



The States' Fiscal Transparency, Accountability, and Sustainability (SFTAS) Program for Results

2020 Annual Performance Assessment (APA) Report

ADAMAWA STATE

By:

**The Office of the Auditor-General for the Federation as the SFTAS Independent Verification Agent
with support from PricewaterhouseCoopers (PwC)**



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1. Executive Summary

The report details the outcome of the Annual Performance Assessment (APA) conducted on Adamawa State for the 2020 year of the four-year SFTAS Program. In conducting the APA, the verification team assessed how the State performed against the Disbursement Linked Results (DLRs) listed within the SFTAS DLI Matrix, guidelines, and verification protocol.

Table 1 (below) reflects the outcome of the 2020 APA for Adamawa State and shows areas where the State was able to achieve results. In total, Adamawa State achieved 8 (Eight) DLRs out of 15 DLRs applicable to the 2020 APA of which 2 (two) DLRs were achieved in 2018 and 2019

Table 1: Assessment Results

Key:	Achieved	Not Achieved	Previously Achieved
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Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management		
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%		The budget deviation was 37%
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget.		
	DLR 2.2: Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on Amended FY2020 State budget by end September 2020 with functional online feedback mechanisms		
DLI 3: Improved cash management and reduced revenue leakages through the implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances.		<ul style="list-style-type: none"> • The State did not have a functional TSA • The State did not have Cash Management Strategy • The State TSA did not cover a minimum of 70% of the Government finances.
DLI 4: Strengthened Internally Generated Revenue (IGR) collection	DLR 4.1: State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published	2019 APA	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e. 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		The IGR declined by 8.53%
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll		<ul style="list-style-type: none"> • The State has not conducted a Biometric exercise • A Biometric exercise was not done and was not linked to payroll • Biometrics capturing was done for less than 90% of civil servants and pensioners • No actions were taken to remove ghost workers from the payroll
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency, and 3) Cover all MDAs receiving funds from the state budget		
	<p>DLR 6.2: (Basic Target) Framework contract for e-Procurement signed by 31 December 2020 AND Publication of contract award information above the threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p> <p>DLR. 6.2 (Stretch Target) Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs</p> <p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available</p>		There was no framework contract for e-procurement signed by 31 December 2020
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	2018 APA	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	<p>DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in 2020</p> <p>AND</p> <p>Annual State debt sustainability analysis published by end of December 2020</p>		<ul style="list-style-type: none"> • The Annual State Debt Sustainability Analysis did not include a Medium-Term Budget forecast. • The Annual State Debt Sustainability Analysis did not include a detailed description of the State's debt portfolio and borrowing options. • The Annual State Debt Sustainability Analysis had inconsistencies and/or illogical statements (e.g., negative debt stock)
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	<p>DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place.</p> <p><u>Stretch Target:</u> Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place AND at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock of arrears below 5 billion.</p>	Basic Target Met	<ul style="list-style-type: none"> • The reduction in contractor arrears is not as a result of financial outflows towards arrears being settled
DLI 9: Improved debt sustainability	Total debt stock at end of December 2020 as a share of total revenue for FY2020 meets target: Basic target: < 150%, Stretch target: < 125%.		Total Debt Stock to Revenue is 216%

We further identified several areas where the State can improve its performance, and these are set out in detail within Section 3 of this report. In summary, the State should ensure the following:

1. DLR 1.2: Expenditure outturn deviation is reduced to a level within the annual limits proposed by the programme.
2. DLR 3.0: Develop a functional State-level TSA where all Government revenues (IGRs and FAAC) are credited into before expenditure. Formally approve and implement a cash management strategy. Increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.
3. DLR 4.2: Improve its IGR collection to achieve significant year-on-year growth in nominal IGR.
4. DLR 5.1: Biometric data of all the State's civil servants and pensioners is captured and linked with the State's payroll to reduce fraud and identified ghost workers taken off the payroll.
5. DLR 6.2: e-Procurement should be implemented as soon as possible. Contract award information, above the set threshold, should be published online every month in OCDS format on the State's website. Implement e-procurement in all MDAs and publish contract award information in the OCDS format on the online portal for the MDAs.

6. DLR 7.2: The Annual State Debt Sustainability Analysis includes Medium Term Budget forecast, and the Annual State Debt Sustainability Analysis includes a detailed description of the State's debt portfolio and borrowing options
7. DLR 9: Strengthened debt sustainability by achieving the levels of debt indicators that are below the thresholds established for this DLR.

The Office of the Auditor-General for the Federation (OAuGF) as Independent Verification Agent and PricewaterhouseCoopers (PwC) agree on all the results shown in this report.

2. Introduction

2.1 Overview

The Federal Government of Nigeria is implementing a four-year program to support the Nigerian States to strengthen fiscal performance and sustainability: The State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (“The Program”).

The original Programme design had four Key Result Areas and nine disbursement-linked indicators with a financing agreement of US\$750 million. Following the advent of COVID-19 in 2020, the Programme was adapted to establish a transparent, accountable, and sustainable fiscal framework to enhance States’ fiscal capacity to respond to the Pandemic. The main change brought about in the restructuring was the addition of new COVID-19 responsive DLIs to the Programme and obtaining additional financing of US\$750 million to ensure results were sustained across the remaining performance years. This brought the total financing for the SFTAS Programme to US\$1.5 billion and increased the DLIs to 13 (thirteen) and the Disbursement Linked Results to 22 (twenty-two). The Program will finance activities under two components: (i) a Program for Results (PforR) component for US\$1.45 billion and (ii) a Technical Assistance (TA) component for US\$50 million.

All States can participate in the Program in each of the four years and benefit from the PforR funds by meeting set Eligibility Criteria and any or all the indicators of fiscal transparency, accountability, and sustainability.

The Auditor-General for the Federation was appointed as the Independent Verification Agent (IVA) for the SFTAS Programme and PricewaterhouseCoopers (PwC) was subsequently engaged to support the IVA. Both parties have worked together to assess the performance of the State against the Disbursement Linked Results (DLRs) for 2020. To ensure a high-quality assessment, the IVA had some input/support from the Debt Management Office (DMO), to review the legislation and returns in place in this State.

2.2 Scope

This Annual Performance Assessment (APA) Report covers the State’s performance in 2020 against the Disbursement Linked Results (DLRs) listed within the SFTAS DLI Matrix, guidelines, and verification protocol. Each State was earlier assessed against the Eligibility Criteria set in the protocol, to determine the state’s eligibility for grants under the 2020 APA.

The verification protocol was set early in the preparation for the Program and all States, implementing agencies and other key stakeholders have been continuously sensitized on the requirements of the program and the protocol for 2020. The assessment results are binary (Achieved or Not Achieved), as that is how the Program for Results was designed.

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between (07/02/2022 and 11/02/2022) with a team of six (6) persons, starting with an opening meeting where all the information requested was to be handed over. The visits were concluded with an exit meeting where initial findings were discussed, and each state was given a further opportunity to provide clarifications and/or additional information.

The draft conclusions from the work done were reported to the State and this final report takes account of the State’s comments on the draft results, as shown in Section 4.

The Office of the Auditor-General for the Federation (OAuGF) and PricewaterhouseCoopers (PwC) are grateful to the State for the cooperation enjoyed during the assessment and hope the recommendations within this Report are found valuable towards improving fiscal transparency, accountability, and sustainability in the management of the public finances and resources of the State.

