



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

2020 Annual Performance Assessment (APA) Report

KOGI STATE

By:

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



June 2022

Table of Contents

1. EXECUTIVE SUMMARY	3
2. INTRODUCTION	5
2.1 OVERVIEW.....	5
2.2 SCOPE.....	5
3. ASSESSMENT RESULTS	7
3.1 FINDINGS.....	7
TABLE 3(I): DLI 9 31 DECEMBER 2020 STATE DEBT STOCK TABLES FOR KOGI STATE.....	52
4. RESPONSE FROM THE STATE.....	54

1. Executive Summary

The report details the outcome of the Annual Performance Assessment (APA) conducted on Kogi 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 Kogi State and shows areas where the State was able to achieve results. Kogi State achieved 12 (Twelve) DLRs out of 15 DLRs applicable to the 2020 APA out of which 3 (Three) DLRs were achieved in 2018 APA.

Table 1: Assessment Results

Key:	Achieved	Not Achieved	Previously Achieved
-------------	----------	--------------	---------------------

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management	Achieved	
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%	Achieved	
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget.	Achieved	
	DLR 2.2: Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on Amended FY2020 State budget by end September 2020 with functional online feedback mechanisms	Achieved	
DLI 3: Improved cash management and reduced revenue leakages through the implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances.		The State TSA cover is 69%
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	2018 APA	
	DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e. 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection	Stretch Target	
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll	Achieved	
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed	Achieved	
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency, and 3) Cover all MDAs receiving funds from the state budget	2018 APA	
	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		The State did not Publish all Contract award information within the timeframe

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	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 <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		
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	2018 APA	
	DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in 2020 AND Annual State debt sustainability analysis published by end of December 2020		
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place. <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	
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	

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 3.0: Increase of the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.
2. DLR 6.2: Contract award information, above the set threshold, should be published online every month in OCDS format on the State's website within the timeframe.
3. DLR 7.2: 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.)

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

2. Introduction

2.1 Overview

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

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

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

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

2.2 Scope

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

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

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between 7/2/2022 and 11/2/2022 with a team of six (6) team members, starting with an opening meeting where all the information requested was to be handed over. The visits were concluded with an exit meeting where initial findings were discussed, and each State was given a further opportunity to provide clarifications and/or additional information.

