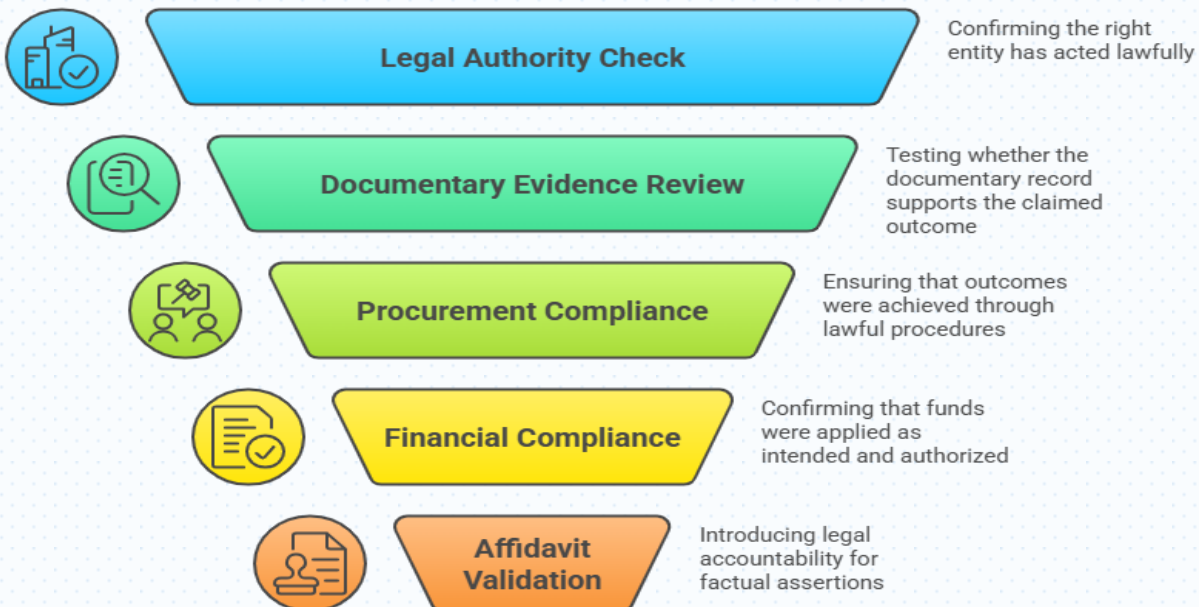


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Framework for Legal Verification of Disbursement-Linked Indicators (DLIs) in Donor-Funded Projects in Nigeria



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Introduction

In donor-funded programmes, disbursement is often tied to the achievement of clearly defined Disbursement-Linked Indicators (DLIs). While programme design, financing structures, and reporting frameworks are typically established at the international level, the verification of actual compliance is grounded in local legal, institutional, and administrative realities.

This framework sets out the key issues that require legal verification or validation before disbursement decisions are made. It adopts a structured approach based on:

- Documentary evidence, and
- Sworn affidavit-based confirmation,

with the objective of ensuring that reported achievements are legally valid, factually accurate, and institutionally accountable under Nigerian law.

1. DLI Definition and Legal Interpretation

Clarifying the legal meaning of “achievement”

Before verification begins, each DLI must be translated from a programme statement into a legally testable obligation.

Key Issues to Verify

- Whether the DLI has been clearly defined in:
 - Financing agreements
 - Programme implementation documents
- Whether the DLI requires:
 - Legislative action
 - Executive approval
 - Administrative implementation
- Whether the threshold for achievement is:
 - Full compliance
 - Partial or milestone-based compliance

Validation Focus

- Alignment between the stated DLI and Nigerian legal requirements
 - Identification of the specific acts or outputs that constitute compliance
-

2. Legal Authority and Institutional Competence

Confirming that the right entity has acted lawfully

DLIs often depend on actions taken by federal or state governments or their agencies. The validity of those actions depends on legal authority.

Key Issues to Verify

- Whether the relevant ministry, department, agency or entity:
 - Is properly established under law
 - Has the statutory power to perform the act required by the DLI
- Whether required approvals have been obtained, including:
 - Federal or State Executive Council approvals
 - Legislative approvals where applicable

Validation Focus

- Legal competence of the actor
 - Proper authorization of the act relied upon as evidence of DLI achievement
-

3. Documentary Evidence: Authenticity and Legal Sufficiency

Testing whether the documentary record supports the claimed outcome

Documentary evidence forms the primary basis for DLI verification.

