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Report No: RES55548

INTERNATIONAL DEVELOPMENT ASSOCIATION

RESTRUCTURING PAPER

ON A

PROPOSED PROGRAM RESTRUCTURING
OF
NIGERIA: COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAM
APPROVED ON DECEMBER 14, 2020

TO THE

FEDERAL REPUBLIC OF NIGERIA

Social Protection and Jobs Global Practice
Western and Central Africa Region

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ABBREVIATIONS AND ACRONYMS

CARES	COVID-19 Action Recovery And Economic Stimulus
COVID-19	Coronavirus Disease 2019
CRF	Consolidated Revenue Fund
CSDA	Community and Social Development Agency
CSDP	Community and Social Development Project
DLI	Disbursement-Linked Indicator
DP	Delivery Platform
E&S	Environment and Social
ESCP	Environmental and Social Commitment Plan
ESSA	Environmental and Social System Assessment
FCSU	Federal CARES Support Unit
FCT	Federal Capital Territory
FMFBNP	Federal Ministry of Finance, Budget, and National Planning
GBV	Gender-based Violence
GDP	Gross Domestic Product
GEEP	Government Enterprise and Empowerment Program
GRM	Grievance Redress Mechanism
IDA	International Development Association
IPF	Investment Project Financing
IRI	Intermediate Result Indicator
ISR	Implementation Status Results Report.
IVA	Independent Verification Agent
LIPW	Labor Intensive Public Works
LMP	Labor Management Procedures
M&E	Monitoring and Evaluation
MDA	Ministries, Departments and Agencies
MS	Moderately Satisfactory
MSE	Micro and Small Enterprise
MSME	Micro, Small and Medium Enterprise
NEMA	National Emergency Management Agency
NGF	Nigeria Governors Forum
OHS	Occupational Health and Safety
PAP	Program Action Plan
PDI	Project Development Objective Indicator
PDO	Project Development Objective
PforR	Program-for-Results
PIU	Project Implementation Unit
RA	Result Area
SCCU	State CARES Coordinating Units
SCTU	State Cash Transfer Unit

SEA	Sexual Exploitation and Abuse
SEP	Stakeholder Engagement Plan
SH	Sexual Harassment
USD	United States Dollar

DATA SHEET (NIGERIA: COVID-19 Action Recovery and Economic Stimulus Program - P174114)

Project ID	Financing Instrument	IPF Component
P174114	Program-for-Results Financing	Yes

Environmental and Social Risk Classification (ESRC) (IPF Component)

Low

Approval Date	Current Closing Date
14-Dec-2020	30-Jun-2023

Organizations

Borrower	Responsible Agency
Federal Republic of Nigeria	

Program Development Objective(s)

To expand access to livelihood support and food security services, and grants for poor and vulnerable households and firms

Summary Status of Financing (US$, Millions)

Ln/Cr/TF	Approval Date	Signing Date	Effectiveness Date	Closing Date	Net Commitment	Disbursed	Undisbursed
IDA-68030	14-Dec-2020	03-Jun-2021	28-Sep-2021	30-Jun-2023	750.00	195.38	526.68

Policy Waiver(s)

Does the Program require any waivers of Bank policies applicable to Program-for-Results operations?

No

I. PROGRAM STATUS AND RATIONALE FOR RESTRUCTURING

1. This paper seeks approval of the Regional Vice President to restructure the Nigeria Coronavirus Disease 2019 (COVID-19) Action Recovery and Economic Stimulus (CARES) Program (P174114). A Level 2 restructuring is proposed to: (i) proceed with an extension of the Program closing date by 12-months, to address significant delays from the government on various approvals; (ii) to respond to the more recent shocks caused by the natural disaster of flooding in Nigeria in the second half of 2022; and (iii) to streamline implementation arrangements in response to the crisis. The restructuring includes (i) a reallocation among disbursement categories and disbursement linked indicators (DLIs); (ii) a change in disbursement estimates; and (iii) an adjustment to the Results Framework. The Program is currently in Moderately Unsatisfactory status, but the Program Development Objective (PDO) remains achievable within the proposed 12 months extension period. The Recipient's performance has improved, and significant progress has been made with the hiring of the Independent Verification Agent (IVA) in December 2022, which has led to the complete verification of the results achieved by the participating Nigerian states as of January 13, 2023. This means that activities equivalent of a total of US$110 million were implemented across the States, leading to a disbursement ratio of 27 percent as of June 2023. The government is committed to further accelerating implementation, and an action plan has been developed to complete the Program on time.

A. PROGRAM STATUS

2. **The Nigeria CARES Program in the amount of US$750 million equivalent was approved on December 14, 2020, and became effective on September 28, 2021, with a Closing Date of June 30, 2023.** The PDO is "to expand access to livelihood support and food security services, and grants for poor and vulnerable households and firms." The Nigeria CARES was designed as an emergency program to support subnational level efforts to respond to and recover from the COVID-19 induced socioeconomic crisis. It is a hybrid Program-for-Results (PforR) operation with an Investment Project Financing component, and disbursements driven by select interventions linked to DLIs in three Results Areas (RAs): (i) RA1: Increased Social Transfers, Basic Services, and Livelihood Support to Poor and Vulnerable Households; (ii) RA2: Increasing Food Security and Safe Functioning of Food Supply Chains; and (iii) RA3: Facilitating the Recovery and Enhancing Capabilities of Micro and Small Enterprises (MSEs). In line with Nigeria's federal political structure, the Program is implemented by the 36 States of the Federation and the Federal Capital Territory (FCT), and is coordinated, monitored, and supported at a federal level. The Program results were designed to be verified across four rounds of assessment and verification conducted at six monthly intervals.

3. **The Nigeria CARES PforR was designed to be implemented using strong and well-performing state-level platforms**, with a strong track record of generating positive economic returns for beneficiaries and promoting human capital development. These include the Community and Social Development Agencies (CSDAs); the Fadama implementation units for agricultural support; and the Government Enterprise and Empowerment Program (GEEP). The CSDA platforms supporting RA1 has been established by the Highly Satisfactory[1] Community and Social Development Project (P090644), reaching over nine million beneficiaries since 2009 with community infrastructure. RA1 would also build on a delivery platform for youth employment and entrepreneurship (in 17 States) supported by an earlier World Bank-financed

[1] Report No. ICRR0022988

project.[2] The Fadamaunits, Support by National Fadama Development Project (NFDP, P002148) have successfully implemented a series of World Bank-financed agricultural projects for nearly three decades, with implementation modalities evolved over time to deliver impressive results in all 36 states and FCT and reaching 7.1 million beneficiaries. The delivery platforms for RA3 on support to firms are comparatively more recent (from 2016) reaching 2.3 million beneficiaries, with 18 States having fully operational platforms. These platforms are therefore expected to deliver quickly at scale once the initial startup delays are compensated for through an extension.

