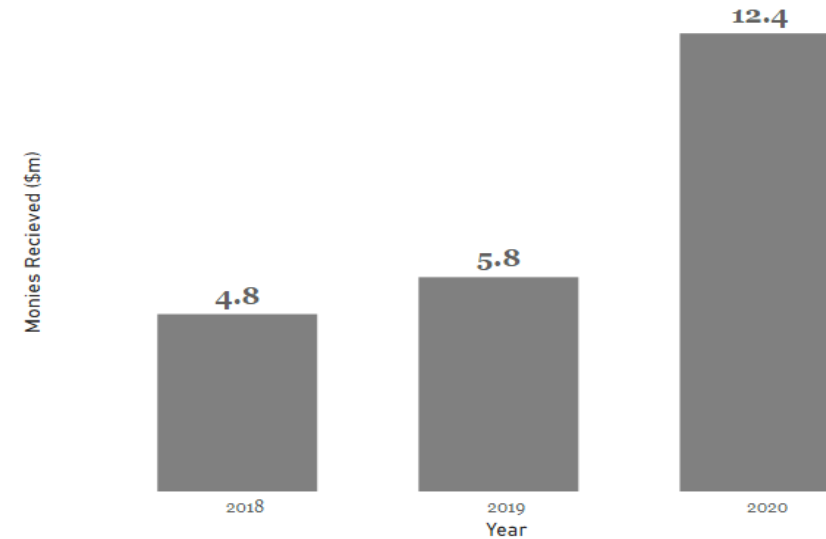
05

Abia State

Abia State APA Result Summary



SFTAS Funds Disbursed to Abia State (\$m)



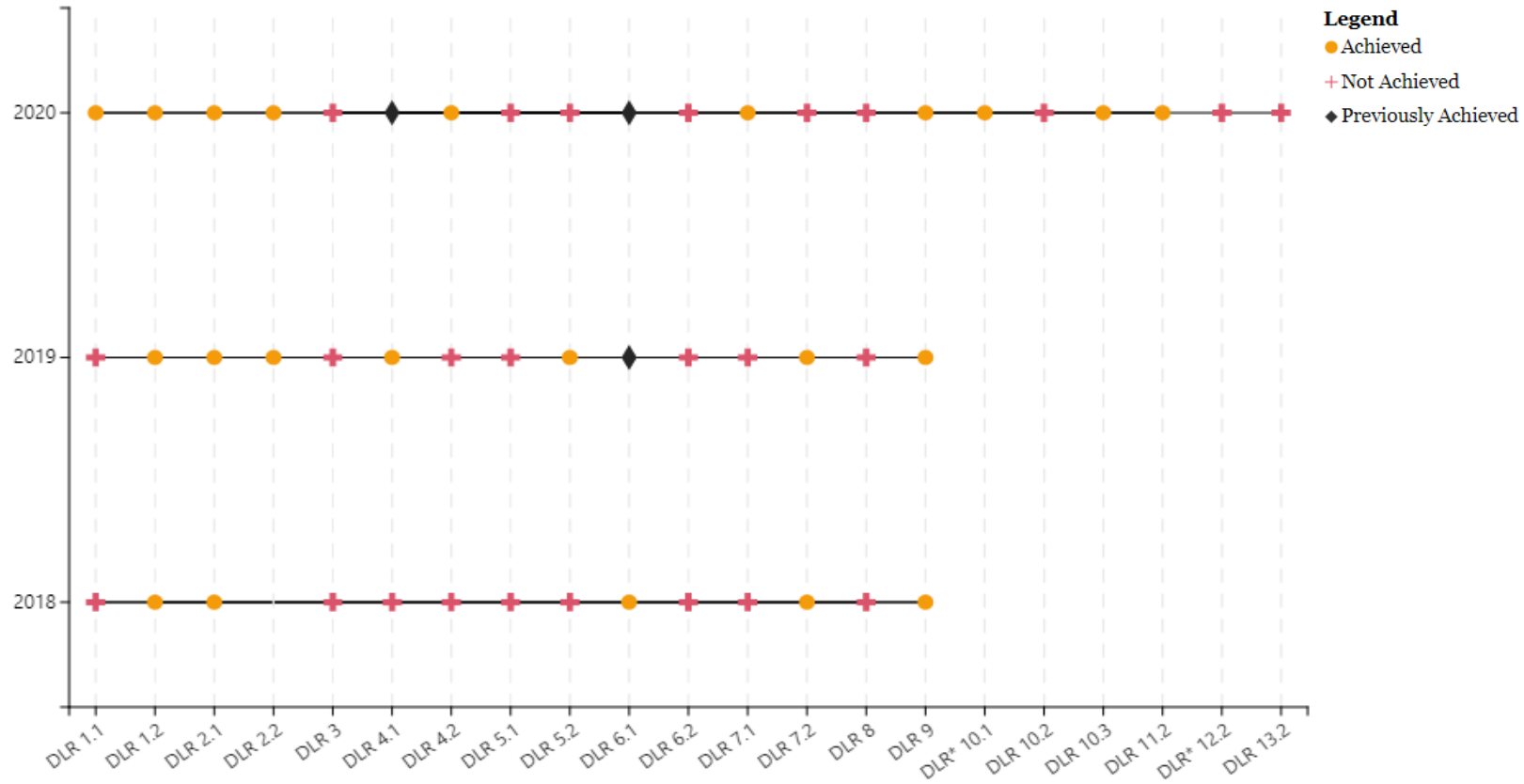
Analysis

- In 2018, the state achieved 5 DLRs out of a total of 14. This means that more than one third of the DLRs were achieved. The sum of USD 4.8 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 DLIs achieved to about half. The sum of USD 5.8 million was disbursed to the state in 2019.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 10, with 2 DLRs previously achieved from prior assessment years. The sum of USD 12.4 million was disbursed to the state in 2020.

Abia State

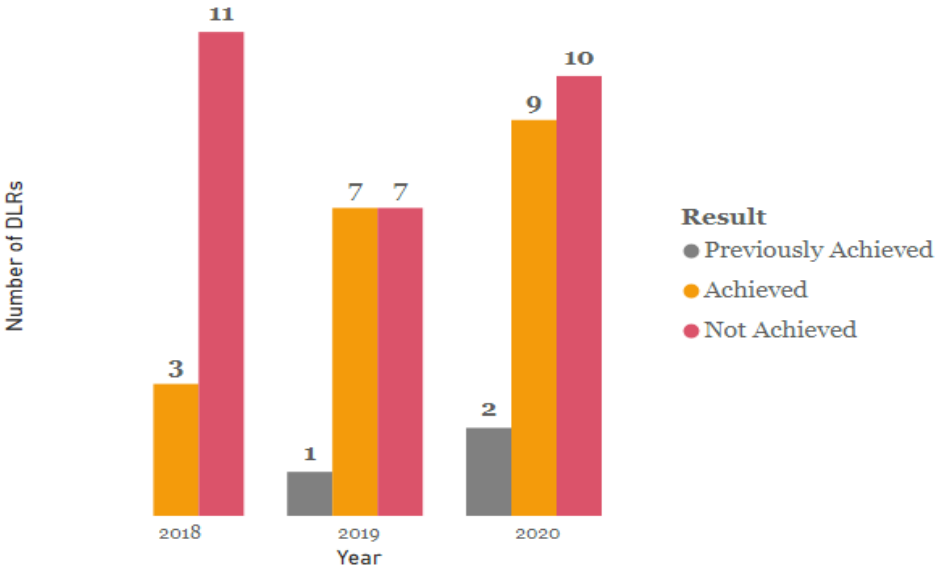
Abia State has participated in the SFTAS programme from its inception. A breakdown of Abia State's DLR performance across all three assessment years is shown below

Abia State APA Results

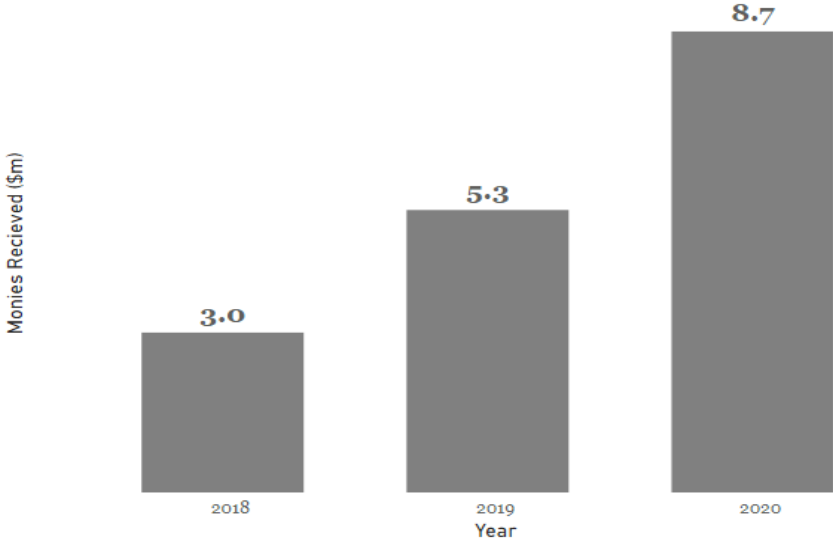


Adamawa State

Adamawa State APA Result Summary



SFTAS Funds Disbursed to Adamawa State (\$m)



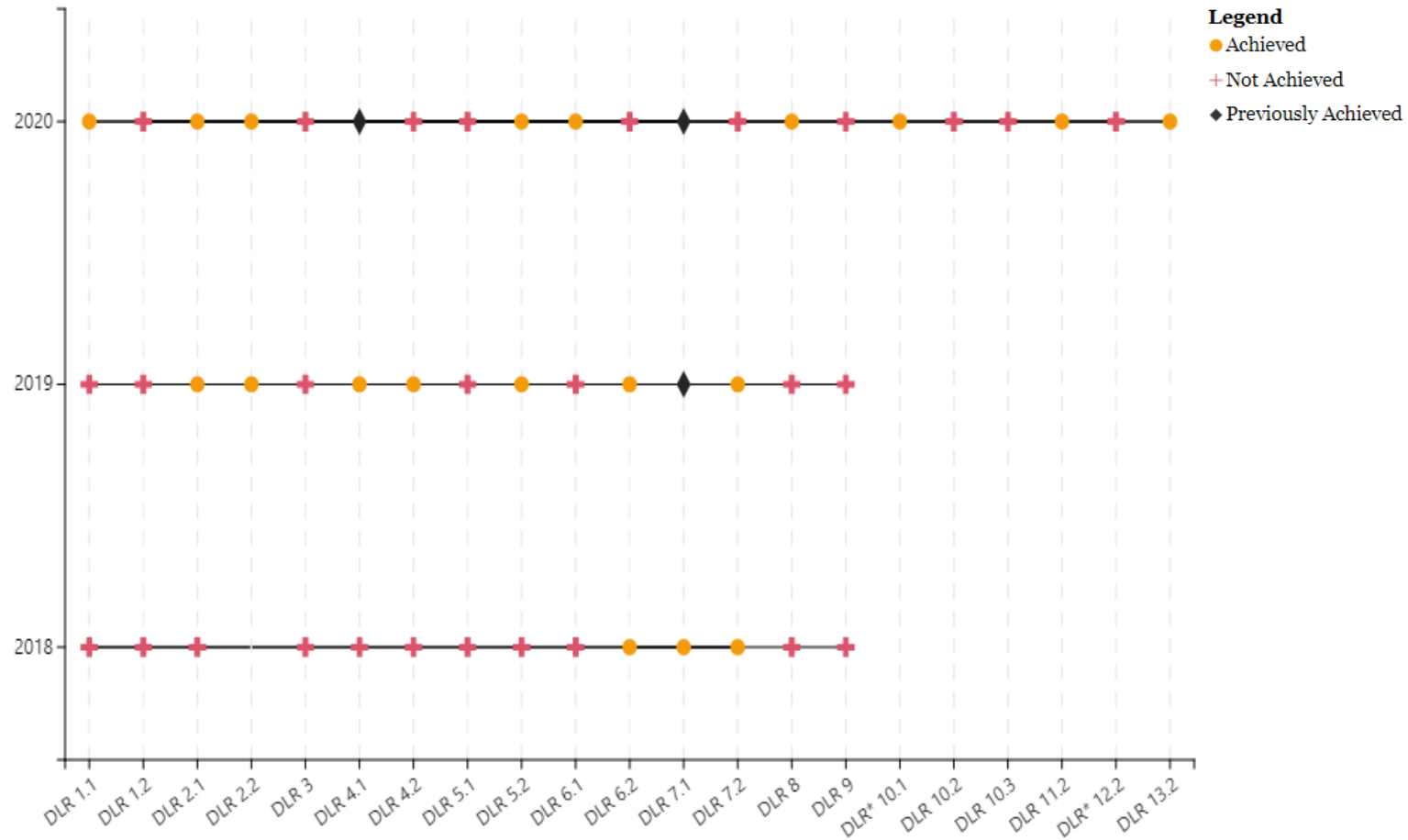
Analysis

- In 2018, the state achieved 3 DLRs out of a total of 14. Over one fifth 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 9, with 2 DLRs previously achieved from prior assessment years. The sum of USD 8.7 million was disbursed to the state in 2020.

Adamawa State

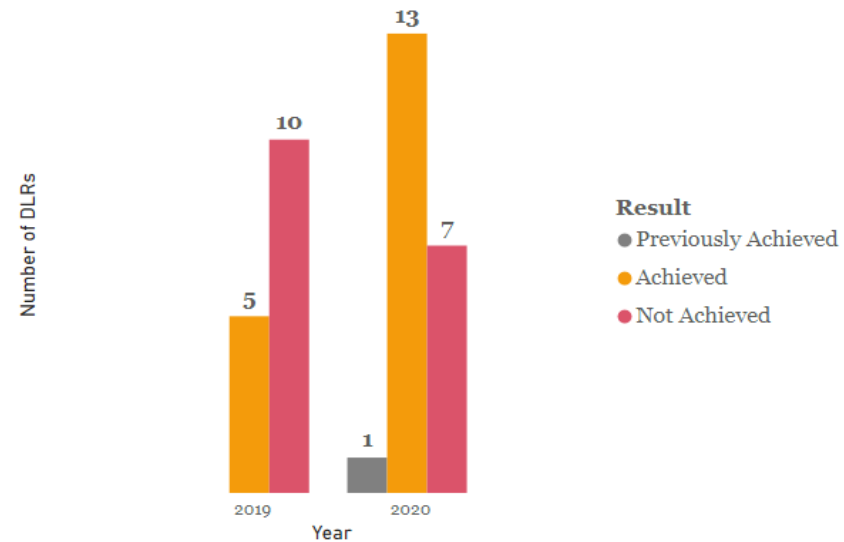
Adamawa State has shown improvement in its performance between 2018 and 2020. A breakdown of Adamawa State's DLR performance across all three assessment years is shown below

Adamawa State APA Results

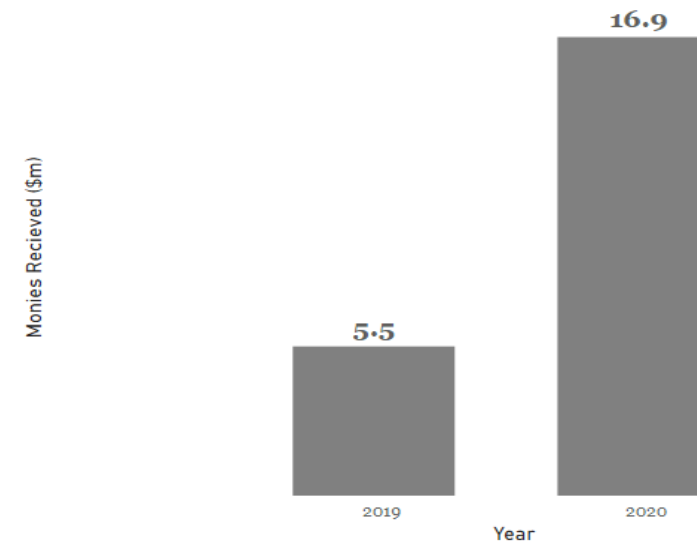


Akwa Ibom State

Akwa Ibom State APA Result Summary



SFTAS Funds Disbursed to Akwa Ibom State (\$m)

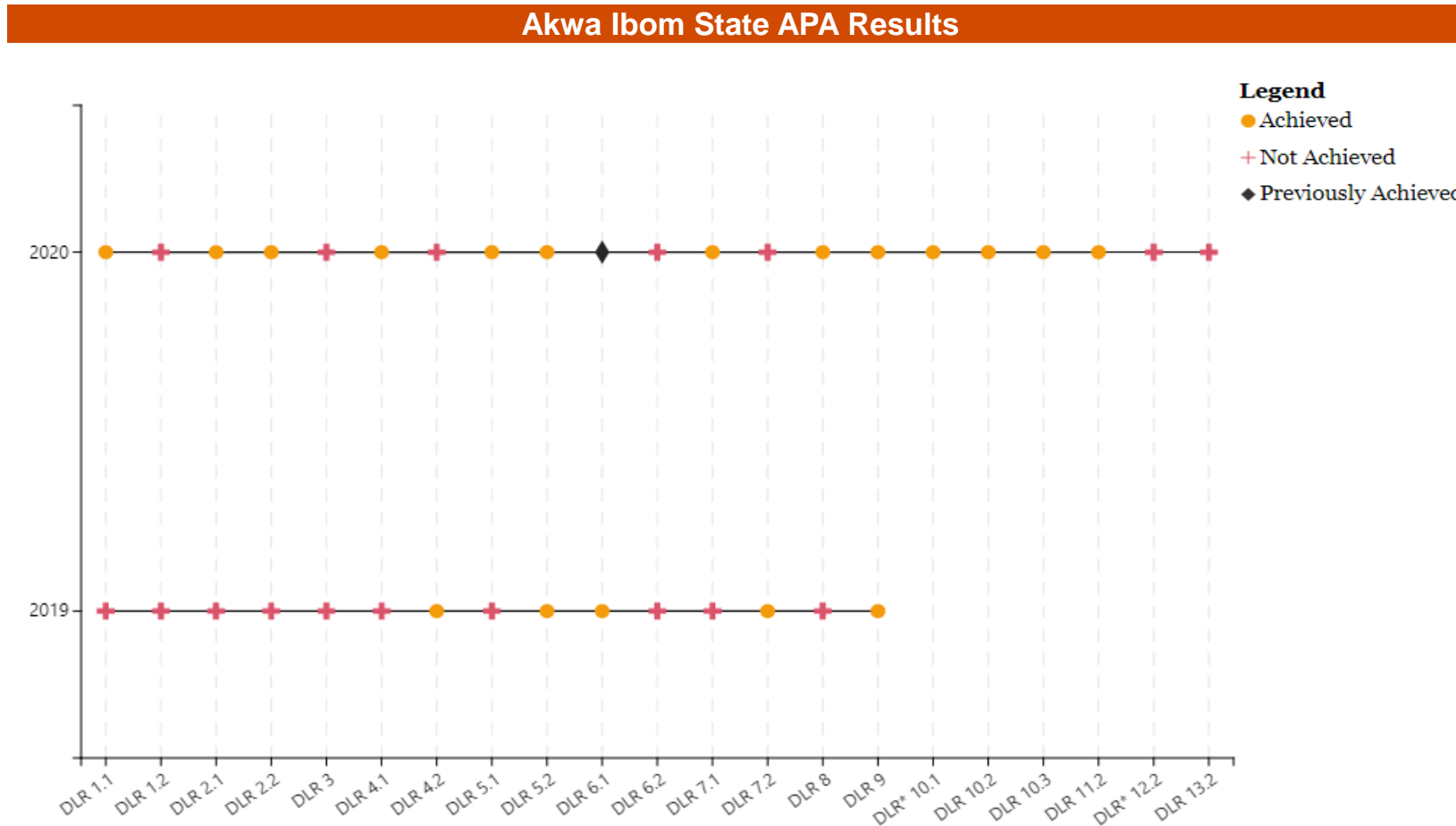


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 13, with 1 DLR previously achieved from the prior assessment year. The sum of USD 16.9 million was disbursed to the state in 2020.

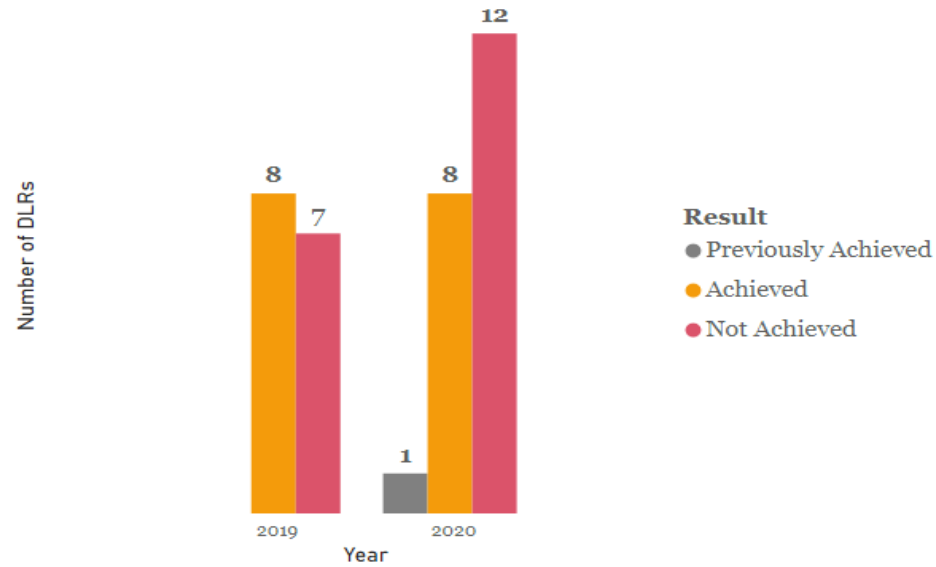
Akwa Ibom State

Akwa Ibom State became eligible to participate in the SFTAS programme during the 2019 assessment. A breakdown of Akwa Ibom State's DLR performance across the two assessment years is shown below

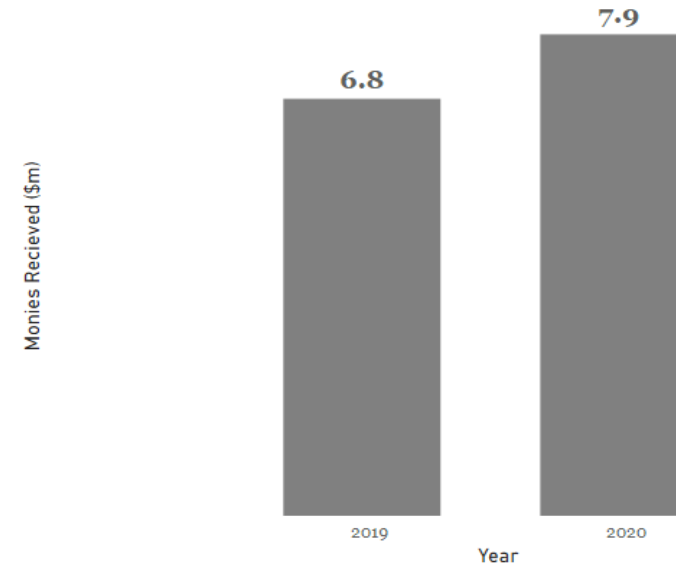


Anambra State

Anambra State APA Result Summary



SFTAS Funds Disbursed to Anambra State (\$m)

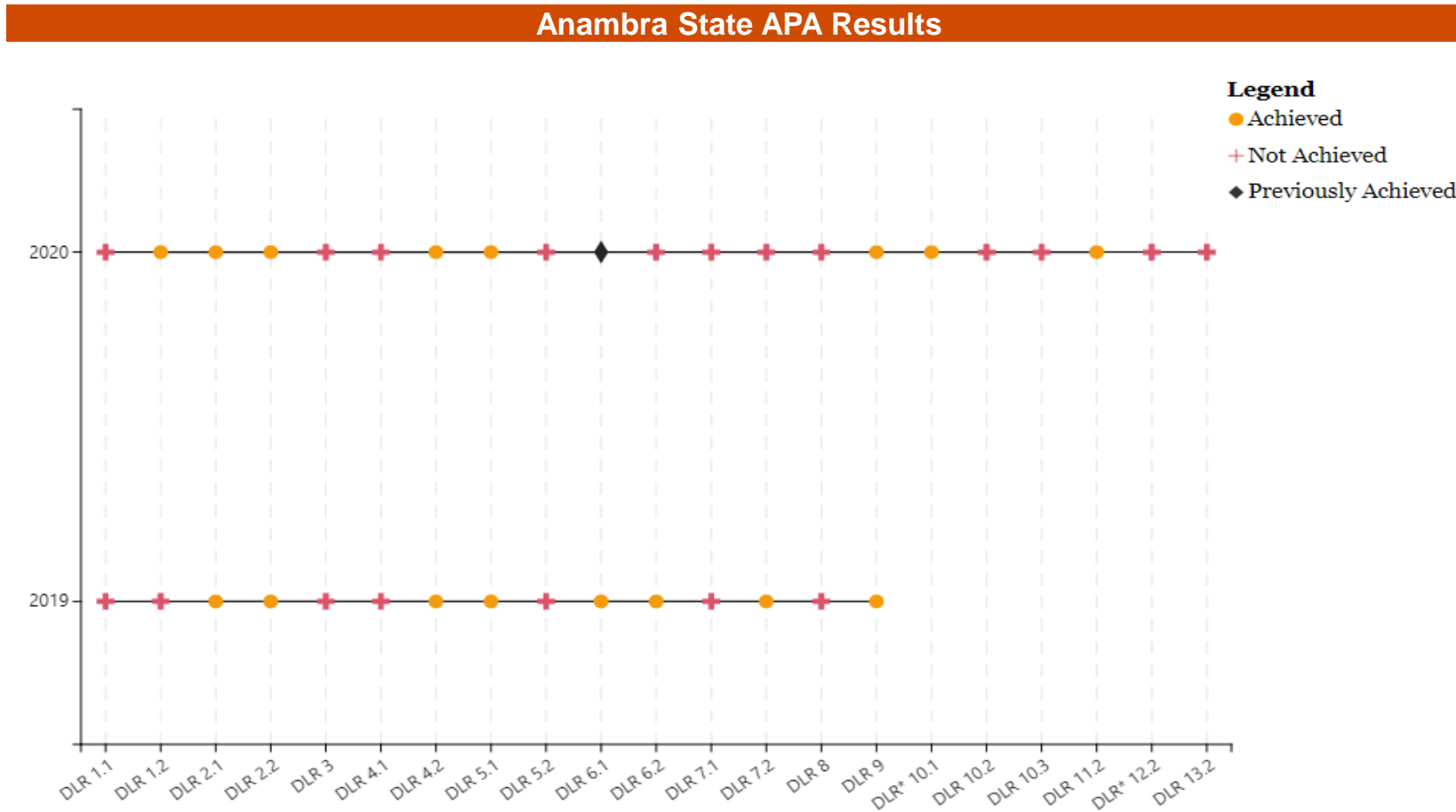


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved was 8, with 1 DLR previously achieved from the prior assessment year. The sum of USD 7.9 million was disbursed to the state in 2020.

