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

2020 Annual Performance Assessment (APA) Report

DELTA 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

This report details the outcome of the Annual Performance Assessment (APA) conducted on Delta 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 Delta State and shows areas where the State was able to achieve results. In total, Delta State achieved 12 (Twelve) DLRs out of 15 DLRs applicable to the 2020 APA out of which 2 (Two) DLRs were previously achieved in 2019. One of the achieved DLRs was due for assessment during the 2021 APA but has been assessed early as requested by the Programme.

Table 1: Assessment Results

Key:	Achieved	Not Achieved	Previously Achieved

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	Achieved	
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%	Achieved	
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.	Achieved	
	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	
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.	Achieved	
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	Previously Achieved in 2019 APA	.
	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 4%.
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	Achieved	
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed	Achieved	
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	Previously Achieved in 2019 APA	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	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. 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 **AND** *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		• The Published Contract Award Information were incomplete. • The State did not implement e-procurement in at least 3 MDA's
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.	 	This is a 2021 APA result assessed early. All requirements were met.
	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 **AND** Annual State debt sustainability analysis published by end of December 2020	 	
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place. Stretch Target: 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.		The clearance of domestic expenditure arrears is not consistent with the ACF. *The stock of arrears was above 5 billion*
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%.	**Stretch Target Achieved**	

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 4.2: Improve its IGR collection to achieve significant year-on-year growth in nominal IGR.

2. DLR 6.2: The state should ensure the E-Publishing/Notification module for contract notice and contract award are effective. Contract award information, above the set threshold, published online every month in OCDS format on the State's website should contain the required elements.

3. DLR 8: The State should ensure that the clearance of domestic expenditure arrears is consistent with the ACF, establish an internal domestic arrears database. Publish online, elements of the Internal domestic arrears database, the aggregate amount for the four types of arrears and ensure a reduction of domestic arrears debt stock to below ₦5 billion

Furthermore, we noted a variance of (₦3,028,579,401.56) from the comparison of the DMO's Report on State Domestic and External Debt Report (SDEDR) and the Delta State Debt Domestic Report.

We also noted a variance of (₦277,712,887.33} from the comparison of the quarterly State Domestic Debt Report (SDDR) submitted by the State to the DMO and the State's Audited Financial Statement.

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 of Debt Management Office (DMO) for Debt Management related DLRs 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 31/01/2022 and 04/02/2022 with a team of 6 member's 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?	The Quarterly budget implementation reports were posted online on the web-links as follows: **1st Quarter Budget Performance and Notes Updated:** https://www.deltastate.gov.ng/wp-content/uploads/2020/04/2020-First-Quarter-Budget-Performance-and-Notes.zip **2nd Quarter Budget Performance and Notes Updated:** https://www.deltastate.gov.ng/wp-content/uploads/2020/07/2020-2nd-Quarter-Budget-Performance-and-Notes-Updated-.zip	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	3rd Quarter Budget Performance and Notes Updated: https://www.deltastate.gov.ng/wp-content/uploads/2020/10/DELTA-STATE-THIRD-QUARTER-BUDGET-PERFORMANCE-2020-1.zip **4th Quarter 2020 Budget Performance Report:** https://www.deltastate.gov.ng/wp-content/uploads/2021/01/4th-Quarter-2020-Budget-Performance-Report.zip ● Q1 – (30-04-2020) - 4.29 weeks (30 days) ● Q2 – (24-07-2020) - 3.43 weeks (24 days) ● Q3 – (28-10 -2020)- 4 weeks (28 days) ● Q4 – (28-01 -2021) - 4 weeks (28 days) Average days (weeks) for the online publication was computed based on the last 3 quarters, as below: $$\frac{24+28+28}{3}$$ Average = 26.67 days (3.81 weeks) Note that one week equals seven days. We downloaded the quarterly budget Implementation Reports for all four quarters for the year 2020,		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		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.	From our review of the Quarterly Budget Implementation reports downloaded from the State's website *(see web-links above)* we observed the following: 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 which was passed on 19th July 2020. e. IVA confirmed that the Budget Implementation Reports showed both the approved original budget AND the approved amended/revised/supplementary budgets 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.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
3	Does the report State the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date?	Upon review of the State's Budget Performance reports, it stated the actual expenditures for each quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date.	Satisfactory	
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 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%**		**Achieved**	
1	Has the State computed the difference between the Amended approved total budgeted expenditure for the fiscal/calendar year and	The State computed the budget deviation for 2020 to be 5.13%. The IVA computed the budget deviation for this APA year. See the computation below:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
the actual total expenditure in the fiscal/calendar year, divided by the Amended approved total budgeted expenditure and expressed in positive percentage terms? Is the expenditure outturn deviation computed less than 15%.	**ACCRUAL BASIS** |	Total Amended Budget	Actual
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Capital (pg 3, pg 58)	129,881,666,342	61,473,073,101.34
Rec. Exp (pg 3, Pg 57-58)	152,450,230,043	206,375,001,378.75
Total	**282,331,896,385**	**267,848,074,480.09** | $$\frac{\text{₦282,331,896,385} - \text{₦267,848,074,480.0}}{\text{₦282,331,896,385}} \times 100$$ $$= 5.13\%$$ The budget performance deviation was 5.13% **Source**: 2020 Audited Financial Statement Pg 57-58 and Approved Budget and Actual Expenditure or Appropriation Law Pg 3. **CASH BASIS** |	Total Amended Budget	Actual
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Capital (pg 3, pg 17-18)	129,881,666,342	51,145,301,993.25
Rec. Exp (pg 3, Pg17)	152,450,230,043	192,564,522,814.86
Total	**282,331,896,385**	**243,709,824,808.11** | $$\frac{\text{₦282,331,896,385} - \text{₦243,709,824,808.11}}{\text{₦282,331,896,385}} \times 100$$ $$= 13.67\%$$		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Source: 2020 Audited Financial Statement Pg 17-18 and Approved Revised Budget Pg 3.		
		Accruals figures were compared with the Accountant's General's cash release report 2020. We obtained a Cash release report from the Accountant General and compared the revenue figures, expenditures figures. There were no significant differences.		
		The amended annual budget figures shown in the AFS are the same as the signed amended budget/appropriation.		
		IVA observed that The Expenditure figure from the cash flow statement was ₦254,037,595,916.20 broken down as follows:		
		₦		
		Recurrent Expenditure 192,564,522,814.86		
		Capital Expenditure 61,473,073,101.34		
		Total 254,037,595,916.20		
		While the Expenditure figure from the Statement of Financial performance is ₦290,452,533,097.75 which results in a difference of ₦34,703,549,681.39. IVA raised an APA Issue and the state explained that the state prepares its account on an accrual basis and adjustments for depreciation and amortization among other deductions contributed majorly to this difference. The figures were verified, and the IVA was satisfied with the explanation.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		It is also important to state that – APG; Advance Payment Guarantee of 10,327,771,108.09 listed under the Capital expenditure in the Audited Financial Statement would not normally be counted as expenditure, and it is unclear why the State added it to the Capex. However, upon adjustments, the deviation is still less than 15%.		
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?	**The following documents were obtained by the IVA, Minutes of meetings, attendance registers, and pictures from the public consultations.**
		
