

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

2020 Annual Performance Assessment (APA) Report

ENUGU 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 Enugu 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 Enugu State and shows areas where the State was able to achieve results. In total, Enugu State achieved 9 (Nine) DLRs out of 15 DLRs applicable to the 2020 APA while 1 (One) DLR was 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			
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%			Budget deviation was 23%
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.			
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			<ul style="list-style-type: none"> ● Revenue code does not include all sources of revenue for Local Governments ● The Revenue Code does not stipulate the SBIR as the sole agency responsible for state revenue ● Collection of revenue was not made into accounts nominated by SBIR

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		<ul style="list-style-type: none"> The Publication was not made online <p>The IGR declined by 24%</p>
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		
	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><i>For those MDAs without e-procurement:</i> 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>		The framework contract for e-procurement was not signed by the due date.
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.	2019	
	<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.

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
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>		<ul style="list-style-type: none"> ● State has no Arrears Clearance Framework/The State ACF was not published online ● State has not established Internal Domestic Arrears Database [or it does not include the required information] ● The percentage decline in the verified stock of domestic arrears was less than 5% [or 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%.	Basic Target Met	

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 4.1: Review for amendments, the Revenue Law (alongside with the revenue code). The revenue law should clearly state the revenues' sources (including the Local Governments sources). The amended revenue law and code should be published online.
3. DLR 4.2: Improve its IGR collection to achieve significant year-on-year growth in nominal IGR.
4. 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.
5. DLR 7.2: The Annual State Debt Sustainability Analysis includes Medium Term Budget forecast; The Annual State Debt Sustainability Analysis includes a detailed description of the State's debt portfolio and borrowing options.
6. DLR 8: A Domestic Arrears Clearance Framework (ACF) is established and an internal domestic arrears database with relevant balances is placed online through a publicly accessible portal. Domestic arrears are cleared year on year to achieve total arrears of less than N5bn as soon as possible.

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 engaged the services of experts in Procurement, and Debt Management Office (DMO) for Debt management laws and Debt Management related DLIs to review the legislation and returns in place for 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 06/02/2022 and 13/02/2022 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</p> <p>Q1 – https://www.enugustate.gov.ng/wp-content/uploads/2020/04/2020-First-Quarter-Budget-Implementation-Report.pdf</p> <p>Q2 – https://www.enugustate.gov.ng/wp-content/uploads/2020/07/2020-SECOND-QUARTER-AND-MID-YEAR.pdf</p> <p>Q3 –</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>https://www.enugustate.gov.ng/wp-content/uploads/2020/10/2020-3rd-Quarter-Budget-Report.pdf</p> <p>Q4 –</p> <p>https://www.enugustate.gov.ng/wp-content/uploads/2021/01/2020-4th-QUARTER-CONSOLIDATED-BUDGET-IMPLEMENTATION-REPORT.pdf) as follows:</p> <ul style="list-style-type: none"> ● Q2 – (30/7/2020) - 4 weeks 2 days (30 days) ● Q3 – (31/10/2020) - 4 weeks 3 days (31 days) ● Q4 – (31/1/2021) - 4 weeks 3 days (31 days) <p>Average days (weeks) for the online publication was computed based on the last 3 quarters, as below:</p> $\frac{30+31+31}{3}$ <p>Average = <u>31 days (4 weeks 3 days)</u></p> <p>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.</p> <p>However, the State is advised to ensure all quarterly implementation reports are published within four weeks of the end of each quarter and that the 64-page budget implementation report is useful, except, what is</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		really needed is a summary report that readers can access easily.		
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 approved Amended/Revised Budget. e) The Q2 Budget Implementation Report showed the approved original budget but did not show the approved revised budget because the State 2020 revised appropriation was assented to on 29th July 2020 which is after the end of the second quarter. Q3 & Q4 2020 Budget Implementation Reports showed both the Approved Original Budget and the Approved Revised Budget. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The report 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.		
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 balance 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		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	expenditure is less than 15%															
1	<p>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> <p>Is the expenditure outturn deviation computed less than 15%</p>	<p>The State computed the budget deviation for 2020 to be 22.94%.</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1" data-bbox="688 560 1293 894"> <thead> <tr> <th></th> <th>Total Amended Budget (₦)</th> <th>Actual (₦)</th> </tr> </thead> <tbody> <tr> <td>Capital (Pg 53)</td> <td>76,584,641,080</td> <td>67,617,037,537</td> </tr> <tr> <td>Rec. Exp. (Pg 48)</td> <td>69,790,000,000</td> <td>45,177,307,491</td> </tr> <tr> <td>Total</td> <td>146,374,641,080</td> <td>112,794,345,027</td> </tr> </tbody> </table> $\frac{\cancel{₦146,374,641,080.00} - \cancel{₦112,794,345,027.25}}{₦146,374,641,080.00} \times 100 = 23\%$ <p>The budget performance deviation is 23%</p> <p>Source: 2020 Audited Financial Statement (Page 33 & Page 38) for the Actual Expenditure and Approved Amended Budget source is 2020 Approved Revised Budget (Page 53 or 57 for Capital Expenditure and Page 48 for Recurrent Expenditure).</p>		Total Amended Budget (₦)	Actual (₦)	Capital (Pg 53)	76,584,641,080	67,617,037,537	Rec. Exp. (Pg 48)	69,790,000,000	45,177,307,491	Total	146,374,641,080	112,794,345,027	Unsatisfactory	The State should prepare accurate budgets and reduce the budget deviation to a level below the limits set for this result.
	Total Amended Budget (₦)	Actual (₦)														
Capital (Pg 53)	76,584,641,080	67,617,037,537														
Rec. Exp. (Pg 48)	69,790,000,000	45,177,307,491														
Total	146,374,641,080	112,794,345,027														

