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The Governor of Bauchi State, Senator Bala Abdulkadir Mohammed, presents the 2022 budget to the Bauchi SHoA on November 18, 2021

STATE ACCOUNTABILITY, TRANSPARENCY, AND EFFECTIVENESS ACTIVITY (State2State) FY 2022 Q1 QUARTERLY REPORT

October 1, 2021 – December 31, 2021

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STATE ACCOUNTABILITY, TRANSPARENCY, AND EFFECTIVENESS ACTIVITY (State2State)

FY 2022 Q1 QUARTERLY REPORT

October 1, 2021 – December 31, 2021

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ACRONYMS

ACF	Arrears Clearance Framework
AMELP	Activity Monitoring, Evaluation and Learning Plan
AOP	Annual Operation Plan
APA	Annual Performance Assessment
APC	All Progressives Congress Party
ASDMA	Adamawa State Debt Management Agency
BASNEC	Bauchi State Network of Civil Society Organizations
BPP	Bureau of Public Procurement
BSPPB	Bauchi State Public Procurement Bureau
CAF	Conflict Analysis Framework
CAR	Citizens' Accountability Report
CB	Citizens' Budget
CIP	Capacity Improvement Plan
COP	Chief of Party
COR	Contracting Officer's Representative
CSO	Civil Society Organization
DCOP	Deputy Chief of Party
DLI	Disbursement Linked Indicators
FAA	Fixed Amount Award
FY	Fiscal Year
GBV	Gender-Based Violence
GESI	Gender Equality and Social Inclusion
GHSC-PSM	Global Health Supply Chain Program-Procurement and Supply Management
IHP	Integrated Health Project
IGR	Internally Generated Revenue
IOM	International Organization for Migration
IP	Implementing Partner
IPSAS	International Public Sector Accounting System
JONAPWD	Joint National Association of Person with Disability
LGA	Local Government Area
LTTA	Long-term Technical Assistance
MDA	Ministry, Department, and Agency
M&E	Monitoring and Evaluation
MEL	Monitoring, Evaluation and Learning
MoBEP	Ministry of Budget and Economic Planning
MTEF	Medium-Term Expenditure Framework
MTSS	Medium-Term Sector Strategies
NCoA	National Chart of Accounts
NGN	Nigerian Naira
NGF	Nigeria Governors Forum
NGO	Non-Governmental Organization
PAC	Project Advisory Committee
PDP	People's Democratic Party

PEA	Political Economy Analysis
PEFA	Public Expenditure Framework Assessment
PFM	Public Financial Management
PHC	Primary Health Center
PWD	Persons/People with Disabilities
r-PDP	Reformed Peoples Democratic Party
Q	Quarter
SAP	State Action Plan
SFTAS	State Fiscal Transparency, Accountability and Sustainability
SGBV	Sexual and Gender-Based Violence
SHoA	State House of Assembly
SOP	Standard Operating Procedure
STC	State Transformation Committee
STL	State Team Lead
STTA	Short-term Technical Assistance
TADAT	Tax Administration Diagnostic Assessment Tool
UNCITRAL	United Nations Commission on International Trade Law
VAPP	Violence Against Persons Prohibition
VAT	Value Added Tax

I. S2S OVERVIEW

Program Name:	State Accountability, Transparency and Effectiveness Activity (State2State or “S2S”)
Activity Start Date and End Date:	August 7, 2020 to August 6, 2025
Name of Prime Implementing Partner:	DAI Global, LLC
Contract Number:	72062020C00002
Name of Subcontractors:	Moonshot Global, LLC; International Alert; Gender Resources, Inc.; Mobile Accord, Inc. (Geopoll)
Major Counterpart Organizations:	States and Local Government Areas, the partner states’ State Houses of Assembly (SHoAs)
Geographic Coverage (Cities and or Countries)	Adamawa, Akwa Ibom, Bauchi, Ebonyi, Gombe, and Sokoto states
Reporting Period:	October 1, 2021 to December 31, 2021

The USAID State2State (S2S) Activity is a five-year initiative designed to assist the Government of Nigeria in select states to strengthen accountability, transparency, and effectiveness in increasing service delivery and access to basic education, primary health care, and water, sanitation and hygiene (WASH). USAID S2S works with government agencies, the private sector, communities, and CSOs to achieve the following results:

- **Sub Purpose 1: Increased Efficiency of Subnational Government Operations:** Strengthen governance systems (with a focus on public financial management [PFM] and procurement, as well as monitoring and evaluation related to the delivery of services in the key sectors of basic education, primary health care, and WASH)
- **Sub Purpose 2: Improved Subnational Government Responsiveness to Citizen Needs:** Increase government ability to respond to citizen needs and priorities
- **Sub Purpose 3: Improved Subnational Capacity to Manage Conflict:** Improve government and civil society capacity to manage conflict through prevention, mitigation, and reconciliation with sectoral partners

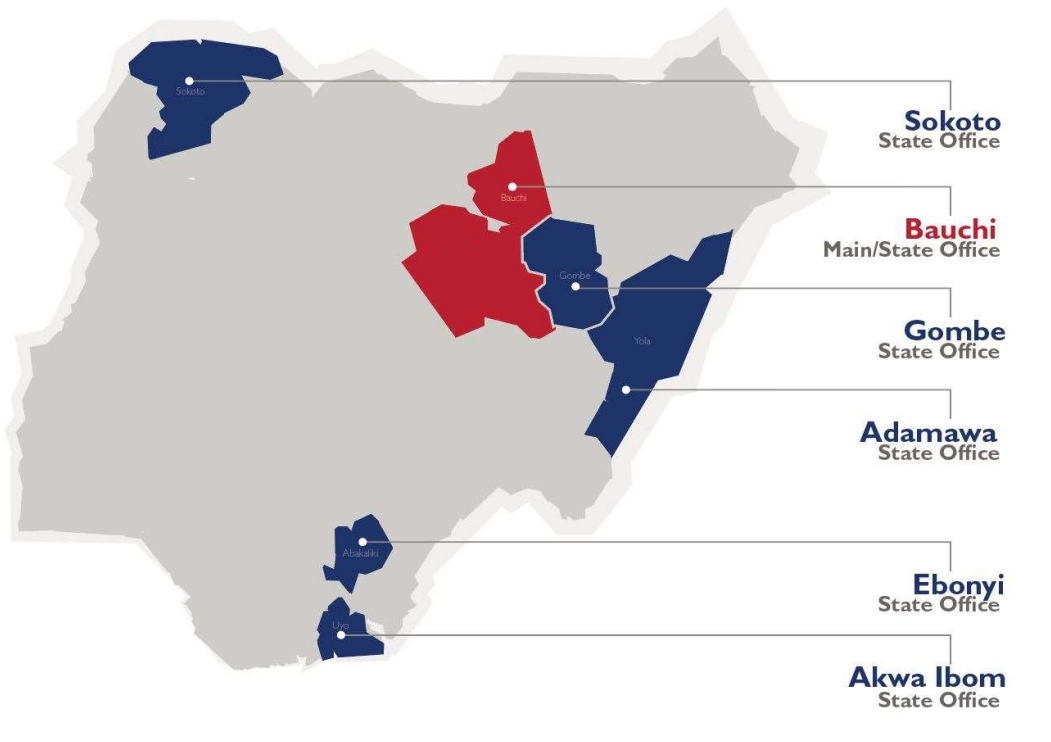
S2S is implemented in the core partner states of Adamawa, Akwa Ibom, Bauchi, Ebonyi, Gombe, and Sokoto. The Activity will incorporate a consulting firm component that provides an additional mechanism for partner states to engage the project in the event they would like to build on the successes of S2S and undertake governance reforms.

Critical services, including education, health care, and WASH, are the state and local governments’ responsibility. A host of challenges confront these subnational units in carrying out their mandate, which fall under three categories: governance capacity constraints, financial resource constraints, and sectoral technical capacity constraints. S2S primarily addresses the first type of constraints through governance and PFM interventions. The Activity also addresses financing constraints through enhancements to IGR. These governance reforms will support the sector-specific USAID/Nigeria-supported health, education, and WASH activities.

S2S governance reforms are intended to improve the delivery of essential services in the focus sectors, thus reducing extreme poverty in Nigeria. Conflict mitigation, citizen participation, and gender and social inclusion are core principles. Improved governance and public services, coupled with a do-no-harm approach and conflict mitigation strategies and tools, will reduce conflict associated with service delivery and resource allocation.

S2S's ultimate goal is to promote the sustainability of subnational governance systems, support the efforts of local reformers, and build on locally derived solutions, including, to the extent possible, reforms already working in other parts of Nigeria.

Figure 1: Nigeria S2S Focus States and Office Locations



2. EXECUTIVE SUMMARY

The S2S Activity is in its second year of implementation, which is characterized by increased state-level engagement in line with the approved work plan and informed by the foundational assessments undertaken in Year 1. In Quarter 1, S2S continued to build on the visible buy-in and support from state government leadership and CSO stakeholders to deliver project activities and technical assistance across all six partner states. S2S focused on providing tailored technical assistance to some of its states. In Gombe, an embedded STTA continued providing support to the state Bureau for Public Service Reforms (BPSR), in Ebonyi an embedded STTA is providing support to the state Planning, Research and Statistics Unit and developing state monitoring and evaluation policy to improve planning and execution of public finance management in the state.

Aside the embedding of consultants the activity also continued to implement other forms of capacity building activities including supporting them to meet requirements under the World Bank States Fiscal Transparency, Accountability, and Sustainability (SFTAS) disbursement-linked indicators (DLIs)

While activities are majorly state domiciled and implemented to ensure that learnings are internalized and sustained beyond the life of S2S, there were opportunities for sharing learning through joint activities like the public debt management training workshop. This, in addition to exchange visits for state counterparts in collaboration with the Nigeria Governors Forum (NGF)

S2S continues to play central roles in USAID implementing partners' (IP) coordination across the states. There were coordination meetings, exchange of activity work plans and in some instances contributed to implementation of specific IP activity.

Under its grants under contracts, the Activity onboarded 36 sub-grantees working across its sub-purposes in its target states. It is expected that their contributions serve to meet the overall project goal. Their activities would also contribute to increased citizen engagement and participation in governance.

The Quarter 1 activity highlights are summarized below and elaborated on in the report.

IR 1: INCREASED EFFICIENCY OF SUBNATIONAL GOVERNMENT OPERATIONS

- **Budget planning, administration and execution:** strengthened debt management capacity in Ministries, Departments, and Agencies (MDAs) across the partner states
- **Budget transparency:** developed standard operating procedures (SOPs) for Publishing of Budget Reports and Public Budget Consultation in Ebonyi and Sokoto and strengthened public budget consultation skills and knowledge of officials from MDAs in Akwa Ibom
- **Procurement reforms:** strengthened capacity of MDA officials on basic procurement in Akwa Ibom, Bauchi, and Gombe States
- **Auditing:** developed a financial reporting and auditing manual in Gombe State
- **Internal controls:** improved technical skills of state government officials in utilizing the National Chart of Accounts (NCoA) in budget preparation, conducting budget analysis, and engaging in budget consultations in Akwa Ibom and Sokoto
- **Domestic resource mobilization:** established consolidated state and Local Government Area (LGA) revenue codes in Ebonyi and Adamawa; advanced strategies to improve internally generated revenue (IGR) through workshops, training, and public-private dialogues across the partner states; strengthened capacity of state government in property enumeration and valuation and property tax assessment

IR 2: IMPROVED SUBNATIONAL GOVERNMENT RESPONSIVENESS TO CITIZENS/CSO ENGAGEMENT

- **Improve state responsiveness to citizens:** strengthened CSO capacity in Ebonyi and Sokoto to engage in public budget consultations and to publish and disseminate Citizens' Budget (CB) and Citizens' Accountability Report (CAR) in Akwa Ibom, Bauchi, and Adamawa; aligned partner states' 2022 budgets with the NCoA; and improved legislative oversight skills for State House of Assembly (SHoA) members in Adamawa
- **CSO engagement:** improved CSO knowledge and skills on public procurement processes across the partner states; supported strengthened CSO coordination through quarterly CSO forums in Akwa Ibom, Bauchi, Gombe, Ebonyi and Sokoto; supported State CSO Coalition to coordinate CSO inputs into the 2022 public budget presentations across the partner states
- **Grants under contract:** finalized grants packages for 36 grantees and provided orientation across the partner states through grants inception meetings

IR 3: IMPROVED SUBNATIONAL GOVERNMENT CAPACITY TO MANAGE CONFLICT

- **Conflict mitigation skills:** strengthened conflict mitigation skills of local leaders across the six partner states

STAKEHOLDER COORDINATION

- **State Transformation Committees (STCs):** supported STCs to validate State Action Plans (SAPs) and coordinate S2S activities across the six partner states

This report contains a summary of activities implemented and results achieved during USAID State2State Activity Project Year 2, Quarter 1 – October to December 2021. Following an introduction and overview of the S2S Activity and presentation of the updated political economy context for the six states, this report describes progress against sub-national interventions undertaken during the quarter in line with the Year 2 Work Plan. This is followed by a description of crosscutting activities, management and administration achievements, and project success stories. Annex A summarizes progress against the Activity Monitoring, Evaluation and Learning Plan (AMELP) standard and custom indicators for USAID. Annex B and Annex C provide an update on the Conflict Analysis Framework (CAF) and the Political Economy Analysis (PEA).

3. POLITICAL ECONOMY CONTEXT

The S2S Activity uses political-economy data to continually inform activity strategy, tactics, and prioritization as part of adaptive management. In Year 1, the S2S team completed foundational PEA assessments in each of the six partner states. Each quarter, the team utilizes a PEA collection tool to update baseline information or assumptions and to flag implications for the Activity. The tool highlights trends or events against major categories of assistance in writing and prompts internal thinking and discussion. The detailed PEA update for Q1 is submitted to USAID under a separate cover with a summary of the analysis and implications for future programming set out below.

3.1. FEDERAL

The overall national outlook during the quarter stayed mixed on all fronts as the nation managed political, economic, and social issues across sectors with different outcomes. Two major issues that received sustained national interest throughout the quarter included the Electoral Act amendment Bill of the national assembly and the passage of the Petroleum Industry Act. Both garnered attention from the demand and supply sides of the divide for obvious reasons; the Electoral Act amendment Bill for its implications in determining the outcome of the 2023 round of national elections, and the Petroleum Industry Act for its impact on improving the management of the petroleum sector. While the Petroleum Industry Act did not raise much controversy except for the calls for an increase in the percentage allocated for local communities in the Act, which was resolved, the Electoral Act amendment faced a lot of opposition and heated the polity over the nature of party primaries for elections and the president's refusal to assent to the Bill. It is expected that the passage of the Electoral Act would lead to the removal of the fuel subsidy within the year and that the National Assembly would early in the new year either override the president's veto or re-amend the Bill to accommodate more than one form of primary for political parties which was his main basis for refusing assent.

Public debt continued to feature in the national discourse with consensus on it amongst analysts. In December 2021, the Debt Management Office disclosed that Nigeria's Public Debt was NGN38.005tn by the third quarter of 2021 – showing an increase of NGN2.540tn in three months from June 30 to September 30, 2021.¹ S2S started working with its state counterparts to develop debt sustainability plans and medium-term debt management strategy documents. This is helping states to meet the SFTAS DLI requirements and ensure debt sustainability as a major ingredient of the PFM system.

After years of procrastination and in deference to widespread public outcry, the government finally approached a Federal High Court in Abuja to declare bandits as terrorists in Nigeria. In November 2021, a judge of the Federal High Court declared the activities of the Yan Bindiga and Yan Ta'adda groups and other similar groups in any part of the country as "acts of terrorism and illegality."² S2S sees this as a positive development as conflict situations caused by bandits are becoming the new norm across the country and in its target states. S2S will continue to work with its target states to mitigate conflict.

Inflation remained a major challenge as it is affecting the standard of living across the country. In November, Nigeria's inflation rate fell for the eighth consecutive month to 15.40 percent from 15.99 percent recorded a month prior. The statistics office said that the prices of goods and services, measured by the Consumer Price Index, increased by 15.40 percent (year-on-year) in November 2021. The figure was 0.51 percentage points higher than the rate recorded in November 2020 (14.89)

¹ <https://punchng.com/breaking-nigerias-public-debt-hits-n38tn-by-q3-2021-dmo/>

² <https://www.premiumtimesng.com/news/headlines/497511-nigerian-court-declares-bandits-groups-terrorists-organisations.html>

percent.³ It is expected that governments' economic policies would continue to focus on reducing inflation as its uncontrolled rise could lead to social disturbance. With an improved PFM system in place and better monetary policy, this can be countered.

There was fear of uncertainty about the payment of salaries by many states including as a result of controversies surrounding the decision of the federal government to debit local government accounts in commencement of a payment of \$418 million (NGN172 billion) to private consultants for the Paris Club refund. This has irked the state governments which then refused to consider the federal allocation for the month of October 2021 until the federal government came clean with the deductions. There has been pressure from the NGF and the general public on the federal government to stop the payments to the consultants, considering that the states and local governments are in dire economic condition. During the quarter a Federal High Court Abuja in Abuja stopped the federal government from deducting \$418 million from the accounts of the 36 state governments to settle the debt.⁴ The respite offered by the Court's ruling does not mean conclusion of the matter. S2S will keep following up on this and see how its states navigate any likely reversal of the court decision and support them to plan ahead.

The economic, political and security situation in the country remains fluid and the government promises to ensure that the outlook improves. As the partisan political activities heat up, some of the challenges would be seen as campaign manifestos points and opportunities.

3.2. PARTNER STATES

3.2.1 ADAMAWA STATE



Overview

The Governor assented to the state's 2022 budget of NGN163,629,910,040, following the passage of the Appropriation Bill in November 2021 by the State House of Assembly. The capital expenditure for the health sector increased by 22.41 percent over the previous year. This is expected to translate into increased investment in primary health care across the state. The allocation for health stands at 3 percent of the total budget and it falls short of the 15 percent Abuja Declaration 2021 commitment. However, for education, Enhancing Skills and Knowledge (General), the budget shrank by -22.60 percent and is 6 percent of the total budget against the proposed commitment to UNICEF. Although details of the breakdown of this figure between basic and tertiary education are unavailable, this signals a potential decrease in budget allocation for basic education and will most definitely affect service delivery in this sector. The total investment in WASH is about 3 percent of the total budget for the fiscal year. For now, there is no clarity on the budget as copies of the signed budget are yet to be made public. Political observers predict that the Governor – seeking a second term in 2023 – will favor visible physical infrastructure projects that can be used to campaign for support and votes rather than service delivery.

There are increasing pressures from the impacts of climate change including soil erosion and biodiversity loss, overlapping with fluctuation in prices of goods and commodities. The coming months might even be more difficult with the price of foodstuffs going up and many farmers having not been able to afford seeds for the planting season. In the 2021 budget, the State proposed NGN400,000,000 for economic empowerment through agriculture but the actual release was only NGN11,025,500. In

³ <https://www.premiumtimesng.com/news/headlines/503394-key-events-that-shaped-nigerian-economy-in-2021.html>

⁴ <https://www.premiumtimesng.com/news/top-news/494233-paris-club-refund-ngf-tackles-malami-over-planned-payment-of-418-million-to-consultants.html>

2022, the State is proposing to invest NGN101,500,000 on this budget item (much less than what was proposed last year, but greater than what was expended).

Overarching concerns this quarter include:

- Little or no coordination between MDAs, manifested in lack of understanding of mandate and scope of work. We have witnessed two government agencies jostling for the same tasks. Unchecked, this may breed unhealthy rivalry among heads of the MDAs thus hindering development.
- The State must show more commitment with the drive to increase IGR while consciously utilizing the Agribusiness Bond for the stated purpose of building the base for enhanced IGR.
- The State should be more deliberate with security as the state is more highly polarized than ever. The disbandment of hunters and vigilante groups in the state might prepare a fertile ground for proliferation of firearms and increase in crime and criminal activities.

Reform Progress

Although the proposed amendments to the State Board of Internal Revenue Law, 2007 and the State Bureau for Public Procurement (BPP) Laws have been submitted to the SHoA, only that of BPP has been passed by the House (awaiting assent) The delay in action by both the State Governor and the House might be connected to the controversy over the impact of the amendment of these laws. The State had amended these laws to ensure compliance with the World Bank SFTAS program and the delay in ensuring passage could be seen as a reversal.

With support from S2S, CSOs have been collating and analyzing information about the Adamawa State budgets. The analysis is considering budgets from 2018, 2019, 2020, and 2021. CSOs are using the knowledge acquired at the CSOs Budget Analysis training workshop to analyze the budgets from the MDAs under the three sectors including Good Governance. The Good Governance Group is also looking into the debt management in the state. No appreciable reform activity is noted this quarter.

The Adamawa State Governor's wife has promised to give grants of NGN200,000 to survivors of Gender-Based Violence (GBV) from her Fresh Air Pro-life Empowerment Foundation. This was disclosed at a press briefing organized by the Ministry of Women Affairs and Social Development in collaboration with the (GBV) Sub-Sector group on 16 Days of Activism. In the same vein, the Adamawa State Commissioner of Police assured cooperation in the fight against GBV through Gender Desk Officers. These events follow a surge in reported cases of rape, which unofficial sources estimate to be more than 557 cases from June to November 2021 reported at the Hope Centre in Yola alone.

The tenure of 21 Local Government Chairmen and other elected officials expired in December. The Governor approached the SHoA, which gave the executive arm the nod to constitute a transition committee and delay compliance with regulations according to the Constitution. Some chieftains of a faction of the ruling r-PDP (Reformed Peoples Democratic Party) decried the constitutional implication of the move and vowed to sue; they perceive this as interference by the Governor. CSOs are challenging the legality of the appointment of the transition committee. Following a court order – which the state is appealing – the Adamawa State Independent Electoral Commission then issued an elections notice which commenced from January 10 to April 9, 2022, as required by law. The situation is still evolving as at the time of the report. It is not expected to have a direct impact on S2S at the state level, but possibly its engagement at the LGA level.

Political Economy Drivers of Conflict

The communal clashes which have frequently occurred among the Lunguda people and Waja people around the borders of Adamawa and Gombe continue. In a bid to curtail the spread of the Lunguda-Waja conflict in the community, on October 25, 2021, the Governor of Adamawa State inaugurated a fact-finding committee to look into the remote causes of conflict in the wake of the failure of the Numan Accord. Influential politicians are amassing and fencing off vast areas of land in Jimenta province, such that no activity can take place due to the fencing off of the land. This puts pressure on scarce land available for both farming and herding activities, further exacerbating the herder-farmer conflict.

Implications

In Lamurde, Guyuk and Shelleng LGAs, the Lunguda-Waja ethno-resource conflict will mount pressure on existing government infrastructure, with negative impacts on schools and basic health delivery. The impact of land-grabbing could overstretch the state security apparatus and divert funds meant for other development priorities. S2S will support Adamawa stakeholders in producing a statewide Conflict Mitigation Strategy.

Like the other partner states, the Activity should continue to monitor the intersection of politics and conflict ahead of the 2023 election.

Working with CSOs, S2S will monitor IGR expansion efforts of the government and continue to support the state in that regard.

3.2.2 AKWA IBOM STATE



Overview

Akwa Ibom State Government has continued to demonstrate development commitments in line with the government's 8-points agenda. This quarter, the Chairman of the State Transformation Committee (STC) and Commissioner for Finance signed off on the State Action Plan, at an event with project and USAID representation. On the political front, the State has remained relatively peaceful with no major political events. There is a background of political consultations and jockeying ongoing among potential aspirants for various offices. This is expected to intensify ahead of the 2023 elections.

The State passed the 2022 Appropriation Bill into law as required; but it was criticized by some CSOs and pressure groups including organized labor for discrepancies, unjustified provisions, and neglect in key social sectors. S2S made submissions to the public hearing on the Appropriation Bill to point out non-compliance with the 2022-2024 Medium-Term Expenditure Framework (MTEF) in guiding the preparation of the appropriation estimate as well as the overall size of the budget estimate. The team also interacted with the House Committee on Finance and Appropriation and extracted commitments of an upward review of provisions made in key sectors of health, education, and WASH. On a positive note, the CSO engagement in the budget process highlighted a greater level of participation and display of advocacy skills, many of which can be traced as outcomes of S2S capacity building.

Meanwhile, rumors of the dissolution of the State Executive Council grew in the period leading to Christmas. The reason for the potential dissolution is to enable members (who serve at high levels such as Commissioners and Special Advisors) who have political ambition for the 2023 elections to focus on elections while the work of government still gets done. Related to this, the Governor's decision not to discuss a preferred successor, to date, has helped to maintain relative political stability.

Reform Progress

The SAP itemizes planned interventions to address critical gaps in PFM as well as health, education, and WASH sectors in line with the state's prioritized needs and the S2S mandate. It provides a clear roadmap for immediate future engagement. Further, a two-day S2S-supported Public-Private Dialogue on internally generated revenue (IGR) with the Internal Revenue Service and other key stakeholders highlighted the State's competitive advantage, growing economic potentials, friendly business environment and the need to diversify revenue from fossil fuel. The participants identified challenges and solutions for expanding and even doubling IGR.

There is a light drumbeat of political lobbying and consultations ongoing among potential aspirants for various offices – with the possibility of intensification ahead of the 2023 elections distracting from the reform agenda. The elder brother of one of the leading political aspirants of the opposition All Progressives Congress Party (APC) and current National Secretary of the Interim National Convention Planning Committee of the APC, Senator John James Akpan Udoedeghe, has defected to the PDP and was received by the State Chairman of the party. The political tempo is expected to be heightened further ahead of and after the conclusion of the APC National Convention early in 2022.

The CSO community in the state is utilizing the skills and capacity derived from the S2S Activity and leveraging the opportunity of the project to impact the social and economic landscape. This was most evident in the institutionalization of the public budget consultation. Further, arising from the second coordination meeting, the Non-Governmental Organization (NGO) Forum resolved to work with the State Fiscal Responsibility Board to drive the public budget consultation for the 2023 budget to ensure more inputs from stakeholders' groups. This is expected to help address one of the many gaps identified in the CAF Assessment; unequal distribution of resources and opportunities for communities that do not have political representation. Furthermore, it is expected that with the recent approval of the seven USAID sub-grantees under the S2S Activity and completion of their onboarding training, efforts towards increased policy advocacy around the critical areas of health, education, and WASH will intensify as well as efforts towards consolidating the achievements in the PFM areas.

Political Economy Drivers of Conflict

Violent crimes, especially political cult-related criminality in public secondary schools, have continued to be on the increase. This has snowballed into localized mayhem and outright sacking of villages and communities as witnessed in Ibesikpo-Asutan and Ikono LGAs. The events led to an imposition of a curfew in Ikono LGA, which in turn could curtail some economic activity. A ban on scrap scavengers – who are associated with criminal activity – has general public support, with some backlash from the Hausa community and with the Civil Liberties Organization blaming the Governor for his refusal to sign into law the Scrap Scavengers Amendment Act which has been with the Governor since 2019. The State Government made donations of security vehicles and equipment including communication devices to the Nigeria Police to help with the maintenance of law and order.

Implications

S2S anticipates that potential political and personnel alignment and re-alignment may alter the current slate of champions/drivers/spoilers. The team will continue to monitor these changes and maintain good relationships and engage with senior level civil servants where possible. The team will remain flexible to engage with new Commissioners and officers should there be any turnover.

In the next quarter, S2S intends to analyze the final approved version of the state budget and track progress against allocations for education, health, and WASH.

The Akwa Ibom team will continue to engage the Internal Revenue Service Board Chairman, building on the momentum from the recent dialogue, and support the Internal Revenue Service on key interventions identified.

Issues of cultism have only grown worse since the baseline PEA. The S2S Akwa Ibom team made a proposal to help the government formulate a comprehensive strategy and plan of action that will involve critical all stakeholders across sectors and interest groups on eradication of cultism in secondary and primary schools. This process is ongoing.

3.2.3 BAUCHI STATE



Overview

The Bauchi State 2022 annual budget was recently approved by the State legislature – 8.5 percent lower than the 2021 budget (at NGN197,475,607,143.85). This reduction, according to the State Governor was to enable the state to "arrive at a projection based on the current economic realities especially the state's ability to meet the expected revenues." The State Commissioner of Budget and Economic Planning added that the reduction was an effort to tackle borrowing (there is a new Debt Management Plan). The 2022 budget is derived from the State MTEF 2021-2024, which the State Government has committed to implement.

The education allocation remains 15 percent of the total budget, within international recommendations. However, the health budget was slightly reduced (from 12 percent to 11 percent). There are deeper cuts to the WASH sector (from 4.6 percent to 2.1 percent), and the vast majority of funds are for capital expenditures (89 percent). In addition, the health cuts are against a growing concern about the inability of the State Government to recruit professional health personnel to fill manpower gaps. During the quarter, CSO groups called on the State Government to lift the embargo on employment, particularly in the health sector, saying that it is long overdue.

While the sector cuts are worrisome, in the aggregate this year's budget and the statements surrounding it reflect more attention to a realistic estimate, which has been a major problem in the past.

In a bid to diversify sources of revenue generation, the government, through the State Ministry of Natural Resources in collaboration with the State Board of Internal Revenue Service and a consulting firm, flagged off revenue assessment, generation, and collection through mining activities, in keeping with the S2S-supported IGR Expansion Strategy document. To this end, the Bauchi State Board of Internal Revenue facilitated a maiden stakeholder meeting, comprising heads of relevant Ministries, Boards, and representatives of major mining companies across the state with the aim of boosting the state IGR to facilitate job creation, economic growth, and development.

Reform Progress

In August 2021, the Bauchi State Governor sent the SHoA copies of draft bills for laws that repeal the Bauchi State Audit Law 2012 and Local Government Establishment Law, and instead, establish a new State Public Sector Audit Law and other related matters to promote accountability; during this quarter, these laws were passed. The new Audit Law provides for the establishment of an Audit Commission and gives autonomy to State and Local Government Auditor General in ensuring checks and balances on the spending of governments at both state and local levels. The House also passed the Violence Against Persons Prohibition (VAPP) Law to prohibit all forms of violence including physical, sexual, psychological, domestic, and political violence, harmful traditional practices, discrimination against

persons and to provide maximum protection and provide effective remedies for victims and punishment of offenders. Both the Audit Law and VAPP law await the Governor's assent.

The SHoA passed a vote of no confidence on the Commissioner of Education and withdrew its earlier confirmation of the Commissioner as a member of the State Executive Council. Reportedly, this was related to the Commissioner's lateness and dismissive nature in a Committee on Education budget defense. This kind of pushback from the legislature to the executive is a new phenomenon. At this point, the actions seem limited to this particular individual/event however S2S will continue to monitor this.