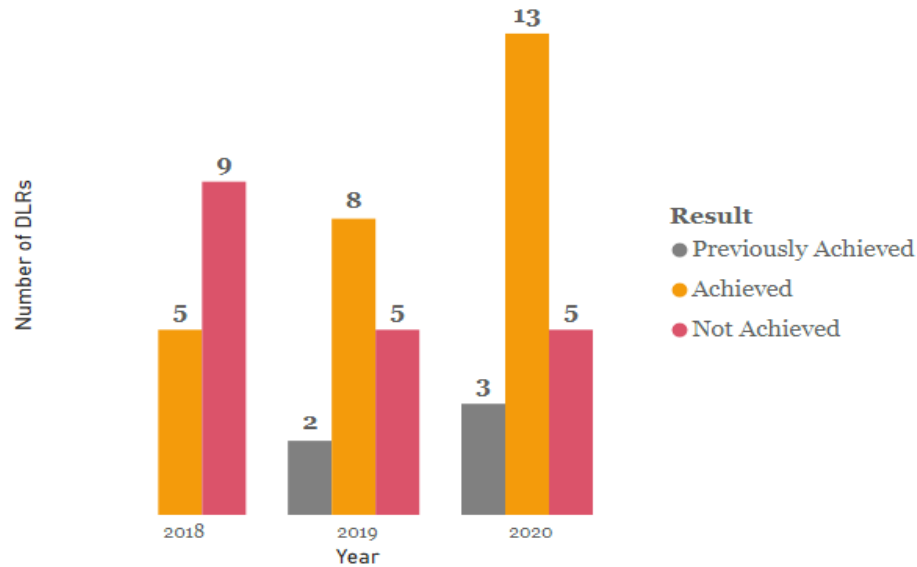
Anambra State

A breakdown of Anambra State's DLR performance across the two assessment years is shown below

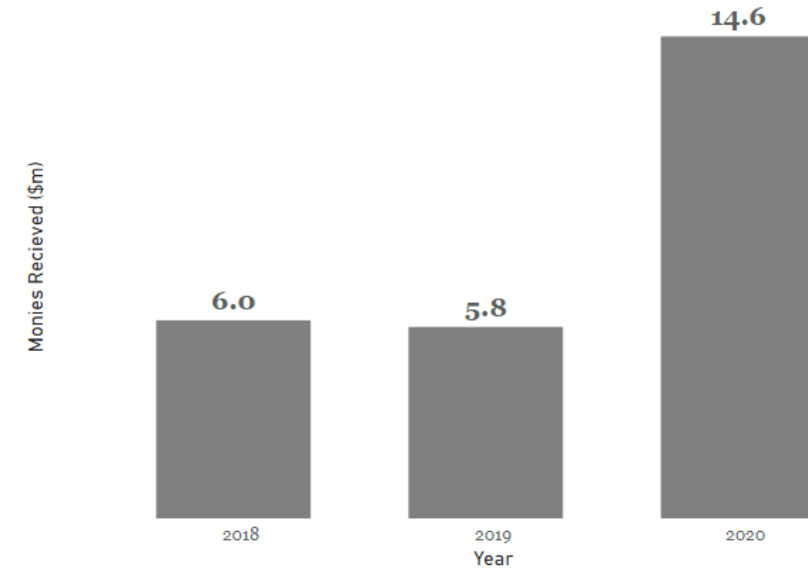


Bauchi State

Bauchi State APA Result Summary



SFTAS Funds Disbursed to Bauchi State

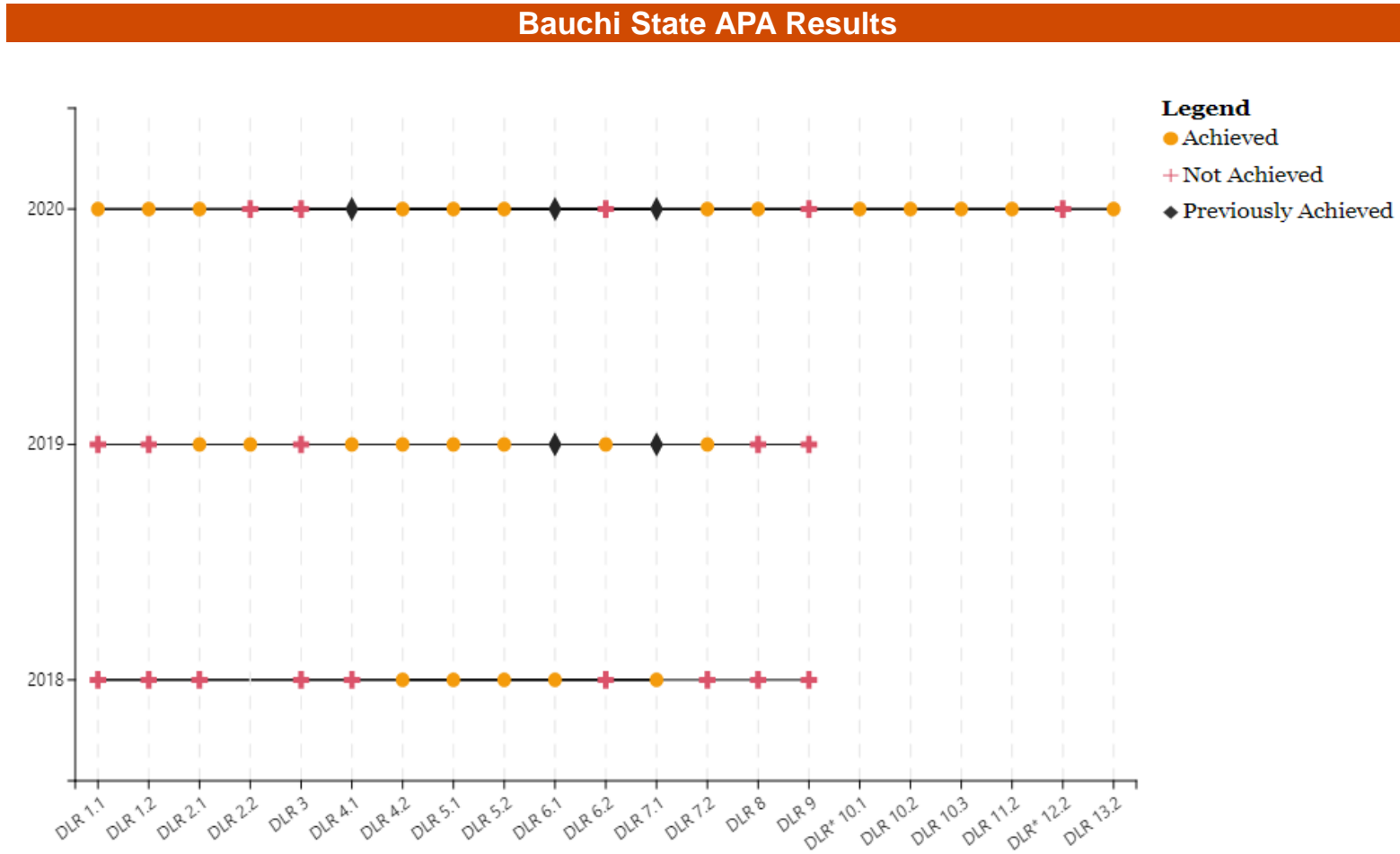


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 13, with 3 DLRs previously achieved from prior assessment years. The sum of USD 14.6 million was disbursed to the state in 2020.

Bauchi State

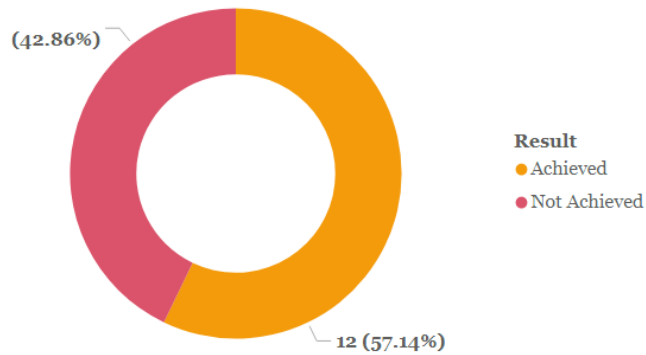
A breakdown of Bauchi State's DLR performance across all three assessment years is shown below



Bayelsa State

Bayelsa State became eligible to participate in the SFTAS programme during the 2020 assessment. A breakdown of the State's APA results, disbursement and DLR performance for 2020 is shown below...

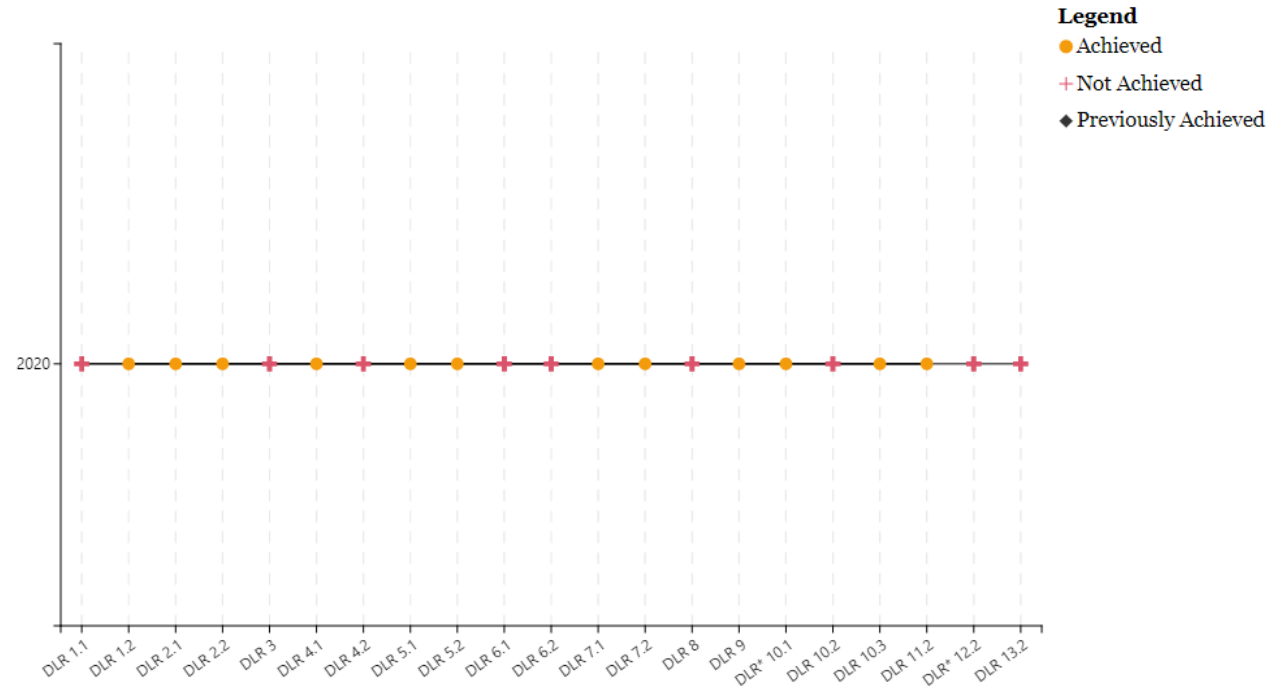
Bayelsa State APA Result



SFTAS Funds Disbursed to Bayelsa

\$12.60m

Bayelsa State APA Results

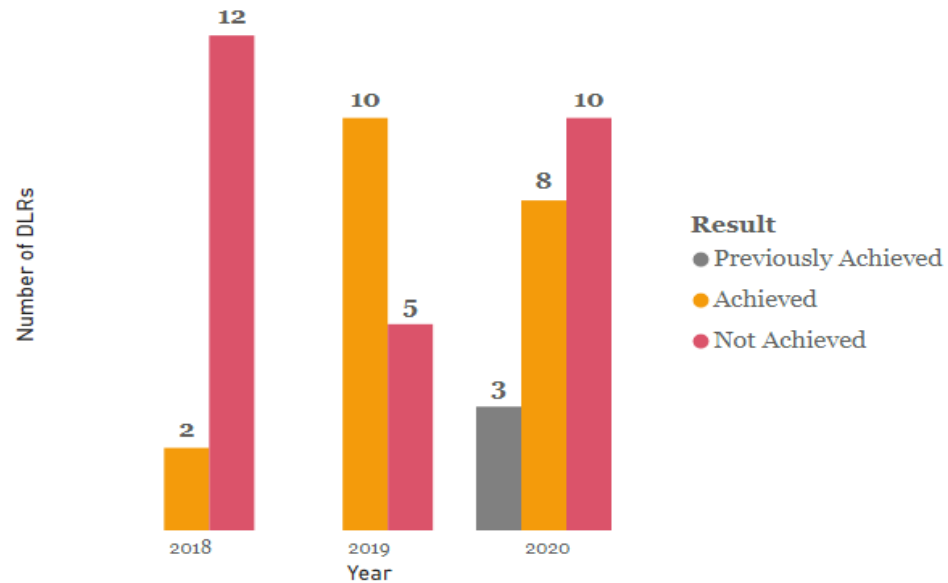


Analysis

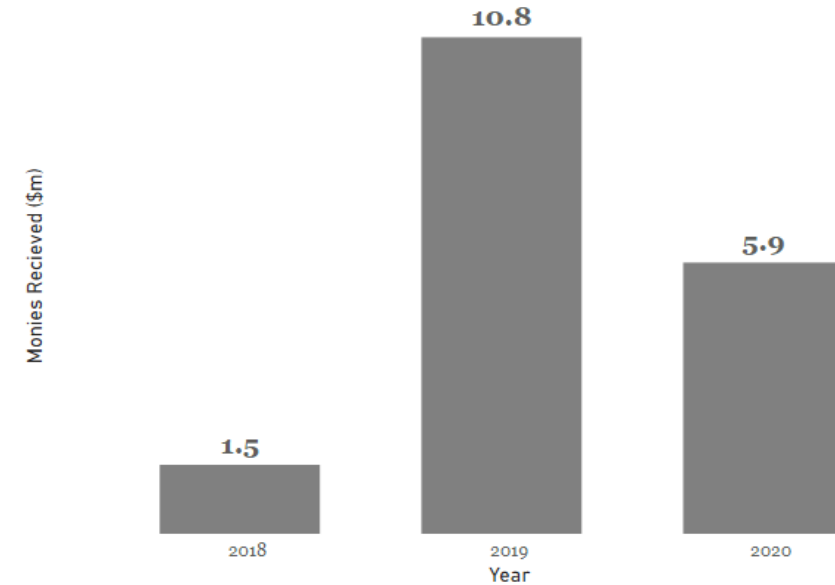
- In 2018 and 2019, the state was not eligible for assessment. There were no disbursements for the two assessment years.
- In 2020, the state achieved 12 DLRs out of a total of 21. The sum of USD 12.60 million was disbursed to the state in 2020.

Benue State

Benue State APA Result Summary



SFTAS Funds Disbursed to Benue State (\$m)

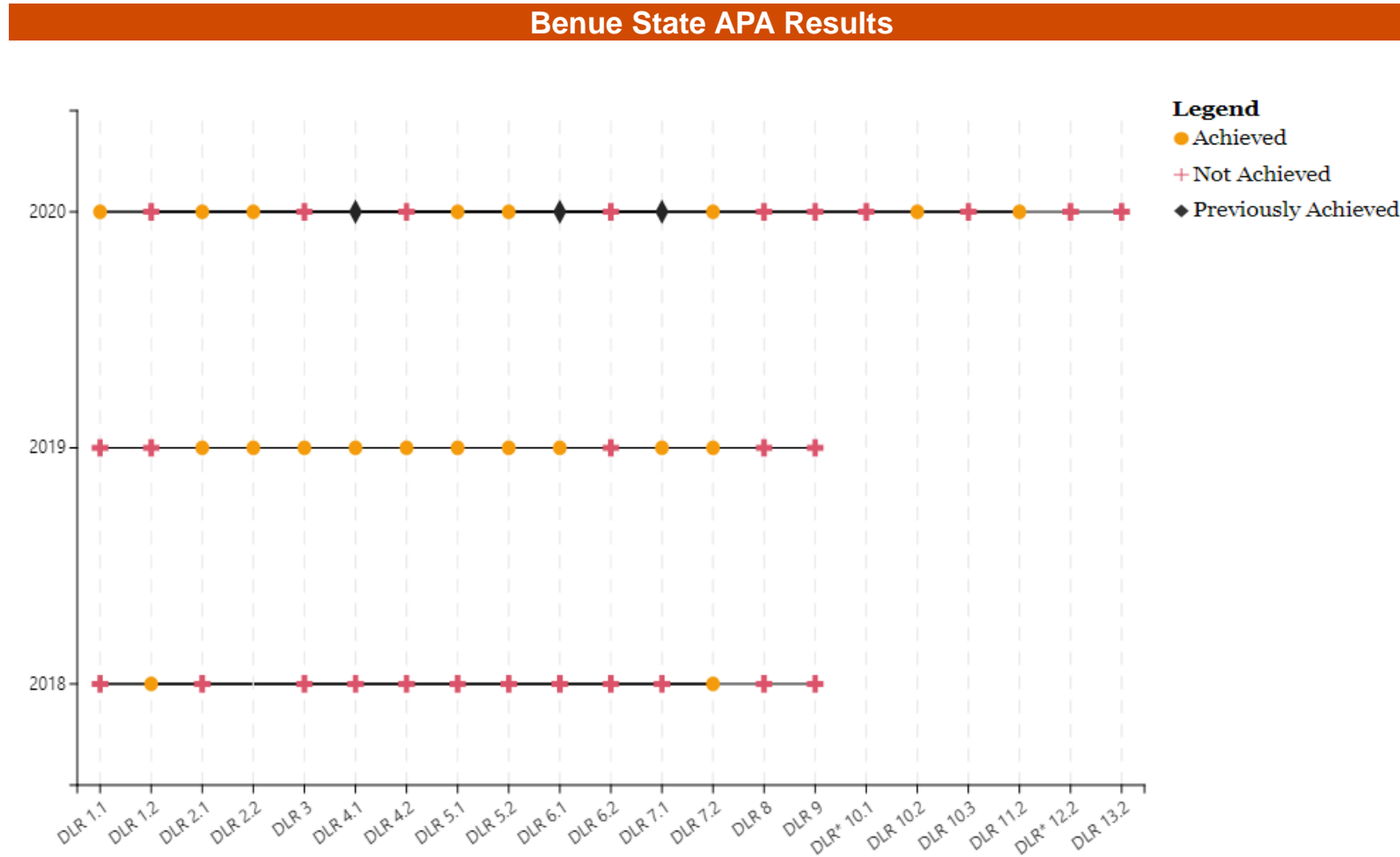


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved decreased to 8, with 3 DLRs previously achieved from prior assessment years. The sum of USD 5.9 million was disbursed to the state in 2020.

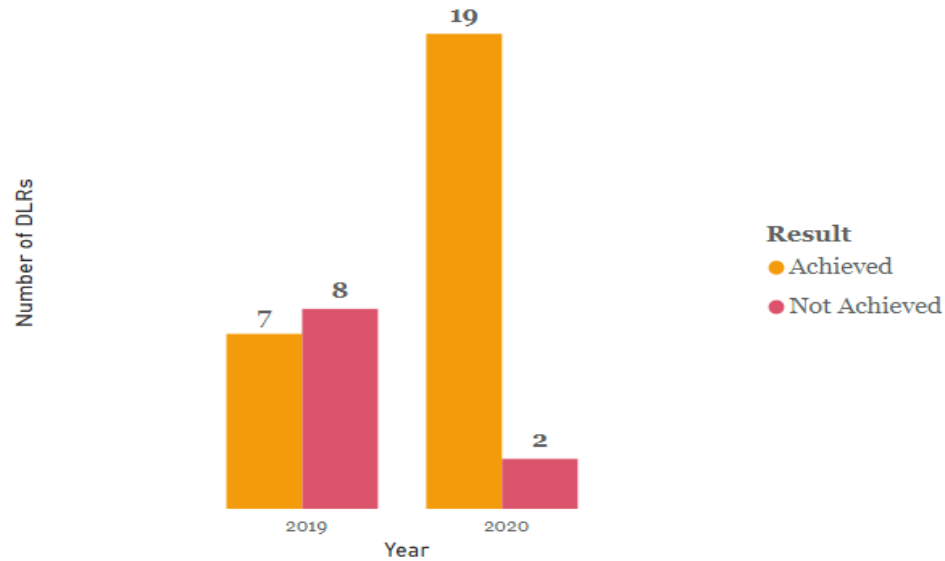
Benue State

Benue State has shown improvement in its performance since its first APA assessment in 2018. A breakdown of Benue State's DLR performance across all three assessment years is shown below

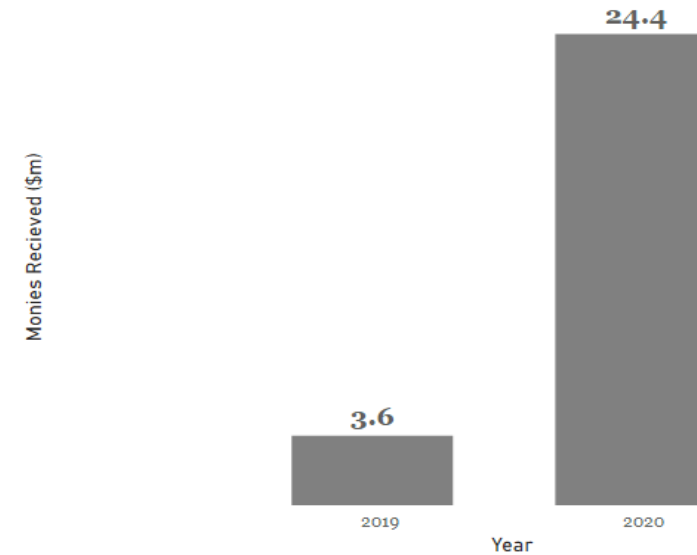


Borno State

Borno State APA Result Summary



SFTAS Funds Disbursed to Borno State (\$m)

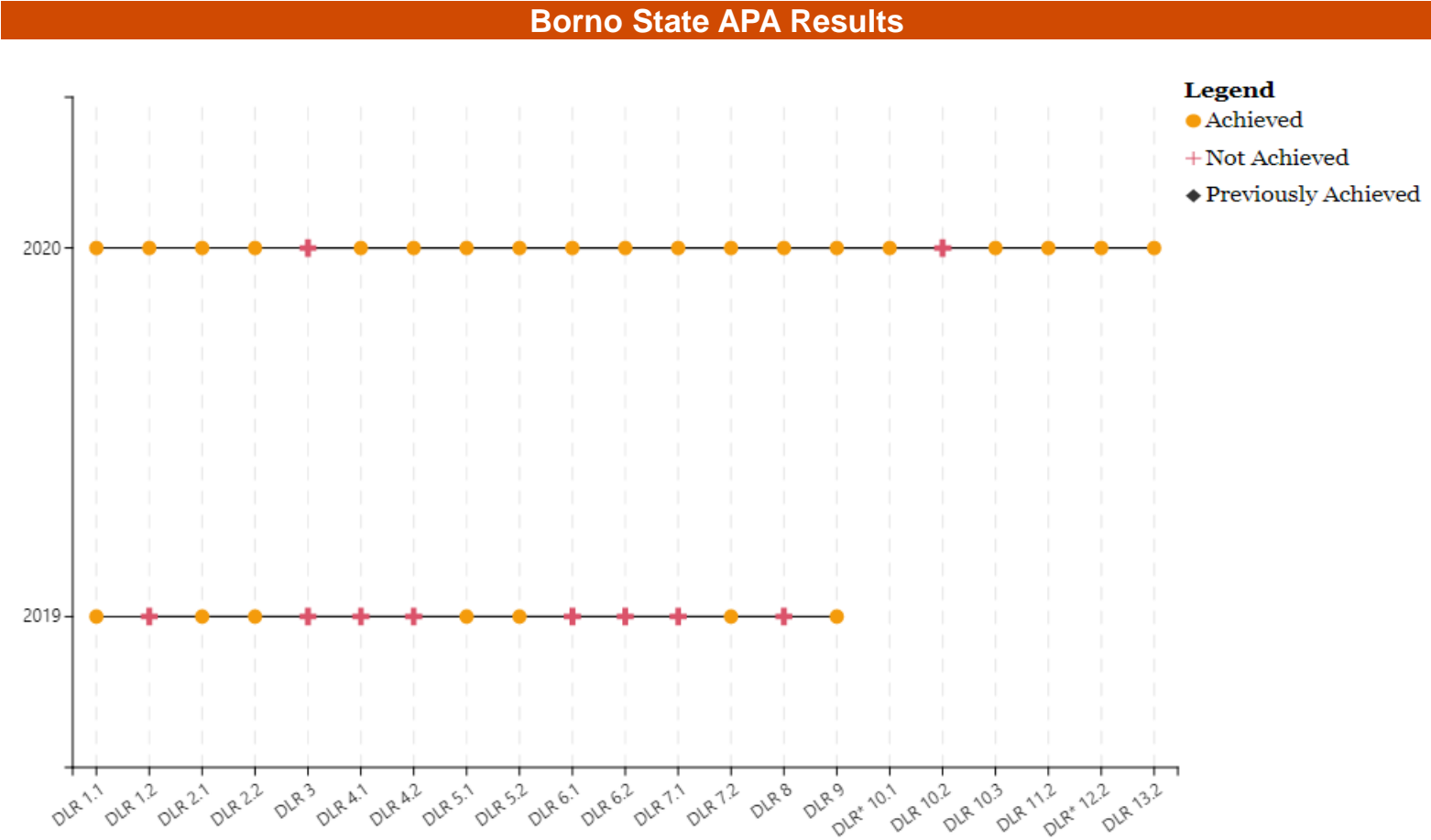


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved by Borno significantly increased to 19 as they were the best performing state in the 2020 APA. The sum of USD 24.4 million was disbursed to the state in 2020.

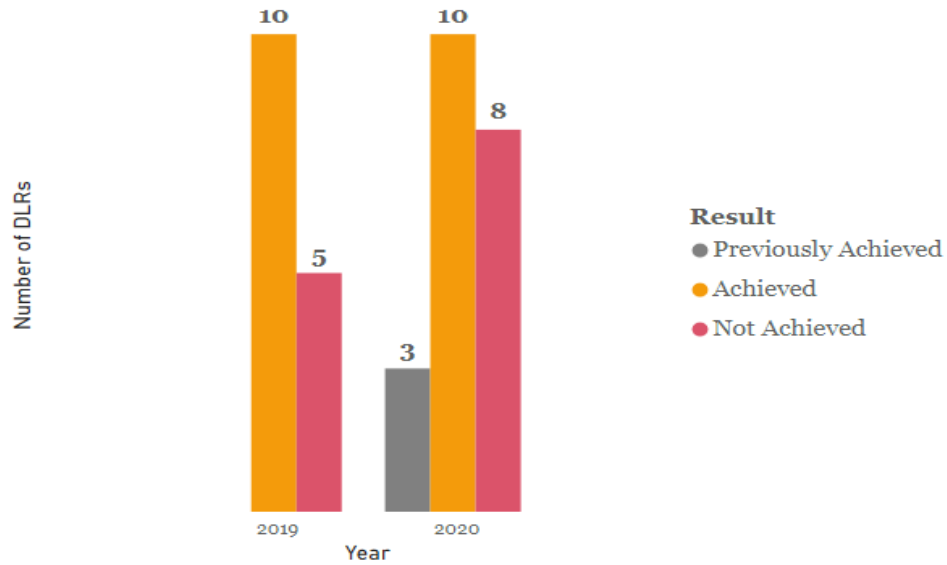
Borno State

In 2020, Borno State had a commendable performance by achieving 19 out of 21 DLRs. A breakdown of Borno State's DLR performance across the two assessment years is shown below

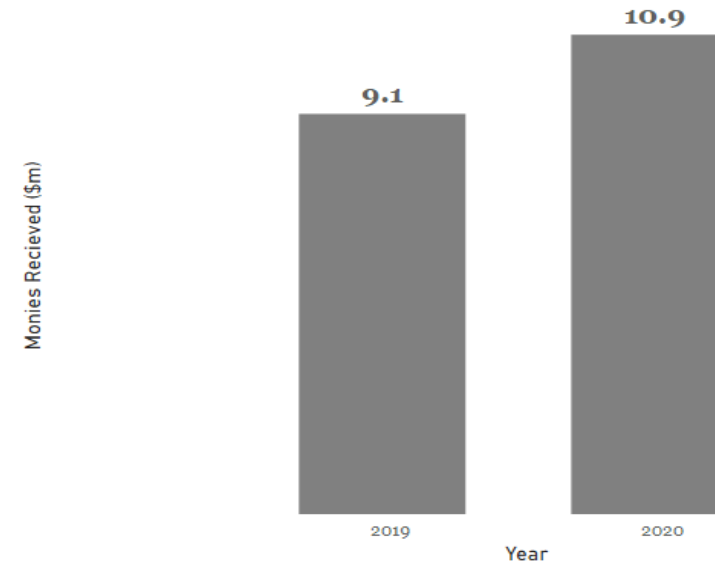


Cross River State

Cross River State APA Result Summary



SFTAS Funds Disbursed to Cross River State (\$m)

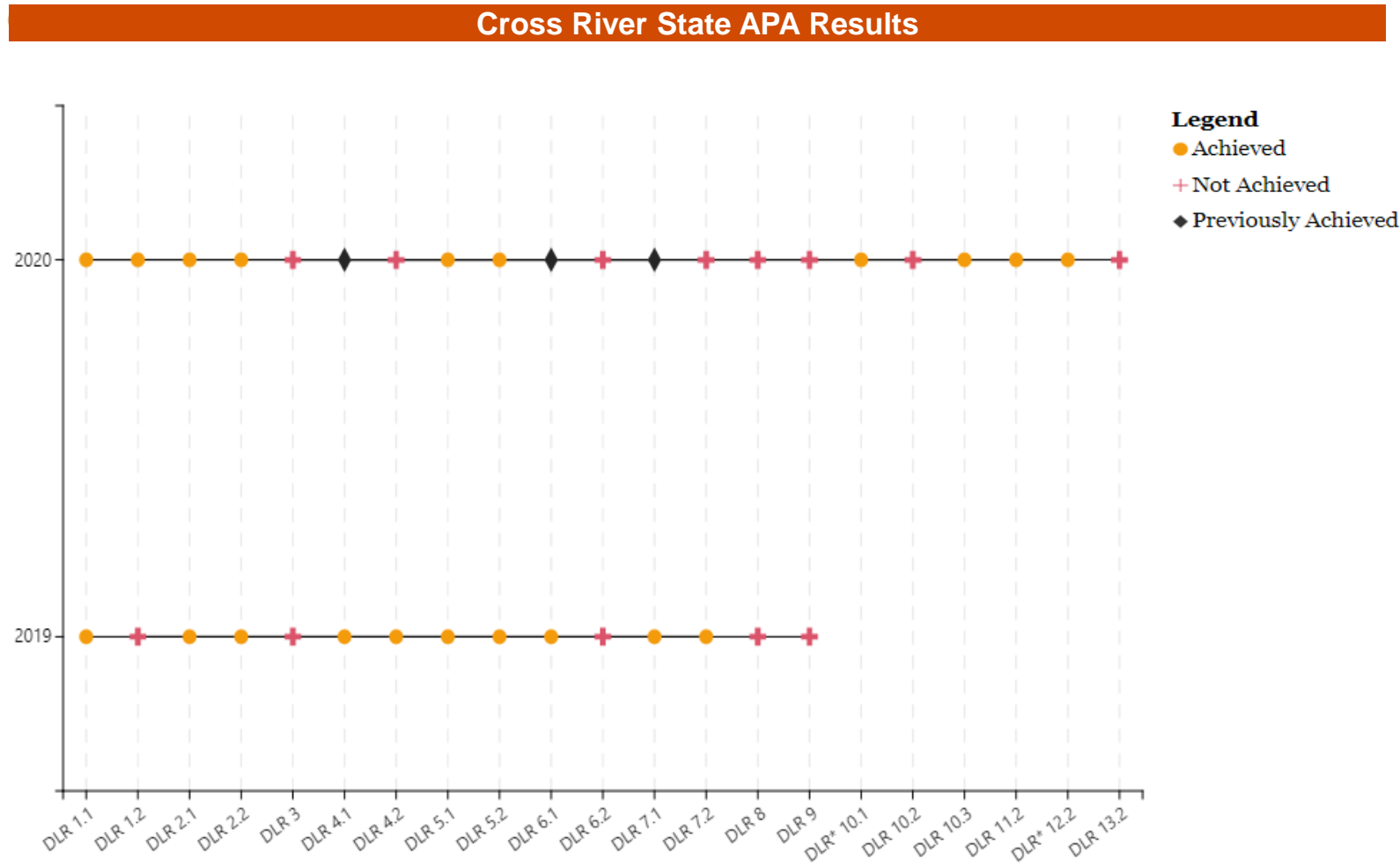


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved was 10 as the state recorded no improvement. Three DLRs were also previously achieved in the prior assessment year. The sum of USD 10.9 million was disbursed to the state in 2020.

