

I. Introduction

This verification protocol sets out the specific requirements for the achievement of each of the Eligibility Criteria and Disbursement-Linked Indicators/Results, and the process for the Independent Verification Agency to conduct the performance assessment. The Program will conduct four (4) performance assessments which will determine the disbursements. The first assessment will cover a select set of DLRs that can be achieved by mid-2025. The second, third and fourth assessments will each cover a full performance year, respectively 2025, 2026 and 2027.

Assessment	Period Covered	ECs/DLRs	Timing of assessment (indicative)	Timing of disbursement (indicative)
1	Year 0 (partial 2025)	EC-1, EC-2 DLRs: 1.1, 2.1, 2.2, 4.1, 5.1, 5.2	June – August 2025	September 2025
2	Year 1 (2025)	EC-1, EC-2, EC-3 DLRs: 1.2, 2.3, 3.1, 4.1, 4.2, 4.3, 5.1, 5.2, 6	June – August 2026	September 2026
3	Year 2 (2026)	EC-1, EC-2, EC-3 DLRs: 1.2, 2.1, 2.2, 2.3, 3.1, 4.1, 4.2, 4.3, 5.1, 5.2	June – August 2027	September 2027
4	Year 3 (2027)	EC-1, EC-2, EC-3 DLRs: 1.2, 2.1, 2.2, 2.3, 3.1, 4.1, 4.2, 4.3, 5.1, 5.2	June – August 2028	September 2028

II. Eligibility Criteria (EC)

For each year of the Program, in order to be eligible to receive funds for achievement of the disbursement-linked results for that year, states need to achieve all of the annual Eligibility Criteria. The annual Eligibility Criteria comprise of three parts as shown in the table below: (1) Publication online on a timely basis the annual approved state budget in accordance with the national Chart of Accounts (with program segments for basic education and primary healthcare beginning with the FY26 budget); (2) Publication online of the annual audited financial statements prepared in accordance with IPSAS; and (3) Publication of timely quarterly budget implementation reports with detailed sections on basic education and primary healthcare.

Eligibility Criteria Table

	Year 0: 2025 partial year	Year 1: 2025	Year 2: 2026	Year 3: 2027
EC-1	FY25 state budget, prepared under national Chart of Accounts, approved by the State Assembly and published online by January 31, 2025.	FY26 state budget, prepared under national Chart of Accounts with program segment for basic education and primary healthcare, approved by the State Assembly and published online by January 31, 2026.	FY27 state budget, prepared under national Chart of Accounts with program segment for basic education and primary healthcare, approved by the State Assembly and published online by January 31, 2027.	FY28 state budget, prepared under national Chart of Accounts with program segment for basic education and primary healthcare, approved by the State Assembly and published online by January 31, 2028.
EC-2	FY24 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by July 31, 2025.	FY25 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by July 31, 2026.	FY26 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by July 31, 2027.	FY27 audited financial statement, prepared in accordance with IPSAS, submitted to the State Assembly and published by July 31, 2028.
EC-3		FY25 quarterly budget implementation reports with detailed section on basic education and primary healthcare published on average within 30 days of quarter end.	FY26 quarterly budget implementation reports with detailed section on basic education and primary healthcare published on average within 30 days of quarter end.	FY27 quarterly budget implementation reports with detailed section on basic education and primary healthcare published on average within 30 days of quarter end.



III. Disbursement-Linked Indicators (DLI) Matrix

Table Notes:

- (1) Disbursement-linked results (DLRs) are the specific results to be achieved under a DLI. DLRs must be achieved within the year indicated in order to be eligible for performance-based financing.
- (2) The DLR value shown in the DLI Matrix Table is per year per state (or relevant Federal agency as indicated). This value is the amount of performance-based financing to be received if the state/agency is assessed as having achieved the DLR.
- (3) DLIs 1, 2, 4 and 5 each contain more than one DLR that are separately valued. These are indicated by the sub-numbering, e.g., 1.1 and 1.2; 2.1 and 2.2 etc. Separately valued means that the state/agency can receive the performance-based financing for the DLR that is achieved, even if other DLRs are not.
- (4) DLRs which have distinct but related components that must be all achieved in order to receive financing are indicated by the use of 'AND' in the description.
- (5) Some DLRs have a basic target with a lower financing value and a stretch target with a higher financing value attached to it. States need to at least achieve the basic target to receive performance-based financing. States achieving the stretch target will receive the value of the stretch target only (not basic plus stretch).
- (6) For States that have functional Financial Management Information System (FMIS), the verification will include generation of budget implementation/execution report in FMIS and comparison of the generated report with figures published online by each state, exclusively for basic education and primary healthcare. Where there is a variance, the variance should be highlighted and brought to the attention of the state for correction, preferably as part of the recommendations by the IVA to the affected state.
- (7) The IVA must pay keen attention to the period or date to be selected when generating a report in FMIS. If a wrong date or period is erroneously selected, it may lead to inaccuracies in the figures. Important also is the grouping of the various expenditure items that constitute basic education and primary healthcare. To avoid ambiguity, the IVA will have to review each states budget lines to identify the expense budget items related to basic education and primary healthcare and use the same to execute the verification in FMIS and reports published online by each state.
- (8) For States that do not have functional FMIS, the IVA will have to physically verify the expense or payment vouchers and compare the expenditures/payments that are related to basic education and primary healthcare to determine the accuracy of the figures published online.



Disbursement-Linked Indicator (DLI) Matrix

<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
DLI 1: Enhanced access, and equity of UBEC financing of basic education		1.1. UBEC guidelines revised to: (i) enhance states' access approval and reporting process including publication of releases; (ii) set rules for managing un-accessed funds	N/A	N/A	N/A
		N/A	1.2 UBEC funds are released to states in accordance with the revised guidelines.	1.2 UBEC funds are released to states in accordance with the revised guidelines.	1.2 UBEC funds are released to states in accordance with the revised guidelines.
<i>DLR 1.1 value</i>	<i>7.50</i>	<i>4.50</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>
<i>DLR 1.2 value</i>		<i>N/A</i>	<i>\$1.0</i>	<i>\$1.0</i>	<i>\$1.0</i>
DLI 2: Strengthened state budget planning and execution for primary healthcare and basic education		2.1 State adopts comprehensive guidelines for preparation and submission of consolidated workplan for state basic education budget by March 31 st , 2025	N/A	2.1 (i) Approved budget by Participating State based on annual workplan AND (ii) budget deviation for basic education < 20%.	2.1 (i) Approved budget by Participating State based on annual workplan AND (ii) budget deviation for basic education < 15%.
		2.2 State adopts comprehensive guidelines for preparation and	N/A	2.2 (i) Approved state budget based on annual PHC consolidated workplan	2.2 (i) Approved state budget based on annual PHC consolidated workplan



<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
		submission of consolidated workplan for state primary health care budget by March 31 st , 2025.		AND (ii) budget deviation for primary healthcare < 20%.	AND (ii) budget deviation for primary healthcare < 15%.
		2.3 Local governments adopt harmonized budget guidelines/chart of accounts	2.3 Local governments publish FY25 budgets by February 28, 2026	2.3 Local governments publish FY26 budgets in line with the National Chart of Accounts by January 31, 2027	2.3 Local governments publish FY27 budgets in line with the National Chart of Accounts by January 31, 2028
<i>DLR 2.1 value</i>	<i>\$184.0</i>				
<i>DLR 2.2 value</i>					
<i>DLR 2.3 value</i>					
DLI 3: Strengthened accountability and transparency for Federal funding for basic education and primary health care		N/A	3. UBEC and FMoHSW (through BHCPF MoC secretariat) publish online: (i) FY24 annual audited financial statements by May 31, 2025 AND (ii) Dates, amounts and recipients of all transfers made	3. UBEC and FMoHSW (through BHCPF MoC secretariat) publish online: (i) FY25 annual audited financial statements by May 31, 2026 AND (ii) Dates, amounts and recipients of all transfers	3. UBEC and FMoHSW (through BHCPF MoC secretariat) publish online: (i) FY26 annual audited financial statements by May 31, 2027 AND (ii) Dates, amounts and recipients of all transfers



