



Nigeria Sustainable Urban and Rural Water Supply, Sanitation and Hygiene Program Summary of Fiduciary Systems Assessment – Input to PAD (Section IV.B)

Summary of Integrated Fiduciary Systems Assessment (IFSA)

1. The IFSA was conducted through a methodical review of systems and practices at the participating States' level, including a review of available analytical studies.¹ Review of fiduciary systems at the level of the implementing agencies in the seven participating states was also carried out. In addition, lessons learned from implementation of World Bank programs at the state level were reviewed. The World Bank has been supporting and continues to support state governments in strengthening their service delivery and institutional and FM systems and processes through several operations. The result of the 2018 and 2019 Annual Performance Assessment (APA) conducted under the SFTAS Program² were equally reviewed. These reports indicate that the seven states have continued to make progress in public financial management (PFM) reforms in key areas such as planning and budgeting, accounting and financing reporting, auditing, the State Integrated Financial Management Information System (SIFMIS), and cash management and payroll controls.

2. **Reasonable Assurance.** The fiduciary systems, institutions, and practices provide reasonable assurance that Program resources will be used for the intended purposes and will support the achievement of Program objectives in an effective, efficient, and transparent manner – subject to full implementation of the PAP.

3. **Fiduciary Risk Assessment and Mitigation Measures.** The overall Program integrated *residual* fiduciary risk (FM, procurement and governance) is rated **Substantial**. The fiduciary risks include:

- (i) **Program funds not used for intended purposes.** The participating States through the SPIUs will provide bi-annual reporting on the use of funds under the PEF. The annual audits under the Program will also be used for periodic monitoring.
- (ii) **Sufficient funds not available in a timely manner** to the implementing agencies to carry out Program activities. To mitigate these risks - (i) segregated program sub-accounts will be set up under the TSA in each participating state. This will ensure transparency and will also limit the risk of diversion of program funds; and (ii) a 'Funds Release policy' will be prepared, and it will specifically include agreed timelines for the transfer of funds. The use of performance-based disbursement too by itself will address this risk as well as the risk stated under (i) above. It is expected to engender commitment on the part of state governments to ensure timely funds flow to the implementing agencies as well as use of program funds for the implementation of SURWASH interventions as failure to do so will hamper their ability to access disbursements from the World Bank. This also mitigates, to some extent, the risk of the Program activities not receiving funds in a timely manner.
- (iii) **Varying staffing and capacity levels at the states' level implementation agencies.** Capacity building interventions will be financed, the World Bank will also directly provide training and capacity building. In addition, FM capacity will be augmented with the engagement of staff as part of the SPIUs who will provide TA to and coordinate with the FM staff at the implementing

¹ Federal Public Expenditure and Financial Accountability Assessment (PEFA) (2019).

² States Fiscal Transparency, Accountability and Sustainability PforR – P162009.



agencies. Some of the state agencies will need to engage procurement consultants to support procurement officers assigned to the Program.

The mitigation measures for the identified risks will be managed through implementation of the PAP.

4. Fraud and corruption risks. The World Bank Anti-Corruption Guidelines will apply to the Program and GRMs will be implemented across the States and the implementing agencies. The Program governance and anti-corruption arrangements will rely largely on the country's national-level governance and anti-corruption arrangements. The Economic and Financial Crimes Commission (EFCC), Independent Corrupt Practices Commission (ICPC), and Nigeria Police handle investigations of fraud and corruption. Under the Program, the World Bank will be apprised at the earliest opportunity of all allegations and complaints of fraud and corruption related to the Program activities. A signed submission from the federal as well as the participating states shall be made every six months as part of the semi-annual progress reports using a template agreed with the World Bank. This submission shall provide details of any allegations or complaints on fraud and corruption regarding any part of the Program implementation, including status of actions taken. Even where there are no allegations or complaints during a reporting period, positive assurance should be provided to the World Bank of this status.

5. Additional provisions are required to mitigate the risk of fraud and corruption under the Program. Based on this assessment: (a) GRMs will be implemented across key agencies involved in Program implementation; (b) the World Bank Anti-Corruption Guidelines will apply to the PforR; and (c) a protocol for reporting, recording, and investigating allegations and complaints pertaining to fraud and corruption will be agreed among the implementing agencies. The protocol shall establish a framework of responsibilities for this purpose with clear identification of those charged with ensuring regular oversight and compliance.

6. Procurement exclusions. Procurement exclusions are not envisaged under the Program. The consolidated PEF involves largely low value and non-complex procurement packages for the construction of boreholes, VIP toilets, construction and rehabilitation of water supply systems, procurement of goods and consulting services.

7. Fiduciary Arrangements. Responsibility for FM at the Federal and the States level will rest primarily with the FPIU and the Public Financial Management Units (PFMUs) (within the OSAGs). The State Treasury staff are endowed with adequately qualified and experienced staff in financial management. The PFMUs will assign project accountants and project internal auditors to the SPIUs that will be subject to clearance by the World Bank. The project accountants will work closely with the FM staff of the implementing agencies and with the OSAG to carry out the FM tasks under the Program. Staffing capacity varies across the implementing agencies, training and capacity building activities will be supported and provided by the World Bank. Staffing will continue to be reviewed during implementation and required training will continue to be provided through Program implementation. The existing processes for planning and budgeting are acceptable and will be used for the Program as well. The internal audit function is in place in all States, but it has weak capacity; this is an institutional issue that cuts across the Federation. Support is being provided through the TA component of the SFTAS Program to build capacity in risk-based internal audit function in a few selected Ministries, Departments and Agencies (MDAs) working with the Institute of Internal Auditors of Nigeria. The SPIUs will provide bi-annual reporting on the use of Program funds, which will be consolidated by the FPIU and submitted to the World Bank.



8. The procurement arrangements for the Program will be governed by the public procurement systems established in each of the seven states at different times as follows: Delta (2020); Ekiti (2010, revised 2020); Gombe (2019); Imo (2010); Kaduna (2015); Katsina (2017); and Plateau (2018). All the states have passed procurement laws which, in some cases, were influenced by the ongoing SFTAS project. Observed weakness in procurement capacity of some of the implementing agencies include inadequate number of staff due to embargo on employment, particularly in Plateau State, and inadequate procurement experience among some staff. These weaknesses will be mitigated by recruitment of procurement consultants who will assist in operationalizing the procurement laws, implementation of the guidelines recently issued in some of the States and strengthening of the capacity of the procurement staff.

9. **Disbursements.** Program funds will be disbursed to the Federal Government's Special Fund Account, a sub-account of the Treasury Single Account (TSA) held with the Central Bank of Nigeria (CBN) and managed by the FPIU. Disbursements will be triggered by the achievement of the DLI-related results for the Program and verified by the IVA. The IVA will prepare a Results Verification Report to be shared simultaneously with the FMWR and the World Bank. The FMWR will notify the World Bank of any comments on the report and whether the results are acceptable. At that point, the World Bank will make a final determination on acceptance of the results. Once the results are accepted, the report will be shared with a committee of representatives from development partner organizations and civil society. Upon notification of acceptance of the verification report, a Withdrawal Application (WA) will be submitted, using the World Bank's standard disbursement form through the e-disbursement functionality in the World Bank's Client Connection system. Disbursement of performance-based financing to participating states will be made directly from the Special Fund Account to a segregated program account to be opened in each state which will be a sub-account of the Consolidated Revenue Fund Account of the respective States, and from which disbursements will be made to the implementing agencies. Transfer of the DLI funds from the federal to the state governments should not be later than 14 days from the time of receipt of funds from the World Bank. This will be part of the POM and monitored to ensure that the states receive their share promptly. To mitigate the risk of delay in the transfer of funds from States to the implementing agencies, a 'Fund Release Policy' will be prepared and adopted by each Office of the State Accountant General (OSAG) that will establish guidelines and timelines for transfer of funds. Advances up to a maximum of 25 percent of the notional allocation for the federal and each participating state will be disbursed to FPIU upon effectiveness of the operation. The funds will be on-lent to the participating states upon execution of the subsidiary agreements. The advance will be adjusted against amounts due to the federal and participating states for verified DLI achievement. In the event the advances from the World Bank exceed the payments to be made against achieved and verified DLIs or exceed the actual expenditures incurred under the program expenditure framework (PEF), the excess advance will have to be refunded to the World Bank. This will be specified in the Subsidiary Agreements.

10. **Audit.** Responsibility for the annual program audit will rest with the federal as well as individually with each State. The FPIU and the SPIUs will each prepare program-specific financial statements and have them audited by private audit firms under terms of reference acceptable to the World Bank. The audited financial statements shall be submitted to the World Bank within 9 (nine) months of the end of the government fiscal year.