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Pages 55 and 56 of AFS show Amended Annual Budget figures which are in alignment with the signed Amended Budget/Appropriation.</p> <p>The source of the values used in the calculations is from part of the hard copy of the Audited Financial Statement which are available in the online Audited Financial Statements.</p> <p>IVA compared both Expenditure figures in Cash Flow Statement and Statement of Financial Performance. No difference was observed.</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>The documents reviewed are minutes of meeting Attendance register with Names, emails, organization, signatures, pictures, etc.</p> <p>a) LGAs that were in attendance are Nkanu East, Obe Ugwu, Amorji Nike, Udi, Nsukka, etc.</p> <p>b) The CSOs representatives in attendance are: Barr. Chibueze crown well-Co-chairman Open Government Partnership (OGP), Civil Society Organization (CSO), Ezojike Obinna Emmanuel-CSO, Mrs. Sonnia Ebere Okonkwo Budget and Planning Advocacy Partnership (BPAP), CSO, etc.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> c) The sources of information from which our conclusions were drawn are minutes, attendance, and pictures. d) The date of the consultation is 7th December 2020 and the venue of the consultation is Nike Lake resort Hotel Enugu State. e) A sample of 10 attendees was randomly selected and called to confirm their attendance. f) The Budget was drafted, on 9th December 2020. g) The date of the consultation is 7th December 2020 and the date of the draft budget is 9th December 2020. The public consultation came first. h) Publication of the Proposed Budget was done online on 9th December 2020. IVA obtained a screenshot of the IT back-end timestamp as evidence. The date of publication was before the deadline of 31 January 2021. i) The Proposed Budget was posted online. The web link is https://mbp.en.gov.ng/wp-content/uploads/2021-Enugu-State-Draft-Budget.pdf 		
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 2021 to enable citizens to find the inputs easily?	<ul style="list-style-type: none"> a) The CSO that co-signed is Barr. Chibuzo Crownwell - Co-Chairman, OGP, A copy of the signed minutes has been retained in the file b) The title of the Minutes is: Report on One day citizen's engagement on the 2021 Draft Budget Programme organized by the Enugu State Ministry of Budget and Planning and date of the Minutes was 7th December 2020. c) The Organizations' signatories represented are as follows: Barr. Chibuzo Crownwell -OGP, CSO. Igwe Amb. Lawrence Agubuzo -Traditional ruler, Dr. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>David O. Ugwunta Hon. commissioner Ministry of Budget and Planning, Sir Casmir K. Ugwu - permanent Secretary Ministry of Budget and Planning.</p> <p>d) Weblink for publication: https://enugustate.gov.ng/wp-content/uploads/2021/01/Report-of-Enugu-State-Citizens-Engagement-on-2021-Budget.pdf</p>		
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?	<p>a) IVA reviewed all required documents, such as pictures, minutes, list of attendees with names, organizations, email addresses.</p> <p>b) The Amended Budget and the evidence of the dissemination events have been downloaded.</p> <p>Amended Budget https://www.enugustate.gov.ng/wp-content/uploads/2020/09/2020-REVISED-BUDGET.pdf</p> <p>Dissemination Event https://www.enugustate.gov.ng/wp-</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>content/uploads/2020/09/REPORT-OF-THE-ENUGU-STATE-CITIZENS-ENGAGEMENT.pdf</p> <p>c) The dissemination was done physically on 29th September 2020 at Michael Okpara Square, Enugu State.</p> <p>d) Evidence of the dissemination event was published online on 30th September which was the deadline date. The evidence of dissemination published online by the State were Minutes, pictures, and an Attendance list. Copies have been obtained and retained in the assessment file.</p> <p>e) Evidence of the dissemination event was published in the same location (the State official website) as the Amended FY20 Budget.</p> <p>f) The date of publication of the evidence of the dissemination events is 30th September 2020. The evidence obtained to confirm the dates of online publication is IT back-end timestamp.</p> <p>g) Weblink of publication: https://www.enugustate.gov.ng/wp-content/uploads/2020/09/REPORT-OF-THE-ENUGU-STATE-CITIZENS-ENGAGEMENT.pdf</p>		
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 on 29th September 2020 which is one day before the due date via web link: https://www.enugustate.gov.ng/wp-content/uploads/2020/09/Enugu-State-Final-Revised-Budget-2020-2.pdf. The weblink was accessed on 08/02/2022.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>b) The Amended Budget 2020 and the Citizens Budget have been compared; there were no significant areas of discrepancy.</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. This was confirmed by checking that no discrepancies exist among the following:</p> <ul style="list-style-type: none"> I. Simple explanation of the Annual Amended Budget/Citizen’s Budget. Page 4 II. The sources of revenues. Page 8. III. Sources of domestic and foreign grants, domestic loans, and other financing sources. Page 10-11. IV. Total expenditure by economic classifications. Page 9. V. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. Page 11. VI. Disclosure of Budget deficit and how it will be financed. Pages 8-11. VII. Sectoral Allocation by MDAs. Page 12. VIII. Top Projects to be financed (at least 5). Pages 13-26. <p>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</p> <p>e) A different format was not used, as it has been compared with the suggested format, no significant differences were identified.</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	<p>a) The Citizens' Budget did not specifically mention the key changes. However, Page 27-36 shows a comparison between the 2020 Original FY2020 Budget and the Revised FY 2020 Budget.</p> <p>b) The Citizens Budget included Data on reallocations and adjusted spending priorities (Page 27-36)</p> <p>We confirmed that the Amended FY20 State Budget was summarized 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 functional feedback and response online mechanisms on its website.</p> <p>b) The type of feedback mechanism established on the State website is a complaint and comment section</p> <p>c) The State's feedback mechanism provides at a minimum:</p> <ul style="list-style-type: none"> i. Acknowledgement of receipt of comments/feedbacks from citizens (The State's acknowledgement is "Thank you for contacting us") ii. State's responses to comments/feedbacks (The State's response to my comment was "Please follow the link below to download the soft copy of the 2021 Citizen's Draft Budget") iii. Display of timeframe is about 24 hours and the State's government contact detail is 08130062978. <p>d) IVA conducted a walkthrough test under the State personnel guidance to confirm the functionality of the feedback mechanism by asking a question on</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>the comment section which the State responded to after 24 hours.</p> <p>e) Demonstration was done by the State Ministry of Finance on how they have responded to comments. Screenshots of comments by citizens and responses from the State were obtained and retained in the file as evidence. For instance, a citizen by name Edith sent an email, requesting for budget documents and the Information Unit, Ministry of Budget and Planning, Enugu (Ifunanya Chukwuka) responded with a link to the Budget uploads.</p> <p>f) The State's feedback mechanism is functional</p> <p>g) The weblink: https://mbp.en.gov.ng/</p>		
<p><i>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</i></p>				
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?	<p>a. The State has established a functional State-level TSA.</p> <p>b. The State operates multiple accounts and the account details are as follows:</p> <ul style="list-style-type: none"> ● IGR Main Account: ● FAAC Account: ● VAT Account: <p>(i) IGR Account:</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Account name: ENSG IGR pool Account Account number: 2029139369 Bank Name: First Bank Nigeria plc</p> <p>(ii) FAAC Monthly Allocation: Account name: Enugu State Government TSA/FAAC Account Account number: 1018791104 Bank Name: United Bank for Africa (UBA Plc)</p> <p>(iii) VAT Monthly Allocation through FAAC: Account name: Enugu State Government VAT Account Account number: 1018609458 Bank Name: United Bank for Africa (UBA Plc)</p>		
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</p>	<p>The State has a Cash Management Strategy.</p> <p>a) The Document's name is "Government of Enugu State of Nigeria Cash Management Strategy".</p> <p>b) The document was produced in 2018 and was signed by the Permanent Secretary /Accountant General.</p> <p>c) The Strategy includes the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	reliable information on the availability of funds.	<p>the availability of funds. (The specific chapters and sections that meet this requirement are pages 5-9).</p> <p>d) The Strategy states that cash sweeping from revenue collecting banks into the IGR pool account should be on an online/real-time bases before it finally ends up in the State’s TSA (page 7 of the Cash Management Strategy).</p> <p>e) There is 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 (the existence of cash commitments and requirements forecasts at the intervals stated in the Cash Management Strategy (monthly) was checked). (i.e., the States has applied the strategy to its forecasting of cash commitments and requirements)</p>		
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)?	<p>The State does not have a computer application where the State can view the cash balances in the bank account(s).</p> <p>The State responded to the Draft Report as follows:</p> <p>“1. That Enugu State Government has a computer application where the State can view the cash balances in the bank accounts.</p> <p>2. That your Team on visitation to the Office of the State Accountant General was shown the office and the computer but was told that the officer-in-charge of the electronic dashboard was out of the State.</p> <p>3. That annexures i-iv attached show the print-out from such dashboard canvassed and owned by Enugu</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>State Government with different balances from different accounts.</p> <p>4. That annexures “v” also attached, shows a letter from the State Accountant General to the UBA Plc requesting for the renewal of an expired Virtual Card and Pin for a particular account that expired and needed renewal. The renewal of expiration clause is an evidence that the Pin has been in use before it expired, confirming that the State has a functional electronic dashboard for bank balances.</p> <p>5. We therefore plead that you kindly review the statement in your draft report as it is not true that Enugu State does not have a computer application where the State can view the cash balances in the bank accounts.”</p> <p>IVA reviewed the State’s response, the evidence provided and the 2019 APA report and showed that the name of the application in use is Veripaysuite, the producer of the app is Appmart Limited.</p> <p>The screenshot provided by the State showed that different accounts of the State are captured on the Application and thus, IVA is satisfied with the response.</p>		
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	a) The following Revenue generating MDAs were visited; Ministry of Health, Ministry of Education, and Ministry of works. The Director of Finance and Accounts (DFA) in these three MDAs were interviewed and they confirmed that all revenues collected by the MDAs are done centrally through pay direct, point of sales (POS), and other terminals	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations									
	individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA.	<p>at the various commercial banks. The revenues from the collecting banks are swept daily from the different collecting commercial Banks into the IGR pool account maintained at the First bank Plc and eventually ends up in the TSA.</p> <p>b) The TSA of the State is the Enugu State Government TSA/FAAC Account: 1018791104 with UBA plc.</p> <p>c) All Government monies go through this account.</p> <p>d) All Government monies do not sit in the other revenue collecting banks as they are swept on daily basis to the TSA bank account.</p> <p>e) The TSA bank statement was obtained.</p>											
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> <table border="1" data-bbox="646 1057 1325 1391"> <thead> <tr> <th></th> <th>Total Inflows (₦)</th> <th>Total Outflows (₦)</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement</td> <td>76,144,243,059.92</td> <td>81,555,187,430.96</td> </tr> <tr> <td>Government Finances*</td> <td>101,998,498,477.24</td> <td>112,794,345,027.05</td> </tr> </tbody> </table>		Total Inflows (₦)	Total Outflows (₦)	TSA Bank Statement	76,144,243,059.92	81,555,187,430.96	Government Finances*	101,998,498,477.24	112,794,345,027.05	Satisfactory	
	Total Inflows (₦)	Total Outflows (₦)											
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Government Finances*	101,998,498,477.24	112,794,345,027.05											