<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
			to subnational level on a quarterly basis within 15 days of the end of the quarter	made to subnational level on a quarterly basis within 15 days of the end of the quarter	made to subnational level on a quarterly basis within 15 days of the end of the quarter
<i>DLR 3 value</i>	<i>\$6.0</i>	<i>N/A</i>	<i>\$2.0m</i>	<i>\$2.0m</i>	<i>\$2.0m</i>
DLI 4: Strengthened accountability and transparency for basic education and primary health care funding at state level		4.1 Participating state publishes FY25 citizen budget for basic education and primary health by 28 February 2025	4.1 Participating state publishes FY26 citizen budget for basic education and primary health by 28 February 2026	4.1 Participating state publishes: (i) FY27 citizen budget for basic education and primary health by 28 February 2027 AND (ii) FY25 citizen performance audit report for basic education and primary health by 31 July 2026	4.1 Participating state publishes: (i) FY28 citizen budget for basic education and primary health by 28 February 2028 AND (ii) FY26 citizen performance report for basic education and primary health by 31 July 2027
		N/A	4.2 Financial and performance audits of basic education and primary health sub-sectors submitted to State Assembly and published by June 30, 2025.	4.2 Financial and performance audits of basic education and primary health sub-sectors submitted to State Assembly and published by June 30, 2026.	4.2 Financial and performance audits of basic education and primary health sub-sectors submitted to State Assembly and published by June 30, 2027.



<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
		N/A	4.3 Publish contract award information for all procurements in the education and health sectors on a quarterly basis within 30 days of the end of the quarter in OCDS format on the online portal.	4.3 Publish contract award information for all procurements in the education and health sectors on a quarterly basis within 30 days of the end of the quarter in OCDS format on the online portal.	4.3 Publish contract award information for all procurements in the education and health sectors on a quarterly basis within 30 days of the end of the quarter in OCDS format on the online portal.
<i>DLR 4.1 value</i>	<i>\$66.0</i>		<i>N/A</i>		
<i>DLR 4.2 value</i>		<i>N/A</i>			
<i>DLR 4.3 value</i>		<i>N/A</i>			
DLI 5: Increased numbers of teachers and health workers deployed		5.1 (i) Baseline exercise mapping the number and duty stations of basic education teachers across the Participating state and (ii) a multi-year costed teacher recruitment and deployment plan to address the staffing gap completed and published by March 31, 2025.	5.1 Participating state (i) publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment by March 31, 2026 AND (ii) Meets basic or stretch target for gaps filled March 31, 2025:	5.1 Participating State (i) publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment and (ii) meets basic target or stretch target for gaps filled as per Verification Protocol.	5.1 Participating State (i) publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment; and (ii) meets basic target or stretch target for gaps filled as per Verification Protocol



<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
		5.2 (i) Baseline exercise mapping number and duty stations of PHC workers in the Participating State and (ii) multi-year costed PHC worker recruitment plan to address staffing gap completed and published by March 31, 2025.	5.2 Participating State (i) publishes PHC staff gaps actions report; (ii) meets basic or stretch targets for gaps by March 31, 2026; and (iii) meets base target consisting of: (a) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15%, (b) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 15% as per Verification Protocol	5.2 Participating State (i) publishes PHC staff gaps actions report; (ii) meets basic or stretch targets for gaps by March 31, 2026; and (iii) meets base target: (a) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15%, (b) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 20% as per Verification Protocol	5.2 Participating State (i) publishes PHC staff gaps actions report; (ii) meets basic or stretch targets for gaps by March 31, 2026; and (iii) meets: base target: (i) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15%, (ii) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 15% as per the Verification Protocol
<i>DLR 5.1 value</i>	<i>\$189.50</i>	<i>\$1 million per state</i>	<i>Basic: \$1.2 million per state Stretch: \$1.5 million</i>	<i>Basic: \$1.3 million per state Stretch: \$1.8 million</i>	<i>Basic: \$1.3 million per state Stretch: \$1.8 million</i>
<i>DLR 5.2 value</i>		<i>\$1 million per state</i>	<i>Yes/No: \$1.5 million</i>	<i>Yes/No: \$1.8 million</i>	<i>Yes/No: \$1.8 million</i>
DLI 6: Improved payroll and performance management for teachers and health workers		N/A	6. Biometric capture and BVN data of 80 percent of BED and PHC workers in the public service completed and linked to payroll and identified ghost workers taken off the payroll.	N/A	N/A



<i>Disbursement - Linked Indicator</i>	<i>Total Financing Allocated (US millions)</i>	<i>Year 0</i>	<i>Year 1 – 2025</i>	<i>Year 2 - 2026</i>	<i>Year 3 – 2027</i>
<i>DLR 6 value</i>	<i>\$30.0</i>				



General Principles used by the IVA

1. The states' performance against the EC and each DLR will be assessed strictly on an Achieved or Not Achieved basis by the IVA using the verification protocol described in sections D and E.
 - a. The verification protocol for the EC and each DLR comprise of: 1) the definition and description of DLR achievement, including definition of key terms; 2) the state data source to be used by the IVA for the assessment of the DLR achievement; 3) the procedure the IVA will use to assess whether the state has achieved or not achieved the EC or DLR.
2. The definition and description of DLR achievement in the verification protocol is not meant to be comprehensive on what a law contains or how a system should function. Rather, it describes the basis of the DLR assessment by the IVA.
3. The data source and data requirements of the IVA are not recorded exhaustively within this protocol. The IVA reserves the right to request for any additional information or data from states that may be required to form an opinion.
4. The procedures IVA will use to assess states' achievement of the DLRs are not recorded exhaustively within this protocol. The IVA reserves the right to undertake additional procedures or amend the procedures in order to form an opinion, provided that any amendment applies uniformly to all states.
5. The performance assessments are conducted independently of each other i.e. the assessment of states' performance against the DLRs is not linked to or influenced by the performance under the previous DLRs but will be assessed anew.
6. Templates: The FME/UBEC, NPHCDA or MoC/SWAp Office shall, where necessary, through the Federal Ministry of Budget and Economic Planning (FMBEP)/NPCU, provide standard templates for states to use for some DLRs, including the following: (a) Consolidated work plans for basic education and primary health; (b) Baseline mapping of frontline workers
7. Where no template is provided, states should be guided by the definition/description of the DLR in the protocol.
8. Online Publication on State official website(s):
 - a. DLRs which require information to be "published" means that at a minimum, they are published online on an official state website or state web portal.
9. State official website(s) include the website of the State Government, the website of the Office of the Auditor-General for States, the website of relevant State Ministries such as Finance, Budgets and Economic Planning, Health Education or the website of the State House of Assembly.
10. All information required to be published on the states' website(s) by certain dates are to remain on the website indefinitely. This will be checked periodically (at least quarterly) by the IVA. All information placed on websites by states must be time-stamped to show



the date and time of publication. Where a required publication is not time-stamped and the IVA is subsequently unable to verify the date of publication, the requirement will be assessed as not met.