		 a. IVA confirmed that LGAs were in attendance. Some LGAs with a representative at the event includes:
		  1. Larry E. Onyeche - Ika South
		  2. Eng. Erhu Emarede - Ofagbe (Isoko South)
		  3. Chief G.G Lyon - Burutu
		
		 b. IVA confirmed that the CSOs representatives were in attendance. The CSOs and their representatives include:
		  1. Nohwo Fred - Budget Committee Group
		  2. Angela Onwaeze - Society for Rural Women
		  3. Tina Agidi - Member (CSO) EPE
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c. The sources of information from which our conclusions were drawn are minutes, attendance, and pictures. d. The date of the public consultation was 29th April 2020 and the venue of the consultation on the budget proposal was Unity Hall, Government House, Asaba. e. A sample of 10 attendees was called to confirm their attendance at the public consultation. f. The budget was drafted on 29th September 2020 g. The public consultation was held on the 29th of April 2020 and the budget was drafted on 29th September 2020. The public consultation was done first. h. The publication of the proposed budget was done before the deadline of 31 January 2021. i. The weblink for the publication of the proposed budget is https://www.deltastate.gov.ng/wp-content/uploads/2020/09/Proposed-2021-Budget.zip		
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by	a) A member of the Society for rural women (CSO), Angela Onwae co-signed the Minutes and a copy of the signed minutes has been retained on file b) The title of the minutes is "Minutes of 2021 Citizens budget and stakeholders meeting on the 2021	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

	their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2021 to enable citizens to find the inputs easily?	budget". The date of the Minutes was 29th April 2020.
		c) Some organizations which the signatories represent are :
		   i. Budget Committee Group
		   ii. Society for Rural Women
		   iii. Tebu Community
		
		d) The web link to the publication is https://www.deltastate.gov.ng/wp-content/uploads/2020/09/2021-Budget-meeting-for-publication.zip
		e) The Stakeholders meeting for the 2021 Budget was posted on September 16th 2020.		

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?	a) A review was done on all required documents which were the attendance list of attendees with names, pictures, organizations, and phone numbers. b) The Amended Budget and the evidence of the dissemination events have been downloaded.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c) The dissemination was done virtually on the 10th of September 2020. d) The evidence of the dissemination event was published online before September 30, 2020. e) The evidence of dissemination published online by the State was a minute with a list of 68 attendants titled "MINUTES OF THE VIRTUAL SENSITIZATION MEETING WITH COMMUNITY LEADERS AND CIVIL SOCIETY ORGANISATIONS ON THE REVISED 2020 BUDGET HELD ON THURSDAY 10TH SEPTEMBER 2020" and a copy of the document has been retained on file. f) The evidence of the dissemination event was published in the same location as the Amended FY20 budget. g) IVA confirmed the date of publication of the evidence of the dissemination events which was 28th September 2020. The backend IT screenshot was obtained as evidence from the State IT officer to confirm the dates of online publication h) The weblink of the publication is https://www.deltastate.gov.ng/wp-content/uploads/2020/09/Minutes-of-the-virtual-meeting-held-on-10th-Sept-2020.pdf		
2	Has the State published online, on the State website(s) a *Citizens Budget based on the Amended Budget (2020)* not later than 30 September 2020?	a) The Citizens budget based on the Amended Budget (2020) was published on 28-09-2020 before the due date via https://www.deltastate.gov.ng/sftas2/ This was accessed on (02/02/2022). b) A comparison of the Amended Budget 2020 with the Citizens Budget was done and there were no significant areas of discrepancies.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c) IVA confirmed that the Citizen's budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template. We confirmed with the metrics shown below: i. A Simple explanation of the annual amended budget/citizen's budget – Front Page and Page 2. ii. The sources of revenues – Page 10. iii. Sources of domestic and foreign grants, domestic loans, and other financing sources – Page 10. iv. Total expenditure by economic classifications – Page 12. v. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap – Page 10-13. vi. Disclosure of Budget deficit and how it will be financed – Page 9. vii. Sectoral Allocation (by MDAs) – Page 16. viii. Top Projects to be financed (at least 5). d) The minimum required budget information outlined above complied with all the requirements in (c) above		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	a) The Citizens Budget included an explanation of the key changes between the Original FY20 Budget and the Amended FY20 Budget. b) The Citizens Budget included Data on reallocations and adjusted spending priorities. We confirmed that the amended FY20 state budget was summarized in a comprehensible manner to the Citizens in the Citizens budget.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

4	Does the State website have functional feedback and response online mechanisms?	a) The State has established functional feedback and response online mechanisms on its website.
		
		b) The type of feedback mechanism established on the State website is an online chat mechanism powered by "Chaport". Furthermore, the state webmaster contact is signposted on the state website in which citizens can call in with any issue.
		
		c) The State's feedback mechanism provides at a minimum:
		
		   i. Acknowledgement of receipt of comments/feedback from citizens
		  ii. State's responses to comments/feedback
		 iii. Display of time frame and the State's government contact details.
		
		d) IVA conducted a test using a walk-through with the aid of the State IT service provider. IVA independently sent a message using the State website on "Chaport" in which the State responded with an acknowledgement message to confirm receipt of our message.
		