ANNEX 4 – INTEGRATED FIDUCIARY SYSTEMS ASSESSMENT

SECTION 1: CONCLUSIONS

- An IFSA** of the Nigeria SURWASH PforR Program was carried out, consistent with World Bank Policy PforR Financing (November 2017), World Bank Directive on PforR Financing (July 2019) and in line with relevant guidelines.³ The objective of the assessment was to examine whether Program systems provide reasonable assurance that the financing proceeds will be used for their intended purposes, with due attention to the principles of economy, efficiency, effectiveness, transparency, and accountability. The FM systems were assessed to determine the extent to which the planning, budgeting, accounting, controls, funds flow, financial reporting, and auditing systems and practices provide a reasonable assurance on the appropriate use of Program funds and safeguarding of its assets. Equally, the Program procurement systems have also been assessed to establish the extent to which the planning, bidding, evaluation, contract award, and contract administration arrangements and practices provide a reasonable assurance in support of achievement of the Program results. Finally, the assessment considered how Program governance systems manage the risks of fraud and corruption and how such risks can be mitigated. Consultations were held virtually, due to COVID-19 Pandemic, with World Bank staff and the participating states as well as the FMWR, as a result the IFSA was based only on information provided by the various government agencies in the participating states.
- Conclusion and Fiduciary Risk Rating.** The conclusion of the assessment is that the fiduciary systems, capacity and performance of the FMWR, the seven participating states of Delta, Ekiti, Gombe, Imo, Kaduna, Katsina and Plateau as well as the relevant implementing agencies in the states are adequate to provide reasonable assurance that the Program funds will be used for the intended purposes in an effective, efficient and transparent manner subject to the implementation of a set of risk mitigation measures. The overall Program integrated fiduciary risk (FM, procurement and governance) is rated **High**, and the *residual* fiduciary risk is rated **Substantial**. The IFSA has identified risks for which mitigation measures are proposed; these will be managed through methodical implementation of the individual PAP.
- Reasonable assurance.** The fiduciary systems, institutions, and practices provide reasonable assurance that they can support the use of the Program resources for the intended purposes and achievement of program objectives in an effective, efficient, and transparent manner – subject to full implementation of the PAP.
- Risk assessment.** The identified fiduciary risks include program funds not used for intended purposes, insufficient and delayed flow of funds to the implementing agencies to carry out program activities, varying staffing and capacity levels at the level of the implementing agencies, weak procurement capacity for managing large value contracts and relatively new regulators to carry out oversight functions. To mitigate the risk of program funds not used for intended purposes, the

³ Guidance Notes provided by Operations Policy and Country Services for PforR Financing, and Guidelines on Preventing and Combating Fraud and Corruption in PforR Financing.



participating States through the SPIUs will provide bi-annual reporting on the use of funds in line with the implementation plans and the PEFs, which will be consolidated by the FPIU for regular monitoring. To address the risk on adequacy and timeliness of funds flow - (i) segregated program accounts will be set up in the 7 states. This will ensure transparency and will also limit the risk of diversion of program funds; and (ii) a 'Funds Release policy' will be prepared, and it will specifically include agreed timelines for the transfer of funds. At the end of the Program, the audited Program financial statements will enable reconciliation of World Bank disbursements with the overall Program expenditures. Further, the use of performance-based disbursement will engender commitment on the part of state governments to ensure timely funds flow to the implementing agencies for the implementation of SURWASH interventions as the lack of which will hamper their ability to access disbursements from the World Bank. This too mitigates, to some extent, the risk of the Program activities not receiving funds in a timely manner. Training and capacity building interventions will be financed through the TA component. In addition, project accountants will be assigned by the PFMUs to the seven SPIUs who will provide TA to and coordinate with the FM staff at the implementing agencies. Except Kaduna State which has procurement officers with reasonable experience in procurement gained through arising from their involvement in projects financed by the AfDB and the Islamic Development Bank, the remaining states have inadequate number of skilled procurement personnel that can manage large value and complex procurement packages. Procurement risks will be mitigated by deploying additional procurement staff and regular training in addition to support from procurement consultants where necessary.

5. **Procurement exclusions.** Contracts for the procurement of works, goods, and services under the Program that exceed the Operational Procurement Review Committee (OPRC) thresholds will be excluded from the PforR financing. The value of contracts for the procurement of Works, Goods and Services under the Program are not expected to exceed the OPRC thresholds.

SECTION 2: SCOPE

6. **Scope.** The IFSA covered the FMWR, the seven participating states of Delta, Ekiti, Gombe, Imo, Kaduna, Katsina and Plateau and the relevant implementing agencies in the states (the list of assessed agencies is provided in **Appendix A**). The FSA was conducted through a methodical review of fiduciary systems and practices at the state and implementing agencies' level, also involving the review of the Federal Public Expenditure and Financial Accountability (PEFA) (2019). The team also reviewed the lessons learned in implementation of World Bank Programs at the State level. For assisted states that may become eligible to participate in the program during the course of program implementation, World Bank due diligence will include a full fiduciary assessment of the incoming state (or states) to be carried out. The World Bank has been supporting state governments in strengthening public FM institutions, systems and processes through several operations⁴. The result of the 2018 and 2019 APA conducted by the Independent credible Verification Agency (IVA) involving all the 36 states under the SFTAS program were

⁴ State Employment and Expenditure for Results Project (P121455 - SEEFOR); State Fiscal Transparency, Accountability and Sustainability PforR (P162009 - SFTAS); Kaduna Economic Transformation PforR (P161998); SPESSE Project (P169405 -); Public Sector Governance Reform and Development Project (P097026 - PSGRDP).



equally reviewed. These reports indicate that the seven states have continued to make progress in PFM reforms in key areas such as planning and budgeting, accounting and reporting, internal and external auditing, state IFMIS, cash management, budget preparation, and budget execution. Some selected indicators of PFM performance for the participating states are presented in **Appendix B**.

7. **Program Expenditure Framework.** The PEF comprises of the expenditure framework of the federal and the seven participating states, each of which covers expenditures by the implementing agencies involved in the implementation of the PforR in the two Result Areas of the Program: (a) Strengthened sector policies and institutions for improved services, and (b) Improved access to water supply, sanitation and hygiene services. The IDA contribution to the PforR amounts to US\$640 million within an expenditure framework estimated to be US\$815 million. A summary of the consolidated PEF is provided in **Appendix C**.

SECTION 3: REVIEW OF PFM CYCLE

8. The Program fiduciary arrangements will be a combination of the State Governments' systems which are generally functioning well, as well as the systems of the implementing agencies. The assessment covered these systems comprising of: (a) planning and budgeting; (b) budget execution; (c) accounting and financial reporting; (d) internal controls including internal audit; (e) treasury management and funds flow; (f) external auditing; (g) procurement processes and procedures; (h) contract administration; (i) contract dispute resolution; (j) program governance and anti-corruption arrangements; and (k) legislative oversight. The assessment of the PFM cycle revealed that historical performance has been varied across the participating states but there is strong ownership of reform programs, particularly actions incentivized under SFTAS, which are leading to improved recent performance. Budget execution benefits from an adequate information management system as well as well-established internal control frameworks. State Auditors-General are in place in all sub-national governments and are performing regular external audit.

a) Institutional and Legal Framework

9. **The FMoF and its respective agencies are the key institutions for public FM in the Federal Government.** Other players include the National Assembly and the Office of the Auditor-General for the Federation. The enabling institutional and legal framework for FM in Nigeria is contained in a variety of sources and is acceptable to the World Bank. Sources include the: (a) Constitution (Sections 80-89) – accounts, audit, and investigations; (b) Finance (Control & Management) Act of 1958 – the organic public finance management law; (c) Fiscal Responsibility Act (FRA) of 2007, aiming to instil discipline into fiscal planning and management; (d) Federal Public Procurement Act of 2007; and (e) Freedom of Information (FoI) Act of 2011 – aiming to improve transparency and public accountability by providing for public access to non-sensitive official data. Along with the subsidiary legislation, regulations, and operational and financial directives which dictate the day-to-day management and oversight of public finances



(notwithstanding the long overdue organic public finance legislation and the audit law), it is concluded that the legal framework in place as applicable to the Program, is acceptable to the World Bank.

b) Planning and Budgeting

10. **Adequacy of budgets.** The budget estimates of the PforR Program will be included in the government budget. Budgetary planning and budgetary preparation system entail the determination of the budget years' service delivery framework through sector plans and preparation of the financial estimates based on the budget ceiling provided by the Ministry of Budget and Planning. The responsibility for preparing the annual budgets lies with the State Ministries of Planning and the budgets are prepared based on the Medium-term Expenditure Framework (MTEF) documents and on fiscal policy guidelines issued by the State Ministry of Finance. In recent years, the States' annual budgets are passed by the State Houses of Assembly before the commencement of the fiscal year and Governor's assent is secured soon after. Public participation and citizen engagement in the budget process are still evolving, however the performance on citizens' engagement in budget preparation⁵ greatly improved in 2019. The timely publication of the annual budget is one part of the eligibility criteria for participation in the SFTAS program and the 2020 and 2021 annual budget was submitted by the seven states by end January 2020 and January 2021 respectively. Responding to the COVID-19 pandemic, all the seven states published revised 2020 annual budgets by July 31, 2020, adhering to parameters defined by the SFTAS program for a credible COVID-19 responsive budget.

11. **The Program Budget.** The Program budget comprises recurrent and capital expenditures of the federal MWR and the state level implementing agencies. The process of planning and budgeting does not pose a significant risk to the Program. In the SFTAS program, timely publication of approved annual budget has been incentivized and yielded positive results. Planning and budgeting follow a structured and timely process consistent with the states' PFM cycle. During FY20 however, the allocation of resources was much lower than the provision within the approved budgets resulting in high expenditure deviation from states' annual budget. However, the use of performance-based disbursement will engender commitment on the part of state governments to provide budgetary resources for the implementation of SURWASH interventions as the lack of funds will hamper their ability to access disbursements from the World Bank. This mitigates, to some extent, the risk of the Program activities not receiving budgetary resources.