4. **The Nigeria CARES PforR aims to support the government in crisis response by restoring the livelihoods and food security of poor and vulnerable households and promoting recovery of vulnerable firms in the country**. Key expected results of the Nigeria CARES include a large scale up of existing safety net interventions at the state level to cover more than 2.5 million direct beneficiaries; support to 1.3 million farmers to increase food production; and support to recovery of 65,000 MSEs. The Program has a strong gender focus. The PforR offers the added benefit of consolidating currently fragmented programs at the state level into streamlined shock responsive platforms and building capacity of those platforms to ensure sustainability beyond the relatively short duration of two years of the Program.[3]

5. **The design of the Program reflects that Nigeria is a multiethnic and diverse federation of 36 autonomous states and the FCT.** Such design is providing flexibility to states in choosing from a menu of interventions, each of which corresponds to a DLI selection, that have the best potential to achieve the desired impact. Given the heterogenous nature of the economic crisis, and the vastly different socioeconomic landscape across the states in the country, states have selected between 4 and 11 DLIs that best suit their needs for the Program. Ex ante, each of the 36 states would have the possibilityto earn US$20 million over the course of the Program, while FCT would have the opportunity to earn US$15 million. Unit price for individual DLIs is uniform across all states. Unlike many other PforRs where the cost of results is well known ex-ante, the calculated cost of results delivery often varies when states are rewarded for actual results delivered. This design, as used in other PforRs in Nigeria, anticipates that actual state performance may vary, leading DLIs to be over- and underachieved, requiring Program restructuring during implementation. It was always envisaged that the Program would be restructured as State demand for different interventions would materialize based on implementation lessons, for example via the envisaged mid-term review (paragraph 85, Project Appraisal Document).

6. **The Program is underpinned by an Investment Project Financing (IPF) component (US$15 million equivalent) that supports the overall coordination of the CARES PforR** and is implemented by the Federal .CARES Coordination Unit (FCSU) housed in the Federal Ministry of Finance, Budget, and National Planning (FMFBNP). The FCSU provides technical, capacity building, Monitoring and Evaluation (M&E), and peer learning support to the state delivery agencies and the State CARES Coordination Units (SCCUs). The IPF component also supports the financing of an independent verification agent recruited by the federal government to verify the achievement of Program results.

[2] Youth Employment and Social Support Operation (YESSO, P126964)

[3] The Program is also supported by two complementary operations for protecting the poor and vulnerable in the country; the State Fiscal, Transparency, Accountability, and Sustainability PforR (P162009) supports the states to protect social and pro-poor expenditure, and the National Social Safety Nets Project Scale up (P176935) i.e., the national cash transfer program and social register.

7. **The Program experienced start-up delays**. After the December 2020 approval, the Program was designed to provide initial advances to states to begin delivering interventions in January 2021 (with the possibility of claiming prior results achieved after June 16, 2020, with three rounds of results to be verified 6, 12 and 18 months after effectiveness. However, due to an initial delay of five months in the approval of the external borrowing plan by the government, with effectiveness nine months after approval, the first disbursement of advances was not made until March 2022. A longer delay in recruitment of an IVA agency by the federal government, held up the verification of results for a further 18 months, with the result that the first assessment and verification of results was not conducted until December 2022, more than 12 months after the first results assessment had been planned. Delays in verification and reimbursement of states for results achieved contributed to the slowing of state implementation of the interventions, because states lacked the funds to finance the interventions from their own resources. Nigeria's state governments have faced increasing fiscal constraints due to a range of factors including a decline in oil revenues, which represent the main source of financing for most state government budgets. The lingering effects of the COVID-19 pandemic that reduced the functioning of institutions and supply chains also contributed to the observed delays. The heavy rains in the months of June to September 2022 hindered the implementation of construction-related activities under RA2.

8. **Owing to the above delays, the PDO rating and implementation progress ratings were downgraded in May 2022**. It would be appropriate to upgrade the implementation progress rating now that implementation arrangements are fully functional and results are being delivered, but it is not possible to upgrade the PDO rating given that the PDO cannot be achieved by the current closing date of June 30, 2023. With the restructuring and proactive actions underway described below, the PDO would be achieved if an extension were granted, in line with the action plan proposed by Government to complete a further three planned assessments.

9. **The IVA team conducted its first assessment in late December 2022 and early January 2023 and found that the Program is picking up speed, captured in the April 2023 Implementation Status and Results Report (ISR).** There have been results achieved on each of the eleven DLIs in the three RAs, and in all states. The validated results were updated in an ISR in April 2023, and show that (i) close to 1.6 million people are currently direct beneficiaries of social transfers and basic services; (ii) close to 720,000 farmers and 165 wet markets are benefiting from RA 2, and close to 8,400 communities have benefitted from improved infrastructure; and (iii) about 20,000 MSEs were supported. Consequently, US$168 million was earned at agreed intervention cost per state (overall disbursement is 27 percent as of April 2023). This represents progress at the first IVA assessment. The next IVA assessment is scheduled for July 2023, and from monitoring of implementation at state level, the assessment is expected to validate ongoing results, with projections to lift states' earnings to close to 50 percent disbursement by end 2023. See Table 1 on current status of PDO Indicators (PDIs).

Table 1: Current status of PDO[4] level indicators

PDI	Baseline	Current Value	% met	End Target

[4] The PDO is "to expand access to livelihood support and food security services, and grants for poor and vulnerable households and firms" It is meadured by 3 PDIs: 1. Expanding access to livelihood support and grants to poor and vulnerable households; 2. Expanding access to food security services for poor and vulnerable households and; 3. Expanding access to grants for poor and vulnerable firms.

		(April 2023)		(current)
Expanding access to livelihood support and grants to poor and vulnerable households				
PDI1: Beneficiaries of targeted safety nets and with access to basic social services (Number)	950,000	1,599,282	63	2,527,385
Comment: Underpinned by DLIs 1-4, which range in achievement from 40-65 percent. PDI is aggregated from Intermediate Results Indicators (IRIs) are progressing well, especially beneficiaries received transfers (92 percent of target) and community infrastructure services (at 89 percent of target). Female beneficiaries of the safety nets and basic services are currently 764,094 as against a target of 1,010,954.				
Expanding access to food security services for poor and vulnerable households				
PDI2: Farmers supported to increase food production (Number)	566,046	718,687	56	1,294,405
Comment: Underpinned by DLIs 5-7, achieved at 30 percent for DLI5. PDI is aggregate, including from IRI on farmers utilizing agricultural inputs and services (72 percent). Female farmers supported to increase food production are currently 177,654 as against a target of 404,551.				
Expanding access to grants for poor and vulnerable firms				
PDI3:Vulnerable and viable firms supported under the Program (Number)	0	20,774	32	64,228
Comment: Underpinned by DLIs 9-11, for which DLI10 is at 65 percent achievement. PDI is aggregate, reflecting different demands from states, with less interest in matching grants for COVID-19 but high demand of operational support grant (at 65 percent of target). Female-owned vulnerable and viable firms supported by the Program are currently 10,293 as against a target of 9,634.				