		e) A demonstration was done in the State Ministry of Finance to provide further evidence to demonstrate how the State has responded to feedback submitted online. when offline, the state attaches a visitor ID number to every issue raised by the citizens and escalates them manually by the state webmaster to the responsible agency for prompt treatment. The evidence obtained from
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		the demonstration provided by the State was a screenshot of the State's online chat history on Chaport.		
		f) IVA concluded that the State's feedback mechanism is functional.		
		g) The web-link(s) is https://www.deltastate.gov.ng/sftas2/		
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**		**Achieved**	
1	Has the State established a functional State-level TSA?	a. The State has established a functional State-level TSA. b. The State operates one account as its TSA. The State TSA provider is Zenith Bank Plc. The Account name is DTSG FAAC Account No. 1012906702.	Satisfactory	
2	Is there a formally approved cash management strategy in place? The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and	The State has a cash management strategy: a) The document is known as Delta State Cash Management Strategy. b) The Document was produced on 25th August 2020 and signed by the Governor on 28th August 2020. c) The State Cash Management Strategy has a provision through which the State Ministry of	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	requirements and provide reliable information on the availability of funds.	Finance can forecast cash commitment and requirements and provide reliable information on the availability of funds. This was contained in paragraph 2 section IX of the Cash Management Strategy. d) The strategy provides for sweeping of cash bi-weekly and monthly. e) The evidence of implementation of the processes described in the Cash Management Strategy to forecast cash commitment and requirement has been obtained.		
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 has an application where it can view the cash balances in all its bank account. a) The States uses REEMS (Revenue Enhancement & Electronic Monitoring System) to view its account balances in real-time. The system was produced by Xpress Payment Solutions Limited. b) The application was in line with the State cash management strategy. c) It was deployed in December 2016.	Satisfactory	
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	a) 3 of the State MDAs were visited namely the Ministry of Environment, Health, and Works. It was observed that the MDAs only assess taxpayers then generate a code to be used in the payment of the tax, fees, or levies in the bank. The taxpayer is then required to visit any of the collecting banks to make payment where an e-receipt would also be generated for the payment. The MDAs then monitor the payment on REEMS. The MDAs do not	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	consolidated revenue account as part of the TSA.	have access to print e-receipt thereby forcing taxpayers to go through the bank. Samples of the Codes and the e-receipt were obtained from the State. b) The State TSA is known as DTSG FAAC Account, Account no. 1012906702 with Zenith Bank. c) All of the State Government Finances (FAAC, VAT, and IGR) are paid into the Account. d) The State MDA's no longer collects or keeps cash as all payments are being made in the bank and payers e-receipt are then generated. Also, Xpress Payment Solution Limited ensures that the revenue collected by the various banks is swept in line with the CMS. Monies no longer sit in the MDAs or the revenue collecting banks. e) The State TSA Bank Statement with Zenith Bank Account number 1012906702 was obtained.		
5	Does the TSA cover a minimum of 70% of the State Government's finances?	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. See the computation below: <table><tr><td></td><td>Total Inflows</td><td>Total Outflows</td></tr><tr><td>TSA Bank Statement</td><td>234,359,288,227.27</td><td>231,778,733,709.15</td></tr><tr><td>Government Finances*</td><td>273,008,224,588.85</td><td>255,748,983,416.36</td></tr><tr><td>Percentage</td><td>86%</td><td>91%</td></tr></table>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The average percentage computation is: $$\frac{86\% + 91\%}{2}$$ **= 88%** The TSA covered 88% of the State's finances. *Sources: 2020 Audited Financial Statement (Cashflow Statement) Pages 17-18 and the TSA Statement from Zenith Bank Plc for 1st January 2020 to 31st December 2020		
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**		**Previously Achieved in 2019 APA**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	This DLR was achieved in the 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 (tax and non-tax) collection and accounting in the State?	This DLR was achieved in the 2019 APA		
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?	This DLR was achieved in the 2019 APA		
4	Is the code approved by the State legislature to have a	This DLR was achieved in the 2019 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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.			
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	This DLR was achieved in the 2019 APA		
DLR 4.2	**2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection**		**Not Achieved**	
1	Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets? **Basic Target:** N/A **Stretch Target:** equal to or higher than the 2019 nominal IGR collection	a. The State used accrual basis of accounting in its 2019 and 2020 Audited Financial Statements b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:	Unsatisfactory	The State should ensure significant year-on-year improvements in its IGR collection.

REPORTING TEMPLATE: OPTION A	₦	₦	% GROWTH
Item	2019	2020	
1. Reported IGR in AFS (Before Adjustments)	59,212,623,011	57,539,316,850	-3%

Disbursement Linked Indicators (DLIs) and Tests		Findings					Conclusion	Recommendations

		2. VALID items to be counted as IGR	59,159,367,339	56,538,346,458				
		Tax Revenue	56,784,746,560	54,592,689,731				
		Non-Tax Revenue	2,374,620,779	1,945,656,727				
		3. "Adjusted IGR" for DLI 4.2 Calculation A						
		Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	59,159,367,339	56,538,346,458	-4%			

$$\frac{₦56,538,346,458 - ₦59,159,367,339}{₦59,159,367,339} \times 100$$

$$= -4\%$$

There is a decline of 4%

Source: 2020 Audited Financial Statement Page 17.

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**		**Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 commenced its Biometric capture of civil servants and pensioners in 2010 a) The biometrics capturing for the state was outsourced to a consultant called Hecker Bella Limited from 2010. The consultant completed the biometrics exercise in August 2020. b) The total number of civil servants was 48,547 c) The total number of pensioners was 7,959 d) The total number of civil servants and pensioners on the State Nominal roll and Payroll was 56,506 e) The biometrics data captured 88,850 persons. f) The documents obtained from the state are below: 　i. Report on the state Payroll from Delta state computer center under state head of service. 　ii. Report on biometrics database capture from the office of the governor on ICT 　iii. Report on the progress made on Biometric Database and payroll from State Head of Service. 　iv. Payroll Summary 　v. Nominal roll summary 　vi. Sample from Deletion file 　vii. Biometrics register summary 　viii. sample from new inclusions and entrants' file No of Biometric Data Captured x 100 Total No of Civil Servants + Pensioners on payroll 56,506 X 100 56,506 =100% The State had captured 100% of the State's civil servants and pensioners on its payroll.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	g) Note: The state biometrics has a total of 88,850 number person captured on the database while the state has 56,506 active civil servants and pensioners in total. The IVA used the active civil servants and pensioners to calculate. The Biometrics data contains all the staff that has worked in various capacities in the State and paid by the State, such as NYSC Members, Political Appointees, etc. The data of this personnel remained in the Biometrics data bank as it cannot be removed, hence the reason IVA used the active civil servants and pensioners for the computation.
	
	The IVA observed that the total number of staff has increased from 53,328 in 2019 to 56,506 in 2020. The State should provide evidence and reasons for the increase in staff while responding to this report.
	
