



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

2020 Annual Performance Assessment (APA) Report

JIGAWA STATE

By:

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



JUNE 2022

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1. Executive Summary

This report details the outcome of the Annual Performance Assessment (APA) conducted on Jigawa 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 Jigawa State and shows areas where the State was able to achieve results. Jigawa State achieved 12 (Twelve) DLRs out of 15 DLRs applicable to the 2020 APA while 3 (three) DLRs were achieved in 2019 APA.

Table 1: Assessment Results

Key:	Achieved	Not Achieved	Previously Achieved
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Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management		
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%		
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	2019	
	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	Stretch Target Achieved	
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		Biometrics was done for less than 90% of civil servants and pensioners

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		The State has not linked BVN details of civil servants and pensioners to its payroll system
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	2019	
	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	Basic Target Achieved	
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	
	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		<ul style="list-style-type: none"> • The Annual State Debt Sustainability Analysis did not include a Medium-Term Budget forecast. • The Annual State Debt Sustainability Analysis did not include a detailed description of the State's debt portfolio and borrowing options. • The Annual State Debt Sustainability Analysis did not include an analysis of the debt and fiscal figures in the preceding year
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. <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.	Stretch Target Achieved	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
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 5.1: Biometric data of all the State's civil servants and pensioners should be captured and linked with the State's payroll to reduce fraud and identified ghost workers taken off the payroll.
2. DLR 5.2: The BVN data of all Civil servants and Pensioners should be linked to the State's payroll to address payroll fraud.
3. 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; The Annual State Debt Sustainability Analysis includes Analysis of the debt and fiscal figures in the preceding year.

Furthermore, we noted there was a difference of ₦4,166,905,210.30 (Four Billion One Hundred and Sixty Six Million Nine Hundred and Five Thousand Two Hundred and Ten Naira Thirty Kobo) between the State Domestic and External Debt Report (SDEDR) and the Quarterly State Domestic Debt Reports (SDDR). There was also a difference of ₦1,213,386,770.27 between the State's 2020 Audited Financial Statement and the SDDR.

We also noted that Central Bank SME loan principal worth ₦986,964,992.42 (Nine Hundred and Eighty Six Million Nine Hundred and Sixty Four Thousand Nine Hundred and Ninety Two Naira Forty Two Kobo) and Paris Club Refunds worth ₦1,540,952,160.19 (One Billion Five Hundred and Forty Million Nine Hundred and Fifty Two Thousand One Hundred and Sixty Naira Nineteen Kobo) were inputted in the AFS but not included in the SDDR.

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, IVA had some input/support from the Debt Management Office (DMO) for Debt Management-related DLIs to review the returns in place for the 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 program's requirements 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 21/02/2022 and 25/02/2022 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.jsbepd.org/images/jsbepd_pics/2020_docs/2020%20First%20Quarter%20Implementation%20Report+.pdf</p> <p>Q2: https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Mid_Year_Report_Ver1-converted.pdf</p> <p>Q3: https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_APPROVED/2020_Third_Quarter_Budget_Implementation_Report.pdf</p> <p>Q4: https://www.jsbepd.org/images/jsbepd_pics/2020_docs/2020_Full_Year_Report.pdf</p> <p>as follows: (a) Q1 - (28/04/2020) - 4 Weeks - (28 days) (b) Q2 – (14/07/2020)- 2 Weeks - (14 days)</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>(c) Q3 – (26/10/2020) - 3.71Weeks - (26 days) (d) Q4 – (27/01/2021) - 3.85 Weeks - (27 days) (e) We confirmed the dates of posting with the IT service provider at the State, and (f) We have obtained the Screenshot taken from the back end of the State's website showing the time stamp.</p> <p>Average days (weeks) for the online publication was computed based on the last 3 quarters, as below:</p> $\frac{14+26+27}{3} = 22.33 \text{ days (3.19 Weeks)}$ <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>		
2	<p>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> <p>From our review of the Quarterly Budget Implementation reports downloaded from the State’s website (see weblinks above) we observed the following:</p> <ol style="list-style-type: none"> 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. 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, The Budget Implementation Reports included the balances against each of the revenue and expenditure appropriations. The State has an amended/revised budget 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>e. The Budget Implementation Reports showed both the approved original budget AND the approved amended/revised/supplementary budgets.</p> <p>The reports included the approved budget appropriation for the year for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others); the actual expenditures for the quarter, and the balances against each of the revenue and expenditure appropriations</p>		
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	The State computed the budget deviation for 2020 to be 12.87%.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	<p>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 IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1"> <thead> <tr> <th></th> <th>Total Amended Budget (₦)</th> <th>Actual (₦)</th> </tr> </thead> <tbody> <tr> <td>Capital (Pg 2)</td> <td>56,459,000,000</td> <td>46,340,202,894.99</td> </tr> <tr> <td>Rec. Exp (pg 1)</td> <td>67,898,000,000</td> <td>62,011,222,938.76</td> </tr> <tr> <td>Total</td> <td>124,357,000,000</td> <td>108,351,425,833.75</td> </tr> </tbody> </table> $\frac{\text{₦}124,357,000,000 - \text{₦}108,351,425,833.75}{\text{₦}124,357,000,000} \times 100 = 12.87\%$ <p>The budget performance deviation is 12.87%</p> <p>Source: 2020 Audited Financial Statement (Cashflow Statement) was not paginated therefore IVA is referring to the PDF Pages 8 and 9 and Approved Budget and Actual Expenditure or Appropriation Law Pages 1 and 2</p>		Total Amended Budget (₦)	Actual (₦)	Capital (Pg 2)	56,459,000,000	46,340,202,894.99	Rec. Exp (pg 1)	67,898,000,000	62,011,222,938.76	Total	124,357,000,000	108,351,425,833.75		
	Total Amended Budget (₦)	Actual (₦)														
Capital (Pg 2)	56,459,000,000	46,340,202,894.99														
Rec. Exp (pg 1)	67,898,000,000	62,011,222,938.76														
Total	124,357,000,000	108,351,425,833.75														
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?	Some of the documents obtained and reviewed are the attendance register, minutes of the meeting, pictures and video clip of the event.	Satisfactory													