12. **Procurement Arrangement and Planning.** The procurement arrangements for the Program will be governed by the public procurement systems established in each of the seven states at different times as follows: Delta (2020); Ekiti (2010, revised 2020); Gombe (2019); Imo (2010); Kaduna (2015); Katsina (2017); and Plateau (2018). The laws are publicly available on each of the state government's website except Katsina which has been working to finalize the website. The procurement systems in the states are similar to that at the federal government level which is based on the UNCITRAL model law, with minor differences to cater for peculiar domestication at the state level. The procurement laws have provision

⁵ Under SFTAS 2018 results, requirement was for States to publish online citizens' inputs from formal public consultations along with the proposed FY2019 budget. The public consultations must be inclusive and evidenced by jointly prepared minutes signed off by representatives of the state government, CSOs and local governments.



for establishment of e-procurement system for enhanced efficiency and transparency. Kaduna State has already launched its e-procurement system which was incentivized under the Kaduna State PforR⁶ funded by the World Bank. Most of the states have Procurement Manuals fully developed and in use. The procurement manual for Gombe State however is still under development. This is expected to be finalized before Program effectiveness. Revised guidelines were issued by the Federal and all the seven participating States in response to emergency procurement using COVID 19 funds, also supported by SFTAS PforR. These guidelines provide for mandatory publication of bidding opportunities and contract awarded by these governments.

13. Procurement Implementation will mainly be carried out by the water and sanitation agencies in each of the states based on the participating agencies' areas of responsibilities including ministries of water resources, the Water Corporations, and small towns and rural water agencies as well as environmental protection agencies. Procurement management is decentralized at the state and local government levels and as such, the implementing agencies have authority to commit resources and implement their own procurement activities in accordance with the states' procurement laws. Draft annual procurement plans are used to formulate the budget. The procurement plans are finalized after the appropriation law is enacted usually in January and disclosed in the State Procurement Agencies' website. The finalization of procurement plan may be delayed if there is slippage in the passage of the appropriation bill by the legislature. In the past three years, however, the enactment of the budget has been timely. Analysis of procurement performance data (see **Appendix E**) revealed that although the average percentage variance between estimated budget and contract amount is about 28 percent, the variance was 61.76 in Katsina, suggesting inefficient budgeting and procurement planning. The procurement planning and budgeting system in Katsina will be monitored to ensure that procurement estimates are within market range.

14. The procurement laws enacted by all the states have provisions to handle procurement related complaints by bidders. All the states have common procedure for addressing procurement-related complaints as stated in paragraphs 79, 55, 54, 56, 63, 59 and 67 of the procurement laws of Plateau, Delta, Ekiti, Imo, Katsina, Gombe and Kaduna, respectively. The States' Public Procurement Bureaus have the statutory responsibilities to also carry out procurement post reviews and procurement audits to measure the performance of the procurement system and as such, will be required to provide oversight on all the Program procurement activities. Analysis of data revealed that four complaints were received by the Katsina SMWR between 2019 and 2020 while Kaduna Water Corporation and RUWASA, Kaduna State received 1 and 21 complaints, respectively, during the same period (see **Appendix F**). All the complaints which were received from bidders and host communities were disposed expeditiously.

15. **Procurement profile of the program.** Available information on the extent and profile of procurable expenditure under the Program indicate that procurement activities are within the program boundary and will contribute to the PDO. The activities cut across procurement categories of Goods, Works and Services which include construction/rehabilitation of boreholes, construction of VIP Latrines

⁶ Kaduna State Economic Transformation PforR (P161998).



and water closets, rehabilitation of water treatment plants, rehabilitation/expansion of distribution networks, procurement of water treatment chemicals, operational vehicles and training.

c) Budget Execution

16. **Accounting.** Accounting under the Program will be done by the FPIU and the PFMU of each State, with the implementing agencies also maintaining their books of records. The Nigeria Federation adopted the International Public Sector Accounting Standards (IPSAS) accrual basis of accounting and financial reporting as of fiscal year 2016. All the states have adopted the IPSAS basis of accounting, but its implementation is uneven across the states. In addition, the federation has adopted the new chart of accounts and budget classification system i.e., GFS 2001 – compliant, but its implementation is also uneven across the states. In most States, accounting for and reporting on financial transactions is done using ICT based systems. The performance of the accounting and financial reporting system is generally acceptable. Except Gombe, Imo and Plateau States, the participating states prepared their 2019 audited financial statements on IPSAS accrual basis. The State Treasury staff are usually well- qualified and experienced in financial management. At the level of the implementing agencies, the system for accounting varies. Most of the implementing agencies assessed used a combination of manual and excel based system for their accounting. Few agencies utilize a computerized accounting software with or without a combination of excel based records (for e.g., Gombe State Water Board). A third category of agencies are in the process of computerizing their accounting system (for e.g., Imo State Water and Sewerage Corporation, Delta State STWASSA and RUWASSA).

17. **Financial reporting.** Financial reporting under the Program will be done bi-annually by the SPIU (with support from the PFMU) of each State, and consolidated financing reporting will be done by the FPIU. FPIU will submit the consolidated report to the World Bank within 45 days from the end of the calendar semester. Program financial statements will also be prepared by the FPIU and individually by each of the SPIUs, and subject to audit. The Program expenditures are material within the context of the overall expenditures of the States. The FPIU shall compile the total Program expenditures for each year and consequently for the life of the Program through a simple compilation of the information from the federal and each participating state’s audited program financial statements.

18. In the states, the accounting records for financial transactions are maintained using ICT based systems, from which the relevant reports are generated. Using accounting software facilitated the timely preparation of the 2019 State financial statements. Under the SFTAS program, timely publication of audited financial statements is an eligibility criterion for participation. This has incentivized the states to improve the quality and timeliness of audited financial statements. Publication of in-year financial reports meeting strict criteria on content, timeliness and classification is also one of the results under SFTAS. For 2019, five out of the seven participating states were able to meet the full requirements. Kaduna and Imo states did not meet the full reporting requirements. At the level of the implementing agencies, preparation of financial reports in a manual process.



19. **Treasury Management and Funds Flow.** The Ministry of Finance and, by extension, the Offices of the State Accountant-General exercise control over the flow of funds. Controls are initiated immediately following the budget release to MDAs through the Budget Office. Expenditure commitments are subject to a process of validation at the MDA level by the departments responsible for accounting and financial control as well as the Offices of State Accountant-General. Pre-payment audits are undertaken on every expenditure transaction before payment is authorized. Strengthening the implementation of a TSA is being supported under the SFTAS program. Reviews conducted in the 2019 APA found that only 2 (Gombe and Kaduna) out of the seven participating states have a TSA that covers at least 60 percent revenue.

20. The PforR proceeds of the IDA Credit will be disbursed to the Federal Government's Special Fund Account, a sub-account of the TSA held with the CBN – managed by the FPIU. Disbursements are triggered by the achievement of the DLI-related results for the Program and verified by the IVA. FPIU will arrange for the independent verification of the achievement of the results, in accordance with the agreed verification protocol. The IVA will prepare a Results Verification Report to be shared simultaneously with the FMWR and the World Bank. The FMWR will notify the World Bank of any comments on the report and whether the results are acceptable. At that point, the World Bank will make a final determination on acceptance of the results. Once the results are accepted, the report will be shared with a committee of representatives from development partner organizations and civil society. Upon notification of acceptance of the verification report, a Withdrawal Application (WA) will be submitted, using the World Bank's standard disbursement form through the e-disbursement functionality in the World Bank's Client Connection system. Disbursement of performance-based financing to participating states will be made directly from the Special Fund Account to a segregated program account to be opened up in each state which will be a sub-account of the Consolidated Revenue Fund Account of the respective States, and from which disbursements will be made to the implementing agencies. Transfer of the DLI funds from the federal to the state governments should not be later than 14 days from the time of receipt of funds from the World Bank. This will be part of the POM and monitored to ensure that the states receive their share promptly. To mitigate the risk of delay in the transfer of funds from States to the implementing agencies, a 'Fund Release Policy' will be prepared and adopted by each OSAG that will establish guidelines and timelines for transfer of funds.

21. Advances up to a maximum of 25 percent of the notional allocation for the federal and each participating state will be disbursed to FPIU upon effectiveness of the operation. The funds will be on-lent to the participating states upon execution of the subsidiary agreements. The advance will be adjusted against amounts due to the federal and participating states for verified DLI achievement. In the event the advances from the World Bank exceed the payments to be made against achieved and verified DLIs or exceed the actual expenditures incurred under the PEF, the excess advance will have to be refunded to the World Bank. This is will be specified in the Subsidiary Agreements.

22. The assessment of the flow of funds at the level of the implementing agencies in the participating states shows that the state governments through the respective Offices of the Accountant General releases funds from the State treasury to the implementing agencies which then proceed to incur and record expenditures against approved budget. The implementing agencies maintain bank accounts with



commercial banks into which budgetary resources are disbursed. Review of historical data for budget releases and budget execution in the states revealed varying degrees of performance depending on the nature of funding (counterpart versus donor funded) and nature of expenditure (CapEx versus OpEx). The analysis and discussions also revealed that low budget execution rates in many instances were as a result of low rates of budget releases (detailed tables for budget releases and budget execution are provided in **Appendix D**). The use of performance-based disbursement will engender commitment on the part of state governments to ensure timely funds flow to the implementing agencies for the implementation of SURWASH interventions as the lack of necessary funds will hamper their ability to access disbursements from the World Bank. This mitigates, to some extent, the risk of the Program activities not receiving funds in a timely manner.

23. **The PEF** comprises of the expenditure framework of the FMWR and the seven participating states, each of which covers expenditures by the implementing agencies involved in the implementation of the PforR in the two Result Areas of the Program: (a) Strengthened sector policies and institutions for improved services, and (b) Improved access to water supply, sanitation and hygiene services. The IDA contribution to the PforR amounts to US\$640 million within an expenditure framework estimated to be US\$815 million. FPIU will monitor the actual total Program expenditures incurred using the semester IFRs and the annual financial statements of participating states. In the instance that the total Program expenditures at Program closure are less than the Program withdrawals i.e., disbursements from the World Bank, the excess amount will be refunded by the Federal Government to the World Bank.