10. **The progress above is underpinned by strong Program management along all performance dimensions**. Program delivery mechanisms are now fully operational and working effectively after the initial delays, with capacity to accelerate implementation efforts. The management is in satisfactory compliance with the established Program Action Plan (PAP), with the majority of actions completed or in good progress. Specifically:
    a. **Technical and Monitoring**. Program technical performance is rated Moderately Satisfactory (MS), and M&E is rated Satisfactory. The Federal level coordination, monitoring and technical assistance component is making substantial progress, and SCCUs are operational in all 36 states (against end target of 25). The PAP execution and reporting is closely monitored by the Federal Team and the World Bank Institutional arrangement and sustainability including staff welfare is also given adequate attention by the Program management and policy makers at the subnational level. The FCSU, FADAMA Support Team, the Bank of Industry and the Nigeria Governors (NGF) provide regular technical support and visits to State Delivery Agencies across the three RAs. They supported the application of the eligibility and participation requirement, as stated in the Financing Agreement, especially as it relates to use of the Operations Manual, Staffing, Staff Welfare and Equipment. A formal capacity building program was delivered to strengthen the skills of the M&E staff at State Delivery Units, Coordinating Units and Federal CARES support Unit on the data collection, indicators specification and reporting system for the CARES Program.
    b. **Fiduciary**. Program fiduciary systems performance is rated MS. The Program has adopted the fund release policy for predictability of resource flows to implementation, and the Protocol for reporting, management and investigating of fraud and corruption allegations is operationalized in ministries, departments and agencies (MDAs) implementing Nigeria CARES. Submission of states' audited financial statements , and audit of list of beneficiaries and payment to the beneficiaries in the intervention areas of the CARES Program are in progress. There is no outstanding audit report.

Procurement arrangements are conducted in line with each individual State's public procurement system and existing delivery platforms, while the IPF component is governed by the World Bank Procurement Regulations. The first IVA Assessment reported substantial performance of the Program across the 36 States and FCT, with post procurement review and contract performance audit still ongoing.

c. **Environment and Social (E&S).** Program E&S systems performance is rated MS. The Program has made meaningful progress in E&S risk management under the PforR and the IPF component, and most of the PAP E&S action points are completed. The FCSU integrated E&S risk management consideration into the IVA protocol which was an innovative approach under a PforR. Similarly, an E&S screening checklist was also developed for the SCSU delivery platform where all microprojects were screened for E&S risk prior to implementation as required in the PAP. Substantial progress was made regarding actions under the IPF component as documented in the ESCP (Environmental and Social Commitment Plan). While the Delivery Platforms (DPs) have an existing Grievance Redress Mechanism (GRM), the Program through the FCSU developed a revised GRM system with Sexual Exploitation and Abuse/Sexual Harassment (SEA/SH) consideration for adoption by the DPs. Similarly, the SEA/SH action plan have been updated, and relevant training on the Environment and Social Framework, Occupational Health and Safety (OHS), Stakeholder Engagement Plan (SEP), Labor Management Procedures (LMP), and GRM were implemented under the Program.

B. Rationale for Restructuring

11. **First, the Program is on track to achieve its PDO, provided additional time is added to compensate for time lost at start up, while addressing lessons from the first verification of results.** This verification demonstrated stronger results than anticipated in the first round (as per Table 1 above) and that the delivery mechanisms are fully operational after the initial delays, but in need of more time to deliver the results. In line with the demand-driven and decentralized scope of the Program, the original design made assumptions on the cost of each intervention based on earlier experience. The assessment and verification exercise has provided informative lessons that will be incorporated to accelerate implementation of the Program. Among others, the findings revealed varying level of performance among the states and the impact of inflation on the cost of activities financed by the Program. A restructuring is therefore needed to extend the life of the Program to deliver more rounds of results, and to reflect more realistic intervention costs, which will also increase states' demand to deliver specific and relevant results. In particular, the costing (intervention unit price) was found to be overestimated in the case of RA1 on social transfers and livelihood support, and for RA3 on support to small enterprises, and underestimated for RA2 on support to food security. In turn, this brings changes to the DLI targets and consequently the Results Framework.

12. **Second, the restructuring is needed to adapt the Program to address the more recent shocks caused by the natural disaster of flooding in Nigeria in the second half of 2022**. Heavy rainfall through the 2022 rainy season caused serious flooding in more than 34 of the 36 states of the Federation. As of November 3, 2022, the National Emergency Management Agency (NEMA) reported over 612 deaths and 2,776 injured, 3.2 million people affected, of which over 1.4 million are displaced. According to NEMA, over 1.3 million people need assistance including shelter, clean drinking water, and livelihood support, including food, seeds, farming tools and cash assistance. Over 300,000 homes are destroyed or damaged, and 572,000 hectares of farmlands are affected. Most farmlands affected by flood are micro, small and medium enterprises (MSMEs). Further, the MSME sector has been struggling due to the economic lull in the country and other challenges, and this was further exacerbated by the flood. At the onset of the flooding, the economy of

Nigeria and businesses lost approximately N1 trillion (about US$2 billion) in two weeks. In response to Government request, the World Bank undertook a rapid post-disaster economic damage ("GRADE") assessment, which estimated economic damage at US$6.9 billion (1.6 percent of estimated 2021 Gross Domestic Product [GDP]) and suggested targeted and emergency response for recovery of livelihood, food security services, and provision of grants for poor and vulnerable households and firms. In November 2022, the NGF initiated a process of reconsidering the prioritization and targeting of interventions to facilitate the Program broadening its support for those affected by the floods. As presented in Section II: Description of proposed changes, there is strong demand by the states for interventions scaling up social transfers for crisis; for Labor Intensive Public Works (LIPW) and rehabilitation and flood prevention; broadening eligibility of farmers and small firms to benefit. This in turn requires an adjustment to the Results Framework.

13. **Third, the implementation and operational arrangements are fully operational, and the restructuring will further accelerate disbursement and results achievement**. The initial start-up delays (see paragraph 7) had been resolved by December 2022, and implementation at state level is currently ongoing and has intensified. The performance of the Borrower, the FCSU, States and MDAs implementing Nigeria CARES has steadily improved and is considered satisfactory to deliver the intended results and undertake needed efficiency improvements through the restructuring. To further accelerate the crisis response and deliver on the results, the restructuring will also streamline disbursement categories and funds flow arrangements including the granting of another round of advance funds to the States.