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>a. Some of the LGAs in attendance includes: Hadejia LGA, Birniwa L.G.A, Dutse L.G.A, Kaugama L.G.A, Auyo L.G.A and Guri L.G.A.</p> <p>b. IVA confirmed that the following CSOs were in attendance: i) Isah Mustapha (ELIP initiative), Maryam Yahaya Muhammed (ELIP Initiative) and Ibrahim Isyaku (Jigawa Social Protection Platform-JISOP).</p> <p>c. The sources of information from which our conclusions were drawn are the minutes of meeting and attendance list, pictures and video evidences.</p> <p>d. The date of the meeting was between 19th - 21st of September 2020 and the venue of the consultation on the budget proposal is School of Visually Impaired, Nguru Road, Hadejia, Gumel Emirate Foundation, Hadejia Road, Gumel and Sir Ahmadu Bello Hall, New Secretariat, Dutse.</p> <p>e. IVA contacted Ten(10) attendees to confirm their attendance at the public consultation.</p> <p>f. The date of the draft budget is the 4th of November, 2020. A copy has been retained.</p> <p>g. IVA has compared the dates of the consultation and the date of the draft budget. The consultation was made on the 19th - 21st of September, 2020 before the Draft budget on the 5th of November, 2020.</p> <p>h. IVA confirmed that the publication of the proposed budget was done before the deadline of 31st January 2021.</p> <p>i. The weblink for the publication of the proposed budget are :</p> <p>i. https://www.jigawastate.gov.ng/budget/Consolidated%20Budget%20Summary_1.pdf</p> <p>ii. https://www.jigawastate.gov.ng/budget/2021%20Budget%20Revenue%20Estimates_2.pdf</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>iii. https://www.jigawastate.gov.ng/budget/2021%20Budget%20Recurrent%20Expenditure%20Estimates%20Details_8.pdf</p> <p>iv. https://www.jigawastate.gov.ng/budget/2021%20Budget%20Programme%20Classification%20Listing_12.pdf</p> <p>v. https://www.jigawastate.gov.ng/budget/2021%20Budget%20Expenditure%20Estimates_3.pdf</p> <p>vi. https://www.jigawastate.gov.ng/budget/2021%20Budget%20Capital%20Expenditure%20Estimates_13.pdf</p>		
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?	<p>a. The name of the CSO that co-signed the Minutes is Isah Mustapha and a copy of the signed minutes has been retained</p> <p>b. The title of the Minutes is: 2021 budget town hall for CSOs and other relevant stakeholders to collect citizens' inputs. and the date is 19th -21st September, 2020.</p> <p>c. The organization the signatory represent is ELIP initiative. The weblink to the publication is: https://www.jigawastate.gov.ng/budget/2021%20Town%20hall%20Minutes%20of%20the%20Meeting%20with%20CSOs%20and%20other%20relevant%20stakeholders.pdf</p>	Satisfactory	
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	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 has reviewed all required documents such as minutes of the meeting, Pictures, and a 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>c. The State carried out a consultation with CSOs and Citizens on the 8th of April, 2020 before the budget was amended, at the Conference Hall, Due Process and Monitoring Bureau, Dutse with 11 people in attendance.</p> <p>d. The evidence of the dissemination event was published online on the 30th of July 2020 before September 30, 2020. The evidence of dissemination was published online by the State and IVA confirmed that a copy is was retained.</p> <p>e. The evidence of the dissemination event was published in the same location as the Amended FY20 budget.</p> <p>f. IVA has confirmed that the date of publication of the evidence of the dissemination events is 30th July 2020. Also, the evidence obtained to confirm the dates of online publication is the IT backend report.</p> <p>The web link of publication is: https://www.jigawastate.gov.ng/budget/2020citizen.pdf</p>	Satisfactory	
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?	<p>a. The Citizens Budget based on the Amended Budget (2020) was published before the due date via (https://jsbepd.org/images/jsbepd_pics/2020_docs/2020%20REVISED%20BUDGET/REVISED%20CITIZENS%20BUDGET%20Final%20draft.pdf) accessed on 25th of April 2020).</p> <p>b. IVA has made a comparison of the Amended Budget (2020) with the Citizens Budget and there are no significant areas of discrepancies.</p> <p>c. IVA has confirmed that the Citizen's Budget was prepared in the format suggested to the States in the</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Citizen Budget User Manual and Excel Template and confirmed that there are no discrepancies.</p> <p>IVA has looked out for the following information in the State's Citizens budget:</p> <ol style="list-style-type: none"> I. It is a simple explanation of the annual budget/citizens budget see page 3 II. The sources of revenues were captured on pages 10 & 11. III. Sources of domestic and foreign grants, domestic loans, and other financing sources. IV. Total expenditure by economic classifications is captured on page 12. V. The total revenue and grants, total expenditures, budget financing, and financing gap is on page 13. VI. There is a budget deficit disclosure of N36.3BN. See page 13. VII. Sectoral Allocation (by MDAs) is contained on page 14. VIII. Top Projects to be financed (at least 5) are captured on page 16 & 17. <p>(d) There are no areas of discrepancies.</p> <p>(e) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</p> <p>A different format was not used, compared with the suggested format, and no significant differences were identified.</p>		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	<ol style="list-style-type: none"> a. The Revised Citizens Budget includes an explanation of the key changes between the Original FY20 Budget and the Amended Budget b. The Revised Citizens Budget includes Data on reallocations and adjusted spending priorities 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		IVA concluded by confirming that the amended FY20 state budget was summarized in a comprehensible manner to the Citizens in the Citizens Budget.		
4	Does the State website have functional feedback and response online mechanisms?	<p>a. IVA has confirmed that the State has established a functional feedback and response online mechanism on its website.</p> <p>b. The type of feedback mechanism established on the State website is the " Citizens input contact form system"</p> <p>c. The State's feedback mechanism provides at a minimum:</p> <ol style="list-style-type: none"> I. Acknowledgement of receipt of comments/feedbacks from citizens. II. The State's responses to comments/feedbacks. III. Display of timeframe and the State's government contact details. <p>d. IVA carried out a walkthrough test on the feedback mechanism to confirm its functionality by requesting the State's personnel to guide IVA in understanding the procedure or steps to follow. IVA filled and submitted a form on the State website and got an automatic response.</p> <p>e. The demonstration was done by the Staff of the State Ministry of Finance who provided further evidence to demonstrate how the State has responded to feedback submitted online. The summary of the results of the evidence and demonstration provided by the State showed that the feedback system is functional.</p> <p>f. IVA conclusion is that the State's feedback mechanism is functional.</p> <p>g. The web link is https://jsbepd.org/ The evidence obtained include a screenshot of the walkthrough process.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	<p>a) The State has established a functional state-level TSA.</p> <p>b) The State operates one account with Zenith Bank with the following details: Account name: Jigawa State FAAC Account Account number: 1013586301</p>	Satisfactory	
2	<p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p>	<p>The State has a cash management strategy. See Appendix DLI 3A.</p> <p>a) The Documents name is “Jigawa State Government Cash Management Strategy”</p> <p>b) The document was produced in November 2018 and approved by the Commissioner for Finance and Economic Planning and the Accountant General on April 25, 2019 as evidenced in the hard copy given to the IVA.</p> <p>c) Section 3.2 page 13 of the Strategy contains the processes through which the State Ministry of Finance can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p> <p>d) The strategy covers the sweeping of idle balances but is silent on the intervals of carrying out the sweeping. See Section 3.7 page 16</p> <p>e) IVA obtained evidence of implementation of processes described in the cash management See Appendix DLI 3B & 3C 1-12</p>	Satisfactory	
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	The State has a computer application where the State can view the cash balances in the bank account(s). See Appendix DLI 3 D	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	electronic dashboard (based on the approved cash management strategy)?	<p>a) The computer application name is Autopay, the producer of the application is Interswitch.</p> <p>b) The application in line with the approved cash management strategy.</p> <p>c) The application was deployed in 2018. See appendix DLI 3 E.</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 individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA.	<p>a) The Revenue generating MDAs visited are Ministry of Education Science & Technology. Ministry of Health and Ministry of Works.</p> <p>1. The Director of Revenue Ministry of Education Science and Technology was interviewed by the IVA on the collection of Revenue and the functionality of the TSA, information gathered from the Director revenue is that the Ministry has a revenue collection office that collects revenue (Tenders Fee, Feeding Contract ax, and Private School Registration and yearly renewal) on behalf of the Ministry. Receipts are issued to each Revenue payer and the Revenue officer then takes the money to the bank and deposits the same to the IGR TSA. The Ministry keeps a record of the collection and deposit. Copies of the cashbook, receipts, and deposit slips were obtained and filed to back up the Ministry's claims. A questionnaire was administered, and a copy was filed.</p> <p>2. The Director of Revenue Ministry of Health was interviewed by the IVA on the collection of Revenue and the functionality of the TSA, information gathered from the Director revenue is that the Ministry has a revenue collection office that collects revenue (Registration of Private Clinics and Hospitals) on behalf of the Ministry. Receipts are issued to each revenue payer and the Revenue officer then takes the money to the bank and deposits the same to the IGR TSA. The Ministry keeps a record of the collections and deposits. Copies of the cashbook, receipts, and deposit slips were obtained and</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