24. **Procurement processes and practices.** Bidding procedures in the states are generally based on open competition as enshrined in the various procurement laws. Low-value procurement at the local government levels most times are restricted to registered contractors. Some sample bidding documents, and contract documents examined for some states showed equitable conditions of contract. Timelines between Invitation for Bids (IFB) and contract award average 30 days for shopping and small-value consulting services and about 90 days for open competitive procurement which are considered reasonable. Imo State water sector did not implement any capital projects between 2013 and 2019 from its own resources. The Water Corporation in Ekiti State has been implementing contracts in the water sector under the World Bank-funded NUWSRP3 (P123513) which is due to close by March 30, 2021. The performance of the Ekiti State Water Corporation is satisfactory. The Ekiti State RUWASSA has executed some works contracts using national competitive bidding process.

25. The approved procurement thresholds and applicable procurement methods vary across the States, depending on their economic capacity and level of development of their procurement system. On average, the approved procurement thresholds and methods are as shown below:

Table A.4.1. Approved Procurement Thresholds and Methods at State level

Activity Estimate	Procurement Method	Review Threshold
< NGN 5 million	RFQ	Permanent Secretary



Activity Estimate	Procurement Method	Review Threshold
NGN 5million ≤ NGN 20 million	RFQ	Ministerial Tenders Board
NGN 20 million ≤ NGN 100 million	NCB	State Tenders Board
> NGN 100 million	ICB	State Executive Council

26. **Procurement exclusions.** Contracts for the procurement of works, goods, and services under the Program that exceed the OPRC thresholds will be excluded from the PforR financing.

27. **Contract administration.** The existing platform under the World Bank funded Third National Urban Water Reform Project in Ekiti State has adequate processes and systems in place to monitor the performance of contractors/consultants. Kaduna State has procurement monitoring council to oversee contract performance depending on threshold. For large value contracts, consultants are engaged for the supervision of the works. Except Imo, all other participating states have experience in managing contracts implemented using competitive procurement methods at national and international levels. The number of bids received in those states for NCB packages ranged from low four in KEPA, Kaduna State to 128 in Kaduna SMWR while the bids received in ICB packages ranged from 24 in KADSWAC to 500 in RUWASA for works. On the average, three bids were received for small value Works and Goods, respectively, using RFQ procedures which is in line with best practices. The number of bids received for the procurement of Goods using NCB ranged from low four in KEPA and 16 in EKSWC. The average number of proposals received for all selection methods used for the engagement of consultants was less than optimal. The PPSD has determined the need to regularly conduct market sounding to further improve competition in contracting in the participating states.

28. The data received from Imo State were mainly for operational expenses and few low-value procurement activities implemented during the last few years. These were not sufficient to measure the performance of the procurement system in the implementing agency. The implementing agency in the state will need to rebuild its procurement system. To strengthen procurement capacity in the state, one experienced Procurement Officer in the public service who has had World Bank or other Donor Partner procurement experience should be deployed to the project and should be supported by a procurement consultant.

29. **Records management.** Each of the States' procurement laws makes it mandatory for Implementing Agencies to maintain comprehensive records of procurement proceedings which shall be made available for Inspection by the State Procurement Agency, an investigator appointed by the Agency and the Auditor-General upon request and where donor funds have been used for the procurement, donor officials shall also have access upon request to procurement files for the purpose of audit and review. Currently, the states keep all hard copy procurement records in accordance with the government's administrative procedures. Some records are also kept in Compact Disks. However, the states will be



encouraged to also establish electronic document management system to enhance record keeping and ease of retrieval when needed.

d) Internal Controls

30. **Internal controls.** The internal control arrangements in the states provide for an adequate segregation of duties between the Ministry of Budget and Planning (the budget holder), Ministry of Finance and OAG. However, internal controls over public expenditures represent a key area of risk. Weak internal control measures at the States have tended to undermine expenditure management and control leading to budget deviations. Findings from the Fiscal Sustainability of States (2017) conducted by the NGF, revealed that across the States, personnel costs constitute a significant percentage of aggregate expenditures. However, the accounting systems and controls over payroll are not historically strong. The weaknesses heighten the risk of the existence of ghost workers in the payroll, resulting in inflated wage bills. To address this risk, States are being encouraged through a DLI under SFTAS Program to implement the biometric capture of civil servants and pensioners and linking this data to payroll. Separately, the World Bank Verification Numbers (BVNs) are also being identified for each person and then linked to the payroll. This will increase the accuracy of payroll. The result from the 2018 APA in the SFTAS program revealed that five (other than Imo and Katsina) out of the seven States have implemented the biometric capture of their civil servants. For 2019, Imo state is still at an early stage while the remaining six states have implemented biometric capture.

31. **Internal audit.** The internal audit function is in place in all States, but it has weak capacity. The internal audit process is largely focused on pre-payment audits, lacking in oversight as a support to internal management. Leakages remain in the expenditure management system due to the dichotomy of a dearth of risk-based internal audit and control processes, and lack of focus on systemic issues. A key challenge faced by the states continues to be the need to reduce the involvement of the internal audit function in upstream phases of the expenditure processing cycle. Instead, the capacity of the function should be enhanced in order to provide independent assurance that risk management arrangements, governance and internal control processes are operating effectively. This is an institutional issue that cuts across the Federation. Support is provided in the TA component of the SFTAS Program to build capacity in risk based internal audit function in a few selected MDAs working with the Institute of Internal Audit, Nigeria.

32. At the level of the implementing agencies, most of the assessed agencies have a functioning internal audit unit, headed by a qualified accountant (ICAN or ANAN). The internal audit units of some agencies have between two and four staff reporting to the head of the unit, but in most agencies, it operates with only one staff (who is the head of the unit) engaged by the agencies. One of the agencies assessed had its internal auditor deployed by the OSAG (STWASSA in Plateau state). One outlier among the assessed agencies was the Kaduna State Water Corporation where the internal audit function was spread out in its 34 outstation offices. It had an internal audit staff in each of its outstation offices, seven staff in the main office, and all of them headed by a qualified Chief Internal Auditor. However, the primary



function of majority of these internal audit units was pre-audit of expenditures. Few units carried out reviews apart from the pre-audits, some monthly but otherwise the periodicity varied.

e) Oversight – Program Audit

33. **Program audit.** Responsibility for the annual program audit will rest with the federal as well as individually with each State. The FPIU and the SPIUs will prepare program-specific financial statements based on expenditures against their respective PEF, and have them audited by private auditors under ToR acceptable to the World Bank. Noting the Program boundary, the audited program-specific financial statements and the annual audited financial statements of the TA component will be considered as constituting the basis of the annual financial assurance required by the World Bank. As part of their audit, the auditors shall also review the transactions in the Special Fund Account (Program Results Component). The audit will be carried out based on agreed ToR. The scope of the audit will include an opinion on the procurement system (screening to prevent debarred/suspended firms from being awarded contracts). The auditors will also provide a management letter noting deficiencies observed in internal controls and recommendations for improvement. The audited financial statements of the federal and seven participating states shall be submitted to the World Bank **within nine (9) months** of the end of the government fiscal year.

34. The external audit function across the states has been strengthened, resulting in the early publication of the 2018 audited General-Purpose financial statements (GPFS) for the seven states. Although the quality of the audit reports of the GPFSs is uneven, some improvement has been noted. The SFTAS Program is incentivizing such improvements in audit reporting. At the level of the implementing agencies, the annual audit is carried out by private auditors engaged either by the OAuG of the State or by the agencies based on a list of auditors provided by the OAuG of the State. Annual audits of all assessed agencies were up to date up to FY19.

35. For 2019, all seven states published IPSAS-compliant audited financial statements by August 31, 2020, on their state websites. The GPFSs were prepared in accordance with the IPSAS and the basis for preparation was either cash or accrual. A review of the financial statements of the States indicates that the contents of the GPFSs include (a) five-year financial highlights; (b) a consolidated statement of financial position; (c) a consolidated statement of financial performance; (d) a cashflow statement; (e) a consolidated statement of changes in net assets/equity; (f) notes to the financial statements; and (g) a statement of accounting policies (IPSAS accruals) and the quality of GPFS prepared is generally good.



f) Procurement and FM Capacity

36. **Financial Management.** The states Treasury Offices are endowed with adequately qualified and experienced staff in financial management. The implementing agencies across the participating states have FM and internal audit staff with varying degrees of experience. In most of the assessed agencies, the finance department is headed by a qualified accountant (ICAN or ANAN). In STWASSA of Delta State, the Chief Accountant has been deputed by the OAG of the State. While some agencies have experience of managing other donor funded projects (UNICEF and AfDB), not many have experience with World Bank-funded projects. The Water Corporation in Ekiti State has been involved with the World Bank-funded Urban Three Project, as such its finance staff are well versed with World Bank FM requirements. The FPIU-FMWR has experience of working on World Bank projects. A Project Accountant and a Project Internal Auditor will be assigned to the FPIU by the OAGF. The SPIUs that will be set up in each of the participating states as a coordinating body will also include as part of their staffing structure Project Accountants and Project Internal Auditors assigned by the state OAGs but who will be part of the PFMUs. The project accountants will coordinate with the FM staff of all the implementing agencies as well as the FPFMD and State OAGs to facilitate the FM functions under the program. Separately, training and capacity building initiatives will be funded under the TA component based on the various needs of the implementing agencies. World Bank will also provide periodic training as required.