3. Assessment Results

3.1 Findings

Table 2: Findings

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	Financial Year [2020] quarterly budget implementation reports published with Q2, Q3, and Q4 reports published on average within [4 weeks] of quarter end to enable timely budget management		Achieved	
1	Has the State published its quarterly budget implementation report to the State official website on average within four weeks of the end of each quarter?	<p>The Quarterly budget implementation reports were posted online on (https://budgetoffice.ad.gov.ng/quarterly-reports) as follows:</p> <ul style="list-style-type: none"> • Q1 – (24/06/2020) - (85 days) • Q2 – (28/07/2020) - (28 days) • Q3 – (28/10/2020) - (28 days) • Q4 – (27/01/2021) - (27 days) <p>Average days (4 weeks) for the online publication was computed based on the last 3 quarters, as below:</p> $\frac{28+28+27}{3} = 27.7 \text{ days (3.95 weeks)}$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		We downloaded the quarterly budget Implementation Reports for all four quarters for the year 2020, obtained and retained evidence of the timestamp of the publications.		
2	Do the reports each include, at a minimum, the approved original AND revised (if applicable) budget appropriation for the year against each organizational units (MDAs) for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.	<p>From our review of the Quarterly Budget Implementation reports downloaded from the State's website (see weblinks above) we observed the following:</p> <ul style="list-style-type: none"> a) The Budget Implementation Reports included the approved budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classifications of expenditures. b) The Budget Implementation Reports included the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date c) The Budget Implementation Reports included the balances against each of the revenue and expenditure appropriations. d) The State has an amended/revised budget e) The Budget Implementation Reports showed both the approved original budget AND the approved amended/revised budgets <p>The reports included the approved budget appropriation for the year for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others); the actual expenditures for the quarter, and the balances against each of the revenue and expenditure appropriations.</p>	Satisfactory	
3	Does the report State the actual expenditures for the quarter attributed to each MDA and	Upon review of the State's Budget Performance reports, it stated the actual expenditures for each quarter attributed	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	each expenditure classification as well as the cumulative expenditures for the year to date?	to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date.		
4	Does the report state balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?	Upon review of the State's Budget Performance reports, it was observed that the report stated the balances against each of the revenue and expenditure appropriations, with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which included debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.	Satisfactory	
DLR 1.2	FY [2020] deviation from total amended budget expenditure is less than 15%		Not Achieved	
1	Has the State computed the difference between the Amended approved total budgeted expenditure for the fiscal/calendar year and the actual total expenditure in the fiscal/calendar year, divided by the Amended approved total budgeted expenditure and expressed in positive percentage terms?	<p>The State computed the budget deviation and the result computed by the State is 63.1%</p> <p>The State computed the budget deviation for 2020 to be 63.1%</p> <p>The State computed the budget performance instead of the deviation.</p>	Unsatisfactory	The State should ensure the expenditure outturn deviation is less than 15%.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	Is the expenditure outturn deviation computed less than 15%	<p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table><tr><td></td><td>Total Amended Budget</td><td>Actual</td></tr><tr><td>Capital (pg 20 of the Revised Budget & pg 16 of AFS</td><td>76,370,800,260.0 0</td><td>21,302,653,913.1 3</td></tr><tr><td>Rec. Exp (pg 20 of the Revised Budget & pg 16 of AFS</td><td>63,701,911,599.5 0</td><td>66,762,895,135.9 3</td></tr><tr><td>Total</td><td>140,072,711,859.50</td><td>88,065,549,049.06</td></tr></table> <p>$\frac{\text{₱}140,072,711,859.50 - \text{₱}88,065,549,049.06}{\text{₱}140,072,711,859.50} \times 100$</p> <p>$\frac{\text{₱}52,007,162,810.44}{\text{₱}140,072,711,859.50} \times 100$</p> <p>$=37.13\%$</p> <p>The budget performance deviation is 37.13%</p>		Total Amended Budget	Actual	Capital (pg 20 of the Revised Budget & pg 16 of AFS	76,370,800,260.0 0	21,302,653,913.1 3	Rec. Exp (pg 20 of the Revised Budget & pg 16 of AFS	63,701,911,599.5 0	66,762,895,135.9 3	Total	140,072,711,859.50	88,065,549,049.06		
	Total Amended Budget	Actual														
Capital (pg 20 of the Revised Budget & pg 16 of AFS	76,370,800,260.0 0	21,302,653,913.1 3														
Rec. Exp (pg 20 of the Revised Budget & pg 16 of AFS	63,701,911,599.5 0	66,762,895,135.9 3														
Total	140,072,711,859.50	88,065,549,049.06														