	The State provided the following as reasons for the increase in staff from 53,328 in 2019 to 56,506 in 2020;
	
	    i. Introduction of a total of 1,902 staff of the Delta State University (DELSU) who were hitherto not under the State Central payroll system, in November 2020 (See evidence of approval as Annexure i)
	
	    ii. Recruitment of 500 staff by the Civil Service Commission (CSC), whose names were introduced into the State payroll (See evidence of approval as Annexure ii)
	
	    iii. Recruitment of 100 staff for the State Ministry of Agriculture and Natural Resources (See evidence of approval as Annexure iii).		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		iv. Recruitment of 1,000 teachers by the Post Primary Education Board (PPEB) and their names were introduced into the payroll (See evidence of approval as Annexure iv)		
		v. There were also those that left the service during the year due to statutory retirement age of 60 years or 35 years in service. As well as those who resigned and in some cases, those who died in service, during the year.		
		vi. National Youth Service Corps members and Medical professionals on Housemanship are also part of the payroll from time to time since their services are not permanent. They go in and out of the payroll, hence the reason the numbers of staff captured on the Biometrics are not the same with the active civil servants.		
		Attached are copies of Approvals for:		
		i. Inclusion of Staff of Delta State University (DELSU), Abraka into the Centralized Payroll, Contributory Pension and Health Insurance Schemes - Annexure I		
		ii. Recruitment of Senior Civil Servants into the Delta State Civil Service by the Civil Service Commission (CSC). Annexure II		
		iii. Recruitment for the State Ministry of Agriculture and Natural Resources -Annexure III		
		iv. Recruitment of Teachers into the Unified Teaching Service - Annexure IV		
2	Has the State linked the biometrics data to the State	a) The State commenced its Biometric capture of civil servants and pensioners in 2010 and since then the	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

payroll to identify ghost workers?	Biometric capturing has been on continuously as new entrants of staff /pensioner employed are also captured immediately.
	b) Instances of biometrics data that were linked to the payroll are 48,547 for civil servants and 7,959 for pensioners.
	c) The State has no ghost workers detected during the biometric validations.
	d) The State has no ghost workers thus no amount of money was saved.
	e) The in-year changes to the civil servant and pensioner payrolls because of starters, leavers, deaths, etc. were captured by the biometric exercise.
	f) The procedures in place for ensuring timely updates to the payroll to reflect leavers, retirees, and deaths are as stated in the one-page report.
	   I. For employees who are dead-Monthly updates from various MDAs through pre-payment Audit Unit, office of the accountant general who immediately deletes from the payroll
	   II. For pensioners-The various treasury cash offices in the LGAs do periodic screening monthly and death cases are sent to the computer center for deletion.
	   III. State quarterly review of pensioners in collaboration with treasury cash office.
	   IV. For retirees the system automatically deletes an employee who reached the age of retirement.
	g) The documents obtained from the state are:
	   I. Report on the state Payroll Delta state computer center.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

		II. Report on biometric capture in Delta state from the office of the governor on ICT
		III. Report on the progress made on Biometric Database and payroll from state delta state head of service.
		IV. Payroll Summary
		V. Nominal roll summary
		VI. Sample from Deletion file
		VII. sample from new inclusions and entrants' file
		h) There were changes to the civil servant and pensioner payrolls during the fiscal year because of starters, leavers, deaths, etc.
		i) The changes were captured by the biometric exercise.
		j) The procedures in place to identify and remove ghost workers are:
		   I. For pensioners-The various treasury cash offices in the LGAs do periodic screening monthly and death cases are sent to the computer center for deletion.
		   II. State quarterly review of pensioners in collaboration with Treasury Cash Office.
		   III. For retirees the system automatically deletes an employee who reached the age of retirement.		

3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	a) The state had no ghost workers detected during the linkage. b) The state had no identified ghost workers. The state had no ghost workers from the payroll c) The number of Staff on the payroll (civil servants and pensioners) was 56,506 and remains the same because the state had no ghost workers.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

		d) The State had no ghost worker removed from the payroll.
		 e) The documents obtained from the state are:
		   i. Report on the State Payroll Delta state computer center under State Head of Service.
		   ii. Report on biometrics capture in Delta state from the office of the governor on ICT
		   iii. Report on the progress made on Biometric Database and payroll from state delta state head of service.
		   iv. Payroll Summary
		   v. Nominal roll summary
		   vi. Sample from Deletion file
		   vii Sample from new inclusions and entrants' file		

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?	a) The State commenced its Biometric capture and BVN linkage of civil servants and pensioners in 2010 and since then the Biometric capturing has been continuously on as new entrants of staff /pensioner are employed they were also captured immediately. b) The biometrics capturing of the State was outsourced to a consultant called Hecker Bella Limited from 2010. The consultant completed the biometric exercise in August 2020. c) The total no of civil servants was 48,547 d) The total no of pensioners was 7,959	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	e) The total no of staff on the State Nominal roll was 56,506
	f) Total of 56,506 BVN data was linked to the payroll.
	g) The documents obtained from the state are:
	  i. Report on the state Payroll Delta state computer center under state head of service.
	  ii. Report on biometrics capture in Delta state from the office of the governor on ICT
	  iii. Report on the progress made on Biometric Database and payroll from state delta state head of service.
	  iv. Payroll Summary
	  v. Nominal roll summary
	  vi. Sample from Deletion file
	  vii. sample from new inclusions and entrants' file
	
	$$\frac{\text{No of BVN Data Linked} \times 100}{\text{Total No of Civil Servants + Pensioners on payroll}}$$
	
	$$\frac{56{,}506 \times 100}{48{,}547 + 7959}$$
	$$= 100\%$$
	
	The State had linked 100 % of the State's civil servants' and pensioners' BVN data to the payroll.
	
	However, the IVA requires the State should provide evidence and reasons for the increase in staff while responding to this report.
	