37. **Procurement.** The implementing agencies have procurement staff with varying degrees of experience across the states. This is adequate for small-value and non-complex procurement activities such as sinking of boreholes, construction of pit latrines. However, for large-value contracts involving rehabilitation of treatment plants and distribution lines, additional staff will be required to strengthen existing technical capacity; procurement consultants will be engaged to support the teams for a limited period of time. Some states' procurement regulatory agencies were newly constituted and therefore will require capacity building to perform their oversight functions effectively.

g) Program governance and anticorruption arrangements

38. **Consistent with OP/BP 9.0,** and as part of the IFSA, an assessment was conducted on the existing institutional and oversight systems and practices in Nigeria pertaining to 'Governance and Anticorruption' (GAC) and their applicability to the Program. The assessment examined the proposed design and implementation of the Program using the Governance framework principles of transparency, accountability and participation and whether the existing institutions and processes were able to meet requirements of the Guidelines on Preventing and Combating fraud and Corruption in Program-for-Results Financing (February 1, 2012). The assessment examined the extent to which fraud and corruption can surface during implementation and how these can be mitigated under viable action plans and other mitigating factors.



39. **The Program appears exposed to two main risks of fraud and corruption:** (a) fraudulent or corrupt invoicing by contractors and (b) diversion of fund. The implementation of actions in this regard indicated in the PAP will mitigate their occurrence.

40. **The national anticorruption framework and agenda applies to all MDAs in Nigeria – all MDAs are therefore expected to adopt MDA specific frameworks.** The anti-corruption legal framework rests essentially on the criminal justice system and more specifically on the Corrupt Practices and other related offences Act, 2000, the Economic and Financial Crimes Commission (Establishment) Act, 2004, as well as on the United Nations Convention Against Corruption (UNCAC), ratified in 2004. Additional pieces of legislation address conflict of interest and promote transparency (asset disclosure and freedom of information). A recent peer review of the implementation of the UNCAC in Nigeria concludes that its legal and institutional anticorruption framework is robust enough. Since the review, additional reforms introduced by the Federal Government including the prosecution of financial crimes, the management of recovered stolen assets and government overall transparency (under the Open Government Initiative) have further strengthened the anticorruption framework.

41. **Asset disclosure requirements apply to all public officers, including at State and LGA levels.** All public officers are constitutionally mandated to declare to the Code of Conduct Bureau their assets and liabilities on assumption and term of office, and every four years for permanent employment. Failure of declaration of assets may entail removal from office, disqualification from holding any public office, and forfeiture to the State of any property acquired through abuse of office or dishonestly. State officials are being prosecuted for false declaration of assets.

42. **The Anti-Corruption Institutional Framework.** The Nigerian anti-corruption institutional framework comprises multiple agencies at the Federal level, loosely coordinated by the President's Office (within the inter-agency task team on anticorruption). The jurisdiction of these various anti-corruption agencies extends to the State level. The weakest level in the anti-corruption architecture is at the departmental level, with the line ministries' Anti-corruption and Transparency Units (ACTUs) which are the most relevant for assessment under the Program. The anti-corruption nodal agency in Nigeria is the ICPC but in practice its jurisdiction overlaps with that of the EFCC. The Technical Unit on Governance and Anticorruption Reforms (TUGAR), established in 2008 to monitor and evaluate anti-corruption and governance initiatives across all sectors in the country - is an important addition for corruption and governance risk assessment: it recently assessed the fiduciary performance of PFM systems in the Nigerian states.

43. **The ICPC.** Established in 2000 by the Corrupt Practices Act, the ICPC has both a repressive and preventive role. Membership of the Commission comprises of a chairman and 12 other members (two from each of the six geopolitical regions of Nigeria) – all nominated by the President and confirmed by the Senate. Allegations of corruption can be conveyed to the Commission by either email or by phone and could also be conveyed to it indirectly through websites, such as BribeNigeria or Egunje (which publish statistics on the geographical and sectoral distribution of gathered allegations) run by NGOs.

44. **The EFCC.** The EFCC (created in 2004) is the nodal agency for anti-money laundering, financing terrorism, and other economic and financial crimes. Its role is complementary to that of ICPC, its mandate



overlaps ICPC. The EFCC investigates petty corruption. EFCC has an MOU that it has signed with the World Bank. In 2019 EFCC’s performance was recognized by INT. EFCC has agreed to collaborate with the World Bank with regard to putting in place, across the country, provisions to ensure that there are adequate anti-corruption and GRM measures.

45. **Additional provisions are called for to mitigate specifically the risk of fraud and corruption under the program**, based on this assessment: (a) GRMs will be implemented across key agencies involved in program implementation which will be undertaken by the respective platforms. (b) The World Bank Anti-Corruption Guidelines will apply to the Program-for- Results. (c) A protocol for recording, reporting, and investigating allegations and complaints pertaining to fraud and corruption were agreed among the implementing agencies and confirmed during negotiations as set out in paragraphs 104 and 105 of the PAD. The protocol shall establish a framework of responsibilities for this purpose with clear identification of those charged with ensuring regular oversight and adherence. States’ reports on GRM will be sent to the FPIU and the FPIU will transmit the same to the World Bank. The reporting format will include the following: (a) location and date of the complaint; (b) allegation’s description; (c) description of progress in investigation, if any; and (d) investigation outcome.

46. The Program governance and anticorruption arrangements will rely largely on the country’s national level governance and anticorruption arrangements. The Economic and Financial Crimes Commission (EFCC), Independent and Corrupt Practices Commission, the Code of Conduct Bureau, and Nigeria Police handle investigations of fraud and corruption. Under the Program, all reports of fraud and corruption, including those received through the State Procurement Agencies will be channeled through the office of the State Attorney General and Commissioner for Justice, who will apprise the World Bank on the occurrence of any such events. A signed submission from the State Attorney General of each State, shall be made every six months and provided to the FPIU for compilation and inclusion in the progress report of the Program. Using a template agreed with the World Bank, this submission shall provide details of any allegations or complaints on fraud and corruption regarding any part of the SURWASH Program implementation. Where allegations or complaints are made, the submission shall provide status of actions taken.

Table A.4.2. Responsibilities under Anti-Corruption Guidelines

Activity	Responsible Agency	Report Recipient	Investigation
GRM	Implementation Platforms	SPIU/FPIU	EFCC/ICPC
Anti-Corruption institutional framework at State level	State Attorney General, Commissioner for Justice	ICPC/EFCC	EFCC/ICPC
Fraud and Corruption report	State Procurement Agencies	State Attorney General, Commissioner for Justice	EFCC/ICPC



47. **Anti-Corruption Guidelines and protocol.** The World Bank’s Guidelines on Preventing and Combating Fraud and Corruption in PforR Financing, dated February 1, 2012, and revised July 10, 2015 (the Anti-Corruption Guidelines) will apply to the Program, which provide for the Integrity Vice Presidency to have access to the books and records of beneficiaries of the Program proceeds and associated individuals. A clear protocol regarding roles and responsibilities, including access to information and persons, were agreed to and documented in the minutes of negotiations as described in the PAD and will be included in the POM. In accordance with the World Bank’s Anti-Corruption Guidelines for PforR operations, the Program will take steps to ensure that ‘any person or entity debarred or suspended by the World Bank is not awarded a contract or otherwise allowed to participate in the Program during the period of such debarment or suspension’. During the procurement process, each implementing entity will verify the names of the contractor against the World Bank’s/state’s database of debarred or suspended contractors to ensure that such contractor is not awarded any contract under the Program by cross-checking the list of firms and individuals recommended for award of contracts against the list of firms and individuals debarred by the World Bank, available on the World Bank’s external website: <http://www.worldbank.org/debarr>. The Program will rely on the oversight provided by central accountability institutions such as the EFCC, Independent Corrupt Practices Commission, CoC Bureau, Auditor General of the Federation and the Nigerian Financial Intelligence Unit in the use of the Program resources. **In all the States’ Procurement laws, there are provisions for the Administrative Review of all procurement-related complaints.** The law provides for dissatisfied parties at the administrative review level to seek redress from the state high court. Acts of malfeasance committed by civil servants are handled by the Office of the Head of Service, using the state’s Civil Service Rule.

SECTION 4: PROGRAM SYSTEMS AND CAPACITY IMPROVEMENTS

48. **PAP.** A PAP has been developed whose implementation will support the mitigation of the identified risks during the life of the Program. Monitoring the implementation of the PAP and proactively refining the operational modalities will be critical to managing the risks during program life.

Table A.4.3. PAP Fiduciary Actions

Action Description	Due Date	Responsible Party	Completion Measurement
Preparation and submission of consolidated calendar semester program financial reports	45 days after the end of the relevant calendar semester	FPIU	SPIUs prepare and submit program financial reports to the FPIU, and the FPIU consolidates the reports with its own and submits to the World Bank
Protocol adopted and implemented for reporting, management and investigation of	Prior to effectiveness; Semi-annual	FPIU	Protocol adopted by FPIU prior to effectiveness.



fraud and corruption allegations operationalized in MDAs implementing CARES Program			Report on fraud and corruption allegations submitted bi-annually as part of Program implementation progress report
Finalization and adoption of a 'Funds Release policy' for improved predictability of funds flow to MDAs implementing SURWASH	By effectiveness	Ministry of Budget and Planning; Ministry of Finance	Funds Release policy finalized and MDAs BERs showing cumulative budget releases against appropriations

49. Other fiduciary actions

Table A.4.4. Other Fiduciary Actions

Action Description	Due Date	Responsible Party	Completion Measurement
FMWR and the seven states prepare program-specific financial statements and have them audited	Within nine months from the end of the fiscal year	FPIU and SPIUs	FPIU and the SPIUs submit audited program-specific financial statements to the World Bank by the due date
Assignment of Project Accountants to the FPIU and the SPIUs	Within three months of effectiveness	OAGF and OAG of the states	Accountants assigned
Ensure deployment of adequate number of procurement officers across implementing agencies	Within three months of effectiveness	States Ministries of Water Resources	
Arrange for the training of procurement officers	Within three months of effectiveness	States Ministries of Water Resources	
Arrange for capacity building of regulatory agencies to conduct procurement post reviews	Within three months of effectiveness	State Government	
Engage procurement consultant to support procurement units in managing high-value contracts	Within three months of effectiveness	States Ministries of Water Resources	



SECTION 5: IMPLEMENTATION SUPPORT

50. Support will include the following:

- a. Monitoring of implementation progress towards achievement of Program results.
- b. Support to the Borrower to resolve fiduciary implementation challenges.
- c. Monitoring of the performance of the fiduciary systems and the implementation of fiduciary actions in the PAP (and other actions).
- d. Monitoring changes in fiduciary risks to the Program and, as relevant, compliance with the fiduciary provisions in the legal covenants.
- e. Fiduciary supervision will be consistent with a risk-based approach and will be carried out at least twice a year based on the fiduciary risk rating. In addition, periodic implementation support and capacity building/ training will be provided as needed to the FPIU and the SPIUs.