CSOs in Bauchi State remained active. CSOs participated and made submissions in the 2022 budget formulation process through their umbrella body, the Bauchi State Network of Civil Society organizations (BASNEC). In October 2021, a coalition of CSOs in the state called on the government to provide handwashing facilities in schools to fight COVID-19 and the cholera pandemic. Recently, some CSOs called on the State Government to enact a law prohibiting discrimination against persons living with disabilities. The Forum of Executive Directors of Civil Society Organizations in Bauchi State has decried the shortage of manpower in the state's health sector stressing that there are only 109 nurses working in government hospitals across the state. Related to this, in November 2021, the Bauchi State Union of Volunteers and Temporary Health Workers threatened a strike – calling for permanent employment.

S2S has continued to work closely with its champions, including the Governor. The new Secretary to the State Government – a technocrat appointed in June 2021 – is a promising ally and has introduced some public administration reforms. Reportedly, he has been tough in blocking leakages and waste in governance that even led to the sacking of some chief executives. He also tightened the vetting process of requests for financial approvals from the Governor. Some complaints about him from MDAs are about working style, including limited access of officials and the Secretary's chairmanship of a number of committees, which appears to spread him thin.

Political Economy Drivers of Conflict

Localized farmer-herder conflict continues, resulting in fatalities and the loss of livestock and crops. The overall impact of this conflict is on localized livelihood activities at this stage.

There was a national media report insinuating that a Governor in the North East who has been urged to run for presidency in 2023 is allegedly working with some North West Governors to cause rancor in the country. Although no name was mentioned, the Bauchi State Governor felt it was referring to him and has publicly debunked the report, which appears to be a political jab. So far, the issue has not become of general interest.

Implications

The fall in revenue accrual to the state invariably affects S2S core sectors. As recommended in the baseline PEA, S2S will support the State Monitoring and Evaluation (M&E) Directorate to start reporting key indicators of economy at the state level. S2S will also provide more technical support to the State in operationalizing the Debt Management Plan recently developed.

S2S will intensify engagement with the State Agency for People Living with Disability, Ministry of Women Affairs, and CSOs to canvass for the implementation of the VAPP Law, building on momentum from its recent passage. S2S will also track the benefits of gender and social inclusion in relation to development performance and outcomes and will link citizen groups to popular events such as International Women's Day.

S2S will intensify advocacy for the improvement of the release of funds to MDAs particularly those within its purview like basic education, primary health care, and WASH. This can be done through direct engagement with the STC, relevant committees in the SHoA and also through grantees (six new ones were selected in December). S2S can leverage CSO work through existing communities of practice and sector clusters.

3.2.4 EBONYI STATE



Overview

On December 1, 2021, the Ebonyi State Governor presented the State's 2022 Appropriation Bill of NGN145,410,597,723.49 to the SHoA which subsequently passed it into law with no change in the budget size. The Governor assented to the Act in December. Sector budgeting for health and education collectively was increased by 15 percent. The 19 percent and 15 percent allocations to education and health, respectively, from the 2021 budget were retained. S2S and stakeholders are awaiting the detailed breakdown of the 2022 budget. Although the State's Budget Call Circular for the FY2022 budget preparation was based on the MTEF projections, the State failed to fully utilize the MTEF projections for its final FY2022 budget which would have led to a more realistic budget size.

Ebonyi State performed very well in the recent assessment of the SFTAS DLIs. According to the report issued by the SFTAS Independent Verification Agent, Ebonyi State achieved all 12 of the Disbursement Linked Results applicable to the new DLIs and thereby accessed all the linked financial benefits. This achievement is partly attributable to the PFM technical support activities provided to Ebonyi State by S2S. The Commissioner for Finance and Economic Planning sent a short message of appreciation to the Ebonyi S2S State Team Lead (STL) on December 6, 2021.

During the quarter, the political environment became increasingly heated as the battle between and among key political figures in both the ruling APC and the opposition PDP takes shape ahead of the 2023 general elections. There were several top contenders for the governorship identified. The opposition PDP has consistently accused the incumbent Governor of plotting to impose a surrogate from his APC party as his successor. As most of the political heavyweights in the state have ganged up against the Governor and his perceived stratagem to install a successor, the issue of who succeeds the Governor and any fallout from that remains to be seen.

Reform Progress

Ebonyi State has made progress on reform in some key sectors. In the education, health and human capital development sectors, the government demonstrated commitment to improving the lingering shortage of personnel across various sectors. This was evident in the government's recent commencement of recruitment of 5,000 employees (3,000 for the State Civil Service and 2,000 for local government) to fill the personnel shortages, as well as making budgetary provisions in its FY2022 budget for the intended employees.

The Governor signed the State's Judiciary Financial Autonomy Bill into law which guarantees greater autonomy to the state judiciary. During the budget consultation for 2022, which was held in October 2021, the Governor also said that the local government has been given the power for financial autonomy with immediate effect from October 29, 2021. However, S2S is yet to see evidence of the state's implementation of the LG financial autonomy statement.

In general, citizens' engagement with the government has improved. The Citizens' Budget Report was publicly disseminated and uploaded in a timely manner to the state website on September 29, 2021. The state held a Citizen Public Budget consultation forum on October 29, 2021, during which citizens and

other stakeholders were invited to make inputs into the state's FY2022 budget. S2S training has contributed to CSOs' readiness to participate in the budget process. From the presentation made by CSOs, the State Governor directed that the CSOs articulate and submit their issues to the Commissioner for Finance and Economic Development for possible addition into the 2022 budget. CSOs have reported a perceived linkage between their advocacy and more funding for health.

Political Economy Drivers of Conflict

During the quarter, there were various incidents of conflicts, tension, and abduction. Grievances that can be grouped as "trends, triggers and trajectories" are abduction, incessant communal crisis in the volatile Effium Community of Ohaukwu, contestation of political power, a persistent sit-at-home order allegedly issued and enforced by the indigenous people of Biafra (IPOB), a proscribed organization pushing for the independence and self-determination of the South East of Nigeria. The South East Governors - Chaired by the Ebonyi Governor - held a security meeting on October 5, 2021, to address insecurity in the region.

Implications

S2S will track the Governor's stated commitment to LGA financial autonomy and help ensure that in turn LGAs will identify and execute their projects based on identified needs of the grassroots.

S2S will continue to collaborate with the other USAID IPs to deepen and sustain the government's commitment to the MTEF process in the 2023 budget preparation, given the failure to follow MTEF projections for the final 2022 budget.

S2S, with other IPs and CSOs, will continue to monitor the political developments in the state and start planning for more involvement of technocrats for the sustainability of our activities as top government officials become more involved in campaigning.

The Governor's directive that the CSOs articulate and submit their issues to the Commissioner has given CSOs more confidence that they are heard. However, there is a need for the CSOs to follow up on advocacy to ensure that the issues articulated during the budget process are expressed in implementation.

3.2.5 GOMBE STATE



Overview

The FY2022 budget was passed within a participatory process, but the State has continued to turn to the Federal Government to access federal allocation, palliatives, bail out and other fiscal support. Individual experts and concerned groups have been raising alarm on the debt profile. The State has borrowed well over NGN44 billion in just a little over two years and is currently embarking on obtaining another loan of NGN35 billion from the Capital Market. The Government has decried critics and justified the loans based on future development, but political watchers also feel the motivation is to showcase visible "achievements" and woo voters ahead of the 2023 elections.

Over this quarter, the State has witnessed conflict between the incumbent Governor and a serving Senator, two major party stalwarts. The Senator is considered the current Governor's "Godfather". The national body of the ruling APC has set up a committee to mediate the situation, and a second reconciliatory meeting is planned in Abuja early in January 2022. This is not currently impacting S2S or major reforms but could provide an additional distraction as the election season dawns.

Reform Progress

Gombe State has continued to witness an increase in its IGR, noting a significant rise from 2020 (NGN8.6 billion) collections to December 2021 (NGN10.2 billion). However, the Government could not honor some of its obligations, specifically clearing of a backlog of gratuity arrears of retirees since 2015, estimated at NGN15 billion.

The Government has continued to focus on infrastructural development with the building of new schools, roads, and rehabilitation of primary health care facilities. Since rolling out the Better Education Service Delivery for All (BESDA), the state ramped up investment in school infrastructure by renovating over 400 schools through the effort of the State Universal Basic Education Board in conjunction with the Universal Basic Education Commission. The sum of NGN715, 074, 135 was paid as the 2021 counterpart fund. The state was able to get over 300,000 out-of-school children back to school.

The MDAs continued to expand the designation of Gender Desk Officers, and S2S officials have been holding meetings with them. Despite this effort, women, youth, and other vulnerable groups are still excluded from public governance and other key activities, particularly as participants to address conflict.

Political Economy Drivers of Conflict

The trend of conflict follows patterns that are associated with political affiliation. In most cases, this is tied to political actors' interests in capturing party structures ahead of the 2023 round of elections in the state and across the country.

Implications

To date, political wrangling ahead of elections has not directly impacted the state and S2S anticipates that it can continue to count on identified champions. The team is looking forward to post-2023 when there will be a possible change in government. S2S will continue to cultivate and expand a broad base of champions within government including senior civil servants, the legislature, and civil society.

While the IGR collection rates and associated reform efforts are promising, citizens remain concerned about over-taxation, multiple taxation, leakages in revenue collection, and a lack of evidence that "our taxes are working for us." Although the government is working hard to block collection leakages, more work is required by the government, with S2S assistance, to steadily build citizen confidence by effectively and transparently demonstrating the linkages from collection to service delivery.

S2S continues to engage state counterparts for Gender Desk Officers at each MDA. Those already appointed will continue to be engaged as entry points for gender mainstreaming.

3.2.6 SOKOTO STATE



Overview

Inflation has hit Sokoto particularly hard with the price of basic necessities getting higher every month. Speculation on a planned increase in the price of petrol is causing scarcity – potentially due to supplier hoarding. The proposed complete removal of fuel subsidies may compound and aggravate the challenge of hyper-inflation and insecurity on the poor and middle class. This could spark civil disruptions, protests, industrial action, high insecurity and a rise in illicit trade and crimes.

The two major political parties seem to be trying to get their house in order before political activities commence in January 2022 ahead of the election period. If the President assents to the reform of electoral law, which would require all primary elections to be completed six months before the general election, the timeline for the political competition will speed up. Massive amounts of money are likely to be expended in advance of the primary elections in order to secure votes. Heated electoral competition has the potential to lead to greater insecurity with the associated proliferation of small arms and ammunitions as politicians may use armed bandits to attack political rivals.

The Sokoto SHoA passed the state 2022 budget of NGN188.4 billion, which was assented to by the Governor on December 29, 2021. The education sector received the highest allocation of the total budget (20 percent or NGN37,006,032,670.92), followed by the health sector (15 percent or NGN28,806,855,774.5). Nonetheless, it is imperative to note that the state is still highly dependent on federal allocation for its revenue/income, palliatives, bailout, security support and other fiscal support.

Reform Progress

The State Government continues to show commitment and willingness to work on reform. In late November through December there has been a marked increase in pace of implementation of capital projects as well as road maintenance in the metropolitan area of Sokoto.

The State has also shown progress in accountability as a result of CSO advocacy and engagement. This is evident in the recent budget process, where government and CSOs engaged on the content of the call circular before it was finally issued. Furthermore, CSOs engaged at MDA level on development of the budgets for key sectors. CSOs were also present at the budget defense – a step in the right direction – although the methodology and approach need improvement. The State Coalition of NGOs facilitated a two-day in-house budget review with all member CSOs and engaged effectively in the public hearing on the budget by the SHoA. CSOs have also been leading the advocacy and push for Sokoto State to join the Open Government Partnership, this was again highlighted by CSOs at the Budget Townhall meeting with the Governor. He called for “immediate action to ensure that the State subscribes to the Open Government Partnership Platform before the end of the year.” According to government sources, the expression of interest letter is on the Governors' desk awaiting endorsement at the time of this report.

S2S continues to maintain strong relationships with the Commissioner of Budget and Economic Planning and Head of Service (Co-chairs of the STC), the Chairman of the SHoA Committee on Finance and Appropriations, Clerk of the SHoA, the Deputy Accountant General, and the Chairman of the Internal Revenue Service as champions.

Political Economy Drivers of Conflict

Sokoto State has recorded more deaths from conflict than ever before. Violent conflict is perpetuated by armed organized groups in selected LGAs that mostly share borders with Zamfara State, e.g., Isa, Rabah, Sabon Birni, Goronyo and Tangaza with some pockets of attacks in Dange/Shuni and Tureta LGAs. Many families have lost their source of livelihood, their homes and are currently living at the mercy of relatives, charity, and public assistance. The current crisis is rooted in the incremental encroachment by Fulani communities on grazing lands, routes, and reserves. Reasons for encroachment are complex, including government allocating lands on known grazing routes and grazing reserves according to political interest and traditional and community leaders allegedly selling grazing reserve lands and routes to local farmers illegally.

Key mobilizers of the conflict include out-of-school youths, and thugs associated with powerful actors (political leaders and traditional rulers). S2S conducted training on conflict mitigation and Do No Harm for priority sectors as well as conflict mitigation training for local leaders across the State.

Implications

S2S's CSO interventions so far have proven fruitful as the CSO budget initiatives can be linked to activities and trainings conducted by the Sokoto State team for CSOs. S2S will maintain the tempo and ensure that linkages and gaps in budget implementation are highlighted at the quarterly CSO forum meetings to develop future programming.

S2S will pursue efforts to include Fulani Community-based Organizations and CSOs in its stakeholder initiatives, especially on conflict resolution to ensure critical and constructive engagements, given the localized, community nature of the conflict.

4. ACTIVITY IMPLEMENTATION PROGRESS

During the reporting period, S2S made progress towards the achievement of the standard indicators below, which will be reported annually as outlined in the Performance Indicator Reference Sheet. The summary of results to date is shown in Table I. The AMELP Progress Indicators for all S2S USAID Standard and Activity Custom Indicators are set out in Annex A.

Table I: Summary of Results to Date

Standard Indicators	Baseline Fiscal Year (FY) 2020	Annual Target 2022	Q1 FY22	Q2 FY22	Q3 FY22	Q4 FY22	Annual Performance Achieved to the End of Reporting Period (%)	On Target Y/N
CBLD-9: % of USG-assisted organizations with improved performance (CBLD-9)	0	10%	0					Y
(DR 4.2-2)*: Number of CSOs receiving U.S. Government assistance engaged in advocacy interventions	0	10	0					Y
(DR 4-1)*: Number of U.S. Government-supported activities	0	18	0					Y

designed to promote or strengthen the civic participation of women								
(DR 3.1-2)*: Number of groups trained on conflict mediation/resolution skills or consensus-building techniques with U.S. Government assistance	0	25	7				35%	Y

*Note: The Annual Performance Achieved column depicts the level of achievement expressed as a percentage of actual versus planned activities. Activities are underway and data will be reported next quarter for some indicators while others will be reported annually

QUARTER I PROGRESS OVERVIEW

During the reporting period, S2S made considerable progress in implementing planned activities. Highlights for the quarter are described in Table 2 below.

Table 2: S2S Quarter I Activity Highlights

INCREASED EFFICIENCY OF SUBNATIONAL GOVERNMENT OPERATIONS	
Budget Planning, Administration and Execution	<ul style="list-style-type: none"> Delivered debt management training for a total of 41 participants from MDAs across the partner states. This improved states' capacity to manage their debt portfolio.
Budget Transparency	<ul style="list-style-type: none"> Conducted a workshop to develop SOPs for Publishing of Budget Reports and Public Budget Consultation in Ebonyi and Sokoto for a total of 73 participants. This ensures that states are institutionalizing budget transparency through capacity development and process documentation. Facilitated capacity building training on public budget consultations in Akwa Ibom with 30 participants from MDAs. This improved the practice of budget transparency in the state.
Procurement Reforms	<ul style="list-style-type: none"> Conducted training for MDA officials on basic procurement in Akwa Ibom, Bauchi, and Gombe for a total of 118 participants to improve procurement practices in the states.
Auditing	<ul style="list-style-type: none"> Developed a financial reporting and auditing manual in Gombe to increase auditing capacity and practices in the state.
Internal Controls	<ul style="list-style-type: none"> Conducted training on NCoA for budget preparation and orientation on the SOP on budget consultation for a total of 66 MDA officials in Akwa Ibom and Sokoto. This assures better budgeting practices and improves allocation, expenditure, and accountability of the budgeting process. Aligned partner states' 2022 budgets with the NCoA. This assures better budgeting practices and improves allocation, expenditure, and accountability of the budgeting process.
Domestic Resource Mobilization	<ul style="list-style-type: none"> Reviewed consolidated state and LGA revenue codes in Ebonyi and Adamawa and established seven new codes that were adopted by the states and used in the 2022 budgets. This improved transparency and accountability in domestic resource mobilization in the states.

	<ul style="list-style-type: none"> • Conducted IGR expansion strategy workshop in Gombe with 21 participants from state government to finalize development of the IGR expansion strategy document and practices in the state. • Facilitated public-private dialogue meetings in Adamawa, Akwa Ibom, and Sokoto with a total of 108 participants representing diverse stakeholders from the public and private sectors. This ensured that there is wide ranging stakeholder buy-in for improved domestic resource mobilization in the states • Conducted IGR optimization strategy training in Akwa Ibom and Sokoto for a total of 60 participants from state government to improve states' income from IGR. • Conducted training on Property Enumeration and Valuation, and Property Tax Assessment in Akwa Ibom and Ebonyi States for 57 participants from state government and developed an SOP for the Enumeration of Properties in the State to improve property taxation and internal revenue in the states.
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IMPROVED SUBNATIONAL GOVERNMENT RESPONSIVENESS TO CITIZENS/CSO ENGAGEMENT

Improve State Responsiveness to Citizens	<ul style="list-style-type: none"> • Facilitated Citizens' Budget Consultation Forums in Ebonyi and Sokoto States to strengthen understanding of public budget engagement and mainstream gender and socially excluded groups in budgeting processes. • Conducted CB and CAR training in Akwa Ibom, Bauchi, and Adamawa States for a total of 103 participants from CSOs to improve the level of citizen participation in the budgeting process in the states. • Conducted a legislative oversight workshop for Adamawa State with participation of 28 members of the SHoA and their respective secretaries to improve the quality of legislative engagement in enhancing PFM and service delivery.
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CSO Engagement	<ul style="list-style-type: none"> • Conducted training for CSOs on the procurement process across the partner states for a total of 241 participants to improve citizen oversight of procurement across the service delivery sectors of health, education and WASH. • Facilitated CSO Quarterly Forums to support CSO coordination in Akwa Ibom, Bauchi, Gombe, Ebonyi and Sokoto with a total of 156 participants to enhance citizen participation in governance. • Supported the State CSO Coalition to coordinate inputs into the public presentation of the 2022 budget across the six partner states to improve citizen participation in governance and across service sectors.
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Grants Under Contract	<ul style="list-style-type: none"> • Finalized grants packages for 36 grantees and conducted grants inception meetings in six states for a total of 129 participants to increase advocacy on the issues that S2S is working on across the states and sectors of reform interest.
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Monitoring and Evaluation by State Institutions	<ul style="list-style-type: none"> • Supported Ebonyi State to develop an M&E policy to support the establishment of a functional M&E system.
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IR 3: IMPROVED SUBNATIONAL GOVERNMENT CAPACITY TO MANAGE CONFLICT

Conflict Mitigation Skills	<ul style="list-style-type: none"> • Conducted conflict mitigation skills training for a total of 181 local leaders across the six partner states to reduce the impact of conflict in partner states and assure a conducive environment for development.
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STAKEHOLDER COORDINATION

STC Coordination and State Government Engagement	<p>To maintain the buy-in of state counterparts across the states, S2S working closely with the STCs:</p> <ul style="list-style-type: none"> • Coordinated S2S activities and conducted SAP validation meetings with 131 participants across six partner states. • Engaged with Akwa Ibom State Officials to secure support for S2S activities, strengthen strategic partnership for IGR expansion, and advocate for Disability Law and VAPP implementation. • Engaged with MDAs in Bauchi to promote collaboration and supported Bauchi and Akwa Ibom States' participation in the NGF State Exchange Visit to Lagos State. • Participated in development of the Bauchi State Primary Health Care Annual Operation Plan (AOP).
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4.1. SUB-PURPOSE I: INCREASED EFFICIENCY OF SUB-NATIONAL GOVERNMENT OPERATIONS

4.1.1 BUDGET PLANNING, ADMINISTRATION AND EXECUTION

Debt Management Training

To further support effective and efficient debt management institutions and processes, S2S conducted a debt management workshop for 41 MDA officials from the six partner states from November 23 to 26 in Abuja. The training was part of the capacity building activities targeting critical PFM institutions in the partner states and aimed to enhance institutional capacity for sustainable debt management and entrenchment of reform-oriented debt practices and processes.

Through the workshop, participants gained skills that enable them to conduct debt tracking using the excel tracking tool developed by the Debt Management Office, produce quarterly debt position and annual debt management reports, and prepare the Medium-Term Debt Strategy (MTDS), Debt Sustainability Analysis, and Arrears Clearance Framework. The participants used the acquired skills to produce a 2021 Debt Sustainability Analysis report. The report will contribute to improved debt records and management and more effective implementation of fiscal responsibility law in the states. The participants are expected to step down their learning with MDA colleagues and implement agreed action plans upon return to their respective states.



S2S Debt Management Consultant provides technical support to Bauchi State participants during the training

4.1.2 BUDGET TRANSPARENCY

Budget transparency is critical to the accountability, transparency, and effectiveness of key institutions. A governance system with a strong inclusive budget approach is essential for full disclosure of all relevant fiscal information in a timely and systematic manner. To achieve this objective, the S2S Activity conducted training for key stakeholders to increase budget transparency across the partner states.

Development of SOPs for Publishing of Budget Reports and Public Budget Consultation

To enhance openness and transparency in the budgeting process, S2S supported Sokoto and Ebonyi States to develop detailed SOPs that provide step-by-step guidance for publishing budget reports and conducting effective public budget consultations in line with standard procedures. To develop this guidance, S2S conducted workshops in Sokoto and Ebonyi with participants from relevant MDAs and CSOs. Through the process of developing the SOPs, participants improved their understanding of the importance of publishing budget reports for increased transparency and ensuring that budget consultations involve all citizens, including men, women, youth, persons with disabilities (PWD), the elderly, and other groups. This activity is expected to contribute to improvements in budget transparency and inclusive citizen and CSO participation in the planning, execution, monitoring and evaluation of public budgets in the state.

The SOPs are guided by the standards prescribed in the International Public Sector Accounting System (IPSAS), Government Finance Statistics, Classification of the Function of the Government, NCoA, Federal Republic of Nigeria 1999 Constitution, state-specific Fiscal Responsibility Law, Appropriation laws, State Budget Calendar, Public Expenditure Framework Assessment (PEFA) document, State Audit Law, State Public Procurement Law, and the World Bank State Fiscal Transparency, Accountability and Sustainability (SFTAS) Document.

Table 3: Summary of SOP Development Workshops

Location	Date	Number of participants
Sokoto	October 13–14	37 (36 males and 1 female)
Ebonyi	November 11–12	36 (22 males and 14 females, including 1 female PWD)
Total		73

Capacity Building on Public Budget Consultation for MDAs

With the issuance of the call circular to MDAs for the preparation of the 2022 budget, it became imperative to build the capacity of the relevant MDA officers on public budget consultation to improve understanding of this mechanism for inclusive public engagement in the budget process.

To achieve these objectives, S2S held a two-day Public Budget Consultation training in Akwa Ibom from October 21 to 22 with 30 participants (16 male and 14 female) drawn from the MDAs in the state. To give weight to the training, the Akwa Ibom State Commissioner of Finance emphasized the importance of this activity in the state as it is one of the SFTAS Eligibility Criteria and DLIs) In addition, the Commissioner commended the production of the State Budget Calendar by the State Fiscal Responsibility Board with support from S2S, the first of its kind since the inception of the state 34 years ago. Following the training, the government committed to improve the state budget process through the adoption of the State Budget Calendar. In addition, the state developed an institutional framework for public budget consultation which will go a long way in improving public engagement and mainstreaming gender and socially excluded groups – leading to a more transparent and citizen-friendly budgeting process in the state.



4.1.3 PROCUREMENT REFORMS

Support to MDAs on Basic Procurement Procedures

The BPP has the mandate to regulate, monitor, evaluate and audit public procurement and other related matters in the states. However, the lack of trained procurement officers has been a major constraint to the full optimization of this mandate.

This quarter, the S2S teams in Akwa Ibom, Bauchi and Gombe collaborated with the BPP in their respective states to train selected civil servants on public procurement with the goal of creating a procurement cadre. The training was conducted by the National BPP, Abuja, which is the statutory body with the mandate to train and certify civil servants as procurement practitioners. The Directorate of Training, Office of the Head of Civil Service selected the training participants based on their qualifications, grade levels and capacity needs.

While officially opening the training session in Bauchi State, the Bauchi State Head of Service, Alhaji Yahuza Haruna Adamu, commended the S2S Activity for supporting the state to establish a pioneering cadre of procurement officers to manage the State MDAs' procurement processes. He further described procurement as one of the key components of PFM that ensures transparency, thereby promoting good governance. He closed by pledging the government's commitment to fulfill any obligation signed with development partners to achieve the desired objectives.



Table 4: Summary of Procurement Training

Location	Date	Number of participants
Akwa Ibom	November 17–18	25 (21 males and 4 females)
Gombe	November 29–December 2	50 (37 males and 13 females)
Bauchi	December 9–16*	43 (40 males and 3 females)
Total		118

*The Bauchi training took place over four days, to include the training certification requirement

In Akwa Ibom State, the two-day training session for MDA participants provided technical reviews of the provisions and applications of the state procurement laws and policies, which enabled participants to share experiences on the need for effective implementation of these extant laws in the state. The training culminated in the development of a technical approach and framework to deepen procurement practices and processes for state institutions.

In Bauchi, MDA participants attended a four-day session, which included training certification. A team of four personnel from the National BPP facilitated the training, led by the Director of Training and including a staff member from the Independent and Corrupt Practice Commission. Training participants were required to pass an examination to qualify for the training certificate.

In Gombe State, S2S focused on assisting the State Government to increase budget transparency towards providing regular, timely and accurate information about budget performance in the key S2S sectors of health, education, and WASH to achieve DLIs related to budget transparency. As part of this, S2S organized a three-day training for legislators and focal MDAs on basic procurement procedures. The purpose of the training was to improve participants’ understanding of the provisions of the Public Procurement Act, the roles and functions of the BPP, key procurement principles, basic procurement procedures, and improve the ability of the legislature to undertake basic procurement functions in the state. The training strengthened the capacity of participants to support the operationalization of the Public Procurement Act and address gaps related to the lack of trained procurement personnel.

4.1.4 AUDITING

Financial Reporting and Auditing Manual

Auditing is imperative for accountable, transparent, effective, and efficient PFM. In Quarter 1, S2S supported Gombe State to strengthen financial reporting and auditing processes. The Gombe S2S team carried out a rapid assessment of current processes and then conducted a training workshop for Office of the Auditor-General staff members in Quarter 4 of FY21 to strengthen capacity and develop frameworks for financial reporting and auditing in the LGAs of Gombe State. Following the training, the participants applied the acquired skills with support from a consultant between October and November to produce an audit manual; update the guidelines and checklist for preparing financial statements; and map the roles and responsibilities for generating audited financial statements for LGAs based on best practice and in line with the DLI requirements.

4.1.5 INTERNAL CONTROLS

Training on the National Chart of Accounts and Standard Operating Procedure on Budget Consultation

The NCoA is a complete list of budget and accounting codes presenting each item uniquely with a code and grouped into tables of related data for the purposes of tracking, managing, and reporting budgetary and accounting items in an orderly, efficient, and transparent manner that enables the State Government entities to define each item according to the seven standards of the accounting system of revenue, expenditure, administrative, function, location, funds and program. To improve utilization of

the NCoA in budgeting, the S2S team facilitated a three-day training on the National Chart of Accounts and the SOP on Budget Consultation in Sokoto and Akwa Ibom.

In Sokoto, participants included state government officials from relevant MDAs, CSOs, and members of the Sokoto SHoA’s House Committees on Appropriation and Finance. The objectives of the training were to enhance the participants’ understanding of budgeting processes and procedures, improve their capacity to incorporate the NCoA in preparing budgets, and enhance budget tracking and analysis, budget performance reporting and budget consultation processes. Participants were also oriented on the SOP on Budget Consultation. Additionally, the Budget and Planning Officers were trained on budget preparation using the NCoA, budget analysis, and the budgeting process in preparation for the 2022 budget. Likewise, an abridged annual budget and budget performance report for 2021 was produced by the Sokoto State Ministry of Budget and Economic Planning.

Similarly, S2S conducted a training for Akwa Ibom State Government on NCoA for MDA officials. This contributed to an integrated budget and accounting classification system for the implementation of a computerized PFM process, which includes budget preparation and execution to accounting and reporting, of line MDAs’ spending and other public sector operations. As a result of the training, the Akwa Ibom Budget Office adopted the NGF NCoA and was able to populate and consolidate the 2022 budget using the NCoA template. The Budget/Planning Officers from all MDAs in the state were equipped with technical skills on budget preparation using the NGF MDAs Consolidation Templates. A total of 49 (out of 146) MDAs’ budgets were populated during the three-day intensive process, representing 33 percent of the MDAs in the state.

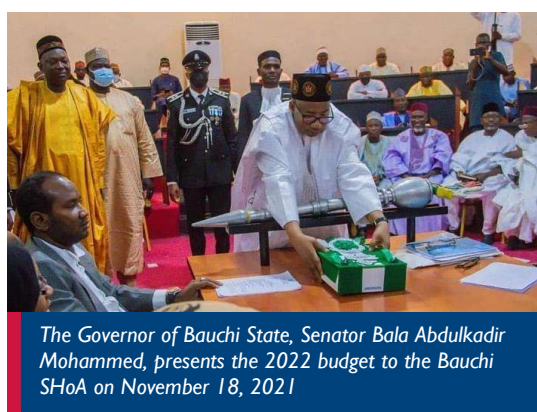
Table 5: Summary of NCoA Training

Location	Date	Number of participants
Sokoto	October 13–15	37 (36 males and 1 female)
Akwa Ibom	November 30–December 2	29 (21 male and 8 females)
Total		66

Through these trainings, S2S helped to institutionalize and enhance Sokoto and Akwa Ibom States’ technical capacity and provided a framework supporting full migration and compliance of the state budgeting process aligned with the requirements of the NCoA.