	The State provided the following as reasons for the increase in staff from 53,328 in 2019 to 56,506 in 2020;
	
	  i. Introduction of a total of 1,902 staff of the Delta State University (DELSU) who were hitherto		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	not under the State Central payroll system, in November 2020 (See evidence of approval as Annexure i)		
	ii.　Recruitment of 500 staff by the Civil Service Commission (CSC), whose names were introduced into the State payroll (See evidence of approval as Annexure ii)		
	iii.　Recruitment of 100 staff for the State Ministry of Agriculture and Natural Resources (See evidence of approval as Annexure iii).		
	iv.　Recruitment of 1,000 teachers by the Post Primary Education Board (PPEB) and their names were introduced into the payroll (See evidence of approval as Annexure iv)		
	v.　There were also those that left the service during the year due to statutory retirement age of 60 years or 35 years in service. As well as those who resigned and in some cases, those who died in service, during the year.		
	vi.　National Youth Service Corps members and Medical professionals on Housemanship are also part of the payroll from time to time since their services are not permanent. They go in and out of the payroll, hence the reason the numbers of staff captured on the Biometrics are not the same with the active civil servants.		
	Attached are copies of Approvals for:		
	i.　Inclusion of Staff of Delta State University (DELSU), Abraka into the Centralized Payroll,		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Contributory Pension and Health Insurance Schemes - Annexure I		
		ii. Recruitment of Senior Civil Servants into the Delta State Civil Service by the Civil Service Commission (CSC). Annexure II		
		iii. Recruitment for the State Ministry of Agriculture and Natural Resources -Annexure III		
		iv. Recruitment of Teachers into the Unified Teaching Service - Annexure IV.		
2	Has the State taken steps to identify payroll fraud?	a) The 56,506 Staff had BVN data and none without BVN data. b) The state had no record of payroll fraud. c) The payroll figure was 56,506 and no fraud was identified. d) The payroll figure did not change because no fraud case was identified. e) The documents obtained from the state are: i. Report on the state Payroll Delta state computer Centre under state head of service. ii. Report on biometrics capture in Delta state from the office of the governor on ICT iii. Report on the progress made on Biometric Database and payroll from state delta state head of service. iv. Payroll Summary v. Nominal roll summary vi. Sample from Deletion file vii. Sample from new inclusions and entrants' file The IVA observed that the total number of staff has increased from 53,328 in 2019 to 56,506 in 2020. The State should provide evidence and reasons for the increase in staff.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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		**Previously Achieved in 2019 APA**	
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?	This DLR was achieved in the 2019 APA		
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2) establishment of an	This DLR was achieved in the 2019 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	independent procurement regulatory agency, and 3) cover all MDAs receiving funds from the State budget.			
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?	This DLR was achieved in the 2019 APA		.
DLR 6.2	**Basic Target: 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.** **Stretch Target: Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract**		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	award information in OCDS format on the online portal for the 3 MDAs **AND** **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.**			

1	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)?	a) The IVA obtained a schedule of all contracts awarded during the year under assessment above the threshold (as defined in Procurement Guidelines Delta State Procurement Commission, Pgs. 12 & 13)
		b) The contract data was published in line with the Open Contracting Data Standards (OCDS) Section 10 (r)
		c) The date of publication was June 2021 which is six months after the deadline of 30 December, 2020. The publication date was not within the timeframe of this DLR.
		d) The source of the publication is https://www.deltappc.dl.gov.ng
		  i) IVA compared what the state has published with the example of templates provided and there were no differences in content.
		  ii) IVA downloaded and retained a copy of the online publication.
			Unsatisfactory	The State should adopt the OCDS and publish minimum contract award information online as required under the standards.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	iii) IVA retained a screenshot of the webpage from which the publication was downloaded.
	
	IVA confirmed the published contracts that were awarded in the year under assessment. This was done by reviewing the information published on the State OCDS portal; https://ocds.deltappc.dl.gov.ng/open-contracting-table/page/20/ and a review of the contracts awarded in the year 2020 on the OCDS portal was carried out.
	
	A walkthrough of sampled files was done in the state
	
	e) The disclosures on the state official website are compliant with/in line with the Open Contracting Data Standards (OCDS)
	
	f) The minimum contract award information that was published:
	
	    I. Project name,
	   II. Awarding institution,
	  III. Name of contractor
	  IV. Award date
	   V. Contract Amount.
	
	The IVA observed that the award date and contract amount was missing in some of contracts uploaded on the OCDS. The IVA also observed that some the contracts had award values of less than ₦1000. All these are gaps in the OCDS data, which could be misleading.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		g) The items from (f) above were all published. See: https://ocds.deltappc.dl.gov.ng/open-contracting-table/page/20/ h) The web link where the data was published is https://ocds.deltappc.dl.gov.ng/open-contracting/ The contract award information published on the state official website was accessible to the public.		
2 New	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	a. The state did not sign up for the SaaS e-procurement Framework Contract. b. The State opted out of the SaaS e-procurement thus, no copy of the SaaS e-procurement framework was obtained. c. IVA observed that the state developed its E-Procurement, which was deployed in 2020 and shows the e-procurement was implemented in 2021. d. The State awarded the contract for the Electronic Government Procurement System (e-GPS) to Messrs Valuworks Enterprises on 3rd August 2020 e. The Agreement between the Delta State Public Procurement Commission and Valuworks Enterprises was signed on 12th August 2020 f. The Completion status report was dated 19th October 2020. The URL to access the portal is: https://eprocurement.deltappc.dl.gov.ng/ocds-portal/awarded-contracts	Satisfactory	
3 New	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	a) The State did not implement e-procurement in at least 3 MDA's (Education, Health, and Works) in 2020.	Unsatisfactory	The State should ensure implementation of e-procurement in at least 4 MDAs in 2021 (including Education,