APPENDIX A – LIST OF ASSESSED AGENCIES

DELTA	EKITI	GOMBE	IMO	KADUNA	KATSINA	PLATEAU
SMWR	Ministry of Infrastructure and Public Utilities	SMWR	SMWR	State Ministry of Public Works and Infrastructure	SMWR	State Ministry of Water Resources and Energy
Urban Water Corporation	Ekiti State Water Corporation / Ekiti Water and Sewerage Company	Gombe State Water Board	Urban Water Corporation	Kaduna State Water Corporation	Katsina State Water Board	Jos Water Services Corporation (Urban)
RUWASSA	RUWASSA	RUWASSA	RUWASSA	RUWASSA	RUWASSA	RUWASSA
STWSSA	Small Towns Water Supply and Sanitation Unit	STWSSA	STWSSA	STWSSA	Department of Semi Urban Water Supply	STWSSA
State Water and Sanitation Regulatory Commission	Water and Sanitation Regulatory Agency	Gombe State Environment and Protection Agency	Environment and Protection Agency	Environment and Protection Agency	Environmental Protection Agency	Environment and Protection Agency

APPENDIX B - SELECTED PUBLIC FINANCIAL MANAGEMENT PERFORMANCE INDICATORS FOR THE PROGRAM STATES

STATES	DELTA	EKITI	GOMBE	IMO	KADUNA	KATSINA	PLATEAU
AFS Publication							
FY2017 – Dec 31, 2018	√	√	√	×	√	√	×
FY2018 – Sep 30, 2019	√	√	√	×	√	√	√
FY2019 – Aug 30, 2020	√	√	√	√	√	√	√
Budget Publication							
FY2019 – Feb 28, 2019	√	√	√	×	√	√	√
FY2020 – Jan 30, 2020	√	√	√	√	√	√	√
FY2021 – Feb 30, 2021	√	√	√	√	√	√	√
PFM Legislation							
Fiscal Responsibility Law	×	×	√	×	√	×	×
Consolidated Revenue Code	×	×	×	×	√	×	√
Procurement Law FY 2018	×	×	×	√	√	×	√
Procurement Law FY 2019							
Other PFM Performance							
Budget Deviation FY2018	29%	27.70%	24%	48%	54%	51.30%	45.70%
Budget Deviation FY2019	8%	34.20%	22.30		47.72%	53.30%	37%
Quarterly BERs FY2018	×	√	√	×	×	×	×
Quarterly BERs FY2019	√	√	√		×	√	√
Citizens' Budget FY2018	×	×	×	×	×	×	×
Citizens' Budget FY2019							
Contract Award Publication 2018	√	√	×	×	√	×	×
Contract Award Publication 2019	√	×	√		√	×	√
TSA (%age coverage) 2018	14.82%	×	×	×	√	×	12%
TSA (%age coverage) 2019	14.88%	4.75%	80.46%		105%	×	35.47%
Biometric Capture for payroll 2018	100%	71%	70%	×	73%	×	63%
Biometric Capture for payroll 2019	100%	95.99%	88.4%		52.72%	69%	88.93%

APPENDIX C – CONSOLIDATED PROGRAM EXPENDITURE FRAMEWORK (SUMMARY)

Federal/ State	Result Area	Budget Codes	Total Amount (US\$)	Yearly projections of program expenditures (US\$)						
				2021	2022	2023	2024	2025	2026	2027
Capital Expenditures (CapEx)										
FMWR	2	ERGP30115203 ERGP28110324 ERGP28128475 ERGP28128490 ERGP28110316 ERGP28111602 ERGP30110871 ERGP28111123	58,022,119	5,771,018	7,432,115	10,263,185	10,710,892	10,119,582	6,862,663	6,862,663
Delta	2	0238212005 0238212023 0238212027 0252020002 0252021001 0252121003	83,305,690	8,502,202	13,148,110	13,148,110	12,727,744	12,713,732	12,148,573	10,917,220
Ekiti	1, 2	25210200100 26100100101 / 001010000010117 25210300100 26100100100 / 00130000030143	70,304,134	10,545,620	14,060,827	14,060,827	14,060,827	7,030,413	7,030,413	3,515,207

Gombe	2	10000345	109,973,937	28,585,043	33,865,428	10,560,770	10,560,770	10,560,770	10,560,770	5,280,385
		10000346								
		04000110								
		10000347								
		04000111								
		04000112								
		10000348								
		10000349								
		10000350								
		10000351								
		10000352								
		10000356								
		04000113								
		04000114								
		10000364								
		10000384								
		04000115								
		10000385								
		10000386								
		10000387								
04000116										
04000123										
04000124										
04000125										
04000126										
04000127										
04000128										
Imo	2	445 – 462	92,689,307	9,798,024	44,168,045	21,990,912	10,592,560	3,450,742	2,652,438	36,586
Kaduna	1, 2	23020105 23030127 23020103	74,989,406	3,810,898	12,389,962	13,464,648	20,881,017	14,144,683	6,629,828	3,668,371

Katsina	2	32030109/MWRP017	142,460,968	14,755,997	29,366,136	32,403,144	28,039,851	29,896,639	7,010,105	989,097
		32010208/MWRP004								
		32010208/MWRP001								
		32010208/MWRP002								
		32010210/MWRP009								
		32010210/MWRP008								
		32010210/MWRP011								
		32010210/MWRP012								
		32010208/MWRP005								
		32010101/SEPAP003								
		32010101/SEPAP002								
		32010208/RUWP001								
		32010208/RUWP001								

		23030000								
		23030198								
		23020241								
		23030199								
		2302042								
		23020235								
		23010210								
		23030123								
		23030155								
		23030156								
		23030157								
		23030158								
		23030159								
		23030160								
		23030161								
		23020337								
Plateau	2	23020304	72,842,334	0	12,655,724	14,189,978	18,489,279	16,946,933	10,031,364	529,057
		23020148								
		23020149								
		23020150								
		23020151								
		23020152								
		23040110								
		23020261								
		23020262								
		23040111								
		23040112								
		23040113								
		23050160								
		23040114								
		23040115								
		23050161								
		23050162								
Total CapEx			704,587,895	81,768,802	167,086,346	130,081,574	126,062,940	104,863,494	62,926,154	31,798,585
Operational Expenditures (OpEx)										
FMWR	1	ERGP28101915	3,877,285	221,932	391,645	391,645	979,112	979,112	456,919	456,919
		ERGP30110693								
		ERGP30110892								
		ERGP28110316								

Delta	1, 2	0238212005 0238212027 0252020001 0252020006 0252021004 0252021007 0252021008 0252210005 0252221002	16,332,499	1,802,934	3,251,455	2,768,327	2,509,117	2,126,117	2,028,303	1,846,246
Ekiti	1, 2	26100100100 26100100101 25210200100 26100100101 / 001010000010117	7,673,790	1,151,069	1,534,758	1,534,758	1,534,758	767,379	767,379	383,690

		10000353								
		10000354								
		10000355								
		10000357								
		10000358								
		10000359								
		10000360								
		10000361								
		10000362								
		10000363								
		10000365								
		10000366								
		10000367								
		10000368								
		10000369								
		10000370								
		10000371								
		10000372								
Gombe	1	10000373	14,958,100	4,787,560	3,261,218	2,185,871	1,180,863	1,180,863	1,180,863	1,180,863
		10000374								
		10000375								
		10000376								
		10000377								
		10000378								
		10000379								
		10000380								
		10000381								
		10000382								
		10000383								
		10000388								
		04000117								
		04000118								
		04000119								
		04000120								
		04000121								
		04000122								
		04000129								
		04000130								
Imo	1, 2	0419 – 2	7,007,317	801,927	2,972,098	1,224,159	676,963	565,988	421,305	344,878

Kaduna	1	22020114 22020505 22020711	3,059,268	465,114	819,303	561,789	602,138	435,004	148,904	27,016
Katsina	1	332030109/MWRP017 32030109/MWRP017 32010101/SEPAP003 32010905/SEPAP015 32030109/SEPAP016 32010510/SEPA009 32010208/RUWP001	6,701,039	1,788,715	1,229,258	925,109	1,027,916	895,421	556,082	278,538
Plateau	1	23040104 23050140 23040105 23040106	4,670,732	1,362,805	1,092,480	1,047,358	419,309	374,390	187,195	187,195
Total OpEx			64,280,029	12,382,055	14,552,215	10,639,015	8,930,177	7,324,274	5,746,949	4,705,344
Contingency (6%)			46,132,075	5,649,051	10,898,314	8,443,235	8,099,587	6,731,266	4,120,386	2,190,236
Total program financing			815,000,000	99,799,908	192,536,875	149,163,824	143,092,704	118,919,034	72,793,490	38,694,165