Alignment of Partner State Governments’ 2022 Budget with the National Chart of Accounts

During this quarter, S2S partner state governments prepared the 2022 budgets using the NCoA format and the respective State Medium Term Expenditure Framework (MTEF) 2022-2024 which complied with the State Fiscal Responsibility Laws. The NCoA format will improve the quality of financial reporting in line with IPSAS standards. This achievement is a result of S2S’s training of MDA officials and the relevant SHoA committee members on NCoA conducted in Quarter 1 of FY21. The 2022 budgets are more realistic and based on real revenue forecasting and economic realities, e.g., the Bauchi State 2022 budget is 8.5 percent lower than that of 2021.



The Governor of Bauchi State, Senator Bala Abdulkadir Mohammed, presents the 2022 budget to the Bauchi SHoA on November 18, 2021

Following the above budget process, on November 18, the Bauchi State Governor, Bala Mohammed Abdulkadir, presented the 2022 budget to the SHoA and called it the “Budget of Consolidation and

Commitment”. The Bauchi State budget is focused primarily on the social sector – prioritizing health, education, agriculture, youth, and women’s empowerment.

4.1.6 DOMESTIC RESOURCE MOBILIZATION

The PFM baseline assessment conducted in Year I identified a weak IGR base in the respective partner states due to the lack of revenue generation capacity, strategies for expansion and optimization, and revenue codes and public-private dialogue for the buy-in of stakeholders. In addition, the reduced federal monthly allocation to the states has affected the delivery of services to citizens. It is against this backdrop that S2S embarked on efforts to strengthen and improve the IGR base in partner states and increase funding for the basic services of health, education, and WASH.

Review of Consolidated State and LGA Revenue Code

From December 7 to 9, S2S provided technical support to Adamawa and Ebonyi State Governments to review their consolidated revenue codes which enabled the states to achieve DLI 4.1 under the World Bank’s SFTAS program.

Through this review process:

- The states’ internal revenue services are generally of the impression that they now have a more clear and transparent tax system that minimizes double taxation and encourages citizens to pay tax as is and when due. This was also collaborated by participants in the IGR public-private dialogue sessions in the state
- The states were helped to place the federation account,⁵ which is now adjusted and consolidated, under the right account classification with some additional line items.
- Other tax codes were created as a sub account class tax revenue coupled with a restructuring of capital receipts.

Adamawa and Ebonyi States now have seven comprehensive revenue codes: revenue, administrative, expenditure, function, fund, location, and program. These are consistent with the NCoA and meet SFTAS requirements. Following the review, Ebonyi State published the amended revenue codes on the Ebonyi State website within the SFTAS deadline. The codes were used for the 2022 budget and have been adopted by both states for revenue in the Treasury Single Account and other requirements.

IGR Expansion Strategy Workshop

Gombe State has continued to witness an increase in its IGR which in part is attributed to the capacity building support provided by S2S. In 2020, the state generated over NGN8,600,000 in internal revenue, while in 2021 the state increased this revenue to NGN10,200,000 – representing a 19 percent increase over 2020.

In continuation of this support, S2S conducted a two-day IGR Strategy workshop from October 4–5 aimed at strengthening the administrative and organizational requirements needed by the Gombe State Government to better analyze revenue, build capacity to model different revenue scenarios, and improve compliance and efficiency of revenue collection. The training enhanced the skills of 21 participants on essential skills for IGR optimization and expansion using the Tax Administration Diagnostic Assessment Tool (TADAT) and Revenue Enforcement and Administration module. Other

⁵ The federation account is where all federally generated revenues are deposited. The federation account funds are allocated monthly to the federal, states and local governments in Nigeria

training topics included revenue forecasting and improvement modelling. Participants were drawn from the SHoA, the State Internal Revenue Service, Bureau of Public Service Reform, and Ministry of Health.

The training built on previous technical support provided by S2S for the Consolidated Revenue Code initiative, work on Domestic Revenue Mobilization, and IGR Expansion Strategy to the staff of Gombe State Internal Revenue Service, relevant MDAs, the SHoA, and LGAs – all geared towards revenue enforcement and administration to increase the state’s revenue base.

Internally Generated Revenue (IGR) Public-Private Dialogue

The importance of developing an IGR strategy to drive state and national development cannot be overemphasized. An important part of this process involves bringing together key stakeholders from both the public and private sector to jointly explore strategies for increasing the states’ revenue base. To support this process, S2S facilitated two-day IGR public-private dialogue meetings for stakeholders in Adamawa, Sokoto, and Akwa Ibom States. This event provided a rich platform for public and private sector representatives to create collective synergy to improve IGR in the respective states.

Table 6: Summary of Public-Private Dialogue Meetings

Location	Date	Number of Participants
Sokoto	October 25–26	41
Adamawa	October 26–27	37
Akwa Ibom	December 7–8	30
Total		108

In Sokoto, participants were drawn from the Sokoto Internal Revenue Service, Ministry of Finance, leading revenue-generating MDAs, leaders of the Chamber of Commerce, National Association of Small-Scale Industrialists, Market Women, entrepreneurs, and members of the Small and Medium Enterprise Development Agency. During the meeting, participants identified the constraints to improving IGR, determined how the public and private sector can collaborate to optimize the state's IGR potential, and strategized on how to build public support mechanism for IGR through awareness raising for citizens to understand government programs and what the IGR funds will be used for. The State Government also announced that they are exploring new sources of revenue, which include taxing commercial motorcycles, through which they estimated two billion Naira annual revenue forecast.

In Adamawa, stakeholders from the private sector, trade associations, professional bodies, CSOs, and media discussed important IGR matters in the state. The presentation included background information on Adamawa State IGR, including its revenue generation from 2016 to 2020, the Ease of Doing Business Ranking, competitive advantages, poverty data, unemployment statistics, debt profile, IGR leakages and challenges, among other topics. This laid the foundation for the dialogue and provided relevant data and information for the participants to inform discussions.

Akwa Ibom Dialogue Participants:

- Akwa Ibom Integrated Private Schools Association
- National Association of Proprietors of Private School
- Akwa Ibom Association of Patent Medicine Dealers and Vendors
- Car Dealers Association
- Tipper and Quarry Association
- Akwa Ibom Tricycle Riders Association
- Akwa Ibom International Fashion Designers Association
- Independent Petroleum Marketers Association of Nigeria
- Association of General Physicians and Medical Practitioner of Nigeria
- Union of Tipper Operators Association
- Uyo Chamber of Commerce and Industry
- Nigerian Automobile Technicians Association
- Akwa Ibom Scrap Dealer Association
- Market Women Association of Nigeria
- Pharmaceutical Society of Nigeria
- Road Transport Employees Association of Nigeria

Following the meeting, the comments, contributions, and recommendations from the dialogue were compiled into a communique and shared with participants and relevant stakeholders across the state. Media coverage: <http://www.adamawadailyreports.com/2021/11/news-usaid-holds-public-private.html>

Similarly, in Akwa Ibom, a wide range of participants met to discuss the challenges of IGR in the state, how to enhance informal sector tax compliance, and strategies for building a public support mechanism for income generation. The dialogue provided an opportunity for the taxpaying community and key stakeholders to interact with the State’s Internal Revenue Service jointly and explore strategies to improve IGR. The Executive Chairman of the Akwa Ibom Internal Revenue Service also participated in the dialogue and enlightened taxpayers on their roles and responsibilities in improving the state IGR as well as highlighting the role of the Akwa Ibom Internal Revenue Service. Participants provided useful recommendations that are expected to improve the state’s IGR.

Internally Generated Revenue (IGR) Optimization Strategy Training

In continuation of the training conducted across four partner states in Q4 of FY21, the Akwa Ibom and Sokoto State teams conducted IGR Optimization training aimed at improving the IGR base across the states with a consequent increase in service delivery. The training module focused on the TADAT tool, Revenue Enforcement and Administration, Revenue Forecasting and Improvement Modelling, and other methods of revenue (IGR) forecasting such as straight-line method, moving average and simple linear regression. A major outcome of the training is that the State Government revenue officials are now able to use the TADAT tool to assess the tax administration gaps in the states.

Table 7: Summary of IGR Optimization Training

Location	Date	Representation	Number of participants
Akwa Ibom	October 5–6	Akwa Ibom Internal Revenue Service, Ministry of Finance, SHoA Committee on Finance, State Accountant General Office	21 (18 males and 3 females)
Sokoto	October 27–28	Sokoto Internal Revenue Service, SHoA, Ministry of Budget and Economic Planning, Ministry of Finance	39 (32 males and 7 females)
Total			60

Property Enumeration, Valuation, and Property Tax Assessment Training and SOP Development

Building on the technical support provided to Ebonyi and Akwa Ibom States’ Internal Revenue Services on up-scaling domestic resource mobilization, S2S facilitated a three-day training for the state governments to explore and expand their IGR potential, particularly in property and revenue tax, including operating surpluses from government owned enterprises. The workshops provided a platform for all revenue generating MDAs to dialogue and explore best practices for improving property tax revenue, enumeration and recording in the states. An important outcome of this activity was the development of an SOP on Enumeration of Properties in the State to guide effective property records enumeration and enhance property tax collection in the states. This will lead to an expansion of the states’ revenue base and growth in IGR collection.

Table 8: Summary of Property Enumeration and Valuation and Property Tax Assessment Training

Location	Date	Number of Participants
Ebonyi	December 7–9	33
Akwa Ibom	December 13–14	24
Total		57

4.1.7 MONITORING AND EVALUATION BY STATE INSTITUTIONS

Support for Ebonyi State to Develop a Monitoring and Evaluation Policy

In the quarter under review, S2S supported Ebonyi State to develop an M&E policy to guide the establishment of a functional M&E system in the state. It will provide helpful direction to all policy makers, public servants, private sector, CSOs, development partners and other key stakeholders on issues of governance and performance assessment on the commitment of government to Ebonyi citizens with respect to service delivery. The M&E policy aims to ensure that M&E activities are executed according to international standards and/or best practices to assist government in achieving high level performance characterized by due process, transparency, and accountability, and as well providing policy direction for M&E implementation in the state. The draft M&E policy is ready for submission to the State Government for review and possible approval by the Governor.

Similarly, through an embedded consultant in Ebonyi State, S2S conducted a needs assessment of the Department of Planning, Research and Statistics (PRS) in the state to inform efforts to strengthen the capacity of this unit. The consultant is also developing a concept note and modules for the training of the state’s PRS staff (see section 5.1 for additional details on this activity).

SUB-PURPOSE 2: IMPROVED SUB-NATIONAL GOVERNMENT RESPONSIVENESS TO CITIZEN NEED/CSO ENGAGEMENT

4.1.8 IMPROVE STATE RESPONSIVENESS TO CITIZENS

Citizens’ Budget Consultation Forum

On November 8, the Executive Governor of Sokoto State held a town hall meeting on the 2022 budget consultation supported by S2S which was well attended by public sector officials, CSOs, PWD, women, and youth. The budget consultation forum provided an improved platform for inclusive citizen participation in the budgeting process and created the space for open discussion with the State Government. The process also increased the state government’s responsiveness to citizens’ prioritized needs, which is evident through the incorporation of citizens’ (including PWD, women, and youth) inputs in the 2022 approved budget.

Similarly, Ebonyi State conducted a series of consultative forums for citizens to articulate their service needs, especially in health, education, and WASH. The Ebonyi State Government showed strong responsiveness to the needs of its citizens by including the citizens’ prioritized service needs in the approved 2022 budget. In Q2, S2S will undertake analysis of the 2022 state budgets to determine the extent that citizen inputs and priorities were incorporated.

Citizens’ Budget and Citizens’ Accountability Report Workshop

The CB and CAR are critical components in ensuring accountability, transparency, and efficiency in the budget process. To sustain the CAR process in the states, S2S conducted workshops to reinforce the existing systems and realize the STFAS DLI requirements across the states.

In Akwa Ibom State, S2S held a workshop for representatives from 20 CSOs and relevant MDAs to review the Akwa Ibom State 2021 CAR. The workshop provided an overview of citizen budget processes, including comparative analysis with other regions, and identified areas for improvement to equip participants with knowledge and skills to strengthen their engagement in state-level budgeting. Through the workshop, participants committed to collectively leverage this stakeholder network as a platform for undertaking periodic review and analysis of the state budget and engaging in impactful high-level advocacy on state government budgets for citizens of the state.

In Bauchi State, S2S conducted a workshop with representatives of 30 CSOs to increase participants' understanding of the CB and CAR. Workshop participants produced simplified versions of the state 2022 budget and CAR, identified issues and challenges related to these processes, and developed recommendations. As a result of the workshop, participants established a CSO Technical Committee to facilitate the CB and CAR process in the state and drafted a TOR. Participants committed to continued collaboration through the CSO Technical Committee, the CSO governance working group, and BASNEC to engage with MDAs for the production and dissemination of the state CB and CAR.



Participants at the CB and CAR workshop in Adamawa State

Likewise, in Adamawa State, S2S conducted a workshop to strengthen CSO capacity to prepare the CB and the CAR documents from the main state budget. During the workshop, the CSOs reviewed the 2021 CB and 2020 CAR documents and examined both the excel and word templates used for the development of the two documents. The workshop has helped to improve citizen engagement and participation in the budgetary process in the state, including participation of PWDs. The CSOs can now access and have a good understanding of the various government documents including the state budget and its performance reports. This has led to an atmosphere of increased transparency and accountability because citizens now have access to government information and are able to publish performance reports on their websites.

Media coverage: <http://www.adamawadailyreports.com/2021/12/news-csos-receives-training-on-citizens.html>

Table 9: Summary of CB and CAR Workshops

Location	Date	Number of participants
Akwa Ibom	November 16	29 (19 males and 10 females, including 1 female PWD, 3 male and 2 female youth)
Bauchi	December 8–9	30 (22 males and 8 females, including 1 female PWD)
Adamawa	December 8–9	44 (29 males 15 females, including 5 PWD)
Total		103

Legislative Oversight Orientation Workshop for Adamawa State

In Q1, S2S facilitated a legislative oversight orientation workshop for members of the Adamawa SHoA and their respective secretaries with a total of 28 participants (24 males and 4 females). The workshop reviewed contemporary governance documents in Nigeria and other countries which enabled the SHoA members and secretaries to have a better understanding of the leadership and oversight functions of the legislature. The workshop boosted the capacity of the participants to effectively perform their oversight functions in the State Government budgetary process and provided them with an opportunity to interact with the secretaries of the key sector committees and share experiences on their roles during the defense of the state budget by MDAs and their oversight roles in implementation of the budget by the respective MDAs.



4.1.9 CIVIL SOCIETY ORGANIZATION ENGAGEMENT

The Political Economy Analysis (PEA) and PFM baseline conducted by S2S in May and July 2021 revealed existing gaps in PFM institutions related to the budget process, public procurement, debt management, etc. As part of the overall response to mitigate the identified gaps and to improve fiscal management in compliance with global PFM standard and the Fiscal Responsibility Laws of Nigeria and that of partner states, S2S conducted a training for CSOs in the partner states on Public Procurement Monitoring skills.

Training of CSOs on Procurement Process

This quarter, S2S conducted training for CSOs in all six states to strengthen capacity around public procurement and enable them to better understand and utilize the provisions of the Public Procurement Act (2007) and states' Public Procurement Laws. The Centre for Social Justice, a local NGO with expertise in public procurement monitoring, facilitated a series of trainings from October 4 to November 25 with a total of 241 participants in attendance (149 males and 92 females).

The training heightened the knowledge of the CSOs in how to actively engage with state government in ensuring transparency and accountability in procurement processes and more importantly, to ensure that procurement processes are inclusive and capture the needs of the citizens, which is expected to improve service delivery in key sectors (primary health, basic education, and WASH). This initiative helps to equip the CSO community with the skills needed to drive sustainable reforms and impactful engagement on good governance through technical interface with state institutions on procurement and related reforms in the state.

CSO Quarterly Forum Meetings in Partner States

The PEA baseline assessment confirmed the significant role that CSOs play in governance reform and service delivery improvements, including applying pressure to the government to preserve transparency, openness, integrity, and reinforce anti-corruption safeguards in government contracting. The PEA report noted that CSOs remain critical in sensitizing the public to the benefits of reforms, and recommended engaging CSOs in promoting dialogue, coordination, and effective dissemination of the results of S2S interventions.

To facilitate effective CSO coordination, S2S conducted quarterly CSO forum meetings across five partner states in Q1, with a total of 156 participants. In Bauchi, BASNEC took the lead in coordinating the meeting on November 30. Through this forum, CSO stakeholders developed a memorandum of understanding to facilitate effective collaboration on governance reform and basic service delivery improvement in the state.

Similarly, S2S conducted CSO quarterly coordination forum meetings in Sokoto, Gombe, Ebonyi and Akwa Ibom in December. The quarterly forums provide an avenue for the CSOs to present progress updates and forge new strategies to collaboratively advocate for improved government responsiveness to citizen needs and priorities. During the meetings, participants reviewed the S2S Activity’s implementation progress related to CSOs, including their participation in annual budget processes, discussed advocacy efforts for improved governance and service delivery in the key sectors, explored strategies for strengthening and promoting women’s civic participation in governance and service delivery, and agreed on alternative funding options for sustainability of the forum. The events were well attended by CSOs in the health, education, and WASH sectors.

Coordination of State CSO Coalition on Public Budget Presentation

For the public presentation of the 2022 budget, the S2S team supported CSOs across the partner states to coordinate their inputs into the budget in line with the priority sectors, e.g., health, education, and WASH. The CSOs were mentored to articulate their inputs and strategically present these at the public hearing in the SHoA. Similarly, the team met with representatives of the states’ Joint National Association of Person with Disability (JONAPWD) to coordinate their input into the CSO coalition presentation. As a result, CSOs effectively articulated the citizens’ position on the states’ Appropriation Bills to the SHoA State Budget hearings, thus increasing their engagement with government and projecting citizen’s priority inputs.

4.1.10 GRANTS UNDER CONTRACT

The grant program aims to promote ownership and build the capacity of S2S’s local partners, both NGOs and government entities. Both are part of an important supply-demand governance dynamic, with the ability to close gaps in sectors’ service delivery in S2S’targetted states.

During the quarter, S2S finalized the grant packages for 36 grantees and shared them with USAID on November 12 for review and approval. The packages included the request letter for approval for Fixed Amount Award (FAA) grants, the potential grantee’s program description, and the budget summary. On November 17, S2S received USAID approval for the award of 36 FAA grants with a total value of \$1,577,920. Figure 2 and Figure 3 below depict number of grants and the grant amounts approved for each state.

Grants Inception Meetings

Between December 1 and 10, S2S facilitated grants inception meetings for the grantees in the six partner states. The sessions aimed to provide an overview of the grants program; promote a shared understanding of the contractual obligations, administrative processes, and responsibilities; and foster partnership between the grantees and S2S team.

Table 10: Grants Inception Meeting Dates and Locations

Location	Date	Number of participants
Bauchi and Gombe	December 1-2	35 participants
Adamawa	December 6-7	18 participants
Sokoto	December 6-7	24 participants

Ebonyi	December 9–10	31 participants
Akwa Ibom	December 9–10	21 participants
Total		129

The two-day meetings provided the new grantees with insight into the details of the grant agreement, the clauses, and the USAID regulations applicable to the grants. Participants learned about the grant type (FAA) and milestone payment structure, USAID cost principles, grant payment processes, recordkeeping and archiving of documents, and compliance with Nigeria and USAID regulations. In addition, topics related to Monitoring, Evaluation, and Learning (MEL), finance, PFM and citizen engagement were also discussed. Lastly, grantees gained understanding of the S2S mandate and implementation strategies and familiarized themselves with the S2S team for effective and efficient collaboration.



Participants at the Grants Inception Meeting in Adamawa State

Figure 2: Number of Grants Awarded by State

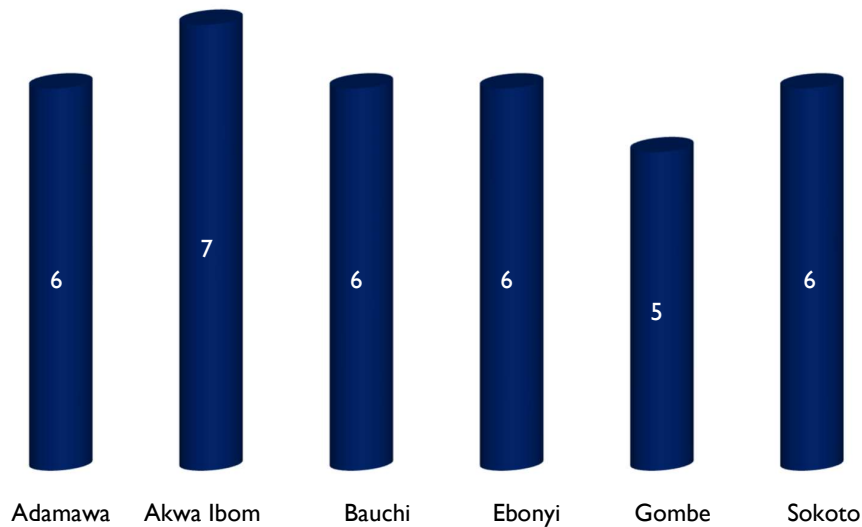
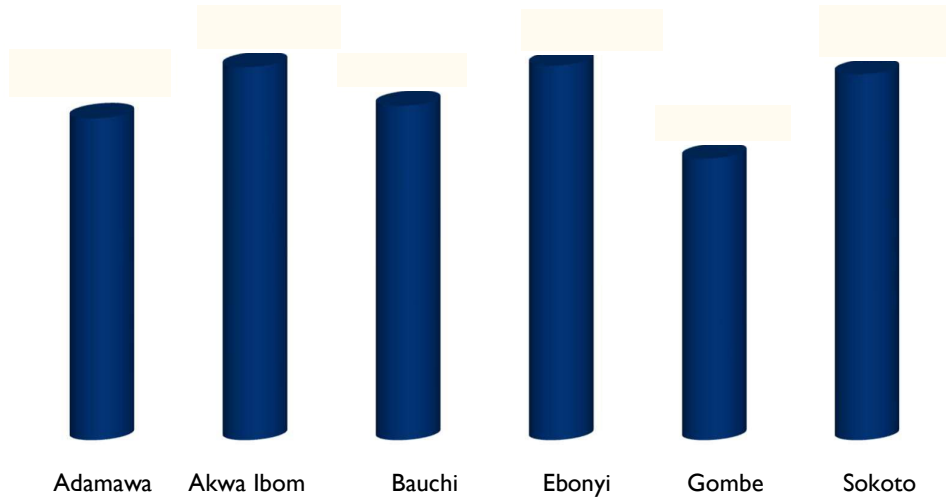


Figure 3: Grant Amounts Awarded by State



4.2. SUB-PURPOSE 3: IMPROVED SUB-NATIONAL CAPACITY TO MANAGE CONFLICT

4.2.1 CONFLICT MITIGATION SKILLS

Conflict Mitigation Training

The CAF update indicated that political tension, the farmer/herder crisis, religious tensions, unemployment, ethnic profiling, and cultism remain unresolved in states like Ebonyi, Adamawa, Gombe, with banditry in Sokoto and unemployment in all states including Akwa Ibom and Bauchi. This triggers violence and contributes to conflicts in the states according to the report. Local community leaders play a critical role in maintaining a peaceful coexistence among the people as they serve as mediators in resolving or mitigating conflict. In recognition of this, S2S facilitated Conflict Mitigation Training for selected local leaders to strengthen their capacity in preventing and mitigating violent conflicts in their respective communities. S2S conducted training across the six partner states between November 16 and December 9. A total of 181 participants attended (127 males and 54 females), including women and youth leaders, CSO members, and other stakeholders.

The main goal of the trainings was to promote a better understanding of the key principles of dialogue and conflict mitigation; enhance the knowledge and skills of participants on conflict mitigation approaches; assist participants to develop a contextually fit framework for conflict mitigation; improve women’s knowledge in conflict decision making; utilize the Early Warning and Response System as a tool to manage conflict; and sensitize local leaders on ending violence against women. Participants were educated on the link between conflict and exacerbation of sexual and gender-based violence (SGBV). The training also provided a platform for experience-sharing, which allowed participants to share their perspectives on how conflict fuels discrimination against women and PWD. During the workshop, community leaders discussed instances where SGBV had fueled conflict within some families and communities. At the end of the training, participants committed to informing members of their communities on the impact of SGBV and advocated for the inclusion of women in decision making, especially as it relates to conflict resolution.



Local leaders participate in the Conflict Mitigation Skills Training in Bauchi State

4.3. STAKEHOLDER COORDINATION

4.3.1 STATE

State Transformation Committee Coordination Support for S2S Activities

During the quarter, the STCs provided support to the conduct of S2S activities by facilitating access to government information to feed into strategy documents, concept notes, and development of training content. Some members of the STCs also attended trainings and contributed valuable input to help guide the team.

STC and State Action Plan Validation Meetings

Between October and December, partner state STCs conducted one-day SAP validation workshops to review and discuss the SAP and S2S's FY22 work plan. The validation workshops were attended by STC members in the six partner states, including the Secretary to the State Government in Ebonyi State, who opened the workshop. Other meeting participants included Permanent Secretaries, Executive Secretaries, CSO representatives, Market Women representatives, PWD, and USAID IPs, as well as officials from key MDAs such as Health, Water, Education, Women Affairs, Land, and Information and Communication.

The workshops elicited valuable input from the participants and STC members gained a better understanding of their roles and the responsibility of S2S, as well as other stakeholders in the effective implementation of the SAP. At the end of the workshops, the STC members validated, endorsed, and signed the SAP – approving its implementation in line with the S2S work plan. With the exception of Sokoto, the SAP documents were validated unanimously with all members appending their signatures, which was a key outcome of the meeting across the partner states. The Sokoto STC queried what they perceived to be the gaps and a lack of linkage between the approved Sokoto Gantt Chart as it appears in the S2S work plan and the SAP. This perception arose from the work plan covering one year of

activities. S2S has clarified that activities proposed in the SAP that align with S2S' mandate are not precluded and can be accommodated in future.

In Akwa Ibom State, the validation meeting provided an opportunity for the USAID team to interact with the STC and reinforce their role and responsibility in ensuring the success of the S2S Activity in the state. The meeting, which was chaired by the State Commissioner of Finance and STC Chairman, clarified each work plan activity, the resources needed, timeframe and stakeholders' roles. During the meeting, the S2S STLs emphasized the specific roles of the STC members, including conducting high level advocacy and interfacing with the State Governor and Executive council, and noted that the STC serves the interests of all USAID IPs in the state which bestows a high level of responsibility. The event culminated in the Government's commitment to drive reforms in the state through the validation and adoption of the S2S work plan.

Going forward, S2S plans to hold quarterly meetings for the STC members to update them on planned activities and enable them to identify areas where they can provide support to ensure successful delivery of activities. S2S will also conduct centrally planned peer review meetings for all STCs across the six partner states.

Engagement with Akwa Ibom State Government Officials

On November 2, the Akwa Ibom S2S team conducted an official visit to the State Commissioner of the Ministry of Information and Strategy, Hon. Ini Emeobong, to acquaint him with the activities of S2S concerning citizens' engagement and communication. The visit also supported the adoption and implementation of the State Communication Strategy, which is being developed with support from S2S. The Commissioner committed to strengthen the partnership and participation of the ministry's officials in activities and granted access to state communications channels and platforms for dissemination of activity information as a means of providing state government support to S2S.

During the quarter, the S2S team also engaged with Akwa Ibom State officials to advocate for the Governor's assent of the State's Disability Law and implementation of the VAPP law; to enhance the partnership between Akwa Ibom State Ministry of Information; and to further strengthen the fiscal management environment and institutionalize the practices introduced to the state based on gaps identified by the PEA, PFM and Organizational Capacity Assessment conducted in 2021.

S2S also commenced technical assistance on IGR expansion through the Akwa Ibom Internal Revenue Service. As part of strategies to expand the state's IGR, the S2S Activity supported the Internal Revenue Service to implement a follow-on public-private dialogue on IGR expansion and optimization in the state. To prepare for the event, S2S met with state government officials to discuss strategies for engaging key stakeholders and influencers in a formidable partnership for implementation of IGR related activities in the state, which elicited the commitment of the State Internal Revenue Service to undertake reform practices.

Engagement and Meetings with MDAs in Bauchi State

Following a cabinet reshuffle by the Executive Governor of Bauchi, S2S embarked on a series of meetings with members of the new cabinet, which included the newly appointed Commissioners and Permanent Secretaries, to introduce the S2S Activity, update them on progress to date, and discuss collaboration opportunities moving forward.

The S2S team visited the Ministry of Health and Ministry of Lands and Survey on October 26; Ministry of Information on November 11; Ministry of Women Affairs on November 17; and Ministry of Budget

and Economic Planning on December 7 to meet with the Commissioners, Permanent Secretaries, and other senior Ministry officials.

On November 14–19, Akwa Ibom and Bauchi States participated in the NGF State Exchange Visit to Lagos State. The visit focused on core tax administration and Geographic Information Systems (land administration and property tax). Each state was represented by two nominees (Directors) from the State Internal Revenue Service and Ministry of Lands. The exchange visit was designed to promote experiential and peer learning on the achievements of Lagos State for replication in other states. The state government officials prepared SAPs, which are aligned with S2S's planned technical assistance on IGR expansion. A major outcome of the peer learning visit was the demonstration of political will by the Bauchi and Akwa Ibom State Governments towards broadening strategies for IGR expansion.

From November 24 to 28, S2S participated in the development of the Bauchi State Primary Health Care Development Agency 2022 AOP. Activities at the three-day workshop included a performance review of the 2021 AOP to identify implementation progress, root causes of suboptimal performance, and recommendations to improve performance in 2022. The AOP serves as a roadmap for all primary health care interventions in Bauchi State in 2022.

5. CROSSCUTTING ACTIVITIES

5.1. MONITORING, EVALUATION AND LEARNING

The MEL team continued monitoring activities across the six partner states to ensure compliance with the AMELP. This ensures that training data is timely, high-quality, and accurate. During Quarter 1, the MEL team worked closely with the S2S teams to ensure that both Monitoring and Evaluation (M&E) and Knowledge Management outputs and activities were captured in line with S2S Activity.

USAID Data Quality Assessment on Key Select Indicators

This quarter, USAID Nigeria conducted a data quality assessment on select S2S indicators. During the assessment, some indicators were reviewed while additional indicators were added to existing standard indicators to help strengthen the overall objective of the S2S Activity across partner states. Some of the key indicators were looking at the outcome/impact of the Activity which will also help tell a better story to Congress.