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Source: 2020 Audited Financial Statement Pg16 and Approved Budget and Actual Expenditure or Appropriation Law Pg 20.</p> <p>The amended annual budget figures shown in the AFS do not differ from the signed amended budget/appropriation.</p> <p>The AFS values used for the calculations are available both online and on hard copy</p> <p>There were no differences noted.</p>		
DLI 2: Increased Openness and Citizens' Engagement in the Budget Process				
DLR 2.1	Citizens' inputs from formal public consultations are published online, along with the proposed FY [2021] budget		Achieved	
1	Did the State conduct at least one "town-hall" consultation before the proposed budget is drafted with the participation of local government authorities and State-based CSOs?	<p>a) The names of LGAs in attendance are Guyuk, Yola North, Yola South, Jada, Gombi, Hong, Demsa, etc.</p> <p>b) Names of some CSOs in attendance are: Dr. Mary V. Augustine (REAP), Hauwa Musa (ABC), Aishatu Yakubu (GZOT).</p> <p>c) The sources of information from which our conclusions were drawn are the minutes of the meeting, scanned pictures of attendees and attendance list.</p>	<i>Satisfactory</i>	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> d) The first meeting was the Central Zone meeting held on 28th July 2020 at Murtala Nyako Hall and the second meeting was for the Northern Zone held at the Banquet Hall, Government House in Yola on 30th July 2020 e) IVA randomly selected and called ten attendees to confirm their attendance at the public consultation, with all ten confirming their attendance. f) The budget was drafted in November 2020 g) The dates of the consultations were compared with the date of the draft budget. The public consultations were done first. h) The publication of the proposed budget was done before the deadline of 31 January 2021. It was published on 26th November, 2020. i) The weblink for the publication of the proposed budget is https://www.budgetoffice.ad.gov.ng/post/2021-proposed-budget-adamawa-state 		
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2020 to enable citizens to find the inputs easily?	<ul style="list-style-type: none"> a) Aminu Mallum (of Network of Adamawa Non-governmental Organization - NAWGO) co-signed the minutes and IVA retained a copy of the signed minutes in the assessment file b) Adamawa State Citizens Engagement Town Hall Meeting on 2021 Budget Preparation Process held on 28th July, 2020 and 30th July 2020. c) The minutes of meeting was signed by a representative of Network of Adamawa Non-governmental Organization (NAWGO) d) The weblink to the publication is https://www.budgetoffice.ad.gov.ng/post/adamawa-state-2021-citizen-engagement-report 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 2.2	Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on Amended FY2020 State budget by end September 2020 with functional online feedback mechanisms		Achieved	
1.	Did the state conduct dissemination events to explain amendments to the FY2020 State budget and was adequate evidence of the events published online and by the due date?	<ul style="list-style-type: none"> a) A review was done on all required documents by the IVA. b) The Amended Budget and the evidence of the dissemination events have been downloaded. c) The dissemination of events was done physically in three (3) different zones on the 14th-15th July 2020. d) Evidence of the dissemination event was published online on September 30, 2020. The evidence of dissemination published online by the State is a pictorial representation of attendees and spokesperson, copies are retained on file. e) The evidence of the dissemination event was published in the same location as the Amended FY20 budget. https://www.budgetoffice.ad.gov.ng/post/citizen-engagement-notification f) The date of publication of the evidence of the dissemination events is 29 July 2020. Evidence obtained is a screenshot from the backend. g) The web link is https://www.budgetoffice.ad.gov.ng/post/adamawa-citizen-engagement-meetings-for-covid-19 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	Has the State published online, on the State website(s) a <i>Citizens Budget based on the Amended Budget (2020)</i> not later than 30 September 2020?	<p>a) The Citizens budget based on the Amended Budget (2020) was published before the due date via https://www.budgetoffice.ad.gov.ng/post/adamawa-state-revised-citizen-budget-2020-english-version accessed on 09/02/2022</p> <p>b) A comparison of the Amended Budget 2020 with the Citizens Budget was done and there were no discrepancies.</p> <p>c) The Citizen's budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template and there were no discrepancies among the following:</p> <ul style="list-style-type: none"> i. Simple explanation of the annual amended budget/citizen's budget. Page 2 ii. The sources of revenues. Page 8 iii. Sources of domestic and foreign grants, domestic loans, and other financing sources. Page 9-17 iv. Total expenditure by economic classifications. Page 19 v. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. Page 6 vi. Disclosure of Budget deficit (if any) and how it will be financed: Page 4 vii. Sectoral Allocation (by MDAs). Page 20 & 22 vii. Top Projects to be financed (at least 5). Page 21 & 23 <p>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		e) No different format was used.		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	<p>a) The citizen's budget included an explanation of the key changes between the Original FY2020 budget and the amended FY2020 budget.</p> <p>b) The citizens' budget included data on reallocations and adjusted spending priorities.</p> <p>We confirmed that the amended FY20 state budget was summarised in a comprehensible manner to the Citizens in the Citizens budget.</p>	Satisfactory	
4	Does the State website have functional feedback and response online mechanisms?	<p>a) The State has established a functional feedback and response online mechanism on its website.</p> <p>b) The type of feedback mechanism established on the State website is a Message text box, which comprises email address, name, message, and location details.</p> <p>c) The State's feedback mechanism provides at a minimum.</p> <p>i. Acknowledgement of receipt of comments/feedbacks from citizens: IVA confirmed that a message pops up after using the textbox and it states: "Hi, thank you for contacting the Adamawa State Ministry of Finance and Budget. How may we help you?".</p> <p>ii. State's responses to comments/feedbacks: A screenshot of a mail showing receipt of the feedback message was obtained from the State.</p> <p>i. The government contact details are https://www.budgetoffice.ad.gov.ng/contact</p> <p>d) A test was conducted to ascertain the functionality of the feedback mechanism and the result of that test is that the inquiry was successfully sent and a response</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>was received by mail from the ministry of finance and budget. A screenshot of the response has been retained in the assessment folder.</p> <p>e) A demonstration was done by the State Ministry of Finance to provide further evidence to demonstrate how the State has responded to feedback submitted online. The State only provided evidence that feedback messages were received from citizens.</p> <p>f) The State feedback mechanism is functional.</p> <p>g) The web link is https://www.budgetoffice.ad.gov.ng/contact</p>		
DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA				
DLR 3.0	Improved cash management and reduced revenue leakages through the implementation of State TSA		Not Achieved	
1	Has the State established a functional State-level TSA?	<p>a. The State has not established a functional state-level TSA account.</p> <p>b. The State operates multiple accounts, and they are as follows</p> <ul style="list-style-type: none"> • IGR Main Account: Fidelity Bank 5030103898 • FAAC Account: Adamawa State Govt (SRA) Main Account Zenith Bank 1011247792 • VAT Account: Zenith Bank 1011247747 <p>IVA discovered the lead IGR account that was maintained with Fidelity Bank with account number 5030103898 which receives revenue collections daily through REMITA on a real-time basis. IVA discovered</p>	Unsatisfactory	The State should establish a functional TSA

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		that some of the funds in this account were swept into the Adamawa State Government SRA account which serves as the State TSA account.		
2	<p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p>	<p>The State has a Cash Management Strategy.</p> <p>a) The name of the document is Adamawa State Cash Management Strategy.</p> <p>b) The cash management strategy was produced on 24th December 2020 and signed by the Adamawa State Governor.</p> <p>c) Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds as stated in chapter 7 (sections 7.1 to 7.1.3) of the Adamawa State Cash Management Strategy.</p> <p>d) The State did not conduct monthly cash sweeping as stated in the cash management strategy</p> <p>e) There was no evidence of implementation of processes described in the cash management strategy to forecast cash commitments and requirements and provide reliable information on the availability of funds.</p>	Unsatisfactory	The State should implement an approved cash management strategy that covers the processes through which the State can forecast cash commitments and requirements and provide reliable information on the availability of funds.
3	Does the TSA have a system of cash management that allows for a central view of cash balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?	The State does not have a central computer application where the State can view cash balances in the TSA on a single electronic dashboard.	Unsatisfactory	The State should establish a cash management system that allows for a central view of cash balances in bank accounts on a single electronic dashboard and

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
				should be in line with the approved Cash Management Strategy.
4	Does the TSA have one consolidated revenue treasury account for State revenues? Revenues collected by MDAs such as service fees no longer sit in individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA.	<p>a) From IVA interactions and interviews with the selected MDAs, IVA confirmed that the MDAs fees, taxes and levies were paid directly into the State integrated IGR account domiciled with Fidelity with account number 5030100811. From interactions with some taxpayers, IVA confirmed that they made their payments into the State IGR consolidated account using their invoice generated through the REMITA portal. (adamawabir.org).</p> <p>b) Adamawa State TSA account (SRA) was domiciled with Zenith Bank with Account No: 1011247792 which is their Statutory Revenue (FAAC) account.</p> <p>c) All government monies do not go through this account.</p> <p>d) All government monies do not sit in the other revenue collecting banks.</p> <p>e) The TSA bank Statement obtained is from 01/01/2020 to 31/12/2020 Zenith Bank 1011247792.</p>	Unsatisfactory	The State's TSA should have one consolidated revenue treasury account for state revenues (FAAC and IGR)
5	Does the TSA cover a minimum of 70% of the State Government's finances?	<p>The IVA computed the total cash inflow and outflow from the TSA account against the total government finances inflows and outflows as contained in the Cashflow Statement for the year ended 2020.</p> <p>See the computation below:</p>	Unsatisfactory	The State's TSA should cover all of the Government Finances.

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
			Total Inflows	Total Outflows		
		TSA Bank Statement	61,890,635,683.02	56,982,361,403.91		
		Government Finances*	137,621,448,367.60	125,867,278,744.93		
		Percentage	45%	45%		
		<p>The average is percentage computation is:</p> $\frac{45 \% + 45 \%}{2}$ <p>= 45%</p> <p>The TSA covered 45 % of the State's finances.</p> <p>*Sources: 2020 Audited Financial Statement (Cashflow Statement) Pg.180 sheet 16 and the TSA Statement from (Zenith Bank 1011247792) for (Jan 1, 2020, to Dec 31, 2020)</p> <p>An APA issue report to seek explanations from the State if any material difference exists between either the total TSA inflows or outflows and the Cash flow Statement inflows and outflows has been raised. Awaiting response from the State.</p>				