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

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

3. Assessment Results

3.1 Findings

Table 2: Findings

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	Financial Year [2020] quarterly budget implementation reports published with Q2, Q3, and Q4 reports published on average within [4 weeks] of quarter end to enable timely budget management		Achieved	
1	Has the State published its quarterly budget implementation report to the State official website on average within four weeks of the end of each quarter?	<p>The Quarterly Budget Implementation Reports were posted online on https://kogistate.gov.ng/ova_doc/budget-performance/ as follows:</p> <p>(a) Q2 – (29/7/2020)- 4.1weeks (29 days) (b) Q3 – (27/10/2020) - 3.9weeks (27days) (c) Q4 – (25/1/2021) - 3.6weeks (25days)</p> <p>Average days (weeks) for the online publication was computed based on the last 3 quarters, as below:</p> $\frac{29+27+25}{3}$ <p>Average = 27 days (3.9 weeks)</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		We downloaded the quarterly budget Implementation Reports for all four quarters for the year 2020 and retained evidence of the timestamp of the publications in the assessment file.		
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 as shown via weblinks above, we observed the following:</p> <ul style="list-style-type: none"> a) The Budget Implementation Reports included approved budget appropriation for the year against each organizational unit (MDAs). b) The States’ Budget Implementation Reports included the actual expenditures for the quarter attributed as well as the cumulative expenditures for the year 2020 c) The Budget Implementation Reports included balances against each of the revenue and expenditure appropriations d) Kogi State had FY 2020 approved Amended/Revised Budget. e) Kogi State Government has a FY 2020 Revised Budget. However, the Budget Implementation Report does not capture the Approved Original Budget figures against the approved revised Budget figures. The APA Issue response retained in the assessment file stated that “The Original Budget was duly disclosed in the Q1 Budget performance Report before the Covid 19 that necessitated the Revised Budget and that’s why Q2-Q4 was reported on the Revised Budget that supersedes the Original Budget” 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>It is noteworthy that the State published its Original Budget which can serve as a point of reference to the public on Information regarding the Original Budget.</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, 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 was observed that 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	The State computed its budget performance deviation to be 5%. The derivation of 5% is shown in the computation below:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																														
<p>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>	<table border="1" data-bbox="690 248 1253 570"> <thead> <tr> <th></th> <th>Total Amended Budget (₦)</th> <th>Actual Outturn (₦)</th> </tr> </thead> <tbody> <tr> <td>Cap Exp</td> <td>36,597,752,422</td> <td>14,045,174,638</td> </tr> <tr> <td>Rec Exp</td> <td>63,653,739,509</td> <td>63,076,323,336</td> </tr> <tr> <td>Public Debt</td> <td>1,871,600,000</td> <td>19,718,474,110</td> </tr> <tr> <td>Total</td> <td>102,123,091,931</td> <td>96,839,972,115</td> </tr> </tbody> </table> $\frac{\text{₦102,123,091,931} - \text{₦96,839,972,115}}{\text{₦102,123,091,931}} \times 100 = 5\%$ <p>The IVA computed the budget deviation for this APA year as 9% using the Cash Basis figure from the Cash Flow Statement in the 2020 AFS. See the computation below:</p> <table border="1" data-bbox="697 954 1285 1279"> <thead> <tr> <th></th> <th>Total Amended Budget (₦)</th> <th>Actual Outturn (₦)</th> </tr> </thead> <tbody> <tr> <td>Cap Exp (pg 7)</td> <td>36,597,752,422</td> <td>14,045,174,638</td> </tr> <tr> <td>Rec Exp (pg 7)</td> <td>63,653,739,509</td> <td>66,765,753,279</td> </tr> <tr> <td>Public Debt (pg 8)</td> <td>1,871,600,000</td> <td>12,218,893,625</td> </tr> <tr> <td>Total</td> <td>102,123,091,931</td> <td>93,029,821,541</td> </tr> </tbody> </table> $\frac{\text{₦102,123,091,931} - \text{₦93,029,821,541}}{\text{₦102,123,091,931}} \times 100 = 9\%$		Total Amended Budget (₦)	Actual Outturn (₦)	Cap Exp	36,597,752,422	14,045,174,638	Rec Exp	63,653,739,509	63,076,323,336	Public Debt	1,871,600,000	19,718,474,110	Total	102,123,091,931	96,839,972,115		Total Amended Budget (₦)	Actual Outturn (₦)	Cap Exp (pg 7)	36,597,752,422	14,045,174,638	Rec Exp (pg 7)	63,653,739,509	66,765,753,279	Public Debt (pg 8)	1,871,600,000	12,218,893,625	Total	102,123,091,931	93,029,821,541		
	Total Amended Budget (₦)	Actual Outturn (₦)																															
Cap Exp	36,597,752,422	14,045,174,638																															
Rec Exp	63,653,739,509	63,076,323,336																															
Public Debt	1,871,600,000	19,718,474,110																															
Total	102,123,091,931	96,839,972,115																															
	Total Amended Budget (₦)	Actual Outturn (₦)																															
Cap Exp (pg 7)	36,597,752,422	14,045,174,638																															
Rec Exp (pg 7)	63,653,739,509	66,765,753,279																															
Public Debt (pg 8)	1,871,600,000	12,218,893,625																															
Total	102,123,091,931	93,029,821,541																															