14. **The request for restructuring and extension is based on extensive consultation and ownership by the States and FCT**. Following the NGF November 2022 meeting, extensive consultations at State and Federal levels with the World Bank took place to determine priorities, needed adjustments and actions to accelerate implementation. This resulted in a recalibration across the range of intervention options by each state to better respond to the impact of the floods. Subsequently, the FMFBNP, through a letter dated April 4, 2023, formally requested the World Bank for a restructuring of the Nigeria CARES Program. The Nigeria World Bank also participated in the May 2022 Induction workshop for New and Returning Governors, organized by the NGF, and undertook extensive consultations on all ongoing World Bank-financed projects with the 17 incoming Governors. The case of Nigeria CARES was specifically mentioned, and the Governors indicated their commitment to continuity. The NGF itself re-committed to continued support and strong advocacy on Nigeria CARES Program implementation and achievements of results.

15. **The restructuring is not expected to increase risks to meeting the PDO.** As a success factor for PforRs, national ownership has been deepening during Program implementation, and the restructuring is expected to strengthen this commitment. The focus will be maintained on support to interventions and results that have short cycle activities and high disbursement; without introducing new activities or indicators that would increase complexity or risk. The activities are not envisaged to lead to new E&S risks beside the risks already covered has Environmental and Social System Assessment (ESSA), but the ESSA will be updated to mitigate any unintended environmental and social risk as relates to rehabilitation. The fiscal constraints of State Governments will be addressed through a second DLI advance payment, and adjustments and enhanced monitoring of the funds flow process. Following the recent elections in Nigeria, government transitions may affect Program activities, as some of the leadership of the subnational governments cureent and the new principals may require lead-time for take-off, but this would not affect the second verification of ongoing results in July 2023. This risk has been mitigated by early consultation with the new state governors on Nigeria CARES, which yielded a strong endorsement by current leadership of the Program

interventions, delivery platforms and results.[5] These exhaustive consultations of the proposed changes will strengthen Program delivery.

DESCRIPTION OF PROPOSED CHANGES

16. **The government is committed to the PDO which remains achievable with the proposed extension and the implementation adjustments in the restructuring**. The Closing Date extension is necessary in the status of recovery and given the recognition that crisis response requires a longer timeframe than previously envisaged, especially in the case of covariate shocks. The extension of the Closing Date would help compensate for the time lost in Program start and is indispensable for the Program to respond to the floods. Under the action plan agreed with government, the second round of IVA results verification will take place shortly (July 2023), with the third assessment in December 2023 and the final assessment in June 2024. An action plan as stated in Annex 1 has been agreed with government teams.

17. **The restructuring will provide the opportunity to address immediate emergency intervention needs and to lay the basis for improved resilience to shocks**, in line with the current PDO to provide livelihoods support, food security services and grants for vulnerable households and firms. The use of the existing Nigeria CARES PforR, with available delivery platforms and mechanisms, would allow the Recipient to respond to the impact of the recent natural disaster in a timely fashion, while continuing to address the economic recovery after COVID-19 and recent economic shocks. This is also consistent with the original intent of the Program, which is to provide a broad-based emergency package of support to all states in Nigeria, with a flexible 'menu of options' of results based on need with the ability to pivot the Program in response to shock. The restructuring reflects changes in selection of interventions by the State Governments, in allocation of proceeds among interventions, which has implications for the estimated outputs and targets.

18. **The restructuring is expected to adjust the Results Framework to reflect changes based on current needs that can be delivered in a short timeframe.** The proposed adjustments can be fully accommodated within the current menu of interventions and corresponding DLIs, and will not entail a reduction in scope, but represent a shift among priorities and interventions. In line with the Program's original objective, the proposed restructuring will further expand social transfers to poor and vulnerable households; increase the number of poor communities supported; and increase target of firms receiving operational support grants, while adjusting downwards some other intermediate indicator targets (e.g., wet markets; IT support for firms; firms receiving matching grants for loans). With more accurate and reduced intervention costing, the Program will be able to expand coverage of vulnerable individuals, households, and firms, that have been hard hit by the recent natural disaster. Nigeria CARES restructuring is expected to expand the coverage of the beneficiaries to an estimated close to three million social safety nets and livelihoods beneficiaries, and 100,000 small firms and microenterprises; and reach 1.2 million farmers. When indirect beneficiaries are counted, the Nigeria CARES will reach more than 10 million individuals by the final round of results. The Results Framework is also simplified by reformulation of the PDIs to reflect the wording of the PDO and reducing duplication of the Intermediate Indicators with DLIs. Overall, the restructuring will strengthen the

[5] https://www.ngf.org.ng/index.php/99-news-from-the-states/2692-over-eight-thousand-farmers-to-benefit-from-ng-cares-loan-in-kebbi

shock responsive capacity of the subnational institutions in the country and increase efficiency in the delivery of results. See Table 2 on information of the rationale for the PDO indicator changes.

Table 2. PDO Indicators and targets

PDI	Original End Target (2023)	Revised End Target (2024)	Comments
PDI1. Beneficiaries of targeted safety nets (grants) and with access to livelihood support (basic social services)(Number)	2,527,385	2,909,722	With the need for extensive recovery from floods, the intervention costing has been reduced. This will allow the Program to reach more people, at lower cost per person. Delivery platforms are well established with good efficiency in delivery that decreased unit cost.
PDI1 sub. Female beneficiaries of the safety nets and basic services (Number)	1,010,954	1,200,954	The target also reflects increased need for community infrastructure rehabilitation which benefit larger communities. Includes recipients of social transfers; beneficiaries of livelihood support; beneficiaries with improved social services infrastructure.
PDI2. Farmers supported to increase food production (Number)	1,294,405	1,173,416	An increase of delivery costs (mainly driven by inflation in the intervention costs such as seeds, agricultural inputs) reduced the number of farmers the Program can reach. However, this will be partially offset by broader eligibility criteria to better target more flood-affected farms. Includes both farmers using agricultural inputs, and farmers accessing improved agriculture infrastructure.
PDI2 sub. Female farmers supported to increase food production (Number)	404,551	404,551	
PDI3. Vulnerable and viable firms supported under the Program (Number)	64,228	100,000	The delivery platforms under RA3 were less developed relative to the other RAs, and the original intervention costing emerged as a disincentive to results delivery. With unit costs now reduced, the target for firms supported has increased; further underpinned by broader eligibility criteria to better target more flood-affected firms (now including nano-firms; age of eligible firms expanded; broader registration channels etc.). Restructuring shifts focus from firms receiving matching grants for new loans to firms receiving operational support grants.
PDI 3 sub. Female-owned vulnerable and viable firms supported by the Program (Number)	9.634	25,000	