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 4: Strengthened Internally Generated Revenue (IGR) Collection				
DLR 4.1	State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published		Achieved in 2019 APA	
1	Does the State have an up-to-date consolidated revenue code that includes all the State's IGR sources and rates and all the local governments (falling under that State) IGR sources and rates?	The State has an up-to-date consolidated revenue code which includes all the State's IGR sources and all the local governments (falling under that State) IGR sources. This DLR was previously achieved in 2019 APA.	Achieved in 2019 APA	
2	Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) or the State Internal Revenue Service (SIRS) as the sole agency responsible for State revenue	The consolidated revenue code stipulates that the State Bureau of Internal Revenues (SBIR) or the State Internal Revenue Service (SIRS) is the sole agency responsible for State revenue (tax and non-tax) collection and accounting in the State.	Achieved in 2019 APA	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	(tax and non-tax) collection and accounting in the State?			
3	Is the collection of revenues made into account(s) nominated by the SBIR OR SIRS have full oversight of the accounts and is responsible for reporting and accounting for the revenues?	The SBIR has full oversight of the accounts and is responsible for reporting and accounting for the revenues.	Achieved in 2019 APA	
4	Is the code approved by the State legislature to have a legal basis, either as a law or a resolution? It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.	The code is approved by the State legislature.	Achieved in 2019 APA	
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	The Publication is published online, so it is automatically available to the public/all taxpayers	Achieved in 2019 APA	
DLR 4.2	2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																												
1	<p>Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets?</p> <p>Basic Target: N/A</p> <p>Stretch Target: equal to or higher than the 2019 nominal IGR collection</p>	<p>a. The cash basis of accounting was used for revenue reporting in 2019 and 2020 from the Audited Financial Statements.</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year’s APA. See the computation below:</p> <table><tr><th>REPORTING TEMPLATE: OPTION B</th><th>NGN</th><th></th><th>% GROWTH</th></tr><tr><th>Item</th><th>2019</th><th>2020</th><th></th></tr><tr><td>1. Reported IGR in AFS (Before Adjustments)</td><td>9,704,650,185.42</td><td>7,739,814,375.08</td><td>- 20%</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td>2. INVALID items to be deducted IF reported as part of IGR</td><td>640,200,009.67</td><td>38,620,048.84</td><td></td></tr><tr><td>Paris club refund</td><td></td><td></td><td></td></tr><tr><td>Reimbursements/refunds related to expenditures (e.g., from FGN for Federal roads)</td><td>8,072,099.94</td><td>208,044.88</td><td></td></tr></table>	REPORTING TEMPLATE: OPTION B	NGN		% GROWTH	Item	2019	2020		1. Reported IGR in AFS (Before Adjustments)	9,704,650,185.42	7,739,814,375.08	- 20%					2. INVALID items to be deducted IF reported as part of IGR	640,200,009.67	38,620,048.84		Paris club refund				Reimbursements/refunds related to expenditures (e.g., from FGN for Federal roads)	8,072,099.94	208,044.88		Unsatisfactory	The State should ensure significant year-on-year improvements in its IGR collection.
REPORTING TEMPLATE: OPTION B	NGN		% GROWTH																													
Item	2019	2020																														
1. Reported IGR in AFS (Before Adjustments)	9,704,650,185.42	7,739,814,375.08	- 20%																													
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Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
		Sale of govt property, privatization proceeds					
		Savings					
		Investment Income (e.g. dividends)		9,278,875.96			
		Interest Earned	7,140,818.89				
		Miscellaneous	624,987,090.84	29,133,128.00			
		3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)					
		Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	9,064,450,175.75	7,701,194,326	-15%		
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		There is a decline in growth by 15%. Source: 2020 Audited Financial Statement Pg 16		
DLI 5: Biometric Registration and Bank Verification Number (BVN) Used to reduce Payroll Fraud				
DLR 5.1	Biometric capture of at least [90] percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll		Not Achieved	
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the current civil servants and pensioners on the State payroll?	The State has not used Biometrics to reduce payroll fraud through a complete biometric exercise for 90% of the current civil servants and pensioners on the State payroll.	Unsatisfactory	The State should ensure the biometric safeguards in place within the payroll cover all current civil servants and pensioners The state should ensure that biometric data is fully linked with payroll
2	Has the State linked the biometrics data to the State	The State has not linked the biometrics data to the State payroll to identify ghost workers	Unsatisfactory	The data from the State's