11. All information required to be published on the states' website(s) must be well sign-posted and easy for visitors to the websites to find. In particular, links to these online publications and databases must be clearly identifiable on the home pages of each website.
12. For all evidence to be downloaded from the state official website(s), the states are to inform the IVA of the link and the specific webpages. Please note also that all evidence must therefore be downloadable and in PDF formats. Editable versions of these reports shall also be submitted to the NPCU (M&E Office).
13. Use of Audited Annual Financial Statements: Where financial statements are the basis to assess DLRs, the Audited Annual Financial Statements for the State, the Local Government or the Statutory Corporation/Agency will be used.
14. Treatment of cash and accrual accounting: States using cash accounting will be expected to produce annual and year-end figures on a cash basis. States that have moved to accrual accounting will be expected to produce annual and year-end figures on an accrual basis.
15. Where a State provides audited financial statements and reports that are prepared on an accrual basis, the IVA will conduct its calculations and analysis on the basis of the accrued balances and not on the basis of cash flows. All accrued balances included within the year-end figures submitted to the IVA will be validated separately by the IVA after the year end to confirm they were appropriate. Where a state moves from cash to accrual accounting during the program, the IVA's comparative analysis will apply the cash position for the first year of accrual accounting and then apply the accrual position in the subsequent years.
16. The IVA will report on any indications of systemic attempts at fraudulent reporting or alteration of data related to DLR achievement by participating states for consideration by the World Bank and FMBEP.
17. The IVA will retain documentary evidence in electronic form to confirm that all the checks in the verification protocol have been carried out.
18. For each round of performance assessments, the IVA will prepare a draft report on key findings, conclusions and recommendations and send to each individual state as well as to the FMBEP/NPCU and the World Bank, providing 10 calendar days for responses. The IVA will then prepare a final report on key findings, conclusions and recommendations with annex on the response from states on the draft reports and the IVA's response and send to each individual state as well as to the FMBEP and the World Bank.



Eligibility Criteria (EC) and Disbursement-linked Result (DLR) Verification Protocol

Eligibility Criteria - 1	
<i>Description in EC Table</i>	<i>Definition/Description of EC achievement</i>
Annual state budget, prepared under national Chart of Accounts [with program segment for basic education and primary healthcare] approved by the State Assembly and published online by [specified date].	The following disclosures will be made on the official website of the State that can be accessed by specific timelines defined for each of the Program years in the Eligibility Criteria Table: Annual state budget approved by the State Assembly: This means that the annual state budget has been passed by the State Assembly and has obtained the Governor's assent by the specified date in the Eligibility Criteria Table. The approved budget shall include appropriations according to the functional/organizational and detailed economic classifications of expenditures. Annual state budget prepared under National Chart of Accounts (GFS compliant): The national Chart of Accounts (CoA) is the approved FAAC CoA/budget classification system, domesticated to the State requirement in terms of elements without varying the structure and segments. In addition to the organization, fund, geolocation, and economic segments, the IVA will have to verify that functional and programme segments of the CoA have specific components/elements for basic education and primary healthcare. The basic education and primary healthcare functional and programme segments should be linked to their respective economic codes for each expense item budgeted for basic education and primary healthcare. Program segment for basic education and primary healthcare: This means that the annual state budget is clear and distinguishes appropriations that fund expenditure for basic education (primary and junior secondary) and for primary health care so that expenditures for these sub-sectors can be monitored through the budget and implementation reports. This can be done through the program segment and/or the functional segment but should allow for the accurate calculation of execution rates for these sub-sectors.
<i>Data Source and Procedures to assess achievement (2019 APA onwards)</i>	
<u>State data sources</u> • State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, the website of the State House of Assembly • Federal Ministry of Finance: National Chart of Accounts • Financial Management Information System (FMIS): for states that have functioning FMIS • Non-FMIS States: states that do not have functioning FMIS, verification that tools/templates used in the preparation of the annual budget/domesticated by the state is compliant to the NCoA.	



Procedure to be used by the IVA

The IVA will review information published online by the State before and up to the deadline date for the online publication of the documents specified for each criterion, and carry out the following:

For Year 0:

1. Download the Annual State Budget from the State official website
2. Confirm the budget has been finalized and passed into law (*i.e. obtain evidence of assent by the Governor*)
3. Confirm that the approved annual budget is published online by the specified date on the State official website.
4. Obtain a copy of the National Chart of Accounts from the Federal Ministry of Finance
5. Compare the budget to the NCOA to see if there is any significant differences in structure, coding and segmentation. The factor to be used for comparison is the approved FAAC CoA/budget classification system. It is expected to be domesticated to the State's requirements in terms of elements without varying the structure and segments. Confirm whether this has been done.
6. Conclude whether the State Budget is prepared under the NCoA, or whether there are any significant differences. In particular, confirm that the State Budget includes appropriations according to administrative, economic (Personnel, Overheads, Capital, and Other expenditures), functional and program classifications.

For Year 1, 2 and 3, the IVA shall also:

7. Confirm that the approved annual budget includes a functional and/or program segment that allows for identification and tracking of expenditure for basic education (primary and junior secondary) and primary healthcare.
8. For States with Centralized payroll systems for primary health care workers and teachers, confirm that the approved annual budget reflects funds transferred from Local Government to the State for the payment of personnel costs for frontline workers, as grants.

Eligibility Criteria - 2

<i>Description in EC table</i>	<i>Definition/Description of EC achievement</i>
Annual audited financial statement, prepared in accordance with IPSAS, submitted to	The following disclosures will be made on the official website of the State that can be accessed by specific timelines defined for each of the Program years in the Eligibility Criteria Table: Audited financial statements: The annual audited financial statements should contain a complete set of financial statements including, at a minimum: the sources and uses of funds statements (or receipts and payments of funds statement); the appropriation for the year in review as well as the actual spending and balances against the appropriation; comparative actual



the State Assembly and published by [specified date].	expenditures of the preceding year; a summary statement of the state's debt stock and debt servicing; accounting policies applied; and all disclosure notes to the accounts required under the selected financial reporting framework. Audited financial statements for FY2025 – FY2028 should include details of expenditure in basic education and primary health care sectors in line with the program, functional and economic segments of the chart of accounts. International Public Sector Accounting Standards (IPSAS). IPSAS-compliant annual audited financial statements: At the minimum, Part 1 of the IPSAS Cash Basis of reporting should be applied by each state.
<i>Data Source and Procedures to assess achievement</i>	
<i>State data sources</i> • State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, the website of the State House of Assembly • Financial Management Information System (FMIS): for states that have functioning FMIS	
<i>Procedure to be used by the IVA</i> The IVA will review information published online by the State before and up to the deadline date for the online publication of the documents specified for each criterion, and carry out the following: 1. Download the audited Financial Statements for the year under assessment from the State official website 2. Confirm whether the Statement of Responsibilities, the Accounting Policies Note and the Audit Certificate all specify the financial reporting framework under which the Financial Statements were prepared. 3. Where the reporting framework is stated consistently across all three documents, confirm whether the State has applied International Public Sector Accounting Standards - (Cash or Accrual). 4. Confirm that the audited Financial Statements are prepared in accordance with IPSAS and published by the specified date on the State official website. 5. If IPSAS has been implemented, confirm whether the primary statements and supporting notes are as expected. 6. Conduct checks of the consistency and reasonableness of the key balances within the Financial Statements 7. Confirm that the Financial Statements contain the following disclosures: the sources and uses of funds statements (or receipts and payments of funds statement); the appropriation for the year in review as well as the actual spending and balances against the appropriation; comparative actual expenditures of the preceding year; a summary statement of the state's debt stock and debt servicing; accounting policies applied; and notes to the accounts.	



8. Expenditure covered in the audited Financial Statements relating to basic education and primary health care sectors must at a minimum cover those for salaries and emoluments, books, furniture and teachers development for the basic education sector. And salaries and emoluments, medicines and hospital consumables for primary health care sectors respectively.