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
		Percent age	75%	72%		
		<p>The average is percentage computation is:</p> $\frac{75\% + 72\%}{2}$ <p style="text-align: center;">= 73%</p> <p>The TSA covered 73% of the State's finances.</p> <p>*Sources: 2020 Audited Financial Statement (Cash Flow Statement) Page 31 and the TSA Statement is from UBA plc: 1018791104 for 1 January - 31 December 2020.</p> <p>Note: State's Annual Outflow in 1.2 (Actual) is the same in the table above shown as Government Finances (Outflow)</p>				
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				Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	accounting. Code must be approved by the state legislature and published			
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?	a) The State does not have a Revenue Law.	Unsatisfactory	The State should have an up-to-date revenue law to include all the State's IGR sources and rates and all the Local Governments IGR sources and rates
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?	a) The State does not have a Revenue code that stipulates the SBIR/SIRS as the sole agency responsible for State revenue collection and accounting.	Unsatisfactory	The State should amend its Tax legislation to make it explicit in the law that the SBIR/SIRS is the sole collector for all State government revenues.
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	a) The State does not have a Revenue Law that stipulates that the SBIR/SIRS has full oversight of accounts and is responsible for reporting and accounting for the revenues.	Unsatisfactory	The state should revalidate revenue accounts by ensuring SBIR/SIRS nominates such accounts