APPENDIX D – SUMMARY TABLES OF BUDGET RELEASES AND BUDGET EXECUTION
TABLE 1 – BUDGET RELEASE

States and Implementing Entities	Approved Budget (OR revised budget as applicable) in Naira			Funds released to the agencies in Naira			Percentage of funds released		
	FY18	FY19	FY20	FY18	FY19	FY20	FY18	FY19	FY20
DELTA									
Urban Water Corporation	50,000,000	50,000,000	250,000,000	40,500,000	13,566,750	33,727,888	81.00	27.13	13.49
Rural Water Supply and Sanitation Agency	360,000,000	420,000,000	450,000,000	315,629,570	109,822,726	348,375,000	87.67	26.15	77.42
Small Towns Water Supply and Sanitation Agency	90,000,000	90,000,000	132,000,000	50,000,000	50,000,000	92,000,000	55.56	55.56	69.70
EKITI									
Ministry of Infrastructure and Public Utilities (MIPU)	175,359,695	181,355,805	94,959,695	67,631,983	74,235,469	75,686,864	38.57	40.93	79.70
Ekiti State Water Corporation (EKSWC) / Ekiti Water and Sewerage Company (EKWSC)	962,394,091	812,412,147	477,394,091	363,626,861	415,132,303	345,301,162	37.78	51.10	72.33
Ekiti State Rural Water Supply and Sanitation Agency (EKRUWASSA)	42,221,986	43,751,982	32,945,111	33,450,503	43,651,982	32,945,122	79.23	99.77	100.00
IMO									
Rural Water Supply and Sanitation Agency	55,678,562	70,278,538	408,293,201	21,368,697	23,975,577	23,907,577	38.38	34.12	5.86
KADUNA									
Kaduna State Water Corporation	3,773,837,779	2,273,837,779		3,773,837,779	2,273,837,779		100.00	100.00	-
Rural Water Supply and Sanitation Agency	1,166,761,013	1,134,581,813	2,047,503,791	887,606,709	902,392,506	1,540,950,064	76.07	79.54	75.26
Environment and Protection Agency	181,986,260	147,225,700	86,448,280	95,500,761	27,935,480	47,141,440	52.48	18.97	54.53
KATSINA									
Katsina State Water Board	774,441,387		498,183,500	610,333,892		494,190,276	78.81	-	99.20
Rural Water Supply and Sanitation Agency	2,376,000	1,643,900	2,418,000	803,000	765,561	415,088	33.80	46.57	17.17
Department of Semi Urban Water supply	1,900,000,000	800,000,000	975,000,000	115,408,459	310,877,607	202,000,000	6.07	38.86	20.72
Katsina State Environmental Protection Agency	847,604,665			150,008,329	116,228,710	224,950,202	17.70	17.26	45.82

		673,290,167	490,959,766						
PLATEAU									
Jos Water Services Corporation (Urban)	1,480,751,979	1,071,000,000	12,528,500,000	296,150,395	453,433,000	125,285,000	20.00	42.34	1.00
Plateau Rural Water Supply and Sanitation Agency (RUWASSA)	616,979,991	488,568,000	595,600,000	108,588,478	188,930,416	5,956,000	17.60	38.67	1.00
Environment and Protection Agency (PEPSA)	68,500,000	27,100,000	27,100,000	20,550,000	8,130,000	8,130,000	30.00	30.00	30.00

TABLE 2 – BUDGET EXECUTION

States and Implementing Entities	Approved Budget (or revised budget, if applicable) (in millions of Naira)					Budget execution for the year (in millions of Naira)					Budget execution in percentage				
	FY16	FY17	FY18	FY19	FY20	FY16	FY17	FY18	FY19	FY20	FY16	FY17	FY18	FY19	FY20
DELTA															
State Ministry of Water Resources (WASH sector)	1,394,421	1,181,500	1,600,000	1,668,278	0	77,709	213,634	509,835	752,145		5.57	18.08	31.86	45.09	-
Urban Water Corporation	130,000	130,000	50,000	50,000	227,000	98,430	50,000	40,500	13,567	67,176	75.72	38.46	81.00	27.13	29.59
Rural Water Supply and Sanitation Agency	70,000	204,000	360,000	420,000	450,000	40,000	154,000	315,630	109,823	348,375	57.14	75.49	87.67	26.15	77.42
Small Towns Water Supply and Sanitation Agency	90,000	90,000	90,000	132,000	130,000	90,000	50,000	50,000	92,000	100,000	100.00	55.56	55.56	69.70	76.92
EKITI															
Ministry of Infrastructure and Public Utilities (MIPU)	101,686	164,433	187,360	141,360	149,360	43,380	55,916	67,632	74,235	75,687	42.66	34.01	36.10	52.52	50.67
Ekiti State Water Corporation (EKSWC) / Ekiti Water and Sewerage Company (EKWSC)	280,074	0	972,690	823,654	449,626	0	0	363,627	415,132	345,301	0.00	-	37.38	50.40	76.80
Ekiti State Rural Water Supply and Sanitation Agency (EKRUWASSA)	24,577	33,807	42,222	43,752	32,945	21,323	30,539	33,451	43,652	32,895	86.76	90.33	79.23	99.77	99.85

GOMBE															
Gombe State Ministry of Water Resources (WASH sector)	208,276	174,339	697,910	465,910	348,530	132,366	99,403	150,619	126,850	132,400	63.55	57.02	21.58	27.23	37.99
Gombe State Water Board	0	2,752,706	2,804,945	2,777,950	2,258,600	0	1,077,801	1,372,123	2,037,811	1,629,589	-	39.15	48.92	73.36	72.15
Rural Water Supply and Sanitation Agency (RUWASSA)	394,895	292,700	1,341,875	1,277,355	1,372,595	52,999	87,423	16,185	516	3,625	13.42	29.87	1.21	0.04	0.26
Gombe State Environment and Protection Agency (GOSEPA)	1,522,580	1,458,190	1,535,200	1,756,000	2,628,200	1,179,008	1,134,296	1,157,350	1,411,495	2,110,332	77.43	77.79	75.39	80.38	80.30
IMO															
Urban Water Corporation	100,000	926,000	335,440	1,063,264	627,139	0	0	0	119,704	233,383	0.00	0.00	0.00	11.26	37.21
Rural Water Supply and Sanitation Agency	55,308	55,609	55,679	70,279	350,407	20,368	21,251	21,368	23,976	23,908	36.83	38.21	38.38	34.12	6.82
KADUNA															
Kaduna State Water Corporation	2,515,400	3,231,222	3,773,838	2,273,838	0	2,515,400	3,231,222	3,773,838	2,273,838	0	100.00	100.00	100.00	100.00	-
Rural Water Supply and Sanitation Agency	878,469	1,014,500	1,166,761	1,134,582	2,232,730	878,469	1,014,500	1,166,761	1,134,582	2,232,730	100.00	100.00	100.00	100.00	100.00
Environment and Protection Agency	37,423	307,268	181,986	147,226	86,448	0	25,900	95,501	27,935	47,141	0.00	8.43	52.48	18.97	54.53
KATSINA															
Katsina State Water Board	510,744	729,493	774,441	0	498,184	502,637	636,612	610,334	0	494,190	98.41	87.27	78.81	-	99.20
Rural Water Supply and Sanitation Agency	891,610	2,153	2,376	1,644	2,418	567	864	803	766	415	0.06	40.11	33.80	46.57	17.17
Department of Semi Urban Water Supply	454,000	1,650,000	1,900,000	800,000	975,000	0	104,807	115,408	310,878	202,000	0.00	6.35	6.07	38.86	20.72
Katsina State Environmental Protection Agency	141,952	680,005	847,605	673,290	490,960	126,047	83,316	150,008	116,229	224,950	88.80	12.25	17.70	17.26	45.82
PLATEAU															
State Ministry of Water Resources and Energy (WASH sector)	505,622	549,300	1,073,400	2,571,600	1,862,600	151,687	164,790	322,020	771,480	18,626	30.00	30.00	30.00	30.00	1.00

Jos Water Services Corporation (Urban)	1,188,326	427,564	1,480,752	1,071,000	12,528,500	209,145	75,251	296,150	453,433	125,285	17.60	17.60	20.00	42.34	1.00
Plateau Rural Water Supply and Sanitation Agency (RUWASSA)	495,136	178,152	616,980	488,568	595,600	87,144	31,355	108,588	188,930	5,956	17.60	17.60	17.60	38.67	1.00
Environment and Protection Agency (PEPSA)	50,000	50,000	68,500	27,100	27,100	15,000	15,000	20,550	8,130	8,130	30.00	30.00	30.00	30.00	30.00

APPENDIX E – PROCUREMENT PERFORMANCE

States	Implementing Agencies	Procurement Category (Goods, Works or Consultancy)	Procurement Method (Shopping, NCB, ICB, Individual Consultant, CQS, QBS, QCBS, Fixed Budget, Least Cost, etc.)	Average Number of bids Received	No. of days between IFB and Award	No. of Contracts	Estimated Budget (NGN)	Contract Amount (NGN)	Variance Between Budget and Contract Price	% of Variance	% of bid processes declared null before contract signature
GOMBE	RUWASA	Goods	Shopping	3	30	1	7,280,000.00	7,189,000.00	91,000.00	1.25	0.00
		Consultancy	Least Cost	5	120	1	7,787,500.00	1,990,000.00	5,797,500.00	74.45	0.00
		Works	Shopping	3 per lot	14	18	230,200,754.91	200,273,754.91	29,927,000.00	13.00	0.00
	GOSEPA	Goods	Shopping	3	30	1	18,000,000.00	17,350,000.00	1,350,000.00	7.5	0.00
		Works	Shopping	3	35	1	28,000,000.00	26,880,404.08	1,119,959.20	4.0	0.00
		Works	Shopping	3	28	1	1,389,700.00	1,275,000.00	114,700.00	8.25	0.00
	WATER BOARD	Works	Shopping	4	30	1	24,250,000.00	22,117,900.00	2,132,100.00	8.79	0.00
		Works	Shopping	3	28	1	15,000,000.00	11,000,000.00	4,000,000.00	26.6	0.00
		Consultancy	Least Cost	3	30	1	16,500,000.00	16,216,375.00	283,625.00	1.7	0.00
KADUNA	Ministry of Public Works & Infrastructure	Works	NCB	128	90	1	3,306,424,281.39	2,796,321,000.00	510,103,281.00	15	NIL
	KADSWAC	WORKS	ICB	24	90	1	1,883,991,831.65	1,485,872,054.27	398,119,777.38	21%	NIL