Eligibility Criteria – 3

<i>Description in EC Table</i>	<i>Definition/Description of EC achievement</i>
Relevant FY quarterly budget implementation reports with detailed section on basic education and primary healthcare published on average within 30 days of quarter end.	The following disclosures will be made on the official website of the State that can be accessed by specific timelines defined for each of the Program years in the Eligibility Criteria Table: Quarterly Budget Implementation Report: This means that the three monthly utilization of the annual appropriated budget by each state. Quarter 1 (January to March), Quarter 2 (April to June) Quarter 3 (July to September), Quarter 4 (October to December). Basic Education: This means specific components or elements that are exclusively for basic education purposes are classified, budgeted and expensed (budget implementation/utilization) using the functional and programme segments of the appropriated budget and linked to their various expenditure line items. Primary Healthcare: This means specific components or elements that are exclusively for primary healthcare purposes are classified, budgeted and expensed (budget implementation/utilization) using the functional and programme segments of the appropriated budget and linked to their various expenditure line items. 30 Days of Quarter end: This means 30 days from the end date of each quarter. Detailed Section: This means the expense has to be broken down into the various sub-elements of the economic segment of the CoA (account type, sub-account type, account class, sub-account class, and object of economic classification). However, the budget is prepared at the object of economic classification level for budgeting and transacting while the other sub-elements are mainly for reporting purposes. Depending on how each state would have classified their programmes for basic education and primary healthcare, the detailed level of classification in this category could be at either the activity level or objective level of the programme segment of the CoA. In the functional segment of the CoA, the detailed means classification for basic education and primary healthcare at the secondary function or class level of the functional segment of the CoA. Quarterly budget implementation reports are the same as quarterly budget execution reports. The reports are to be posted to the state official website on average within 30 days of the quarter end. <u>Each</u> of the quarterly budget implementation reports are required to include the following information, at a minimum:



	1) The approved budget appropriation for the year for each organizational units (MDAs), and for each of the core economic classifications of expenditure (Personnel Cost, Other Recurrent Cost, and Capital Expenditure). This is applicable to states that are on cash accounting method. For states that are on accrual accounting method, the capital expenditure is replaced with Assets and their corresponding account class and sub-account classes 2) Where states have amended/revised or passed supplementary budgets, States should show <u>both</u> the approved original budget AND the approved amended/revised/supplementary budgets in the reports. 3) The actual expenditures for the quarter attributed to each MDA and each expenditure classification <u>and</u> also the actual cumulative expenditures for the year to date. Column of the report must include percentage utilization against percentage appropriated under each expenditure item. 4) The balances against each of the revenue and expenditure appropriations. The balances should also be provided on a consolidated basis across the revenue and expenditure categories of cash or accrual basis as explained in 1 above. 5) For quarterly budgeted implementation report (BIR), the 4th quarter BIR should match the audited financial statement for the year, otherwise any discrepancies or misalignment must be covered by the Notes to the AFS and must not exceed 20% of the actual cumulative disbursement as reflected in the 4th quarter BIR Note that ‘Other Expenditures’ will include debt servicing and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.
<i>Data Source and Procedures to assess achievement</i>	
<u>State data sources</u> • State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, the website of the State House of Assembly • Financial Management Information System (FMIS): for states that have FMIS	
<u>Procedure to be used by the IVA</u> The IVA will review information published online by the State before and up to the deadline date for the online publication of the documents specified, and carry out the following: 1. Download the Quarterly Budget implementation Reports for all four quarters of the year under assessment. 2. For each quarterly report, confirm the dates of posting to the State official website and evidence of posting on the stated dates. Confirmation will be through a timestamp showing the date of publication (or through evidence obtained from the State IT Service provider).	



3. Calculate the average time taken to publish the quarterly reports for the year and confirm that the average time taken is 30 days or less from the end of the quarter.
4. Confirm that the reports each include, at a minimum, the approved original AND revised (if applicable) budget appropriation for the year against each organizational units (MDAs) for each of the core economic classification of expenditures as explained in the definition section, the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.
5. Confirm that the information above is also provided on a consolidated basis across the four (4) economic classifications for the entire state. Note that 'Other Expenditures' will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) economic classifications.
6. States that have functioning Financial Management Information System (FMIS), the verification will include generation of budget implementation/execution report in FMIS and comparison of the generated report with figures published online by each state, exclusively for basic education and primary healthcare. Where there is a variance, the variance should be highlighted and bring to the attention of the state for correction, preferably as part of the recommendations by the IVA to the affected state.
7. Confirm that the reports each include a clear presentation of the actual expenditures for the quarter and cumulative year to date attributed to basic education (primary and junior secondary) and primary healthcare for each of the four (4) expenditure classification and [by administrative, functional and program classifications]
8. Confirm that the information above is also provided on a consolidated basis across the four (4) economic classifications for the entire state. Note that 'Other Expenditures' will include debt servicing g, and transfers, or other expenditures not attributable to any of the other three (3) economic classifications.
9. Confirm that the cumulative expenditures and balances of each of the revenue and expenditure appropriations in the 4th Quarter Budget Implementation Report are consistent with the audited Financial Statements.

DLI 1 – Enhanced access of UBEC financing of basic education

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
	This DLR is a one-time DLI that can only be achieved in Year 0. This DLR incentivizes the reform of the UBE Intervention Fund (IF) formula and guidelines to enhance access to, and effective utilization of funds, as well as to increase the decentralized management of the funds at the subnational level. the guidelines will also be revised to strengthen gender-based planning and how funds are used to address climate change,



	support vulnerable groups, and ensure child protection and safety. In subsequent years, the operationalization of the use of the revised guidelines will be incentivized through the HOPE-Education Program for Result. The revised UBE IF guidelines must be approved by the Federal Executive Council, and include, at a minimum, provisions that: 1. Enhance the ability of States to access UBE IF funds in a timely manner 2. Require UBEC to publish the amounts transferred to states and the date such transfers were made on a quarterly basis on the UBEC website 3. Set a cut-off period for un-accessed funds and rules for their usage 4. Stipulate an increase in the decentralized management of UBE IF funds at the subnational level, particularly for (i) SUBEBs to manage funds for the procurement and distribution of teaching-learning materials; (ii) the LGEA and/or community organizations (including school-based and community-based management committees) to manage funds for small-scale civil works to increase or improve physical capacity to accommodate students, including construction and rehabilitation works as well as associated school furniture and equipment; and (iii) the LGEAs to manage funds for teacher continuous professional development and the monitoring and quality assurance of education services. However, this increase should be exclusive of the 50% matching grant which states currently receive. 5. Mandate gender-based planning and the allocation of funds by UBE-IF recipients for addressing climate change, support vulnerable groups, and ensure child protection and safety. 6. UBEC must notify States, not later than September 30, of any given year of the projected financing that will be available for the next fiscal year.
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> UBEC revised guidelines published on the FMoE or UBEC websites UBEC for FEC Extract evidencing approval of revised UBEC guidelines	
<u>Procedures to be used by the IVA</u> The IVA will: 1. Obtain a copy of the revised UBE-IF guidelines from UBEC	



2. UBEC confirms that the UBE-IF guidelines have been approved by providing the FEC extract for sighting
3. Review the guidelines and confirm whether they meets the minimum criteria specified in the definition section specified below: .
 - a. Enhance the ability of States to access UBE IF funds in a timely manner
 - b. Require UBEC to publish the amounts transferred to states and the date such transfers were made on a quarterly basis on the UBEC website
 - c. Set a cut-off period for un-accessed funds and rules for their usage
 - d. Stipulate an increase in the decentralized management of UBE IF funds, as described above in the fourth provision of the DLR definition/description.
 - e. Mandate gender-based planning and the allocation of funds by UBEI recipients for addressing climate change, support vulnerable groups, and ensure child protection and safety.
 - f. UBEC must notify States, not later than September 30, of any given year of the projected financing that will be available for the next fiscal year.