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	reporting and accounting for the revenues?			
4	<p>Is the code approved by the State legislature to have a legal basis, either as a law or a resolution?</p> <p>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.</p>	a) The State does not have a Revenue Code that was approved by the State Legislature and assented to by the Governor.	Unsatisfactory	The State should ensure that required amendments to the law are concluded as soon as possible given upcoming APA.
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	a) The IVA was not able to download and keep in a file, a copy of the law, Code, and rates.	Unsatisfactory	The State should publish the Revenue law, sources, and rates online.
DLR 4.2	2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		Not Achieved	
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) Cash accounting basis was used for revenue reporting in 2019 and 2020 from the Audited Financial Statements and State Auditor-General's Report.</p> <p>b) The IVA computed the annual nominal IGR growth rate for this year's APA. See the computation below:</p>	Unsatisfactory	The State should ensure significant year-on-year improvements in its IGR collection.

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
		REPORTING TEMPLATE: OPTION B	₦	₦	% GROWTH		
		Item	2019	2020			
		1. Reported IGR in AFS (Before Adjustments)	31,142,966,700.04	23,644,771,591.87	-24%		
		2. INVALID items to be deducted IF reported as part of IGR	302,607,407	227,102,366			
		Reimbursements/refunds related to expenditures (e.g., from FGN for Federal roads)	41,348,510	129,563,484			
		Investment Income (e.g. dividends)	53,086,321.11	81,921,382.01			
		Interest Earned	181,632,680.15				
		Miscellaneous	26,539,896.36	15,617,500.71			
		3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)					