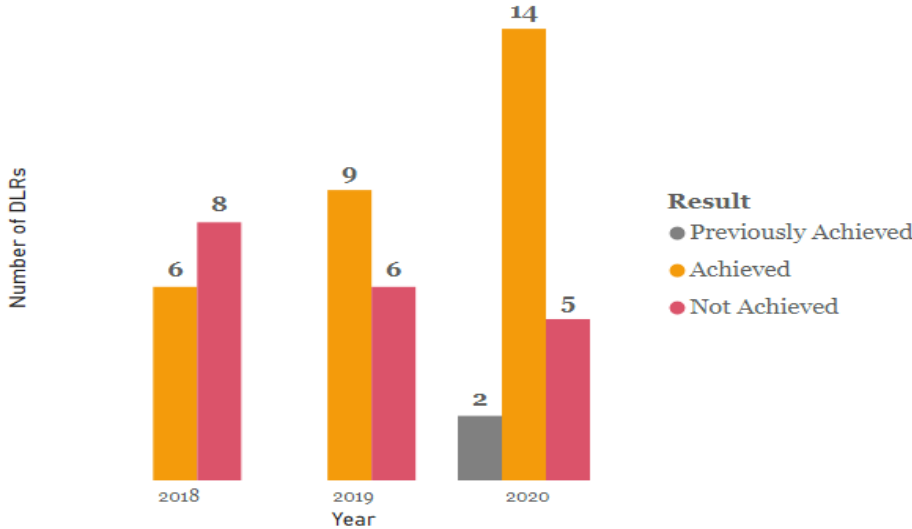
Cross River State

A breakdown of Cross River State's DLR performance across the two assessment years is shown below

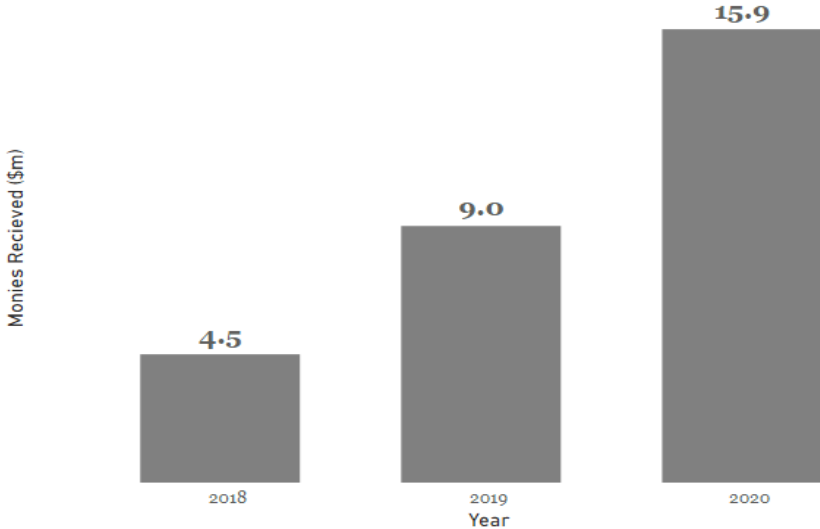


Delta State

Delta State APA Result Summary



SFTAS Funds Disbursed to Delta State (\$m)



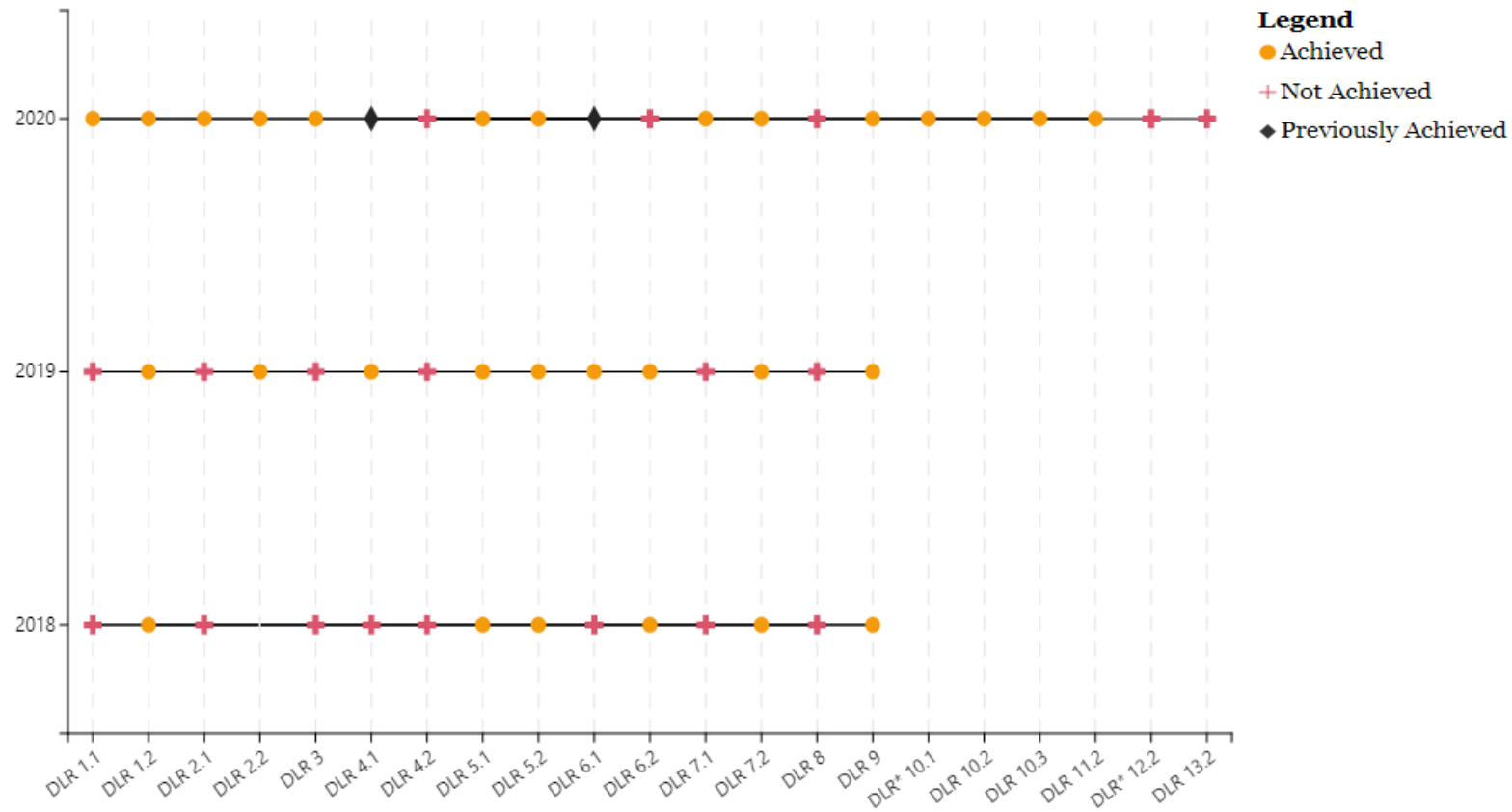
Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 14, with 2 DLRs previously achieved from the prior assessment year. The sum of USD 15.9 million was disbursed to the state in 2020.

Delta State

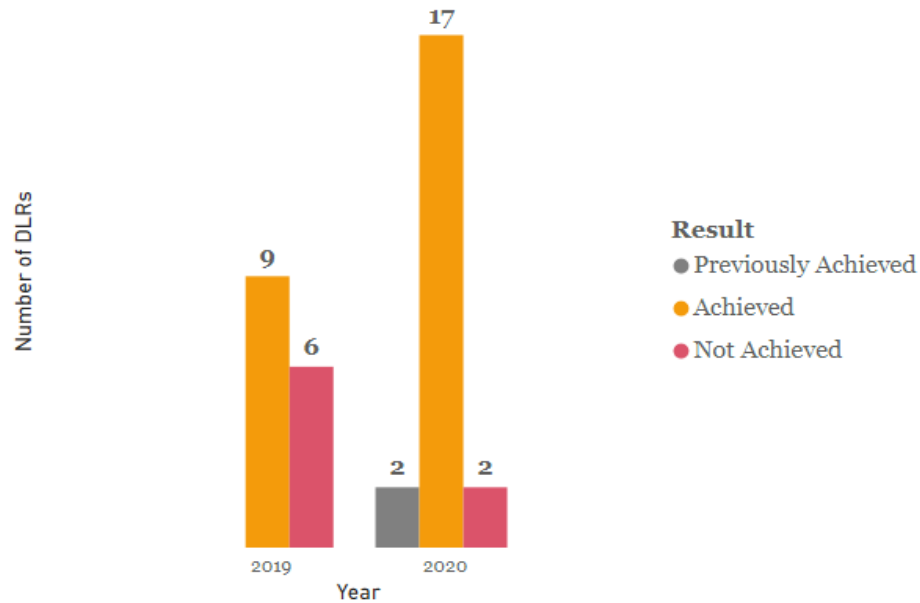
Delta State has participated in the SFTAS Programme from its inception. A breakdown of Delta State's DLR performance across all three assessment years is shown below

Delta State APA Results

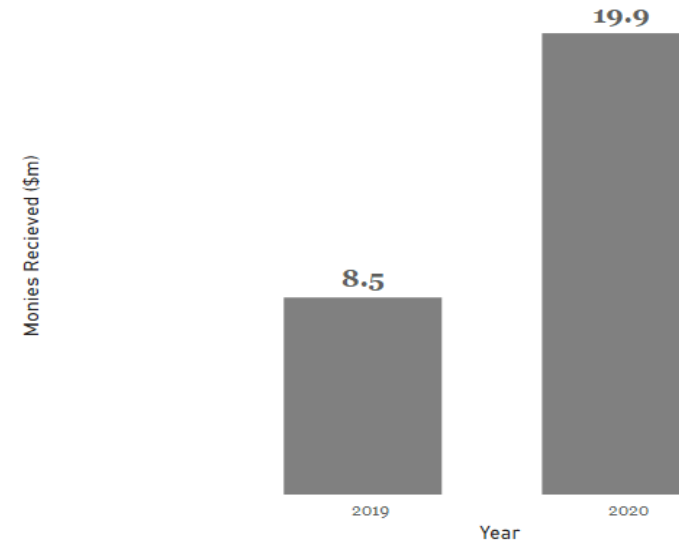


Ebonyi State

Ebonyi State APA Result Summary



SFTAS Funds Disbursed to Ebonyi State (\$m)

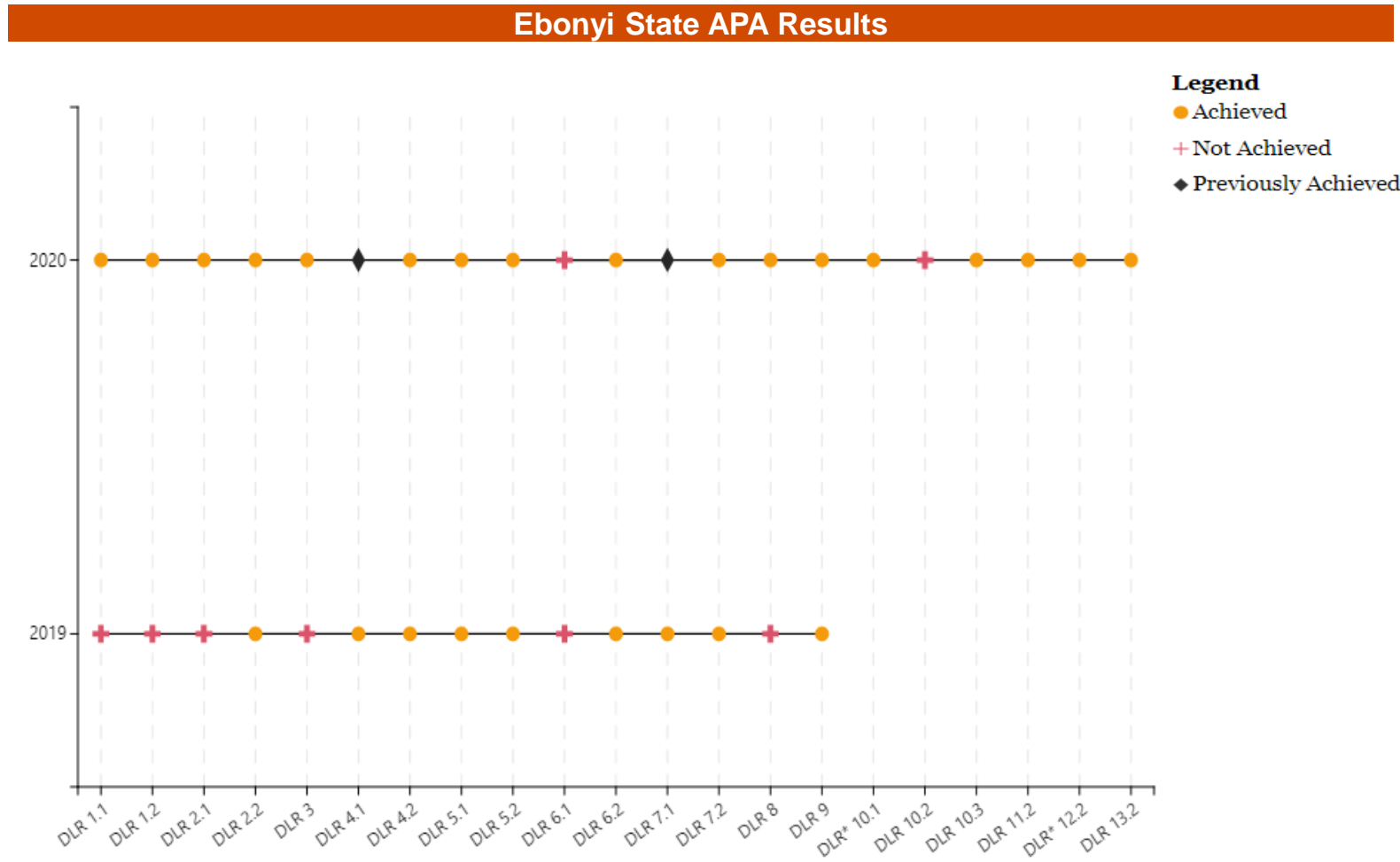


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 17, with 2 DLRs previously achieved in the prior assessment year. The sum of USD 19.9 million was disbursed to the state in 2020.

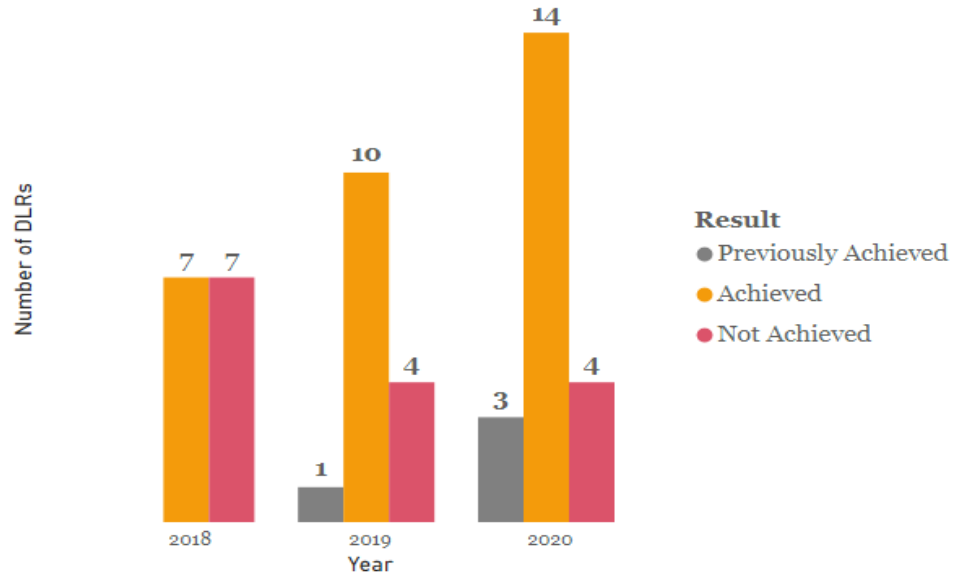
Ebonyi State

A breakdown of Ebonyi State's DLR performance across the two assessment years is shown below

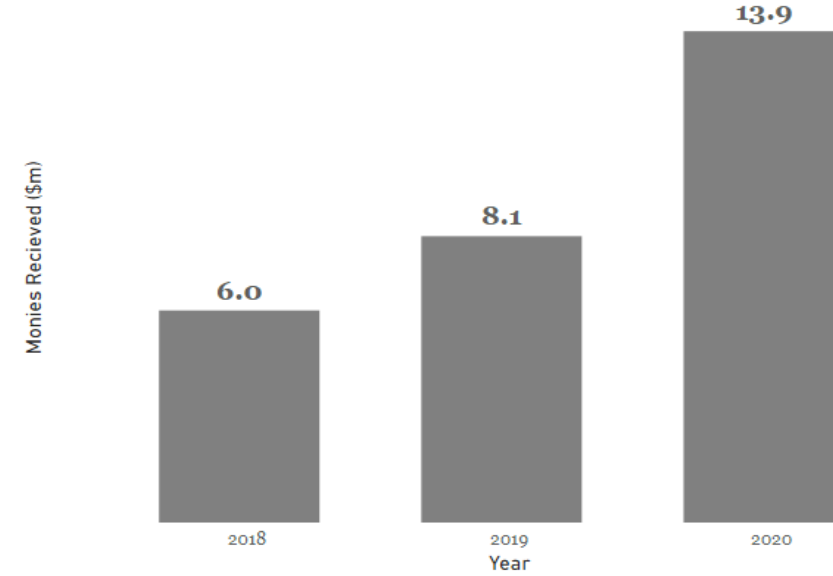


Edo State

Edo State APA Result Summary



SFTAS Funds Disbursed to Edo State (\$m)

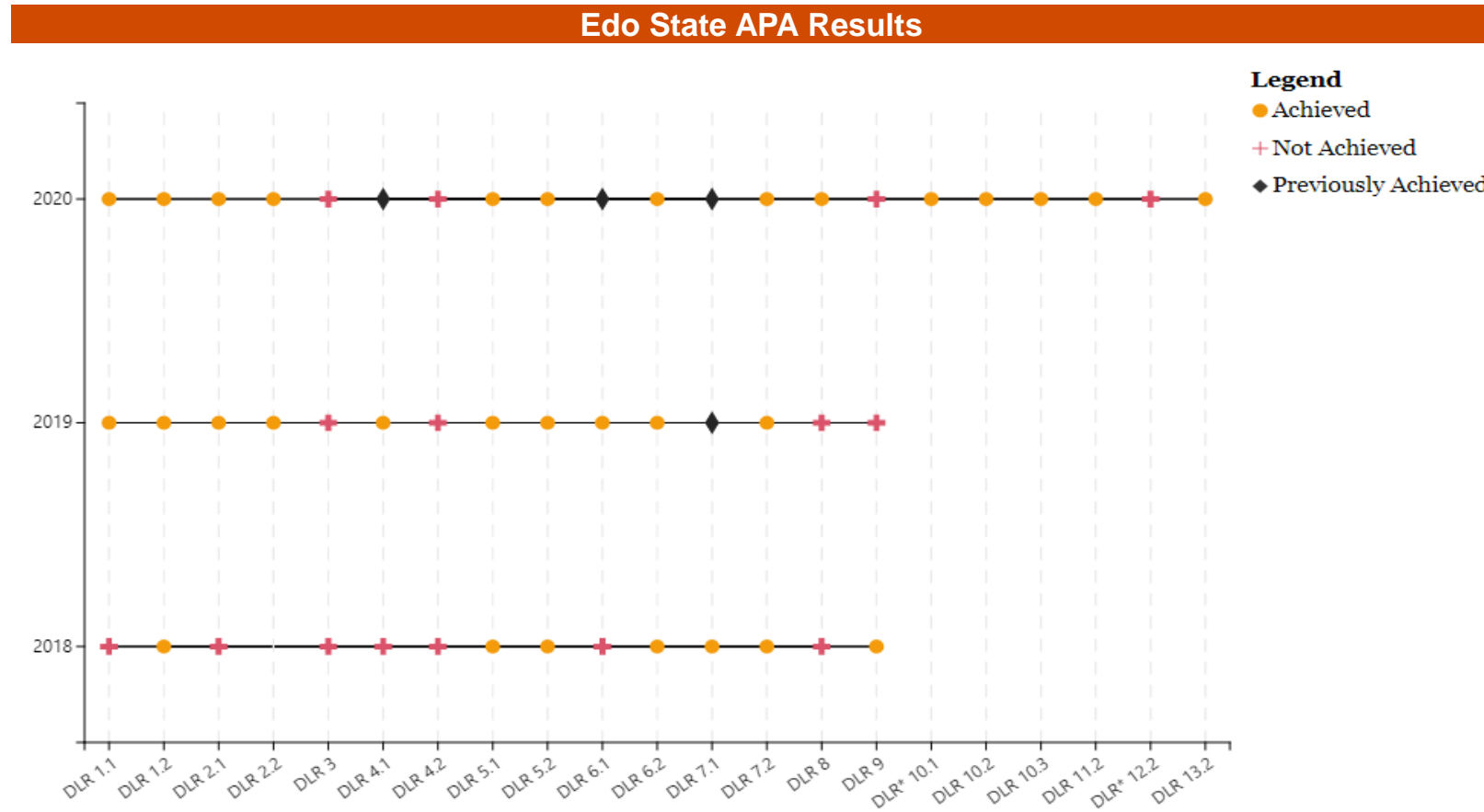


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 14, with 3 DLRs previously achieved from prior assessment years. The sum of USD 13.9 million was disbursed to the state in 2020.

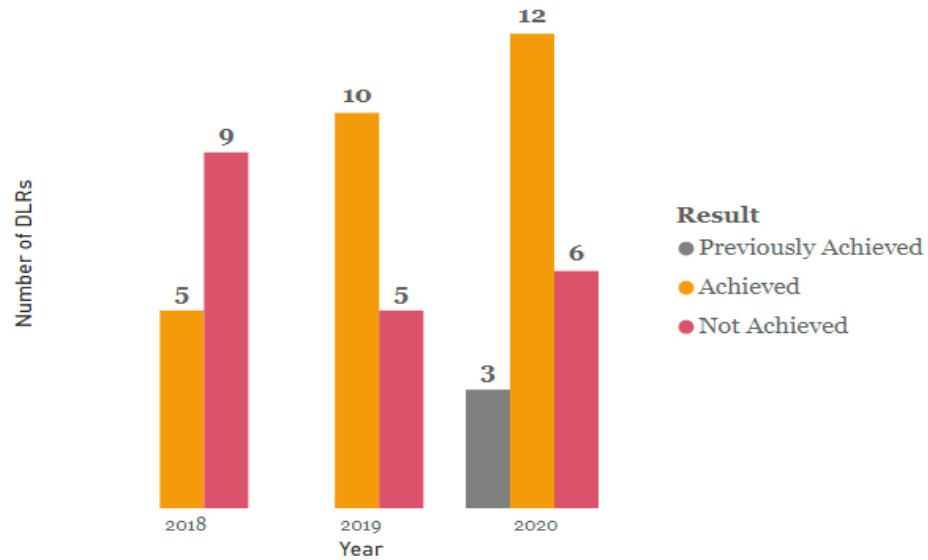
Edo State

Edo State has participated in the SFTAS Programme from its inception. A breakdown of Edo State's DLR performance across the three assessment years is shown below

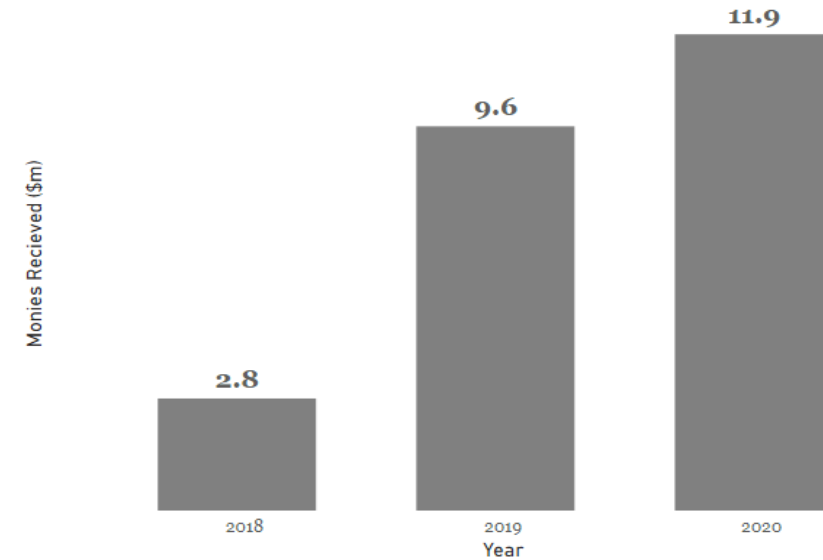


Ekiti State

Ekiti State APA Result Summary



SFTAS Funds Disbursed to Ekiti State (\$m)

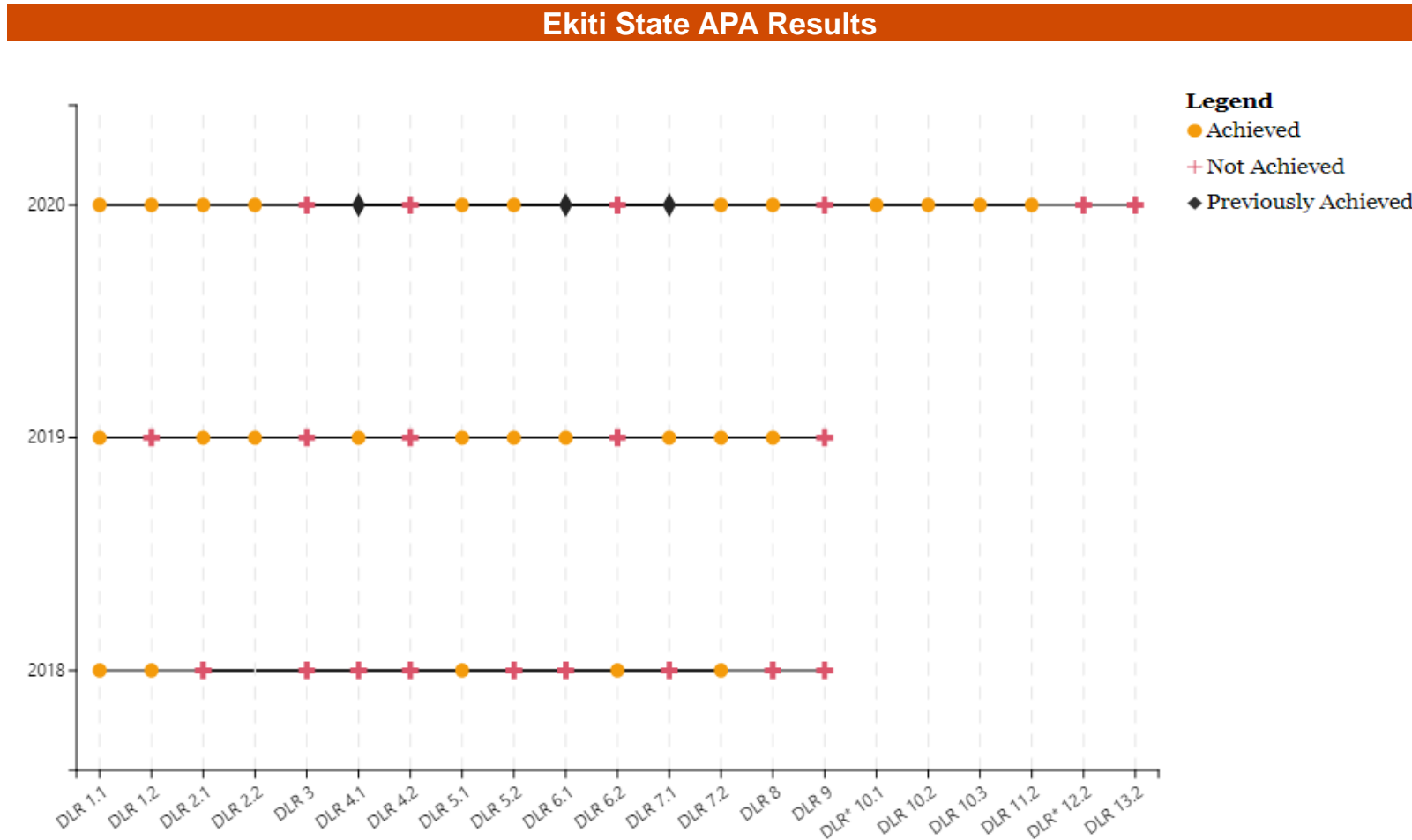


Analysis

- 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 third of the DLRs assessed. A sum of USD 9.6 million was disbursed to the state in 2019.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 12, with 3 DLRs previously achieved from the prior assessment year. The sum of USD 11.9 million was disbursed to the state in 2020.