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	payroll to identify ghost workers?			biometric exercise should be linked with payroll
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	a - f - There were no identified ghost workers. therefore, none was removed from the payroll. In addition, there was no comparative figure.	Unsatisfactory	The State should complete the process of capturing all civil servants in the State and linking their biometric data to the payroll to identify ghost workers
5.2	Link BVN data to at least [90] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Achieved	
1	Has the State linked the Bank Verification Number data to 90% of its current Civil Servants and pensioners on the State payroll?	<p>The State commenced and completed BVN data capture of the civil servants and pensioners from November 2019 – to December 2019 per the 2019 APA Report.</p> <p>a) The BVN data capture exercise was outsourced to a consultant, Systems Spec. The evidence of contracting the process to Systems Spec as the Consultant was made available to the IVA Team as per the 2019 APA Report.</p> <p>b) The total number of civil servants is 29,657.</p> <p>c) The total number of pensioners is 10,432.</p> <p>d) The total number of staff on the State nominal roll is 29,657.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>e) 29,657 have been linked to the BVN. f) The payroll Database.</p> $\frac{\text{No of BVN Data Linked}}{\text{Total No of Civil Servants + Pensioners on payroll}} \times 100$ $\frac{40,089}{29,657 + 10,432} \times 100$ $=100\%$ <p>The State has linked 100 % of the State's civil servants and pensioners' BVN data to the payroll.</p>		
2	Has the State taken steps to identify payroll fraud?	<p>a) All the civil servants and pensioners have BVN data. b- e) There was no identified payroll fraud. f) The information was obtained from the payroll database.</p>	Satisfactory	
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget		Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Does the State have a public procurement legal framework that must be approved by the State legislature to have a legal basis, either as a law or a resolution?	<p>a) The State has a Public Procurement legal framework:</p> <ul style="list-style-type: none"> Principal Law - The Adamawa State Public Procurement Law 2013 Amended Law - The Adamawa State Public Procurement Law 2013 (as amended 2020) <p>b) The Adamawa State Public Procurement Law 2013 (as amended 2020) has been passed by the State Assembly and assented to by the Governor.</p> <p>c) The dates of passage and assent for the Laws are:</p> <ul style="list-style-type: none"> 27th June 2013, and 14th December 2020. <p>d) The Adamawa State Public Procurement Law 2013 (as amended 2020) has been passed and a copy has been obtained.</p> <p>e) The authorizing body/office is the Bureau of Public Procurement.</p> <p>f) The Law was approved on 14th December 2020</p>	Satisfactory	
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2) establishment of an independent procurement regulatory agency, and 3) cover all MDAs receiving funds from the State budget.	<p>The law conforms with the UNCITRAL Model Law.</p> <p>a) The results of the team's review of the Procurement Law and sections of the Law that met the requirements are:</p> <ul style="list-style-type: none"> E-Procurement: Paragraph (e) of Section 4 of the Principal Law is amended by deleting the phrase "Modern Technology" and substituting it with the phrase "E-Procurement". The Composition of the Board: Section 3 sub-section (1) of the ADS.Law.No.10 of 2020-Adamawa State public procurement (Amendment) Law, 2020. Functions and Powers of the agency: The Adamawa State Public Procurement Law No. 23, 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Vol. 13, 27th June 2013 Functions: Section 7(a - t) and Powers: Section 8 Subsection (1) a - m, Sub-section (2) a - c.</p> <ul style="list-style-type: none"> • Membership of board/Council includes representatives from professional bodies/Associations: The Adamawa State Public Procurement Law No. 23, Vol. 13, 27th June 2013 Section 3 Sub-section (1) and (2) • The grounds for removal of the Chief Executive of the agency: The Adamawa State Public Procurement Law No. 10 of 2020 Adamawa State Public Procurement (Amendment) Law, 2020 Section 5 Sub-Section (2) and (4) 2/3 majority of the member of State House of Assembly. <p>b) The expert's review of the Procurement Law and sections of the Law that met the requirements are:</p> <ul style="list-style-type: none"> • E-Procurement: Section 4(e) of the ASPPL, 2013 (as amended 2020) provides that the Board shall "approve changes to adopt improvements in E-Procurement." • The Composition of the Board: Meets the requirement see Section 3 (1) of the ASPPL, 2013 as amended. • Functions and Powers of the Agency: Meets the requirement. The functions and powers of the Adamawa State Bureau of Public Procurement are provided for in Sections 7 & 8 of the ASPPL, 2013 as amended. • Membership of board/Council includes representatives from professional bodies/Associations: Meets the requirement. See 		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Section 3 (1) (f) (h)(i)(j)(k) of the ASPPL, 2013 as amended.</p> <ul style="list-style-type: none"> • The grounds for removal of the Chief Executive of the agency: Meet requirement. See Section 4 (2) of the ASPPL, 2013 as amended. • Regarding the decisions of the Agency: Meets requirement. See S. 54(8) of the ASPPL 2013 as amended. <p>c) The Team's conclusions and expert conclusions are aligned.</p> <p>d) Both conclusions are aligned.</p> <p>The Adamawa State Public Procurement Law is structured in line with the UNCITRAL Model and meets the requirements as shown below:</p> <p>1. E-Procurement - We noted the following during our review of legislation.</p> <ul style="list-style-type: none"> • The Procurement Council is to approve changes in the procurement Process to adapt to improvements in modern technology. S. 4 (e) • The Bureau is to establish a single internet portal that shall serve as a primary and definitive source of all information on government procurement. S. 7 (q) • The Bureau is to introduce, develop, update and maintain related databases and technology. S. 7 <p>The law, therefore, complies with the requirements for e-procurement.</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations										
		<p>2. Independence - The results of our assessment of the legislation for independence are in the table below:</p> <table><tr><th>Required Provisions*</th><th>Result</th></tr><tr><td>The Functions and Powers of the Agency</td><td>Compliant; see sections 7 and 8: It is responsible for prescribing regulations and procedures for public procurements by the legal framework.</td></tr><tr><td>The composition of the board</td><td>Compliant; See section 3 subsection (1)</td></tr><tr><td>Membership of the Board/Council includes representatives from professional bodies and associations.</td><td>Compliant; see section 3 which amend S 3(1) of the principal law to include representatives of professional bodies as members of the Council</td></tr><tr><td>The grounds for removal of the Chief Executive of the agency.</td><td>Compliant; see sections 3(4)(3)(a-e) and 9(4) and Section 10 of the Adamawa State Public Procurement Amendment Law N0 10 of conforming with UNCITRAL Model Law Page 21 of 35 2020 which now lists grounds for removal of the Chief Executive.</td></tr></table>	Required Provisions*	Result	The Functions and Powers of the Agency	Compliant; see sections 7 and 8: It is responsible for prescribing regulations and procedures for public procurements by the legal framework.	The composition of the board	Compliant; See section 3 subsection (1)	Membership of the Board/Council includes representatives from professional bodies and associations.	Compliant; see section 3 which amend S 3(1) of the principal law to include representatives of professional bodies as members of the Council	The grounds for removal of the Chief Executive of the agency.	Compliant; see sections 3(4)(3)(a-e) and 9(4) and Section 10 of the Adamawa State Public Procurement Amendment Law N0 10 of conforming with UNCITRAL Model Law Page 21 of 35 2020 which now lists grounds for removal of the Chief Executive.		
Required Provisions*	Result													
The Functions and Powers of the Agency	Compliant; see sections 7 and 8: It is responsible for prescribing regulations and procedures for public procurements by the legal framework.													
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Membership of the Board/Council includes representatives from professional bodies and associations.	Compliant; see section 3 which amend S 3(1) of the principal law to include representatives of professional bodies as members of the Council													
The grounds for removal of the Chief Executive of the agency.	Compliant; see sections 3(4)(3)(a-e) and 9(4) and Section 10 of the Adamawa State Public Procurement Amendment Law N0 10 of conforming with UNCITRAL Model Law Page 21 of 35 2020 which now lists grounds for removal of the Chief Executive.													

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
		<p>Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review</p>	<p>Compliant; See Section 54 (8). Where the Bureau fails to render its decisions within the stipulated time, or the bidder is not satisfied with the decision of the Bureau, the bidder may appeal to the High Court within 30 days after the receipt of the decision of the Bureau, or expiration of the time stipulated for the Bureau to deliver a decision.</p>		
		<p>*Provided by the World Bank</p> <p>3. Establishment of an independent procurement regulatory agency -</p> <p>a) The Law provides for the establishment of an independent procurement regulatory agency. This is enshrined in Section 5 subsections 1 and 2 of Adamawa State Public procurement law.</p> <p>b) The Law covers all MDAs receiving funds from the State budget. See section 5 Subsection (2) and to cover all MDAs receiving funds from the State Budget.</p>			
3	Has the State instituted an independent procurement regulatory function, which may be performed through one or a combination of the following: bureau, commission, council, agency, or any other type of entity set up for the statutory purpose?	<p>a) The State has instituted an independent procurement regulatory function. as shown in Section 4 of Adamawa State Public Procurement Law No. 23, Vol. 13.</p> <p>b) The State's independent procurement regulatory function is performed through a Bureau.</p> <p>c) The agency is responsible for prescribing regulations and procedures for public procurements.</p> <p>d) An interview was conducted with the Director of procurement, Director of legal service, Director General</p>		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>(through a questionnaire), and ICT/MS Officer in the Bureau, and staff. Their view was that the Bureau is efficient and active. 117 contracts as shown in the published list of contracts awarded for the year 2020. A physical inspection of the agency was conducted, the Bureau is independent, functional, and autonomous. Pictures of the Bureau have been taken and saved. 5 cases were randomly selected to perform the walkthrough.</p> <p>e) The Bureau handled 117 cases in the year under assessment. 5 cases were randomly selected to perform the walkthrough.</p> <p>A walkthrough was done on 5 contracts; the team went through the contract files to confirm whether the Bureau's data are published in line with the Open Contracting Data Standards (OCDS) format.</p>		
DLR 6.2	<p><u>Basic Target:</u> Framework contract for e-Procurement signed by 31 December 2020 AND Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p> <p><u>Stretch Target:</u> Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works)</p>		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	<p>and publish all contract award information in OCDS format on the online portal for the 3 MDAs</p> <p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p>			
1	<p>Has the State achieved open contracting component of the DLI by publishing online, contract award information for all contracts awarded during the fiscal year (2020) that are above the threshold (as defined in the State procurement law or the State procurement regulation(s), in line with the Open Contracting Data Standards (OCDS)?</p>	<p>a) A schedule of all contracts awarded during the year under assessment above the threshold has been obtained.</p> <p>b) The data published is in line with the Open Contracting Data Standards (OCDS).</p> <p>c) The date of publication is 31st December 2021.</p> <p>d) The source of publication is https://ocds.bpp.ad.gov.ng/Home/table The IVA visited the website where contracts awarded were published, went through all the contracts awarded, and arrived at the result that all contracts published are in line with the OCDS.</p> <p>e) All of the minimum contract award information was published.</p> <p>(i) Project name,</p> <p>(ii) awarding institution,</p> <p>(iii) award date,</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		(iv) name of contractor, and (v) contract amount. f) All items in (e) above were published. g) The web link where the data was published is https://ocds.bpp.ad.gov.ng/Projects The contract award information is published on the State's official website and is accessible to the public.		
2	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	a) The State has not signed the SaaS e-Procurement Framework Contract. b) No copy of the SaaS e-Procurement Framework Contract has been obtained. c) The State was unable to meet up with the timeframe for signing the SaaS e-procurement framework but went ahead to engage an e-procurement software provider on 1st March 2021. The State went live on 12th August 2021. Copies of the arrangements put in place to implement e-procurement have been obtained.	Unsatisfactory	The State should ensure that it has an arrangement in place to implement e-Procurement as soon as possible.
3	Has the State implemented e-procurement in at least 3 MDAs (including Education, Health, and Public Works) the E-Procurement for the 2020 results DLI is the implementation of e-Publishing/Notification module for contract notice and contract award?	a) The State has not implemented e-procurement in at least 3 MDAs during the year under assessment 2020 APA. b) No walkthrough was done for each of the MDAs as no transaction was handled in the year under assessment. c) No transaction was handled in the year under assessment. d) IVA could not confirm whether the State has implemented the E-Publishing/Notification module for contract notice and contract award because No	Unsatisfactory	The State should ensure that e-procurement is implemented in all MDAs and at least 3 MDAs in the first instance (including Education, Health, and Public Works).