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 – NA Years 1, 2 and 3 1.2 UBEC funds are released to states in accordance with the revised guidelines.	Incentives under this DLR are being managed under the HOPE-Education PforR.
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> Proof of transfers made to states, should be same from UBEC records and state records as UBEC guidelines	
<u>Procedures to be used by the IVA</u> The IVA will carry out the following: (i) obtain the approved UBEC allocation for each state for each year of the DLI; (ii) determine if allocated amount was released (yes/no); (iii) Proof of transfers made to states, should be same from UBEC records and state records	



The IVA will:

1. Obtain financial statements from UBEC demonstrating the disbursements made to states in the associated FY
2. Obtain from states records of the UBE-IF grants disbursed to states in the associated FY
3. Checks for compliance with the key revisions

DLI 2 – Strengthened state budget planning and execution for basic education and primary health

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 2.1 State adopts comprehensive guidelines for preparation and submission of consolidated workplan for state BED budget by March 31st, 2025. YEAR 1 N/A Year 2 2.1 Approved budget based on AWP AND budget deviation for basic education < 20% (Number), as per verification protocol.	Year 0: This a one-time DLI to be achieved by March 31, 2025. The approved guidelines should at a minimum mandate the consolidated workplans to: 1. Align with or be based on State Education Sector Strategy(SESS) and reflect all programs/projects related to basic education in the state 2. Projected funding envelop/ceiling for the basic education sector. 3. Align with chart of accounts expenditure classifications and program segment 4. Reflect recurrent costs associated with frontline workers – salaries, benefits, recruitment – noting which funding source will cover (LG or state) 5. Capital: include prioritization criteria, investment management guidelines, geotagging, adherence to costing standards, physical and fiscal reporting Year 2 and 3 Approved state budget reflects annual consolidated workplan:



Year 3 2.1 Approved budget based on AWP AND budget deviation < 15% (Number), as per verification protocol	Budget deviation The expenditure outturn deviation is computed as the difference between the original approved total budgeted expenditure for the fiscal year and the actual total expenditure in the fiscal year, divided by the original approved total budgeted expenditure, and expressed in positive percentage terms. Total expenditure includes total recurrent expenditure and total capital expenditure. The deviation should be less than the percentage defined for each year of the Program in the DLI Matrix (20% in Year 2 and 15% in Year 3). Basic Education Total budget: means the sum of total budget line items amount that are budgeted for pre-primary, primary and junior secondary for recurrent and non-recurrent, including capital expenditures, by consolidation of the state's functional and programme segments of the domesticated NCoA for each state. In the event whereby a state has migrated to IPSAS accrual, the capital expenditures shall be replaced with the assets classification codes and their corresponding asset expenditure actuals. The same approach should be applied by the IVA to determine actual disbursements for each fiscal year as total expenditure outturn for each state. The consolidated plan must reflect the annual operational plans developed as part of the multi-year education sectoral plan. - The budget must at a minimum include the budget of the Ministry of Education, Universal Basic Education Board, all UBEC grants released to entities in the state and all Education related Donor/Development Funds.
<i>Data Source and Procedures to assess achievement</i>	
<u>State data sources</u> Report of the Ministry of Education signed by the Hon. Commissioner confirming acceptance of State's adoption of Guidelines for preparation and submission of consolidated workplan for basic education	



- 4th quarter Budget Implementation Reports
- Approved State guidelines for work plan and budget preparation
- Approved State annual budget
- Annual Audited Financial Statements and Annual Report by the Auditor-General for the State for the year

Procedures

The IVA will carry out the following:

Guidelines

1. The IVA will obtain and review state revised guidelines for annual workplan and budget preparation and confirm whether guidelines are in line with the definition/description provided above and have been formally approved by the State Ministry of Education.
2. The IVA will determine level of comprehensiveness, and confirm whether guidelines have been formally approved by the State Commissioner for Education.
3. Budget deviation
 - i. Obtain the approved annual budget and the audited financial statements from the Auditor-General for the State for the fiscal year.
 - ii. Calculate the expenditure outturn deviation for the sub-sector for each year as per the definition of DLR achievement,
 - iii. Confirm whether the expenditure outturn deviation is not higher than the maximum percentage defined for each year of the Program in the DLI Matrix

The IVA should note in reports the following:

- i. When the original budgeted figures differ between the approved Annual Budgets and AFS.
- ii. When the source of the values used in the calculations are from the hard copies of the AFS which are not available in the online AFS i.e. States have not upload the full AFS online.
- iii. When the transferred funds amount value is different from the actual receipt posted in the ledger or FMIS or financial statement.

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 2.2 State adopts	Year 0: This a one-time DLI to be achieved by March 31, 2025. The approved guidelines should at a minimum mandate the consolidated workplans to:



comprehensive guidelines for preparation and submission of consolidated workplan for state primary health care budget by March 31st, 2025 Year 1 - NA Year 2 2.2 Approved state budget based on annual PHC consolidated workplan AND budget deviation for primary healthcare < 20% as per verification protocol. Year 3 2.2 Approved state budget based on annual PHC consolidated workplan AND Budget deviation for primary healthcare <	6. Align with or be based on State Health Sector Annual Operational Plan (AOP) and reflect all programs/projects related to the healthcare sector in the state 7. Projected funding envelop/ceiling for the healthcare sector. 8. Align with chart of accounts expenditure classifications and program segment 9. Reflect recurrent costs associated with frontline workers – salaries, benefits, recruitment – noting which funding source will cover (LG or state) 10. Capital: include prioritization criteria, investment management guidelines, geotagging, adherence to costing standards, physical and fiscal reporting Year 2 and 3 Approved state budget reflects annual operational plan: Budget deviation The expenditure outturn deviation is computed as the difference between the original approved total budgeted expenditure for the fiscal year and the actual total expenditure in the fiscal year, divided by the original approved total budgeted expenditure, and expressed in positive percentage terms. Total expenditure includes total recurrent expenditure and total capital expenditure. The deviation should be less than the percentage defined for each year of the Program in the DLI Matrix (20% in Year 2 and 15% in Year 3). Primary Healthcare i. Total budget means the sum of total budget line items amount that are budgeted for primary healthcare for recurrent and non-recurrent, including capital expenditures, by consolidation of the state’s functional and programme segments of the domesticated NCoA for each state. In the event whereby a state has migrated to IPSAS accrual, the capital expenditures shall be replaced with the assets classification codes and their corresponding asset expenditure actuals.
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20% as per verification protocol.	The same approach should be applied by the IVA to determine actual disbursements for each fiscal year as total expenditure outturn for each state. ii. The consolidated plan must reflect the annual operational plans submitted to the MOC iii. The budget must at a minimum include the budget of the Ministry of Health, Primary Health Care development Agency, Health Insurance Agencies, Emergency Management Agencies and all Health related Donor/Development Funds. iv. Where there is a revised / supplementary budget, the revised budget will be used provided that it was passed by August 31 of the year under consideration.
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> • Report of the Ministry of Health signed by the Hon. Commissioner confirming acceptance of State's adoption of Guidelines for preparation and submission of consolidated workplan for the health sector. • 4th quarter Budget Implementation Reports • Approved State guidelines for work plan and budget preparation • Approved State annual budget • Annual Audited Financial Statements and Annual Report by the Auditor-General for the State for the year	
<u>Procedures to be used by the IVA</u> The IVA will carry out the following: Guidelines 4. The IVA will obtain and review state revised guidelines for annual workplan and budget preparation and confirm whether guidelines are in line with the definition/description provided above and have been formally approved by the State Ministry of Health. 5. The IVA will determine level of comprehensiveness, and confirm whether guidelines have been formally approved by the State Commissioner for Health. 6. Budget deviation iv. Obtain the approved annual budget and the audited financial statements (AFS) from the Auditor-General for the State for the fiscal year. v. Calculate the expenditure outturn deviation for the sub-sector for each year as per the definition of DLR achievement, vi. Confirm whether the expenditure outturn deviation is not higher than the maximum percentage defined for each year of the Program in the DLI Matrix	



The IVA should note in reports the following:

- iv. When the original budgeted figures differ between the approved Annual Budgets and AFS.
- v. When the source of the values used in the calculations are from the hard copies of the AFS which are not available in the online AFS i.e. States have not upload the full AFS online.
- vi. When the transferred funds amount value is different from the actual receipt posted in the ledger or FMIS or financial statement.