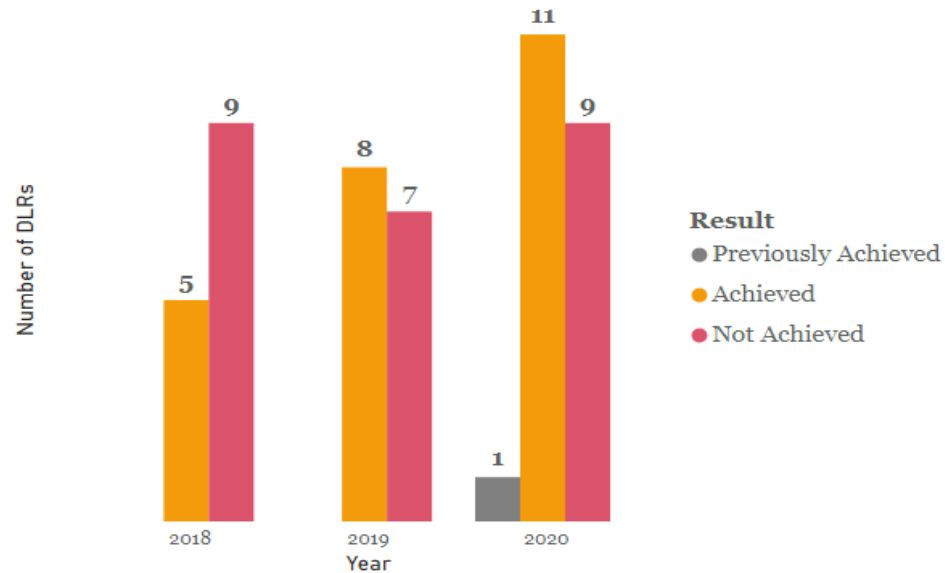
Ekiti State

A breakdown of Ekiti State's DLR performance across the three assessment years is shown below

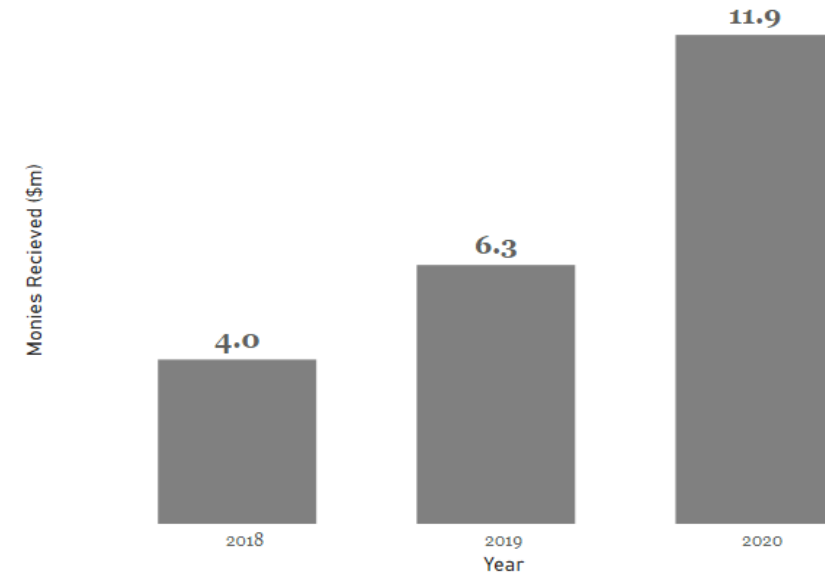


Enugu State

Enugu State APA Result Summary



SFTAS Funds Disbursed to Enugu State (\$m)



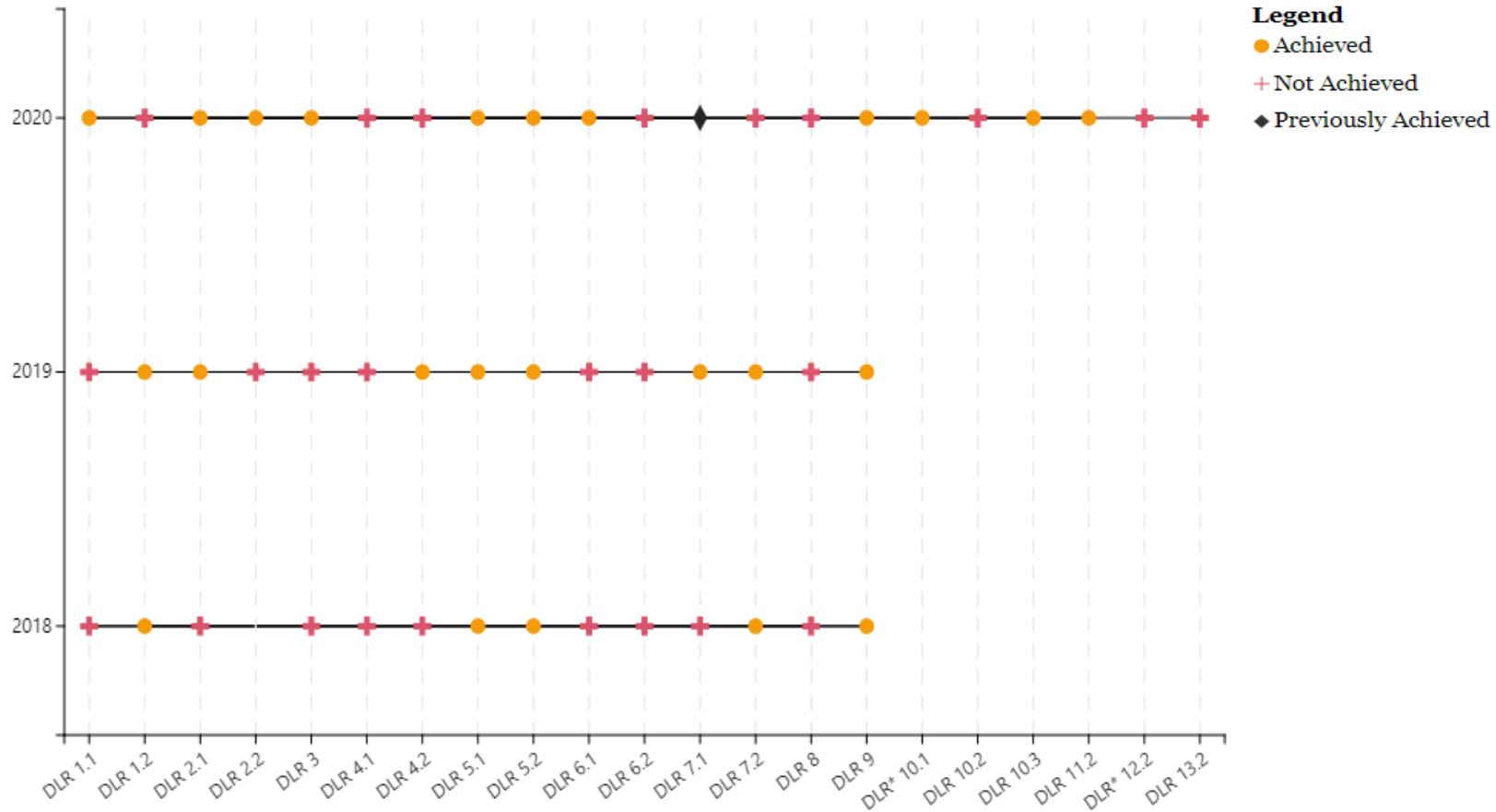
Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 11, with 1 DLR previously achieved from prior assessment years. A sum of USD 11.9 million was disbursed to the state in 2020.

Enugu State

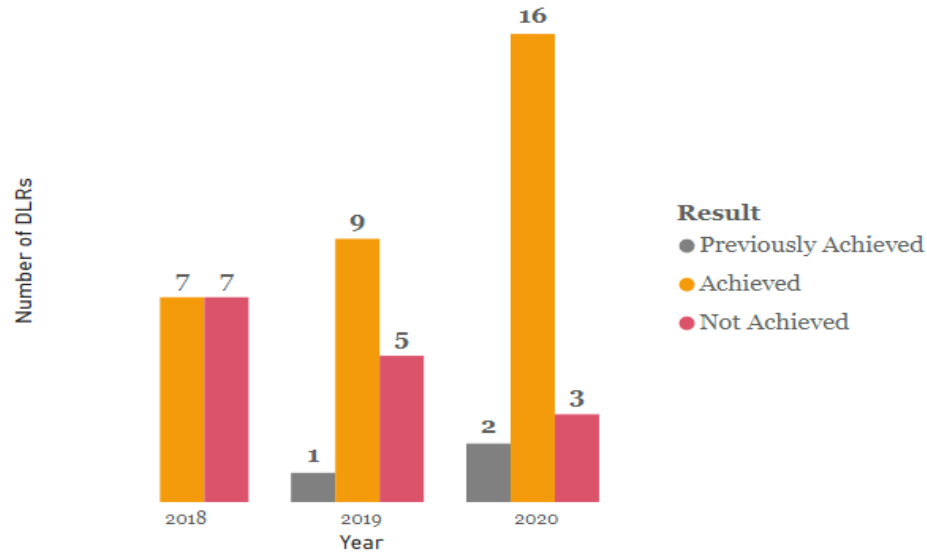
A breakdown of Enugu State's DLR performance across the three assessment years is shown below

Enugu State APA Results

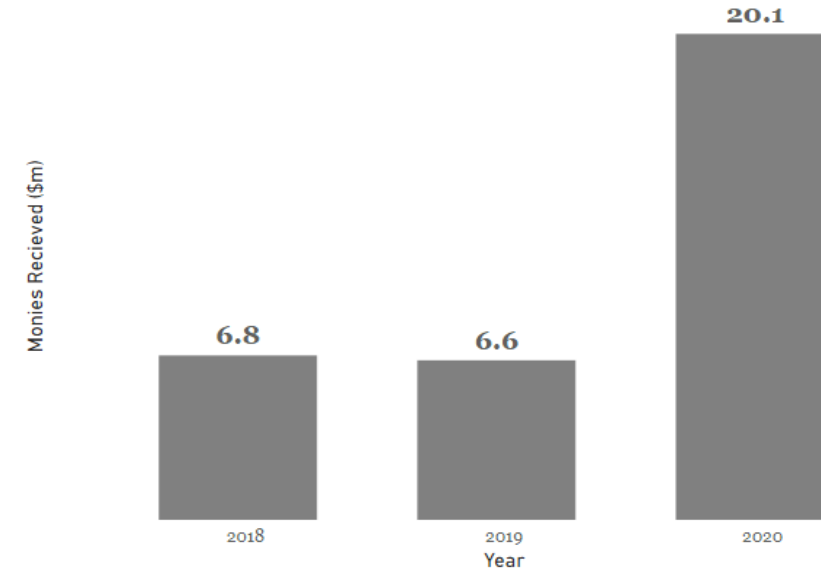


Gombe State

Gombe State APA Result Summary



SFTAS Funds Disbursed to Gombe State

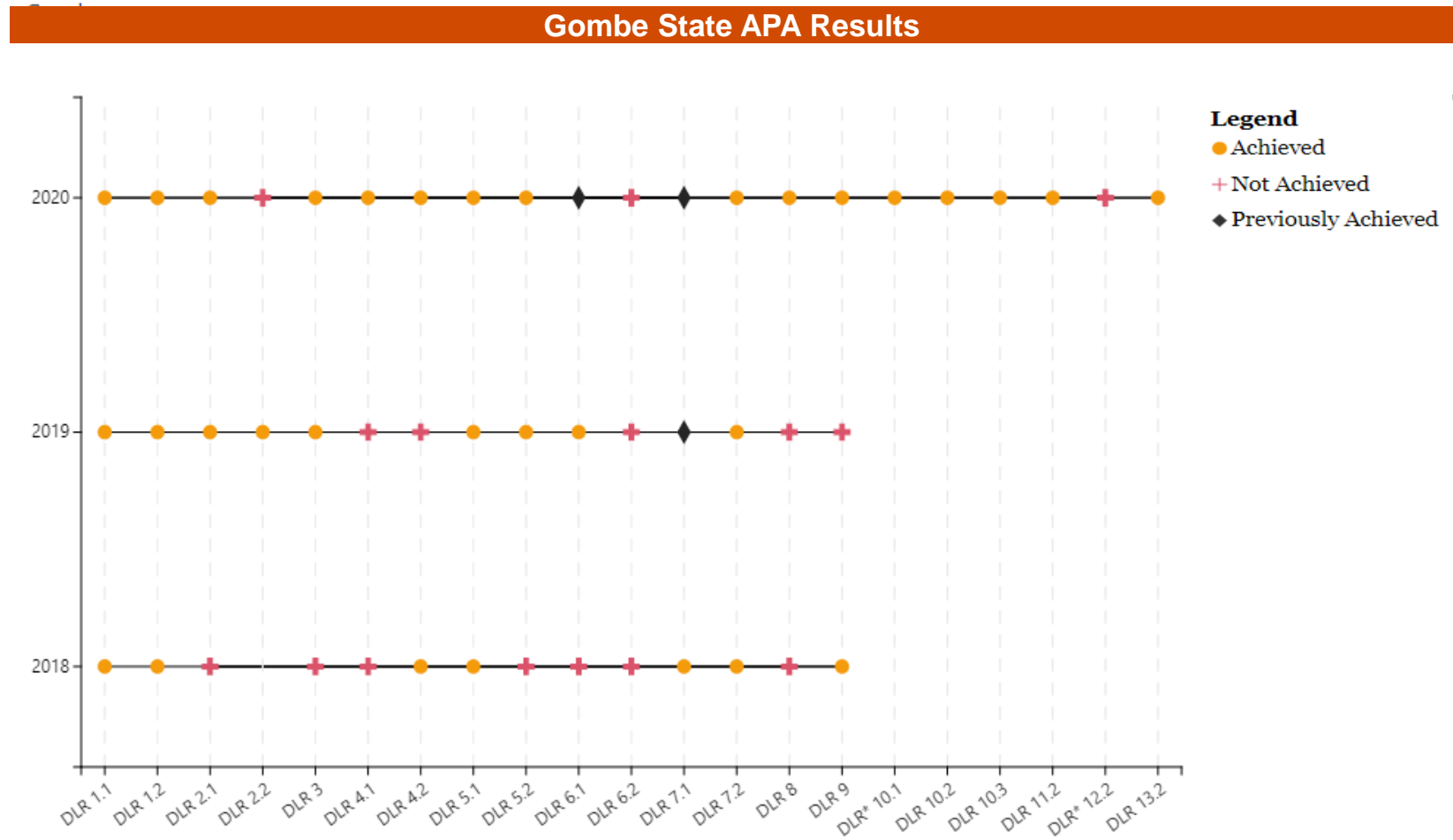


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 16, with 2 DLRs previously achieved from prior assessment years. A sum of USD 20.1 million was disbursed to the state in 2020.

Gombe State

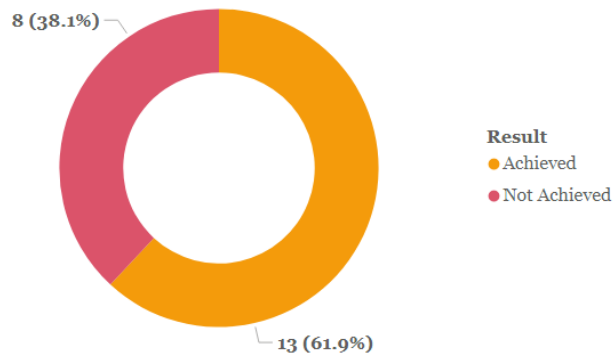
A breakdown of Gombe State's DLR performance across the three assessment years is shown below



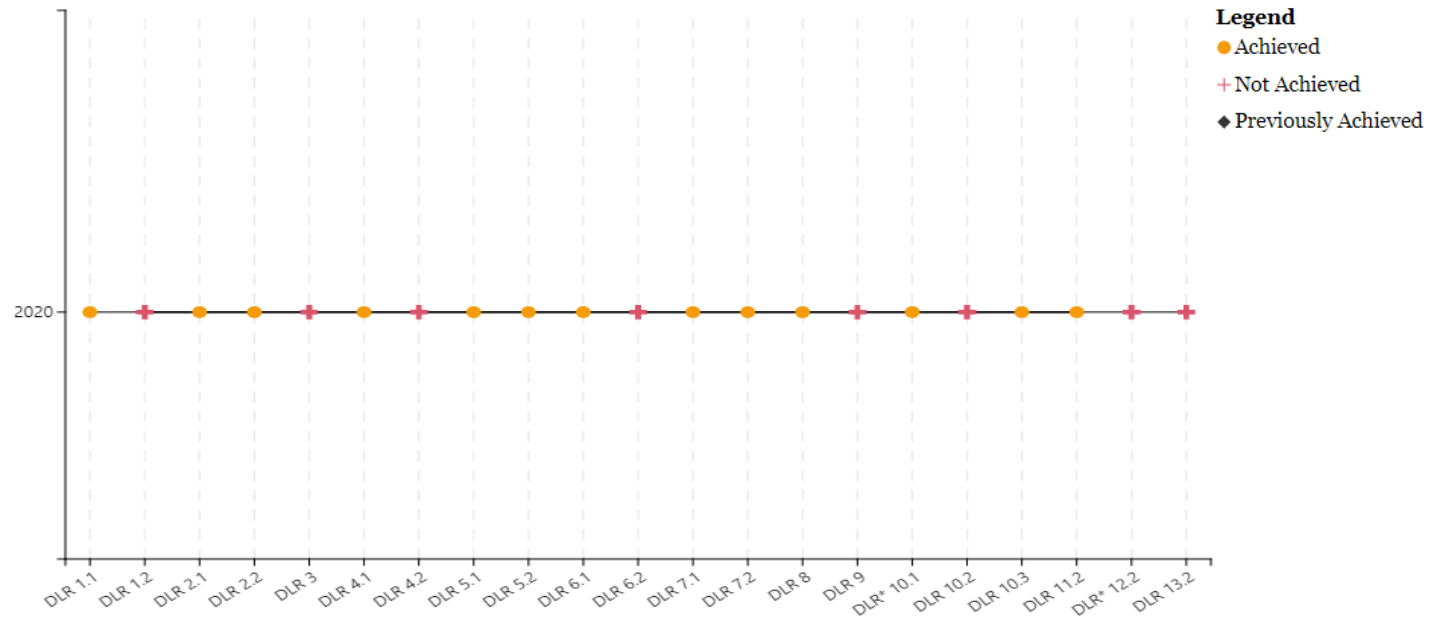
Imo State

Imo State became eligible to participate in the SFTAS programme during the 2020 assessment, and a breakdown of the State's APA results, disbursement and DLR performance for 2020 is shown below...

Imo State APA Result



Imo State APA Results



SFTAS Funds Disbursed to Imo State

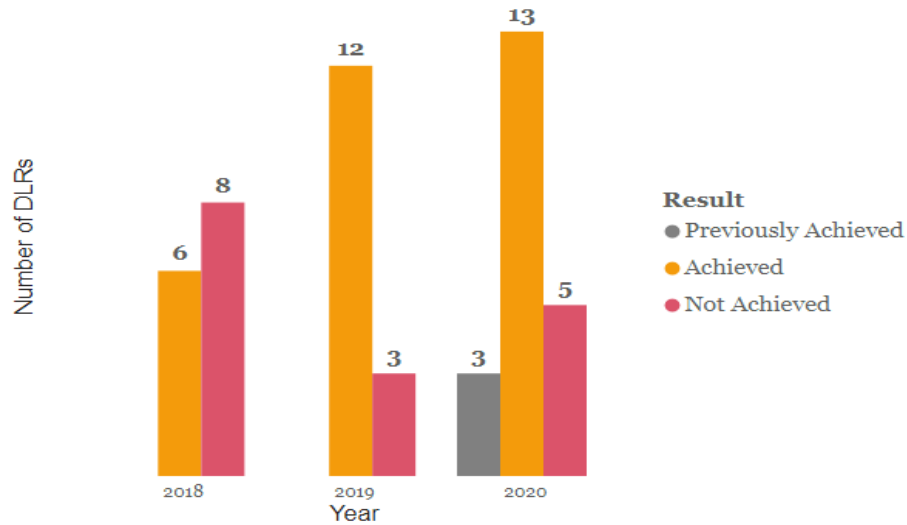
\$15.90m

Analysis

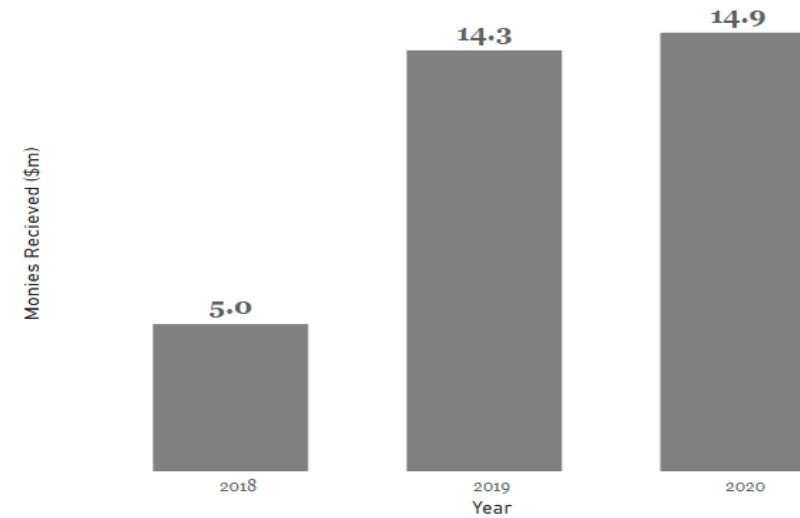
- In 2018 and 2019, the state was not eligible for assessment. There were no disbursements for the two assessment years.
- In 2020, the state achieved 13 DLRs out of a total of 21. Almost two thirds of the DLRs were achieved. A sum of USD 15.90 million was disbursed to the state in 2020.

Jigawa State

Jigawa State APA Result Summary



SFTAS Funds Disbursed to Jigawa State (\$m)

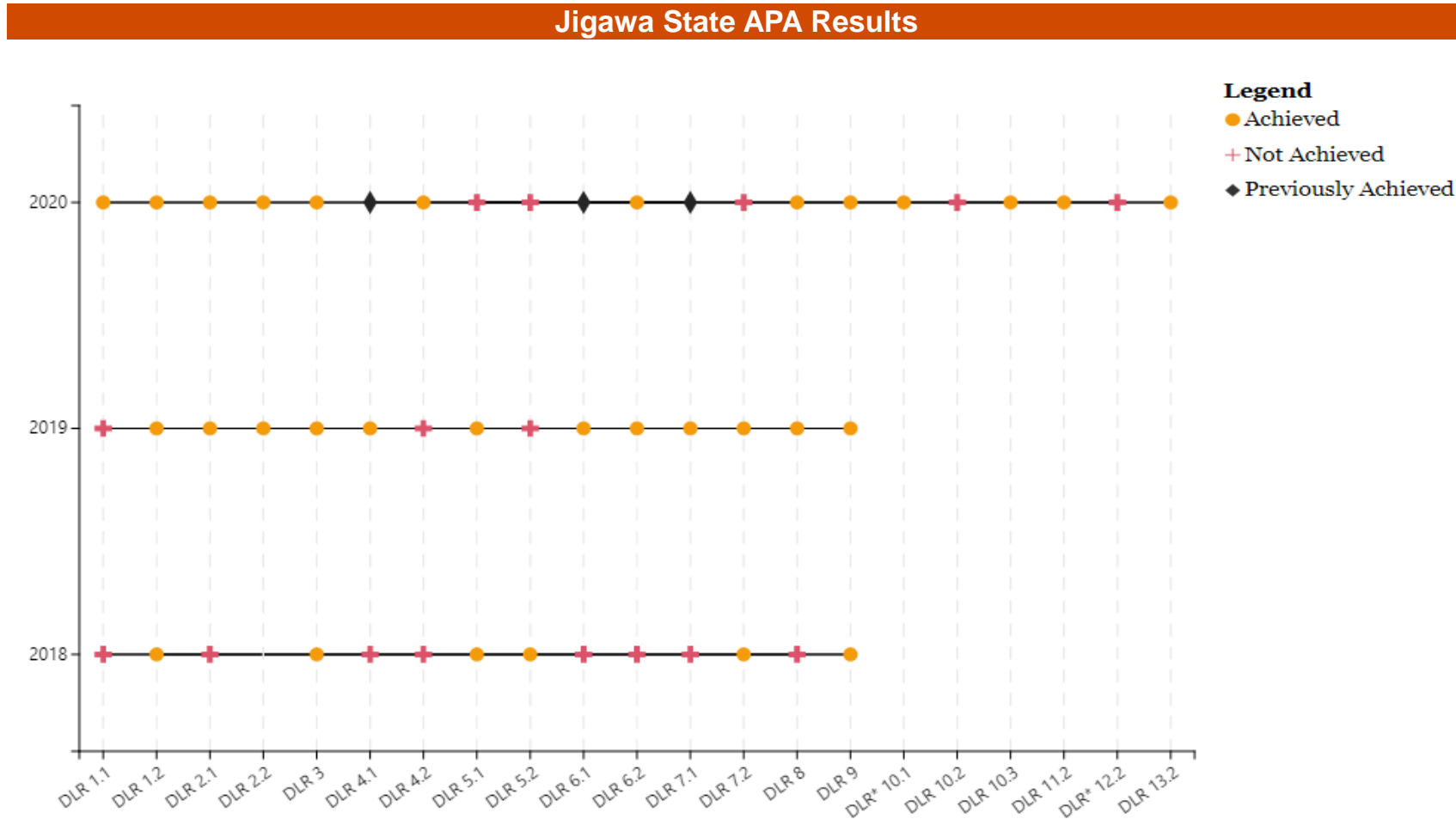


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 13, with 3 DLRs previously achieved from prior assessment years. A sum of USD 14.9 million was disbursed to the state in 2020.

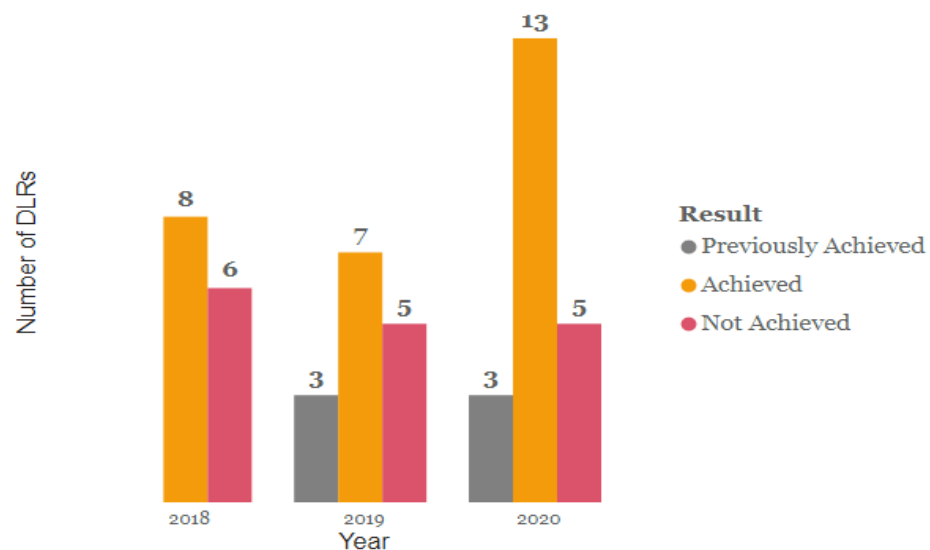
Jigawa State

Jigawa State had its best performance and results in the 2020 APA. A breakdown of Jigawa State's DLR performance across the three assessment years is shown below

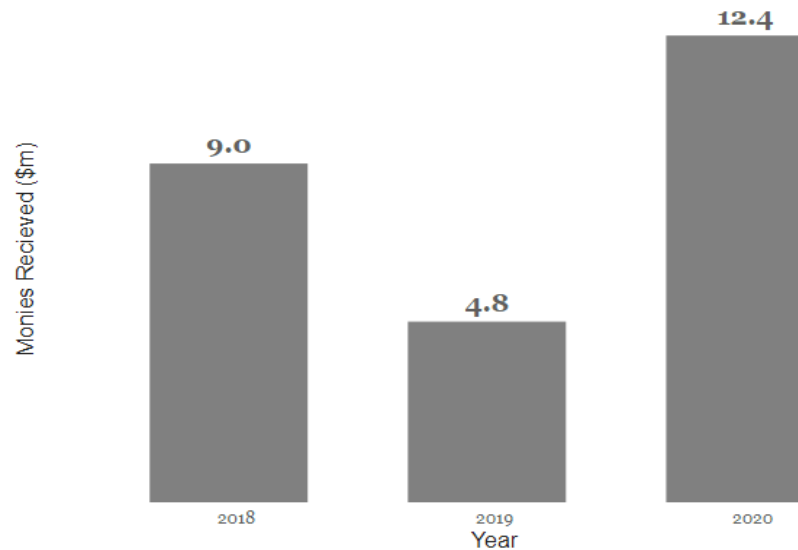


Kaduna State

Kaduna State APA Result Summary



SFTAS Funds Disbursed to Kaduna State

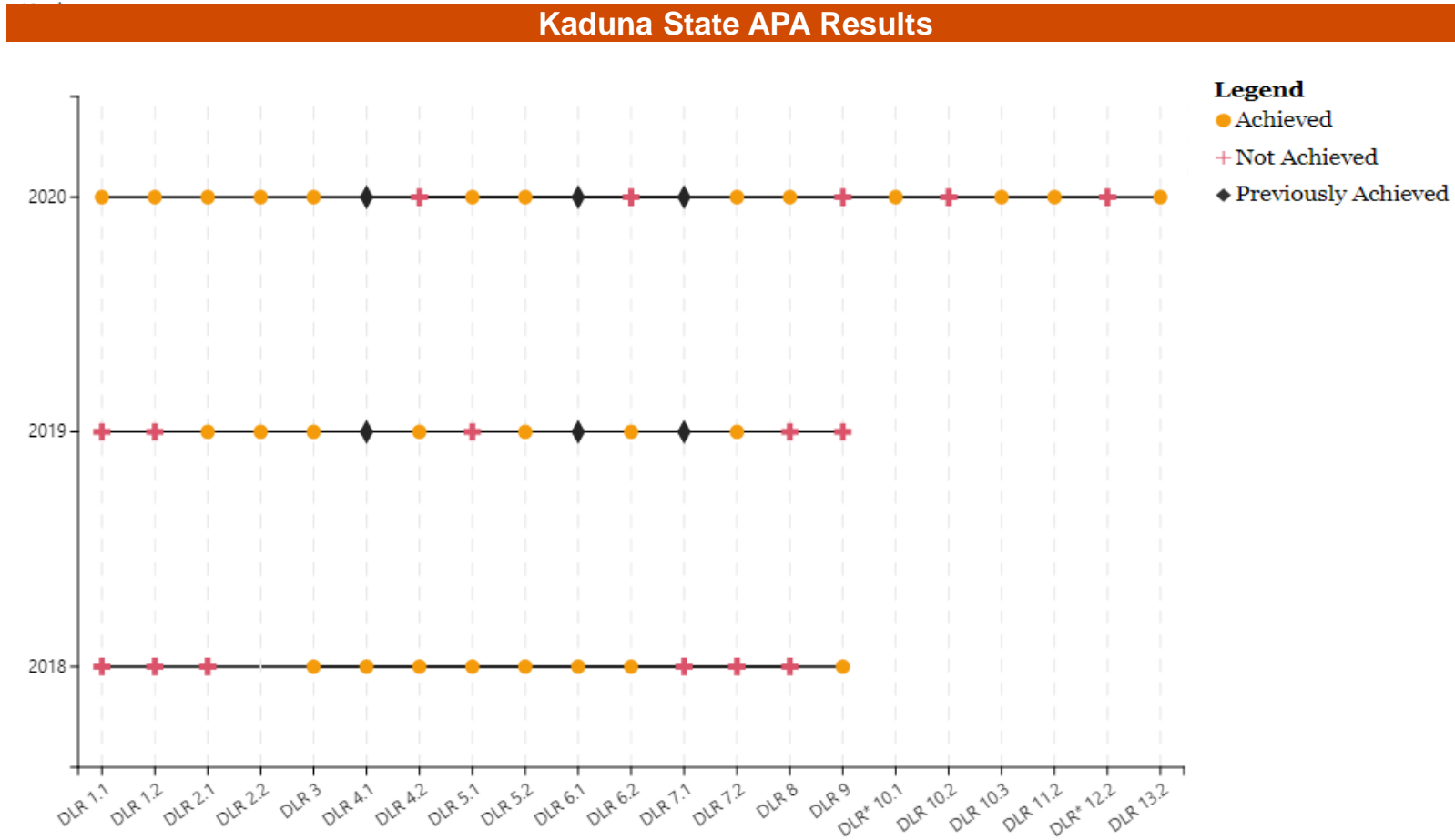


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 13, with 3 DLRs previously achieved from prior assessment years. A sum of USD 12.4 million was disbursed to the state in 2020.