Support to Planning Research and Statistics Unit Ebonyi State

During the quarter, S2S commenced support to Ebonyi State through an embedded consultancy for the improvement of its PRS, database management, and M&E systems. The support will help the state to improve the capacity of its central PRS unit, develop a robust framework for its M&E system, and train Planning Commission and PRS staff from the MDAs on database management, M&E, and infographics.

5.2. CAPACITY BUILDING

Capacity building is a cross-cutting component that contributes to the achievement of project results by implementing focused activities (including training and on-site technical assistance) to strengthen the capacity of project stakeholders by collaborating with government officials. This component is hinged on sustainability, partnership and strengthening of existing systems, structures, and organizations.

This quarter, the S2S Activity's capacity building activities supported CSOs and other partners (MDAs, LGA structures) to demonstrate improved organizational management capacity in governance, management practices, financial management, human resources, service delivery, external relations and

sustainability through the Organizational Capacity Assessment Tool validation exercises that took place during the reporting period. Through the validation exercises, MDA officials developed consolidated Capacity Improvement Plans (CIPs) for implementation. S2S conducted a comprehensive review of the CIPs and developed a harmonized plan with different intervention categories, such as capacity building training and activities focused on systems development and systemic changes to structures and processes.

5.3. COMMUNICATION

The S2S Activity has continued efforts to increase project visibility and reach primary and secondary audiences. During the quarter, the Communications team developed branded visibility materials for use in project activities such as trainings, meetings, and events (e.g., banners, T-shirts, notebooks, and pens). Each week, S2S develops weekly updates and maintains a monthly activity calendar, which are shared with USAID, helping USAID to track and monitor activities in real time.

Throughout the quarter, the Communications team engaged with the national and state level media to generate media coverage on project activities. S2S has enjoyed positive coverage by local media reporting and through online platforms, including outlets such as Radio Nigeria, the Daily Chronicle national newspaper, and Opera News. S2S activities were mentioned in 12 publications and web pages in Quarter 1, as captured in Table II below.

In Quarter 2, the S2S Communications team aims to finalize and implement a comprehensive communications plan to significantly increase the visibility of S2S activities, strengthen stakeholder communication, and design strategic communications activities to advance project objectives. The team will utilize a range of communications channels and develop targeted tools to promote S2S activities and progress toward objectives. These fall under five categories: 1) project outreach and promotional materials; 2) impact reporting, 3) media and events; 4) social media; and 5) photo and video products.

Table II: Quarter I Media Review and Audit

Outlet	Type	Date	Title	Pos/Neg/Neutral	Messaging	Engagement	Quote	Content	Link
Radio Nigeria	Web page	11/18	CSOs converge on Bauchi for the USAID State2State Activity Grants Inception	Positive	Grants Inception meeting	100 views	S2S DCOP	Text	https://radionigeriaortheast.gov.ng/csos-converged-on-bauchi-for-the-usaid-state2state-activity-grants-inception-meeting/
Radio Nigeria	Web page	11/18	NGOs commits to ensure acceptable implementation of State2State Activity	Positive	Grants inception meeting	96 views	Four grantees	Text	https://radionigeriaortheast.gov.ng/ngos-commits-to-ensure-acceptable-implementation-of-state2state-activity/
Daily Chronicle National Newspaper	Web page	12/1	USAID State2State trains grantees on processes, expectations	Positive	USAID S2S trains Grantees on Processe	N/A	S2S DCOP S2S, CE Dir	Text	https://dailychronicle.org.ng/2021/12/01/usa-id-state-2-state-trains-grantees-on-

			in implementation of activities		s, Expectations in Implementation of Activities				processes-expectations-in-implementation-of-activities/
BluePrint National Newspaper	Web page	12/2	Implementation of projects: USAID selects 12 CSOs in Bauchi, Gombe	Positive	USAID S2S selects grantees	N/A	S2S DCOP S2S, CE Dir	Text	https://www.blueprint.ng/implementation-of-projects-usaid-selects-12-csos-in-bauchi-gombe/
Akelicious	Web page	12/2	USAID State2State trains grant awardees on processes, expectations in implementation of activities	Positive	USAID S2S trains grant Awardees on Processes, Expectations in Implementation of Activities	N/A	S2S DCOP S2S, CE Dir	Text	https://www.akekicious.net/usaid-state-2-state-trains-grant-awardees-on-processes-expectations-in-implementation-of-activities/
Oasis Magazine	Web page	12/2	USAID State2State trains grant awardees on processes, expectations in implementation of activities	Positive	USAID S2S trains grant awardees on processes, expectations in implementation of activities	N/A	S2S DCOP S2S, CE Dir	Text	https://oasismagazine.com.ng/2021/12/usaid-state-2-state-trains-grant-awardees-on-processes-expectations-in-implementation-of-activities/
Opera News	Web page	12/2	Implementation of projects: USAID selects 12 CSOs in Bauchi, Gombe	Positive	USAID S2S selects grantees	N/A	S2S DCOP S2S, CE Dir	Text	http://opr.news/d34e1b8211203en_ng?link=1&client=mini
Centre for Social Justice	Web page	12/2	State2State project urges civil servants to see CSOs as partners in reform process	Positive	USAID S2S urges civil servants to see CSOs as partners in reform process	N/A	S2S CE Director, BASNEC Exec. Chair, Bauchi State BMPIPPA	Text	https://csj-ng.org/state2state-project-urges-civil-servants-to-see-csos-as-partners-in-reform-process/

Daily Chronicle National Newspaper	Web page	12/4	Award Grantees Pledges Transparent, All-Inclusive Implementation of USAID Intervention in Bauchi and Gombe States	Positive	Award grantees pledges transparent, all-inclusive implementation of USAID S2S	N/A	Grantee, STL Bauchi, Gombe	Text	https://dailychronicle.org.ng/2021/12/04/award-grantees-pledges-transparent-all-inclusive-implementation-of-usaid-intervention-in-bauchi-and-gombe-states/
The Reporters News	Web page	12/4	CSOs to implement USAID State2State intervention in Bauchi and Gombe states	Positive	CSOs to Implement USAID S2S Intervention	N/A	Grantee, STL Gombe	Text	http://thereportersnews.com.ng/csos-to-implement-usaid-state2state-intervention-in-bauchi-and-gombe-states/
Daily Chronicle National Newspaper	Web Page	12/7	Bauchi Govt Partners USAID State 2 State on Training Select Public Officers on Public Procurement	Positive	Bauchi Govt Partners USAID State 2 State on Training Select Public Officers on Public Procurement	N/A	Bauchi State Head of Service, Director General of Bauchi State Due Process Office	Text	https://dailychronicle.org.ng/2021/12/07/bauchi-govt-partners-usaid-state-2-state-on-training-select-public-officers-on-public-procurement/
Tribune National Newspaper	Web page	12/8	Bauchi Govt, USAID Train 40 Selected Officers on Public Procurement https://tribuneonlineng.com/bauchi-govt-usaid-train-40-selected-officers-on-public-procurement/	Positive	Bauchi Govt, USAID Train 40 Selected Officers on Public Procurement	N/A	Bauchi State Head of Service, Director General of Bauchi State Due Process Office	Text	https://tribuneonlineng.com/bauchi-govt-usaid-train-40-selected-officers-on-public-procurement/

5.4. GENDER AND SOCIAL INCLUSION

During the quarter, the Gender Equality and Social Inclusion (GESI) team worked closely with the Technical team and other members of the S2S team across the six states to adopt an all-inclusive approach and ensure that GESI is mainstreamed into all activities to increase women’s participation in governance, policy, and decision-making. The team ensured that GESI considerations were included in S2S trainings, especially as related to the Gender Responsive, Equitable and Inclusive Budgeting and Procurement session that was part of the budget tracking and procurement training. During the training, participants from selected MDAs, CSOs and other stakeholders gained new understanding about the steps required to ensure that state budget and procurement processes are gender responsive and inclusive, which will strengthen these processes going forward.

Appointment of 24 Gender Desk Officers across MDAs in Bauchi State

To strengthen women’s participation and mainstream GESI considerations in all MDAs in Bauchi State, the S2S team embarked on series of advocacy meetings with the Ministry of Women Affairs and Child Development, starting with an initial meeting on October 27, which resulted in the idea of establishing GESI Desk Officer positions. To support this initiative, S2S developed Terms of Reference (TOR) and guidelines for the establishment of Desk Officers in all MDAs. The state government responded positively by identifying 24 Desk Officers to serve as GESI focal persons in selected MDAs who will ensure mainstreaming of GESI activities. This will be replicated in the respective agencies under each Ministry. S2S plans to explore the possibility of expanding this initiative in other states.

16 Days of Activism to End Gender Based Violence Against Women

As part of the global 16 Days of Activism, the GESI team facilitated a session on the “Role of Local Leaders in Ending Sexual and Gender Based Violence at the Community level” to raise awareness of the role of local leaders in ensuring an end to violence against women, especially during violent conflicts. Some of the participants pledged to sensitize their local communities on issues of SGBV, and strategies to eradicate any form of violence against women, especially those embedded in cultural and traditional practices. This session took place during the Conflict Mitigation training for local leaders from December 7–9 in Ebonyi State, which coincided with this annual activity.

Symposium in Commemoration of International Day of Persons with Disabilities

In commemoration of the International Day of Persons with Disabilities on December 3, S2S facilitated a one-day symposium in the six partner states with the theme “Leadership and Participation of Persons with Disabilities Toward an Inclusive, Accessible and Sustainable post-COVID-19 World.” The purpose of the symposium was to promote the design and implementation of inclusive and accessible policies and activities by government that will increase the participation of PWD in the political and civic space while enhancing disability awareness and sensitivity across the six states. Participants were drawn from JONAPWD, MDAs, CSOs, media officials, and key stakeholders. Outcomes from selected symposium events are described below:



- In Adamawa State, the discussion focused on the need to develop an action plan for advocacy on how to better engage the Adamawa State Government and relevant stakeholders to become more inclusive during planning and program implementation. Media coverage: <https://sahelreporters.com/2021/12/06/how-ngo-celbrates-intl-day-for-persons-with-disabilities-in-adamawa/>
- In Akwa Ibom State, the event provided PWDs the opportunity to advocate for the Governor to sign the Disability Bill, improve basic education, and increase funding for special education centers. Two members of the USAID team (Deputy Office Director, Peace and Governance Office and the Health Finance Advisor) participated in the symposium.

5.5. COLLABORATION WITH OTHER USAID IMPLEMENTING PARTNERS AND DONORS

S2S coordinated USAID IPs in the states, who attended S2S activities. S2S and IPs shared and harmonized workplans and jointly identified areas for collaboration, to prevent duplication of efforts and ensure value for money.

BAUCHI

The S2S team conducted the quarterly meeting of USAID IPs at the Bauchi State Office on October 7, which was attended by thirteen participants representing eight USAID IPs in the state. The meeting was chaired by the S2S State Team Lead and discussions focused on the poor human resources in the health sector, the lack of a consolidated health sector development plan, and the low level of private sector contribution to the health sector in the state. Partners resolved to collectively meet with the new Commissioner of Health and the Secretary to the State Government to discuss the identified issues and proffer workable solutions to the government.

The USAID IPs in Bauchi met with the Commissioner of Health, Dr. Samaila Dahuwa Kaila, on November 23 where they discussed issues related to the health budget, human resources for health and harmonization of the health sector Annual Operation Plan (AOP) for 2022.

AKWA IBOM

On November 30, S2S held the quarterly USAID IP coordination meeting at the Akwa Ibom State Office with the USAID Nigeria team in attendance. Ten persons representing IPs in the state (8 males and 2 females) attended the meeting, including Breakthrough Action, President's Malaria Initiative, and Global Health Supply Chain Program-Procurement and Supply Management (GHSC-PMS). The IPs presented individual activity updates, shared challenges, and discussed areas of collaboration – including joint advocacy efforts with the State Government, spearheaded by S2S, to advocate for improved budgetary provisions and releases. The S2S Activity was also informed about the AOP, which is a priority list of requirements in the health sector prepared for inclusion in the Medium-Term Sector Strategy (MTSS). USAID IPs in Akwa Ibom State proposed to link the AOP for health and the State Strategic Health Development Plan (SSHDP), with the planned S2S intervention on MTSS for the health sector.

The IPs plan to meet quarterly to monitor progress on collaboration independent of the Department of Multilateral and Donor Agency and were also encouraged to engage in advocacy at the MDA level and engage S2S for high level state advocacy facilitation.

EBONYI

In Ebonyi State, S2S continued to maintain good working relationships with other USAID IPs. On December 8, S2S attended the USAID IP monthly coordination meeting at the Integrated Health Project (IHP) office to review the feedback from the USAID team that visited the State between November and December 2021. Meeting participants committed to building more synergy among IPs, especially those working at the community level, as recommended by the visiting USAID team. The IPs designed a meeting agenda plan to guide the quarterly IP meetings in 2022, which will be rotational going forward. USAID IPs have been enjoined to identify and leverage other IPs' training opportunities to build staff skills and enhance collaboration. IPs will share monthly activity plans to avoid conflicting activities, especially in the LGAs where two IPs are working.

SOKOTO

During the quarter, the Sokoto State Office intensified collaboration with other IPs on implementing governance reforms in the state. All IPs shared their 2022 State AOPs and work plans to track implementation and monitor progress. During the quarterly meeting, IHP, Banyan Global, Breakthrough Action Nigeria, GHSC-PSM, and S2S were selected to provide technical support in the development of the Sokoto State Strategic Health Development Plan 2023–2027.

In addition, UNICEF graciously funded the Sokoto State town hall meeting for the 2022 budget and the passage of the Child Rights Act 2021, which S2S attended. Momentum Global (Jhpiego), IHP and CSOs also facilitated the passage of the Violence Against Person Prohibition Act in the state. S2S has been tasked with the responsibility of strengthening the capacity of Sokoto State Primary Health Care Development Agency and delivering evidence-based and gender sensitive advocacy, including developing an advocacy plan based on the PEA. In collaboration with Momentum Global, S2S is ensuring that GESI considerations are adhered to and implemented in the state, especially in areas of service delivery in primary health care, basic education, and WASH.

6. MANAGEMENT AND ADMINISTRATION

6.1. OFFICE ACCOMMODATIONS AND RENOVATIONS

The property occupied by the S2S main office in Bauchi was sold by the landlord during this quarter. The new landlord has requested that S2S vacates the building at the expiration of the lease in December 2022. The Activity is looking to move to a new office by the expiration of its term in December 2022 and would start making arrangement in good time to avoid any disruption to activities.

6.2. HUMAN RESOURCES (LTTA AND STTA STAFF)

6.2.1 STAFFING

As of December 31, 2021, the S2S Human Resources team had concluded the employment contracts for the positions listed in Table 12. Table 13 lists the disengaged staff as of December 31, 2021.

Table 12: Employment Contracts Concluded as of December 31, 2021

S/N	Position	Office Location
1	Logistics Officer	Bauchi Main Office
2	Driver	Gombe State Office
3	Driver	Sokoto State Office
4	Driver	Akwa Ibom State Office

Table 13: Disengaged Staff as of December 31, 2021

S/N	Position	Office Location
1	Conflict Specialist	Akwa Ibom State Office
2	PFM Director	Bauchi Main Office

The S2S Human Resources team is in the process of hiring replacements for the above disengaged staff. Positions have been advertised for the Conflict Specialist for Akwa Ibom State Office and PFM Director for Bauchi Main Office.

6.2.2 SHORT-TERM TECHNICAL ASSISTANCE (STTA)

6.3. SUBCONTRACTS

CSOs Budget Analysis Skills Subcontract

S2S made tremendous progress in subcontracts this quarter. The subcontract on Capacity Building for CSOs on Budget Analysis Skills implemented by the Budget Foundation for Promotion of Information Technology in Nigeria ended on November 30. The subcontractor delivered capacity building and follow-on mentoring support for CSOs on Budget Analysis Skills across the six partner states in support of S2S program implementation. The final deliverable “Final Training Reports and Follow-on” was received during the quarter and S2S processed the payment to the subcontractor.

Capacity Building for CSOs on Procurement Monitoring/Oversight Skills Subcontract

In Quarter 1, the subcontractor (Centre for Social Justice Limited) developed and submitted training materials as deliverable 3. Deliverable 4 (“Draft Report on the public procurement monitoring skills training for CSOs conducted in each of the six S2S focal states and a harmonized report of the six focal states”) and Deliverable 5 (“Draft Report on the follow-on mentoring on budget analysis skills of the selected CSOs in each of the six focal states and a harmonized report of all the six focal states’ reports”) have been submitted and are undergoing review. The subcontract ended on December 12 and the final report is expected from the subcontractor in Q2.

6.4. PROCUREMENT

6.4.1 PROCUREMENT

During the reporting period, S2S released Requests for Quotation (RFQ) to vendors in the Activity’s partner states to procure generators and diesel storage tanks for the state offices. The Procurement team managed the process of evaluating all quotes based on best value to the government, and all items have been received in good condition, tagged, and entered into DAI’s proprietary Technical and Administrative Management Information System “TAMIS” system. Table I Table 14 includes a detailed list of items purchased during the quarter.

Table 14: Items Purchased from October 1, 2021 to December 31, 2021

S/N	Description	Office Location
1	Generators: 80, 60 (2 nos) and 40 KVA Soundproof JMG (FG Wilson) Perkin engine generators.	Akwa Ibom, Bauchi, Gombe and Sokoto. The Ebonyi State Government donated a 60KVA generator to that office.
2	Diesel Storage Tanks: procured four diesel storage tanks	Akwa Ibom, Ebonyi, Gombe and Sokoto State Offices.
3	Firm Fixed Price Subcontract – Fort Knox Guards Ltd: provision of guard services from December 1, 2021–November 30, 2022	Akwa Ibom, Bauchi, Ebonyi, Gombe and Sokoto State Offices.

Project Vehicles

Five project vehicles purchased by the DAI home office in the United States were delivered to the Bauchi Main Office in October 2021. The vehicles were registered with plate numbers obtained. The Activity purchased comprehensive insurance for the vehicles and a Pre-Delivery Inspection was carried out by Coscharis Motors. By December 31, three of the vehicles were delivered to Sokoto, Gombe and

Akwa Ibom State Offices. The remaining two vehicles will be delivered to the State Offices in Quarter 2.

6.5. SECURITY

The security situation across partner states remains relatively stable except for Ebonyi and Sokoto States, which is closely monitored by the S2S Activity. Project implementation has not been affected by security factors largely beyond the control of the management team. To mitigate risks, S2S has a Security Plan that guides the security operations in the six partner states. It spells out the specific measures that must be employed by the Activity, including active participation in security briefing networks, no field travel during night hours, Security Manager approval for all field visits, traveling in approved vehicles, equipping all vehicles with vehicle tracking systems, among others.

6.6. IMPLEMENTATION CHALLENGES AND OPPORTUNITIES

1. The COVID-19 pandemic continues to be a challenge.
2. Under COVID-19 restrictions, most meetings are being conducted virtually, and limitations on government employees in government offices are still in place.
3. The S2S Main Office property in Bauchi was sold by the landlord during this quarter. The new landlord requested the project to vacate the building at the expiration of the lease in December 2022. With the size of the project and number of staff, securing a new office space that will accommodate all Main Office staff in Bauchi will be a challenge.

6.7. RESPONSE TO COMMENTS FROM COR ON LAST QUARTERLY REPORT

There were no substantial comments raised by the COR on the FY2021 Annual Report. S2S addressed the few comments and will resend to the COR for documentation.

6.8. FINANCIAL SUMMARY



7. PLANNED ACTIVITIES FOR NEXT QUARTER/UPCOMING EVENTS

Sub-purpose 1: Increased Efficiency of Subnational Government Operations

- Workshop between Project Advisory Committee (PAC), Auditor General and Auditor General (LG).
- Review Procurement Law to include provisions for judicial review and appeal mechanism for procurement disputes and the Drug Revolving Fund.
- Train state officials on tax relief plans and analytical support to model structured tax relief.
- Develop a Budget Process Manual for Ebonyi State based on the NCoA that includes a comprehensive budget preparation calendar.
- Deliver foundational training on Public Procurement (education, health, WASH).
- Conduct NCoA training for health, education, and WASH.
- Build capacity of relevant staff to apply the Cash Management strategy.
- Develop SOP and training on Internal Audit Response.
- Develop Annual Procurement Plan for the key sectors.
- Develop State and LGA Audit Manuals and develop checklists (health, education, WASH).
- Engage with Auditor General, Auditor General Local Government and PAC on annual financial statements and audit queries.
- Provide technical assistance to the Ministry of Lands on Property Enumeration.
- Support the setup of e-database for BPP and production of Procurement Manual.

Sub-purpose 2: Improved Subnational Government Responsiveness to Citizens/CSO Engagement

- Support CSO advocacy on increased budget allocations for health, education, and WASH
- Sensitize senior officials on Akwa Ibom Fiscal Responsibility Law.
- Train Public Information Officers.
- Support training of journalists on governance communication.
- Support Committee Oversight Plans Workshop.
- Support CSO advocacy efforts on water law, WASH policy, inclusive facilities in core sector delivery areas; implementation of state GESI Policy, application of the state gender policy.

Sub-purpose 3: Improved Subnational Government Capacity to Manage Conflict

- Develop Conflict Mitigation Strategies for Sector MDAs (health, education, WASH).

Stakeholder Coordination

- Organize mini retreat for STLs and Advisors.

8. SUCCESS STORIES

Adamawa State Saves Millions by Preparing Arrears Clearance Framework Without External Consultant

In Nigeria, the sub-national government often incurs debts to cover budget shortfalls. An expenditure is classified as arrears when payment has not been made for financial obligations incurred by the government. To effectively manage these arrears or debts, the states are required to develop an Arrears Clearance Framework (ACF) every quarter, which shows details of various categories of debts and the repayment plan, in order of priority.

In Adamawa State, the Adamawa State Debt Management Agency (ASDMA) usually hires an external consultant to prepare the ACF. This process has often been time-consuming and costly, resulting in an additional expenditure of millions of Naira from the government's limited resources.

Ahead of the ACF submission deadline for the third quarter of FY21, officials from the ASDMA Office of the Accountant General and Fiscal Responsibility Commission and Budget Office were invited to the Public Debt Management and Fiscal Responsibility Workshop organized by State2State. A total of 41 officials participated in the workshop from November 22-26 in Abuja.

Following the workshop, Moses Helda, an Assistant Director at ASDMA, said, "During the training, we paid attention, asked questions on the ACF template that we were introduced to. We attempted to populate the template during the training using ghost data and got it right. On return to Yola, Adamawa State, we tried the template using real data, and we also got it right. We proceeded to develop the ACF by ourselves. We have even uploaded it on the website of the Budget Department, Ministry of Finance. We are currently working on the submission of the ACF for the fourth quarter of Fiscal Year 2021, and we will continue to develop the ACF every quarter."

For Adamawa State, this represents a new way forward and brings increased efficiency and ownership to the ACF process. "Doing the ACF by ourselves will save the state a lot of time and money every quarter. Indeed, whatever you do by yourself, you do it the best and take responsibility. The training saved our agency and the state. Furthermore, by meeting the deadline of December 2021, Adamawa State is entitled to \$1 million from the World Bank's State Fiscal Transparency, Accountability and Sustainability (SFTAS) program," added Mr. Helda.

The Agency has written a letter of appreciation to State2State to express gratitude for the opportunity to participate in the training, which it described as an "eye-opener".

The Public Debt Management and Fiscal Responsibility training is part of State2State's efforts to increase efficiency of sub-national government operations, as well as improve public financial management.

Adamawa State Passes Debt Sustainability Analysis Course for the First Time

The World Bank and IMF developed the Debt Sustainability Framework for conducting public and external debt sustainability analysis as a tool to better detect, prevent, and resolve potential crises. The framework consists of two complementary components: the analysis of the sustainability of total public debt and that of total external debt. State governments in Nigeria are required to pass the Debt Sustainability Analysis course to be enrolled for support from the World Bank's SFTAS program.

According to Moses Helda, an Assistant Director at ASDMA, "In 2020, like other states in Nigeria, Adamawa State attempted the Debt Sustainability Analysis course, and sadly, we failed. It was devastating for us, as we thought we did well."

When Adamawa State officials were invited to participate in a public debt management workshop organized by State2State, they grabbed the opportunity with both hands. Adamawa State sent seven officials from the ASDMA Office of the Accountant General, Fiscal Responsibility Commission and Budget Office to the Public Debt Management and Fiscal Responsibility Workshop from November 22-26 in Abuja, which included a training session on Debt Sustainability Analysis.

"It was in the training that we realized why we failed the course in 2020. Armed with the new knowledge that we gained in the training, we made another attempt in 2021 and we not only met the December 15, 2021 deadline, we also passed. We were among the 18 states in Nigeria that passed, out of the 36 states in Nigeria that attempted it," Mr Helda added.

By passing the course, Mr. Helda added that "Adamawa State is \$1.5 million richer, from the SFTAS program. Not only that, we are better positioned to improve the outlook for total public debt with enhanced revenue performance."

The Agency has expressed gratitude to State2State for not only building their capacity and helping ASDMA to save money, but also supporting them to access SFTAS funds.

The Debt Sustainability Analysis training is part of State2State's efforts to increase the efficiency of sub-national government operations, as well as improve public financial management.

State2State Professionalizes Public Procurement Practice in Bauchi State Public Service

Bauchi State was created on February 3, 1976, and since then its public service has conducted public procurement without professional procurement officers. This situation has proved to be a huge challenge considering the scale of procurement needs and the significant resources involved. In most sub-national governments in Nigeria, apart from salary payment, over 70 percent of government funds are disbursed through procurement processes – for supply of goods, works or services.

Before State2State’s intervention, when there was a procurement need in any MDA, the State Government would constitute an ad hoc team, mostly engineers, builders, and others, who were selected from different MDAs and had no prior procurement training or certification. This process did not provide the best result to the state in terms of quality of work, turnaround time, and transparency. Another challenge was that there was no procurement cadre in the civil service that would allow officials to rise through the ranks. There were also issues with the lack of central authority and supervising structure. Ad hoc members of the team were loyal to the MDAs, rather than the state; and MDAs recalled team members at will, as the originator of salaries and promotions.

When State2State identified this gap during efforts to advance procurement process reform in the state, it partnered with the government through the Bauchi State Public Procurement Bureau (BSPPB) to organize an intensive hands-on training for 43 selected civil servants drawn from different MDAs.

Expressing delight about the procurement training, Bauchi State Head of Civil Service, Yahuza Adamu, shared, “When you train people in procurement which is part of public financial management, you create a lot of value. When you have civil servants who are experts in procurement, you will improve efficiency and block lots of leakages and over-invoicing and unnecessary associated costs. You create local competences and a procurement cadre that is effective, given that the those you trained will step down the knowledge to other procurement team members. Also, the local contractors will be better managed. Finally, a lot of money will be saved.”

According to the Director General of BSPPB, Engineer Moses Sanga, “Those who were trained from December 6 to 9, 2021, in Bauchi, were made to undertake qualifying examinations, to test their knowledge and suitability to handle procurement in key MDAs in the state. The 40 civil servants who passed the examination have been converted to procurement officers in the state starting from January 2022. They will now rise through the ranks, signaling the beginning of procurement cadre in the civil service. The newly trained procurement officers are now staff of the Bureau. The Bureau will conduct further training for them on the online procurement system being used. Their salary, promotion and discipline will be under the Bureau. Some of them will be deployed to support the procurement process in key MDAs –health, education, and other large Ministries that we felt will need a procurement officer. In fact, they will be the Chief Procurement Officer of each MDA and guide the procurement process, with oversight from the Bureau. This new practice will promote professionalism in public procurement, foster value for money procurement, transparent, accountable and competitive procurement of goods and services in Bauchi State thereby reducing procurement fraud.”

Regarding the newly established procurement cadre, Mr. Adamu noted, “The creation of the procurement cadre has provided an opportunity for some civil servants, who were previously called store officers

without progression, the opportunity to grow in rank and terminate somewhere. So, it's a win-win situation for Bauchi State.”

The BSPPB became a full-fledged independent Bureau in September 2020, with a properly constituted Board. Previously, it was an Agency under the Office of the Governor since 2017. The Bauchi State Government is excited about these new developments and has expressed appreciation to the State2State Activity.

The public procurement training is part of State2State's efforts to increase efficiency of sub-national government operations, as well as improve public financial management.

CSOs in Ebonyi Engage State Government with New Budget Analysis Skills Gained from S2S Training

In Ebonyi State, government budget documents often use highly technical language that makes it difficult for citizens and CSOs to understand and analyze them. For CSOs and citizens, this is compounded by a lack of budget analysis skills that would allow them to provide input on the budget document or engage the government on identified issues.

Mr. Oliver Aja, the Executive Director of a leading CSO in Ebonyi State, Development and Integrity Intervention Goal Foundation, developed an interest in budget work and decided to pursue opportunities to gain budget analysis skills. He initially participated in budget analysis training organized by a local NGO in Ebonyi State, Participatory Development Alternatives (PDA), but sought to further deepen his knowledge so that he could apply these skills to interpreting state budgets.

Mr. Aja resolved to acquire these skills through his own research and learning but found it difficult to effectively engage the government without adequate budget analysis knowledge. This situation created a contentious relationship with government officials, further widening the gap between CSOs and government and making it difficult for CSOs to access the state budget (before the state started publishing it online). The relationship between CSOs and government continued to deteriorate during this period as the government could not see the relevance of involving CSOs in the budgetary process and CSOs saw government officials as opposition.

It was at this stage that the State2State Activity began engaging with CSOs in Ebonyi State to address the gap in budget analysis skills that was identified through the PEA assessment. On September 7-9 State2State facilitated budget awareness training for 40 CSO participants through *BudgIT*. Mr. Aja participated in the training and took the hands-on sessions on budget analysis very seriously to ensure that he acquired these skills. Following the training, he and the other participants have continued to benefit from mentoring on budget analysis to support practical application. Using these newly-acquired skills, Mr. Aja and his CSO counterparts were able to analyze the state's 2021 budget – identifying that WASH and health issues were poorly addressed and funded by the State Government. He and the other CSOs also discovered that out of the 13 LGAs in Ebonyi State listed in the health budget, five projects were channeled to Ohaozara, the Governor's LGA.

Together with the other CSOs, Mr. Aja went on to develop a Charter of Demand on health and WASH issues and pointed out to the Governor that other LGAs need attention as much as Ohaozara. This charter was presented to the Governor during the citizen's input/consultation forum on the 2022 budget estimate, held on October 29, 2021. The Governor mandated that the identified issues should be documented and submitted to the Office of the Governor copying the Commissioner for the Ministry of Finance and Economic Development for further action.