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 2.3 Local governments adopt harmonized budget guidelines/chart of accounts Year 1 2.3 Local governments publish FY25(should be FY26) budgets by February 28, 2025 Year 2 2.3 Local governments publish FY26 (should be FY27) budgets in line with chart of accounts by January 31, 2027 Year 3 2.3 Local governments	One-time DLI to be achieved in Year 0 or 1. Chart of accounts should be consistent with those adopted by States and used for budgeting and accounting. Should at the minimum have a program segment/programmatic code for disaggregating health sector and education budgets and spending. [states have functional code for BED; program code for PHC] <u>Harmonized Budget:</u> this means verification that budget classification codes are domesticated or harmonized to conform to the budget classification elements of the NCoA but in this case, it is harmonized or domesticated exclusively for the Local Government component or structure of the NCoA. <u>National Chart of Account (NCoA):</u> this means the approved budget and accounts classification codes for the federation and structured exclusively for (1) the federal government (2) the state governments (3) the local governments. With regards to this DLR, the NCoA is referring to the domesticated structure for each local government in each state and covers all the segments of the NCoA (administrative, fund, function, programme, geolocation, and, economic) for each local government budgets and accounts. <u>And need to address dates of publication</u> <u>Yr 1 – FY26 budgets</u> <u>Yr 2 – FY27</u> <u>Yr 3 – FY28</u>



publish FY27 (should be FY28) budgets in line with chart of accounts by January 31, 2028	
<i>Data Source and Procedures to assess achievement</i>	
<i>Data Sources</i> Approved chart of accounts	
<i>Procedures to be used by the IVA</i> 1. Verify the structure of the local government CoA conforms to the approved NCoA structure 2. Verify that classification codes conform to the approved classification codes of the NCoA 3. Verify the CoA issued by the Accountant-General in the state 4. Verify that budget for basic education is budgeted at functional and programme levels of the domesticated CoA for each FY 5. Verify that budget for primary healthcare is budgeted at functional and programme levels of the domesticated CoA for each FY 6. Verify the local governments budgets for each FY is approved by the relevant authorities in the state or local government. 7. Verify the publication dates for each budget FY is published within the dates prescribed in the DLR Obtain from whom? Is this from the State accountant general? What instrument to domesticate it/have it adopted by LGs?	
DLI 3 – FEDERAL- Strengthened accountability and transparency for Federal funding for basic education and primary health care	
<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 - NA Year 1 3.1 UBEC and FMoH (BHCPF MoC secretariat) publish online: (i) FY24 annual	The following disclosures will be made on the official website of UBEC and FMoH (BHCPF MoC secretariat) that can be accessed by specific timelines defined for each DLR. Audited financial statements: The annual audited financial statements should contain a complete set of financial statements including, at a minimum: the sources and uses of funds statements (or receipts and payments of funds statement); the appropriation for the year in review as well as the actual spending and balances against the appropriation; comparative actual expenditures of the preceding year; a summary statement of the state's debt stock and debt servicing; accounting policies applied; and all disclosure notes to the accounts required under the selected financial reporting framework.



audited financial statements by May 31, 2025, (ii) Dates, amounts and recipients of all transfers made to subnational level on a quarterly basis within 15 days of the end of the quarter Year 2 3.1 UBEC and FMoH (BHCPF MoC secretariat) publish online: (i) FY25 annual audited financial statements by May 31, 2026, (ii) Dates, amounts and recipients of all transfers made to subnational level on a quarterly basis within 15 days of the end of the quarter Year 3 3.1 UBEC and FMoH (BHCPF MoC secretariat) publish online: (i) FY26 annual audited financial statements by May 31,	International Public Sector Accounting Standards (IPSAS). IPSAS-compliant annual audited financial statements: At the minimum, Part 1 of the IPSAS Cash Basis of reporting should be applied by each state
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2027, (ii) Dates, amounts and recipients of all transfers made to subnational level on a quarterly basis within 15 days of the end of the quarter	
<i>Data Source and Procedures to assess achievement</i>	
<i>Data Sources</i> • The Office of Accountant General of the Federation – Audited Annual Financial Statements for the year under assessment. • Office of the Auditor-General of the Federation - Published audited financial statement and annual audit report for 2025 and onwards (also to be obtained from the official website(s)).	
<i>Procedures to be used by the IVA</i> Publication Obtain the following from the website of each State and confirm publication of the Annual Report of the State Auditor-General and the Audited Annual Financial Statements for the State for the year under assessment. Transfer Obtain budget release receipt confirmation of States for UBEC and BHPCF as per UBEC and BHPCF guidelines <i>The obligation here is on the federal agencies to be audited and to publish the transfers. This should be checked against states (per DLR 4).</i>	
DLI 4 – Strengthened accountability and transparency of state funding for basic education and primary healthcare	
<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 4.1 State publishes FY25 citizen budget for basic education and primary health by 28 February 2025	<i>Citizens' Budget</i> Citizens' budget published online means that the State government shall present the annual budget in a summarized but comprehensible manner for citizens and posted on the State website(s) no later than the date specified in the DLR. The form and general content of the citizens' budget shall be in line with the format provided by the Open Government Partnership



Year 1 4.1 State publishes FY26 citizen budget for basic education and primary health by 28 February 2026 Year 2 4.1 State publishes FY27 citizen budget for basic education and primary health by 28 February 2027 AND State publishes FY25 citizens performance audit report for basic education and primary health by 31 July 2026 Year 3 4.1 State publishes FY28 citizen budget for basic education and primary health by 28 February 2028 AND State publishes FY26 citizens performance audit report for basic	Office of the Federal Government of Nigeria. The minimum required budget information to be contained in the Citizens Budget are: 1) the sources of revenues; 2) domestic and foreign grants, domestic and foreign loans, and other financing sources; 3) total expenditure by functions of government (CoFOG) segment with identifiable functions for basic education and primary healthcare (4) total expenditure by health policy (Programme) segment with identifiable programmes for basic education and primary healthcare (5) functions and programmes linked to their respective economic classifications; (6) the budget framework including total revenue and grants, total expenditures, budget deficit, budget financing and financing gap; 7) breakdown of expenditures by sectors/ministry; and 8) list of large capital projects and their geolocations in each state . The citizen's budget shall cover the entire State budget, but must in addition provide more details, in line with the enhanced budget disaggregation provided for the basic education and primary health care sectors.
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education and primary health by 31 July 2027	
<i>Data Source and Procedures to assess achievement</i>	
<i>Data Sources</i>	
• State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, Education, Health, the website of the State House of Assembly • Financial Management Information System (FMIS): for state that have functioning FMIS	
<i>Procedures to be used by the IVA</i>	
<i>Citizens' Budget</i>	
1. Obtain a copy of the Citizens' Budget directly from the State's official website(s) and confirm the information included agrees with the full Annual Budget. Identify and report on any significant discrepancies with the standard template provided. 2. Obtain evidence to confirm the date of publication online and conclude on whether the Citizens' budget was published on or before the deadline of the relevant fiscal year. 3. Confirm whether the Citizen's budget contain the following minimum details: i. the sources of revenues. ii. domestic and foreign grants, domestic and foreign loans, and other financing sources; iii. total expenditure by functions of government (CoFOG) segment with identifiable functions for basic education and primary healthcare iv. total expenditure by health policy (Programme) segment with identifiable programmes for basic education and primary healthcare v. functions and programmes linked to their respective economic classifications. vi. the budget framework including total revenue and grants, total expenditures, budget deficit, budget financing and financing gap; vii. breakdown of expenditures by sectors/ministry; and viii. list of large capital projects and their geolocations in each state.	
<i>Citizen Performance Reports:</i>	
1. Obtain a copy of the Citizen's Performance Audit Report from the State's official website(s) on or before DATE and confirm it agrees with the full Annual financial and performance Audit Report for BED and PHC published by the Auditor-General for the State.	