Kaduna State

A breakdown of Kaduna State's DLR performance across the three assessment years is shown below

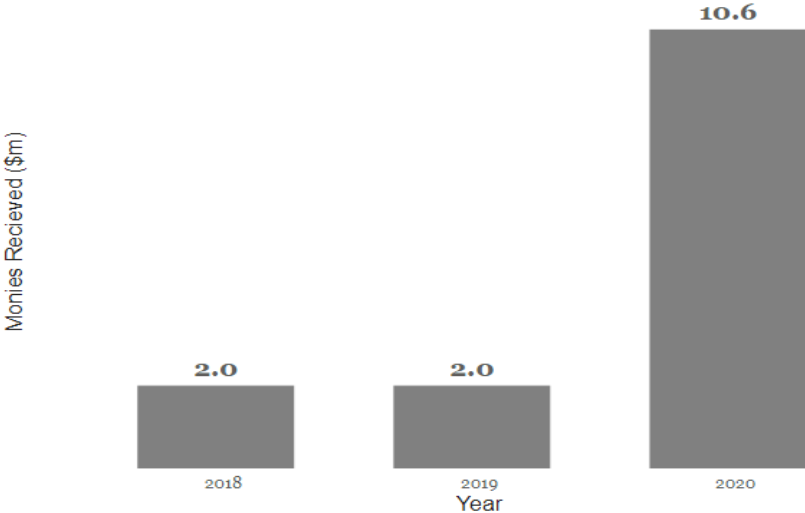


Kano State

Kano State APA Result Summary



SFTAS Funds Disbursed to Kano State

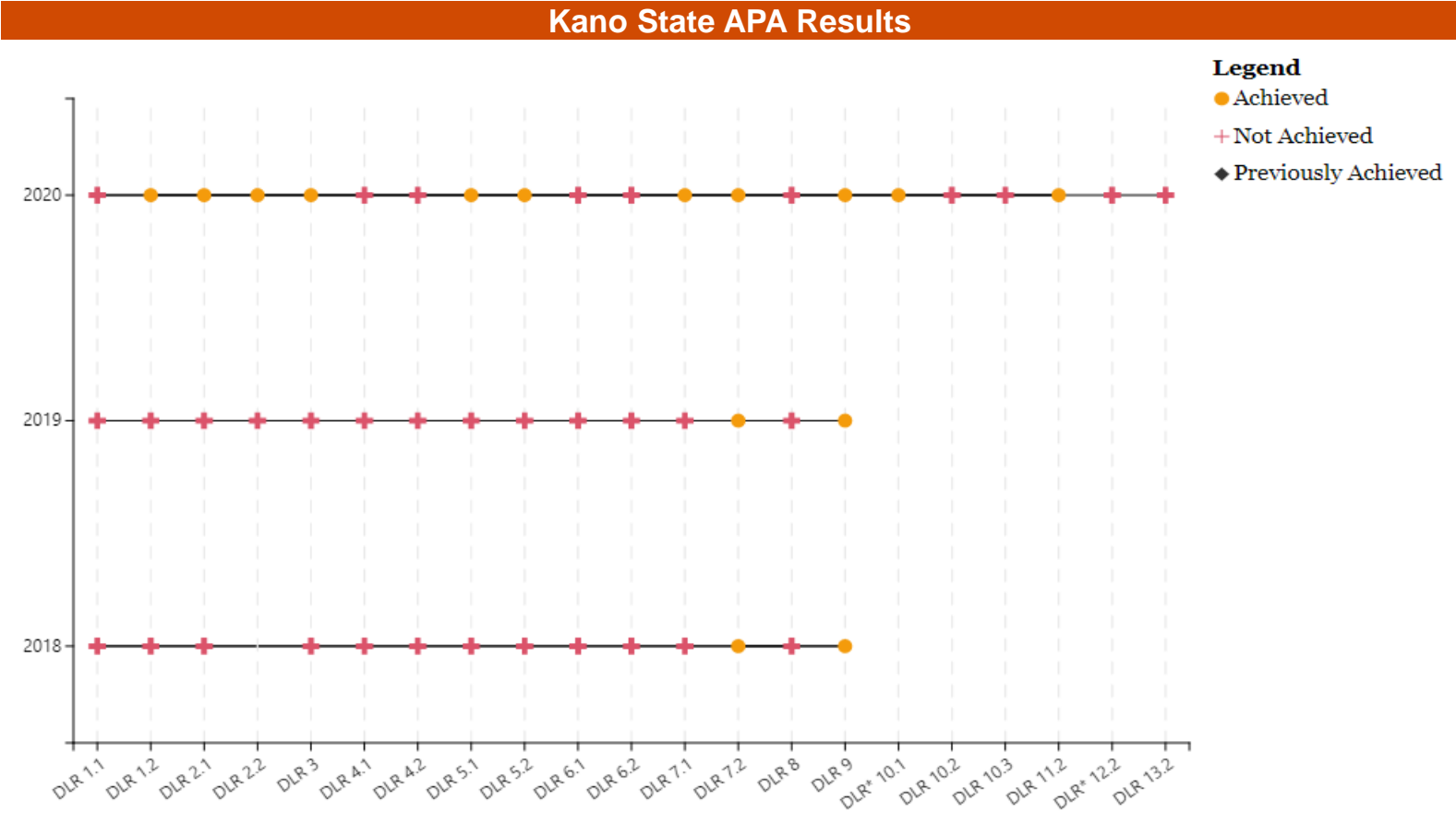


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also significantly increased to 11. A sum of USD 10.6 million was disbursed to the state in 2020

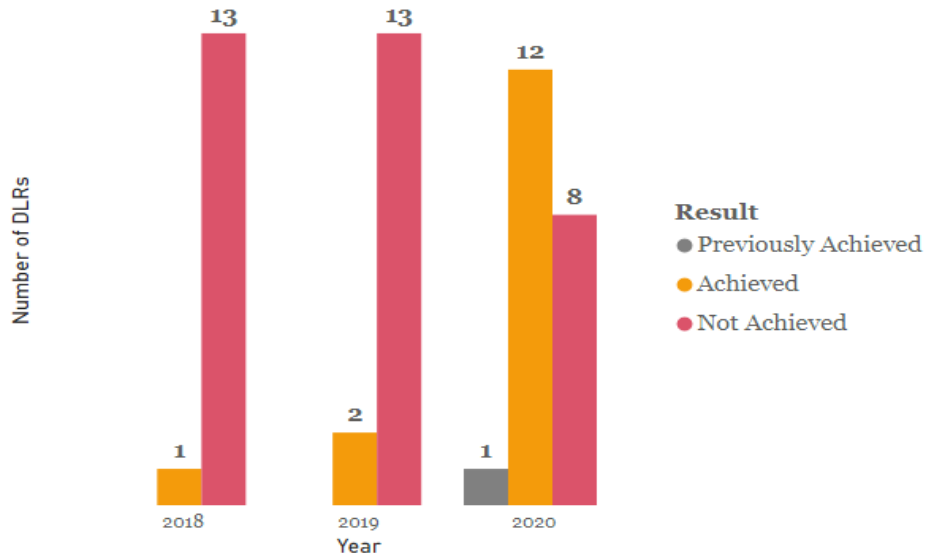
Kano State

Performance by Kano State has improved over the three assessment cycles. A breakdown of Kano State's DLR performance across the three assessment years is shown below

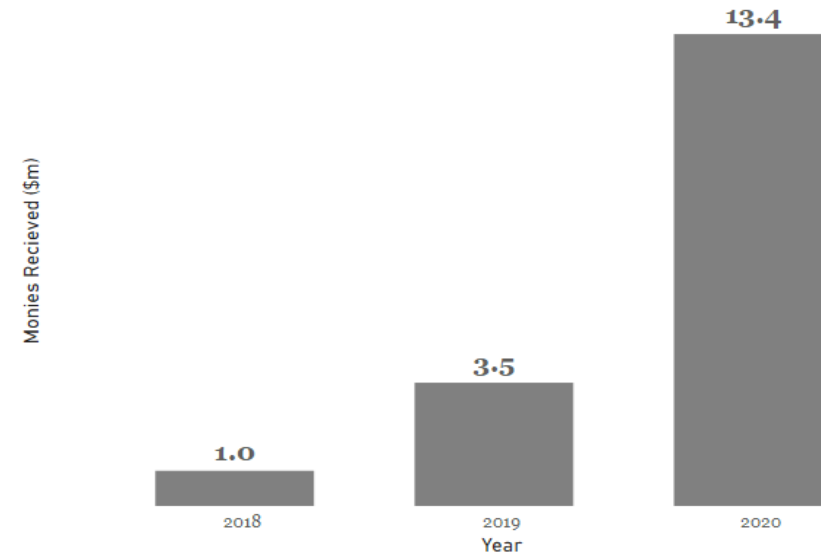


Katsina State

Katsina State APA Result Summary



SFTAS Funds Disbursed to Katsina State

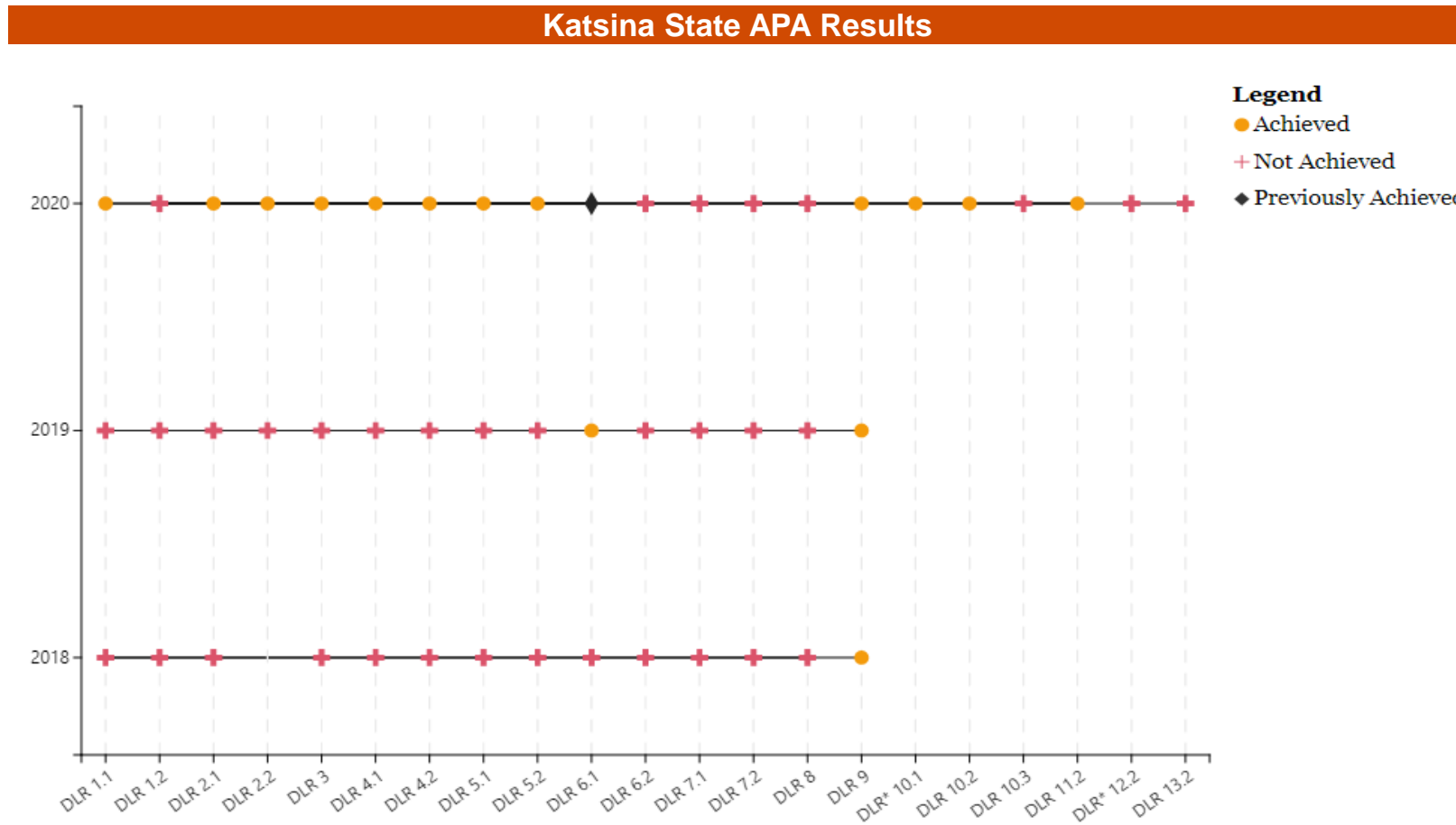


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also significantly increased to 12, with 1 DLR previously achieved from prior assessment years. A sum of USD 13.4 million was disbursed to the state in 2020.

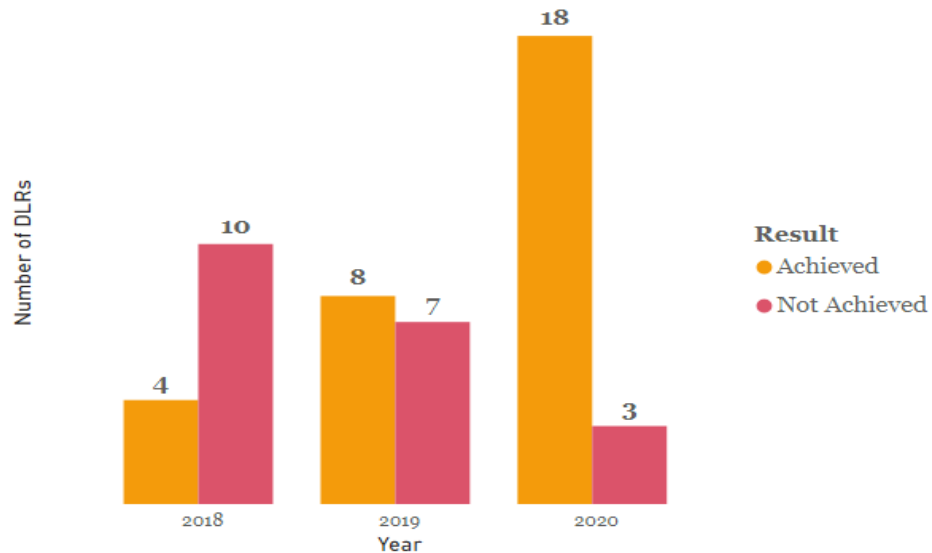
Katsina State

Performance by Katsina State has improved over the three APA assessments. A breakdown of Katsina State's DLR performance across the three assessment years is shown below

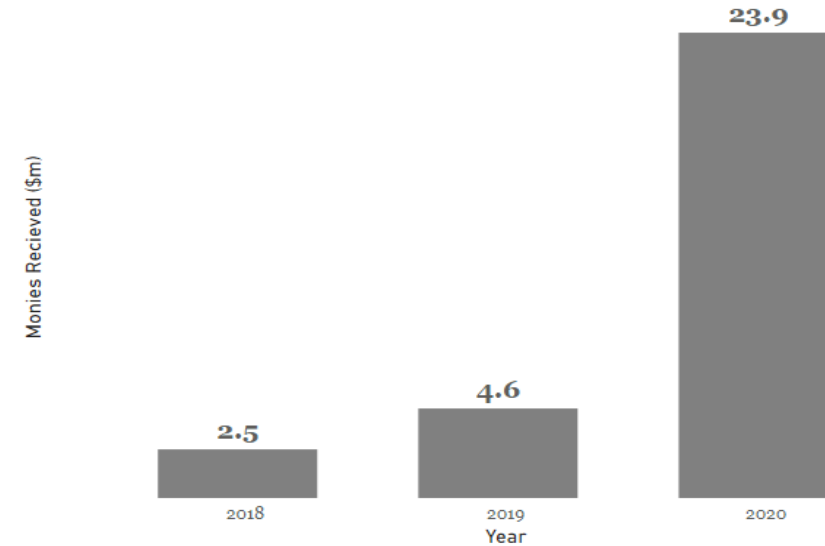


Kebbi State

Kebbi State APA Result Summary



SFTAS Funds Disbursed to Kebbi State

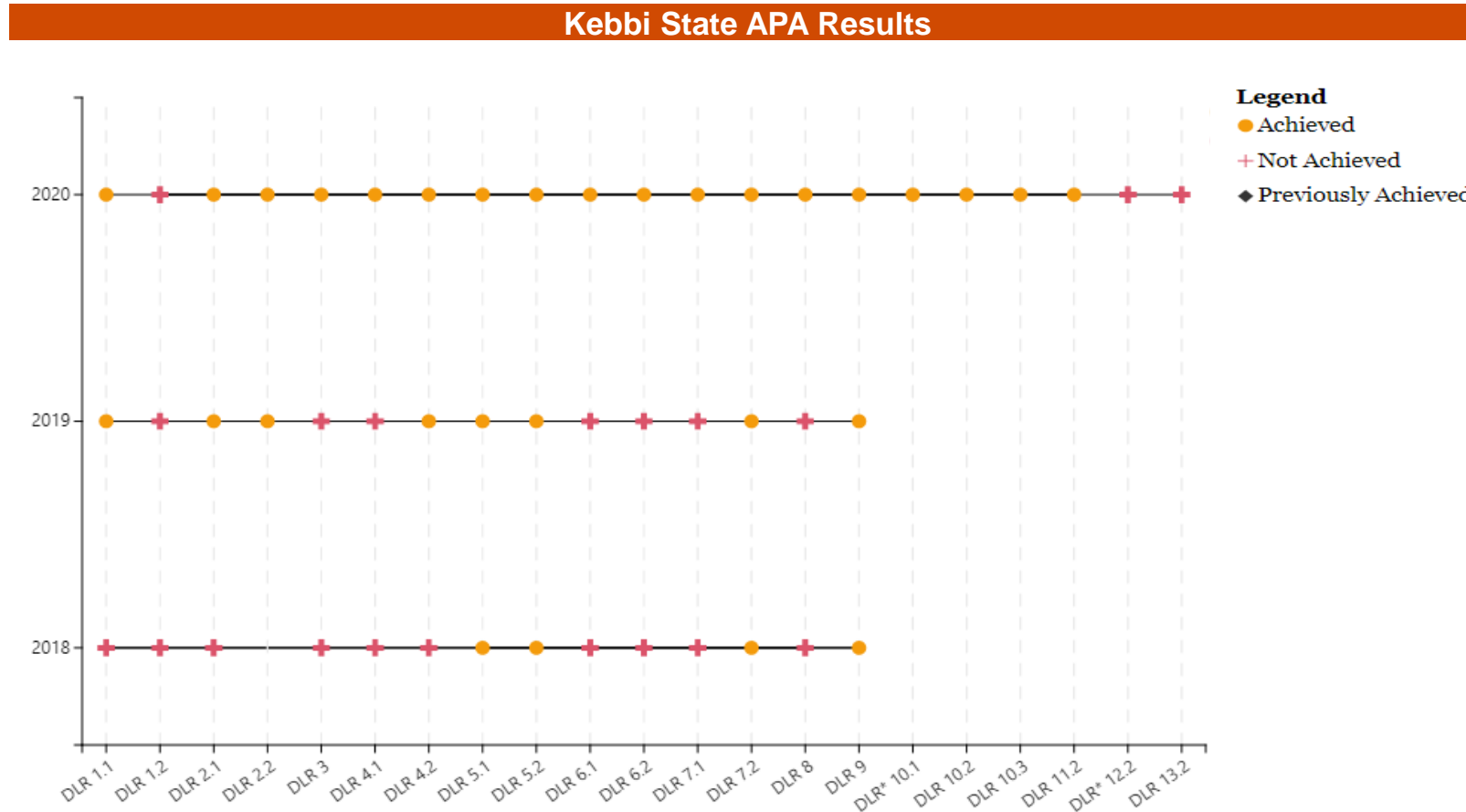


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 18. A sum of USD 23.9 million was disbursed to the state in 2020.

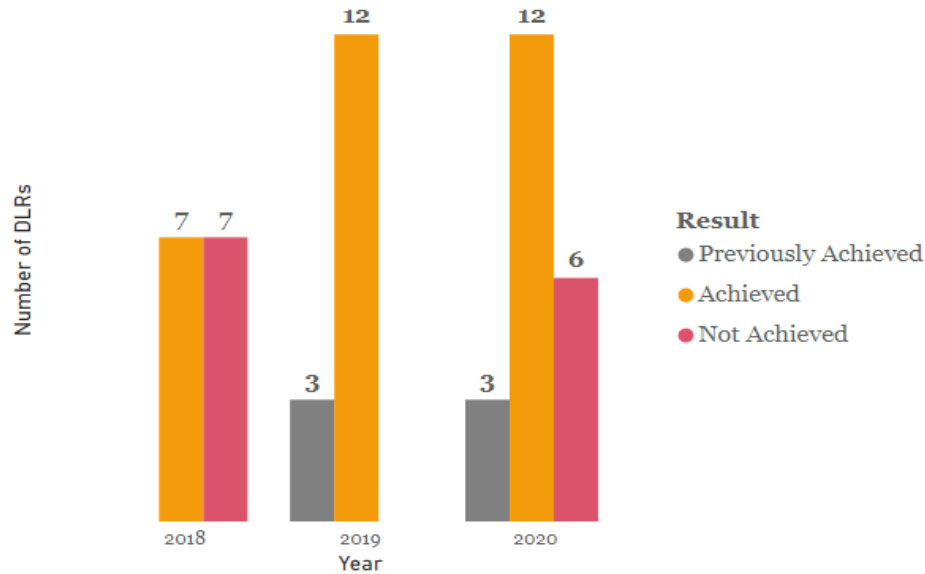
Kebbi State

Kebbi State has shown significant improvement in the 2020 APA assessment and results. A breakdown of Kebbi State's DLR performance across the three assessment years is shown below

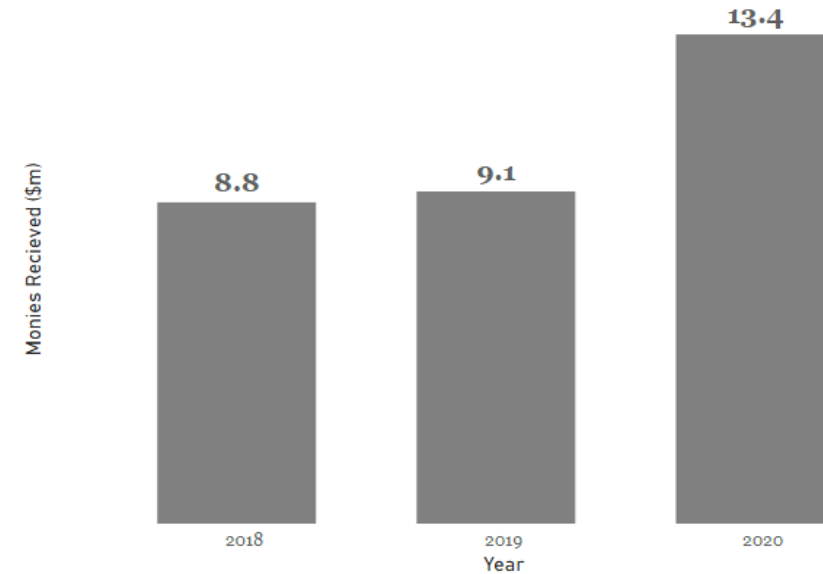


Kogi State

Kogi State APA Result Summary



SFTAS Funds Disbursed to Kogi State (\$m)

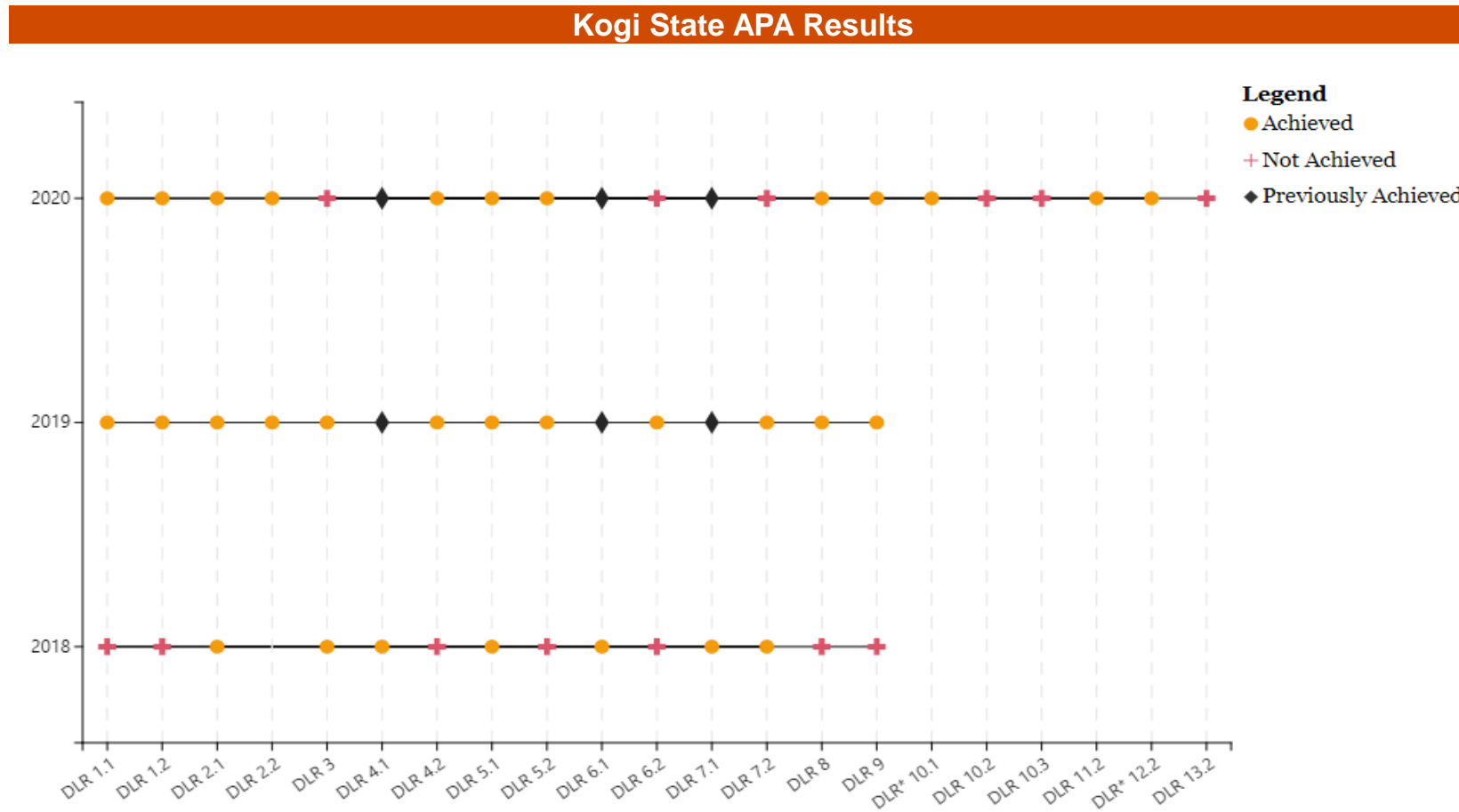


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved was the same as in 2019 (12), with 3 DLRs previously achieved from prior assessment years. A sum of USD 13.4 million was disbursed to the state in 2020.