Although the Ebonyi State budget is not yet public, once it is available stakeholders will be able to ascertain if the points made in the Charter of Demand were reflected in the signed budget. Mr. Aja is grateful to State2State for improving the way citizens engage with government and promoting reform. He noted, "I'm grateful to State2State for the work they are doing in our state. In fact, with State2State, I have realized that we cannot achieve much on transparency and accountability if we continue attacking the government. With the training State2State has given us, our attitude towards government has changed

and the way budget people now relate with us is commendable. I attribute this to State2State and I am grateful because with their support we shall get the desired reform in our state. I have realized that we need certain skills to work with the government to ensure that we effectively contribute to government activities. I thank God for the coming of State2State; they have opened our eyes and showed us many things. With our participation in their training, we can now analyze the budget and hold the government accountable. Moreover, the attitude of people in the budget and auditor general's office has changed. We have improved relationships and access to budget documents that we usually had difficulty in accessing before now." Mr. Aja attributes the changes that have occurred to State2State's various training activities, aimed at increasing CSO engagement.

With such an opportunity from the State Governor, Mr. Aja believes that a journey of a thousand miles has begun with this first step. He is hopeful that budget processes in the state will improve as the State Government has started recognizing the efforts of CSOs and expressed gratitude to State2State for helping him achieve his lifetime dream of gaining budget analysis expertise.

The budget analysis training for CSOs is part of State2State's efforts to increase CSO engagement with subnational governments, as well as improve subnational government responsiveness to citizen's needs.

ANNEX A: PROGRESS SUMMARY (MEL PLAN PROGRESS INDICATORS, USAID STANDARD INDICATORS AND CUSTOM PROJECT INDICATORS)

Table 16: AMELP Progress Indicators for USAID Standard and Activity Custom Indicators

No	Indicator	Data Source	Baseline Data		FY22	Quarterly Status – FY22				Annual Performance Achieved to Date (in %)	Comment(s)	
			Year	Value	Annual Cumulative Planned Target	Annual Cumulative Actual	Q1	Q2	Q3			Q4
Project Impact/goal level: Improved policies and administration of state health, education, and WASH services												
Project purpose: Increased accountable, transparent, and effective subnational governance in partner states												
1	S2S1: Partner states' change in score on select indicators in the PEFA assessment framework	S2S PFM Assessments	2021	Adamawa= 2.3 Bauchi=2.7 Ebonyi=2.3 Gombe=2.2 Sokoto=2.2	NA		-	-	-			The baseline data is reported on a scale of 1-4. Targets and actuals will be reported at midline in 2023 and end-line in 2025.
2	S2S2: Partner states' change in score on State Budget Transparency Index	CIRDDOC	2018	Adamawa=19 Bauchi=10 Ebonyi=55 Gombe=36 Sokoto=31	NA		-	-	-			Baseline data is reported using 2018 CIRDDOC data. Targets and actuals will be reported at midline in 2023 and end-line in 2025.
3	S2S3 Percentage of clients (citizens) satisfied with service delivery	S2S Citizens' Perception Survey	2021	Adamawa: E=53%; * PHC=52%; WSS=28% SHS=27%. Bauchi: E=64% PHC=64%; WSS=41% SHS=37%. Ebonyi: E=37% PHC=36%; WSS=30% SHS=27%. Gombe: E=68% PHC=61%;	NA		-	-	-			Data for baseline was obtained from the S2S Citizens' Perception Survey conducted in 2021. S2S conducted 400 surveys in three LGAs in each of the six target states giving a confidence level of 95%. Targets and actuals will be reported at midline in 2023 and end-line in 2025.

				WSS=45% SHS=33% Sokoto: E=42% PHC=38%; WSS=37% SHS=37%							
Intermediate Results (IR) I: Increased efficiency of subnational government operations											
4	S2SI.1: Percentage of partner state budget allocated to targeted public service sectors (health, education, WASH)	S2S PFM Assessments	2 0 2 1	Adamawa: E=22%, * H=8.0% WASH=3.0%. Bauchi: E=15.2%, H=12.0% WASH=4.6% Ebonyi: E=22.2%, H=12.4% WASH=1.10% Gombe: E=18.8%, H=10.7% WASH=4.6% Sokoto: E=8.0%, H=5.8% WASH=2.6%	3% increase over baseline						The 2022 partners state budget appropriation bill have been signed into law and the S2S team will get the approved in January which will be analyzed and reported in Second report.
5	S2SI.2: Percentage of those partner state budget allocations actually expended on targeted service sectors (health, education, WASH)	S2S PFM Assessments	2 0 2 0		15% increase over baseline						The partners' states are compiling the 2021 expenditure which year ended in December 2021. The approved audited state expenditure report will be analyzed and reported in quarter two FY'22.
6	S2SI.3: Percentage of states and local governments audited that implement audit recommendations	S2S PFM Assessments	2 0 2 1	0	50% (3 states)						Data for this indicator is to be reported annually.
	Number of reforms and policies supported at the subnational level through government and civil society partnership (e.g. from Open	Budget, all reform activity reports 2022	2 0 2 2	2	2						Data for this indicator is to be reported annually. Need to ensure that progress being made towards the annual report is being tracked and reported. This feedback should also be applied to all similar indicators

	Government Partnership Action Plan)											
Sub IR 1.1: Improved public financial management and transparency												
7	S2S1.1.1: Percentage change in Internally Generated Revenues (IGR)	PFM assessment report 2021	2020		10% increase over baseline							Data for this indicator is to be reported annually.
8	CBLD-9: Percentage of USG-assisted organizations with improved performance			TBD	10%							The indicator is to be reported annually.
9	S2S1.1.3: Change in State and Local Government Procurement Effectiveness and Corruption Vulnerability (SLGPECV) Index Score			TBD	2%							The indicator is to be reported annually.
10	S2S1.1.4: Percentage of states and local governments audited, and reports published on an annual basis	PFM assessment report	2021	2	20%							Actuals for this indicator are to be reported annually.
11	S2S1.1.5: Number of states and local governments that publish the budget online	PFM assessment report	2021	2	5 states							Actuals for this indicator are to be reported annually.
12	S2S1.1.6: Number of states and local governments with established key performance indicators (KPIs) to monitor governance reforms and service delivery	Report of secondary baseline data	2021	0	2 states							Actuals for this indicator are to be reported annually. However, effort have been put in place to support the states M&E directorates
13	S2S1.1.7: Number of people trained on PFM		2020	0	1200	374					374 M=279 F=95	The following activities contributed to this indicator 1. Debt Management Workshop 2. Procurement Training for MDA's 3. Essentials skills for IGR Opt. & Skills 4. NCoA format for 2022 Budget 5. Property Valuation and Enumeration Workshop. 6. Public Budget Consultation Workshop
Intermediate Results 2: Improved subnational government responsiveness to citizen needs												
14	S2S2.1: Change in citizen report card scores on government officials' responsiveness, citizen input	S2S Citizens' Perception survey	2021		Adamawa=27% Bauchi=27% Ebonyi=26% Gombe=34% Sokoto=44%	NA						Another survey will be conducted at mid-term in FY'23.




Sub IR2.1 Increased CSO engagement											
15	S2S2.1.1: Number of states and local governments that implement participatory budgeting	Report of secondary baseline data	2 0 2 0	0	4 states						Actuals for this indicator are to be reported annually. S2S have supported the state to engender a participatory budget process which will be reported at the end of the fiscal year.
16	(DR 4.2-2): Number of CSOs receiving U.S. Government assistance engaged in advocacy interventions (DR 4.2-2)		2 0 2 0	0	10						Actuals for this indicator are to be reported annually. Sub grants have been awarded and will be conducting advocacy activities which will be reported at the end of the fiscal year.
17	(DR 4-1): Number of U.S. Government-supported activities designed to promote or strengthen the civic participation of women (DR 4-1)		2 0 2 0	0	18						CSO will help in achieving this result which the sub grants have been awarded.
18	S2S2.1.4: Number of people trained on citizen engagement, and service delivery issues		2 0 2 0	0	1000	450 M= 298 F= 152					During the quarter, the following activities contributed to this indicator <ol style="list-style-type: none"> 1. Procurement training for CSO's 2. CSO Accountability Report Workshop 3. Citizens Budget and CAR workshop 4. CSO Coordination Training 5. SHoA Legislative Oversight Orientation Workshop. 6. IGR Public-Private Dialogue 7. CSO Quarterly forum on governance and service delivery reform.
Intermediate Results 3: Improved subnational government capacity to manage conflict											
19	S2S3.1: Percentage of people trained on conflict management that engage in the formal and informal conflict mitigation mechanisms in their communities		2 0 2 0	0	20%						Actuals for this indicator are to be reported annually.
Sub IR3.1 Increased government/CSO skills to manage conflict											
20	S2S3.1.1 Number of people trained in conflict sensitivity/Do No Harm and conflict mitigation techniques		2 0 2 0	0	500	181 M=127 F=54					Conflict Sensitivity training was conducted for local leaders in all the six partners state.
21	S2S3.1.2: Number of states and local governments with completed conflict mitigation plans and		2 0 2 0	0	2 states						Actuals for this indicator are to be reported annually.

	actionable recommendations to build social cohesion											
22	(DR 3.1-2): Number of groups trained on conflict mediation/resolution skills or consensus-building techniques with U.S. Government assistance		2020	0	20 groups		7 groups					Effort is ongoing by both the S2S team and sub grantees to train the groups




* E =Education, PHC = Primary Health Care, WSS = Water Supply Service, SHS = Sanitation and Hygiene Service, H = Health, WASH = Water, Sanitation and Hygiene

ANNEX B: CONFLICT ASSESSMENT FRAMEWORK UPDATE

ADAMAWA STATE

Adamawa High level summary	<p>In the quarter under review, Adamawa State witnessed rise in kidnapping for ransom. More than 25 reported cases of kidnap were reported between October to December 2021. Ransom demanded by abductors range from #5million to #50 Million naira depending on the status of the abductee. Most kidnap cases were reported around Ngurure (Yola south LGA) Mayobelwa and Yola North LGA with pockets of incidence reported in Mubi North, South and Maiha LGAs. Programatically this has implication on S2S activity as more communities in the LGA becomes inaccessible or risky for staff.</p> <p>Also, the cases of reported SGBV is on the increase within Jimeta (Yola North and City Capital of Adamawa) metropolis. 157 reported cases were captured in Jimeta Hope Center (a referral center for SGBV cases). Despite domesticating the VAPP law in Adamawa, implementation has not seen the light of the day. The increase in the reported cases is due to so many factors including access and delay in the dispensation of justice, the culture of silence due to cultural beliefs and norms. SGBV is a direct sign of weakened resilience among the communities. S2S can expedite action through the Adamawa State House of Assembly to domesticate the VAPP Law and ensure enforcement by relevant authorities.</p>			
Emerging Problems	<p>In Adamawa, the trend and pattern of kidnap for ransom is taking a new dimension, suspected abductors (Mostly alleged to be Herders) have their bearing from the North-west states of Zamfara, Kebbi, Kaduna and Sokoto states with strong link with internal conspirators in Adamawa. The tide and flow of unchecked movement from the Northwestern states into Adamawa has given the perpetrators a high grounds to explore within the state</p>			
Conflict Factor	Trend	RAG Ratin	Explanation	Implication for S2S and partners
Grievances		A/G	<p>The Lunguda-Waja conflict remains a resource-based and resource allocation conflict. Though the conflict is predicated to the last 100 years, ethnicity has been the punchline in the conflict. In a bid to curtail the spread of violent conflict in the community, the Executive Governor of Adamawa State on October 25 2021 inaugurated a fact-finding committee to look into the remote causes of conflict in Numan, Demsa, Lamurde, Guyuk and Shelleng LGAs as the "Numan Accord" purportedly failed. The activities of Land grabbers is noted in the Jimeta metropolis as influential politicians amass vast land with no economic benefits to the communities. This puts pressure on land for both farming and herding activities thereby exacerbating the farmer-herder conflict.</p>	<p>The Lamurde, Guyuk and Shelleng LGAs, the Lunguda-Waja ethno-resource conflict as it continues may lead to pressure on existing government infrastructures. For example, schools may not function optimally, pressure on delivery of basic healthcare services which may lead to rise in maternal mortality during crises. As for the land grabbing, it may exacerbate the grievances between farmer and Herder leading to overstretching of state security apparatus, diversion of funds meant for development purposes into provision of security and safety for the community. Perception around exclusion especially in decision making is a key driver of conflict. S2S Citizens Engagement can design a workable strategy to cascade information to the communities. In addition the conflict advisory team will be working closely with other Implementing Partners in the community to foster collaborative response to issues mentioned.</p>
Resiliences		A/G	<p>Identified resiliencies in Adamawa State include the inter-religious collaboration between the Christian and Muslim faith in the State. The Islamic Movement of Nigeria celebrated Christmas with their Christian brethren in LCCN Demsa, Jimeta LGA. This, the say, is to show solidarity and foster collaboration among religious groups within the State. Many, however, view the celebration as politically motivated geared towards the 2023 general elections.</p>	<p>The inter-religious freedom within the state can be leveraged upon by the Citizens engagement sub-purpose of the S2S activity by bringing together both faiths to work in unison in areas of Primary education. Adamawa is known to have over 51 exclusive religious-based schools in the capital city alone. Most radicalization happens within the schools, the Citizens engagement can foster a workable solution between those school to be more inclusive comprising of students and teachers from different faith.</p>
Key Mobilisers		A	<p>One of the key mobilizer identified in the CAF baseline and subsequent update is the House of Assembly, there was a move to create more districts in the State and the Adamawa State Assembly slated the 26th December for Public hearing, this act faced a lot of condemnation by the Christians in the State accusing the House of being insensitive to the yearnings and damour of the Christian faith considering the 26th as a festive period. Some aggrieved followers accused the House of deliberately sidelining the Christians in decision making processes. One of the key mobilizers identified in the CAF baseline and subsequent update is the House of Assembly. Within the quarter, Adamawa State Assembly slated the 26th December for Public hearing in a move to create more districts in the State. The date of the event generated public outcry especially among the Christian faith who accused the House of being insensitive to the</p>	<p>S2S will support the House through the facilitation of a 2-3 days conflict sensitivity and Do No Harm training. This is anticipated to build their capacity to ensure activities of the House are conflict sensitive without exacerbating existing religious divides.</p>




ADAMAWA STATE (2)

<p>Trajectories</p>		<p>A/G</p>	<p>Recurring farmer herder conflict along the plain of "River Benue" during harvest season is a major conflict that is becoming a recurring decimal. Demand for scarce arable land is on yearly increase in the face of diversification of resources into farming and herding. Cattle routes and waterpoints has been taken over by population explosion and rural-urban migration in quest for sustainable livelihood.</p>	
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p>	<p>Participation of Women, Youth, Persons with Disability and other vulnerable groups in active decision making is still at its lowest in Adamawa State. Inclusivity in Participatory budget, Ward Development Committees-WDC (at Primary Healthcare level) is almost not happening and where it does, it is not effective. The role of Women in Governance processes is minimal and where it does, it is limited to local political participation.</p>	<p>S2S and its partners can advocate for domestication of the National Livestock Transformation Plan- NLTP as proposed by the Federal Government. Implementation of the NLTP will ameliorate the excruciating effect of climate change and curtail most land grabbing issues currently faced by the state.</p> <p>PWD has 2 main body in Adamawa, JONAPWD and Adamawa State PWDs and Vulnerable group. S2S can leverage on the membership of the 2 organization and organize frequent town Hall meetings or capacity building training on citizens engagement for the groups.</p> <p>S2S will support these groups (Women, Youth, Persons with Disability and other vulnerable groups in citizens) through training on accountability, budget participation and other community-based engagement to improve representation.</p>
<p>Specific Conflict related activities</p>			<p>Conflict Mitigation Training for Traditional Leaders involving selected District Heads from the Proposed S2S LGAs, Women groups, Religious freedom Groups and Student Union of Tertiary institutions in Adamawa State was conducted in Yola between 23rd-25th November 2021.</p>	<p>a) Conflict Sensitivity and Do No Harm Training for Selected CSOs that will be implementing the S2S activities. b) conflict sensitivity and Do No Harm training for members of Adamawa State House of Assembly. C) Conflict Mitigation Training for Women, Youth and PWD groups. D) Dialogue on drivers and triggers of land tenure dispute in Adamawa State for relevant local and state government authorities. E) Training on Mainstreaming Conflict Sensitivity into S2S Programming.</p>




AKWA IBOM STATE

Akwa Ibom High Level Summary	<p>On a scale of 1-10, 1 being the least and 10 being the highest, the conflict landscape of the State can be modestly described as being in the region of 4-5 and this is mainly owing to the increasing wave of criminality that attends to the expansion of any major city. However, of note is the increasing wave of cult related clashes which, from experience of election period in the Niger-Delta region, always assume a dangerous dimension of great concern.</p> <p>The yuletide season witnessed cult violence in 2 locations of the State. One involving a traditional leaders and a cult group leader over a traditional chieftaincy stool. The other, was a clash between two cult groups that was promptly nipped in the bud with a declaration of dusk-to dawn curfew in the area by</p> <p>The State also witnessed increase in negative activities of scrap scavengers whose penchant for violence has posed serious security threats after 3 people died in a violent clash between the scavengers and citizens in December 2021.</p> <p>Other grievances recorded in the State within the period in review were concerns in regards to planned re-mapping of communities of the state. Also recorded was citizens growing concerns over the present administration's inability to complete critical projects in the State.</p>		
Emerging Problems	Status quo		
Conflict Factor	Trend	RAG Rating	Explanation
Grievances	➔	A/G	<p>1)The quarter witnessed an increase in cult activities compared to the CAF baseline and PEA reports. There were reported cases of killings in Nung Ukana Ikot Ekefre community in Ibesikpo-Asutan LGA of the state by a certain cult confraternity over chieftaincy tussle. Indigenes, residents, and the Village Head abandoned and fled from the community for fear of reprisal attacks. Another was violent clashes by rivalry cult groups in Ikono during the Christmas period. This led to imposition of dusk-to-dawn curfew by the Chairman of Ikono Local Government Area. According to the Press Secretary to the Local Government Chairman, the restriction of movement of persons, motorcycles, keke tricycle, cars etc was necessary to avoid escalation of the violence.</p> <p>2)Citizens' concerns over the inability of government to complete on-going road and infrastructural projects intensified within the quarte. Their concerns stems from experience where, as the electioneering processes takes shape, government attention may be diverted from governance to politicking. They equally expressed concerns of</p>
Resiliences	➔	G	<p>The resiliencies noted from the June 2021 CAF exercise remain relevant but within the period in review, media featured prominently as a medium for citizens to voice their concerns. Media played an important role and made huge impact in the way and manner communities organised themselves in the evolving grievances. Of note is the agitation over the planned but aborted re-mapping of communities and LGAs. The suspension was attributed to growing public sentiments and outcry. Rather than take to violence, different media platforms were utilised by citizens to vent their grievances, and engaged in civic activities that shaped public opinion that drew the attention of political actors to critical issues including citizens' needs. This is not to negate the role of the informal traditional institutions in mediating grievances and de-escalating conflicts while promoting social cohesion and stability.</p>
Key Mobilisers	➔	A	<p>Within the quarter in review, key mobilisers for peace or violence- actors and institutions were identified. They include the Governor who seem to demonstrate interest in maintaining peace especially as 2023 election approaches. The media (radio, and local newspapers), and police also were noted as mobilisers for peace unlike cult members or groups and to an extent, political parties especially the opposition, that featured as negative mobilisers. Community leaders, traditional rulers or religious leaders were not prominent as key mobilisers within the quarter. This may be due to apathy to issues of concern with the quarter, loss of confidence in the system, or for political reasons.</p>
			<p>The baseline study had identified unemployment and limited economic opportunities for youths. It advocated for skills acquisition programs for youths at risk of recruitment into cultism. As the election period draws near, S2S can support the state to reduce violence associated with cultism through support to CSOs on media campaigns against cultism and civic education on the role of youth in nation building. The aim would be to discourage youths from being lured by politicians who recruits them for political reasons.</p> <p>Citizens use of the media to air their grievances demonstrates significant level of awareness on the role of the media not just as a source of information but also as a mechanism to influence decision. Their interest in utilizing the media to air their grievances rather than resort to violence is commendable and should be sustained. S2S would ensure this through support to its Grantees to promote activities that will improve constructive use of the media.</p> <p>Akwa Ibom State CAF baseline had identified religious leaders, traditional leaders, community leaders, as actors that promote peace. Their "absence" or seeming silence as key mobilisers for peace in this review is disturbing. For a sustainable peace in communities traditional governance structures must own and identify with responses and solutions to governance issues or citizens need. S2S can support to improve collaborative problem solving through participation and inclusion of these leaders and also the "difficult" actors, or groups, like the cult groups or opposition parties who may hold unpalatable views, but command support from sections of</p>




AKWA IBOM STATE (2)

<p>Trajectories</p>		<p>A/G</p> <p>The trend of cultism is on the rise post CAF baseline and it is expected to be on the rise as politicians are likely to arm and deploy the cult groups for their nefarious activities. Cultism and many other social vices are related to economic distress arising from corruption-induced poverty. From antecedents, the Niger Delta region seems to witness increasing level of cult related clashes and violence during electioneering period and there are indications that this will happen again. Politicians engage the services of cultists, as political thugs, body guards and hired assassins. To address cultism, the government need to address the conditions that breed cultism.</p>	<p>One of S2S Grantee, CIEPD will be implementing community-based activities to map traditional conflict resolution and mediation methodologies, train community stakeholders including youths and collect real-time data on conflict cases across 3 LGAs. The data will provide information to the security forces and other relevant stakeholders for use to devise the best approach to mitigating conflicts. Although the initiative is limited to only 3 out of 31 LGAs which is less than 10% coverage of the state., 3 of the LGAs could be used as pilot for others to copy.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p> <p>Observance of 16 Days Activism Against Gender-based Violence (GBV): The State Violence Against Women (VAW) Management Committee headed by the Wife of the Executive Governor, Dr. Martha Udom Emmanuel marked the 16 days activism against VAW in the State with awareness symposium that was flagged off in the state capital, Uyo and was taken to the 10 federal constituencies of the State. In each location, the First Lady was on hand to condemn sexual molestation and abuse especially defilement of young children by fathers. Major stakeholders including the traditional rulers and police also joined the call and made commitments towards stamping out the menace. In addition, and as part of the 2021 International 16-days activism against GBV, State2State also joined the international community to mark the period with a one-day symposium to mark the International Day for People Living with Disability on Friday, 3rd December 2021 in Uyo. The session featured keynote presentation on the theme of the event as well as panel discussions involving Ministry of Women Affairs, Special Education Centre, FIDA and a CSO; Youth Alive Foundation. The USAID State2State AOR, Adamu Igoche were also present at the event.</p>	<p>S2S will continue to push and advocate for inclusion of groups across its programs and beyond in the state through support to CSOs on systems advocacy (changing policies, laws or rules that impact how individuals or groups live their life). Activities will be targeted at local and state level policy makers to address barriers to inclusion.</p>
<p>Specific Conflict related activities</p>		<p>The Akwa Ibom State2State team implemented a training on conflict mitigation for 27 local leaders (15 males (2 male youth inclusive); 12 females) drawn from the 3 LGAs of the state. To commemorate the 16 days activism on Gender Based Violence, S2S facilitated a session on the role of community leaders in promoting Sexual Gender Based Violence. The workshop provided a platform for experience sharing. This allowed participants from non-indigenous groups to share their perspectives on how conflict fuels discrimination against women and persons with disabilities being the worse for it. From the process, community leaders alluded to some instances where sexual and gender-based violence has fuelled conflict within families and communities.</p>	<p>At the end of the aforementioned activities stakeholders committed to supporting multi-stakeholders' response as well as locally led solutions to conflict management, improved social cohesion and stabilization in the state for enhanced peace and security. As a result, a dialogue platform to tackle drivers of conflict including SCBV emerged. S2S through its grantees will support local authorities to follow-through these commitments through the following proposed activities:</p> <ul style="list-style-type: none"> •As part of the state's conflict mitigation plan, train and facilitate quarterly dialogue on collaborative problem-solving for local community leaders. •Support to State for the creation of a conflict mitigation plan that will involve relevant MDAs and security officials. Development of Conflict mitigation plan is one of S2S key miles Stone under sub purpose 3. •Training on conflict sensitive programming for S2S grantees to enhance their knowledge and capacity on Conflict sensitivity as well as its application to programming, policy and practice.

BAUCHI STATE

<p>Bauchi High Level Summary</p>	<p>Between October – December 2021, Bauchi was relatively peaceful, with few reported cases of violent conflicts. However, on October 20, 2021, clashes between farmers and herders were reported in Tafawa Balewa LGA. Within the same period, there was a violent border clash between 2 communities of Bauchi and Gombe states. Houses and farmlands were reported to have been destroyed during the incident. Normalcy has returned to the area, as security forces have been patrolling the area. For longer term solutions to the incident, a formal complaint was submitted to the National Boundary Commission. On December 17, 2021, the State Governor constituted and inaugurated a 30 member review committee on the creation of Sayawa Chiefdom. The committee is expected to review the implementation of the reports of Justice Babalakin, Shehu Awak and Justice Bala Umar on the creation of Sayawa Chiefdom. This is in a bid to resolve the violent conflicts that had occurred in Tafawa Balewa LGA and its environs. The committee is also expected to discuss and resolve all agitations within the Chiefdom including resettlement of those driven out of Tafawa Balewa town and recommend legal modalities of establishing the chiefdom if necessary. On December 30 and 31, violent protest were reported in Tafawa Balewa and Bogoro LGAs over the marking of a memorial in honor of late Baba Peter Gonto (a Sayawa Sage). During the incidents, houses, cars were destroyed, including the convoys of the Emirs of Bauchi and Dass were attacked.</p> <p>Most of the conflict issues reported within this quarter are of low intensity and impact to the State2State program. However, S2S will support the state through the Ministry of Internal Security to ensure a conflict sensitive outcome and recommendations from the inaugurated committee on the creation of the Sayawa chiefdom. This is important because the outcome and report of the committee have the capacity of either sustaining peace in the state or raising tensions and violent conflicts, thereby affecting the S2S program and to an extent, stability. Windows of opportunities to be explored include; Citizens engagement through multi stakeholder dialogues as well as capacity building for leaders and members at the community level to build trust between citizens and the government.</p>			
<p>Emerging Problems</p>	<p>There has been rising tensions in the southern part of Bauchi state due to the violent protest that occurred in Tafawa Balewa and Bogoro LGAs, in which the convoys of Emirs of Bauchi and Dass were attacked. While the conflict is largely amongst the Sayawa ethnic group, tensions with other ethnic groups, especially the Jarawas of Dass has risen.</p>			
<p>Conflict Factor</p>	<p>Trend</p>	<p>RAG Rating</p>	<p>Explanation</p>	<p>Implication for S2S and partners</p>
<p>Grievances</p>		<p>A/G</p>	<p>The violent protest in Tafawa Balewa and Bogoro LGAs over the memorial day of Late Baba Peter Gonto (a Sayawa sage and leader), reflects the deep mistrust amongst groups, especially within the Sayawa nationality. Perceived shortchanging by the state government, installation of Chief and citing of chiefdom headquarters are said to be the key grievances that led to the violent protest by Sayawa youth.</p>	<p>While there is no direct impact of the violent protest and grievances on S2S program, activities are likely to be impacted, should Tafawa Balewa LGA be selected as one of its implementing LGAs. This also provides opportunity for S2S program sub purpose 3 for conducting town hall meetings, training on conflict management and dialogues to build trust and social cohesion.</p>
<p>Resiliences</p>		<p>G</p>	<p>Since the occurrence of the violent protest, the Bauchi state government, Bauchi and Dass Emirate Councils have played key role through engagement and facilitation of in series of dialogues with citizens and stakeholders from Tafawa Balewa and Bogoro LGAs (especially those from the Sayawa ethnic group. This has doused tensions generated by the conflict.</p>	<p>Sub purpose 2 and 3 can leverage on this, through its citizens engagement forum and dialogues. Which provides opportunities for strengthening social cohesion and building trust. Specifically, sub purpose 3 can use the opportunity to train additional local leaders on conflict mitigation.</p>
<p>Key Mobilisers</p>		<p>A</p>	<p>Traditional and religious leaders have continue to remain key mobilizers for peace in the state. The Emirs of Bauchi and Dass have continued to douse tensions, suing for peace in the state.</p>	<p>During the quarter, selected local leaders were trained on conflict mitigation. More leaders could be trained subsequently and participate in citizens forum and dialogues.</p>




BAUCHI STATE (2)

<p>Trajectories</p> 	<p>A/G</p>	<p>Perceived poor handling of citizens concerns (especially on the creation of Sayawa cheifdom) is perceived to be a contributory factor to the violent protest that occurred December 30 and 31st. However, stakeholders, including government have been engaged to mitigate the conflict.</p>	<p>Through citizens engagement forums, dialogues and trainings, this trajectory can be influenced.</p>
<p>Inclusion status of women, and other vulnerable groups</p> 	<p>A/G</p>	<p>Across S2S program activities, there has been significant improvement towards inclusion of women, people living with disabilities and other marginalized groups. Through government engagements, the process of nominating, training and deployment of Gender Desk Officers across government Ministries, Departments and Agencies (MDAs) has commenced within this quarter.</p>	<p>S2S will continue to push and advocate for inclusion of groups across its programs and beyond in the state.</p>
<p>Specific Conflict related activities</p> 	<p>In the quarter, there was a training on Conflict Mitigation for local leaders. (community, religious, youth and women leaders) A session on gender mainstreaming opened up discussions around the participation of women groups in peace processes and conflict management.</p>	<p>Training of Journalist, Spokespersons on conflict sensitivity is planned for the next quarter and also more trainings on conflict mitigation.</p>	