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	implementation of e-Publishing/Notification module for contract notice and contract award?	b) IVA was not able to conduct a walk-through of 5 transactions from each MDA since the State did not implement E-Procurement in 2020. c) The State did not conduct its procurement on the e-procurement portal in 2020, thus, IVA could not confirm the procurement cycle was followed. d) The state did not implement the E-Publishing/Notification module for contract notice and award in 2020. e) The E-Publishing/Notification module for contract notice and award was not effective in 2020. However, the State showed evidence that the e-procurement system was active in 2021, as there were 2021 transactions on the e-procurement portal.		Health, and Public Works).
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.**		**Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 (FRA) in the organic Public Financial Management Law?	a. The Delta State Government provided copies of the State-level public debt legislation. They include: ● Fiscal Responsibility Law, 2008 ("FRL") ● Fiscal Responsibility (Amendment Law, 2020 ("FRAL") ● Delta State Debt Management Law 2021 ("DSDML") b. The date of approval of the laws are stated below: ● Fiscal Responsibility Law, 2008, passed on 27 August 2008 ● Fiscal Responsibility (Amendment) Law, 2020, passed on the 20th May 2020 ● Delta State Debt Management Law 2021 ("DSDML"), passed on 16 December 2021. Note: The Delta State Debt Management Law 2021 ("DSDML") was passed in December 2021 - A period that falls outside the 2020 Assessment year. However, the time still falls within the 2021 timeline for achieving the DLR - and as such, has been assessed early in line with the requirement of the programme.	Satisfactory	.
2	Does the legislation include provisions that establish the following? 1) Responsibilities for contracting state debt; 2) Responsibilities for	a) The IVA reviewed all three (3) laws listed above and concluded that the laws met the three required provisions as stated in the Verification Protocol. The IVA identified sections within the laws that met the stated provisions. These sections are referenced below:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state.	i. **Contracting State Debt** - Section 7 of the Delta State Debt Management Law 2021 defines the responsibility for contracting State Debt - noting that such responsibility rests with the State's Ministry of Finance. ii. **Recording and Reporting State Debt** - Section 48(b) of the Fiscal Responsibility (Amendment) Law, 2020 establishes the responsibilities of recording and reporting state debt. Also, section 46, subsection 5 of the FRL showed responsibilities for recording/reporting state debt noting that the Ministry of Finance shall maintain a comprehensive, reliable, and current electronic database of internal and external public debts. iii. **Debt rules or limits** - Section. 13 (3) of the FRL sets out the content of a quantitative Medium-Term Expenditure Framework (MTEF) for the State, including a Consolidated Debt Statement. Section 14 (1) of the FRL 2008 - stipulates the aggregate expenditure and the aggregate amount appropriated by the House of Assembly for each financial year which should not be more than the estimated aggregate revenue plus a deficit, not exceeding three percent of the Estimated Gross Domestic Product or any sustainable percentage as may be determined by the House of Assembly for each financial year. (Additional details were also provided in Section 14 (b) of the same Law.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Section 43 (a) of the FRL - the State Government and each Local Government Council shall only borrow for capital expenditure and human development, provided that, such borrowing shall be on concessional terms with the low-interest rate for external debt, and the prevailing CBN rate for internal debt and with a reasonably long amortization period subject to the approval of the State House of Assembly. Section 43 (b) of the FRL - Government shall ensure that the level of public debt as a proportion of State income is held at a sustainable level as prescribed by the House of Assembly from time to time on the advice of the Commissioner of Finance. Section 44 subsection 3 of the FRL also provides for Fiscal and debt rules/limits for the state. b) The DMO reviewed all three State Debt Legislation provided by Delta State and listed above. The assessment result was "Achieved", noting that criteria 1, 2, and 3 have been satisfied. The IVA checked the following references by the expert; Section 7 of the DSDML; Section 48(b) of the FRAL; Section 48 (B)(i) of the FRAL; Section 44(3) of the FRL; as well and confirmed that they were correct.		
4	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been	a) The State Debt Management Department was operational during the 2020 APA year and performed its core functions of recording and reporting State Debt during the same period.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
operational during the APA year and performing the core function of recording and reporting state debt?	b) An interview with the Chief Executive and Management was conducted and his view on the activeness and effectiveness of the agency was satisfactory. c) A physical inspection of the Office was conducted. Pictures of the office and some of the personnel in the office were taken. The office was equipped with computers and electronic facilities to enhance the work done. Also, there were files within the facility that indicated that the office was operational during the assessment period. d) The IVA reviewed some documents in the Debt Management Department. These include a document titled 2020 Report of the Delta State Debt Submission Analysis - signed by the State Ministry of Finance; Letter from the Commissioner of Finance and addressed to the Director of the Debt Management Department in March 2021. The subject of the Letter was "Update on the Verified Position of Contractual and MDA Arrears''. The IVA also reviewed a Report of the Technical sub-committee of the arrears clearance committee on the verification of contractual arrears and ministries, departments & agencies arrears from 1st January 2015 to 31st December 2020. The document was dated January 2021.		
DLR 7.2	**Quarterly state debt reports for Q2, Q3, and Q4 2020 accepted by the DMO on**		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	average two months or less after the end of the quarter in 2020 **AND** **Annual state debt sustainability analysis published by end of December 2020**		**Achieved**	
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average of two months after the end of the quarter in 2020?	a) We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows: ● Q2 submitted on 27/7/2020 - 27 days after the quarter-end; ● Q3 submitted on 23/11/2020 - 54 days after the quarter-end; ● Q4 submitted on 20/5/2021 - 48 days after the quarter end $$\frac{27+54+48}{3}$$ Average = 43 days (6.1 weeks) The SDDRs were submitted within an average of 6 weeks (43 days)	Satisfactory	
2	**Note: Have you reviewed for accuracy and**	a) We obtained Quarterly State Domestic Debt Reports (SDDR) from the Federal DMO, CBN, and FMOF,	**Not Applicable**	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

completeness from the DMO:
 	
The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO, and FMOF Home Finance used by the
 	
DMO to cross-check the state's domestic debt figures.
	along with all underlying data and supporting documents.
	
	b) We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Delta State Debt Domestic Report along with all underlying data and both showed different amounts of ₦230,046,660,950.33 on the SDEDR while the figure on the SDDR was ₦227,018,081,548.77. Thus, a variance of ₦-3,028,579,401.56 was observed. The report was supported with the DMO's templates and guidelines
	
	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.
	
	c) The SDDR submitted by the State has been compared with the State Audited Financial Statement.
	d) The debt stock figure as reported in the Quarterly State Domestic Debt Reports (SDDR) submitted by the State has been compared with the figures in the State's Audited Financial Statement (AFS).
	
	e) There were identified discrepancies as shown below:
	   i) SDDR Figure: ₦227,018,081,548.77
	   ii) AFS Figure: ₦227,295,794,436.10
	   iii) Difference: ₦-277,712,887.33
	f) An APA Issue Report has been raised to the State requesting for clarification for the identified		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

		discrepancy and the State responded that "a new external loan that was yet to be included in the DMO records. The State government has written to the DMO to effect this loan."
		 g) The State Domestic and External Debt Report (SDEDR) from the Federal DMO has been compared with the Quarterly State Domestic Debt Report (SDDR) submitted by the State
		 h) The debt stock figures reported in the SDEDR, have been compared with those of the SDDR submissions by Delta State.
		 i) There were identified discrepancies as shown below:
		   i) SDEDR Figure: ₦230,046,660,950.33
		   ii) SDDR Figure: ₦227,018,081,548.77
		   iii) Difference: ₦-3,028,579,401.56
		 j) The difference was communicated to the State and the State responded thus: "The state is unable to explain the total debt stock as reported by the Federal DMO SDEDR."		