Kogi State

Kogi State had an impressive performance in 2019 and 2020 assessment years. The state achieved all DLRs in 2019. A breakdown of Kogi State's DLR performance across the three assessment years is shown below

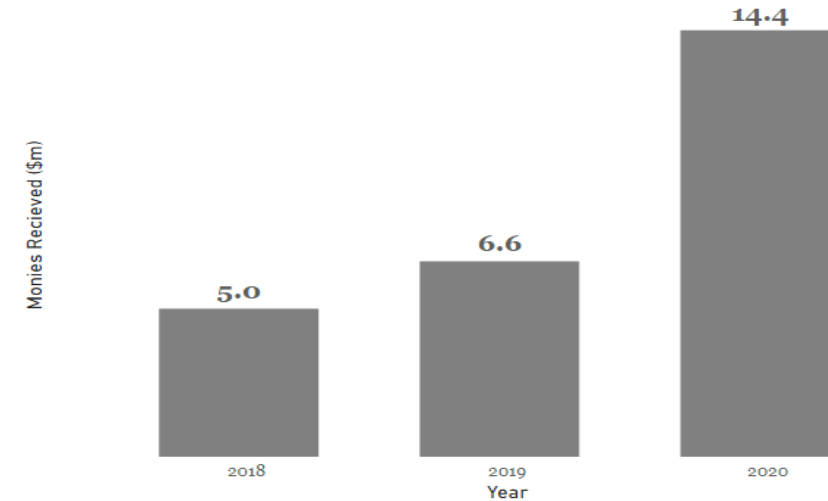


Kwara State

Kwara State APA Result Summary



SFTAS Funds Disbursed to Kwara State (\$m)

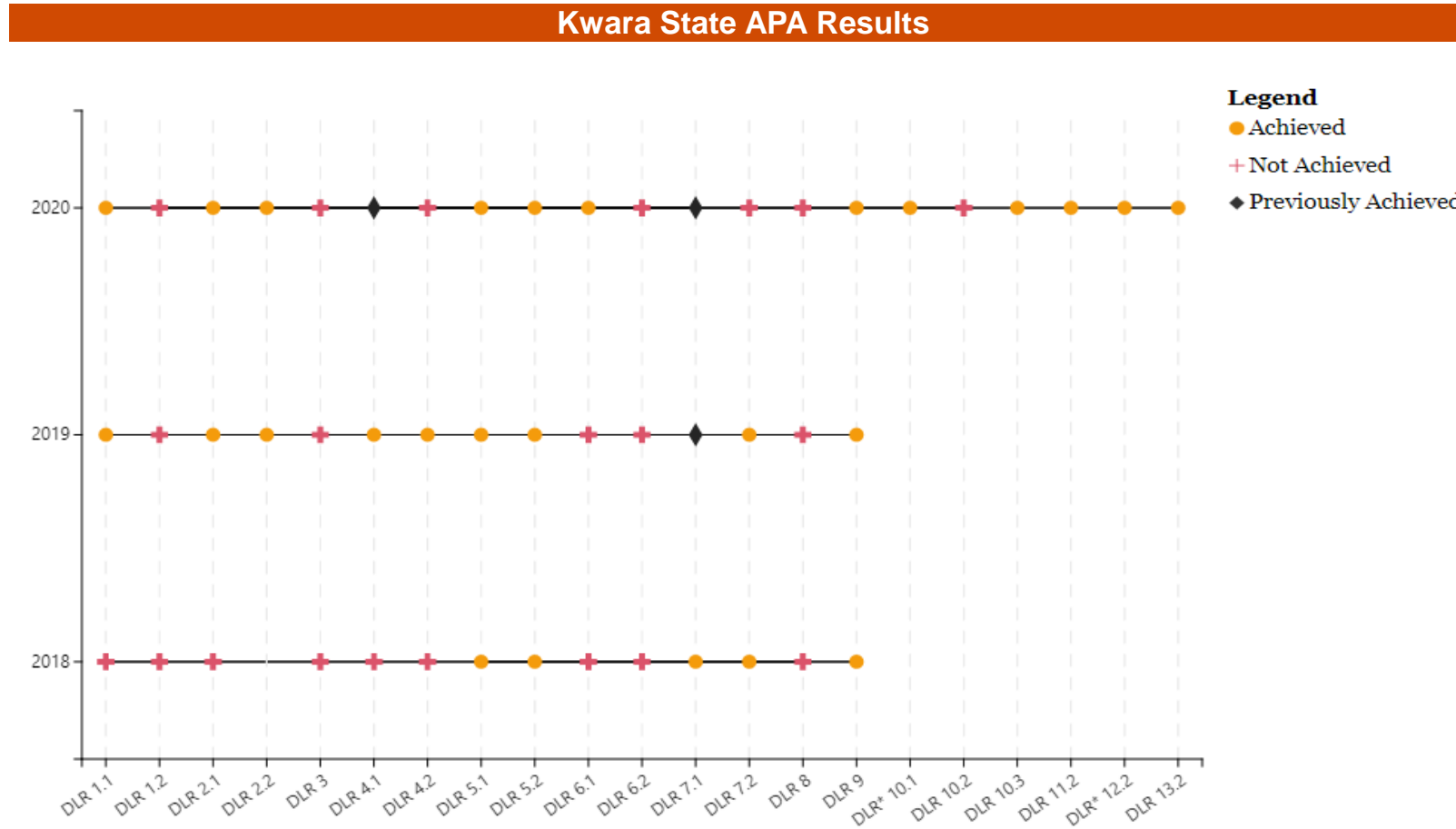


Analysis

- 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 DLIs achieved to three fifths. A sum of USD 6.6 million was disbursed to the state in 2019.
- In 2020, the total number of DLRs increased to 21. The number of DLRs increased to 12 with 2 DLRs previously achieved from prior assessment years. A sum of USD 14.4 million was disbursed to the state in 2020.

Kwara State

Kwara State has participated in the SFTAS Programme from its inception. A breakdown of Kwara State's DLR performance across the three assessment years is shown below

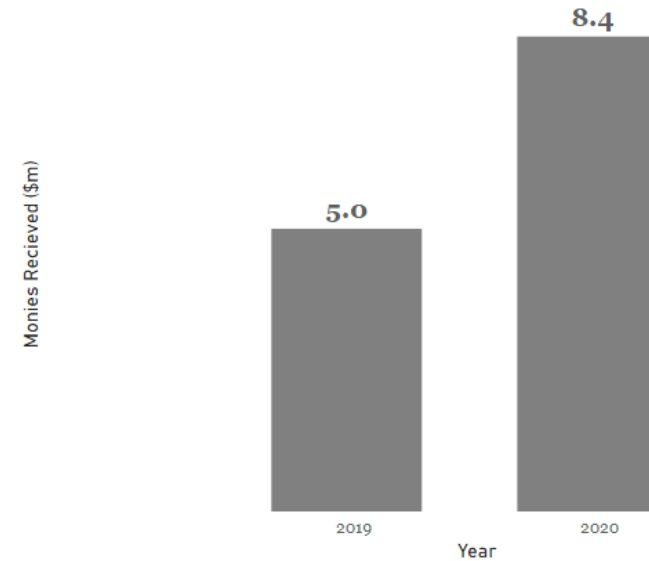


Lagos State

Lagos State APA Result Summary



SFTAS Funds Disbursed to Lagos State (\$m)

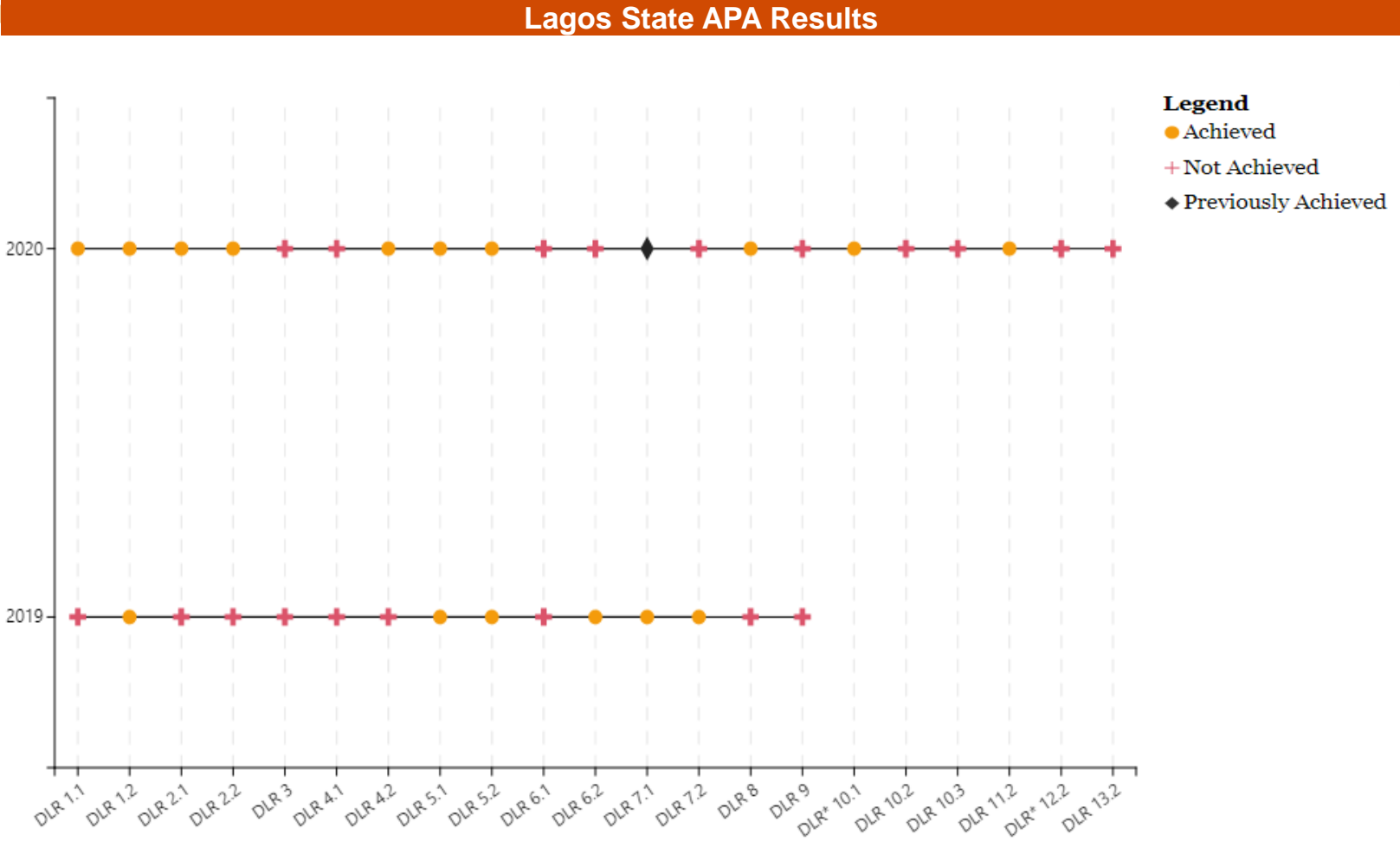


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 10, with 1 DLR previously achieved in the prior assessment year. A sum of USD 8.4 million was disbursed to the state in 2020.

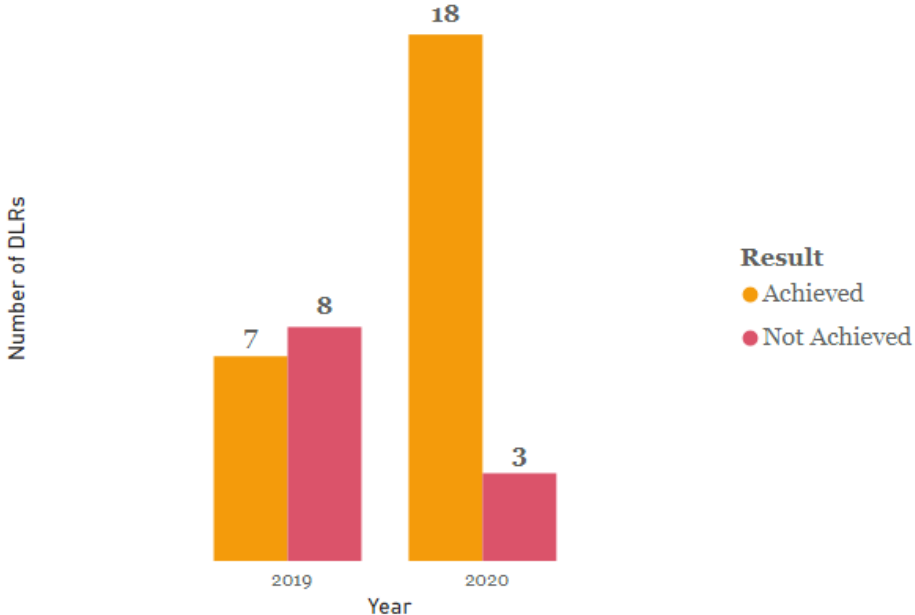
Lagos State

A breakdown of Lagos State's DLR performance across the two assessment years is shown below

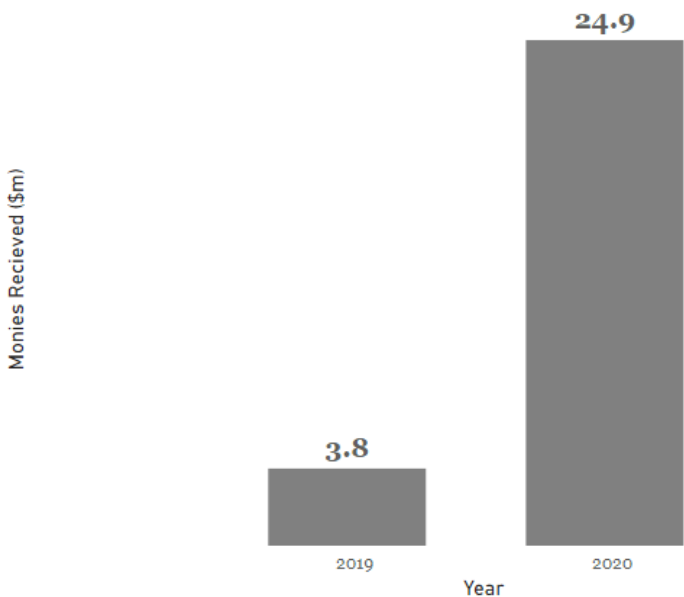


Nasarawa State

Nasarawa State APA Result Summary



SFTAS Funds Disbursed to Nasarawa State (\$m)

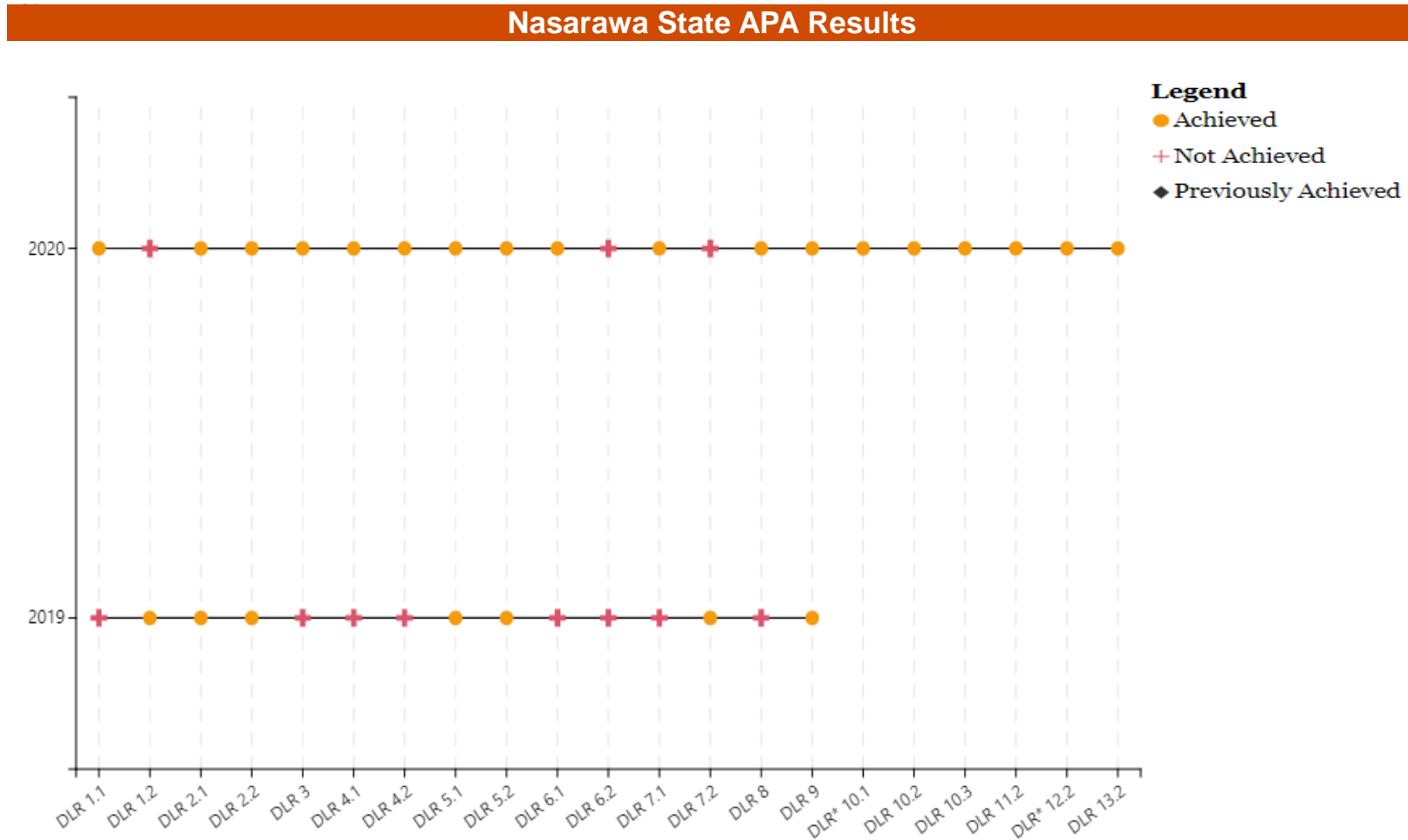


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 18. A sum of USD 24.9 million was disbursed to the state in 2020.

Nasarawa State

Nasarawa State showed significant progress in 2020 by achieving 18 out of 21 DLRs. A breakdown of Nasarawa State's DLR performance across the two assessment years is shown below

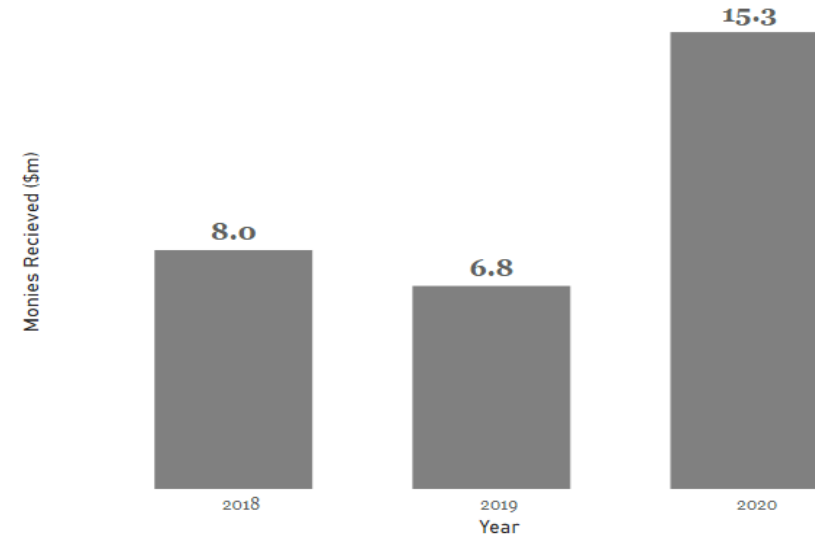


Niger State

Niger State APA Result Summary



SFTAS Funds Disbursed to Niger State

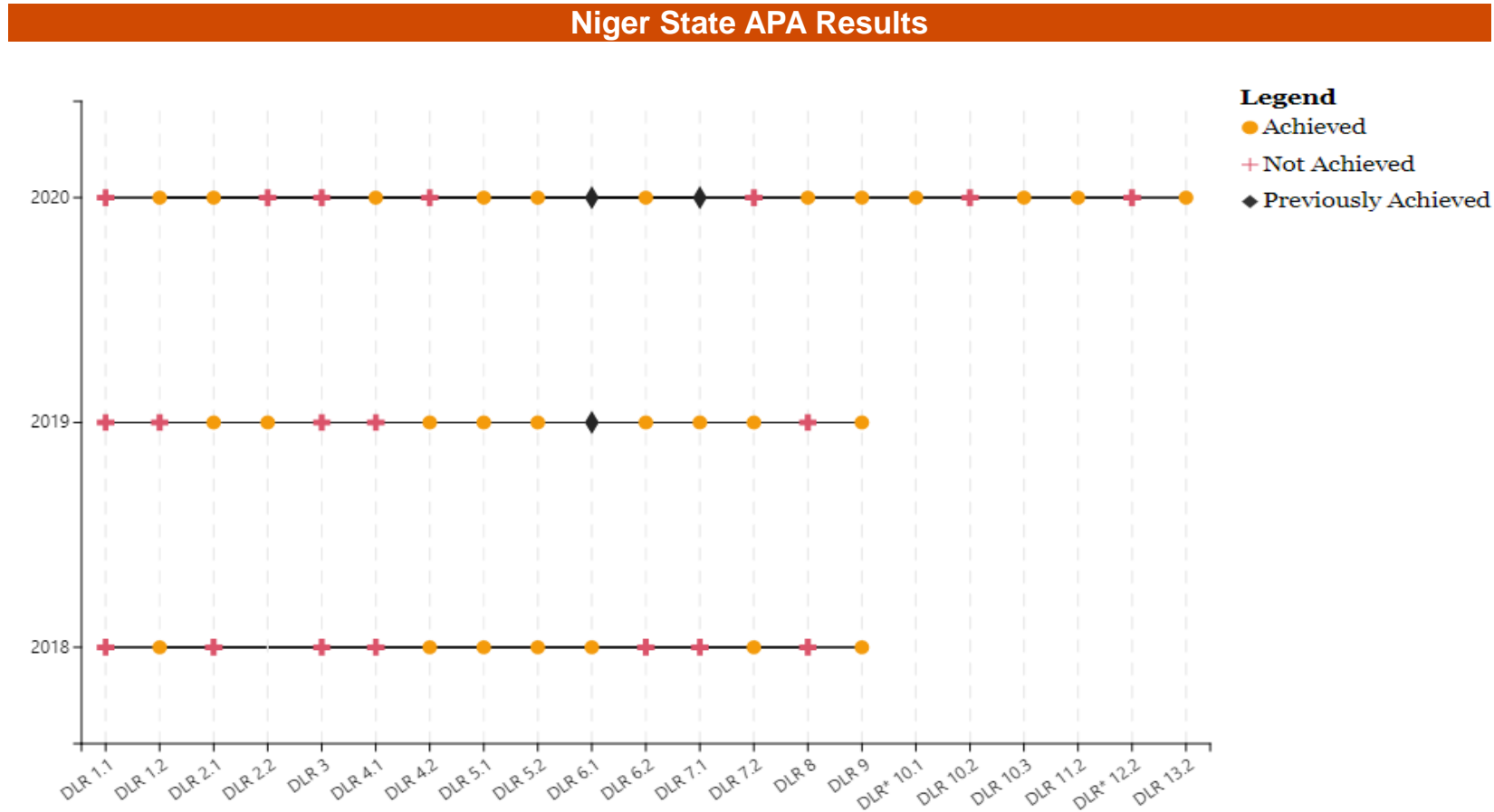


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved increased to 12, with 2 DLRs previously achieved from prior assessment years. A sum of USD 15.3 million was disbursed to the state in 2020.

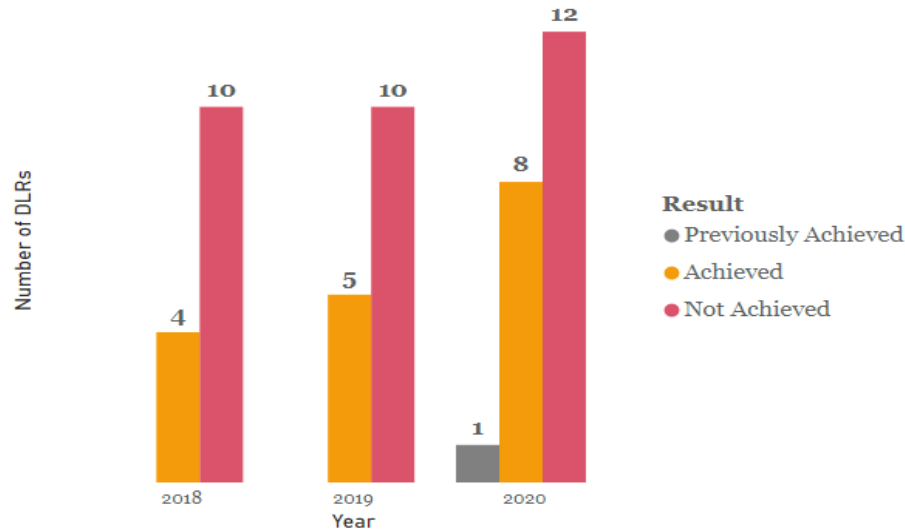
Niger State

Niger State has participated in the SFTAS Programme from its inception. A breakdown of Niger State's DLR performance across the three assessment years is shown below

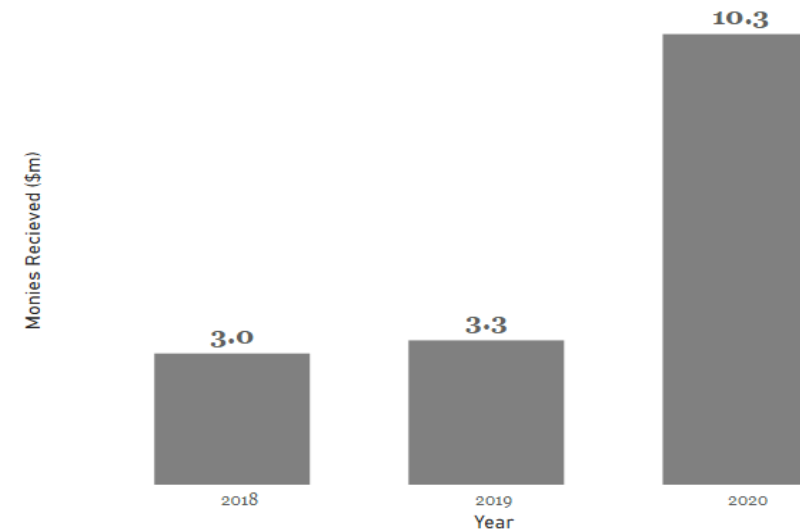


Ogun State

Ogun State APA Result Summary



SFTAS Funds Disbursed to Ogun State

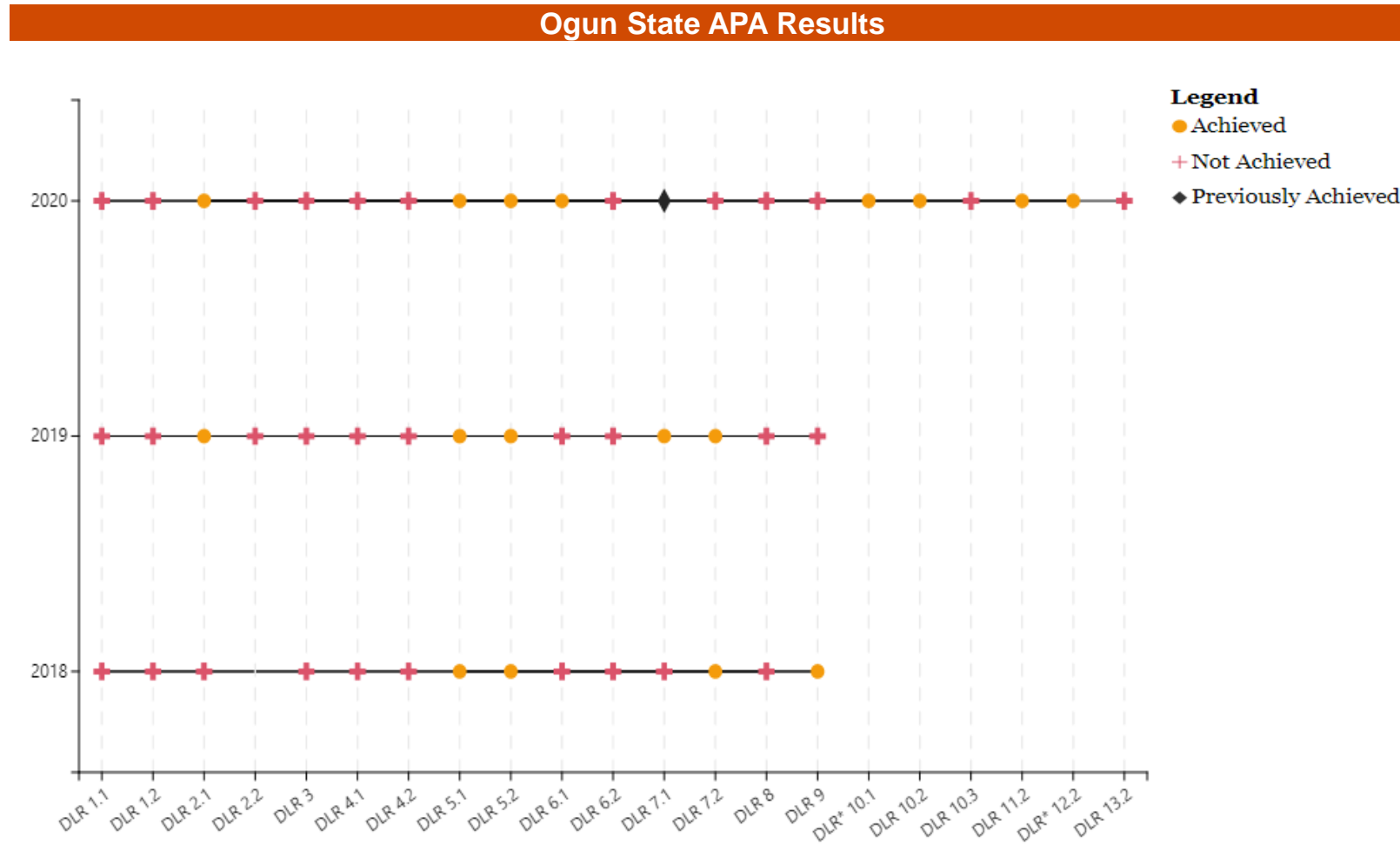


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 8, with 1 DLR previously achieved from prior assessment years. A sum of USD 10.3 million was disbursed to the state in 2020.