Key Documents Typically Reviewed

- Official government approvals and circulars
- Budgetary and appropriation records
- Procurement documentation

- Contracts and implementation agreements
- Financial records and payment confirmations
- Regulatory filings, permits, or licenses

Key Issues to Verify

- Whether documents:
 - Originate from the appropriate authority
 - Are duly signed, dated, and authorized
 - Are internally consistent and complete
- Whether the documentation demonstrates:
 - Actual implementation (not merely approval)
 - Compliance with applicable laws and procedures

Validation Focus

- Authenticity and traceability
- Legal validity under Nigerian law
- Consistency across the documentary record

4. Procurement and Process Compliance

Ensuring that outcomes were achieved through lawful procedures

Where DLIs relate to procurement or project execution, the process is as important as the outcome.

Key Issues to Verify

- Whether procurement was conducted in accordance with:
 - Applicable federal or state procurement laws
 - Competitive bidding requirements (unless validly exempted)
- Whether there is evidence of:
 - Proper bid evaluation

- Transparent contract award

Validation Focus

- Lawfulness of the process leading to the claimed DLI achievement
 - Absence of procedural defects that could invalidate the outcome
-

5. Financial Application and Budgetary Compliance

Confirming that funds were applied as intended and authorized

For DLIs linked to financial expenditure or budget implementation:

Key Issues to Verify

- Whether the relevant expenditure:
 - Was included in an approved budget or appropriation law
 - Was applied for the stated project purpose
- Whether there is evidence of:
 - Actual disbursement
 - Proper financial recording and accountability

Validation Focus

- Consistency between budgetary approval and actual spending
 - Traceability of funds to the DLI outcome
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6. Sworn Affidavit-Based Validation

Introducing legal accountability for factual assertions

In addition to documents, sworn affidavits provide a mechanism for formalizing responsibility for factual claims.

6.1 Scope of Affidavits

Affidavits may address:

- Confirmation that specific actions have been completed
 - Verification of compliance with procurement and financial procedures
 - Statements on the status of project implementation
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6.2 Appropriate Deponents

Affidavits should be sworn by individuals with direct responsibility or knowledge, such as:

- Permanent Secretaries
 - Heads of implementing agencies
 - Project Implementation Unit (PIU) leads
 - Procurement or finance officers
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6.3 Key Issues to Verify

- Whether the affidavit:
 - Is properly sworn before a Commissioner for Oaths
 - Clearly identifies the deponent and their authority
 - Contains specific, verifiable statements of fact
 - Whether the statements are:
 - Consistent with documentary evidence
 - Free from ambiguity or generalization
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6.4 Legal Significance

- Affidavits constitute sworn evidence under Nigerian law
- False statements may give rise to legal consequences
- They create an accountability trail linked to identifiable individuals

7. Consistency Between Documentary Evidence and Affidavits

Ensuring alignment between records and sworn statements

A critical step is the comparison of:

- What the documents show, and
- What responsible officials have sworn to be true

Key Issues to Verify

- Whether there are:
 - Discrepancies between documents and affidavits
 - Omissions in either source

Validation Focus

- Internal consistency of the evidentiary record
 - Identification of areas requiring clarification or further inquiry
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8. Physical and Operational Verification (Where Applicable)

Assessing whether reported outcomes are reflected in reality

For DLIs tied to infrastructure, service delivery, or operational milestones:

Key Issues to Verify

- Whether the claimed outputs:
 - Exist physically
 - Are operational and functional
- Whether local conditions align with reported achievements

Validation Focus

- Correspondence between reported completion and actual status
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9. Legal Risk Identification

Assessing whether the DLI achievement is legally secure

Even where evidence exists, legal risks may remain.

Key Issues to Verify

- Whether any aspect of the DLI achievement is vulnerable to:
 - Legal challenge
 - Regulatory invalidation
 - Procedural defects

Validation Focus

- Exposure to future disputes or reversals
 - Sustainability of the claimed achievement
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10. Verification Outcome and Classification

Providing a structured basis for disbursement decisions

Following verification, each DLI may be classified as:

- **Achieved** – Fully supported by legally sufficient evidence
- **Partially Achieved** – Some elements satisfied, others outstanding
- **Not Achieved** – Insufficient or invalid evidence

Supporting Elements

- Summary of documents reviewed
 - Summary of affidavits obtained
 - Identification of gaps or inconsistencies
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Conclusion

The verification of Disbursement-Linked Indicators is not solely a technical or administrative exercise. It is a legal determination that depends on:

- The authority of institutions

- The validity of processes
- The integrity of documentation
- The accountability of those who act

By grounding verification in both documentary evidence and sworn affidavits, this framework provides a structured method for assessing whether reported achievements can be relied upon as a basis for disbursement under Nigerian law.

It ensures that decisions are supported not only by records, but by legally defensible evidence and clearly attributable responsibility.

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