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
		Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	30,840,359,293	23,417,669,225	-24%	
		<p>*Please Unpack the Miscellaneous from the notes to the Account</p> $\frac{\text{₦}23,417,669,225.00 - \text{₦}30,840,359,293.00}{\text{₦}30,840,359,293.00} = -24\%$ <p>There is a decline in growth by 24%</p> <p>Source: 2020 Audited Financial Statement Pages 33</p>				
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	
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the	<p>The State commenced Biometric in 2016 and completed the Biometric data capture of the Civil Servant and Pensioners in 2019.</p> <p>a) It was outsourced to AppMart Integrated Limited.</p>			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	current civil servants and pensioners on the State payroll?	<p>b) The total number of Civil Servants is 21,226</p> <p>c) The total number of Pensioners is 11,550</p> <p>d) The total number of staff on the State Nominal roll 32,776 (11,550 + 21,226) and on the payroll is 32,776 (11,550 + 21,226)</p> <p>e) Biometrics data has been captured (number of persons captured) is 11,550 + 21,226 = 32,776</p> <p>f) The document obtained in order for the IVA to form a conclusion is a Summary Report of the payroll from the State Payroll Office</p> $\frac{32,776}{21,226 + 11,550} \times 100 = 100\%$ <p>The State had captured 100% of the State's civil servants and pensioners on its payroll.</p>		
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	<p>a) The State commenced Biometric in 2016 and finished the linkage of the biometric data to the payroll in September 2016.</p> <p>b) However, the revalidation of pensioners was done in 2019 and has been linked to the payroll (i.e., Civil servants 21,226 and Pensioners 11,550)</p> <p>c) No ghost workers were detected during the biometric validations.</p> <p>d) No ghost workers were detected thus no money was saved.</p> <p>e) There were in-year changes to the civil servant and pensioner payrolls (as a result of starters, leavers, deaths, etc.)</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>f) There are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees, and deaths. The documents obtained is a letter from MDA to the central payroll office for removal and stoppage of salary.</p> <p>g) These changes were captured by the biometric exercise.</p> <p>h) Procedures are in place to identify and remove ghost workers.</p>		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	<p>a) There were no ghost workers identified during the linkage.</p> <p>b) There were no records maintained for Ghost workers as there were no ghost workers during the FY2020.</p> <p>c) The State did not report any ghost workers during the year and thus, none was removed from the payroll.</p> <p>d) The payroll figure of Civil Servants which can be seen in the one-page report (Staff payroll for the year) is ₦24,369,670,132.38 and that of Pensioners which can be seen in the one-page report (pensioner payroll for the year) is ₦6,764,953,559.95. Also, the payroll figure in terms of number for Civil Servants is 21,226 and 11,550 for pensioners. There were no changes in the payroll.</p> <p>e) The payroll figure did not change as stated in Par (d) as there were no ghost workers identified during the year.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		f) The source(s) of this information included a letter from MDAs to the Central Pay Office detailing leavers, script from the payroll showing the figure from the Ministry of Finance.		
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 the linkage of BVN data of the Civil Servant and Pensioners in 2016 and completed the exercise in 2019 for Pensioners.</p> <p>a) It was outsourced to App Mart Integrated Limited in 2016 and 2019.</p> <p>b) The total number of Civil Servants is 21,226</p> <p>c) The total number of Pensioners is 11,550</p> <p>d)The total number of Staff on the State Nominal roll is 21,226</p> <p>e) BVN data has been linked to the payroll of staff and pensioners (32,776)</p> <p>f) The documents obtained for our conclusion are reports from the ministry of finance and the script of the Nominal roll.</p> $\frac{32,776}{21,226 + 11,550} \times 100 = 100\%$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The State has linked 100 % of the State’s Civil Servants and Pensioners’ BVN data to the payroll.		
2	Has the State taken steps to identify payroll fraud?	<ul style="list-style-type: none"> a) Staff with BVN data is 21,226 and none without BVN data. b) No record since no payroll fraud was identified c) No payroll fraud was identified d) The number of Staff on the payroll is 21,226 for staff and 11,550 for Pensioners. No fraud was identified e) The payroll figure of Civil Servants which can be seen in the one-page report (Staff payroll for the year) is ₦24,369,670,132.38 and that of pensioners which can be seen in the one-page report (Pensioner payroll for the year) is ₦6,764,953,559.95 f) The source(s) of this information and reference documents is a summary page report of the nominal roll /payroll. 	Satisfactory	
DLI 6: Improved Procurement Practises 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)		Achieved (This is a 2021 APA result assessed early in 2020 APA. All requirements were met)	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget			
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?	<ul style="list-style-type: none"> a) The state has a public procurement legal framework. b) It has been approved by the State legislature as a law or resolution. c) It was passed and assented to by the Governor on 30th December 2021. d) The Procurement Law has been passed in 2021 but assessed early in 2020 APA e) The Procurement Law has been passed by the State Assembly and assented to by the Governor. 	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> <ul style="list-style-type: none"> a) The result of the team’s review of the Procurement Law is that the law met the three requirements as shown in Sections 77 (1) & (2) of the law b) The result of the expert has been reviewed and all references to sections of the law by the expert have been checked. c) Both conclusions (Team conclusions and expert conclusions) substantially aligned <p>The Enugu State Public Procurement Law is structured in line with the UNCITRAL Model and meets the requirements as shown below:</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations						
	<p>1. E-Procurement - IVA 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. 77 (1) ● 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. 77 (2) ● The Bureau is to introduce, develop, update and maintain related databases and technology. S. 77 (2) <p>The law, therefore, complies with the requirements for e-procurement.</p> <p>2. Independence - The results of our assessment of the legislation for independence are in the table below:</p> <table border="1" data-bbox="667 1133 1257 1354"> <thead> <tr> <th data-bbox="667 1133 932 1190">Required Provisions*</th> <th data-bbox="932 1133 1257 1190">Result</th> </tr> </thead> <tbody> <tr> <td data-bbox="667 1190 932 1273">The Functions and Powers of the Agency</td> <td data-bbox="932 1190 1257 1273">Compliant; see sections 6 &7</td> </tr> <tr> <td data-bbox="667 1273 932 1354">The composition of the board</td> <td data-bbox="932 1273 1257 1354">Compliant; See Section 15(2)</td> </tr> </tbody> </table>	Required Provisions*	Result	The Functions and Powers of the Agency	Compliant; see sections 6 &7	The composition of the board	Compliant; See Section 15(2)		
Required Provisions*	Result								
The Functions and Powers of the Agency	Compliant; see sections 6 &7								
The composition of the board	Compliant; See Section 15(2)								

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
			<p>The law provides for the following professional bodies/associations:</p> <p>i. Chartered Institute of Purchasing and Supply Management of Nigeria (CIPSMN);</p> <p>A representative of the CSO.</p>		
		Membership of the Board/Council includes representatives from professional bodies and associations.	Compliant; see sections 15(2) (d) (i) (iii)		
		The grounds for removal of the Chief Executive of the agency.	<p>Compliant; see section 18(1) (a)-(c).</p> <p>The grounds for removal of the Director-General include:</p> <p>a. Resign by notice in writing addressed to the Governor;</p> <p>b. By reason of infirmity / becomes incapable of discharging his functions;</p> <p>c. Has been involved in any action considered to be inimical to the interest of the Agency. S. 9 (1) (a) – (c) of the ESPPL, 2021</p> <p>Section 9 (2) of the ESPPL, 2021 provides that</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
			<p>despite the above, the Governor may remove the DG where it is in the interest of the public to do so subject to the approval of the State House of Assembly.</p>		
		Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review	Compliant; See Section 89(1)		
		<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. See sections 4-11</p> <p>b) The Law covers all MDAs receiving funds from the State budget. See sections 94 (1) (a)-(c)</p> <p>However, the State is required to Amend the law by considering:</p> <ul style="list-style-type: none"> to Delete Section 18 (2) which provides that “the Governor may remove any member of the Board where it is in the interest of the public to do so.” Section 18 (2) should be subject to the approval of the State House of Assembly. 			