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>transaction was handled in the year under assessment.</p> <p>a) The E-Publishing/Notification module for contract notice and contract award was not effective during the year under assessment 2020 APA.</p> <p>No evidence of the E-Publishing/Notification of contract notices and contract award could be obtained since it was not effective during the year under assessment 2020 APA.</p>		
DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework				
DLR 7.1	State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt, and 3) fiscal and debt rules/limits.		Previously Achieved in 2018 APA	
1	Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act	The State implemented state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	Previously Achieved in 2018 APA	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	(FRA) in the organic Public Financial Management Law?			
2	<p>Does the legislation include provisions that establish the following?</p> <p>1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and</p> <p>3) Fiscal and debt rules/limits for the state.</p>	The State implemented state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	Previously Achieved in 2018 APA	
3	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been operational during the APA year and performing the core function of recording and reporting state debt?	The State implemented state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	Previously Achieved in 2018 APA	
DLR 7.2	<p>Quarterly state debt reports for Q2, Q3, and Q4 2020 accepted by the DMO on average two months or less after the end of the quarter in 2020</p> <p>AND</p> <p>Annual state debt sustainability analysis</p>		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	published by end of December 2020			
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average two months after the end of the quarter in 2020?	<p>We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows:</p> <ul style="list-style-type: none"> • Q2 submitted on (28/07/2020) - 28 days after each quarter end • Q3 submitted on (11/11/2020) 42 days after each quarter end and • Q4 submitted on (08/02/2021) 39 days after each quarter end <p style="text-align: center;"><u>28+42+39</u> 3</p> <p style="text-align: center;">Average = 36.33 days (5.2 weeks)</p> <p>The SDDRs were submitted within an average of 1.3 months (An average of 36.33 days).</p>	Satisfactory	
2	<p>Note: Have you reviewed for accuracy and completeness from the DMO:</p> <p>The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard</p>	<p>a) The Quarterly State Domestic Debt Reports (SDDR) from the Federal DMO, CBN, and FMOF, along with all underlying data and supporting documents were obtained.</p> <p>b) We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Adamawa State Debt Domestic Report along with all underlying data and both showed the different amounts of ₦103,129,831,379 and ₦98,900,403,446.84 respectively,</p>	N/A	The state should submit accurate quarterly state domestic debt reports to the DMO