19. **The restructuring will also streamline operations and implementation in response to the flooding.** Revising and simplifying procedures and processes will also facilitate implementation of the response to the flooding. The Government and the World Bank have agreed on measures that would accelerate progress and disbursement. The changes, with revised and simplified interventions, will accelerate implementation and ensure the achievement of the PDO. This includes the following:
    a. **Sharpen targeting for interventions.** To reflect States' current priorities as part of the response to the flood crisis and other shocks, the restructuring will revise eligibility criteria, scope, and selection of interventions; and reallocate proceeds accordingly. To allow for increase in coverage and number of targeted beneficiaries and reflect changes in market prices, intervention costs and corresponding DLIs will be adjusted.

b. **Smooth funds flow and speed up disbursement**. To allow for more flexibility and dynamism in emergency funding and results achievements by states, the restructuring will revise expenditure categories into one category[6], and revise the Funds Flow Policy and Procedure Document to ensure adequate flow of funds. A second DLI advance payment will ease fiscal constraint of State Governments (within the ceiling in the Financing Agreement), based on performance of the States and the analysis of repayment risk.

c. **Strengthen fiduciary arrangements and accountability.** The above changes will be accompanied by enhanced monitoring of the consolidated revenue fund (CRF) subaccount in each state for early detection of issues; of funds disbursement between the CRF Accounts and the delivery platform accounts, and enhanced monitoring and implementation support, including deployment of Third-Party Monitors to states in late July 2023.

20. **Extension of Closing Date.** Finally, the closing date of the credit will be extended by 12 months, to June 30, 2024. The schedule of implementation and disbursement is updated accordingly. The proposed closing date extension meets the requirements of the World Bank PforR Policy and Directive, specifically: (a) the program development objective remains achievable; (b) the performance of the Borrower remains satisfactory; (c) the Borrower and the World Bank agree on actions that will be undertaken by the Borrower to complete the Program (Annex 1); (d) the credit is not subject to suspension of disbursement; and (e) there are no outstanding audits or audit reports that are not satisfactory to the World Bank.

[6] Consistent with a portfolio-wide approach for Nigeria PforRs to accommodate the federal nature of Programs.

Annex 1: Action Plan

The following actions will be taken to improve the Program performance and implementation:

	Action	Deadlines
1.	Restructuring of Nigeria CARES and countersignature	June 2023
2.	Adjust eligibility criteria, scope, and selection of interventions; and intervention costs as agreed in restructuring (led by FCSU)	Immediately upon approval of Restructuring paper
3.	Planning meeting for 2nd IVA assessment 1 in Abuja and IVA team training of Staff	June 2023
4.	Agreement with States and FCSU on criteria and need for second disbursement advance to ease fiscal constraints	July 2023
5.	Second IVA assessment undertaken, followed by disbursement	July/August 2023
6.	Disbursement of second advance to States	end July 2023
7.	**Fiduciary**. Revision of the Funds Flow Policy and Procedure Document to ensure adequate flow of funds in Agreement with World Bank (by FCSU)	August 2023
8.	Implementation support mission and Mid-term review	September 2023
9.	Monitoring of the CRF subaccount in each state and of funds disbursement between the CRF Accounts and the delivery platform accounts FCSU and World Bank Task team	Continuous
10.	Deploy Third party monitoring of results and implementation performance at State level by FCSU	August 2023
11.	**E&S**. Conduct half yearly reviews and annual environmental and social audit (PAP)	August 2023
12.	Continuous advocacy and dialogue with Governors of State to ensure adequate and timely funding of the activities of delivery platforms, including via the NGF	Ongoing
13.	Organizing regular biweekly progress meetings between technical team and the World Bank	Ongoing
14.	Organizing regular monthly progress meetings between the FSCU, technical team, Governor's offices, and the World Bank	Ongoing
15.	Third IVA assessment undertaken, followed by disbursement	December 2023
16.	**Fiduciary.** Implement recommendations from the last FM review, which took place in April 2023	Immediate
17.	**Fiduciary.** States submit the audited financial statements to the Federal Cares Support Unit (PAP)	Yearly, next due October 2023
18.	**Fiduciary.** States submit the audited procurement and contract performance report to the Federal Cares Support Unit (PAP)	Yearly, next due October 2023
19.	**E&S.** Document setting out referral pathway and available service provider by the relevant MDA for Gender-based Violence (GBV) incidents (PAP)	September 2023
20.	Implementation support mission and Joint review of Performance (FCSU, State and the World Bank)	January 2024
21.	Last and fourth IVA assessment undertaken, followed by disbursement	June 2024

III. SUMMARY OF CHANGES

	Changed	Not Changed
Change in Results Framework	✓	
Change in Loan Closing Date(s)	✓	
Reallocation between and/or Change in DLI	✓	
Change in Disbursement Estimates	✓	
Change in Implementation Schedule	✓	
Change in Implementing Agency		✓
Change in Program's Development Objectives		✓
Change in Program Scope		✓
Change in Cancellations Proposed		✓
Change in IPF Component		✓
Change in Disbursements Arrangements		✓
Change in Systematic Operations Risk-Rating Tool (SORT)		✓
Change in Legal Covenants		✓
Change in Institutional Arrangements		✓
Other Change(s)		✓

IV. DETAILED CHANGE(S)

LOAN CLOSING DATE(S)

Ln/Cr/TF	Status	Original Closing Date	Revised Closing(s) Date	Proposed Closing Date	Proposed Deadline for Withdrawal Applications
IDA-68030	Effective	30-Jun-2023		30-Jun-2024	30-Dec-2024

DISBURSEMENT ESTIMATES

Year	Current	Proposed
2021	0.00	0.00
2022	0.00	105,000,000.00
2023	0.00	190,000,000.00
2024	0.00	350,000,000.00
2025	0.00	105,000,000.00
2026	0.00	0.00

ANNEX 1: RESULTS FRAMEWORK

Results framework

Program Development Objectives(s)

To expand access to livelihood support and food security services, and grants for poor and vulnerable households and firms

Program Development Objective Indicators by Objectives/ Outcomes

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Expanding access to livelihood support and grants to poor and vulnerable households *(Action: This Objective has been Revised)*				
Beneficiaries of targeted safety nets and with access to basic social services (Number)		950,000.00	2,100,000.00	2,909,722.00
Female beneficiaries of targeted safety nets and with access to basic services (Number)		380,000.00	900,000.00	1,200,954.00
Expanding access to food security services for poor and vulnerable households				
Farmers supported to increase food production (disaggregated by gender) (Number)		566,046.00	900,000.00	1,173,416.00
Action: This indicator has been Revised				
Female farmers supported to increase food production (Number)		113,209.00	250,000.00	404,551.00

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Action: This indicator has been Revised				
Expanding access to grants for poor and vulnerable firms				
Vulnerable and viable firms supported under the Program (Number)		0.00	80,000.00	100,000.00
Action: This indicator has been Revised				
Female-owned vulnerable and viable firms supported by the Program (Number)		0.00	12,000.00	25,000.00
Action: This indicator has been Revised				