	<p>filed to back up the Ministry's claims. A questionnaire was administered, and a copy was filed.</p> <p>3. The Director of Revenue Ministry of Works and Housing was interviewed by the IVA on the collection of Revenue and the functionality of the TSA, information gathered from the Director's revenue is that the Ministry has a revenue collection office that collects revenue on behalf of the Ministry. Receipts are issued to each revenue payer and the Revenue officer then takes the money to the bank and deposits the same to the IGR TSA. The Ministry keeps a record of the collections and deposits. Copies of the cashbook, receipts, and deposit slips were obtained and filed to back up the Ministry's claims. A questionnaire was administered, and a copy was filed.</p> <p>b) TSA details: Account name: Jigawa State FAAC Account Account number: 1013586301 Bank: Zenith Bank</p> <p>c) All govt monies go through this account. d) Govt monies do not sit in the other revenue collecting banks. e) TSA bank Statement was obtained.</p>														
5	<p>Does the TSA cover a minimum of 70% of the State Government's finances?</p> <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="688 1273 1358 1450"> <thead> <tr> <th></th> <th>Total Inflows (₦)</th> <th>Total Outflows (₦)</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement</td> <td>94,403,966,063.28</td> <td>93,797,510,708.63</td> </tr> <tr> <td>Government Finances*</td> <td>112,721,397,225.87</td> <td>111,989,267,623.11</td> </tr> <tr> <td>Percentage</td> <td>83.75</td> <td>83.76</td> </tr> </tbody> </table>		Total Inflows (₦)	Total Outflows (₦)	TSA Bank Statement	94,403,966,063.28	93,797,510,708.63	Government Finances*	112,721,397,225.87	111,989,267,623.11	Percentage	83.75	83.76	Satisfactory	
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>The average is percentage computation is:</p> $\frac{83.75\% + 83.76\%}{2}$ <p>= 83.57%</p> <p>The TSA covered 83.75% of the State's finances.</p> <p>*Sources: 2020 Audited Financial Statement (Cash Flow Statement) Pages. 11-12 and 2020 TSA Statement from Zenith Bank.</p> <p>Note that we used the Cash Flow Statement, for the above computation.</p> <p>Also, the sum of ₦440,624,783.50 was found in the Statement as reversals and deducted from both the TSA inflow and outflow to arrive at the balances used for the computation.</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 accounting. Code must be approved by the state legislature and published		Achieved in 2019 APA	
1	Does the State have an up-to-date consolidated revenue code that includes all the State's IGR sources and rates and all the local governments (falling under that State) IGR sources and rates?	Previously Achieved in 2019		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	Previously Achieved in 2019		
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?	Previously Achieved in 2019		
4	Is the code approved by the State legislature to have a legal basis, either as a law or a resolution? It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.	Previously Achieved in 2019		
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	Previously Achieved in 2019		
DLR 4.2	2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		Achieved	
1	Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: N/A	a. The accounting basis used for revenue reporting in 2019 was IPSAS Cash and 2020 was IPSAS Accrual from the Audited Financial Statements.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																																												
<p>Stretch Target: equal to or higher than the 2019 nominal IGR collection</p>	<p>b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:</p> <table border="1" data-bbox="663 272 1360 1284"> <thead> <tr> <th data-bbox="663 272 852 354">REPORTING TEMPLATE: OPTION B</th> <th data-bbox="858 272 1041 354">₱</th> <th data-bbox="1047 272 1230 354">₱</th> <th data-bbox="1236 272 1360 354">% GROWTH</th> </tr> <tr> <th data-bbox="663 358 852 391">Item</th> <th data-bbox="858 358 1041 391">2019</th> <th data-bbox="1047 358 1230 391">2020</th> <th data-bbox="1236 358 1360 391"></th> </tr> </thead> <tbody> <tr> <td data-bbox="663 396 852 477">1. Reported IGR in AFS (Before Adjustments)</td> <td data-bbox="858 396 1041 477">8,536,371,114</td> <td data-bbox="1047 396 1230 477">41,389,676,687</td> <td data-bbox="1236 396 1360 477">385</td> </tr> <tr> <td data-bbox="663 516 852 623">2. INVALID items to be deducted IF reported as part of IGR</td> <td data-bbox="858 516 1041 623">4,311,870,480</td> <td data-bbox="1047 516 1230 623">34,522,488,888</td> <td data-bbox="1236 516 1360 623"></td> </tr> <tr> <td data-bbox="663 628 852 660">Paris club refund</td> <td data-bbox="858 628 1041 660"></td> <td data-bbox="1047 628 1230 660"></td> <td data-bbox="1236 628 1360 660"></td> </tr> <tr> <td data-bbox="663 665 852 792">Reimbursements/ refunds related to expenditures (e.g., from FGN for Federal roads)</td> <td data-bbox="858 665 1041 792">2,684,704,257</td> <td data-bbox="1047 665 1230 792">34,203,859,972</td> <td data-bbox="1236 665 1360 792"></td> </tr> <tr> <td data-bbox="663 797 852 862">Interest Earned</td> <td data-bbox="858 797 1041 862">607,557,059</td> <td data-bbox="1047 797 1230 862">128,259,513</td> <td data-bbox="1236 797 1360 862"></td> </tr> <tr> <td data-bbox="663 867 852 899">Miscellaneous</td> <td data-bbox="858 867 1041 899"></td> <td data-bbox="1047 867 1230 899"></td> <td data-bbox="1236 867 1360 899"></td> </tr> <tr> <td data-bbox="663 904 852 1044">Repayment & Refund (Loans and Advances) - General</td> <td data-bbox="858 904 1041 1044">1,019,609,164</td> <td data-bbox="1047 904 1230 1044">190,369,403</td> <td data-bbox="1236 904 1360 1044"></td> </tr> <tr> <td data-bbox="663 1049 852 1146">3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)</td> <td data-bbox="858 1049 1041 1146"></td> <td data-bbox="1047 1049 1230 1146"></td> <td data-bbox="1236 1049 1360 1146"></td> </tr> <tr> <td data-bbox="663 1151 852 1281">Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)</td> <td data-bbox="858 1151 1041 1281">4,224,500,634</td> <td data-bbox="1047 1151 1230 1281">6,867,187,799</td> <td data-bbox="1236 1151 1360 1281">63%</td> </tr> </tbody> </table> <p data-bbox="768 1365 1276 1430" style="text-align: center;"> $\frac{\text{₱}6,867,187,799 - \text{₱}4,224,500,634}{\text{₱}4,224,500,634} \times 100$ </p>	REPORTING TEMPLATE: OPTION B	₱	₱	% GROWTH	Item	2019	2020		1. Reported IGR in AFS (Before Adjustments)	8,536,371,114	41,389,676,687	385	2. INVALID items to be deducted IF reported as part of IGR	4,311,870,480	34,522,488,888		Paris club refund				Reimbursements/ refunds related to expenditures (e.g., from FGN for Federal roads)	2,684,704,257	34,203,859,972		Interest Earned	607,557,059	128,259,513		Miscellaneous				Repayment & Refund (Loans and Advances) - General	1,019,609,164	190,369,403		3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)				Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	4,224,500,634	6,867,187,799	63%		
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p style="text-align: center;">=63%</p> <p>The annual nominal growth is 63%</p> <p>Source: 2020 Audited Financial Statement Pages 19-20 of the Statement of Financial Performance and Page 34 (Note 2B to the Financial Statement)</p> <p>(IVA is referring to PDF paging as AFS is not paginated).</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		Not Achieved	
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the current civil servants and pensioners on the State payroll?	<p>The State commenced the Biometric data capture of the civil servant and pensioners on the 17th February, 2020 and completed it on 25th November, 2020.</p> <p>a. The biometric exercise was outsourced to MacroFocus Nig Ltd.</p> <p>b. The total number of civil servants is 19,661</p> <p>c. The total number of pensioners is 6,888</p> <p>d. The total number of staff on the State Nominal roll is 26,549 and Payroll is 26,549</p> <p>e. The biometric data of 18,609 persons has been captured.</p> <p>f. The documents obtained for this conclusion are the State progress Report on Biometric and BVN information for the Civil Servant of the State as at December, 2020.</p> <p style="text-align: center;"> $\frac{18,609 \times 100}{26,549}$ = 70.1% </p>	Unsatisfactory	The state should ensure that biometric data is fully linked with payroll.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The State had captured 70.1% of the State's Civil Servants and Pensioners on its payroll.		
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	<p>a) The State commenced the linkage of the biometric data to the payroll on 17th February 2020 and finished on 25th November, 2020.</p> <p>b) A total of 18,609 instances of biometrics data have been linked to the payroll (staff and pensioners).</p> <p>c) A total of 1,471 ghost workers were detected during the biometric validations.</p> <p>d) The amount of money saved from the ghost workers detected was ₦176,516,302.28</p> <p>e) In-year changes to the Civil Servant and Pensioner payrolls (as a result of starters, leavers, deaths, etc.) are captured by the biometric exercise.</p> <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 for this conclusion are the State progress Report on Biometric and BVN information for the Civil Servants of the State as at December, 2020 and the deletion list provided by the State.</p> <p>g) There were changes to the civil servant and pensioner payrolls during the fiscal year (as a result of starters, leavers, deaths, etc.).</p> <p>h) These changes were captured by the biometric exercise.</p> <p>i) The procedures in place to identify and remove ghost workers as explained by the state is that the State Civil Service Commission approves retirement after the compilation of all necessary documents. Documentation, compilation, and processing of retirement benefits are done at the Directorate of Salary and Pension Administration. After computation and processing of benefits by Director Internal Audit and Director State</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Pension, the document will be forwarded to the State Auditor General for verification and certification. Despite any anomalies, the document will be processed and forwarded for final payment. A deletion certificate will be issued on which his salary will be stopped from the payroll, and all his previous information will be kept in the nominal roll for further inquiries. The same process goes for both staff and pensioners.		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	<p>a. A total of 1,471 ghost workers were detected during the linkage.</p> <p>b. The record that was kept for the identified ghost workers is the deletion list.</p> <p>c. These identified ghost workers were removed from the payroll monthly (for December, they were removed on 8th December, 2020)</p> <p>d. The payroll figure before the removal of ghost workers and ghost pensioners from payroll is ₦2,002,276,159.32</p> <p>e. The payroll figure after they have been removed is ₦1,825,759,857.04</p> <p>f. The source of this information is The progress report on Biometric and BVN information for the Civil Servant of the State as at December, 2020 page 2.</p>	Satisfactory	
5.2	Link BVN data to at least [90] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Not 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 on 17th February, 2020 and completed it on 25th November, 2020.</p> <p>a. The biometric exercise is outsourced to MacroFocus Nig LTD.</p> <p>b. The total number of Civil Servants is 19,661</p>	Unsatisfactory	The State should link the Bank Verification Numbers of all its Civil Servants and Pensioners to the