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	internal protocols and data from CBN, DMO, and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.	<p>with a difference of ₦4,229,427,932.16. The report was supported with the DMO's templates and guidelines.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p> <p>c) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State have been compared with the State Audited Financial Statement.</p> <p>d) The debt stock figures reported in the SDDR have been compared with that of the State's Audited Financial Statement.</p> <p>e) There are differences in the figures stated for Commercial Bank loans and Contractor's arrears, however, the total domestic debt stock reported are the same</p> <p>i. SDDR Figure: N98,900,403,446.84</p> <p>ii. AFS Figure: N98,900,403,446.84 (See page 60 of the State's 2020 AFS)</p> <p>iii. Difference: Nil</p> <p>f) There were no differences between the SDDR figure and that of the 2020 AFS. However, IVA observed that the figures stated in the SDDR for Commercial Bank Loans was N25,656,681,185.46 and N7,413,442,783.62 for Contractor's arrears, while the figures stated in the 2020 AFS for Commercial Bank Loans was N23,522,505,775.91 and N9,547,618,192.92 for Contractor's arrears. An APA issue report was raised to address the two items of domestic debt stock that were stated differently. The State responded that "those areas of differences</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>(commercial bank loans and contractors' arrears) were not fully reconciled with the AFS at the time of publishing the SDDR".</p> <p>g) The State Domestic and External Debt Report (SDEDR) from the Federal DMO was compared with the Quarterly State Domestic Debt Reports (SDDR) submitted by the State.</p> <p>h) The debt stock figures reported in the SDEDR, were compared with those of the SDDR submissions by the State.</p> <p>i) There are inconsistencies in the figures.</p> <p>i. SDEDR (DMO) Figure: N103,129,831,379</p> <p>ii. SDDR (State) Figure: 98,900,403,446.84</p> <p>iii. Difference: N4,229,427,932.16</p> <p>j) An APA issue report was raised and sent to the State. The State responded that "the domestic debt of N98,900,403,446.84 in SDDR is a reconciled figure that was later sent to DMO and published later than the SDEDR amount. Hence, the domestic debt amount in SDDR supersedes".</p> <p>IVA has reviewed the State's response on the discrepancy of N4,229,427,932.16. However, conclusions reached in this report are based on the amended DMO data.</p>		
3	Has the State published the State Debt Sustainability Analysis Reports (SDSAR) online by 31 December 2020?	<p>a) The State Debt Sustainability Analysis Report (SDSAR) was published on the State's official website.</p> <p>b) The SDSAR was published on 28th December 2020.</p> <p>c) The SDSAR was published before 31st December 2020. The timestamp as well as a screenshot of the IT back end were obtained and retained in the assessment file.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		d) https://www.budgetoffice.ad.gov.ng/post/adamawa-state-debt-sustainability-analysis-2020		
4	Does the SDSAR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio and borrowing options, and 3) adequate analysis of the debt and fiscal figures in the preceding calendar year?	<p>a) Upon review of the State Debt Sustainability Analysis Report (SDSAR), it included adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year.</p> <p>Upon review of the State Debt Sustainability Analysis Report (SDSAR), we noted it did not include the following: 1) medium-term budget forecasts; and 2) a detailed and adequate description of the debt portfolio and borrowing options.</p> <p>b) A review and comparison between the information (figures) contained in the assessment report of the SDSAR obtained from the DMO and the SDSAR obtained from the State Website was done.</p> <p>c) No differences were identified.</p>	Unsatisfactory	The State should ensure that the SDSAR includes the following: 1) medium-term budget forecasts, and 2) a detailed description of the debt portfolio and borrowing options
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	<p><u>Basic Target:</u> Domestic arrears as of end 2019 and end 2020 are reported in an online publicly-accessible database, with a verification process in place.</p> <p><u>Stretch Target:</u> Domestic arrears as of end 2019 and</p>		Achieved Basic Target met	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	<p>end 2020 reported in an online publicly-accessible database, with a verification process in place</p> <p>AND</p> <p>at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock below 5 billion.</p>			
1	Has the State established an Arrears Clearance Framework (ACF)?	<p>a) The State has established an Arrears Clearance Framework (ACF)</p> <p>b) We obtained a copy of the ACF from the State.</p> <p>c) The establishment of the ACF occurred by 31 December 2020.</p> <p>d) The ACF was established on 22nd December 2020, and this may not be adequate to allow time for the implementation of the ACF.</p>	Satisfactory	
2	Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.	<p>a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled.</p> <p>b) Chapter 2 contains planned actions for settlement of Adamawa State domestic expenditure arrears, while 2.2.4 contains prioritization of arrears for clearance. A schedule of arrears of Contractors cleared in the year was obtained.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>A schedule of Pension and Gratuity Arrears cleared was obtained.</p> <p>The arrears cleared were in line with the prioritization principles contained in the ACF.</p>		
3	Has the ACF been published on a State official website?	<p>a) It was confirmed that the ACF has been published on a State official website. https://www.budgetoffice.ad.gov.ng/post/adamawa-state-arrears-clearance-framework-december-2020</p> <p>b) A copy of the ACF has been downloaded for validation.</p> <p>c) A screenshot of the IT back end was obtained and retained in the assessment file.</p>	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	<p>A schedule of arrears cleared in the year was obtained. The arrears cleared were in line with the prioritization principles contained in the ACF. A list of arrears cleared within the assessment year and samples of payment vouchers were obtained from the State Accountant General to verify this.</p>	Satisfactory	
5.	Has the State established an Internal Domestic Arrears Database?	<p>a) The State has established an Internal Domestic Arrears Database</p> <p>b) The Internal Domestic Arrears Database includes the following:</p> <ul style="list-style-type: none"> a. The aggregate and individual amounts of contractors' arrears. b. The aggregate amount of pension and gratuity arrears. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>c. The aggregate amount of salary arrears and other staff claims.</p> <p>d. The aggregate amount of other types of domestic arrears</p> <p>c) A verification process is in place for the arrears in the database</p> <p>d) We confirmed through the evidence provided by the State that the State has conducted verification of arrears balances. The vouchers and lists of arrears cleared were examined.</p> <p>e) We conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State account balances stated in the Audited Financial Statements, the Arrears Clearance Framework, the State Arrears Recording, Verification, and Clearance Report, etc.</p> <p>f) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR)</p>		
6	Has the State published online elements of the internal domestic arrears database for the FY 2019 and FY 2020 reported on a State official website, which constitutes the online publicly accessible arrears database?	<p>a) The State has published online the required elements of the Internal Domestic Arrears Database as at end of 2019 and 2020. https://www.budgetoffice.ad.gov.ng/post/adamawa-state-internal-domestic-arrears-database-2020-arrears</p> <p>b) We compared the aggregate and individual information available on the online publicly accessible</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>arrears database with the information in the internal domestic arrears database and verified the consistency and accuracy of the information on the online publicly accessible arrears database.</p> <p>c) The website supporting the online publicly accessible arrears database contains an electronic link that permits any potential contractor creditor whose individual claim is not listed in the database to communicate this exclusion to the State Ministry of Finance, by filling a confidential form online and attaching supportive evidence of her claim. If the State Ministry of Finance confirms the validity of this claim, it shall be added to the internal domestic arrears database and included as relevant in the online publicly accessible arrears database.</p> <p>https://www.budgetoffice.ad.gov.ng/post/adamawa-state-internal-domestic-arrears-database-2020-arrears</p> <p>d) We confirmed that the online webpages include a facility for contractors with arrears (creditors) to report any omissions to the State.</p> <p>https://www.budgetoffice.ad.gov.ng/contact</p> <p>e) The request was successfully submitted on the online facility and a response was received immediately. The evidence was screenshot and saved in the assessment file.</p> <p>f) We obtained records from the state on omissions reported by contractors, such complaints were forwarded to the relevant MDA for confirmation and</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>the Contractor informed that they would be contacted through their email.</p> <p>g) This could not be confirmed as the complaints were forwarded to the relevant MDA for confirmation and the Contractor was thereafter contacted by the relevant MDA through their email. The internal domestic database did not state which arrears that had been omitted were added.</p> <p>h) The web link is: https://www.budgetoffice.ad.gov.ng/post/adamawa-state-internal-domestic-arrears-database-2020-arrears</p> <p>The Internal Domestic Arrears database also serves as the publicly accessible database. The feedback facility is available and active but is not being fully utilized by the Contractors.</p>		
7.	<p>Does the online publication include?</p> <p>1) the aggregate amount of contractors' arrears;</p> <p>2) the aggregate amount of pension and gratuity arrears;</p> <p>3) the aggregate amount of salary arrears and other staff claims;</p>	<p>The online publication includes:</p> <p>(a) The aggregate amount of contractors' arrears is stated as N7,413,442,783.62.</p> <p>(b) The aggregate amount of pension and gratuity arrears is stated as N16,531,607,943.62.</p> <p>(c) The aggregate amount of salary arrears and other staff claims is stated as N3,218,945,776.74</p> <p>(d) The aggregate amount of other types of domestic arrears. Nil</p> <p>The online publication contains the names of contractors owed ₦20m in arrears and above.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																								
	<p>4) other types of domestic arrears and</p> <p>5) a list of names of contractors with recognized arrears exceeding ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p>	<p>https://www.budgetoffice.ad.gov.ng/post/contractor-list-2020-n20m-and-above</p>																										
8.	<p>Has the State met the following:</p> <p>(i) Percentage decline in the verified stock of domestic arrears at end 2020 compared to end 2019 meets target and is consistent with the state’s arrears clearance framework.</p> <p>-Stretch target: At least a 5% year-on-year decline or maintain stock or arrears below ₦5 billion.</p> <p><i>The clearance/reduction of domestic expenditure arrears (contractors, pension and</i></p>	<table><tr><th>Aggregate Amount of:</th><th>2020</th><th>2019</th><th>% diff.</th></tr><tr><td>Contractors Arrears</td><td>7,413,442,783.62</td><td>30,093,981,790.61</td><td></td></tr><tr><td>Pension and Gratuity arrears</td><td>16,531,607,943.62</td><td>17,030,342,113.76</td><td></td></tr><tr><td>Salary arrears and Staff claims</td><td>3,218,945,776.74</td><td>2,774,283,293.75</td><td></td></tr><tr><td>Judgment Debt</td><td>0.00</td><td>0.00</td><td></td></tr><tr><td>Other types of domestic expenditure arrears</td><td>0.00</td><td>0.00</td><td></td></tr></table>	Aggregate Amount of:	2020	2019	% diff.	Contractors Arrears	7,413,442,783.62	30,093,981,790.61		Pension and Gratuity arrears	16,531,607,943.62	17,030,342,113.76		Salary arrears and Staff claims	3,218,945,776.74	2,774,283,293.75		Judgment Debt	0.00	0.00		Other types of domestic expenditure arrears	0.00	0.00		Unsatisfactory	
Aggregate Amount of:	2020	2019	% diff.																									
Contractors Arrears	7,413,442,783.62	30,093,981,790.61																										
Pension and Gratuity arrears	16,531,607,943.62	17,030,342,113.76																										
Salary arrears and Staff claims	3,218,945,776.74	2,774,283,293.75																										
Judgment Debt	0.00	0.00																										
Other types of domestic expenditure arrears	0.00	0.00																										