Intermediate Results Indicators by Result Areas

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Increased social transfers, basic services, and livelihood support to poor and vulnerable households				
Targeted beneficiaries receiving transfers and stipends disaggregated by gender and vulnerability profile (Number)		450,000.00	500,000.00	705,267.00
Action: This indicator has been Revised				
Targeted female beneficiaries receiving transfers and stipends (Number)		180,000.00	220,000.00	280,000.00

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Action: This indicator has been Revised				
Targeted beneficiaries with new income earning opportunities or household enterprises (Number)		2,130.00	45,000.00	64,320.00
Action: This indicator has been Revised				
Female targeted beneficiaries with new income earning opportunities or household enterprises (Number)		852.00	10,000.00	25,000.00
Action: This indicator has been Revised				
Poor communities that recived basic service grants and now with improved functional social services infrastructure (Number)		8,000.00	9,000.00	10,000.00
Action: This indicator has been Revised	***Rationale:*** ***The target are poor communities that lack basic social service such as Education, Health, Water and Nutrition service. They receive community grants to provide such services using a Community Demend Driven approach.***			
Increasing food security and safe functioning of food supply chain for poor households *(Action: This Result Area has been Revised)*				
Farmers utilizing agricultural inputs and services (Number)		440,375.00	590,000.00	729,783.00
Female farmers utilizing agricultural inputs and services (Number)		88,075.00	140,000.00	205,221.00
Farmers utilizing climate smart inputs and services (Number)		44,037.00	120,000.00	200,000.00
Farmers accessing improved agricultural infrastructure (Number)		81,968.00	143,000.00	217,359.00

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Female Farmers accessing improved agricultural infrastructure (Number)		16,393.00	48,000.00	87,350.00
Farmers accessing climate-smart improved agricultural infrastructure (Number)		8,196.00		90,000.00
Farmers utilizing agricultural assets (Number)		43,703.00		301,804.00
Female farmers utilizing agricultural assets (Number)		8,740.00		111,980.00
Wet markets with upgraded water and sanitation services (Number)		0.00	650.00	1,462.00
Sellers benefitting from upgraded wet markets (Number)		0.00	1,000,000.00	1,400,000.00
Female sellers benefitting from upgraded wet markets (Number)		0.00	600,000.00	850,000.00
Facilitating recovery and enhancing capabilities of micro and small enterprises				
Firms receiving matching grants to support new loans originated after Covid-19 (disaggregated by gender) (Number)		0.00	10,000.00	20,868.00
Action: This indicator has been Revised				
Female-owned firms receiving matching grants to support post-COVID-19 loans (Number)		0.00	2,000.00	4,269.00
Action: This indicator has been Revised				
Firms receiving operational support grants (disaggregated by gender and firms directing grants to mini solar panels) (Number)		0.00	75,000.00	111,000.00

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Action: This indicator has been Revised				
Female owned firms receiving operational support grant. (Number)		0.00	9,000.00	16,000.00
Action: This indicator has been Revised				
Firms working on mini solar panels receiving receiving grants for operational support (Number)		0.00	1,000.00	2,000.00
Action: This indicator has been Revised				
Firms receiving grants to support IT-enhancement. (disaggregated by gender) (Number)		0.00		9,196.00
Action: This indicator has been Marked for Deletion				
Female owned firms receiving grants to support IT enhancement (Number)		0.00		1,379.00
Action: This indicator has been Marked for Deletion				
Strengthened institutional support for coordinating and delivery				
States CARES coordination office established and functional (Number)		0.00	20.00	30.00
Action: This indicator has been Revised				
Periodic verification of DLRs and DLIs and authorized disbursement conducted by Federal Support Unit (Number)		0.00	80.00	144.00
Action: This indicator has been Revised				

Indicator Name	DLI	Baseline	Intermediate Targets	End Target
			1	
Staff participate in peer learning, experience sharing sessions and capacity building training. (Number)		150.00	400.00	600.00
Action: This indicator has been Revised				

Disbursement Linked Indicators Matrix				
DLI 1	Number of beneficiaries receiving State Social Transfers			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	56,860,476.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	55,439.00		56,860,476.00	
Action: This DLI has been Revised. See below.				
DLI 1	*Number of beneficiaries receiving State Social Transfers*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*71,230,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***

Baseline	*0.00*			
End-target	*105,439.00*		*71,230,000.00*	*372.00 multiplied by the number of SST beneficaries during the Assessment Period.*
DLI 2	Number of beneficiaries engaged and deployed into LIPW activities in social services and receiving stipends			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	53,907,110.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	42,048.00		53,907,110.00	
Action: This DLI has been Revised. See below.				
DLI 2	*Number of beneficiaries engaged and deployed into LIPW activities in social services and receiving stipends*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*68,872,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*95,239.00*		*68,872,000.00*	*590.80 multiplied by the number of LIPW beneficaries during the Assessment Period.*

DLI 3	Number of beneficiaries supported with Livelihood Grants			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	47,987,225.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	46,788.00		47,987,225.00	
Action: This DLI has been Revised. See below.				

DLI 3	*Number of beneficiaries supported with Livelihood Grants*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*54,232,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*60,340.00*		*54,232,000.00*	*765.86 multiplied by the total value of grants transferred to number of Livelihood Grant beneficiaries during the Assessment Period.*

DLI 4	Number of direct beneficiaries of completed and functional Community and Basic Service Infrastructure microprojects			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	110,239,290.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	1,433,111.00		110,239,290.00	
Action: This DLI has been Revised. See below.				

DLI 4	*Number of direct beneficiaries of completed and functional Community and Basic Service Infrastructure microprojects*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*139,918,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*2,190,071.00*		*139,918,000.00*	*50.33 multiplied by the number of Community and Basic Service Infrastructure beneficaries during the Assessment Period*

DLI 5	Number of farmers utilizing agricultural inputs and services from the Program			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	105,138,381.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	292,865.00		105,138,381.00	
Action: This DLI has been Revised. See below.				

DLI 5	*Number of farmers utilizing agricultural inputs and services from the Program*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*117,002,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*260,814.00*		*117,002,000.00*	*433.26 multiplied by the number of beneficaries during the Assessment Period.*

DLI 6	Number of farmers accessing improved agricultural infrastructure			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	77,343,510.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**

Baseline	0.00			
End-target	177,393.00		77,343,510.00	
Action: This DLI has been Revised. See below.				
DLI 6	*Number of farmers accessing improved agricultural infrastructure*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*62,532,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*135,391.00*		*62,532,000.00*	*525.16 multiplied by the number of beneficaries during the Assessment Period.*
DLI 7	Number of farmers utilizing agricultural assets (production and small-scale primary processing) provided by the Program			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	79,236,893.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	258,101.00		79,236,893.00	
Action: This DLI has been Revised. See below.				