2. Confirm whether the Citizen's Performance Audit report was prepared according to the template suggested to the States. Where a different format is used, compare with the template, and identify any significant differences. Conclude on whether the adopted format is acceptable.

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 – NA Year 1 4.2 Financial and performance audits of basic education and primary health sub-sectors submitted to State Assembly and published by June 30, 2025 Year 2 4.2 Financial and performance audits of basic education and primary health sub-sectors submitted to State Assembly and published by June 30, 2026 Year 3 4.2 Financial and performance audits of basic education and	The audited financial statements should contain a complete set of financial and performance statements including, at a minimum: the sources and uses of funds statements (or receipts and payments of funds statement); the appropriation for the year in review as well as the actual spending and balances against the appropriation; comparative actual expenditures of the preceding year; a summary statement of the state's debt stock and debt servicing; accounting policies applied; and all disclosure notes to the accounts required under the selected financial reporting framework. Note that this is not the same as the general state AFS, which is EC-2. While EC2 mandates a general/traditional financial audit report, DLR2 requires a higher level performance audit standard. <u>Performance Audit:</u> In line with the International Standards for Supreme Audit Institutions, the performance audit requirements of the AFS should at a minimum include an assessment of the economy, efficiency and effectiveness of expenditures, as well as recommended actions for improvement. Performance aspects of the AFS should also at a minimum cover the 20 biggest items of expenditure by value, of the capital expenditures and at least 60% of the total value of the capital expenditures for basic education and primary health care sectors.



primary health sub-sectors submitted to State Assembly and published by June 30, 2027	
Data Source and Procedures to assess achievement	
Data Sources State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, Education, Health, the website of the State House of Assembly	
Procedures to be used by the IVA - Obtain a copy of the AFS directly from the State's official website(s) and confirm the information included agrees with the full Annual Budget. Identify and report on any significant discrepancies with the standard template provided. - Obtain evidence to confirm the date of publication online and conclude on whether the AFS was published on or before the deadline of the relevant fiscal year. - Confirm whether the AFS, in addition to the traditional financial coverage covers the performance audit principles listed in the description section above. - Confirm whether the minimum required assessments of the economy, efficiency and effectiveness of the government's expenditures was carried out, - Confirm that the performance assessment covers the 20 biggest items of expenditure by value, of the capital expenditures and at least 60% of the total value of the capital expenditures for the entire basic education and primary health care sectors.	
DLR description as per DLI Matrix	Definition/Description of DLR achievement
Year 0 – NA Year 1, 2 and 3 4.3 Publish contract award information for all procurements in the education and health sectors on a quarterly	For MDAs with e-Procurement: States will have to have an online portal established to record and publish data on all the various processes in the procurement cycle, for all contracts awarded through e-Procurement during the fiscal year that are in line with the Open Contracting Data Standards (OCDS).. For MDAs without e-Procurement: States will have published contract award information* for all contracts awarded during the fiscal year that are above the threshold (as defined in the state procurement law or in the state procurement regulation(s)), in line with the Open Contracting Data Standards (OCDS) on the state official website** or online portal if already established.



basis. Within 30 days of the end of the quarter in OCDS format on the online portal.	<i>*The minimum contract award information to be published (i) Project name, (ii) awarding institution, (iii) award date, (iv) name of contractor, and (v) contract amount. **If the contract award information is published on the state official website, the information must be accessible to the public.</i>
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> • State Bureau for Public Procurement, Public Procurement Agency or equivalent • State official website(s): the website of the Office of the Auditor-General for States, the website of the State Government, the website of relevant Ministries such as Finance, Budget and Economic Planning, the website of the State House of Assembly • Open contracting online portal • Office of the State Accountant General • Ministries of Health, Education, Works etc.	
<u>Procedures to be used by the IVA</u> The IVA will carry out the following: 1. For MDAs without e-procurement, obtain a schedule of all contracts awarded during the year under assessment above the threshold (as defined in the state procurement law or in the state procurement regulation(s)). 2. For MDAs without e-procurement, confirm whether the disclosures on the state official website are compliant with/in line with the Open Contracting Data Standards (OCDS). 3. For MDAs with e-Procurement, obtain a schedule of all contracts awarded during the year before and after go-live. 4. For MDAs with e-procurement, confirm that the States has an online portal established to record and publish data on all the various processes in the procurement cycle, for all transactions initiated after the go-live resulting in a contract award during the fiscal year and confirm whether the data published is in line with the Open Contracting Data Standards (OCDS).	



DLI 5 – Increased number of basic education teachers and primary healthcare workers deployed	
<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 5.1 Baseline exercise mapping the number and duty stations of basic education teachers across the state and a multi-year costed teacher recruitment and deployment plan to address the staffing gap completed and published by March 31, 2025. Year 1 5.1 State publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment AND meets basic or stretch target Basic target: 15% of staffing gap filled Stretch target: 20% of staffing gap filled	<u>Year 0:</u> Mapping number and duty station of basic education teachers means a clearly articulated manpower plan showing the current staffing positions in the basic education sector showing at a minimum – (i) The personnel list of all teachers in the basic education sector in every state showing the names, qualifications, experience, positions/functions, duty station, date of commencement of duty of the staff. (ii) Forecasting: Determination of teachers leaving service in the next 4 years. Assessment of the future workforce requirements based on population projections, maximum permissible pupil to teacher ratio, urban vs rural ratio targets, gender distribution, special needs teaching requirements, and any other specific staffing requirement across all the basic education schools in the state. (iii) The current staffing position in the all the basic education schools, showing gaps. (iv) Identifying the skills and number of teachers needed in each school. (v) The actual costed recruitment and deployment plan, i.e. what gaps they plan to fill over the next 4 years, how they plan to fill it (recruitment of what type and redeployment of what type), and what it will cost. (vi) Strategy for sourcing and recruiting new employees to fill the identified gaps, including whether to hire internally, externally, or through a combination of both. Year 1 – Year 3: (i) Baseline mapping under implementation must be approved by the State Executive Council (ii) The state shall prepare an annual report showing actions taken on filling staffing gaps based identified in the baseline mapping. (iii) The report must be signed off by the Commissioner responsible for basic education matters matter. The report should be published online on the website of the Ministry of Education or the State Universal Basic Education Board) or the State Government.