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>c. The total number of Pensioners is 6,888</p> <p>d. The total no of staff on the State Nominal roll is 26,549</p> <p>e. A total of 22,107 The BVN data of 22,107 staff has been linked to the payroll.</p> <p>f. The documents obtained for this conclusion is the Progress report on biometric and BVN information for Civil Servants in the State as at December, 2020 page 2.</p> $\frac{22,107}{26,549} \times 100$ $= 83.26 \%$ <p>The State has linked 83.26% of the State's Civil Servants and pensioners' BVN data to the payroll</p>		State payroll to prevent fraud.
2	Has the State taken steps to identify payroll fraud?	<p>a) The number of staff with BVN data is 22,107 and those without BVN data is 4,442</p> <p>b) The record that was kept for the identified payroll fraud is the deletion list</p> <p>c) These payroll frauds were identified on 8th December, 2020</p> <p>d) The payroll figure before the fraud identification was ₦2,002,276,159.32</p> <p>e) The payroll figure after the fraud has been dealt with and removed from further payments was ₦1,825,759,857.04</p> <p>The source of this information is the progress report on biometric and BVN information for the Civil Servants of the State as at December 2020 page 2.</p>	Satisfactory	
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a		Previously Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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		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?	Previously Achieved In 2019 APA		
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.	Previously Achieved In 2019 APA		
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?	Previously Achieved In 2019 APA		
DLR 6.2	Basic Target: Framework contract for e-Procurement signed by 31		Basic Target Achieved	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>December 2020 AND Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p> <p><u>Stretch Target:</u> Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs</p> <p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p>			
<p>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>	<p>a) IVA obtained a schedule of all contracts awarded during the year under assessment above the threshold (as defined in the Jigawa State Government Procurement Guideline 2019).</p> <p>b) The data published is in line with the Open Contracting Data Standards (OCDS).</p> <p>c) The date of publication: 29th January 2021.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>d) The source of the publication is the State year 2020 contract above the set threshold as defined in the Jigawa State Government Procurement Guideline 2019.</p> <ul style="list-style-type: none"> - IVA obtained web link of publication: http://www.jigawadueprocess.com/resources/contract_above_threshold_jan_dec_2020.pdf - www.jigawadueprocess.com - IVA compared what the state has published with the example of templates provided and there are no differences in content. - IVA downloaded and retained a copy of the online publication. - IVA retained a screenshot of the webpage from which the publication was downloaded. - The awards published are for the entire year. <p>e) The minimum contract award information that was published include:</p> <ul style="list-style-type: none"> (i) Project name, (ii) Awarding institution, (iii) Award date, (iv) Name of contractor, and (v) Contract amount. <p>f) All the items from (e) above that were published.</p> <p>g) The web link where data was published: http://www.jigawadueprocess.com/resources/contract_above_threshold_jan_dec_2020.pdf.</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		h) The contract award information is published on the Jigawa State Government Due Process and Project Monitoring Bureau website and it is accessible to the public.		
2 New	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	<p>a) The State has signed the SaaS e-Procurement Framework Contract.</p> <p>b) IVA obtained a copy of the SaaS e-Procurement Framework Contract.</p> <p>c) The State has signed the framework contract.</p>	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 implementation of e-Publishing/Notification module for contract notice and contract award?	<p>a) The State has not implemented e-procurement in at least 3 MDAs (Education, Health, and Public Works).</p> <p>b) A walkthrough of the 5 transactions from each MDA was not done (with at least 2 categories of expenditure from goods, works, or services), since the State has not implemented e-procurement in the year under review.</p> <p>c) No transaction was done through e-procurement in the year under review.</p> <p>d) IVA could not confirm whether the State has implemented the E-Publishing/Notification module for contract notice and contract award since no transactions were handled through e-procurement under the year of assessment.</p> <p>e) The E-Publishing/Notification module was not effective during the year 2020. So no evidence was obtained.</p>	Unsatisfactory	The State should implement e-procurement in at least 3 (three) MDAs (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:		Previously Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt, and 3) fiscal and debt rules/limits.		in 2019 APA	
1	Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act (FRA) in the organic Public Financial Management Law?	Previously Achieved in 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.	Previously Achieved in 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 core function of recording and reporting state debt?	Previously Achieved in 2019 APA		
DLR 7.2	Quarterly state debt reports for Q2, Q3, and Q4 2020 accepted by			