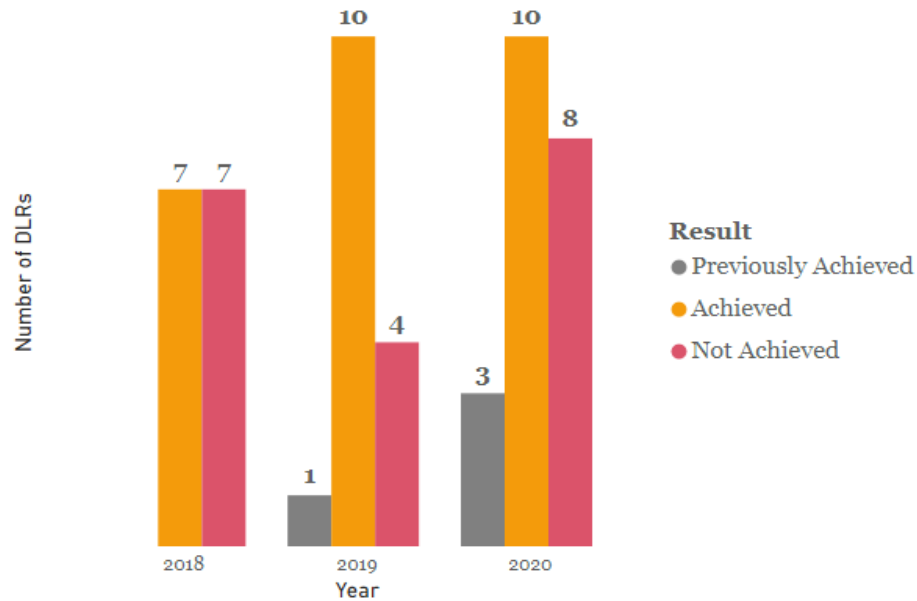
Ogun State

A breakdown of Ogun State's DLR performance across the three assessment years is shown below

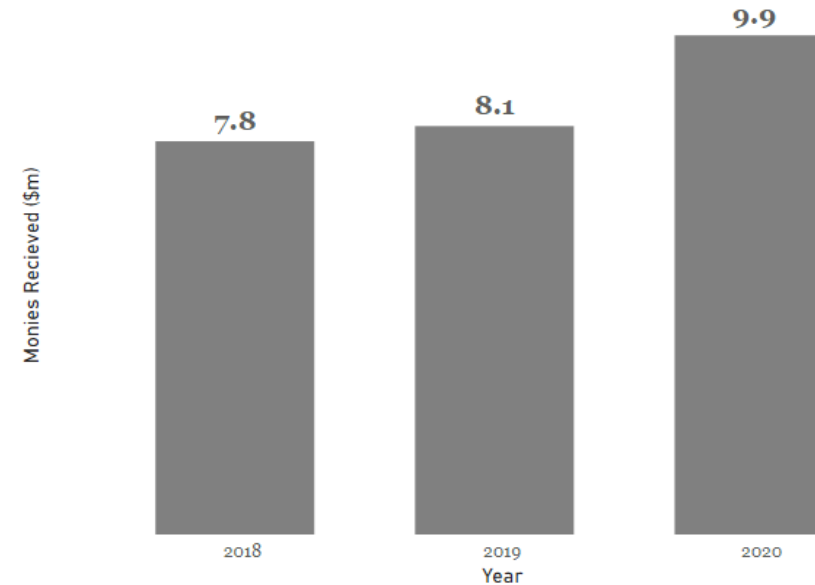


Ondo State

Ondo State APA Result Summary



SFTAS Funds Disbursed to Ondo State (\$m)



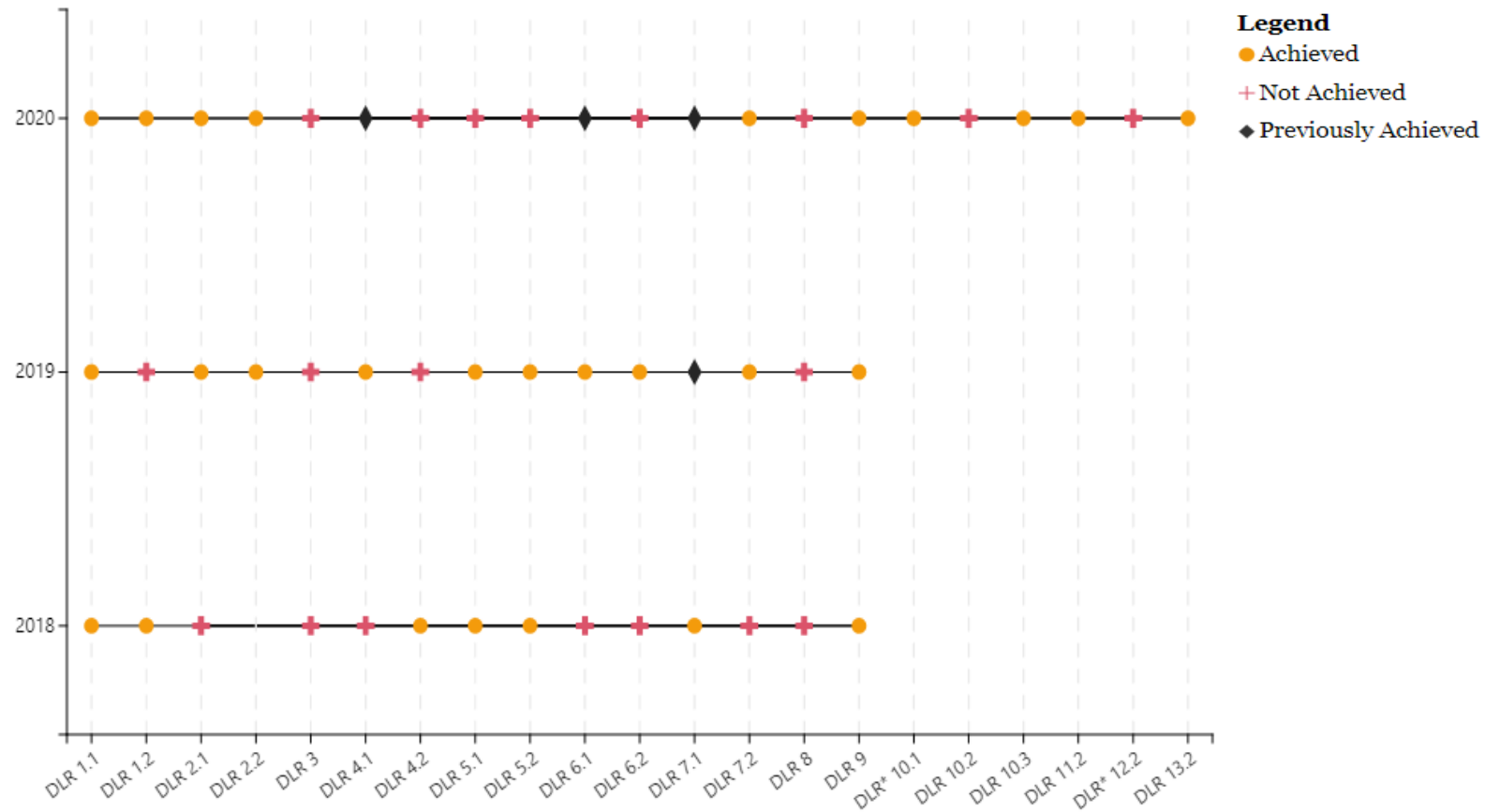
Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved remained the same as in 2019 (10), with 3 DLRs previously achieved from prior assessment years. A sum of USD 9.9 million was disbursed to the state in 2020.

Ondo State

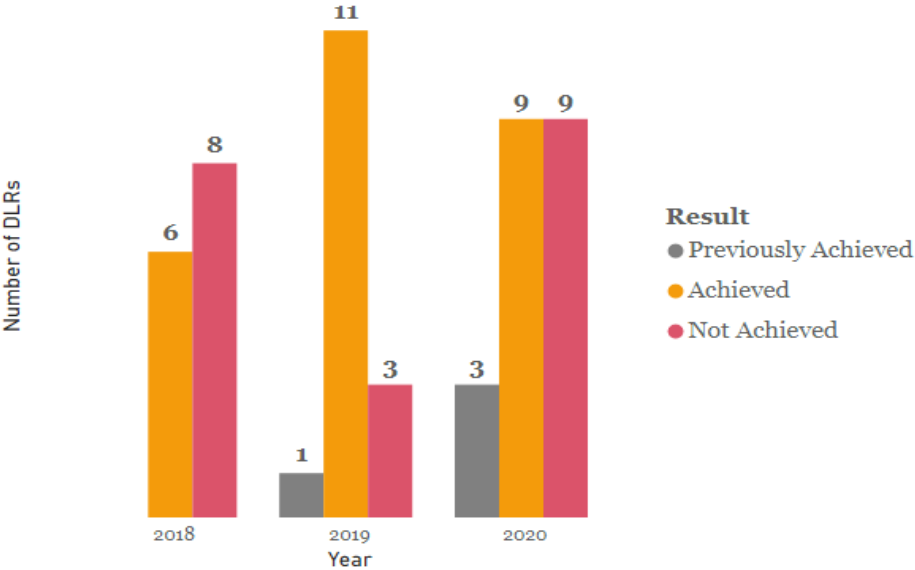
A breakdown of Ondo State's DLR performance across the three assessment years is shown below

Ondo State APA Results

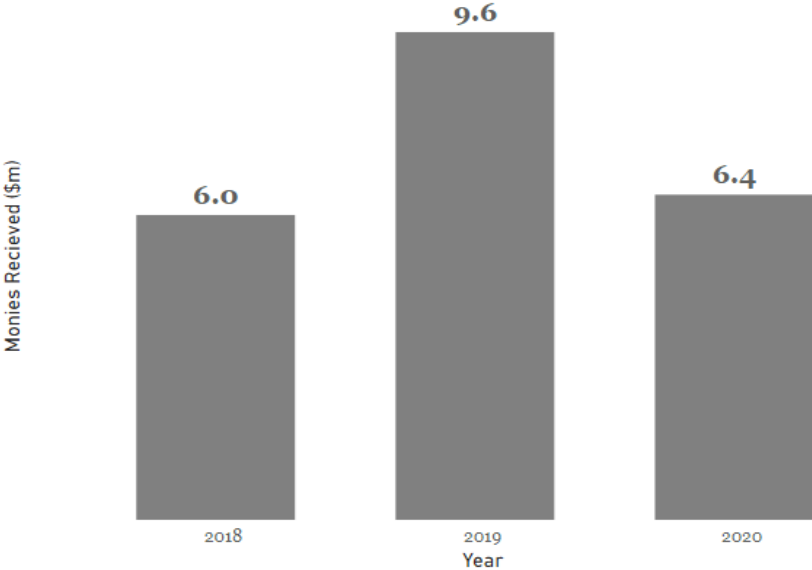


Osun State

Osun State APA Result Summary



SFTAS Funds Disbursed to Osun State (\$m)



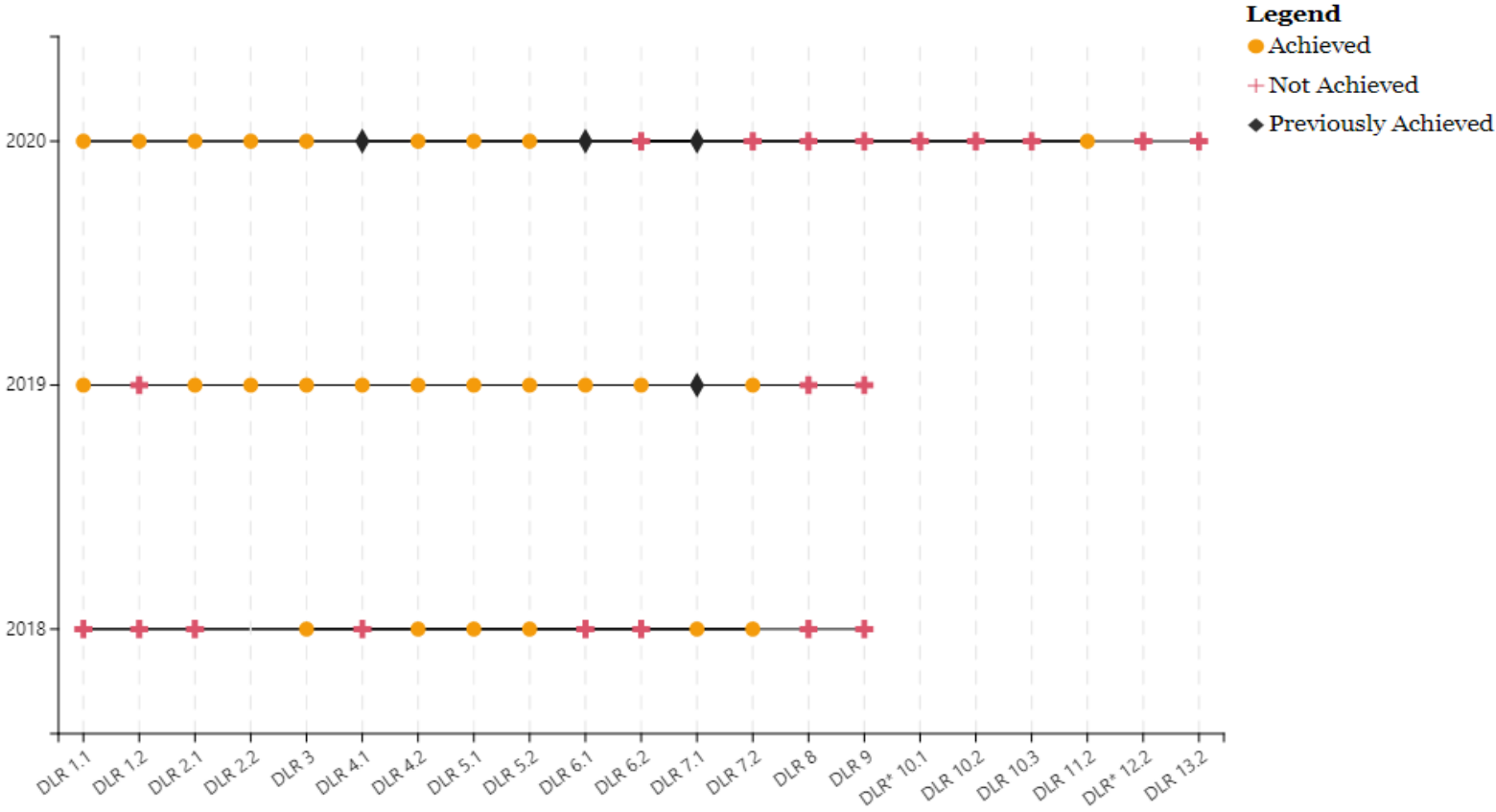
Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved decreased to 9, with 3 DLRs previously achieved from prior assessment years. A sum of USD 6.4 million was disbursed to the state in 2020.

Osun State

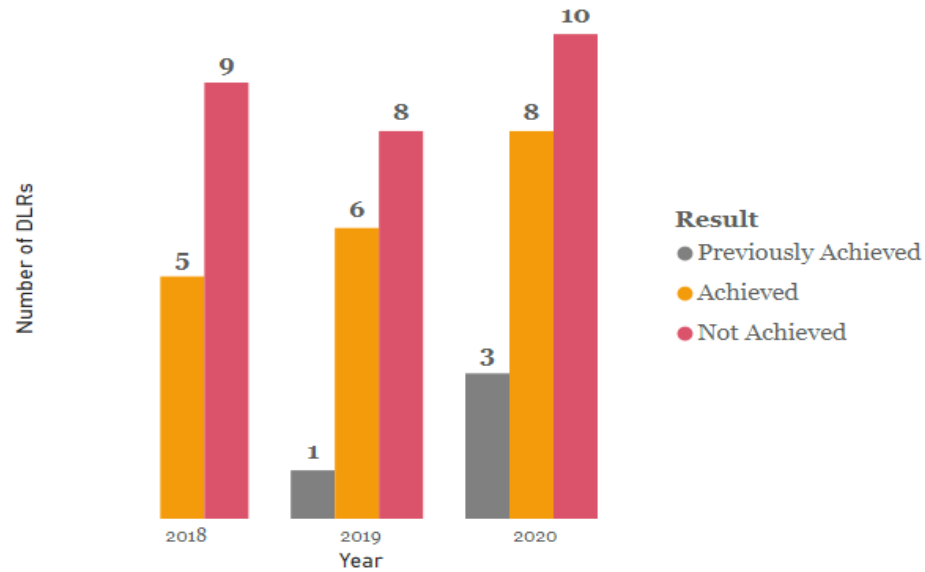
A breakdown of Osun State’s DLR performance across the three assessment years is shown below

Osun State APA Results

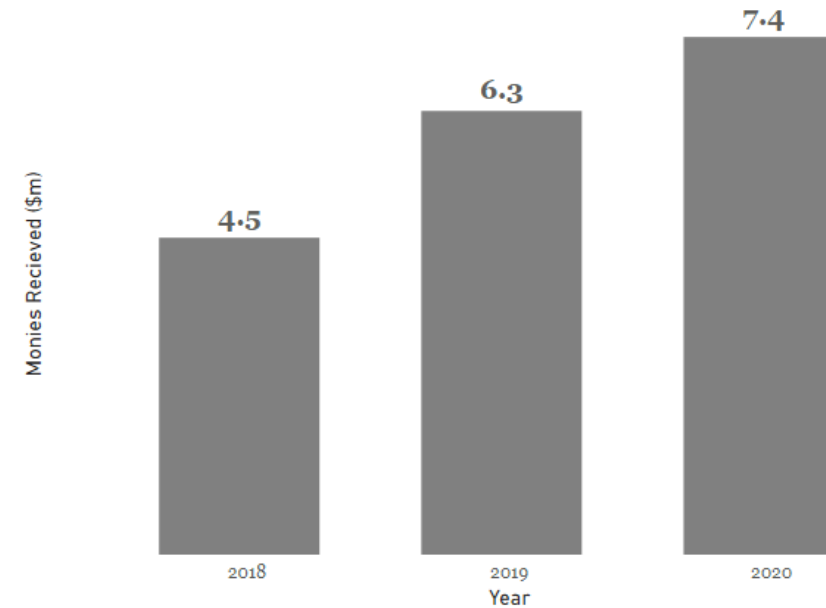


Oyo State

Oyo State APA Result Summary



SFTAS Funds Disbursed to Oyo State (\$m)

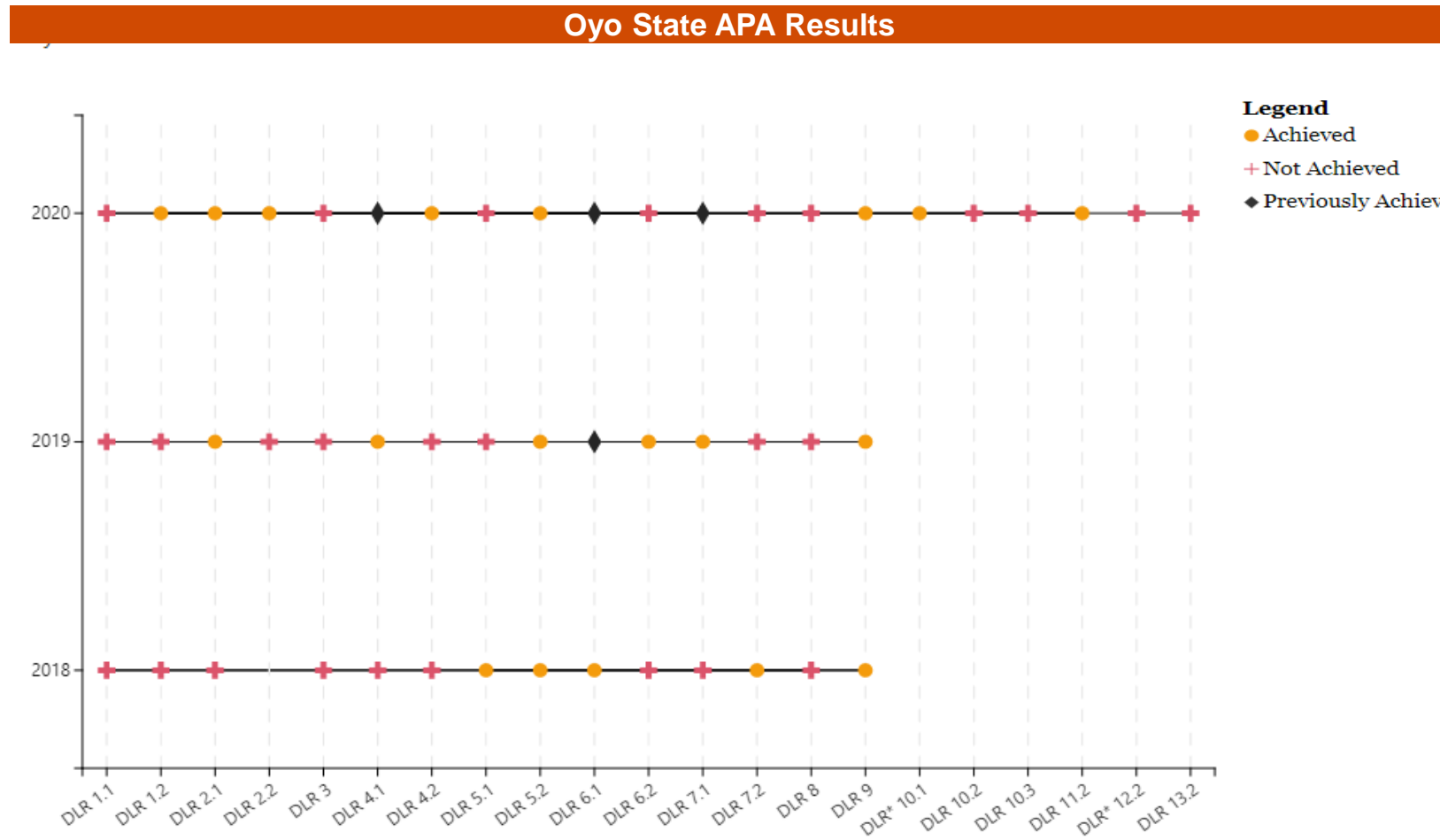


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved also increased to 8, with 3 DLRs previously achieved from prior assessment years. A sum of USD 7.4 million was disbursed to the state in 2020.

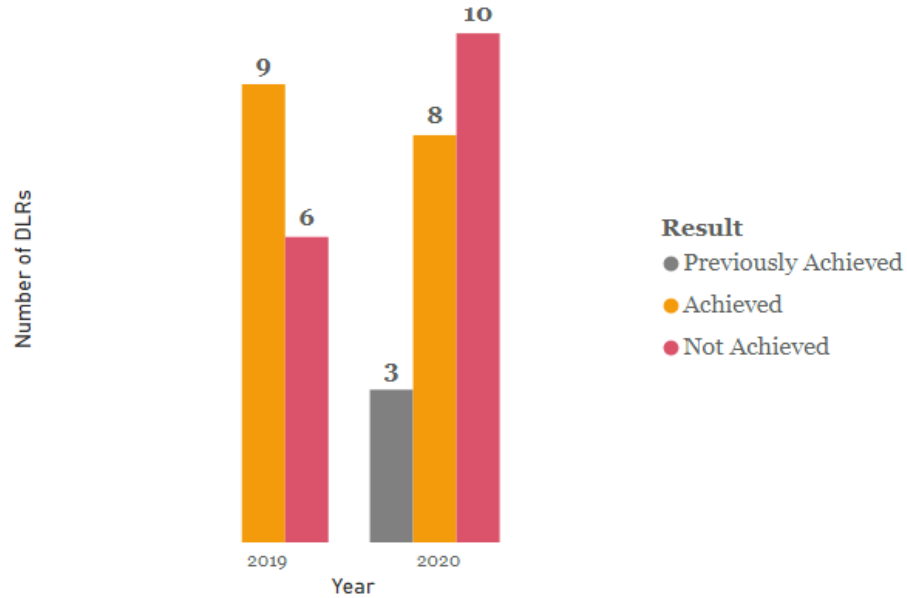
Oyo State

A breakdown of Oyo State's DLR performance across the three assessment years is shown below

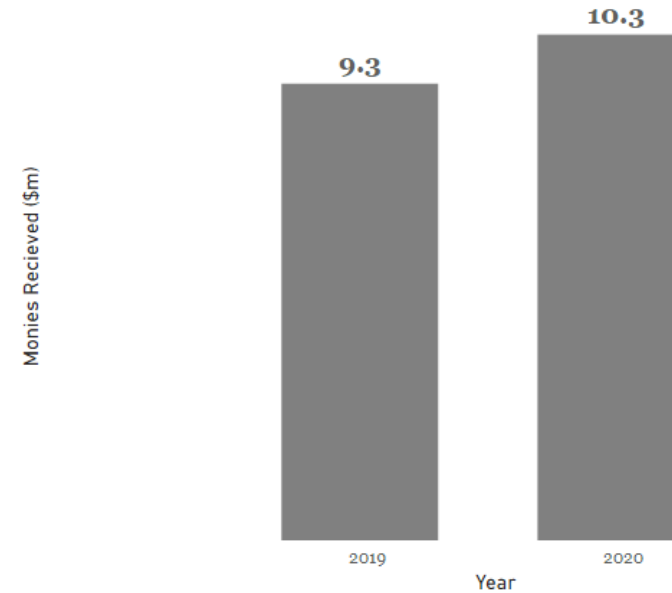


Plateau State

Plateau State APA Result Summary



SFTAS Funds Disbursed to Plateau State (\$m)

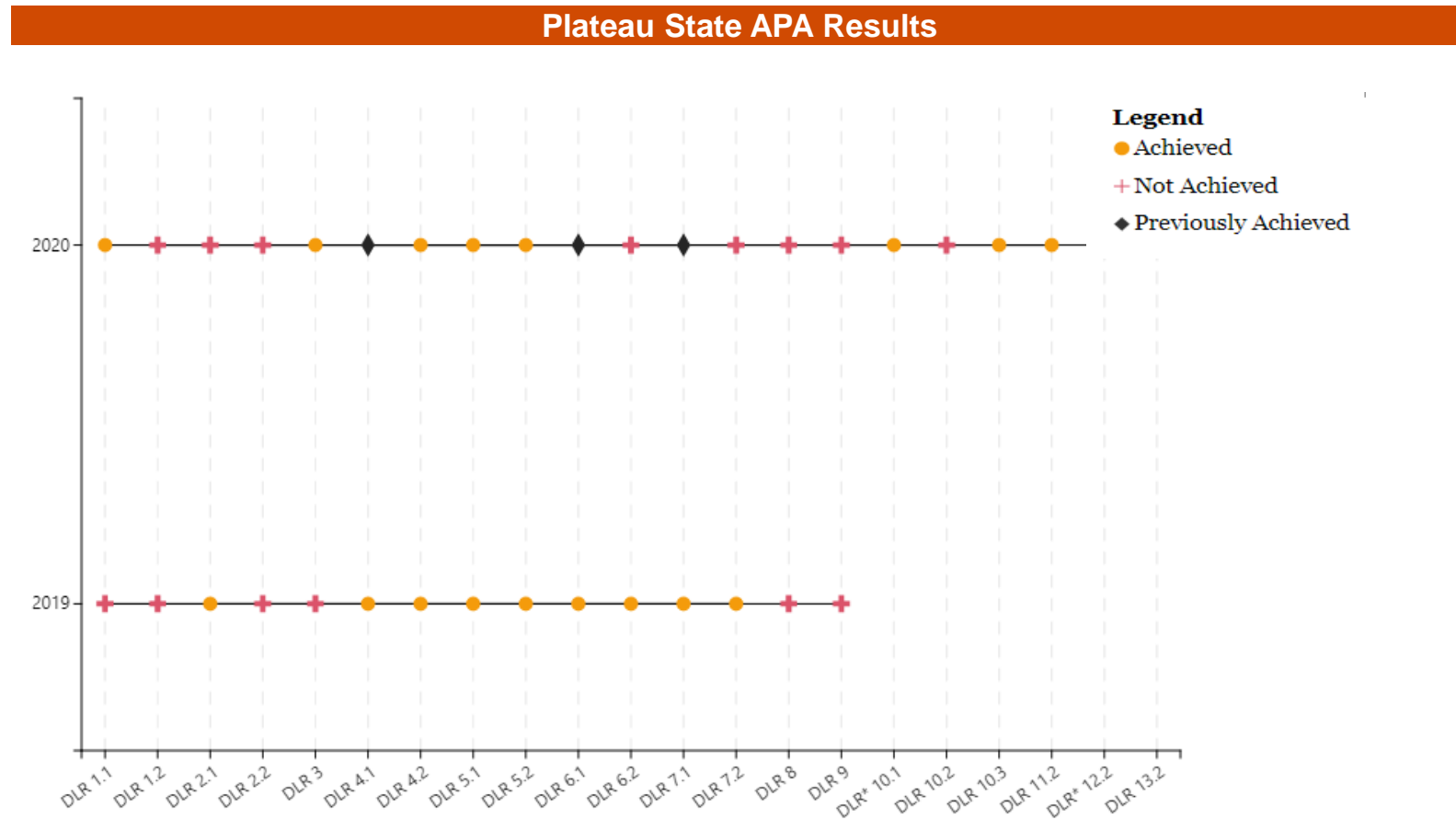


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved decreased to 8, with 3 DLRs previously achieved in the prior assessment year. A sum of USD 10.3 million was disbursed to the state in 2020.