3 New	Has the State published online, the State Debt Sustainability Analysis Reports (SDSAR) by 31 December 2020?	a) Delta State published its State Debt Sustainability Report (SDSAR) on the State Official Website b) The report was published on 30 December 2020. c) The SDSAR was published on 30 December 2020. d) The link to the website where the report was published is shown below: https://www.deltastate.gov.ng/wp-	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		content/uploads/2020/12/DELTA-STATE-DSA-REPORT-2020.docx		
4 New	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?	Upon review of the State Debt Sustainability Analysis Report (SDSAR), it included the following: 1. Adequate presentation of medium-term budget forecasts, including: a. Presentation of MTB forecasts b. Description of assumptions underpinning the MTB forecasts 2. A detailed and adequate description of the debt portfolio and borrowing options, including: a. Presentation of debt and borrowing projections in the baseline scenario. b. Description of assumptions underpinning the borrowing options 3. The SDSAR assessment report does not contain figures. Thus, a comparison could not be done between SDADR and the SDADR assessment report from the DMO.	Satisfactory	
DLI 8: Improved Clearance/Reduction of Stock of				
Domestic Expenditure Arrears				
DLR 8.0	**Basic Target: Domestic arrears as of end 2019 and end 2020 are reported in an online publicly-accessible database, with a**		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	verification process in place. **Stretch Target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with a 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 below 5 billion.**			
1	Has the State established an Arrears Clearance Framework (ACF)?	a) The State has established an Arrears Clearance Framework (ACF) b) A copy of the ACF was obtained from the State c) The ACF was established in June 2021. d) The ACF was established after the deadline of 31st December 2020 year-end. The State was unable to implement the ACF in 2020. The IVA concludes that the State would not have been able to utilize the ACF since it was signed/established in June, 2021.	Unsatisfactory	The State should implement the Arrears Clearance Framework (ACF) in the future.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.	a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled. b) The evidence seen when reviewing the ACF shows that the ACF contains the two stated requirements: I. Planned actions to settle expenditure arrears as detailed in section 2 pages 7-15 of the ACF II. Prioritization of domestic expenditure arrears to be settled as detailed in section 3 pages 15-17 c) The other document submitted by the State to confirm the ACF was the SARVCR.	Satisfactory	
3	Has the ACF been published on a State official website?	a) The ACF was on a State official website at the time of the verification and a copy was downloaded. b) The ACF was published online at https://www.deltastate.gov.ng/wp-content/uploads/2021/06/Approved-ACF-for-Delta-State-Updated.zip c) It was published on June 29, 2021. d) A screenshot of the timestamp has been retained as evidence	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	The clearance of domestic expenditure arrears was not consistent with the ACF (as the ACF was established after the clearance of arrears was made).	Unsatisfactory	The State should ensure that the clearance of domestic expenditure arrears is consistent with the ACF

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations

5.	Has the State established an Internal Domestic Arrears Database?	a) The State has not established an internal Domestic Arrears Database.
		
		b) The Internal Domestic Arrears Database did not include the following:
		
		  a. The aggregate amounts of contractors' arrears.
		
		  b. The aggregate amount of pension and gratuity arrears
		
		  c. The aggregate amount of MDAs arrears
		
		  d. The aggregate amount of judgment debt
		
		c) Verification process is in place for the arrears in the database.
		
		d) We confirmed that the State conducted some verification exercises with the MDAs in 2020.
		
		e) The accuracy of the figures in the internal domestic arrears database could not be ascertained as the State did not establish an Internal Domestic database.
		
		f) The accuracy of the figures in the internal domestic arrears database could not be ascertained as the State did not establish an Internal Domestic database.
		
		g) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR)
			Unsatisfactory	The state should ensure they establish an internal domestic arrears database.

6	Has the State published online elements of the internal domestic arrears	a) The State has published online the required elements of the Internal Domestic Arrears Database as at the end of 2019 and 2020.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
database for the FY **2019** and FY **2020** reported on a State official website, which constitutes the online publicly accessible arrears database?	The weblink is https://www.deltastate.gov.ng/wp-content/uploads/2021/06/Approved-ACF-for-Delta-State-Updated.zip b) The State has not established an internal domestic arrears database; hence we could not verify the consistency and accuracy of the information on the online publicly accessible arrears database. 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. d) The online web page includes a facility for contractors with arrears (creditors) to report any omissions to the State. e) The online portal was tested. A request for information was sent on the portal after stating IVA's name, email address, phone number, and other information on the 31st of January 2022. The State responded requesting further information on the 2nd of February 2022. The State has a functional online portal.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		f) The State had no omissions reported by contractors on the online portal. Hence, we could not ascertain subsequent inclusion in the arrears database. g) The web link to the online publicly accessible arrears database for contractors' feedback is https://www.deltastate.gov.ng/above-aggregate		
7.	Does the online publication include? 1) the aggregate amount of contractors' arrears; 2) the aggregate amount of pension and gratuity arrears; 3) the aggregate amount of salary arrears and other staff claims; 4) other types of domestic arrears and 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.	The online publication includes the aggregate amount for the four types of arrears as shown: I. The aggregate amounts of contractors' arrears - ₦95,998,332,911.38. II. The aggregate amount of pension and gratuity - ₦14,690,084,316.30. III. The aggregate amount of MDA's arrears - ₦6,352,158,919.46. IV. The aggregate amount of judgment debt- ₦570,136,458.00. V. The online publication contains the names of contractor's owed ₦20m in arrears and above as well as information for contractors to verify that their claims are being accurately reported.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
8.	Has the State met the following: (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. -**Stretch target:** At least a 5% year-on-year decline or maintain stock or arrears below ₦5 billion. *The clearance/reduction of domestic expenditure arrears (contractors, pension and 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.*	(see table and text below)	Unsatisfactory	The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion

Findings detail:

Aggregate Amount of:	2020	2019	% diff.
Contractors Arrears	95,998,332,911.38	50,487,094,442.02	90.14%
Pension and Gratuity arrears	14,690,084,316.30	12,326,872,629.17	19.17%
Judgment Debt	570,136,458.00	572,597,091.61	-0.43%
MDAs Arrears	6,352,158,919.46	3,957,106,762.37	60.53%
Total Domestic Arrears	117,610,712,605.14	67,343,670,925.17	74.64%

Adjustment For Contractors Arrears:

2019 Closing Bal less ₦177,644,134,053.18

2020 Invalid Arrears (₦96,133,330,386.76)

add 2020 Omitted Arrears ₦28,976,290,775.60

Adjusted 2019 Closing Bal. ₦50,487,094,442.02

Adjustment for MDA Arrears:

2019 Closing Bal less ₦46,863,541,889.22

2020 Invalid Arrears (₦42,906,435,126.85)

Adjusted 2019 Closing Bal. ₦50,487,094,442.02

a. We obtained the Domestic arrears figure from the 2020 AFS and confirmed it was the same as the balances stated within the SDDR and SARVCR for 2020

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		₦117,610,712,605.14 – ₦67,343,670,925.17 X 100 ₦67,343,670,925.17 = 75% The percentage increase is 75% **Source**: 2020 Audited Financial Statement (Page 49)		
DLI 9: Improved Debt Sustainability				
DLR 9.0	**Total debt stock at end Dec [2020] as a share of total revenue for FY [2020] meets target:** **-Basic target: < [150%]** **-Stretch target: < [125%]**		**Achieved** **Stretch Target met**	
1	Has the State met: (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)?	The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison. **Total Public Debt** |	Financial Statements	DMO/SDEDR Figures
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Total Domestic Debts	228,795,794,436.10	230,046,660,950.32		Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings		Conclusion	Recommendations

-Basic target:< [150%]
-Stretch target: < [125%]

Total External Debts	34,098,710,676.12	23,643,495,537
Total Public Debts	**262,894,505,112.22**	**253,690,156,487.32**

Total annual revenue

2020 Adjusted IGR (see DLI 4.2)	56,538,346,457.71
Gross FAAC Allocation	195,967,644,122
Grants	9,460,276,764
Other Revenues	1,006,196,993
Total Revenue	**262,972,464,336.28**

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.

We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:

$$\frac{N253,690,156,487.32 \times 100}{N262,972,464,336.28}$$

=96.47%

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	Sources:		
	For Total Revenue 2020 Audited Financial Statement, Pages 20-31 (Notes 1-9)		
	For Total Public Debt State Domestic and External Debt Report from Federal DMO* as at December 31, 2020		
	*Table 3(i) below holds a breakdown of the Total Debt.		
	** Table 3(ii) below holds the breakdown of the Total Debt		
	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.		
	c. The IVA observed differences between the debt stock stated in the Federal DMO State Domestic and External Debt Report and that stated in the audited financial statement. The discrepancy between the State's debt figures in the AFS and the DMO adjusted figures is due to both the adjustments made invalidating the data with CBN and FMOF and discrepancies between State's AFS and what States report to DMO originally.		
	d. The difference has been communicated to the state for an explanation,		
	e. The difference has been calculated in value to be ₦9,204,348,624.90 and percentage terms (3.5%), and		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	f. The State has provided explanations regarding the difference between the total debt stock stated in the AFS and the total debt stock stated in the SDEDR. The State response explained that the difference was due to two months deduction from the FAAC account in April and May 2020, and a new external loan that was yet to be included in the DMO records. The State government has written to the DMO to effect this loan.		

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

DELTA STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,300.99
BAIL OUT (SALARIES) (SOURCE CBN)	9,875,915,439.25
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	64,628,943,013.12
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	6,448,395,428.49
STATE BONDS	-
COMMERCIAL BANK LOANS	-
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	8,075,358,163.33
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	2,000,000,000.00
JUDGEMENT DEBTS	570,136,458.00
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	95,998,332,911.38
PENSION AND GRATUITY ARREARS	14,690,084,316.30
SALARY ARREARS AND OTHER CLAIMS	-
OTHER DEBTS	6,352,158,919.46
TOTAL DOMESTIC DEBT (TDD)	**230,046,660,950.32**
TOTAL EXTERNAL DEBT (TED)	23,643,495,537.00
TOTAL PUBLIC DEBT (TED+TDD)	**253,690,156,487.32**

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

TEMPLATE: OPTION A	NGN
Item	**2020**
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	195,967,644,122.00
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	178,197,976,534.00
1.1.1 Gross statutory allocation	33,303,973,809.00
1.1.2 Derivation	125,509,348,332.00
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	19,384,654,393.00
1.2 VAT	17,769,667,588.00
2. Internally Generated Revenues (IGR) – Adjusted	56,538,346,457.71
3. Grants (internal and external)	9,460,276,764.00
4A. Other revenues (4.1 + 4.2 + 4.3)	1,006,196,992.57
4.1 Investment Income (e.g. dividends)	85,538,687.05
4.2 Interest Earned	14,598,887.98
4.3 Miscellaneous	906,059,417.54
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	262,972,464,336.28

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	The SFTAS IVA Team I wish to refer to your email on "Delta State Draft Report on SFTAS 2020 APA Original DLIs 1-9". While we accept the conclusions in the report, we wish to respond to DLI 5 (DLR 5.1 and DLR 5.2) as follows: The reason for the increase in the total number of Staff from 53,328 in 2019 to 56,506 in 2020 is be attributed to the following: i. Introduction of a total of 1,902 staff of the Delta State University (DELSU) who were hitherto not under the State Central payroll system, in November 2020 (See evidence of approval as Annexure i) ii. Recruitment of 500 staff by the Civil Service Commission (CSC), whose names were introduced into the State payroll (See evidence of approval as Annexure ii) iii. Recruitment of 100 staff for the State Ministry of Agriculture and Natural Resources (See evidence of approval as Annexure iii). iv. Recruitment of 1,000 teachers by the Post Primary Education Board (PPEB) and their names were introduced into the payroll (See evidence of approval as Annexure iv) v. There were also those that left the service during the year due to statutory retirement age of 60 years or 35 years in service. As well as those who resigned and in some cases, those who died in service, during the year.	The response of the State is well noted and the details have been included in the findings of the report.

	vi. National Youth Service Corps members and Medical professionals on Housemanship are also part of the payroll from time to time since their services are not permanent. They go in and out of the payroll, hence the reason the numbers of staff captured on the Biometrics are not the same with the active civil servants. Attached are copies of Approvals for: i. Inclusion of Staff of Delta State University (DELSU), Abraka into the Centralized Payroll, Contributory Pension and Health Insurance Schemes - Annexure I ii. Recruitment of Senior Civil Servants into the Delta State Civil Service by the Civil Service Commission (CSC). Annexure II iii. Recruitment for the State Ministry of Agriculture and Natural Resources -Annexure III iv. Recruitment of Teachers into the Unified Teaching Service - Annexure IV	
2		
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4		