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> to include more representatives of professional bodies/association and delete Section 15 (2) (d) (ii) which provides for a past member of the state legislature on the Governing Board. 		
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 referred to as the State Due Process Office.</p> <p>b) The Independent Procurement Regulatory function is being performed through Enugu State Due Process Office.</p> <p>c) Enugu State Due Process Office is responsible for prescribing regulations and procedures for public procurements by the legal framework.</p> <p>d) At the time of the visit, IVA obtained evidence to demonstrate that the regulatory agency was active and effective</p> <p>e) The IVA team did not get any contract file from the due process office to examine as the Contract Files were with the ministries that gave out the contracts.</p> <p>The IVA team had a brief interview with the Special Assistant to the Governor on Due Process who heads the office, physical inspection on the office was also done and Staff of Departments in the office were engaged in brief sessions by the IVA.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 6.2	<p>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.</p> <p>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</p>		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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)?	<p>a) The IVA obtained a schedule of all contracts awarded during the year under assessment above the threshold of ₦10,000,000 (as defined in the State Procurement Law in Section 63 (b))</p> <p>b) The published data is in line with the Open Contracting Data Standards (OCDS)</p> <p>c) The date of publication is for the year 2020</p> <p>d) The source of the publication is the OCDS portal.</p> <p>e) The minimum contract award information that was published:</p> <p>(i) Project name,</p> <p>(ii) Awarding institution,</p> <p>(iii) Award date,</p> <p>(iv) Name of contractor, and</p> <p>(v) The contract amount was published.</p> <p>f) All items from (e) above were published</p> <p>g) The weblink where data was published is https://dueprocess.en.gov.ng</p> <p>**The contract award information that was published on the state official website was accessible to the public.</p>	Satisfactory	
2	Had the State signed up to the SaaS e-Procurement	a) The State has not signed the SaaS e-Procurement Framework Contract.	Unsatisfactory	The State should ensure that it has an arrangement in place

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
New	Framework Contract as at 31 Dec 2020?	<ul style="list-style-type: none"> b) No copy of the SaaS e-Procurement Framework Contract has been obtained. c) There was no evidence of any arrangements being put in place by the State to implement e-Procurement by the deadline for this DLR. 		to implement e-Procurement as soon as possible.
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 implementation of e-Publishing/Notification module for contract notice and contract award?	<ul style="list-style-type: none"> a) The State has not implemented e-procurement in at least 3 MDAs (Education, Health, and Public Works). b) The IVA team did not get any contract file from the office for the walkthrough test. c) The IVA team did not get any contract file from the office for a walkthrough test to determine the procurement lifecycle d) The State has not implemented the E-Publishing/Notification module for contract notice and contract award. e) It was not effective during the year 2020. 	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).
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 2019 APA	

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?	The State has previously achieved DLI 4.1 in the 2019 APA		
2	Does the legislation include provisions that establish the following? 1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state.	The State has previously achieved DLI 4.1 in the 2019 APA		
4	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been operational during the APA year and performing the	The State has previously achieved DLI 4.1 in the 2019 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	core function of recording and reporting state debt?			
DLR 7.2	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 AND Annual state debt sustainability analysis published by end of December 2020		Not 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?	<p>a) The State submitted quarterly State Domestic Debt Reports (SDDR) (final versions) to the DMO on an average of <u>2</u> months after the end of each quarter.</p> <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 was submitted on (03/08/2020) 34 days after the quarter-end ● Q3 was submitted on (13/11/2020) 44 days after the quarter-end and ● Q4 was submitted on (17/02/2021) 48 days after the quarter-end. <p style="text-align: center;"><u>34+44+48</u> 3</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Average = 42 days (6 weeks)</p> <p>The SDDR were submitted within an average of two months (42 days).</p>		
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 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>	<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 Enugu State Debt Domestic Report along with all underlying data and both showed different amounts of ₦68,434,722,168.46 and ₦68,088,637,239.01 respectively. The report was supported with the DMO's templates and guidelines</p> <p>i. The following were differences identified:</p> <p>(i) Budget Support Facility: Federal DMO SDEDR = ₦21,329,147,259.67 State SDDR = ₦21,476,202,906.55 Variance = ₦147,055,646.8</p> <p>(ii) Salary Bailout: Federal DMO SDEDR = ₦3,817,426,183.97 State SDDR = ₦3,798,915,488.55 Variance = ₦18,510,695.42</p> <p>(iii) Excess Crude Account (ECA) Federal DMO SDEDR = ₦9,073,986,673.04 State SDDR = ₦9,029,986,899.27 Variance = ₦43,999,773.77</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>(iv) Micro Small Medium Enterprise Development Fund (MSMEDF) Federal DMO SDEDR = ₦1,738,006,218.35 State SDDR = ₦1,307,376,111.2 Variance = ₦430,630,107.15</p> <p>(v) External Loan Federal DMO SDEDR = ₦47,334,905,544.63 State SDDR = ₦44,725,895,006 Variance = ₦2,609,010,538.63</p> <p>We reviewed the DMO report and confirmed the accuracy and completeness of the State Domestic Debt Report.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and an APA issue was raised for clarifications to the State but the State did not respond.</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 has been compared with that of the State's Audited Financial Statement</p> <p>e) The discrepancy noted during the comparison is as follows:</p> <p>I. SDDR Figure: ₦68,088,637,239.01 II. AFS Figure: ₦68,089,414,038.6 III. Difference: ₦776,799.59</p>	N/A	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>f) An APA Issue Report has been raised to the State requesting clarification for the identified discrepancy but the State did not respond.</p> <p>g) The State Domestic and External Debt Report (SDEDR) from the Federal DMO has been compared with the Quarterly State Domestic Debt Reports (SDDR) submitted by the State.</p> <p>h) IVA compared the debt stock figures reported in the SDEDR with that of SDDR submitted by the State.</p> <p>i) The following were inconsistencies Identified:</p> <ol style="list-style-type: none"> I. SDEDR (DMO) Figure: ₦47,334,905,544.63 II. SDDR (State) Figure: ₦44,725,895,006 III. Difference: ₦2,609,010,538.63 <p>j) An APA Issue Report has been raised to the State requesting for clarification for the identified discrepancy but the State did not respond.</p>		
3 New	Has the State published online the State Debt Sustainability Analysis Reports (SDSAR) 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 date of publication is 30 December 2020</p> <p>c) The SDSAR was published before 31 December 2020. Evidence of timestamp has been obtained, and a screenshot was taken from the IT back end of the State's website showing the date of online publication.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		d) The web link is https://www.enugustate.gov.ng/wp-content/uploads/2020/12/ENSG-2020-DSA.pdf		
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?	<p>Upon review of the State Debt Sustainability Analysis Report (SDSAR), IVA noted that the report did not include the following: 1) budget balance in the medium-term budget forecasts section. 2) the debt stock projections in the debt portfolio and borrowing options section and 3) an adequate analysis of the debt and fiscal figures in the preceding calendar year because the debt services payments are negative values in the historical period (Chart 2).</p> <p>b) IVA reviewed, compared, and confirmed that the information (figures) contained in the assessment report of the SDSAR obtained from DMO with that of the SDSAR obtained from the State's website are the same.</p> <p>c) There were no differences identified</p>	Unsatisfactory	The State should ensure that the SDSAR includes the following: 1) medium-term budget forecasts; 2) a detailed description of the debt portfolio and borrowing options, and 3) an adequate analysis of the debt and fiscal figures in the preceding calendar year.
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	<p>Basic Target: 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>Stretch Target: Domestic arrears as of end 2019 and</p>		Not Achieved	