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations				
	<i>gratuity arrears, salary arrears, and other staff claims) is defined as the decline in the nominal stock of total domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.</i>	<table><tr><td>Total Domestic Arrears</td><td>27,163,996,503.98</td><td>49,898,607,198.12</td><td>-45.56%</td></tr></table>	Total Domestic Arrears	27,163,996,503.98	49,898,607,198.12	-45.56%	<p>a. We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and confirmed it was the same as the balances stated within the SDDR and the AFS for 2020</p> <p><u>N49,898,607,198.12 – N27,163,996,503.98 X 100</u></p> <p>N49,898,607,198.12</p> <p>= -45.56%</p> <p>The percentage decline is 45.56%</p> <p>Further review was conducted to confirm that the reduction of over N22bn in contractor liabilities was as a result of arrears being settled (i.e. actual payments/outflows and not write-offs or adjustments of balances). No response was seen from the State to address this specific observation.</p> <p>From a close examination of the 2020 Audited Financial Statements, Note 14 sets out BTL outflows in respect of domestic debt. None of the balances stated as paid during the year was in relation to Contractor arrears.</p>				
Total Domestic Arrears	27,163,996,503.98	49,898,607,198.12	-45.56%								

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations									
		<p>The reduction in contractor arrears is therefore unverified, and unlikely to be as a result of arrears being settled.</p> <p>Source: State internal domestic expenditure arrears database</p>											
DLI 9: Improved Debt Sustainability													
DLR 9.0	<p>Total debt stock at end Dec [2020] as a share of total revenue for FY [2020] meets target:</p> <p>-Basic target: < [150%]</p> <p>-Stretch target: < [125%]</p>		Not Achieved										
1	<p>Has the State met:</p> <p>(i) the ratio of total debt stock at end-of-year (31st December 2020) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2020)?</p> <p>-Basic target:< [150%]</p> <p>-Stretch target: < [125%]</p>	<p>The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.</p> <p>Total Public Debt</p> <table><tr><th></th><th>Financial Statements</th><th>DMO/SDEDR Figures</th></tr><tr><td>Total Domestic Debts</td><td>98,900,403,446.84</td><td>103,129,831,378.55</td></tr><tr><td>Total External Debts</td><td>41,525,025,177.92</td><td>41,689,155,713</td></tr></table>		Financial Statements	DMO/SDEDR Figures	Total Domestic Debts	98,900,403,446.84	103,129,831,378.55	Total External Debts	41,525,025,177.92	41,689,155,713	Unsatisfactory	<p><i>The State should reduce its debt to revenue ratio and ensure debt is sustainable. As a general guide, debt should not be more than 125% of Revenues and should ideally be much less.</i></p>
	Financial Statements	DMO/SDEDR Figures											
Total Domestic Debts	98,900,403,446.84	103,129,831,378.55											
Total External Debts	41,525,025,177.92	41,689,155,713											

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations										
		<table><tr><td>Total Public Debts</td><td>140,425,428,624.76</td><td>144,818,987,092</td></tr></table>	Total Public Debts	140,425,428,624.76	144,818,987,092										
Total Public Debts	140,425,428,624.76	144,818,987,092													
		<p><u>Total annual revenue</u></p> <table><tr><td>2020 Adjusted IGR (see DLI 4.2)</td><td>7,701,194,326</td></tr><tr><td>Gross FAAC Allocation</td><td>52,038,347,291</td></tr><tr><td>Grants</td><td>7,156,321,512.15</td></tr><tr><td>Other Revenues</td><td>38,412,004</td></tr><tr><td>Total Revenue</td><td>66,934,275,133</td></tr></table>	2020 Adjusted IGR (see DLI 4.2)	7,701,194,326	Gross FAAC Allocation	52,038,347,291	Grants	7,156,321,512.15	Other Revenues	38,412,004	Total Revenue	66,934,275,133			
2020 Adjusted IGR (see DLI 4.2)	7,701,194,326														
Gross FAAC Allocation	52,038,347,291														
Grants	7,156,321,512.15														
Other Revenues	38,412,004														
Total Revenue	66,934,275,133														
		<p>a. The State’s domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2020 is at the end of Q4 2020.</p> <p>We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:</p> <p>$\frac{144,818,987,092}{66,934,275,133} \times 100$</p> <p>=216%</p>													

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		<p>The state ends up with a percentage which is over the basic target regardless of which total debt figure (AFS and SDEDR) is applied.</p> <p>Sources:</p> <p>iv. For Total Revenue 2020 Audited Financial Statement, Page16</p> <p>v. For Total Public Debt from DMO* as at December 31, 2020</p> <p>vi. NBS/OAGF (FAAC)</p> <p>*Table 3(i) below holds a breakdown of the Total Debt.</p> <p>b. The debt stock stated in the Federal DMO State Domestic, and External Debt Report is not the same as the debt stock stated in the audited financial statement.</p> <p>c. The difference in the AFS and the data with CBN and FMOF and the discrepancy is due to reconciliation.</p> <p>d. The difference has been communicated to the State for an explanation and the State is yet to respond.</p> <p>e.</p> <table><tr><td>CBN and FGN</td><td>DMO</td></tr><tr><td>=</td><td></td></tr><tr><td>Domestic</td><td>103,129,831,379</td></tr><tr><td>External</td><td>41,689,155,713</td></tr><tr><td>Total Debt</td><td>144,818,987,092</td></tr><tr><td>Differences</td><td>4,393,558,467.26</td></tr></table> <p>$\frac{4,393,558,467.26}{144,818,987,092} \times 100$</p> <p>= 3%</p>	CBN and FGN	DMO	=		Domestic	103,129,831,379	External	41,689,155,713	Total Debt	144,818,987,092	Differences	4,393,558,467.26		
CBN and FGN	DMO															
=																
Domestic	103,129,831,379															
External	41,689,155,713															
Total Debt	144,818,987,092															
Differences	4,393,558,467.26															

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The SDEDR was not amended and resubmitted to the IVA along with explanations for any changes.		

TABLE 3(i): DLI 9 31 DECEMBER 2020 STATE DEBT STOCK TABLES FOR ADAMAWA STATE

ADAMAWA STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,301.00
BAIL OUT (SALARIES) (SOURCE CBN)	8,614,419,378.00
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	10,813,219,030.91
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,015,904,594.00
STATE BONDS	
COMMERCIAL BANK LOANS	25,656,681,185.46
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	360,021,082.00
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	-
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	98,253,303.20
CONTRACTORS' ARREARS	7,413,442,783.62
PENSION AND GRATUITY ARREARS	16,531,607,943.62
SALARY ARREARS AND OTHER CLAIMS	3,218,945,776.74
OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	103,129,831,378.55
TOTAL EXTERNAL DEBT (TED)	41,689,155,713
TOTAL PUBLIC DEBT (TED+TDD)	144,818,987,092

TABLE 3(ii): DLI 9 31 DECEMBER 2020 - ADJUSTED REVENUE TABLES FOR ADAMAWA STATE

TEMPLATE: OPTION A	NGN
Item	2020
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	52,038,347,291
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	36,811,933,868
1.1.1 Gross statutory allocation	32,674,081,991
1.1.2 Derivation	
1.1.3 Other FAAC transfers (also known as Distribution) such as excess PPT savings account, Forex equalization, excess bank charges, exchange rate gain, augmentation, others	4,137,851,877
1.2 VAT	15,226,413,423
2. Internally Generated Revenues (IGR) - Adjusted	7,701,194,326
3. Grants (internal and external)	7,156,321,512
4A. Other revenues (4.1 + 4.2 + 4.3)	38,412,004
4.1 Investment Income (e.g. dividends)	9,278,876
4.2 Interest Earned	
4.3 Miscellaneous	29,133,128
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	66,934,275,133

4. Response from the State

The State should please use the table below for their response.

S/N	State Response to the draft report	IVA Follow-up, response, treatment
1	Attached 2020 Adamawa DSA Report	
2	Find attached Adamawa State Response on the DLI 7.2 https://www.budgetoffice.ad.gov.ng/post/adamawa-state-debt-sustainability-analysis-2020 .	IVA notes the State's Response. Details are in the budget. However, this does not have any impact on our earlier decision.
3		
4		