	RUWASSA	Works	ICB	500	60	88	N469,684,874.52	N469,684,874.52	0.00	0%	0%
		Works	ICB	500	14	34	N302,797,072.68	N302,797,072.68	0.00	0%	0%
	KEPA	GOODS	NCB	10	7	1	66,000,000.00	65,175,000.00	825,000.00	1.25%	0%
		GOODS	NCB	4	7	1	10,756,450.00	9,680,670.00	1,075,780.00	10.00%	0%
		GOODS	NCB	4	7	1	38,850,000.00	25,900,000.00	14,100,000.00	36.29%	0%
		GOODS	NCB	5	7	1	32,175,000.00	31,368,892.35	806,107.6	2.50%	0%
	KATSINA	KTSEPA	Goods	Shopping	–	2 WEEKS	23	1,616,100	1,587,050	29,050	1.8
Consultancy			Individual Consultant	7	2 WEEKS	7	808,050	792,752	15,298	1.9	–
Works			Fixed Budget	23	2 WEEKS	15	80,642,330	79,860,221	782,109	0.97	–
KATSINA	RUWASSA	Works	Least Cost	107 (2016)	20 Days	5	706,875,276.58	697,675,176.58	9,200,100.00	1.3%	
	RUWASSA	Works	Least Cost	143 (2017)	17 Days	3	1,313,443,750.62	1,223,342,640.62	90,101,110.00	7.4%	
	RUWASSA	Works	Least Cost	218 (2018)	21 Days	3	2,349,242,381.85	2,259,142,081.85	90,100,300.00	3.9%	
	RUWASSA	Works	Least Cost	173 (2019)	21 Days	3	1,716,587,114.36	1,616,587,114.36	100,000,000.0	6.1%	
	RUWASSA	Works	Least Cost	53 (2020)	16 Days	1	238,590,744.000	237,590,744.000	10,000,000.00	4.1%	
	Department of Rural and Semi										

	Urban Water Supply	Works	Fixed Budget	15 (2017)	14days	5	281.896.554.00	281.896.554.00	Nil	Nil	Nil
				8 (2018)	14days	8	430,421,251.41	430,421,251.41	Nil	Nil	Nil
				3(2019)	14days	1	43,242,000.00	43,242,000.00	Nil	Nil	Nil
				9(2020)	14days	3	44,829,161.00	44,829,161.00	Nil	Nil	Nil
	Ministry of water Resources	All	Least Cost	3	30 days	9	3,800,000,000.00 (2020)	1,937,207,779.61	1,862,792,220.39	50.98	Nil
	Ministry of water Resources	All	Least Cost	3	30 days	10	3,800,000,000.00 (2019)	1,593,238,397.42	2,206,761,602.58	41.93	Nil
	Ministry of water Resources	All	Least Cost	3	30 days	10	3,800,000,000.00 (2018)	9,595,508,126.90	(5,795,508,126.90)	252.51	Nil
	Ministry of water Resources	All	Least Cost	3	30 days	6	3,800,000,000.00 (2017)	2,464,431,911.56	1,335,568,088.44	64.85	Nil
Ministry of water Resources	All	Least Cost	3	30 days	9	3,800,000,000.00 (2016)	2,649,703,502.00	1,150,296,498.00	69.73	Nil	
PLATEAU	Plateau Rural Water Supply and Sanitation	Goods,	Open Competitive Bidding,	100 Bidders	30 days (3 weeks for bidding and 1 week for	10 and above	100,000,000.00	95,000,000.00 – 105,000,000.00		Plus or minus 5 % of the	Less than 5% (mostly due to

	Agency (PRUWASSA)				Evaluation, 1 week for NOC and Award					Budget provision	delay in submission)
	Plateau Rural Water Supply and Sanitation Agency (PRUWASSA)	Goods,	Open Competitive Bidding,	100 Bidders	30 days (3 weeks for bidding and 1 week for Evaluation, 1 week for NOC and Award	10 and above	100,000,000.00	N95,000,000.00 – 105,000.000.00)		Plus or minus 5 % of the Budget provision	Less than 5% (mostly due to delay in submission)
	Jos Water Service Corporation JWSC	Consultancy services	ICB/NCB QCBS, Fixed Budget,	8	6 weeks	1	USD 275000	USD 274260	USD 740	0.27	nil
	Jos Water Service Corporation JWSC	Consultancy services	ICB/NCB QCBS,	21	6 weeks	1	USD 900, 000	867,521.75	USD 32,478.25	3.61	nil
DELTA	Urban Water Corporation	Works/Goods	Least cost, Request for quotations (RFQ)	10	3 weeks	10	94,955,887.50	94,955,887.50	Nil	Nil	0%
	Small towns water supply and sanitation Agency	Works	Least cost	23	4 weeks	7	96,009,689	96,009,689	Nil	Nil	0%
	Rural Water Supply and Sanitation Agency	Works	NCB, Least Cost	39	3 weeks	11	288,375,000	286,717,629	1,657,371	0.99%	0%

	State Water and Sanitation Regulatory Commission	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
EKITI	EKRUWASSA	WORKS	NCB	48	92	8	90,850,000.00	62,745,403.17	28,104,596.83	30.94	52.3
		WORKS	NCB	64	51	14	124,987,500.00	97,823,032.77	27,164,467.23	21.73	24.2
		WORKS	NCB	66	45	19	360,550,000.00	330,262,839.87	30,287,160.13	8.4	10.5
	Ministry of Infrastructure and Public Utilities	Goods	Shopping	3 Bids	28days	1	2,000,000	1,700,000	300,000	15%	0%
	EKSWC	Consultancy	SS	21	16	1	US\$350000	US\$350,000	0	0	20
		Consultancy	CQS	4	12	1	US\$50,000	US\$46,555	US\$450		3
		Consultancy	CQS	5	11	1	US\$200,000	US\$202,396.37	(US\$2,396)		4
		Consultancy	CQS	3	13	1	US\$10,000	US\$102,107.25	(US\$2,107)		2
		Consultancy	IND CON	3	4	1	US\$30,000	US\$28,600	US\$1,400		2
		Goods	NCB	11	8	1	US\$200,000	US\$215,294.72	(US\$15,294.72)		10
Goods		NCB	16	8	1	US\$1000,000.00	US\$942,032.58	US\$57,968		15	
Goods	NCB	8	8	1	US\$700,000	US\$585,141.67	US\$114,858.33		7		

		Works	ICB	12	12	1	US\$7,500,000	US\$5,970,406.11	US\$1,529,593.89		11
		Works	NCB	9	10	1	US\$3,500,000	US\$3,280,346.95	US\$219,653.05		8
		Works	NCB	11	10	1	US\$7,500,000	US\$5,429,576.39	US\$2,070,423.61		10
		Works	Shopping	3	4	1	US\$200,000	US\$194,903.2	US\$5,096.80		2
		Works	Shopping	3	3	1	US\$10,000	US\$4,912.93	US\$5,087.07		2
IMO	Imo State Water and Sewerage Corporation	Water treatment chemicals and reagents, Fuel and lubricants, Water fittings and accessories, UPV pipes and accessories etc. Installation of borehole, dosing pumps, structural building, fencing work, printing and designing works etc.	Least cost SCB, NCB.	Three (3)	Two weeks	Five (5)		N12,528,177			

APPENDIX F – MANAGEMENT OF PROCUREMENT-RELATED COMPLAINTS

State	Implementing Agencies	Year of Report	Description of Complainant (Service Provider/ Customers/Host Community)	Number of Complaints Received	Number of Complaints Resolved	Number of Complaints Outstanding	Average Time for Resolving Complaints
KADUNA	MINISTRY OF PUBLIC WORKS AND INFRASTRUCTURE	NA	NIL	NIL	NIL	NIL	NIL
	KADUNA STATE WATER CORPORATION	2020	A Bidder complained about the bidding procedures with respect to bid opening.	1	The complainants were written and requested to be specific with their complaint, however they never replied back. In view of their non-response, the funding Partner granted No Objection for award of contract to the recommended bidder.	Nil	One week
	RUWASSA	2019	Services Provider/Host Community	15	15	0	48 hours
	RUWASSA	2020	Services Provider/Host Community	6	6	0	24 hours
	KEPA	2016 TO 2020	N/A	N/A	N/A	N/A	N/A
Katsina	Ministry of Water Resources	2020	Service Provider	3	3	Nil	2 weeks
	Ministry of Water Resources	2019	Service Provider	1	1	Nil	8 Weeks
	Ministry of Water Resources	2018	Project host Community	1	1	Nil	1 to 2 Weeks
	Ministry of Water Resources	2017	Service Provider	2	2	Nil	4 Weeks
	Ministry of Water Resources	2016	Nil	Nil	Nil	Nil	Nil