DLI 7	*Number of farmers utilizing agricultural assets (production and small-scale primary processing) provided by the Program*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*71,692,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*169,138.00*		*71,692,000.00*	*420.13 multiplied by the number of beneficaries during the Assessment Period.*

DLI 8	Number of existing wet markets with upgraded water and sanitation service			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	40,712,690.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	1,588.00		40,712,690.00	
Action: This DLI has been Revised. See below.				

DLI 8	*Number of existing wet markets with upgraded water and sanitation service*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*38,032,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***

Baseline	*0.00*			
End-target	*1,462.00*		*38,032,000.00*	*26,258.20 multiplied by the number of wet markets upgraded during the Assessment Period.*

DLI 9	Number of firms receiving MSE Matching Grants to support new loans originated after June 16, 2020			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	55,331,595.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	28,463.00		55,331,595.00	
Action: This DLI has been Revised. See below.				

DLI 9	*Number of firms receiving MSE Matching Grants to support new loans originated after June 16, 2020*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*10,613,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*20,868.00*		*10,613,000.00*	*547.05 multiplied by the value of transfers to number of firms having recived matching grants during the Assessment Period.*

DLI 10	Number of firms receiving Operational Support Grants			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	73,970,592.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	26,570.00		73,970,592.00	
Action: This DLI has been Revised. See below.				

DLI 10	*Number of firms receiving Operational Support Grants*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*74,722,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*80,000.00*		*74,722,000.00*	*547.05 multiplied by the value of transfers to number of firms having received support grants during the Assessment Period.*

DLI 11	Number of firms receiving IT Enhancement Grants			
Type of DLI	**Scalability**	**Unit of Measure**	**Total Allocated Amount (USD)**	**As % of Total Financing Amount**
Output	Yes	Number	34,272,191.00	0.00
Period	**Value**		**Allocated Amount (USD)**	**Formula**
Baseline	0.00			
End-target	9,196.00		34,272,191.00	
Action: This DLI has been Revised. See below.				

DLI 11	*Number of firms receiving IT Enhancement Grants*			
Type of DLI	***Scalability***	***Unit of Measure***	***Total Allocated Amount (USD)***	***As % of Total Financing Amount***
Output	*Yes*	*Number*	*26,155,000.00*	*0.00*
Period	***Value***		***Allocated Amount (USD)***	***Formula***
Baseline	*0.00*			
End-target	*26,285.00*		*26,155,000.00*	*547.05 multiplied by the value of transfers to number of firms having received grants to support IT enhancement during the Assessmen*

ANNEX 2: PROGRAM ACTION PLAN

Action Description	Source	DLI#	Responsibility	Timing		Completion Measurement	Action
Establishment and resourcing of State CARES Coordinating Unit in the Ministry of Budget and Planning for oversight and coordination of the multiple delivery platforms	Other		State Governors and Minister of the FCT	Other	Prior to commencement of Program implementation in the relevant State	Covenant and eligibility criteria	Revised
Proposed Establishment and resourcing of State CARES Coordinating Unit in the Ministry of Budget and Planning for oversight and coordination of the multiple delivery platforms	Other		State Governors and Minister of the FCT	Other	Prior to commencement of Program implementation in the relevant State	Covenant and eligibility criteria	
A formal capacity building program to strengthen the skills of the M&E staff at State Delivery Units, Coordinating Units and Federal CARES support Unit on the data collection, indicators specification and reporting system for the CARES	Technical		Federal CARES Support Unit and World Ban	Other	Prior to Program implementation at Federal and State leveland every 6 months.	Training Module and reported in M&E framework and Implementation Support Supervision Report of World Bank Task team	Revised
Proposed A formal capacity building program to strengthen the	Technical		Federal CARES Support Unit and World Ban	Other	Prior to Program implementatio	Training Module and reported in M&E framework	

skills of the M&E staff at State Delivery Units, Coordinating Units and Federal CARES support Unit on the data collection, indicators specification and reporting system for the CARES					n at Federal and State leveland every 6 months.	and Implementation Support Supervision Report of World Bank Task team	
States submit audited financial statements with the necessary information required for the CARES Program audit	Fiduciary Systems		State Accountant Generals	Recurrent	Yearly	States submit the audited financial statements to the Federal Cares Support Unit.	Revised
Proposed States submit audited financial statements with the necessary information required for the CARES Program audit	Fiduciary Systems		State Accountant Generals	Recurren t	Yearly	States submit the audited financial statements to the Federal Cares Support Unit.	
Audit of list of beneficiaries and payment to the beneficiaries in the intervention areas of the CARES Program conducted by the States Auditors General audit at the end of every calendar quarter	Fiduciary Systems		States Auditor General	Recurrent	Yearly	States Auditor General submit their report to the States CARES Coordination Unit and the Federal CARES Support Unit	Revised
Proposed Audit of list of beneficiaries and payment to the beneficiaries in the intervention areas of the CARES Program conducted by the	Fiduciary Systems		States Auditor General	Recurren t	Yearly	States Auditor General submit their report to the States CARES Coordination Unit and the Federal CARES Support Unit	

States Auditors General audit at the end of every calendar quarter							
Undertake procurement and contract performance audit of CARES Implementing Agencies	Fiduciary Systems		State Procurement Agencies	Recurrent	Yearly	States submit the audited procurement and contract performance report to the Federal Cares Support Unit	No Change
States Accountants General prepare calendar semester unaudited interim financial reports	Fiduciary Systems		State Accountant General	Recurrent	Yearly	States Accountants General submit their report to the States CARES Coordination Unit and the Federal CARES Support Unit	No Change
Conduct environmental and social screening of program activities and monitoring of progress on environmental and social compliance.	Fiduciary Systems		Federal CARES Support Unit; State CARES	Other	Environmental screening before commencement of relevant Program activities	Submit Quarterly to the Bank, completed report with recommendations about E&S issues, including the progress of the implementation of actions as indicated.	Revised
Proposed Conduct environmental and social screening of program activities and monitoring of progress on environmental and social compliance.	Environmental and Social Systems		Federal CARES Support Unit; State CARES	Other	Environmental screening before commencement of relevant Program activities	Submit Quarterly to the Bank, completed report with recommendations about E&S issues, including the progress of the implementation of actions as indicated.	
Strengthen (formalize and document) existing GRM in	Environmental and Social Systems		State CARES Coordinating Units and PIUs	Other	Prior to program implementation in the	Revised GRM with clear reporting channel.	Revised