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>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</p>		Not Achieved	
<p>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>	<p>We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows:</p> <ul style="list-style-type: none"> • Q2 submitted on the 13th of August 2020, 44 days after the end of the quarter. • Q3 submitted on the 11th of November 2020, 42 days after the end of the quarter and • Q4 submitted on 15th of February 2021, 46 days after the end of the quarter $\frac{44+42+46}{3}$ <p>Average = 44 days (6.3 weeks)</p> <p>The SDDRs were submitted within an average of 1.6 months (44 days).</p>	Satisfactory	
<p>2 Note: Have you reviewed for accuracy and 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</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 Jigawa State Debt Domestic Report along with all underlying data and both showed different domestic debt amount. There was a</p>	N/A	The State should submit accurate quarterly state domestic debt reports to the DMO.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>data from CBN, DMO, and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.</p>	<p>difference of ₦4,166,905,210.30. The report was supported with the DMO's templates and guidelines.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p> <p>c. The Quarterly State Domestic Debt Reports (SDDR) submitted by the state was compared with the State Audited Financial Statement.</p> <p>d. The debt stock figures reported in the SDDR was compared with that of the State's Audited Financial Statement.</p> <p>e. There were discrepancies noted during the comparison.</p> <ol style="list-style-type: none"> 1. SDDR Figure: ₦30,969,503,688.70 2. AFS Figure: ₦29,756,116,918.43 3. Difference: ₦1,213,386,770.27 <p>IVA further observed that Central Bank SME loan principal worth ₦986,964,992.42 and Paris Club Refunds worth ₦1,540,952,160.19 were inputted in the AFS but not included in the SDDR.</p> <p>f. An APA issue was raised and sent to the State and the State responded that "the Debt Management Unit in the Ministry of Finance and Economic Planning has consistently submitted its quarterly reports to the Debt Management Office in addition to attending reconciliation meetings. All through no issues were raised by the DMO. Last Year, with guidance from the</p>		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>DMO, the State Government has prepared its Debt Sustainability Analysis combined with a Debt Management Strategy which was submitted to the DMO for assessment in order to ensure that SDSA-DMSR Report is consistent with the DMO Records and meets all the SFTAS requirements (copy of the assessment report attached herewith). The DMO Assessment Report noted that the criterion for consistency between the fiscal and debt information has been met acknowledging “that the reconciliation of debt stock for 2020 is still not completed” by the DMO. The assessment was also backed by the quarterly debt data submitted to DMO for the period under review.</p> <p>However, a possible source of discrepancy may be related to the Budget Support Loan by the Federal Government of about N17.569 billion. Recent information from the DMO indicated that due to covid-19 waiver on the monthly repayment sought by the State and granted, the accrued interest of about N3.4 were compounded and recapitalized by the FMoF & CBN raising the total loan amount to over N21 billion. This actually affected all the States that obtained the Budget Support Loan. Even though the new loan amount is yet to be officially communicated, the State has requested for the new amortization schedule indicating the changes and will be made available as soon as provided. It is worthy of note that the State FAAC File still reflects the N17.569 billion as the Budget Support Loan.</p> <p>In addition, to the foregoing, there was a local payment by the State Government to the 27 Local Governments in the State being refund by the State Government in respect of Paris Club Receipts. To effect the payment, the public debt charges budget line was charged amount to about N1.54 billion as reflected Notes 30 of the AFS.</p>		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>On the whole, the recapitalized interest for the Budget Support Loan yet to be officially recognized in the State’s account and the local Paris Club payment by the State to the Local Government are what might have accounted for the difference in the reported debt stock in the AFS and the IVA Records”.</p> <p>g. The State Domestic and External Debt Report (SDEDR) from the Federal DMO was compared with the Quarterly State Domestic Debt Reports (SDDR) submitted by the State.</p> <p>h. The debt stock figures reported in the SDEDR was compared with those of the SDDR submissions of the State.</p> <p>i. There are inconsistencies</p> <ul style="list-style-type: none"> i. SDEDR (DMO) Figure: ₦35,136,408,899.00 ii. SDDR (State) Figure: ₦30,969,503,688.70 iii. Difference: ₦4,166,905,210.30 <p>j. An APA issue was raised and sent to the State and the State responded that “the Debt Management Unit in the Ministry of Finance and Economic Planning has consistently submitted its quarterly reports to the Debt Management Office in addition to attending reconciliation meetings. All through no issues were raised by the DMO. Last Year, with guidance from the DMO, the State Government has prepared its Debt Sustainability Analysis combined with a Debt Management Strategy which was submitted to the DMO for assessment in order to ensure that SDSA-DMSR Report is consistent with the DMO Records and meets all the</p>		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>SFTAS requirements (copy of the assessment report attached herewith). The DMO Assessment Report noted that the criterion for consistency between the fiscal and debt information has been met acknowledging “that the reconciliation of debt stock for 2020 is still not completed” by the DMO. The assessment was also backed by the quarterly debt data submitted to DMO for the period under review.</p> <p>However, a possible source of discrepancy may be related to the Budget Support Loan by the Federal Government of about N17.569 billion. Recent information from the DMO indicated that due to covid-19 waiver on the monthly repayment sought by the State and granted, the accrued interest of about N3.0 were compounded and recapitalized by the FMoF & CBN raising the total loan amount to over N21 billion. This actually affected all the States that obtained the Budget Support Loan. Even though the new loan amount is yet to be officially communicated, the State has requested for the new amortization schedule indicating the changes and will be made available as soon as provided. It is worthy of note that the State FAAC File still reflects the N17.569 billion as the Budget Support Loan.</p> <p>In addition, the to the foregoing, there a local payment by the State Government to the 27 Local Governments in the State being refund by the State Government in respect of Paris Club Receipts. At the time the Paris Club Refund was released to the State Government, the actual share due to the Local Governments (40%) was not explicitly made clear to all the States by the Federal Government until much later. To effect the payment of the balance to the LGAs, the Public Debt Charges Budget Line was charged amounting to about N1.54 billion. Being a charge on the Consolidated Revenue Fund of the State Government this was in the 2020 Audited</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Financial Statement as reflected under Notes 30. This was not however, captured in the quarterly SDDRs sent to DMO as it was strictly seen a normal domestic loan.</p> <p>On the whole therefore, the recapitalized interest for the Budget Support Loan yet to be officially recognized in the State's account (about ₦3.0 billion) and the local Paris Club payment by the State to the Local Government (₦1.54 billion) are what might have accounted for the difference in the reported debt stock in the AFS and the IVA Records amounting to about ₦4.2 billion".</p> <p>IVA has reviewed the State's response on the discrepancy of ₦4,166,905,210.30. However, conclusions reached in this report are based on the DMO data.</p>		
3 New	Has the State published the State Debt Sustainability Analysis Reports (SDSAR) online by 31 December 2020?	<p>a. The State Debt Sustainability Analysis Reports (SDSAR) was published on the State official website</p> <p>b. The SDSAR was published on the 30th of December 2020.</p> <p>c. The SDSAR was published before 31 December 2020.</p> <p>The web link is : http://jsmof.org/images/jsmf_pics/2020_docs/2020%20Publications/JIGAWA%20STATE%20DEBT%20SUSTAINABILITY%20ANALYSIS%20REPORT%20(SDAS).pdf</p>	Satisfactory	
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>a.) Upon review of the State Debt Sustainability Analysis Report (SDSAR), we noted it did not include the following: 1) medium-term budget forecasts; 2) a detailed and adequate description of the debt portfolio and borrowing options, and 3) an adequate analysis of the debt and fiscal figures in the preceding calendar year.</p> <p>b.) A review and comparison between the information (figures) contained in the assessment report of the SDSAR obtained from the DMO and the State website was done.</p> <p>c.) No differences were identified.</p>	Unsatisfactory	The State should ensure that the SDSAR includes the following: 1) medium-term budget forecasts; 2) a detailed description of the debt portfolio and borrowing options, and 3) an adequate analysis of the debt and fiscal figures in the