EBONYI STATE

<p>Ebonyi High Level Summary</p>	<p>Within the quarter in review, sit-at-home order enforced by the pro-Biafra group, IPOB took its toll on the economy, education and security sector of Ebonyi State. As individual battled with loss of income, so did the Government record a low-income tax return. Schools remained close as final year secondary students missed their exams. Insecurity increased as miscreants see the order as an opportunity to loot shops or molest people on the street. The situation increased fear among communities' members, negatively impacted on relationships as well as increased hostility between the communities and security agencies as they respond to the situation. This order also, to an extent, affected the implementation of S2S activities. Flexibility of S2S and ability to adapt to changes helped the State Team to manage the situation.</p> <p>As 2023 election approaches, political alliances indicate dominance by party elites and the use of undemocratic methods to gain and sustain control of party members. Support base for the Governor appears "forced" and characterized by fear much more than by conviction. All of these have implications for the 2023 election. S2S continued support to government and citizens through platforms that will promote Civic engagement and joint problem-solving will help citizens and government address conflicts before they turn violent.</p>		
<p>Emerging Problems</p>	<p>Status quo</p>		
<p>Conflict Factor</p>	<p>Trend</p>	<p>RAG Rating</p>	<p>Explanation</p>
<p>Grievances</p>	<p>→</p>	<p>A/G</p>	<p>As noted in previous CAF reports, agriculture remains the main economic stay in the state and provides most of the employment in the region, but it is mostly done at subsistence level. Despite current efforts by the present administration, many of the respondents believe that the wealth potential of agriculture has not been fully exploited by the state and is currently threatened by poor governed and unregulated value chains.</p> <p>Land disputes remains a major impediment to agricultural development. This quarter recorded two new land disputes in(Aboomege/ Ishinkwo communities in Onicha LGA) and Boundary Dispute at (Isu Acharal Onicha Igbeze, Aboomegellgbo Ekwuauka community in Cross River, Ezulollyionu in Ishielu LGA). While some respondents attributed the dispute to a leadership tussle involving members of the National Union of Road Transport Workers (NURTW) , some say it's a result of the age-long dispute over land ownership. Land ownership and usage is common at the community and LGA level, so at this point resolution of land dispute is handled by the traditional rulers and the customary courts at the LGA levels. The LGA played a significant role of bringing peace to the communities by suspending the two parties from doing any business from the lands in question until government fully investigates and resolves the issue. Giving attention to this is very important because any restiveness at the LGA level indirectly or directly impacts on the S2S program. For instance, around April and May, when there was conflict between Izzi and Ikwo communities, the Ikwo people resident in the state capital were chased out of the state capital with the notion that the state capital belongs to Izzi Clan (Izzi LGA). As this halted the economic and social activities at the state capital. The state governor could no longer attend state functions for the fear of being mistaken for taking sides with any of the LGAs. It is important for S2S program to monitor conflicts and grievances because it will help us in the selection of LGAs as well as know when to plan activities to avoid waste of resources.</p> <p>Despite the huge agricultural potentials in the state which is the major occupation of Ebonyi State, the agricultural sector in the state is yet to be fully optimized. The slow pace of development of the Agric sector impacts on employment or economic opportunities for youths. Due to lack of viable economic opportunities youth are easily incited to violence, which in terms impacts on the ability of governance structures to govern. Youth engagement and dialogue with LGA could be an area that S2S could support in the coming quarter to manage expectations.</p> <p>The sit-at home order by IPOB to an extent, affected the implementation of S2S activities. There were date changes and limited consultative meetings especially on Mondays. Flexibility of S2S and ability to adapt to changes helped the State Team to manage the situation.</p> <p>Taxation is key to public finance. To ensure constant and uninterrupted flow of revenue to government revenue, it is important that the problems of double be addressed. Double taxation recorded as grievance within the quarter, added to feelings of mistrust, business insecurity and apathy in fulfilling civic responsibility but more importantly, has implications for Ease of doing business (EoDB) in the state. The government of Ebonyi State had in 2019, established a Tax Appeal Tribunal to enhance the ease of doing business. It is not clear if citizens are using this service to ascertain its effectiveness. While double taxation and extortion could be viewed as an unintended outcome, state2state have started</p>
<p>Resiliences</p>	<p>→</p>	<p>G</p>	<p>Christian Association of Nigeria (CAN), traditional structures and Mins. of Internal security and Conflict Resolution just as in the baseline, featured prominently as systems that within the quarter, helped to maintain peace and resolved some communal dispute that would have otherwise turned violent but for their timely intervention. For example, the ESSAs intervened in a land dispute involving two families from different communities. Min. of Internal Security facilitate a reconciliatory meeting between members of National Union of Road Transport Workers and members of community vigilante group over disagreement on removal of abandoned cars in public places like market. According to the community vigilante, abandoned cars poses security risks as criminals may use it as hide out. Owners of the abandoned cars were contacted and given a one week grace period to remove the cars or have it ceased by the authorities.</p> <p>Many of the respondents attributed this to the conflict training and other activities that S2S has engaged them with in the last quarter. A community leader, during the training on Conflict Mitigation, committed to include women in peace processes and conflict management in his community. He noted that prior to the training he did not really know that women can play a key role in settling disputes. However, through the training, he can understand the roles women play in resolving conflict.</p> <p>With renewed conflict and continued Sit-at-home order, in the State, civil society and traditional peace-building structures are beginning to expand dramatically playing key role in advancing peace-building initiatives in local communities across the state. For example, the CAF baseline had noted that existing collaborative efforts between CSOs and state MDAs have often been political, described as "ad-hoc and motley" by a CSO leader but this appears to be changing as S2S continues to provide platforms for Civic engagement especially between CSOs and the government.</p> <p>The increasing communal clash, hostility between the government and affected communities, and IPOB sit-at-home order presents an opportunity for S2S in the state to develop new models of government-citizens relations specially to promote inclusion and participation of women, especially women in Agric or business, CBOs and traditional institutions in governance through engagement and contribution to policy reform processes. Through various existing platforms, the State Team, can work to support relevant CSOs with interest and advocacy on WASH, Education and Health and their respective MDAs to shift the current predominant adversarial dynamics between government, CSOs and citizens to one where they can work together on key issues of common concern, while maintaining their integrity in their respective roles</p>

EBONYI STATE (2)

<p>Key Mobilisers</p>		<p>A</p> <p>How have key mobilisers identified in the CAF been engaged during the last quarter to support S2S activities? In the last quarter, local and State Government ministries, departments, Agencies, CSOs, citizens groups were engaged to build their capacity to engage, collaborate and effectively respond to grievances identified in the CAF baseline. Specifically, they were trained on “Conflict sensitivity and Do-no-harm” as well as “conflict mitigation training”.</p> <p>What has been the impact of this engagement on S2S under all three sub purposes? On the government side, Mrs Nkechi Anya Okorie, of the Ebonyi State Ministry of Internal Security and Conflict resolution, commenting on government response to IPOB order, noted that the Ministry through its engagement with S2S is beginning to understand what “Do No Harm” really means in practice. Using the current IPOB agitation as an example, she said that nothing stops the government from using force but now, they know they have to apply caution. To the citizens Government may look inactive or insensitive to the plight of citizens when in actual sense, they are being conflict sensitive on how they handle the issue.</p> <p>On addressing grievance concerns, Mrs. Ann Agga-Okoro, from Ebonyi State House of Assembly, noted that following the conflict training where findings of the CAF baseline was presented to participants, that she shared the report with representatives of different communities in the House and that they all agree to a call for the state to review the performance of Ebonyi State social programs. The aim is to ascertain its performance with regards to easing tensions and addressing grievances associated with limited economic opportunities. The assumption is that a peaceful Ebonyi state will attract public investments to promote economic growth and development.</p>	<p>There is a need for sustained engagement with key mobilisers (e.g. CAN, traditional Institutions, Youth groups and the Min. of Internal Security) through, participation in program design, timely engagement of key stakeholders, access to information, gender awareness, capacity building of stakeholders on areas identified, participation in decision making, implementation and monitoring of projects. Building and supporting learning events for communities of practice will also be another way to promote continued engagement between state agencies and between state agencies and citizens group as well as ensure replication and sustainability of reforms.</p>
<p>Trajectories</p>		<p>A/G</p> <p>Within the quarter in review, political tussle and IPOB agitation are evolving to include new actors, with deepening strained relationships. Divisions among and within with political groups and IPOB were noted. For example, IPOB had amended its weekly Monday sit-at-home in the Southeast to say that it would now be observed any day its detained leader, Mazi Nnamdi Kanu, is scheduled to appear in court to face trial. Despite this amendment, many States including Ebonyi refused to comply with the directive as they continued to enforce the order every Monday. Many analyses and reports believe that disobedience to the leadership directive, it is an indication of division within the group and that this division may widen overtime to give birth to factions.</p> <p>Another challenge noted in the period is institutional inconsistency. The tendency of government state owned institutions or state created groups to transmute with trending issues, in a bid to remain relevant to political agenda of the State governor remains a trend. For example, the Ebonyi State chapter of Ebubeagu, the Southeast Regional Security has been reported as political tool used by the governor to harass its political opponent. Following the arrest of the PDP publicity Secretary by the group, the PDP State Chair had called for the banning of the group for what they call indiscriminate use of power and intimidation of political opponents.</p> <p>Analysis of current political alliances indicates dominance by party elites and the use of undemocratic methods to gain and sustain control of party members. Support base for the Governor appears “forced” and characterized by fear much more than by conviction. All of these that implications for 2023 election.</p>	<p>Amendment of the order from weekly to only days that IPOB;s appears in court indicates readiness by the group to reason and engage and at same time, an opportunity for the government to engage with the group. S2S can key into this window of opportunity by supporting the state to improve citizens engagement to build positive social relationships. Relationship that works to fights exclusion, promotes trust and offers its citizens equal economic opportunities.</p> <p>S2S need to identify and cultivate potential champions to strengthen specific systems and build expertise to ensure sustainability of reforms in the state. Interventions targeted at strengthening selected CSOs and MDAs around S2S core intervention areas will address institutional inconsistency. Support to the development of strategic plan that will align policies, actions and performance indicators in MDAs to improve efficiency.</p> <p>Support to citizens group and local authorities to understand the issues. Local authorities need to understand their communities and where there is potential for tensions to arise between different groups. To know the community means that the local authorities understand the characteristics of the relationship between people, if and how this might change over time. Regular engagement, will help to identify and address relationship tensions that can undermine social cohesion.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>Review your CAF (or previous quarter) assumptions about inclusion and provide a brief update on those assumptions (positive or negative). What are overall trends toward inclusion in quarter? (it is ok to name a key event or another donor project but only if it is representative of an overall trend or reform. We don't need a list of inclusion events in the state.</p>	<p>If problems identified toward inclusion, how to overcome within the power/scope of State2State?</p>




EBONYI STATE (3)

<p>Specific Conflict related activities</p> 	<p>Two key training workshops were carried out within the quarter to address specifically conflict issues identified from the CAF baseline and that may impact on S2S program. They are;</p> <ul style="list-style-type: none"> •Training on "Conflict sensitivity and "Do no harm". 43 participants drawn from community leaders, leaders of CSOs, mid and senior level officers in government MDAs and staff of Ebonyi state house of Assembly across. •Training on Conflict mitigation for 28 community leaders. <p>A/G</p>	<p>Local authorities need to understand their communities and where there is potential for tensions to arise between different groups. To know the community means that the local authorities understand the characteristics of the relationship between people, if and how this might change over time but more importantly how to address these issues</p> <p>Regular engagement, will help to identify and address relationship tensions that can undermine social cohesion. It is in view of this that we propose the following:</p> <ul style="list-style-type: none"> •Training on effective citizens engagement for local government officials and state level policy makers (drawn from MDAs) in Ebonyi state will be a great way to improve citizens/government relationship. •Capacity building for CSOs on Advocacy for Policy. •Dialogue on citizens engagement for policy makers and CSOs in the Health, Education and WASH sector.
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GOMBE STATE

<p>Gombe High Level Summary</p>	<p>As a result of the fall out of the February 2021 Biliri Chieftaincy title tussle in Biliri LGA Gombe state, the Southern Zone of Gombe has witnessed a rise in the level of grievances expressed in the form of kidnap for ransom and farmer herder clash. On December 29, 2021, suspected Herders attacked Kolok Kwannin and Pandin Kude communities of Tal District in Biliri Local Government Area claiming eight lives according to media report. Pockets of kidnap for ransom has also been reported in some communities in Akko LGA. In a bid to stem further occurrence of this events, the Gombe State Government through the Ministry of Internal Security and Ethical Orientation issued a statement that "herders will only be allowed into the state at the end of January, 2022 when farmers would have completed their harvests". https://www.premiumtimesng.com/news/top-news/492397-gombe-bans-migration-of-herders-into-state.html https://punchng.com/biliri-killing-not-an-attack-on-the-community-but-farmer-herder-dash-gombe-govt/. On the governments' side, calming of nerves is on going along with consultations involving key stakeholders on peacebuilding. The Media is also being utilized by the government to communicate positive messages of peace. The Governor participated in a live Media chart with cross section of the media -both private and public. towards the last day in December 2021. He reiterated Government's commitment to peace, Compensations were paid to the victims of Biliri crises through the Ministry of Internal security and ethical orientation. As a repeat of the Governors 2020 peace effort, he gave the Christian Association of Nigeria Gombe State Chapter the sum of N25m. They built a Guest House in Kwami and invited the Governor to commission the building with media frenzy. Again in December 2021, he gave another N25m to CAN as end of year gift. All these are seen as reconciliatory effort to assuage citizen that the Governor was not partisan in the Bilire Chieftaincy conflict.</p>		
<p>Emerging Problems</p>	<p>In Gombe, the emerging grievances within communities is manifested in form of kidnap for ransom and farmer- herder clash. Another emerging problem is the conflict is the political feud between the current Governor and Senator Danjuma Goje. Attempt was made to reconcile the 2 but On December 22nd, 2021, Senator representing Gombe Central Senatorial District, Danjuma Muhammad Goje, has called on the Governor of Gombe State, Muhammadu Inuwa Yahaya, to stop the persecution of his supporters for political reasons. Speaking through his</p>		
<p>Conflict Factor</p>	<p>Trend</p>	<p>RAG Ratin</p>	<p>Explanation</p>
<p>Grievances</p>	<p>→</p>	<p>A/G</p>	<p>In Biliri LGA, grievances reported within the quarter bordered on chieftaincy election. It boarded around the decision of the Executive Governor nomination of a Muslim chief. It is believed that the Chief got the lowest vote to be the paramount rule of the kingdom as opposed to the Christian aspirant that scored the highest vote. This has resulted to tensions as many believe that the Governor is insensitive to the plight of the community. The community on the other hand, had also threatened to kill the Chief if He dares step into the community. Within the civil service, Grievances that was noted in the baseline remain same-delay in the promotion of civil servants. Although 102 were promoted, many believe it is still a far cry to the number awaiting promotion especially for those whose retirement is near. Nurses and Midwives in the Ministry of Health expressed their grievance over suspension, and in some cases, non-payment of hazard allowance. Grievance over the current Tax reform being implemented was noted within the private sector.</p>
<p>Resiliences</p>	<p>→</p>	<p>A/G</p>	<p>Despite the occasional disturbances and riots that have taken place at specific locations in Gombe, traditional institutions and religious institutions remain a force to reckon with in the state. This was clearly demonstrated in the way they managed the Biliri Chieftaincy conflict. Tensions are eased as citizens appear to have moved on. Many commended the reconciliatory moves by the traditional institutions and religious leaders noting how it helped to ease tensions generated by the conflict.</p>
<p>Key Mobilisers</p>	<p>→</p>	<p>A</p>	<p>Key mobilizers of conflict in Gombe are the political leaders that have significant influence on the citizenry. During the last quarter, there were decamping of senior politicians from one party to another. This will continue until the 2023 elections.</p>
			<p>As the 2023 general elections draw near, S2S will continue to engage citizens in electoral conduct through intensifying the activities of Sub purpose 2 in engaging communities that are prone to conflict.</p>


GOMBE STATE (2)

<p>Trajectories</p>		<p>A/G</p> <p><i>On farmer herder relation, the conflict trajectory is tending towards the Northern Gombe as being susceptible to violent attacks, this is largely owned to the mass migration of herders to Gombe from conflict affected Borno and Yobe states due to insurgency and from Bauchi due to cattle rustling activities. Gombe is seen as a safe haven for herding activities as there exist, large pasture and water in the state.</i></p>	<p><i>Though S2S core services is in the area of Primary Healthcare, Basic education and WASH. Gombe metropolis has no underground water, therefore water is being trucked into the town to service the metropolis, this has mouted a lot of pressure on the Government to provide water facilities to the metropolis, S2S should conduct a fresh OCA to see the gaps in the Water sector and build capacity that will strenghten the sector in provision of quality service delivery to the populace.</i></p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p> <p><i>Women, youth and other vulnerable groups are still excluded from public goveranace and other key activities in addressing conflict. Women and children remain the major victims in current and even potential conflict. In most of the conflicts arising from competition between political lords, a form of conflict that would rise in view of upcoming transition elections, poor youth are 'bought' and used as tools of violent attaches - and thus are victims of conflict due to their powerlessness to reject the cheap entreaties from powerful political lords.</i></p>	<p>State 2 State will continue to push for inclusion on women, youth and the vulnerable in our programming. The GESI and Social Inclusion unit will continue engage all our stakeholders and push for an all round inclusion. Luckily in the first quarter of 2022, there are an appreciable number of GESI activities in our work plan</p>
<p>Specific Conflict related activities</p>		<p><i>State2State trained traditional and local community leaders in conflict management, mitigation and in how to build and ensure early warning systems. State2State targeted this group, given that traditional leaders are very central actors that are respected by the local population, and continue to be relied opun as the first that understand local conflict dynamics and parties involved. It is hoped that ongoing capacity support to these local leaders would lead to steady gains in mitigating conflict in local communities.</i></p>	<p><i>a)Developing a 'strategic plan' for the Ministry of Internal security and ethical orientation, by the Commissioner for Internal Security and Ethical Orientation. B) Local level Dialogue on setting up conflict mitigation plan in selected communities. C) Training on Mainstreaming Conflict Sensitivity into S2S Programming.</i></p>

SOKOTO STATE

Sokoto High Level Summary	<p>In the quarter, banditry remains the major conflict that impacts the whole of Sokoto state. Unlike previous quarters, this quarter witnessed an increase in banditry activities with displacement of communities. More villages are reported to have been captured and under the control of bandits, which also includes control of access to markets and farmlands. At least, no fewer than 50,000 persons are reported to be displaced and taking refuge in neighboring communities of Niger republic. On December 23, 23 persons were reported to have been ambushed and burnt alive in a bus by armed bandits. This comes after 20 travelers were reported to have been kidnapped on December 13 in Wurno Local Government Area of Sokoto state. This shows a weak capacity of the state security apparatus to nip banditry in the bud, as also confirmed by citizens and the State Governor, who have been calling on the Federal (National) Government to come to their aid.</p>			
Emerging Problems	INCREASED BANDITRY AND KIDNAPPING			
Conflict Factor	Trend	RAG Rating	Explanation	Implication for S2S and partners
Grievances	➔	A/G	<p>Poor governance and economic challenges, as noted in the baseline and in the last year remain the same. Youths protested against activities of bandits in the wake of the incident involving 23 people who were burnt alive in a commercial bus. They called on the government to do the needful to address banditry in the state.</p>	<p>At the programmatic level, increasing bandit activities in the State, makes some LGAs inaccessible and difficult to engage in any activity. At the state level, and regarding movement of people, it becomes increasingly difficult for citizens to move about. Many civil servants are also affected as they are unable to go to work for fear of being kidnaped or worst still lynched. All of these effects both individual and state income.</p>
Resiliences	➔	G	<p>The core resilience identified in the initial assessment remain same. Religion remains effective in the way citizens unite and organize themselves around issues of conflict. Religious scholars from both religions (Islam and Christianity) also unite to speak against injustice admonishing citizens to live as one.</p>	<p>State2State recently trained some selected local leaders on Conflict Mitigation. S2S will work closely with them through dialogues to mitigate ongoing violent conflict (banditry) in their respective areas, to achieve sub purpose 1 and 2.</p>
Key Mobilisers	➔	A	<p>The key mobilizers for peace mainly religious and traditional leaders, the government, community based organizations. The state governor have been mobilizing and calling for support from all stakeholders in the state to fight against banditry.</p>	<p>In line with the above, continuous citizens engagement and dialogues (sub-purpose 2 and 3) would be utilised by S2S in order to ensure that activities are conducted in a conflict sensitive manner and mitigate negative impacts on the program.</p>

SOKOTO STATE (2)





<p>Trajectories</p> 	<p>A/G</p>	<p>Recurring banditry in the state, increasing displacement of communities/persons if not nipped in the bud, may lead to terrorism in the state.</p>	<p>S2S program through its engagements and dialogue platforms can influence the trend and triggers of the conflict issues with key stakeholders in the state. This can be achieved through sub-purpose 2 and 3.</p>
<p>Inclusion status of women, and other vulnerable groups</p>	<p>A/G</p>	<p>Social Inclusion as noted in the baseline remains poor. Of note is the poor representation of women, youths and persons with disability in different committees set up by the government in response to bandits activities.</p>	<p>To improve social inclusion, S2S program will facilitate a conflict sensitive and gender mainstreaming training for MDAs. This will be in addition or as complementary to citizens engagement and dialogues with communities.</p>
<p>Specific Conflict related activities</p> 	<p>A/G</p>	<p>Three conflict mitigation trainings have been conducted. a) Conflict mitigation training for CSOs b) Conflict sensitivity and do no harm training for MDAs & c) Conflict mitigation training for local leaders</p>	<p>In response to the grievances recorded within the quarter, the following are proposed: 1) Training on citizens engagement for local and state level policy makers in response to increasing banditry and community displacement in the state. 2) Training on Conflict Mitigation for District Heads to manage tensions that arises as a result of community displacement. 3) State Level Dialogue on setting up conflict mitigation plan in Sokoto 4) Training on Mainstreaming Conflict Sensitivity into S2S Programming.</p>

ANNEX C: POLITICAL ECONOMY ANALYSIS UPDATE

ADAMAWA STATE

<p>High level summary</p>	<p>The Governor assented the sum of ₦163,629,910,040.00 as the 2022 state budget estimate. This followed passage of the appropriation bill by the members of the State House of Assembly after it was presented before them by Governor in November 2021 and it detailed the fiscal direction for our three priority sectors.</p> <p>For Primary Healthcare, the capital expenditure for the health sector increased by 22.41%. This is expected to translate into increased investment in primary healthcare across the State. The allocation for health stands at 3% of the total budget and it falls short of the 15% Abuja Declaration 2021 commitment.</p> <p>However, for education (Enhancing Skills and Knowledge (General)) budget shrank by -22.60%, representing 6% of the total budget against the proposed 26% commitment to UNICEF. Although details on the breakdown of this figure between basic and tertiary education are unavailable, this signals a potential decrease in budget allocation for basic education and will most definitely affect service delivery in this sector.</p> <p>The budget allocations for WASH were negatively impacted in the 2022 budget as allocation for Environmental Improvement (General) decreased significantly by -98.25%. Allocations for Water Resources and Rural Development were cut by -18.25%. The total investment on WASH is about 3% of the total budget for the fiscal year.</p> <p>For now, there is no clarity on the budget as copies of the signed budget is yet to be made public nor sighted.</p> <p>With the upcoming elections in 2023 where he is expected to vie for a second term and the dwindling federal allocation, the government is more likely to invest in physical infrastructure that can be used to campaign for support and votes rather than service delivery.</p> <p>Major Concerns:</p> <p>1. There is little or no coordination between MDAs in the state as seen in duplication of efforts, lack of understanding of mandate and scope of work. We have witnessed two government agencies jostling for a task. Unchecked, this may breed unhealthy rivalry among heads of the MDAs thus hindering development.</p> <p>2. The State must show more commitment with the drive to increase IGR while consciously utilizing Agribusiness bond for the stated purpose.</p>			
<p>Emerging Problems</p>	<p>Following the tenure expiration of 21 Local Government Chairmen and other elected officials the council, the governor approached the State House of Assembly to avert a constitutional crisis since the tenure of the elected chairmen of local governments in the state lapsed on December 8, 2021. The Aminu Iya Abbas led ShoA gave the executive arm the nod to constitute a transition committee.</p> <p>But some chieftains of a faction of the ruling PDP- reformed Peoples Democratic Party (r-PDP) decried the constitutional implication of the move and vowed to sue Governor Ahmadu Umaru Fintiri over the constitution of the transition committees. To avoid litigation or public outcry, the state Adamawa State Independent Electoral Commission (ADSIEC) issued elections notice which commenced January 10th to April 9th, 2022 as required by LG administration Law. The situation is still evolving at the time of the report.</p>			
<p>PE Factor</p>	<p>Trend</p>	<p>RAG Rating</p>	<p>Explanation</p>	<p>Implication for S2S and partners</p>
<p>Political Will in the executive</p>	<p>➔</p>	<p>A/G</p>	<p>Local government Elections/Autonomy:</p> <p>The Adamawa State Independent Electoral Commission (ADSIEC) under the Chairmanship of Mallam Issa Shettima announced a revised election Timetable for the Local Government Election which according to the commission will hold on December 4th, 2021 as against the November 27th earlier announced date. But on October 29th the commission further announced the suspension of the Local government council elections in all 21 LGAs citing as its reason's scarcity of funds and vandalization of materials by the ENDSARS protesters.</p> <p>With no plans to extend the tenure of the Executive Chairmen, on Tuesday December 6, 2021, the Adamawa State House of Assembly granted approval to the Governor to constitute transition committees for the 21 Local Government Councils. The appointment of Transition chairmen has become a reoccurring feature, and Adamawa is not the first state to do this.</p> <p>However, appointment of Transition council members has also been accompanied by excessive control and manipulation of council officials by the state governments.</p> <p>Some chieftains of a faction of the ruling PDP- (r-PDP) who decried the constitutional implication of the move vowed to sue governor Ahmadu Umaru Fintiri over the constitution of the transition committees. Prominent among the chieftains are Dr. Umar Ardo, Hon Ethan Bugi and Hon Ibrahim Ahidjo Karlahi. To avoid litigation or public outcry, the state Adamawa State Independent Electoral Commission (ADSIEC) issued election notice which commenced January 10th to April 9th, 2022 as required by LG administration Law.</p> <p>Proposed Amendment of ABIR, FRC and BPP Laws:</p> <p>Although the proposed amendments to the Laws have been submitted to the State House of Assembly, only that of BPP has been passed by the House but have not reached assent by the Governor. The delay in action by both the State Governor and the House might be connected to the controversy over the impact of the amendment of these laws. Recall the State amended these laws to ensure compliance with World Bank SFTAS, good practice and a reversal will negate gains made.</p>	<p>Civil Societies organisations in State like Kwara have challenged the legality of appointment of the Transition chairman and secured judgement in its favour as the High court sitting in Ilorin declared the transition implementation committees across its 16 LGA as illegal as it contravenes section 7(1) of the constitution. The state Government has seen appealed this judgement.</p> <p>In the coming months, the viability of Adamawa CSOs might be tested and measured with what they will do in the face of the new decision.</p>
<p>Political Stability</p>	<p>➔</p>	<p>G</p>	<p>In the previous PEA update, we reported stability in political interplay between political actors. The context is largely the same, except for the emergences of the reformed Peoples Democratic Party (r-PDP) who believe that the executive influence is now overbearing on decision-making and appointment.</p> <p>A day before Christmas a group of concerned Christians condemned the Adamawa State House of Assembly for commencing public hearing on creation of new districts. The group described the legislative arm's action as being insensitive to the religious concerns of Christians in the state while the group on Friday staged a protest at the venue of the public hearing, demanding that the process be put on hold until Christmas festivities were over.</p> <p>Reacting to the issues raised, Speaker of the Adamawa State House of Assembly, Aminu Iya-Abbas, said, "The public hearing would continue after the Christmas holidays. "If there are people who were unable to make presentations today, they can do so after the holidays on Wednesday or Thursday."</p>	<p>The conflict advisory team are engaging the conflict specialist on possible ways of supporting training on conflict sensitivity and Do No Harm for members of the Adamawa SHOay. This will help the members understand implication and unintended consequences of political actions/inaction especially as we approach the election year.</p>
<p>State of (national or regional) economy</p>	<p>➔</p>	<p>A</p>	<p>Agriculture and food shortage:</p> <p>There are increasing pressures from climate change, soil erosion and biodiversity loss and from fluctuations in prices of goods and commodities. The coming months might even be more difficult with the price of food stuffs going up and many farmers not been able to afford seeds for the planting sessions.</p> <p>Recall that in the 2021 budget, the state proposed 400,000,000.00 for economic empowerment through agriculture but the actual releases were 11,025,500. In 2022, the state is proposing to invest 101,500,000.00 on this budget item too which is a big reduction from last budget. This trend will largely affect households in the year as currency fluctuations and inflation will be experienced.</p> <p>Internally Generated Revenue Expansion:</p> <p>In the quarter under review, the state government has taken steps to support its efforts to expend Internally Generated Revenue (IGR) which includes: The Adamawa State Board of Internal Revenue (ASBIR) has embarked on registration exercise of tricycle ("keke-NAPEP") riders. The purpose is to create a database of riders and for daily payment of ₦50 (fifty naira) levy as Personal Income Tax (PIT). This is based on estimates that tricycle operators in the State make between ₦5,000-10,000 daily, to be shared by the tricycle owner and rider(s), cover fuel and other expenses.</p> <p>The state has also commenced enumeration of properties and establishment of an electronic database for property records in</p>	<p>On IGR Expansion, the state government focused on using Agribusiness to commence IGR expansion effort: S2S should align with this vision and refocus IGR expansion strategy document/support to reflect this on the short run. As the governor has shown enough political will to follow through the process. Working with CSOs, S2S will monitor IGR expansion efforts of the government and advise where need be.</p>
<p>Direction of progress for health, education and WASH sectors</p>	<p>➔</p>		<p>The budget allocation for two of our core priority sectors was reduced drastically in the 2022 state budget.</p> <p>Basic Education: The education (Enhancing Skills and Knowledge (General)) budget shrank by -22.60% from ₦13,435,710,136.00 in 2021 to ₦10,399,594,958.33. Although details on the breakdown of this figure between basic and tertiary education are unavailable, this signals a potential decrease in budget allocation for basic education.</p> <p>WASH: Budget allocations for WASH were negatively impacted in the 2022 budget as allocation for Environmental Improvement (General) decreased significantly by -98.25% from ₦571,245,910.00 to ₦10,000,000.00 for 2022. Allocations for Water Resources and Rural Development were cut by -18.25% as budget figures moved from ₦5,204,218,027.00 to ₦4,254,308,000.00.</p> <p>Primary Healthcare: Capital expenditure for the health sector increased by 22.41 from ₦3,721,240,000.00 in 2021 to ₦4,555,000,000.00. This is expected to translate into increased investment in primary healthcare across the State.</p> <p>Others: Some notable figures include in the budget are -50.00% decrease in allocations for Gender (General), and 131.34 increase for Youth (General). Like in 2021, the largest share of the budget is allocated to Road (General) which recorded a 47.12% increase from its 14,852,713,900.00 in 2021 to 21,850,679,000.00. Recall that the Executive Governor is on an "Urban Renewal" drive in the State and is investing massively in constructing roads and flyovers especially in the capital, Yola. With the upcoming elections in 2023 where he is expected to vie for a second term, the government is more likely to invest in physical infrastructure that can be used to campaign for support and votes.</p>	<p>Cuts in core sectors is likely to impact on the quality of service delivery, as the Governor gives more preference to infrastructure projects which will enhance his chances of reelection. The coming months, S2S should support training for CSOs on advocacy techniques to enhance advocacy for increase funding allocation for S2S core priority sectors.</p>






ADAMAWA STATE (2)

Champions and Spoilers/individual Drivers of Reform		A/G	No significant changes since the baseline, with identified champions nominated for the State Transformation Committee.	Now the STC has been inaugurated, the state team is leveraging on this platform to implement intervention and access to key information.
Status of civil society in advocacy and accountability processes		A/G	With support from State2State, CSOs have been collating and analyzing information about the Adamawa State budgets. The analysis is considering budgets from 2018, 2019, 2020 and 2021. CSOs are using the knowledge acquired at the Budget Analysis workshop to analyze the budgets from the MDAs under the 3 sectors including Good Governance. The Good Governance Group (GGG) are also looking into the debt management in the state. There is basically no tangible reform efforts initiated by CSOs in the state in the period under review. However, Adamawa State Rural Water Supply and Sanitation Agency with support from UNICEF are Establishing an Effective Rural WASH Financing Mechanism with 5 CSOs in the State.	To sustain the growing interest of the CSOs, there is need for S2S constantly support trainings and capacity building for CSOS on effective advocacy techniques.
Inclusion status of women, and other vulnerable groups		A/G	The Adamawa State Governor's Wife has promised to give grant of N200,000 to survivors of Gender Based Violence from her Fresh Air pro-life Empowerment Foundation. This was disclosed at a press briefing organized by Ministry of Women Affairs and Social Development in collaboration with Gender Based Violence Sub-Sector group on 16 Days of activism. In the same vein, the Adamawa State Commissioner of Police assured cooperation of the Force in the fight against Gender Based Violence. As he encourages victims to report cases of Gender Based Violence to Gender desk officers across the Police formation. This is following a surge in reported cases of rape alone which unofficial sources estimates to be more than 557 cases from June to November 2021 at Hope Centre in Yola alone. This development will impact education as victims might be uninterested to continue with their education for fear of victimization thereby increasing number of out of school and at-risk.	The team has resolved make GESi integration a compulsory consideration in all major event. Part of what will be encouraged at those gathering will be reporting of sexually and gender-based violence.
CAF			In the quarter under review, Adamawa State has witnessed rise in kidnap for ransom cases. More than 25 reported cases of kidnapping were reported between October to December 2021, ransom demanded by abductors ranging from #5million to #50 Million naira depending on the status of the abductee. Most kidnap cases are reported around Ngurure (Yola south LGA) Mayobelwa and Yola North LGAs respectively with some pockets reported in Mubi North, South and Malha LGAs. The trend and pattern of kidnap for ransom is taking a new dimension, as suspected abductors (mostly identified as Herders) have their bearing from the North-west states of Zamfara, Kebbi, Kaduna and Sokoto states with strong links with internal conspirators in Adamawa. The tide and flow of unchecked movement from the Northwestern states into Adamawa has given the perpetrators a high ground to explore within the state.	S2S will monitor events as it progresses and updating the conflict tracker accordingly.
Conflict Mitigation			The Lunguda-Waja conflict still has its strong bearing on resource- based and resource allocation conflict. Though the conflict is predates to the last 100 years, ethnicity has been the punchline in the conflict. In a bid to curtail the spread of violent conflict in the community, the Executive Governor of Adamawa State on October 25 2021 inaugurated a fact-finding committee to look into the remote causes of conflict in Numan, Demsa, Lamurde, Guyuk and Shelling LGAs as the "Numan Accord" has failed. The activities of Land grabbers has been within the space in Jimeta metropolis, influential politicians are amassing vast land, fenced and no economic activities taking place within the fenced premises, putting pressure on scarce land available for both farming and herding activities. Thus farmer-herder conflict is further exacerbated.	In Lamurde, Guyuk and Shelling LGAs, the Lunguda- Waja ethno-resource conflict will mount pressure on existing government infrastructures. Schools will not function fully, there will be pressure on delivery of basic healthcare services which may lead to rise in maternal mortality during the crises period. Land grabbing activity that may further exacerbate the grievances between farmer and Herder will lead to overstretching of state security apparatus, diversion of funds meant for development purposes into provision of security and safety for the community. One of the results to be achieved by S2S is to support the state to produce a conflict mitigation Plan for the state and intervention LGAs. The plan will help the state to be more deliberate with security.