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations															
	<p>The budget performance deviation is 9%</p> <p>The difference in the IVA computation figure and that of the State figure is due to the IVA using the public debt figure in the Cash Flow Statement. However, Kogi State used a reconciled public debt figure in its computation. See page 10 (Long Term loan repayment within the year 2020) and page 8 (Finance cost, public debt charge) A summation of both figures will give the public debt figure used by the State.</p> <p>The State 2020 Audited Financial Statement was prepared using the Accrual Basis Accounting. See below IVA deviation computation using the accrual base figures in the 2020 AFS</p> <table border="1" data-bbox="695 852 1285 1175"> <thead> <tr> <th></th> <th>Total Amended Budget (₦)</th> <th>Actual Outturn (₦)</th> </tr> </thead> <tbody> <tr> <td>Cap Exp (pg 11)</td> <td>36,597,752,422</td> <td>14,045,174,638</td> </tr> <tr> <td>Rec Exp (pg 4)</td> <td>63,653,739,509</td> <td>70,881,095,544</td> </tr> <tr> <td>Public Debt (pg 4)</td> <td>1,871,600,000</td> <td>3,689,429,942</td> </tr> <tr> <td>Total</td> <td>102,123,091,931</td> <td>88,615,700,124</td> </tr> </tbody> </table> $\frac{\text{₦}102,123,091,931 - \text{₦}88,615,700,124}{\text{₦}102,123,091,931} \times 100 = 13\%$ <p>Source: Year 2020 Audited Financial Statement captured the actual outrun for capital expenditure in</p>		Total Amended Budget (₦)	Actual Outturn (₦)	Cap Exp (pg 11)	36,597,752,422	14,045,174,638	Rec Exp (pg 4)	63,653,739,509	70,881,095,544	Public Debt (pg 4)	1,871,600,000	3,689,429,942	Total	102,123,091,931	88,615,700,124		
	Total Amended Budget (₦)	Actual Outturn (₦)																
Cap Exp (pg 11)	36,597,752,422	14,045,174,638																
Rec Exp (pg 4)	63,653,739,509	70,881,095,544																
Public Debt (pg 4)	1,871,600,000	3,689,429,942																
Total	102,123,091,931	88,615,700,124																