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
				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 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.</p>		Achieved (Stretch Target Met)	
1	Has the State established an Arrears Clearance Framework (ACF)?	<p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>a) The State has established an Arrears Clearance Framework (ACF)</p> <p>b) We have obtained a copy of the ACF from the State https://jigawastate.gov.ng/budget/Arrears.pdf</p> <p>c) The establishment of the ACF occurred by 31 December 2020.</p> <p>d) The duration of time between the establishment of the ACF and the 31st December 2020 year-end was about a</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	year, and this is adequate to allow time for the implementation of the 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>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>a) The ACF contained planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled for 2019. See pages 4-6 of the Jigawa State Arrears Clearance Policy Framework. https://jigawastate.gov.ng/budget/Arrears.pdf</p> <p>b) The evidence seen when reviewing the ACF that showed the ACF contained the two stated requirements. See pages 4-6 of the Jigawa State Arrears Clearance Policy Framework. https://jigawastate.gov.ng/budget/Arrears.pdf</p> <p>The ACF was published online and reliance was also placed on the 2019 APA conclusion</p>	Satisfactory	
3 Has the ACF been published on a State official website?	<p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>a) The IVA confirmed that the ACF has been published on a State official website https://jigawastate.gov.ng/budget/Arrears.pdf</p> <p>b) The IVA has downloaded a copy for validation See DLI 8B - https://jigawastate.gov.ng/budget/Arrears.pdf</p> <p>c) State the web link and the evidence obtained to confirm the date of publication</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>http://jsmof.org/images/jsmf_pics/2020_docs/Jigawa_State_Expenditure_Arrears_Clearance_Policy_Framework_-.pdf</p> <p>d) http://jsmof.org/index.php/news-media/news-events</p>		
4.	<p>Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?</p> <p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p>	Satisfactory	
5.	<p>Has the State established an Internal Domestic Arrears Database?</p> <p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>a) The State has established an Internal Domestic Arrears Database</p> <p>http://jsmof.org/index.php/departments/debt-management?start=1</p> <p>b) The Internal Domestic Arrears Database includes: The aggregate and individual amounts of contractors' arrears. The internal domestic arrears database also includes the name of the contractor, the amount due at the end-of-year, the nature of the goods and services procured that generated the claim, and billing data (as applicable).</p> <p>However, the database excludes</p> <ul style="list-style-type: none"> - The aggregate amount of pension and gratuity arrears. - The aggregate amount of other types of domestic arrears, in this case, unremitted staff deductions <p>c) The state is yet to provide a verification process is in place for the arrears in the database</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>d) The state is yet to provide evidence that it has conducted verification of arrears balances.</p> <p>e) The IVA conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State account balances, payroll records, underlying contract data, etc. and the various sources of information do not tie</p> <p>The State submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR) for 2019. 2020 was not provided</p>		
<p>6 Has the State published online elements of the internal domestic arrears database for the FY 2019 and FY 2020 reported on a State official website, which constitutes the online publicly accessible arrears database?</p>	<p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>a) The State has not published online all the required elements of the Internal Domestic Arrears Database as at the end of 2019 and 2020.</p> <p>b) The IVA compared the aggregate and individual information available on the online publicly-accessible arrears database with the information in the internal domestic arrears database and was unable to verify the consistency and accuracy of the information on the online publicly-accessible arrears database.</p> <p>c) The website supporting the online publicly-accessible arrears database does not contain 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. Confirmations are done via mail. No claims were made during the year</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		<p>d) We confirmed that the online webpages include a facility for contractors with arrears (creditors) to report any omissions to the State only via mail.</p> <p>e) We shared an email with the designated account, but the state is yet to respond as at the report date.</p> <p>f) There were no omissions reported by contractors.</p> <p>g) See web link to the online publicly accessible arrears database below https://www.jigawastate.gov.ng/budget/</p>														
7.	<p>Does the online publication include?</p> <p>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.</p>	<p>The online publication does not include the aggregate amount for all the relevant arrears as shown in their financial statements</p> <p>The online publication does not contain separately the names of contractors owed ₦20m in arrears and above.</p> <p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p>	Satisfactory													
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</p>	<table border="1"> <thead> <tr> <th>Aggregate Arrears</th> <th>2020</th> <th>2019</th> <th>% diff.</th> </tr> </thead> <tbody> <tr> <td>Contractors Arrears</td> <td>168,949,034.38</td> <td>2,793,766,908</td> <td>94%</td> </tr> <tr> <td>Pension and Gratuity Arrears</td> <td>-</td> <td>-</td> <td>0.0%</td> </tr> </tbody> </table>	Aggregate Arrears	2020	2019	% diff.	Contractors Arrears	168,949,034.38	2,793,766,908	94%	Pension and Gratuity Arrears	-	-	0.0%	Satisfactory	
Aggregate Arrears	2020	2019	% diff.													
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Pension and Gratuity Arrears	-	-	0.0%													