CSDP, SCTU, FADAMA State Job Creation Unit/ MSE Support Units and GEEP to make it more robust and build trust					relevant State.		
Proposed Strengthen (formalize and document) existing GRM in CSDP, SCTU, FADAMA State Job Creation Unit/ MSE Support Units and GEEP to make it more robust and build trust	Environmental and Social Systems		State CARES Coordinating Units and PIUs	Other	Prior to program implementation in the relevant State.	Revised GRM with clear reporting channel.	
Where relevant program / sub-program activities will happen, states to set up community level (through relevant traditional rulers/ institution) conflict resolution committee to address conflict related to program activities.	Environmental and Social Systems		SCCU, CSDA, Min of Local Govt Affairs	Other	Prior to implementation of sub Program activities	List and contacts of committee members and Memorandum of inauguration, minutes of committee meetings.	Revised
Proposed Where relevant program / sub-program activities will happen, states to set up community level (through relevant traditional rulers/ institution) conflict resolution committee to address conflict related to program	Environmental and Social Systems		SCCU, CSDA, Min of Local Govt Affairs	Other	Prior to implementation of sub Program activities	List and contacts of committee members and Memorandum of inauguration, minutes of committee meetings.	

activities.							
All CSDAs to develop, adopt and implement a Voluntary Land Donation(VLD) framework/protocol in line with World Bank Guideline to screen all land selected for micro projects (All donated land must be free of economic, social and physical encumbrances	Environmental and Social Systems		CSDAs and relevant State Ministries	Other	Prior to implementation of sub Program activities in the relevant State.	Developed and submit voluntary Land donation framework/protocol with screening checklist satisfactory to the Bank.	Revised
Proposed All CSDAs to develop, adopt and implement a Voluntary Land Donation(VLD) framework/protocol in line with World Bank Guideline to screen all land selected for micro projects (All donated land must be free of economic, social and physical encumbrances	Environmental and Social Systems		CSDAs and relevant State Ministries	Other	Prior to implementation of sub Program activities in the relevant State.	Developed and submit voluntary Land donation framework/protocol with screening checklist satisfactory to the Bank.	
Ensure Engagement of Environmental/OHS specialist, social specialist, officer, GBV/ Gender, GRM officer, in the PIU at the federal and state level and to be maintained throughout the life of the program implementation.	Environmental and Social Systems		FCSU, SCCUs and PIUs	Other	Prior to Effectiveness at Federal level and prior to commencement of Program implementation at State level.	Inclusion of the listed specialist in the team and maintained throughout the Program implementation.	Revised

Proposed Ensure Engagement of Environmental/OHS specialist, social specialist, officer, GBV/ Gender, GRM officer, in the PIU at the federal and state level and to be maintained throughout the life of the program implementation.	Environmental and Social Systems		FCSU, SCCUs and PIUs	Other	Prior to Effectiveness at Federal level and prior to commencement of Program implementation at State level.	Inclusion of the listed specialist in the team and maintained throughout the Program implementation.	
Community management committees including representatives from different categories of persons in the community including community leaders, youths, women groups and PWD's should be set to manage the implementation of community micro projects.	Environmental and Social Systems		CSDAs or PIU for DLI1,4	Other	During preparation of the Community or Group Development Plan under DLI 1.4. (Result Area 1)	Approved Community Development Plan or Group Development Plan with list of committee members, Minutes community meetings on selection and design and implementation of micro projects.	Revised
Proposed Community management committees including representatives from different categories of persons in the community including community leaders, youths, women groups and PWD's should be set to manage	Environmental and Social Systems		CSDAs or PIU for DLI1,4	Other	During preparation of the Community or Group Development Plan under DLI 1.4. (Result Area 1)	Approved Community Development Plan or Group Development Plan with list of committee members, Minutes community meetings on selection and design and implementation of micro projects.	

the implementation of community micro projects.							
Community management committees including representatives from different categories of persons in the community including community leaders, youths, women groups and PWD's should be set to manage the implementation of community micro projects.	Environmental and Social Systems		State CSDA or PIU for DLI1.4	Other	During preparation of the Community or Group Development Plan under DLI 1.4. (Result Area 1)	Approved Community Development Plan or Group Development Plan with list of committee members, Minutes community meetings on selection and design and implementation of micro projects.	Revised
Proposed Community management committees including representatives from different categories of persons in the community including community leaders, youths, women groups and PWD's should be set to manage the implementation of community micro projects.	Environmental and Social Systems		State CSDA or PIU for DLI1.4	Other	During preparation of the Community or Group Development Plan under DLI 1.4. (Result Area 1)	Approved Community Development Plan or Group Development Plan with list of committee members, Minutes community meetings on selection and design and implementation of micro projects.	
States without a GBV response team should quickly set up and publicize its Response Team for response to issues of SEA/SH and support it	Environmental and Social Systems		Relevant States Ministries	Other	Prior to the commencement of Program Implementation in the relevant State.	Document setting out referral pathway and available service provider by the relevant MDA	Revised

with robust public enlightenment program							
Proposed States without a GBV response team should quickly set up and publicize its Response Team for response to issues of SEA/SH and support it with robust public enlightenment program	Environmental and Social Systems		Relevant States Ministries	Other	Prior to the commencement of Program Implementation in the relevant State.	Document setting out referral pathway and available service provider by the relevant MDA	
Conduct half yearly reviews and annual environmental and social audit	Environmental and Social Systems		FCSU / SCCU	Recurrent	Semi-Annually	Submit semi-annual reviews and annual E&S audits to the Bank	Revised
Proposed Conduct half yearly reviews and annual environmental and social audit	Environmental and Social Systems		FCSU / SCCU	Recurrent	Semi-Annually	Submit semi-annual reviews and annual E&S audits to the Bank	
Conduct security need assessment	Environmental and Social Systems		State Governments and FCT (NE and NW)	Other	Before commencement of implementation in each State	Development and Agreement on security action plan	Revised
Proposed Conduct security need assessment	Environmental and Social Systems		State Governments and FCT (NE and NW)	Other	Before commencement of implementation in each State	Development and Agreement on security action plan	
Adoption of fund release policy for improved predictability of resource flows to MDAs implementing CARES program.	Fiduciary Systems		State Min of Finance or Budget and Plan	Other	Prior to commencement of Program in each State,	MDAs BERs showing cumulative budget releases against appropriations.	Revised

Proposed Adoption of fund release policy for improved predictability of resource flows to MDAs implementing CARES program.	Fiduciary Systems		State Min of Finance or Budget and Plan	Other	Prior to commencement of Program in each State,	MDAs BERs showing cumulative budget releases against appropriations.	
Protocol for reporting, management and investigating of fraud and corruption allegations operationalized in MDAs implementing CARES program.	Fiduciary Systems		FCSU and SCCU	Other	Not later than Program effectiveness at Federal Level and prior to commencement of Program implementation at State Level.	Report on fraud and corruption allegations included in Program implementation progress report	Revised
Proposed Protocol for reporting, management and investigating of fraud and corruption allegations operationalized in MDAs implementing CARES program.	Fiduciary Systems		FCSU and SCCU	Other	Not later than Program effectiveness at Federal Level and prior to commencement of Program implementation at State Level.	Report on fraud and corruption allegations included in Program implementation progress report	