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>(page 7), recurrent expenditure in (page 7) and the public Debt in (page 8)</p> <p>The year 2020 Approved Revised Budget captured the revised budget amount for capital expenditure on (page 11), recurrent expenditure on (page 11).</p> <p>The source of the values used in the calculations are from the Hard and Soft copies of the Audited Financial Statement which was retained in the assessment file.</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 IVA reviewed Minutes of the public consultation, pictures of attendees, and an Attendance register detailing the names of attendees, organization, and email address of attendees.</p> <p>a) The LGAs in attendance included the following:</p> <ul style="list-style-type: none"> i. Lokoja ii. Anyigba iii. Kabba iv. Okene <p>b) The CSO representatives who were in attendance included:</p> <ul style="list-style-type: none"> i Tijani Abdulkareem (SERDEC) 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>ii Nazir Ochi Yusuf (Bureau of Lands)</p> <p>iii Solomon Adeyinka (NTA)</p> <p>iv Rev S B Owuliba (CAN)</p> <p>c) The IVA reviewed the attendance record of the public consultation duly signed by attendees as well as minutes of the public consultation jointly prepared and signed by CSO representatives.</p> <p>d) The dates of the town hall consultation are 10th September 2020, 13th October 2020, 14th October 2020, and 15th October 2020. The public consultation on the 2021 budget proposal was held in 95 Degree Event Centre/Dr Ado Ibrahim main Auditorium.</p> <p>e) The IVA took a random sample from the attendance of public consultation and made phone calls to ten (10) respondents. All respondents confirmed their attendance.</p> <p>f) The draft proposed Annual Budget downloaded by the IVA from the State website was not dated. However, the Draft Budget was presented to the Kogi State House of Assembly on 1st December 2020. Evidence was retained in the assessment file.</p> <p>g) The four town hall consultations were held between 10th September 2020 and 15th October 2020. The IVA observed that the draft Proposed Budget was not dated but was presented to the Kogi State House of Assembly on 1st December 2020. Considering all the evidence highlighted above, the</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>IVA concluded that the public consultation was held before the Proposed Budget was drafted.</p> <p>h) The 2021 Proposed Annual Budget was posted before 31 January 2021. The date of publication was confirmed from the Backend of the IT service provider which was retained in the assessment file.</p> <p>i) https://kogistate.gov.ng/wp-content/uploads/2021-Draft-Budget.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) Tijani Abdulkareem (SERDEC) co-signed the Minutes of the public consultation. Copy of the Minutes was retained in the assessment file.</p> <p>b) Stakeholders Town Hall Meeting on Kogi State Year 2021 Budget was held on 10th September 2020.</p> <p>c) The signatories represented SERDEC Foundation.</p> <p>d) https://kogistate.gov.ng/wp-content/uploads/FINAL-SIGNED-MINUTES-OF-ANYINGBA-STAKEHOLDERS-TOWNHALL-MEETING-ON-YEAR-2021-BUDGET-ORGANISED-BY-MINISTRY-OF-FINANCE.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
<p>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>	<p>a) The IVA reviewed Minutes of the dissemination event, pictures of attendees, and an attendance list detailing the names of attendees, organizations, and email addresses of attendees.</p> <p>b) Copies of the Amended Budget and evidence of the dissemination events were downloaded from the State website.</p> <p>c) The dissemination was done physically.</p> <p>d) The evidence of the dissemination event was published on the State website before the September 30, 2020 deadline. The Minutes of the dissemination event was retained on file by the IVA.</p> <p>e) The IVA confirmed that the evidence of the dissemination event and the FY2020 Budget were published in the same location. Both documents were posted on the Kogi State website and was retained in the assessment file by the IVA.</p> <p>f) The evidence of the dissemination event was published on the State website on the 7th of May 2020. The date of publication obtained by the IVA via the inspect function has been confirmed with the backend of the IT service provider. Screenshot evidence has been obtained from the IT service provider.</p> <p>g) https://kogistate.gov.ng/wp-content/uploads/MINUTES-OF-CONSULTATIVE-MEETING-WITH-CSOs-.pdf</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	Has the State published online, on the State website(s) a <i>Citizens Budget based on the Amended Budget (2020)</i> not later than 30 September 2020?	<p>a) The Citizens Budget based on the Amended Budget (2020) was published before the due date via https://kogistate.gov.ng/ova_doc/2021-citizen-budget/ accessed on (9/02/2022). The date of publication was confirmed from the IT service provider Backend at the State. Evidence has been retained in the assessment file.</p> <p>b) A comparison of the FY 2020 Revised Budget and the Citizen’s Budget was conducted by the IVA. There was no discrepancy observed between the Format suggested by Home Finance and the State’s Citizen Budget.</p> <p>c) We confirmed that the Citizens Budget was prepared in the format suggested to the State by the Home Finance department and summarizes in a comprehensible manner to citizens the approved FY20 State Budget. There were no discrepancies observed between the Format suggested by Home Finance and the State’s Citizen Budget. It accurately includes the key Budget information from the Revised Budget, including the following:</p> <ul style="list-style-type: none"> I. A simple explanation of the annual budget/citizen’s budget. Pages 3-6. II. Breakdown of revenues and expenditures. Pages 7-11 III. Disclosure of Budget deficit (if any) and how it will be financed. Pages 14-15 IV. Sectoral Allocation (MDAs by MDAs). Pages 16-17. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>V. Top Projects to be financed (at least 5). Pages 18-19.</p> <p>d) The IVA observed that the minimum required budget information outlined above as extracted from the Citizen Budget User Manual and Template has been included.</p> <p>e) No significant difference was identified</p> <p>It is noted upon further review, that the IVA was unable to view the online publication of the Citizens Budget because it continued to give a message, “the site could not be reached.” Therefore, the State is required to upload the signed amended budget for 2020 on the website, and provide evidence that the required information was published by the required deadline when giving feedback to IVA on this report. Otherwise, this DLR is not achieved.</p> <p>The State in responding to the request of the IVA stated above provided the following weblinks:</p> <p><i>“APA Issue DLI. 2.2: State to provide a functional web-link for the citizen’s budget.</i></p> <p>https://kogistate.gov.ng/wp-content/uploads/Kogi-State-Revised-2020-Citizens-Budget.pdf</p> <p>https://kogistate.gov.ng/wp-content/uploads/Kogi-State-Revised-2020-Citizens-Budget-Yoruba.pdf</p> <p>https://kogistate.gov.ng/2020-cso-consultative-forum/</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		https://kogistate.gov.ng/minutes-of-consultative-meeting-with-csos-2020/ https://kogistate.gov.ng/wp-content/uploads/CSO-PICTURES.pdf “		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	a) The Citizens budget included an explanation of the key changes between the Original FY2020 Budget and the Amended Budget. b) The Citizens’ Budget included Data on reallocation and adjusted spending priorities. The IVA confirmed that the Amended FY20 State Budget was summarized in a comprehensible manner to the Citizens in the Citizens Budget.	Satisfactory	
4	Does the State website have functional feedback and response online mechanisms?	a) Kogi State has established a functional feedback and response online mechanism on its website. b) The type of feedback mechanism operated by the State is an Email feedback mechanism c) The State's feedback mechanism provided the following at a minimum: <ol style="list-style-type: none"> i. The State feedback mechanism provided an acknowledgment of receipt of comments from citizens. ii. The State's response to comments is "Your comment is awaiting moderation" iii. The State Government response does not display the timeframe of responding to 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>citizens' comments or the State's Government contact details.</p> <p>d) The IVA Team sent an email via the feedback mechanism to test its functionality. The mail was received by the IT service provider of the State via the backend of the website and approved. The contents of the mail were also visible to the Hon. Commissioner of finance and other relevant officials. Evidence of the IVA test of the feedback mechanism was retained in the assessment file.</p> <p>e) The relevant feedback from Citizens on Budget creation or any other State related topic is first approved by the IT service provider before such comments will be visible on the State website. The comments from citizens are received by the Hon Commissioner of Finance, the Permanent Secretary Budget, SFTAS Focal person, Permanent secretary Treasury and the Director-General of Debt. Depending on the topic of the comment, the relevant State official would respond.</p> <p>f) The IVA concluded that Kogi State has a functional feedback mechanism.</p> <p>g) https://kogistate.gov.ng/ova_doc/approved-budget/</p>		
<i>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</i>			