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
	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.	Salary arrears and staff claims	13,973,380	1,636,711	753.7%		
		Judgement debt	-	-	0.0%		
		Other types of domestic expenditure	43,767,208	3,795,265,079	-98.8%		
		Total Domestic Arrears	226,689,622.38	6,590,668,698.00	97%		
		<p>a. We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and confirmed the movements were not the same as the balances stated within the SDDR and the AFS for 2020.</p> $\frac{\text{₦}226,689,622.38 - \text{₦}6,590,668,697.56}{\text{₦}6,590,668,697.56} \times 100 = 97\%$ <p>The percentage decline is 97%</p> <p>The States total domestic debts arrears is less than ₦5billion (₦226,689,622.38) and thus achieves the stretch target.</p> <p>Source: Audited financial statements and Q4 2020, SDDR.</p>					
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 (31 st December 2020) of the year of assessment to the total revenue collected during the	The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.				Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																						
<p>calendar year of the year of assessment (1st January to 31st December 2020)?</p> <p>-Basic target:< [150%] -Stretch target: < [125%]</p>	<table border="1" data-bbox="663 289 1304 643"> <thead> <tr> <th></th> <th>Financial Statements</th> <th>DMO/SDEDR Figures</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>N 32,663,649,504.05</td> <td>N35,136,408,898.76</td> </tr> <tr> <td>Total External Debts</td> <td>N9,456,550,737.11</td> <td>N11,779,964,599.74</td> </tr> <tr> <td>Total Public Debts</td> <td>N41,740,584,808.15</td> <td>N46,916,373,498.5</td> </tr> </tbody> </table> <p>Total Annual Revenue</p> <table border="1" data-bbox="663 675 1234 857"> <tbody> <tr> <td>2020 Adjusted IGR (see DLI 4.2)</td> <td>N6,828,207,728.80</td> </tr> <tr> <td>Gross FAAC Allocation</td> <td>N58,373,417,069</td> </tr> <tr> <td>Grants</td> <td>N5,356,449,242.57</td> </tr> <tr> <td>Other Revenues</td> <td>N221,740,488</td> </tr> <tr> <td>Total Revenue</td> <td>N70,779,814,528.37</td> </tr> </tbody> </table> <p>a. We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:</p> $\frac{\text{Total Public Debts (DMO)}}{\text{Revenue}} \times 100\%$ $\frac{\text{N}46,916,373,498.5}{\text{N}70,779,814,529.37} \times 100\%$ $=66.28\%$ <p>Sources:</p> <p>1. For Total Revenue 2020 Audited Financial Statement,(Ref: PDF Page 8 and 9 (Cashflow Statement) and note 1 as the AFS is not paginated.</p>		Financial Statements	DMO/SDEDR Figures	Total Domestic Debts	N 32,663,649,504.05	N35,136,408,898.76	Total External Debts	N9,456,550,737.11	N11,779,964,599.74	Total Public Debts	N41,740,584,808.15	N46,916,373,498.5	2020 Adjusted IGR (see DLI 4.2)	N6,828,207,728.80	Gross FAAC Allocation	N58,373,417,069	Grants	N5,356,449,242.57	Other Revenues	N221,740,488	Total Revenue	N70,779,814,528.37		
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Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>2. DLI 9A Audited Financial Statements For The Year Ended 31st December 2020 – Final)</p> <p>3. For Total Public Debt from DMO* as of December 31, 2020</p> <p>4. NBS/OAGF (FAAC)</p> <p>Table 3(i) below holds a breakdown of the Total Debt.</p> <p>b. The debt stock in the Federal DMO State Domestic and External Debt Report is not the same as the debt stock stated in the audited financial statement.</p> <p>c. There is a difference in the values for total debt stock stated in the audited financial statement and the Federal DMO SDEDR. The differences in these figures are due largely to discrepancies in the values for line items between the state AFS and what states report to the DMO originally. Also, the schedule of items constituting debt stock in the SDDR is different from the schedule of items constituting debt stock in the AFS.</p> <p>d. The differences have been communicated to the state and the state responded that the difference is because the debt figures in the AFS considered deductions that were not taken due to waivers.</p> <p>e. The difference in debt stock values between the AFS and the SDEDR in absolute value terms is N4,796,173,257.35 (46,916,373,498.50 – 42,120,200,241.16) (Four billion, seven hundred and ninety-six million, one hundred and seventy-three thousand, two hundred and fifty-seven naira, thirty-five kobo).</p> <p>In percentage terms, this difference is;</p> $\frac{\text{N}4,796,173,257.35}{\text{N}41,740,584,808.15} \times 100 = 11.49\%$ <p>The SDEDR was not amended and resubmitted to the IVA.</p>		