AKWA IBOM STATE

Akwa Ibom High level summary	<p>The Akwa Ibom State Government has continued to demonstrate development commitments in line with the 8-points agenda. The Government have also shown interest in governance reform processes through State2State engagement. A clear illustration of this was the validation and sign-off of the State Action Plan (SAP) by the Chairman of the State Transformation Committee (STC) and Honourable Commissioner for Finance, Dr. Linus Nkan in a one-day meeting of the STC which included USAID representatives from the Peace and Democratic Governance Unit. The State passed the 2022 Appropriation Bill into law; it was criticized by some CSOs and pressure groups including organized labor for discrepancies, unjustified provisions and neglect in key social sectors. S2S made submissions to the public hearing on the appropriation bill to point out non-compliance with the 2022-2024 MTEF in guiding the preparation of the appropriation estimate as well as the overall size of the budget estimate. The team also interacted with the House Committee on Finance and Appropriation and extracted commitments of an upward review of provisions made in key sectors of health, education and WASH.</p> <p>In a similar development, the State has identified that her current IGR could be surpassed and this was the consensus of stakeholders at the end of a 2-day Public-Private Dialogues on IGR Expansion organized by S2S and the IRS. Issues that emerged from that dialogue session is being collaboratively worked on by both the State and S2S.</p> <p>On the political front, the State has remained relatively peaceful with no major political events. There is a background of political lobbying and consultations on-going among potential aspirants for various offices -- with the possibility of intensifying -- ahead of the 2023 elections.</p> <p>Violent crimes especially cult-related criminality have continued to be on the increase snow-balling into mayhem and outright sack of villages and communities as witnessed in Ibesikpo-Asutan and Ikono Local Government Areas, leading to imposition of curfew in the latter. Activities of scrap scavengers were banned across the State as a result of increasing criminal infiltration in various parts of the state. The State Government made donations of security vehicles and equipment including communication gadgets to the Nigeria Police Force to help with the maintenance of law and order.</p>			
Emerging Problems	No emerging events of note that have not been previously predicted.			
PE Factor	Trend	RAG Rating	Explanation	Implication for S2S and partners
Political will in the executive	➔	A/G	<p>1. Validation/sign-off of State Action Plan (SAP) by the State Transformation Committee: The State government has further demonstrated political will to governance reforms with the sign-off on the State Action Plan in a well-attended meeting of the Committee which also witnessed the validation of the SAP. The meeting was chaired by the STC Chairman and Commissioner for Finance, Dr. Linus Nkan and had in attendance USAID Team led by the State2State AOR, Adamu Igoche and 2 others.</p> <p>2. 2022 Budget Consultation Processes: The 2022 budget had been submitted by the Governor in accordance with the provisions of the law; Budget public hearings included criticism from CSOs (NLC, CLO, Policy Alert and Akwa Ibom State CSOs' Forum) on the budget size, skewed allocation and other critical issues. S2S Team made presentation on the deficit financing and growing debt profile of the state, non-compliance to 2022-2024 MTEF, and large budget size which from antecedent have not been implemented above 50%. Further consultations with the Chairman of Appropriation Committee further revealed that UBEC counterpart funding is in the Governor's capital allocation, while promising upward allocation for health, education and WASH. He promised to take up Social Health Insurance law that had been passed and Water sector law respectively. He complained of lack of engagements and interface between Chairmen of oversight sectoral committee with heads of respective MDAs. The 2022 budget had been passed with an upward increase in the total sum and assented to by the Governor.</p> <p>3. Complaint of neglect of critical projects: Stakeholders and citizens of the State have become increasingly agitated over deplorable nature of internal roads and inter-LGA roads as well as the ability of the current administration to complete the outstanding critical road</p>	<p>The Plan which had been developed in August, 2021 in Port Harcourt itemised planned interventions to address critical gaps in PFM as well as health, education and WASH sectors in line with state's prioritised needs and S2S mandate. It provides a clear roadmap for immediate future engagement.</p> <p>S2S needs to analyse the approved version of the budget and track progress with allocation to our critical sectors.</p>
Political Stability	➔	G	<p>Political consultations began ahead of the early 2022 primaries of political parties. While many prospective candidates have already launched their interest, several groups have endorsed candidates based on several factors including zoning arrangements in the State. Many watchers are studying the body language and endorsements of the Governor in whom he chooses as his successor. Meanwhile, the Maintain the Peace Movement (MPN) launched her State Executives in a grand rally in the state capital in a rally-like carnival that was used to drum up support for the Governor and the need to allow a successor that will maintain the current peace. The political tempo is expected to be heightened with the conclusion of APC National Convention early in the year 2022 and preparations for the party primaries too. Meanwhile, rumours of the dissolution of the State Executive Council have been palpable in the weeks preceding the yuletide. The reason for the potential dissolution is to enable members who have political ambition for the 2023 to have time for intense consultation while the business of governance does not suffer while they are on the saddle as Commissioners and Special Advisers.</p>	<p>The Governor's choice not to discuss a preferred successor candidate has helped to stabilise the polity. It is hopeful that with increased politicking in the months ahead, the current peace will be maintained and built upon by all contending parties in the political space.</p>
Economy	➔	A	<p>Not much significant and spectacular milestone have been achieved within the period in the area of the economy except for the fact that the State's competitive advantage, growing economic potentials, friendly business environment and the need to diversify revenue from fossil fuel were highlighted during a 2-day Public-Private Dialogue on IGR Expansion with semi-formal and informal sectors of the economy in the State. Participants through panel discussions reached a consensus that the current State's internally-generated revenue can be doubled and surpassed given several positive indicators. Challenges militating against the effective revenue generation were highlighted and solutions preferred. The meeting which was attended and addressed by the Chairman of the State Internal Revenue Service, Mr. Okon Okon also agreed that such engaging dialogue should be more regular.</p>	<p>Issues raised during the public-private dialogue are expected to be taken on with the IRS Board Chairman and actions taken on them. S2S State Team in Akwa Ibom State will provide technical support to the Service in ensuring that there is institutionalise practices that will ensure increased revenue generation for the State in the coming months.</p>

AKWA IBOM STATE (2)

<p>Champions and Spoilers/Individual Drivers of Reform</p>		<p>A/G</p>	<p>Not much has changed with regards to the champions and drivers of reform in the state. The other champion have remained unchanged except for the fact the elder brother of one of the leading political aspirant of the opposition APC, Senator John James Akpan Udoedeghe and current National Secretary of the Interim National Convention Planning Committee of APC has jumped ship to the PDP and was received by the State Chairman of the party, Elder Aniekian Akpan in his office. More alignment and re-alignment that may alter the current champion/drivers/spoilers matrix in the State may be expected as the race for 2023 succession intensifies.</p>	<p>The possible alignment and re-alignment of the political forces ahead of the 2023 election is likely to impact the work of State2State. However, State2State will leverage on new opportunities and mitigate impact of spoilers.</p>
<p>Status of civil society in advocacy and accountability processes</p>		<p>A/G</p>	<p>The CSO community in the state is utilizing the skills and capacity derived from the State2State activity and leveraging the opportunity of the project to impact on the social economic landscape including institutionalise practices towards increased public budget consultation in the State. Arising from her second coordination meeting, the forum resolved to work with the State Fiscal Responsibility Board to drive the public budget consultation for the 2023 budget in the State that will witness more inputs from stakeholders' groups. This is expected to help address one of the many yawning gap in the CAF Assessment; unequal distribution of resources and opportunities to communities that do not have political representation. Furthermore, it is expected that with the recent approval of the 7 USAID sub-grantees under the S2S activity and completion of onboarding trainings and signing of contract, efforts towards increased policy advocacy around the critical areas of health, education and WASH will intensify as well as efforts towards consolidating upon the PFM areas.</p>	<p>S2S will work towards maximum impacts in FY2 with the onset of the activities of the sub-grantees at the local levels. The team has already mapped out plans on effective coordination, supervision and technical support to the grantees to ensure overall impact that will support current efforts of the project in the State.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p>	<p>TBD</p>	<p>The project has begun a process of ensuring the mainstreaming of gender objectives into all planned project activities. To actualise this, all team members are copied on all concept notes developed and relevant inputs are made and monitored by the GESI Specialist to ensure compliance.</p>
<p>Conflict Trends</p>			<p>Increased cult activities in Akwa Ibom State and imposition of curfew in Ikono LGA over cult activities: Meanwhile, the level of cultism in the state has not reduced since the baseline PEA report especially in public secondary schools. A case in point is the killings and mayhem meted on the peaceful community of Nung Ukana Ikot Ekefre community in Ibesikpo-Asutan LGA of the state by a certain cult confraternity over chieftaincy tussle. Indigenes and residents fled from the community including the Village Head for fear of attacks and abandon their homes.</p> <p>Furthermore, the Christmas period witnessed violent clash among various cult groups in Ikono Local Government Area of the State. This led to the imposition of dust-to-dawn curfew by the Chairman of the Local Government Area beginning from Tuesday, December 28, 2021 from 6am to 6pm daily till further notice. A statement by the Press Secretary to the Local Government Chairman made available to the media explained that the restriction of movement of persons, motorcycles, keke tricycle, cars etc was necessary to halt unnecessary killings and looting of properties in the area.</p> <p>Government ban on scrape scavenging in Akwa Ibom State and enforcement of existing ban on motor bike in Uyo metropolis: On Tuesday, 4th January, 2022, the Government of Akwa Ibom State through a message signed by the Secretary to the State Government, Dr. Emmanuel Ekwem ban with immediate effect the activities of scrap scavengers in the state. This followed several incidences of grave infractions including acts of criminality, burglary and threat to peaceful inter-ethnic coexistence including murder. The action of the Government is in consonance with public sentiments amidst popular complaints against the activities of these scavengers who wantonly violate peoples</p>	
<p>Conflict Mitigation</p>			<p>Donation of security gadgets to the Police by the Government: The Akwa Ibom State Governor, Mr. Udom Emmanuel has donated security patrol vehicles and security alarm and communication gadgets to the Akwa Ibom State Command of the Nigeria Police to enhance effective responsiveness, communication and surveillance of the force in the state. During the presentation ceremony in Uyo, the state Governor opined that the provision of the facilities was in line with his administration's commitment to enhancing the security in the state and reducing crime rate during the yuletide while the State Commissioner of Police, Mr. Amiengheme Andrew on behalf of the Inspector-General of Police assured of continued dedication by his men towards ensuring a safe state where citizens can sleep with their two eyes closed.</p>	<p>The donation of the facilities is seen as a response by the government towards enhanced peace and security in the state ahead of the 2023 elections. A clear link has been established between elections and increase in politically motivated crimes including cult clashes. In this regard, The formulation of a comprehensive strategy and plan of action for enhanced collaboration and response to check exacerbation of crime in the state becomes rather pertinent and timely. It is expected that the state government will launch further actions to enhance the capacity of security agencies in the state for real time response. This will further boost citizens' perception of government on the delivery of its core mandate of security of lives and properties as well as boost confidence to participate in an election devoid of intimidation and fear.</p>


BAUCHI STATE

<p>Bauchi High level summary</p>	<p>The Bauchi State 2022 annual budget was recently approved by the State legislature at N197,475,607,143.85, 8.5 per cent lower than the 2021 budget. This reduction, according to the State Governor was to enable the state to "arrive at a projection based on the current economic realities especially the state's ability to meet the expected revenues." The State Commissioner of Budget and Economic Planning said the state government adopted strong measures to curtail expenditures that are not critical as part of effort to tackle borrowing. The 2022 budget is derived from the State Medium Term Plan 2021-2025 which the state government said it would soon roll it out. The State Governor said the Plan which aligns with the overall national and sub-national planning perspectives, sets out his administration's developmental objectives and defined its key priorities which the state hopes to achieve through the budget process. Out of the total amount, the 43% is for recurrent expenditure, and 57% of the total budget is for capital expenditure. The State earmarked 11% of the total budget to health sector as against 12% last year, 15% to education which is within the international benchmark for percentage allocation to education and 2.1% to WASH sector, which is less than the 4.6% allocated in previous year. The 2022 budget allocation to health is less than the benchmark of 15% as required in the Abuja declaration. Bauchi State Government commenced the administration of the third/booster dose of Covid-19 vaccination. The State Deputy Governor said Government will continue to work with religious and traditional institutions in order to fast track sensitization campaigns on dangers associated with the virus and more importantly encourage people to get vaccinated. So far, Bauchi State has vaccinated about 231,097 in the first dose, 85,581 of the second dose. So far there is no surge in number of confirmed cases in the State.</p>		
<p>Emerging Problems</p>	<p>The House of Assembly passed a vote of no confidence on the Commissioner of Education and withdrew its earlier confirmation of the commissioner as member of the State executive Council. The house accused the Commissioner for disrespect to its Committee on Education during the 2022 budget defense. The House lamented that although the Commissioner was late for the hearing, he was granted all courtesies by the legislatures, but he responded with uncomplimentary remarks while addressing the committee members. This is a new phenomenon in political sphere of the State, as there was never friction between the legislators and the executive arm. For now, this misunderstanding is just between the legislatures and the commissioner. In November 2021, the Bauchi State Union of Volunteers and Temporary Health Workers gave the state government two weeks ultimatum to address grievances or their members, or will be forced to go on an indefinite strike. The volunteering health workers were agitating for permanent employment by government. Most of the primary health care facilities in the State depend largely on the state government for effective service delivery, if they go on strike, then it will paralyse service delivery at the primary health care facilities. They are agitating for employment as permanent staff. There was a national media report indicating that a Governor in the northeast who has been used to sue for possession in 2022 is allegedly working with some North West Governors to create cases in the</p>		
<p>PE Factor</p>	<p>Trend</p>	<p>RAG Rating</p>	<p>Explanation</p>
<p>Political will in the executive</p>	<p>→</p>	<p>A/G</p>	<p>An Executive Bill to repeal and replace Bauchi State Audit Law 2021 and Bauchi State Local Government (Establishment and Administration) Law, 2020 and to establish Bauchi State Public Sector Audit and other Related Matters Law 2021 was passed into law by the SHoA. The new audit Law provides for the establishment of Audit Commission and gives autonomy to State and Local Government Auditors General to ensuring checks and balances on the spending of Government at both State and Local Levels. This will strengthen and improve auditing activities in the State. The House also passed into Law a Bill for a Law to prohibit all forms of violence including physical, sexual, psychological, domestic, political, harmful traditional practices, discrimination against persons and to provide maximum protection and effective remedies for victims and punishment of offenders (amendment) law 2021. Both are awaiting assent by the State Governor. In a bid to diversify sources of revenue generation, the Bauchi State Government through the State Ministry of Natural Resources has collaborated with the State Board of Internal Revenue Service (BIRS) and Green Lab Consultant to flag off revenue assessment, generation & collection through mining activities in the State. To this end, a maiden stakeholder meeting was held, comprising heads of relevant Ministries, Boards, and representative of major mining companies across the state with the aim of boosting the state IGR to facilitate job creation, economic growth and development. The State Government in December 2021 held a Primary Health Care retreat with a theme 'Towards Building a Sustainable and Resilient Primary Healthcare System in Bauchi state'. The State Deputy Governor who is also the Chairman Primary Healthcare stakeholders committee said at the retreat that the state government prioritizes implementation of programs that would improve health care delivery in the state, stressing that Primary healthcare service provides basic health care to over 80% of the citizens, and that lack of sustainability of PHCs would dampen the productivity of the health care system and delivery in the state. The 2022 Finance and Appropriation Law captured autonomy of the judiciary and legislative arms of government in the state to enable them be financially independent. This will uphold checks and balance which is instrumental to accountability and good governance. The State Governor further disclosed that they have reflected suggestions they received during the budget formulation process among which is inclusion of external and internal grant in coming up</p> <p>Statements by the State Governor and the Commissioner of Budget and Economic Planning in the wake of the Budget preparation about curtailing expenditures that are not critical are encouraging and imply attention to a realistic estimate, which has been a major problem in Government's fiscal policy over the years. Further, allocating greater portion of the budget to capital expenditure is a step toward prioritizing citizen need over cost of running government. State2State needs to leverage this in helping the State formulate a more realistic budget in subsequent financial years. The State Government should be mentored through periodic retreat on budget performance, to top Government officials, to do more in eliminating waste and ensuring prudent and efficient use of scarce resources. The effort to diversifying source of revenue demonstrates effort by Government on revenue expansion.</p>
<p>Political Stability</p>	<p>→</p>	<p>G</p>	<p>Two factional chairmen of the APC emerged in Bauchi State following two parallel conventions during the party's congress which took place in October. The leadership crisis still lingers, as court recently granted an order stopping the inauguration of a faction of the party executive elected recently. Amidst this crisis, many supporters of the Party in Dass LGA publicly dumped the APC and joined the ruling People's Democratic Party (PDP) in the state. This development is similar to events of 2019 which made the APC lose the gubernatorial election to the PDP. The emergence of the two leaders was said to be as a result of power play between Nigeria's Ambassador to Germany who hails from Bauchi, and Minister of Education. The Bauchi State Governor appealed to members of the opposition APC in the State House of Assembly not to see his poverty alleviation program known as Kaura Economic Empowerment Programme, as solely an affair of the PDP Government, but as an intervention aimed at salvaging the people of the state from the yoke of poverty. Governor Bala Mohammed therefore pleaded with them to join hands with his administration so as to collectively work towards improving the living conditions of the people through their various constituency projects.</p> <p>State2State should closely monitor the rift between the State Assembly and the Commissioner of Education, to ensure it stays within the realm of appropriate oversight and not a destabilizing political battle. As there will be increasing political activities in the coming year, S2S should begin to planning for more activities with political actors in the state on the importance of non violent politics.</p>
<p>Economy</p>	<p>→</p>	<p>A</p>	<p>Proposed federal deductions in States and local government accounts and payment to consultants over staff has irked the states Governments which then refused to consider the federal allocation for the month of October 2021. The Bauchi State Government expressed fear that the disagreement between Federal government and Rivers State over who should collect Value Added Tax (VAT) affected its projections in the budget proposal for 2022 fiscal year. Recently, Rivers state government enacted its own VAT law that directed the Rivers State Internal Revenue Service to commence immediate collection of VAT from businesses within Rivers state. The matter is still before court, following a litigation measure instituted by Federal Government. The economic challenge in the country is impacting on the state financing of basic services. However, support from International Donor Agencies fills some of the gaps in service delivery, particularly in health and education sectors. For instance, USAID's Health Workforce Management Activity (HWMMA) has donated teaching aids to Aliko Dangote College of Nursing Sciences Bauchi and Bill and Melinda Gates College of Health Technology in Ningi to strengthen pre-services health training in Bauchi State. The falls in revenue accruals to the state invariably affects State2State core sectors. As recommended in the baseline PEA, S2S needs to support the State M & E Directorate to start reporting key indicators of economy at the state-level. Bauchi State have a high debt burden when compared to its annual revenue necessary to service the debt and thus would be less attractive to potential lenders. State2State therefore should provide more technical support the State in operationalizing the Debt management plan recently developed.</p>
<p>Service Delivery (particularly WASH, health, education)</p>	<p>→</p>	<p></p>	<p>Bauchi State Government has reiterated at the 2022 budget presentation the focus on the critical social sectors comprising health, education, agriculture, youth and women empowerment among others. However, the sectoral allocation of recourses in the approved budget seems to contradict this commitment, as only works and transport, and education ministries were given priority of 15% allocation. The health sector was allocated 11% which is less than 12% allocated in 2021 and below the 15% benchmark required. This means, there will not be increase in spending on health sector. This is coming amidst growing concern about the inability of the State Government to recruit professional health personnel to the fill the gap of manpower in the health sector. The State earmarked to spend 15% of the 2022 budget size in education sector. This is in line with the UNESCO recommendation. Bauchi State proposes to spend 2.1% of the total budget in WASH sector. However more of the fund will be spend capital expenditure. Only 11% goes for recurrent, while 89% goes for capital expenditures. Meanwhile Bauchi State Water and Sewage Corporation (BSWSC), says it has maintained regular supply of over 60 million cubic liters of water daily to Bauchi and its environs. The pumping capacity of the water was jerked up sequel to the upgrade of the Gubi Water Treatment plant and reticulation system with support of the World Bank. According to the Water Corporation, the pumping capacity was envisaged to reach about 75 million liters daily supply, to meet the growing demand for water in the metropolis in the next eight years. The Corporation said it spends about N110 million monthly on procurement of water treatment chemicals, payment of salaries, settlement of electricity tariff and routine maintenance, but hardly generates N5 million even as it projects a monthly revenue of N22 million. State2State needs to intensify advocacy for improvement in funds releases to MDAs particularly those within its purview like basic education, Primary Health Care and WASH. This can be done through direct engagement with Transformation committee, relevant committees in the State House of Assembly and also through Grantees to amplify the need and importance of increased spending in these key sectors. State2State should support the conduct of an all inclusive quarterly budget performance review meeting to pause and reflect on expenses on these key sectors of social services. State2State need to support advocate for increase in workforce and strengthen capacities of personnel for improved service delivery. State2State need to provide technical support to the State Water and Sewage Corporation on enhancing revenue generation strategy and accountability of public finance</p>



BAUCHI STATE (2)

<p>Champions and Spoilers/Individual Drivers of Reform</p>		<p>A/G</p>	<p>Institutions, Persons and Groups previously identified in the baseline PEA as champions and drivers of reform in Bauchi are still valid. Prominent among them are the State Governor, who continually reiterates his commitment to reform the State, and the new Secretary to the State Government who introduces some reforms in administration procedures in his office. The New Secretary to the State Government introduced some reforms in Government business in the State. Although some chief executives of some MDAs are not happy with his approach, particularly of limiting their unscheduled access to him, he has been tough on blocking leakages and waste in governance that even led to sacking of some chief executives. He also tightens the vetting process of requests for financial approvals from the Governor. He is however being blamed for slowing down government business, as he chairs so many committees, which many see as unnecessarily carrying heavy loads on his head.</p>	<p>There is no major shift in the composition or categorization of champions in the State. However, in order to entice more people in the Government to be reform minded, State2State should initiate high level activity perhaps in form of symposium with the identified champions, to sensitize them to continually derive the much-needed Governance reforms in the State</p>
<p>Status of civil society in advocacy and accountability processes</p>		<p>A/G</p>	<p>Civil Society organizations in Bauchi State remained active in engaging with Government on amplifying the voice of the citizens. Through their umbrella body, the Bauchi State Network of Civil Society organizations(BASNEC), they participated in the 2022 budget formulation process and make submission. In October 2021, a coalition Of NGOs in the State called on Government to provide handwashing facilities in schools to fight COVID-19, Cholera Pandemic. Recently, some civil society organizations called on the state government to do the needful to domesticate an Act prohibiting discrimination against persons living with disabilities. The Forum of Executive Directors of Civil Society Organizations in Bauchi State have decried on the shortage of manpower in the state's health sector stressing that there are only 109 nurses working in government hospitals across the state. The Forum which is a coalition of leaders of over 40 registered Non-Governmental, Community Based and Faith-Based Organizations operating in the state, said that no fewer than 1,208 are required in the health sector across the state, but what is currently available is less than 10 per cent. They called on the state government to lift the embargo on employment, particularly in the health sector, saying that it is long overdue.</p>	<p>In December 2021, Six CSOs secured Grants from State2State to implement various activities cutting across citizens engagement, PFM and conflict management. New actors in the CSOs space can be identified for engagement through constant monitoring of action points implementation developed during training organized by State2State and indeed by observing general activities of CSOs in the State. Grantees could be energized through consistent mentoring, capacity building and support to advance the goal of State2State. State2State can leverage on existing community of practice/ clusters (there are clusters of CSOs in the State that specialize in implementing activities on particular sector and focus on specific areas like Health, Governance, Education, WASH, Agriculture, Women and Children etc.)among CSOs in the State to advance a call for Good Governance.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A</p>	<p>The baseline PEA revealed that Women are disproportionately affected in terms of access to education, income and productive assets. They are also left behind in occupying political office and chief executives of MDAs in the State. Not much has changed. Recently, the Bauchi State House of Assembly has declared that it will join the campaign for the liberation of women in the State by enacting relevant laws that will protect them. The Speaker of the State Assembly who declared this during a visit by members of the United Nations Women organization, He4She, stressed the importance of freedom for women, adding that members of the House have been championing the cause of women since their inauguration, considering the number of resolutions and Laws passed by the House, among which is the Violence Against Persons (Prohibition) (VAPP) law, which provides a legislative and legal framework for the prevention of all forms of violence against vulnerable persons, especially women and girls. In December, the State House of Assembly passed a bill for a Law to prohibit all forms of violence including physical, sexual, psychological, domestic, political, harmful traditional practices, discrimination against persons and to provide maximum protection and effective remedies for victims and punishment of offenders (amendment) law 2021. The bill will be transmitted for the Governor's assent to become a Law. Nonetheless, women are still left behind in occupying elective and appointed offices in the State.</p>	<p>State2State should intensify engagement with the State Agency for people living with disability, Ministry of Women affairs and CSOs to canvass for the implementation of the amended VAPP law and for more political and technical positions for women and people with special needs. State2State should ensure that CSOs it awarded Grants are inclusive in their activity implementation. State2State should be more deliberate in amplifying the benefits of gender and social inclusion (to performance, outcomes) rather than the need for social inclusion based on perceived external norms. It can leverage on some popular events like the International Women day to advocate for Gender and social inclusion in Governance.</p>