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 not established an Arrears Clearance Framework (ACF).</p> <p>b) IVA did not obtain a copy of the ACF from the State.</p> <p>c) The State did not submit to the IVA the annual state arrears recording, verification, and clearance report (SARVCR).</p>	Unsatisfactory	The State should establish an Arrears Clearance Framework (ACF)
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 State did not submit to the IVA the annual state arrears recording, verification, and clearance report (SARVCR).</p>	Unsatisfactory	<p>The ACF should contain:</p> <p>1) Planned actions to settle arrears</p> <p>2) An explicit prioritization of expenditure arrears to be settled</p>

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
3	Has the ACF been published on a State official website?	<ul style="list-style-type: none"> a) Arrears Clearance Framework was not published online (ACF). b) No link was provided for download 	Unsatisfactory	The State should ensure the ACF is published on her Official website
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	<ul style="list-style-type: none"> a) The State did not provide State Arrears Recording, Verification, and Clearance Report (SARVCR). 	Unsatisfactory	The State should ensure that the clearance of domestic expenditure arrears is consistent with the ACF
5.	Has the State established an Internal Domestic Arrears Database?	<ul style="list-style-type: none"> a) The State did not establish internal Domestic Arrears database. 	Unsatisfactory	<ul style="list-style-type: none"> a) The state should ensure they establish an internal domestic arrears database. b) The Internal Domestic Arrears Database should include aggregate and individual amounts of contractors' arrears; the aggregate amount of pension and gratuity arrears; the aggregate amount of salary arrears and other staff claims

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	<ul style="list-style-type: none"> a) The State has not published online the required elements of the Internal Domestic Arrears Database as at the end of 2019 and 2020. b) The Arrears Database was not published online c) The State does not have a website that supports online publicly-accessible arrears database, which contains an electronic link that permits any potential contractor creditor to make submissions to the State. d) The State did not provide evidence of online facility for contractors to report any omissions to the State. 	Unsatisfactory	The State should ensure they publish online elements of the Internal domestic arrears database.
7.	<p>Does the online publication include?</p> <ul style="list-style-type: none"> 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 	<ul style="list-style-type: none"> a) The State does not have an online publicly accessed Database. 	Unsatisfactory	<ul style="list-style-type: none"> a) The State should ensure they publish online lists of contractors with recognized arrears exceeding ₦20 million. b) The state should ensure contractors can verify that their claims are accurately reported