Year 2 5.1 State publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment AND meets basic target or stretch target for gaps filled as per verification protocol. Year 3 5.1 State publishes online report on actions taken and progress made in filling staffing gap and promoting equitable deployment AND meets basic target or stretch target for gaps filled as per verification protocol	
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> Website of the Ministry of Education or the State Universal Basic Education Board) or the State Government. State payroll records from the Accountant General/ LGA Sub-treasurer Baseline mapping approval by the State Executive Council	
<u>Procedures to be used by the IVA</u>	



The IVA will carry out the following:

- Obtain the approved State baseline exercise report.
- Confirm that the report is approved and signed by Commissioner for Education.
- Confirm whether the report contains the relevant and multi-year costed recruitment and deployment plan and includes all elements provided in the definition/description above
- Confirm that the report aligns with the projections in the State Education Sector Plans.
- For basic and stretch goals, confirm if the relevant year's target has been met

<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>
Year 0 Baseline exercise mapping number and duty stations of PHC workers in the state and multi-year costed PHC worker recruitment plan to address staffing gap completed & published by Mar. 31, 2025. Year 1 State publishes PHC staff gaps actions report AND meets basic or stretch targets for gaps by March 31, 2026 AND meets: Base Target: (i) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15%,	<u>Year 0:</u> Mapping number and duty station of primary healthcare workers means a clearly articulated manpower plan showing the current staffing positions in the primary healthcare sector showing at a minimum – (i) The personnel list of all primary healthcare workers in the primary healthcare facilities receiving direct facility financing (DFF) from the Basic Health Care Provision Fund (BHCPF). (ii) The list will show the names, qualifications, experience, positions/functions, duty station, date of commencement of duty of the staff. (iii) Forecasting: Determination of primary healthcare workers leaving service in the next 4 years. Assessment of the future workforce requirements based on population density, urban vs rural ratio, gender distribution, and specific staffing requirement across all the primary healthcare facilities in the state. (iv) The current staffing position in the all the primary healthcare facilities, showing gaps. (v) Identifying the skills and number of primary healthcare workers needed in each facility (vi) The actual costed recruitment and deployment plan, i.e. what gaps they plan to fill over the next 4 years, how they plan to fill it (recruitment of what type and redeployment of what type), and what it will cost. (vii) Strategy for sourcing and recruiting new primary healthcare workers to fill the identified gaps, including whether to hire internally, externally, or through a combination of both. Year 1 – Year 3: (iv) Baseline mapping under implementation must be approved by the State Executive Council



(ii) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 20% as per verification protocol Year 2 State publishes PHC staff gaps actions report AND meets basic or stretch targets for gaps by March 31, 2026 AND meets: Base Target: (i) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15% (ii) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 20% as per verification protocol Year 3 State publishes PHC staff gaps actions report AND meets basic or stretch targets for gaps by March 31, 2026	(v) The state shall prepare an annual report showing actions taken on filling staffing gaps based identified in the baseline mapping. (vi) The workers recruited or redeployed must be linked to Level 2 facilities. (vii) The report must be signed off by the Commissioner responsible for health matter. (viii) The report should be published online on the website of the Ministry of Health or the State Government.
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AND meets: Base Target: (i) Staff in Level 2 Primary Health Care facilities (BEmONC) by 15%, (ii) Community Health Workers (CHW) linked to Level 2 PHCs and deployed to communities by 15% as per the verification protocol	
<i>Data Source and Procedures to assess achievement</i>	
<i>Data Sources</i> Website of the Ministry of Health or the State Government. State payroll records from the Accountant General/ LGA Sub-treasurer Baseline mapping approval by the State Executive Council	
<i>Procedures to be used by the IVA</i> The IVA will carry out the following: • Obtain the approved State baseline exercise report. • Confirm that the report is approved and signed by Commissioner for Health. • Confirm whether the report contains the relevant and multi-year costed recruitment and deployment plan and includes all elements provided in the definition/description above. • Confirm that the report aligns with the projections in the State Health Sector Annual Operational Plan. • For basic and stretch goals, confirm if the relevant year's target has been met	
DLI 6: Improved payroll and performance management for basic education teachers and healthcare workers	
<i>DLR description as per DLI Matrix</i>	<i>Definition/Description of DLR achievement</i>



Year 0 – NA Year 1 Biometric capture and BVN data of 80 percent of BED and PHC workers in the public service completed and linked to payroll and identified ghost workers taken off the payroll. Years 2 and 3 – NA	To achieve the DLR, the following criteria has to be met by the 31st December of the year under assessment to count for that year: Use of biometric to reduce payroll fraud is defined as a state having: i) completed a biometric exercise for a percentage (as defined for each of the Program years in the DLI Matrix) of the current (defined as in the same calendar year) civil servants and pensioners on the state payroll; ii) linked the biometrics data to the state payroll to identify ghost workers; iii) removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed. a state having: i) linked bank verification number data to a percentage (as defined for each of the Program years in the DLI Matrix) of its current (defined as in the same calendar year) civil servants and pensioners on the state payroll; ii) taken steps to identify payroll fraud; iii) removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed. State payroll is defined as the payroll run by the State Accountant General in that State. <i>Note that LGAs are now receiving their funds in a separate account and would likely be running their payroll separately.</i>
<i>Data Source and Procedures to assess achievement</i>	
<u>Data Sources</u> • State Payroll service provider or relevant MDA - for payroll scripts and biometric database • State Biometric database manager - for the biometric database and register • Office of the State Accountant General – for annual or periodic reports of ghost workers and payroll fraud identified and the financial savings achieved	
<u>Procedures to be used by the IVA</u> 1. Obtain the following from each State: a. A copy of the nominal roll for all state civil servants (sighted but not retained for security reasons) b. A copy of the nominal roll for all state pensioners (sighted but not retained for security reasons) c. A report from the State Biometric database on the number of persons registered d. A report from the State Payroll on the number of civil servants and pensioners for which biometric data or BVN numbers are linked to payroll	



2. Discuss with the State progress made with the implementation of a biometric register for civil servants and pensioners. Determine whether the State has a separate biometric register or relies on BVNs.
3. Obtain and review copies of documentation and reports on progress made with the implementation of biometric validation.
4. Summarize the progress presented by the State and record the position presented by the State for the following:
 - a. The percentage of the target population covered by biometric registration,
 - b. The number and percentage of staff and pensioners for which biometric data or BVN has been linked to payroll,
 - c. Whether in-year changes to the civil servant and pensioner payrolls (as a result of starters, leavers, deaths etc.) are captured by the biometric exercise.
 - d. Procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees and deaths.
 - e. actions taken to remove ghost workers, including the numbers of workers removed and the timeliness of the removals.
5. Obtain the following corroborative evidence and compare with the position presented by the State:
 - a. Copies of payroll reports/scripts obtained directly from the systems administrator or database manager, showing the total population on the payroll and the total payroll population with biometric/BVN data.
 - b. Copies of relevant biometric data base reports/scripts obtained directly from the systems administrator showing the total number of civil servants and pensioners on the register.
 - c. A record of all ghost workers identified during the year under assessment, including the dates they were identified and the date they were removed from the payroll.
6. Conduct the following tests:
 - a. Select a sample of 20 staff and 20 pensioners at random from the total population on the payroll and also from the total payroll population with biometric / BVN data. Examine the records held for all sampled items and confirm they are as expected.
 - b. Select a sample of 20 staff and 20 pensioners at random from the State biometric database. Examine that biometric data and other records are held for all sampled items as expected.
 - c. Select a sample of 40 ghost workers and ghost pensioners from the reports provided and confirm whether their payments were stopped within three (3) months of being confirmed as ghosts.
 - d. Calculate the percentage of civil servants and pensioners for which Biometric / BVN data has been linked to payroll