EBONYI STATE

<p>Ebonyi High level summary</p>	<p>During the quarter, the political environment became increasingly heated up as the battle between and among key political figures in both the ruling All Progressive Congress (APC) party and the opposition People's Democratic Party (PDP) takes shape. Ahead of the 2023 general elections, there were several top contenders for the governorship identified, detailed below under Political Stability. The opposition PDP has consistently accused the incumbent governor of plotting to impose a surrogate from his APC party as his successor. As most of the political heavyweights in the state have ganged up against the governor and his perceived stratagem to install a successor, the issue of who succeeds the governor and any fall-out from that is unpredictable.</p> <p>On December 1, 2021, the Ebonyi State Governor presented the state's 2022 Appropriation bill of N145,410,597,723.49 to the House of Assembly which subsequently passed it into law with no change of the budget size. The 2022 appropriation law (approved budget), tagged "Budget of Latter Rain", was assented to by the Governor on December 23, 2021. Capital Expenditure took N89.763 billion (61.73%) while Recurrent Expenditure was allocated N55.646 billion (38.27%) of the total budget size. Sector budgeting for health and education collectively was increased by 15%. The 19% and 15% allocations to education and health respectively from 2021 budget were retained. We hope that the specific percentage to each of the key sectors for 2022 will receive priority attention as the governor said the October 29 budget consultation, this will however be ascertained when the detailed breakdown budget of 2022 is made public.</p> <p>Although the state's Budget Call Circular for the FY 2022 budget preparation was based on the MTEF projections, the state incidentally failed to fully utilize the MTEF projections for its final FY2022 budget which could have led to a more realistic budget size. S2S will continue to collaborate with the other USAID IPs to deepen and sustain government's commitment to the MTEF process in the 2023 budget preparation.</p> <p>Ebonyi state performed very well in the recent Assessment of the SFTAS DLIs. According to the report issued by the SFTAS Independent Verification Agent (IVA), Ebonyi State achieved all the 12 DLRs applicable to the New DLIs and thereby accessed all the linked financial benefits. This achievement is partly attributable to the series of PFM technical support provided to Ebonyi State by State2State. Soon after the publication of the Assessment Report, the state's Commissioner for Finance and Economic Planning sent a short message of appreciation to the Ebonyi State2State STL on December 6, 2021 thus: "I am deeply grateful to you and the entire State2State team. God bless you". In a related development, a recent 2021 Fiscal Performance Ranking report by BudgiT, a nationally recognized civic and accountability organization that monitors and analyzes public budgets, ranked Ebonyi State in the 2nd position and as one of the top 5 states in the overall 2021 Fiscal Performance Ranking despite COVID-19 induced fiscal shocks to its IGR, indicating that the fiscal fundamentals of the state, compared to others in the country, are more prudently managed.</p> <p>Reform Status: Ebonyi State has made some visible progress on reform in some key sectors. In the education, health and human capital</p>			
<p>Emerging Problems</p>	<p>During the quarter the government asked all transport agencies in the state to relocate to a new area, smallholder business people; women inclusive were stopped from hawking within the market premises. As a result of the relocation and stoppage from hawking most petty business people lost their businesses and this increased the level of poverty in the state. In addition, the sit-at-home order by the proscribed Indigenous People of Biafra (IPOB) also escalated poverty in the state. In this regard, all citizens of Souteast including Ebonyi are made to sit at home on Mondays, although the sit at home has been moved to days when the leader of the IPOB group, Mr. Nnamdi Kanu will be arraign to court. This still affects the smallholder traders as it affects the daily earning. The migration trend in the quarter in view is linked to the people from conflicting communities migrating to the state capital. Although this does not have any direct impact on state2state activity, its potential impact is that it could lead to the congestion of the city capital and possible high cost of living.</p>			
<p>PE Factor</p>	<p>Trend</p>	<p>RAG Rating</p>	<p>Explanation</p>	<p>Implication for S2S and partners</p>
<p>Political will in the executive</p>			<p>Legal progress: The Governor signed the state's Judiciary Financial Autonomy bill into law which guarantees greater autonomy to the state judiciary. During the budget consultation for 2022 which was held on October 2021 the governor also said that the local government has been given the power for financial autonomy with immediate effect from October 29, 2021. However, State2State is yet to verify the state of execution of the governor's statement.</p> <p>Sector Reform: Positive, see below.</p> <p>SFTAS: The state has also made remarkable progress in the achievement of SFTAS DLIs and DLRs, which has contributed to improvement in budget transparency in the state. The 2020 APA showed that the state achieved all the 11 DLIs/DLRs and accessed about US\$20.8 million.</p> <p>Budget: The Citizens' Budget Report was publicly disseminated and uploaded timeously to the state web site on September 29, 2021. The state held a Citizen public budget consultation forum in October 29, 2021, during which citizens and other stakeholders were invited to make inputs into the state's FY2022 budget. This has created room for citizens to be knowledgeable of the budget, and areas of engagement with the government. As a result of several trainings organized by State2State on Budget Analysis, inclusive budget consultations have enabled CSOs and other citizen groups to engage actively with the government through the budget process. The state has fully adopted the IPSA-based NCOA and fully participated in the S2S-supported MTEF training and capacity-building to deepen its medium-term budgeting process. Although the state's Budget Call Circular for the FY 2022 budget preparation was based on the MTEF projections, the state incidentally failed to fully utilize the MTEF projections for its final FY2022 budget which could have led to a more realistic budget size.</p>	<p>S2S will need to track the Governor's stated commitment to LGA financial autonomy, and help ensue in turn LGAs will identify and execute their projects based on identified needs of the grassroots. S2S will continue to collaborate with the other USAID IPs to deepen and sustain government's commitment to the MTEF process in the 2023 budget preparation, given the failure to follow MTEF projections for the final 2022 budget.</p>



EBONYI STATE (2)

<p>Political Stability</p>		<p style="text-align: center;">G</p>	<p>During the quarter, the political environment became increasingly heated up as the battle for succession and political positions in 2023 was beginning to take shape as key political figures in both the ruling All Progressive Congress (APC) party and the opposition People's Democratic Party (PDP) in the state have begun to activate the political space. Ahead of the 2023 general elections, some top contenders from the two main political parties aspiring to succeed the incumbent governor, Engr. (Dr.) Dave Umahi, have been publicly identified. The identified frontline contenders include Dr. Kenneth Ugala (APC) who is currently the Secretary to Ebonyi State Government (SSG), Senator Sonny Ogbuoji (APC), Rt. Hon. Francis Ogbonna Nwifuru (APC) who is currently the Speaker of Ebonyi State House of Assembly, Professor Bernard Odoh (APC), Senator Julius Ucha (APC), Architect Edward Nkwegu (APC), Hon. Edwin Anayo (PDP), Hon. Sylvester Ogbaga (PDP), Senator Obinna Ogba (PDP) and Hon. Chris Usolor (PDP). The opposition PDP has consistently accused the incumbent governor of plotting to impose a surrogate from his APC party as his successor. As most of the political heavyweights in the state have ganged up against the governor and his perceived stratagem to install a successor, the issue of who succeeds the governor in 2023 is becoming increasingly nebulous and unpredictable. There are public speculations that he could be contesting for the office of the President of Nigeria. If this happens, it will invariably square him against the former Secretary to the Federal Government (SFG), Chief Anyim Pius Anyim, another political heavyweight. Considering the state of the Federal economy and fiscal transfers, and compared to other states Ebonyi is doing relatively well.</p>	<p>State2State, other IPs and CSOs will continue to monitor the political development in the state and start planning for more involvement of technocrats for the sustainability of our activities as it is likely that the top government officials working with the governor will join him in the campaign, and thereby pay less attention to governance reform issues.</p>
<p>Economy</p>		<p style="text-align: center;">A</p>	<p>"I am deeply grateful to you and the entire State2State team. God bless you". Those were the kind appreciative words from the Commissioner for Finance and Economic Development after the publication of the Assessment Report of SFTAS was made on December 6, 2021. According to the report issued by the SFTAS Independent Verification Agent (IVA), Ebonyi State achieved all the 12 Disbursement-Linked Results (DLRs) applicable to the New DLIs and thereby accessed all the linked financial benefits. This achievement is partly attributable to the series of PFM technical support provided to Ebonyi State by State2State. In a related development, a recent 2021 Fiscal Performance Ranking report by BudgiT, a nationally recognized civic and accountability organization that monitors and analyzes public budgets, ranked Ebonyi State in the 2nd position and as one of the top 5 states in the overall 2021 Fiscal Performance Ranking despite COVID-19 induced fiscal shocks to its IGR, indicating that the fiscal fundamentals of the state, compared to others in the country, are more prudently managed. The BudgiT report indicated that Ebonyi State grew its IGR by 82.3 per cent from N7.5bn in 2019 to N13.6bn in 2020. These are clear evidences that State2State's support to improve the state's PFM system is gradually beginning to yield results. The state government and the Bank of Industry (BOI) signed a Memorandum of Understanding (MOU) on the program execution and management of funds for the Nigeria COVID-19 Action Recovery and Economic Stimulus (NG-CARES) program. The MoU signaled the readiness of the state government to officially flag-off the NG-CARES Result Area 3 component in the State. The MOU will enable Ebonyi State to leverage BOI's nationwide infrastructure, employing technology, big data, and an extensive field agent network to deliver funds to Micro, Small and Medium Enterprises</p>	<p>Build on momentum to improve IGR by tracking data and providing continued support.</p>
<p>Service Delivery (particularly WASH, health, education)</p>			<p>In the education, health and human capital development sectors, the government demonstrated commitment in improving the lingering shortage of manpower across various sectors. This was evident in the government's recent commencement of recruitment of five thousand employees (3000 for the State Civil service and 2000 for the Local Government) to fill the yawning gaps, as well as making budgetary provision in its FY2022 budget for the intended employees. There was also improved allocation to the education and health sectors (15% in the aggregate) in the FY2022 budget which will no doubt improve the human resource challenge plaguing these sectors, as evidenced in the outcome of the S2S-supported Organizational Capacity Assessment (OCA) conducted for 19 MDAs in the state in June 2021.</p> <p>As has been reported in PEA previous reports. WASH has not received the much needed attention in the state budget. During the state Citizen public budget consultation, a CSO organisation brought the governor's attention to the neglect WASH has received in the previous years and in the projected 2022 budget. The CSO organisation called for allocation and financing in the WASH sector. As reported in the fourth quarter of FY1, 2021 the WASH still needs serious attention.</p>	<p>Health budgeting and manpower issues were flagged as a gap identified in the state2state PEA baseline survey State2State can now support the budget execution working closely with the Ministry of Finance and Economic Development, the CSOs and other key stakeholders to ensure close monitoring and evaluation, and timely quarterly budget performance reviews.</p>




EBONYI STATE (3)

<p>Champions and Spoilers/individual Drivers of Reform</p>		<p>A/G</p>	<p>More spoilers have continued to emerge as a result of the governor's dissolution of government. As reported in the third quarter of FY 1, 2021, most champions affected by the governor's dissolution have turned into potential spoilers of the overall government agenda, as they have decamped to opposing parties. It is also speculated that some of the influencers considered to wield power have suddenly gone silent as they are longer being heard as assumed before.</p>	<p>The situation does not have a direct impact on State2State at this time; it is rather an overall environmental shift that will need to be watched. The situation does not negative impact on Stat2State work.</p>
<p>Status of civil society in advocacy and accountability processes</p>		<p>A/G</p>	<p>In general, citizens' engagement with the government has improved. In the last report we stated that the CSOs were involved in the development of citizen's report. DIG foundation represented other CSOs in making the budget presentation. State2State trainings - including on Budget Analysis - have led to better knowledgeable of the budget process and opportunities for engagement. From the presentation made by CSOs the state governor directed that the CSOs articulate and submit their issues to the Commissioner for Finance and Economic Development for articulation and possible addition into the 2022 budget. CSOs have reported a perceived linkage between their advocacy and more funding for health.</p>	<p>The governor's directive that the CSOs articulate and submit their issues to the Commissioner has given CSOs more confidence that they are heard. However, there is need for the CSOs to follow up on advocacy to ensure that the articulated issues finds expression in the implementation of the 2022 budget.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p>	<p>The Commissioner for Finance had requested support from S2S on development of Standard Operating Procedures (SOPs) for public budget consultations and publishing of budgets related to inclusion. This request he made during the SOP workshop for Budget Consultation and Publishing of Budget. In his words, "The question on accessibility of budget documents had asked me in the last presentation of the Abridged Citizen Budget in April 2021, I never want to be asked that kind of question again. Therefore, I need State2State to help us develop a standard procedure to ensure all citizens are carried along and can access all information regarding the budget. We need sign Language interpreters to be part of any public engagement with citizens going forward". Opportunity was given to women and persons with disability to present their issues during the 2022 budget presentation. In this regard, the state chairman of the association of PVVDs presented the need for the state to support them in the passage of disability bill in the state. Following up on this request, the state government through the State Principal Secretary committed on December 3, during the International Day of Persons with Disabilities that the state will support them in achieving this.</p>	<p>The GESI Specialist along with other members of the team, have commenced work on this request (budgets more easily accessible to disabled) which will be finalized and shared with the SMT in January 2022. Technical support will continue to be given to the women's group as well as the market women</p>






EBONYI STATE (4)

<p>Conflict Trends</p>		<p>A/G</p>	<p>During the quarter, there were various incidents of conflicts, tension and abduction. Grievances that can be regrouped as “trends, triggers and trajectories” are abduction, incessant communal crisis in the volatile Effium Community of Ohaukwu , contestation of political power, a persistent sit-at-home order allegedly issued and enforced by the indigenous people of Biafra (IPOB), a proscribed organization pushing for the independence and self-determination of the south east of Nigeria.</p>	<p>There is need for State2State to continue providing trainings on how to mitigate conflict and for the state actors to monitor borders for strangers entering the state. This will help in mitigating the issues of</p>
<p>Conflict Mitigation</p>		<p>A/G</p>	<p>The government took certain measures to mitigate conflict in the state. These included:</p> <ul style="list-style-type: none"> •security meetings were organized by some founding fathers and key stakeholders in the state led by Chief Martin Elechi (former Governor of Ebonyi State), Christian Association of Nigeria in Ebonyi state, amongst others. •Sacking of two development center coordinators of Effium community and all the Permanent Secretaries from the area for lack of attention to conflict issues •On December 1, 2021, the Governor announced the immediate suspension of all civil servants from the conflict torn Effium community in Ohaukwu local government area over the killings of the five contractor engineers. •Southeast Governors - Chaired by Ebonyi Governor - held a security meeting on October 5, 2021 to address insecurity in the Southeast, <p>State2State is committed to supporting partner states to enhance capacity of key local community leaders, including community groups such as women and youth groups to resolve or manage grievances that break down community trust, before it turns violent. On December 7-9, 2021, Local leaders from the 13 Local government of Ebonyi State were trained on how to mitigate and manage conflict in their various communities. Participants committed to sensitizing members of their communities on the impact of GBV, and advocate for the inclusion of women in decision making groups especially as it relates to conflict resolution.</p> <p>A presentation on conflict mitigation to grantee partners was to prepare the partners on how to work with state and non- state actors without causing harm to the local, state and the project. Within the team, the STL of Ebonyi State2State ensures that staff skill around conflict mitigation is enhanced constantly reviewing reports and reminding staff during routine meetings of do no harm and the need to think and work politically.</p>	<p>State2State will continue to train and engage conflict sensitivity and Do No Harm strategy in its engagement with the state, civil societies and other partners. The local leaders in the recent training recommended that State2State should inculcate a training that will specifically target Local Government Chairmen and all traditional leaders in the state.</p>

GOMBE STATE

Gombe High level summary	<p>The FY2022 budget was passed within a participatory process, but the State has continued to run to the Federal Government to access federal allocation, palliatives, bail out and other fiscal support. The state's overall political stability was rocked with intra-party conflict between the incumbent Governor and a sitting Senator, said to be his Godfather.</p> <p>Incidences of communal conflict have continued but government has worked towards the maintaining peace and stability. The government has continued to focus on infrastructural development with building of new schools, roads and rehabilitation of primary health care facilities. Since rolling out the Better Education Service Delivery for All (BESDA) the state ramped up investment in school infrastructure by renovating over 400 schools through the effort of the State Universal Basic Education Board (SUBEB) in conjunction with the Universal Basic Education Commission (UBEC). The sum of naira 715, 074, 135 was paid as the 2021 counterpart fund.</p> <p>On free and compulsory education, the Gombe State Government through BESDA has since mopped up over three hundred thousand out of School children and established 676 non-formal girl- child and Almajiri learning centres. Furthermore, the Gombe State Government under the leadership of Governor Inuwa Yahaya constructed/renovated and fully equipped 584 classrooms in 156 schools across the State.</p>			
Emerging Problems	<p>Individual and groups have been raising concerns on the debt profile. The state has borrowed well over N44 billion in just a little over two years and yet it is currently embarking on obtaining another loan of N35 billion from the Capital Market. The Government has decried critics and justified the loans based on future development. The present Government borrows to execute infrastructural projects, to showcase "achievement"</p>			
PE Factor	Trend	RAG Rating	Explanation	Implication for S2S and partners
Political will in the executive		A/G	<p>The government promoted 102 acting Directors to substantive Director positions in October 2021, in the wake of criticism from opposition party, of the lack of promotions over the past two years. It is expected that substantive permanent secretaries (PS) will be appointed in January. There are only 11 at the moment. Presently, Gombe state is expecting 20 additional permanent secretaries, to make up about 30 required in the service. Among the 10, some are going on retirement in 2022. This will give room for the growth of other qualified ones to assume PS position. Many directors are qualified to be appointed as PS. It is now expected that many qualified directors will write a qualifying examination, hopefully early next year. This is the first time that Directors will be writing examinations towards being promoted to the position of PS.</p>	<p>Civil service promotions could, overall, increase morale. Specifically, the promotions could affect STC composition, likely neutral or positive – new PSs of sector Ministries will automatically become members and can take decision. However, the promotions further highlight the disproportionate lack of women in senior civil service positions.</p>
Political Stability		G	<p>Over this quarter, the State has witnessed conflict between the incumbent Governor and a serving Senator, two major party stalwarts. The Senator is considered the current Governor's "Godfather" and the two appear to be jockeying for defector leadership of APC. The Senator has also inserted himself into executive activities, including pushing for appointment of Commissioners including his daughter and son in law. The escalating rhetoric, including through the media, led to the resignation the female Commissioner of Environment, who is the daughter of the serving Senator. The national body of the ruling APC has set up a committee to mediate the situation,. Outreach attempts to each party were made, and another reconciliatory meeting is planned in Abuja early in January 2022.</p>	<p>The political conflict did not affect the smooth operation of State2State implementation to date. However, it is a reminder that State2State should consider conflict training for senior officials/heads of MDAs as the election period heats up.</p>
Economy		A	<p>The relative recovery from COVID-19 crisis has reduced the pressure on government, with improvements in fiscal realities in states that had resulted from dwindling oil prices and monthly allocations. Gombe State has continued to witness increase in its IGR, partially thanks to the training and capacity building organized by State2state. However, government could not honour some of its obligations, specifically clearing of backlog of gratuity arrears of retirees since 2015 estimated at N15bn. This is not going down well with the citizens. The Government has received monthly allocation and bailout from the Federal coffers but a debt issue discussed in previous report is lingering..</p>	<p>State2State supported and mentored the state government officials to develop an IGR Expansion Strategy, which has helped IGR expansion from 2020 (N8.6bn) collections to December 2021 (N10.2bn) collections. State2State will continue support with IGR Strategy.</p>





GOMBE STATE (2)

<p>Service Delivery (particularly WASH, health, education)</p>		<p>A/G</p>	<p>Since rolling out the BESDA project in order to mop up out of School children and increase basic literacy and numeracy on the other hand, the state ramped up investment in school infrastructure by renovating over four hundred schools (400) through the effort of the SUBEB in conjunction with the Universal Basic Education Commission.. The sum of naira 715, 074, 135 was paid as 2021 counterpart fund. In addition, the Governor fully implemented the primary health care under One Roof National Policy, resuscitated the State Task Force on Immunization and Primary Healthcare and increased capital allocation to the Primary Healthcare Development Agency by 49% in 2020 and 30% in 2021. Similarly, all outstanding counterparts funding for healthcare interventions were settled.</p>	<p>The Governor continued to honor sector promises against his campaign platform. S2S will look at carefully planned projects in Education, WASH and primary healthcare, in the budgets, as well as the Development Agenda for Gombe State and look at areas requiring our support We have commences supporting the government in use of MTSS to prepare budgets.</p>
<p>Champions and Spoilers/individual Drivers of Reform</p>		<p>A/G</p>	<p>The Executive Chairman of the Internal Revenue Service, Abubakar Inuwa Tata (former Central bank Staff) has continued to remain as a State2State recognized Champion, as he sees the benefits to the state of increased IGR. Another Champion is the Special Adviser to the Governor on Budget, planning and Development prater coordination. He is instrumental to the successes being achieved.</p>	<p>S2S will continue to nurture these relationships.</p>
<p>Status of civil society in advocacy and accountability processes</p>		<p>A/G</p>	<p>State 2State continued to build the capacity of CSOs, who we have trained in Public Procurement, Budget monitoring etc. CSOs and State2State organized a Quarterly Forum to review how CSOs are utilizing their training and documenting results, their performance in the budget process for FY22, how GESI is mainstreamed in CSO activities, strengthened collaboration with MDAs, and strengthened PWD participation. Women members articulated inclusion in the Gombe State 2022 budget which was prepared in October through early November. The 2022 budget town meetings were held as follow: Senatorial level – October 29-30, 202, State Level – November 2, 2021</p>	<p>The intervention helped the CSOs with new skills. Six CSO grantees emerged victorious in the APS 001, having shown that they've already gained traction by utilizing State2State training.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p>	<p>Inclusion of women and other vulnerable groups have continued to gain currency in government activities. Through efforts of State2State, other IPS, UNICEF, WHO and UNFPA the government is gradually internalizing the idea of inclusion in development and reform activities. There exist a Woman LGA Chairperson with at least, one woman each as a Councillor in each of the 11 LGAs. The MDAs continued to expand the designation of Gender Desk Officers. State2State officials have been holding meetings with these groups. Despite this effort, women, youth and other vulnerable groups are still excluded from public governance and other key activities in addressing conflict. Women and children remain the major victims in current conflict. In most of the conflicts arising from competition between political lords, poor youth are 'bought' and used as tools of violent attaches - and thus are victims of conflict due to their powerlessness to reject the cheap entreaties from powerful political lords.</p>	<p>Where there are no Gender Desk Officers in some MDAs State2State have requested for same and have been appointed. This advocacy will continue and the assigned officials will be engaged in State2State activity implementation</p>
<p>Conflict Trends</p>			<p>The trend of conflict follows patterns that are associated with political affiliation. State2State trained traditional and local community leaders in conflict management, mitigation and in how to build and ensure early warning systems. State2State targeted this group, given that traditional leaders are very central actors that are respected by the local population, and continue to be relied open as the first that understand local conflict dynamics and parties involved.</p>	<p>It is hoped that ongoing capacity support to the local leaders would lead to steady gains in mitigating conflict in local communities. The intervention planned on conflict mitigation strategy will continue and it will build on the impact of earlier interventions held.</p>

SOKOTO STATE

Sokoto High level summary	<p>The State is battling the effects and spill-over of activates of bandits in some LGAs and military action against bandits in neighbouring Zamfara State which has lead to an influx of bandits into Sokoto with many regrouping with the forests in some LGAs. Citizens perceive both the State Government and Federal Government are not adequately addressing banditry in the State. While attacks are mostly centred in hot spots in the east, the citizens feel political leaders simply don't have the capacity or the will to address the problem. Economic activity is hampered by corresponding security restrictions.</p> <p>Inflation continues to rise the cost of living in the State with the price of basic necessities getting higher every month. Speculation on a planned increase in the price of petrol is causing scarcity - potentially due to supplier hoarding.</p> <p>Expected changes in electoral laws and timelines will lead to an earlier than usual start of political activities in the state, which has the potential to lead to greater insecurity with proliferation of small arms and ammunitions in the region.</p> <p>The Sokoto State House of Assembly passed the state 2022 budget of N188.4billion "Budget of accomplishments and sustainable development" which education sector got the highest allocation of N37,006,032,670.92 or 20% of the total budget, followed by the health sector which got N28,806,855,774.5 or 15% of the total budget, the Budget was accented to by the governor on the 29th December 2021. Nonetheless, it is imperative to note that the state is still dependent on federal allocation for its revenue/income, palliatives, bail out, security support and other fiscal support.</p>			
Emerging Problems	<p>Proposed complete removal of fuel subsidies may compound and aggravate the challenge of hyper-inflation and insecurity on the poor and middle class. This could spark civil disruptions, protests, industrial action, high-insecurity and rise in illicit trade and crimes.</p>			
PE Factor				
	Trend	RAG Rating	Explanation	Implication for S2S and partners
Political will in the executive		A/G	<p>The State government continues to show commitment and willingness to work and implement S2S activities. In Late November through December, there has been a marked increase in pace on implementation of capital projects as well as road maintenance in Sokoto metropolis. The 2022 budget which was submitted in November to the SHoA with a draft budget size of 188bn with 20% allocation to Education, 15% to health and 8% to WASH (aggregate). However, at the validation of the State Action Plan(SAP) with the Sokoto Team, the Sokoto State Transformation committee highlighted the gaps and lack of linkage between the approved Sokoto Gantt Chart (State2State workplan) and the SAP; this caused some controversy. One area of misunderstanding was that the workplan covers one year of activities, with option for future year engagement against the SAP.</p>	<p>S2S notes the need to realign the State Teams Gantt Chart (Workplan) with the State Action Plan (SAP), and get it re-validated by the STC to ensure the continued support by the State Government. (Remediation efforts including letters to the STC started were undertaken as of this writing)</p>
Political Stability		A/G	<p>At the moment the two key political parties seem to be trying to get their house in order before political activities commence in January 2022 ahead of the election period. If the Presidents assents to the reform of electoral law, which would require all primary elections be completed 6 months before the general election, the timeline for political competition will speed up. We should expect massive amounts of money being expended at the primary elections in order to secure votes.</p>	<p>The expected changes in electoral law and campaign timelines means potential slow down to S2S activities beginning as early as March 2022, due to distraction of key officials. Security challenges may complicate issues as well as civil disorder as a result of worsening economic situation of the people. State2State should work to efficiently deliver a lot of its planned activities within before political activities fully take off and identify technocrats that can commit to continue to work with the team regardless of the political distractions.</p>
Economy		A	<p>Hyper-inflation continues to ravage the Nigerian economy, causing many nominally middle-class household to gradually slip into poverty due to rising cost of basic needs. The price of cooking gas has increased by 224% in 8 months, the price of fire wood has also gone up by 300% in just 3 months. The price of rice, and cooking oils have gone up by at least 67% in 8 months. The Federal government has announced it plans to remove fuel subsidies completely which may push the price of PMS to NGN340 which is a 200% which would lead to even greater inflation and price increases. At the current rate, the crime rate could rise sharply as people become desperate, as well as civil disruptions, protests and emigration.</p>	<p>S2S will continue and ramp up review of the Sokoto State Development Plan with a view to a bottom up approach including focus on LGAs. At the same time, S2S needs to review implications for staff regarding inflation and security.</p>

SOKOTO STATE (2)

<p>Status of civil society in advocacy and accountability processes</p>		<p>A/G</p>	<p>Sokoto State has recently shown an improvement in accountability processes as a result of CSO advocacy. This is evident in the recent budget process, where government and CSOs engaged on the content of the call circular before it was finally issued. Furthermore, CSOs engaged at MDA level on development of the budgets for key sectors. CSOs were also present at the budget defense - a step in the right direction -- although the methodology (Townhall meetings by the executive branch of government and Round-table meetings hosted by the SHoA), and approach (timelines for discussion and pre-access to budget draft) needs improvement by adopting a bottom - up approach through involving CSOs as well as organising meetings for priority settings from the Ward level and inclusion of citizens needs in the budget. The State Coalition of NGOs facilitated a two day in-house budget review with all member CSOs and engaged effectively in the public hearing on the budget by the SHoA. CSOs also have been leading the advocacy and push for the Sokoto State to join the Open Government Partnership, this was again highlighted by CSOs at the Budget Townhall meeting with the Governor. He called for "immediate action to ensure that the State Subscribes to the OGP Platform before the end of the year. According to government sources, the expression of interest letter is on the Governor's desk awaiting</p>	<p>S2S's interventions so far have proven fruitful as the CSO activities highlighted can be linked to activities and trainings by the State team for CSOs. S2S should maintain the tempo and ensure that linkages and gaps are highlighted at the quarterly CSO forum meetings to develop future programming.</p>
<p>Inclusion status of women, and other vulnerable groups</p>		<p>A/G</p>	<p>From January to date the State government has tried to politically ensure they have some level of inclusion, from appointing a special adviser to the governor on persons with disability to passing the disability bill. The governor also assented to the violence against person's prohibition act (VAPP Act) and child protection law (CRA). Impact from implementation is not yet evident. UNFPA/UN Women are the primary partners addressing the issues of gender based violence, with little GESI implementation for other USAID partners such as IHP & Health WorkForce.</p>	<p>State2State can provide technical support by building the capacities of MDAs to understand how they can mainstream GESI into the program planning, design, implementation, monitoring & evaluation.</p>
<p>Conflict Trends</p>		<p>A/G</p>	<p>Sokoto State has recorded more deaths from conflict than ever before; many families have lost their source of livelihood, their homes and are currently living at the mercy of relatives, philanthropist and government. Trend: Banditry, Kidnapping, Cattle rustling These acts are perpetuated by Armed Organized Groups (AoGs) in selected LGAs that mostly share boarder with Zamfara State i.e Isa, Rabah, Sabon birni, Goronyo and Tangaza with some pockets of attacks in Dange/Shuni and Tureta LGAs. Key Mobilizers: Out of school youths, political thugs, Alligence with Political class and Traditional rulers Trajectories: Illegal vehicle check points (IVC), attacks on market days, targeted attacks/kidnapping base on reliable informants, Spontaneous attacks on road users. 2022 will most likely see a rise in political violence as politicians may use armed bandits or the existence of banditry as an alaby for attacking political rivals.</p>	<p>S2S needs to support in building thale capacity of the stakeholders (Government, community leaders, and citizen groups) to be able to engage citizens on conflict mitigation. S2S should also seek to reachout to fulani organisations (CBOs ,traders, artisans, youth groups/associations and CSO) and to support enhanced engagement between the Government and these groups in the assessment and management of conflict in the State</p>
<p>Conflict Mitigation</p>			<p>Insecurity & banditry has increased despite government efforts. The state government provided more than five hundred vehicles, one thousand bikes for security personnel to enhance their surveillance and activities. S2S has conducted a training on conflict mitigation and Do No Harm for priority sectors as well as conflict mitigation trainings for local leaders across the State. There is a need to engage with Fulani communities at the grassroot level to understand their own perspective as most of the current crises is rooted in the gradual yet massive reduction through encroachment on grazing lands, routes and reserves. Reasons for encroachment are complex, as government is also guilty of allocating lands on known grazing routes and grazing reserves driven by political interest without regard for the nomads that utilize the areas for livelihoods. Furthermore, traditional and community leaders are also alleged to have illegally sold grazing reserve lands and routes to local farmers with impunity. In other circumstances, farmers have simply encroached on grazing land illegally without regard to government or traditional leaders. Thus, for a sustainable peace to be achieved, engagements at community level is key and essential.</p>	<p>State2State should look into including fulani CBOs and CSOs in its stakeholder engagements especially on conflict resolution to ensure critical and constructive engagements, given the localized, community nature of the conflict.</p>