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations																												
	information for contractors to be able to verify that their claims are being accurately reported in the database.																																		
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 gratuity arrears, salary arrears, and other staff claims) is defined as the decline in the nominal stock of total</i></p>	<table border="1"> <thead> <tr> <th>Aggregate Amount of:</th> <th>2020</th> <th>2019</th> <th>% Diff</th> </tr> </thead> <tbody> <tr> <td>Contractors Arrears</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Pension and Gratuity arrears</td> <td>26,847,958,721.56</td> <td>24,252,954,596.73</td> <td>10.70</td> </tr> <tr> <td>Salary arrears and Staff claims</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Judgment Debt</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Other types of domestic expenditure arrears</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Total Domestic Arrears</td> <td>26,847,958,721.56</td> <td>24,252,954,596.73</td> <td>10.70</td> </tr> </tbody> </table>				Aggregate Amount of:	2020	2019	% Diff	Contractors Arrears	0	0	0	Pension and Gratuity arrears	26,847,958,721.56	24,252,954,596.73	10.70	Salary arrears and Staff claims	0	0	0	Judgment Debt	0	0	0	Other types of domestic expenditure arrears	0	0	0	Total Domestic Arrears	26,847,958,721.56	24,252,954,596.73	10.70	Unsatisfactory	The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion
Aggregate Amount of:	2020	2019	% Diff																																
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations						
	<i>domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.</i>	<p>a. The State does not have Internal Domestic Arrears (SIDA) database, however the figure above was gotten from the State Domestic Debt Report, as the necessary computation done below.</p> $\frac{\text{₦}24,252,954,596.73 - \text{₦}26,847,958,721.56}{\text{₦}24,252,954,596.73} \times 100 = 10.70\%$ <p>The percentage increase is 10.70%</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%] -Stretch target: < [125%]</p>		Achieved (Basic Target Met)							
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>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 border="1"> <thead> <tr> <th></th> <th>Financial Statements (₦)</th> <th>DMO/SDEDR Figures (₦)</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>41,241,455,317.04</td> <td>68,434,722,168</td> </tr> </tbody> </table>		Financial Statements (₦)	DMO/SDEDR Figures (₦)	Total Domestic Debts	41,241,455,317.04	68,434,722,168		
	Financial Statements (₦)	DMO/SDEDR Figures (₦)								
Total Domestic Debts	41,241,455,317.04	68,434,722,168								

Disbursement Linked Indicators (DLIs) and Tests	Findings			Conclusion	Recommendations
<p>-Basic target:< [150%] -Stretch target: < [125%]</p>	Total External Debts	44,725,895,006.00	47,334,722,168		
	Total Public Debts	85,967,350,161.52	115,769,627,713		
	<u>Total Annual Revenue</u>				
	2020 Adjusted IGR (see DLI 4.2)	23,417,669,225			
	Gross FAAC Allocation	52,959,611,756			
	Grants	8,776,874,635.72			
	Other Revenues	227,102,366.48			
	Total Revenue	85,381,257,983.48			
	<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>				
	$\frac{\text{₦}115,769,627,713.00}{\text{₦}85,381,257,983.48} \times 100 = 135.59\%$				
	<p>Sources:</p> <p>i. Total Revenue from the NBS/OAGF (FAAC).</p> <p>ii. Total Public Debt from DMO* as at December 31, 2020</p>				

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>*Table 3(i) below holds a breakdown of the Total Debt.</p> <ul style="list-style-type: none"> 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. There are differences between States debt figures in the Audited Financial Statement and the DMO adjusted figures, An APA issue was sent to the State. d. The difference was communicated to the State for an explanation. e. The difference was calculated in value and percentage terms The State did not amend and resubmit its SDEDR to the IVA. 		

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

ENUGU STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,329,147,260.00
BAIL OUT (SALARIES) (SOURCE CBN)	3,817,426,184.00
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	5,493,591,029.00
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,073,986,673.00
STATE BONDS	-
COMMERCIAL BANK LOANS	-
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	-
INFRASTRUCTURE LOANS (CBN FACILITIES)	126,061,287.00
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	1,738,006,218.00
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	-
PENSION AND GRATUITY ARREARS	26,857,958,722.00
SALARY ARREARS AND OTHER CLAIMS	-
OTHER DEBTS	8,544,795.00
TOTAL DOMESTIC DEBT (TDD)	68,434,722,168.00
TOTAL EXTERNAL DEBT (TED)	47,334,905,545.00
TOTAL PUBLIC DEBT (TED+TDD)	115,769,627,713.00

c. **TABLE 3(ii): DLI 9 31 DECEMBER 2020 - ADJUSTED REVENUE TABLES FOR ENUGU STATE**

TEMPLATE: OPTION A	₦
Item	2020
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	52,959,611,756
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	37,160,849,466
1.1.1 Gross statutory allocation	32,986,190,418
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	4,174,659,048
1.2 VAT	15,798,762,290
2. Internally Generated Revenues (IGR) – Adjusted	23,417,669,225
3. Grants (internal and external)	8,776,874,636
4A. Other revenues (4.1 + 4.2 + 4.3)	227,102,366.48
4.1 Investment Income (e.g. dividends)	81,921,382.01
4.2 Interest Earned	
4.3 Miscellaneous	15,617,500.71
4.4 Repayment	129,563,483.76
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	85,381,257,983.48

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	<p>Enugu State Government Response to Draft Report on DLI 3 (DLR3.3)</p> <p>We make reference to your draft 2020 APA report forwarded to us for review and specifically wish to put the records straight with respect to your comment on DLI 3.3 “the State does not have a computer application where the State can view the cash balances in the bank accounts”</p> <p>In the above regard, we state as follows:</p> <ol style="list-style-type: none"> 1. That Enugu State Government has a computer application where the State can view the cash balances in the bank accounts. 2. That your Team on visitation to the Office of the State Accountant General was shown the office and the computer but was told that the officer-in-charge of the electronic dashboard was out of the State. 3. That annexures i-iv attached show the print-out from such dashboard canvassed and owned by Enugu State Government with different balances from different accounts. 4. That annexures “v” also attached, shows a letter from the State Accountant General to the UBA Plc requesting for the renewal of an expired Virtual Card and Pin for a particular account that expired and needed renewal. The renewal of expiration clause is an evidence that the Pin has been in use before it expired, confirming that the State has a functional electronic dashboard for bank balances. 5. We therefore plead that you kindly review the statement in your draft report as it is not true that Enugu State does not have a computer application where the State can view the cash balances in the bank accounts. <p>Thank you</p> <p>Chinonye Okegbe FCA Focal Person (SFTAS) Enugu State</p>	<p>IVA Notes the State’s response. This has been reflected in the report above.</p>
2		
3		
4		