Plateau State

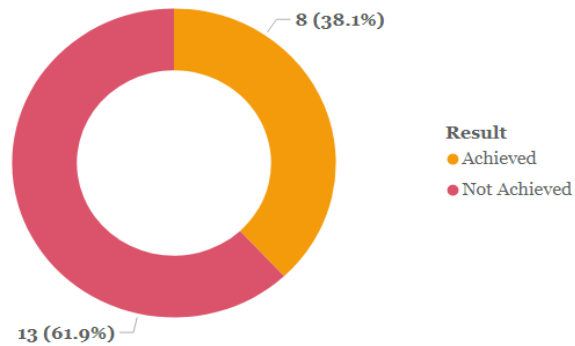
Plateau State became eligible to participate in the SFTAS programme during the 2019 assessment. A breakdown of Plateau State's DLR performance across the two assessment years is shown below



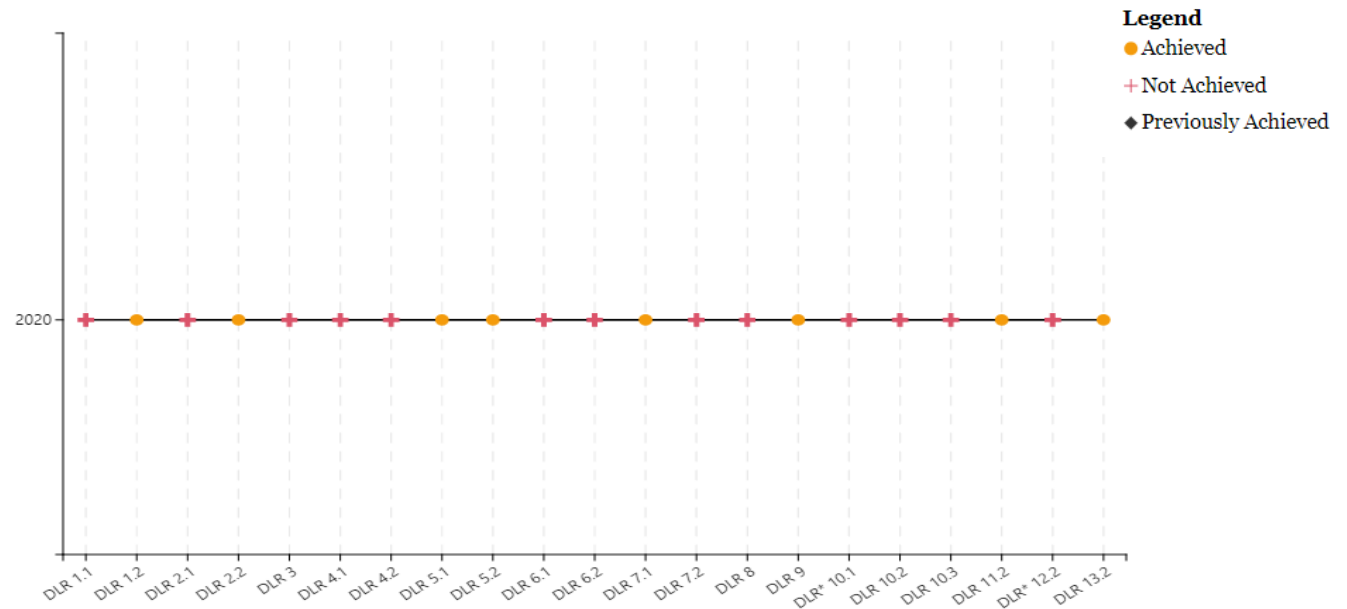
Rivers State

Rivers State became eligible to participate in the SFTAS programme during the 2020 assessment. A breakdown of the State's APA results, disbursement and DLR performance for 2020 is shown below...

Rivers State APA Result



Rivers State APA Results



SFTAS Funds Disbursed to Rivers State

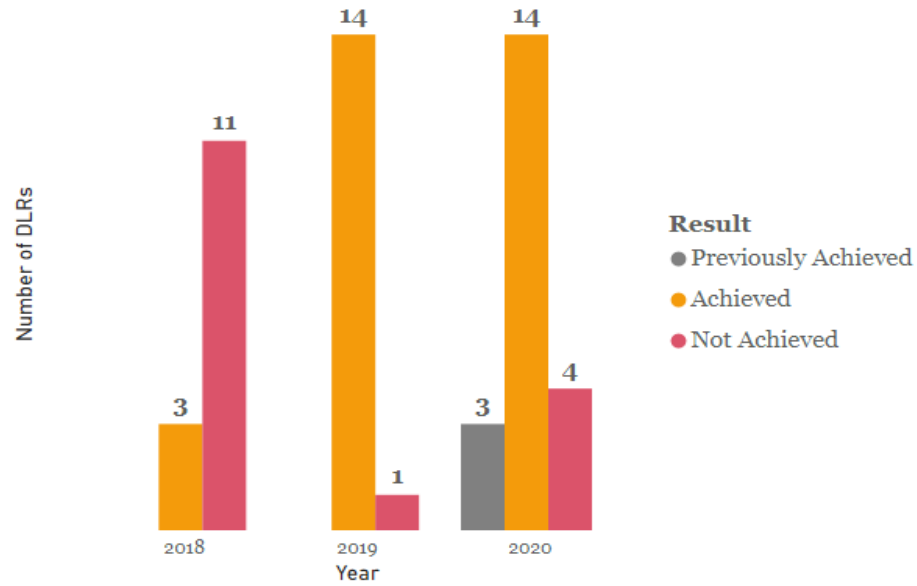
\$8.30m

Analysis

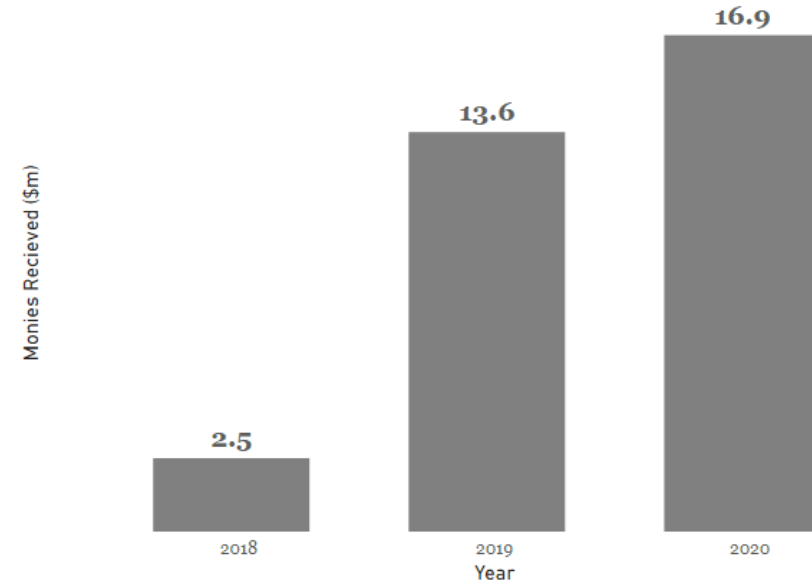
- In 2018 and 2019, the state was not eligible for assessment. There were no disbursements for the two assessment years.
- In 2020, the state achieved 8 DLRs out of a total of 21. Just over a third of the DLRs were achieved. A sum of USD 8.3 million was disbursed to the state in 2020.

Sokoto State

Sokoto State APA Result Summary



SFTAS Funds Disbursed to Sokoto State (\$m)

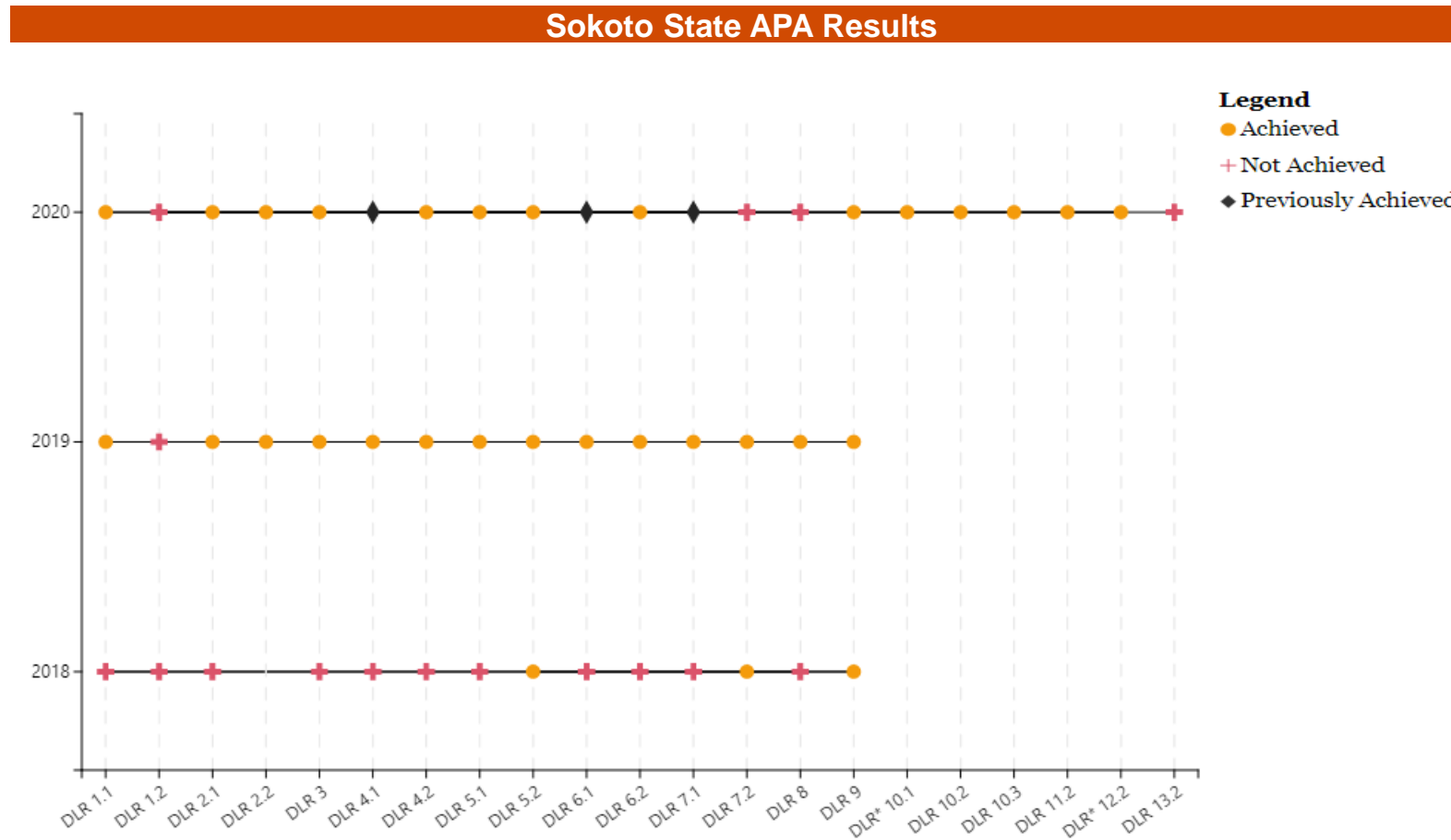


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved was the same as that in 2019 (14), with 3 DLRs previously achieved from prior assessment years. A sum of USD 16.9 million was disbursed to the state in 2020.

Sokoto State

Sokoto State has participated in all three SFTAS programme assessments between 2018 and 2020. A breakdown of Sokoto State's DLR performance across the three assessment years is shown below

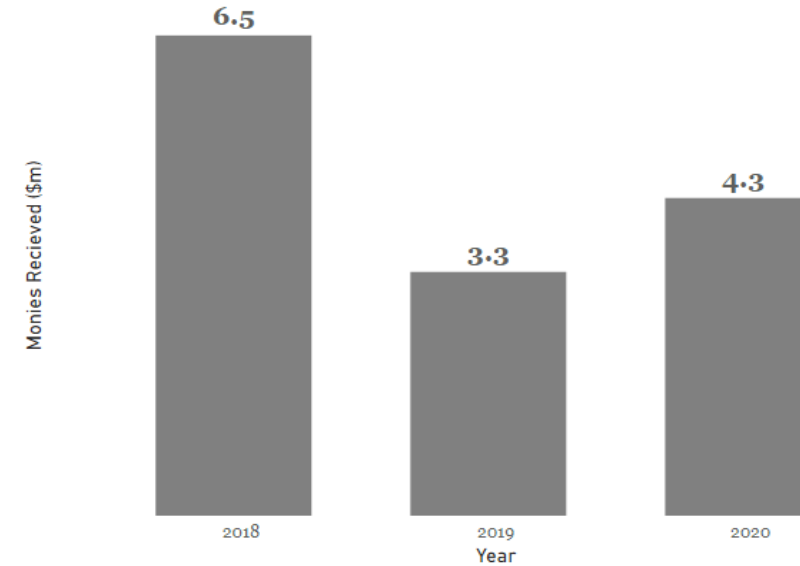


Taraba State

Taraba State APA Result Summary



SFTAS Funds Disbursed to Taraba State

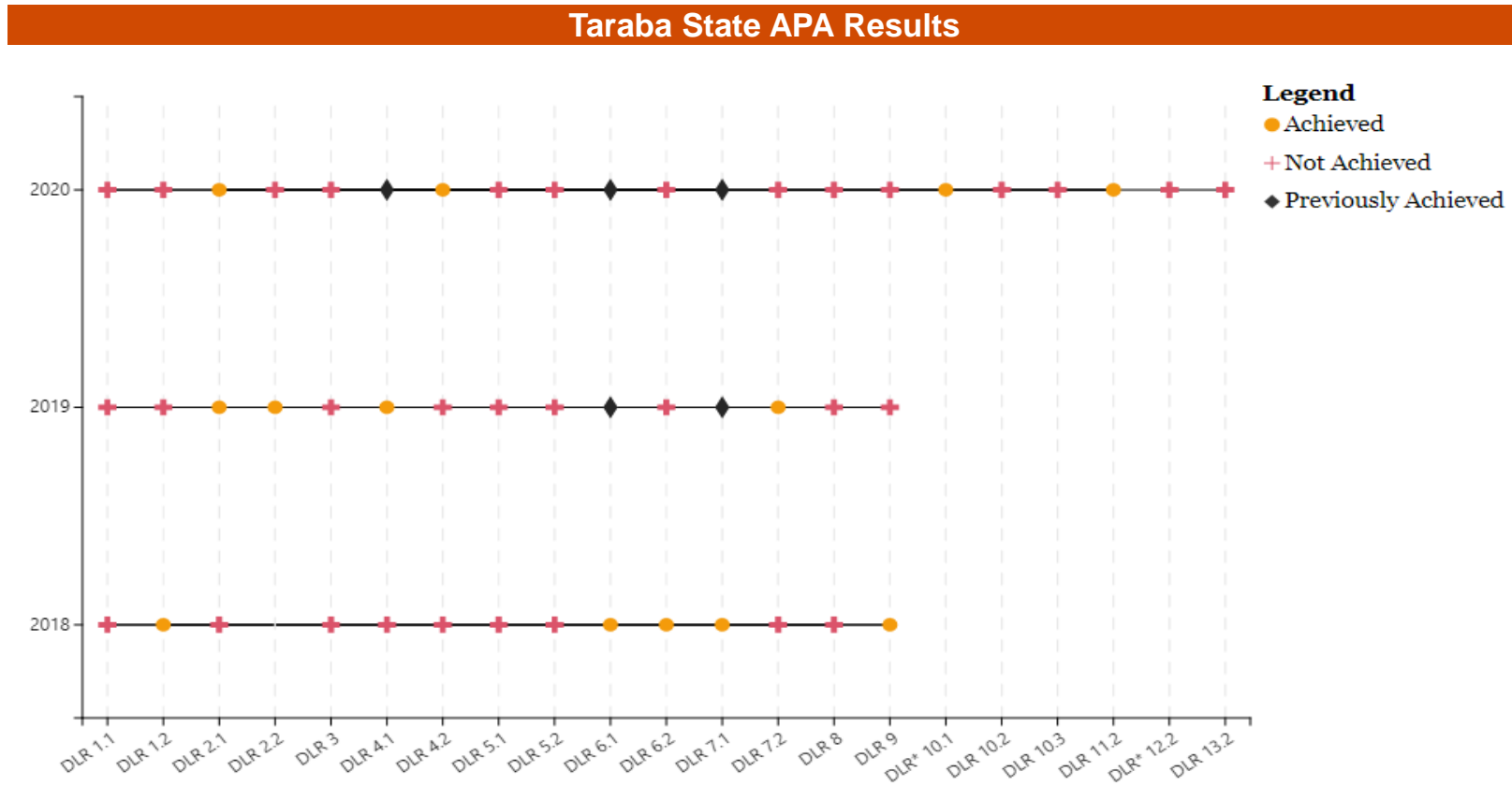


Analysis

- 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.
- In 2020, the total number of DLRs increased to 21. The number of DLRs achieved was the same as that in 2019 (4), with 3 DLRs previously achieved from prior assessment years. A sum of USD 4.3 million was disbursed to the state in 2020.

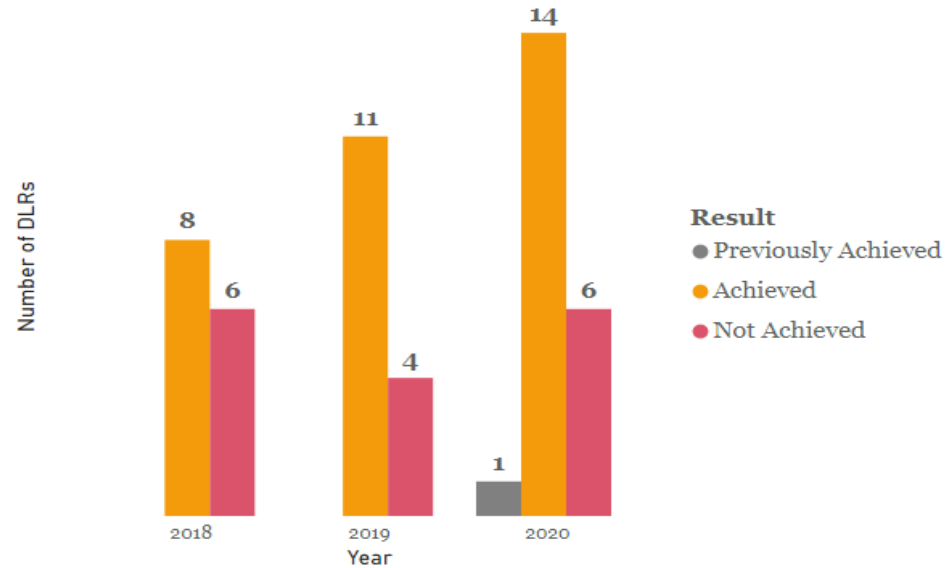
Taraba State

A breakdown of Taraba State's DLR performance across the three assessment years is shown below

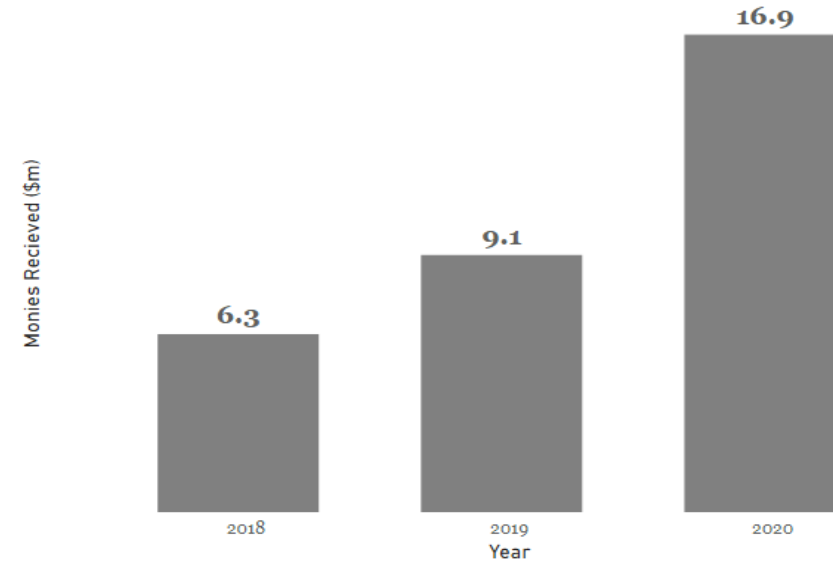


Yobe State

Yobe State APA Result Summary



SFTAS Funds Disbursed to Yobe State

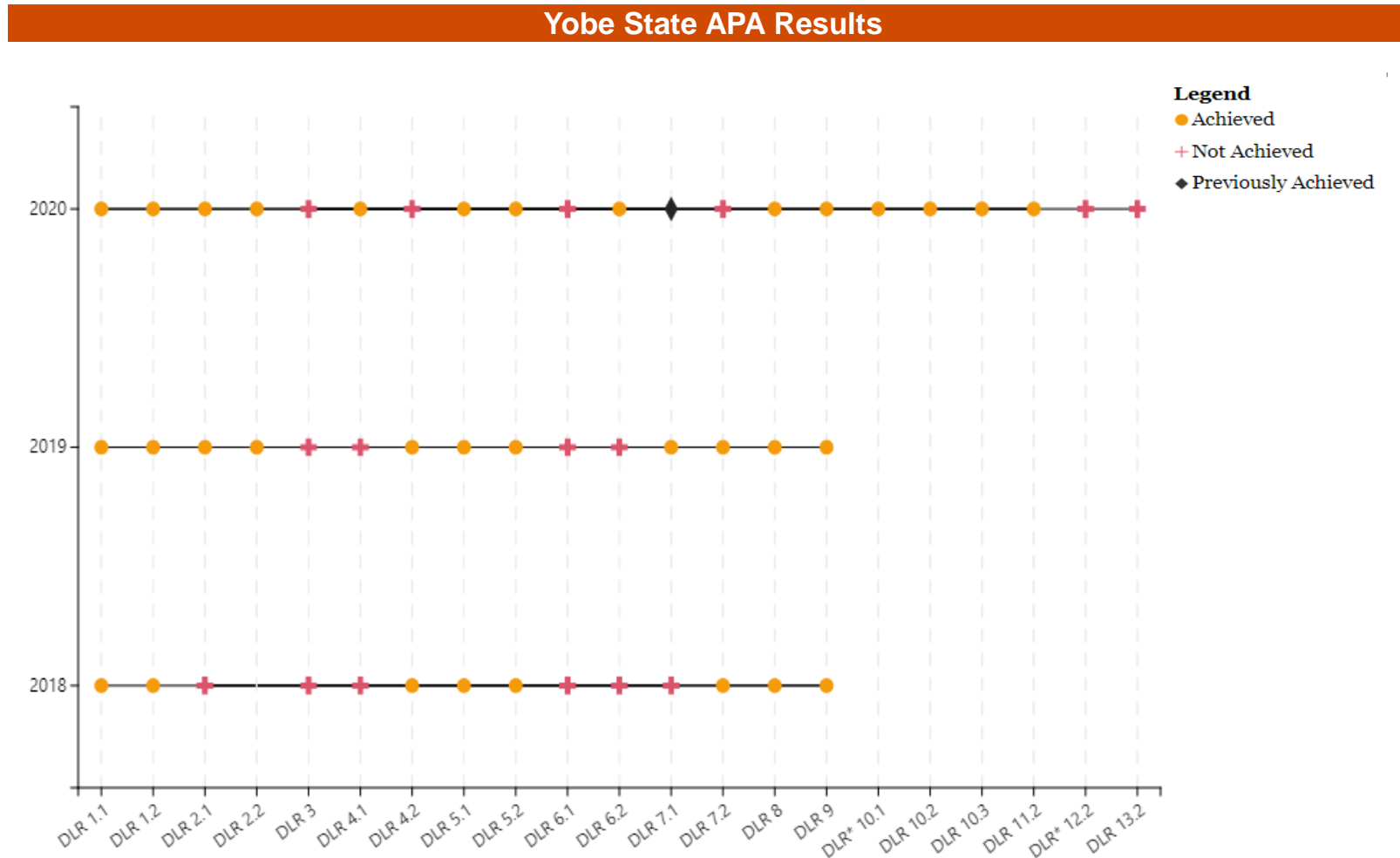


Analysis

- 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.
- In 2020, the total number of DLRs increased to 17. The number of DLRs achieved increased to 14, with 1 DLR previously achieved from prior assessment years. A sum of USD 16.9 million was disbursed to the state in 2020.

Yobe State

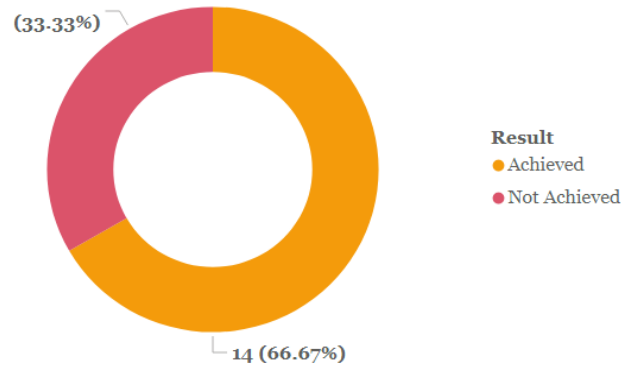
Yobe State has participated in all three SFTAS programme assessments between 2018 and 2020. A breakdown of Yobe State's DLR performance across the three assessment years is shown below



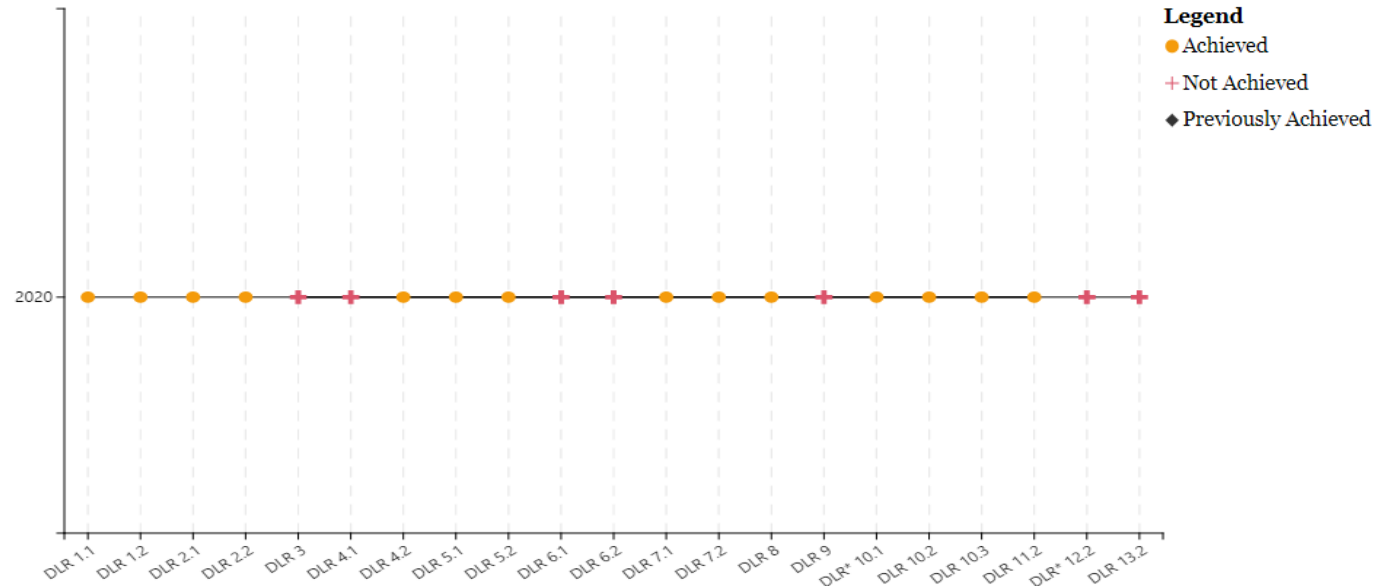
Zamfara State

Zamfara State became eligible to participate in the SFTAS programme during the 2020 assessment. A breakdown of the State's APA results, disbursement and DLR performance for 2020 is shown below...

Zamfara State APA Result



Zamfara State APA Results



SFTAS Funds Disbursed to Zamfara

\$15.90m

Analysis

- In 2018 and 2019, the state was not eligible for assessment. There were no disbursements for the two assessment years.
- In 2020, the state achieved 14 DLRs out of a total of 21. Two thirds of the DLRs were achieved. A sum of USD 15.9 million was disbursed to the state in 2020



Thank you



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