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

JIGAWA STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,301
BAIL OUT (SALARIES) (SOURCE CBN)	-
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	-
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,073,986,673
STATE BONDS	-
COMMERCIAL BANK LOANS	-
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	3,430,581,335
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	1,055,555,556
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	168,949,035
PENSION AND GRATUITY ARREARS	-
SALARY ARREARS AND OTHER CLAIMS	-
OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	35,136,408,899
TOTAL EXTERNAL DEBT (TED)	11,779,964,600
TOTAL PUBLIC DEBT (TED+TDD)	46,916,373,499

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

TEMPLATE: OPTION A	₦
Item	2020
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	58,373,417,069
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	41,321,797,415
1.1.1 Gross statutory allocation	36,680,794,153
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	4,641,003,262
1.2 VAT	17,051,619,654
2. Internally Generated Revenues (IGR) - Adjusted	6,828,207,728.80
3. Grants (internal and external)	5,356,449,242.57
4A. Other revenues (4.1 + 4.2 + 4.3)	221,740,488
4.1 Investment Income (e.g. dividends)	
4.2 Interest Earned	221,740,488
4.3 Miscellaneous	
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	70,779,814,528.37

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>SFTAS IVA TEAM</p> <p>Please, this is to a knowledge receipt the draft report on the annual performance assessment on the original old DLIS.</p> <p>While noting our shortcomings with regards to DLIS 5 (on Payroll capture of Biometrics and BVN) DLI 7 (Debt Sustainability Analysis), the State is generally pleased with the outcomes of the assessment. All shortcomings are duly noted and the State is already takings actions to address the observed shortcomings on the two DLIS. We have no case to make.</p> <p>The State appreciates the patience and hard work of all the members of the IVA team.</p>	<p>This is noted as the State is generally pleased with the outcome of the assessment.</p>