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 3.0	Improved cash management and reduced revenue leakages through the implementation of State TSA		Not Achieved	
1	Has the State established a functional State-level TSA?	<ul style="list-style-type: none"> a. The State has established a functional State-level TSA. b. The State operates one TSA account. c. The State TSA account detail is shown below: Bank: UBA Account Name: Kogi State Government SRA, Account Number; 1020895797. 	Satisfactory	
2	Is there a formally approved cash management strategy in place? The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.	<p>The State has a Cash Management Strategy.</p> <ul style="list-style-type: none"> a) The name of the Cash Management Strategy is "Guidelines for the operation of Treasury Single Account (TSA) and Cash Management Strategy, and b) The Cash Management Strategy was produced and assented by the Governor of Kogi State on the 9th of February 2017. 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 the availability of funds as stated on Page 6 (Structure & Operational Guidelines for TSA Implementation). d) the State's policy on sweeping of balances from other collecting banks is "To make payment for Tax (es) or service (s) money under TSA, depositors make payment to a transit account in a Deposit Money Banks (Commercial bank) and the funds are automatically remitted to the State TSA Custodian (Zenith Bank Plc now UBA) at regular intervals, say 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>at the end of the business day or more frequent intervals." (Page 11 of Cash Management Strategy).</p> <p>e) Quarterly Cashflow Forecast and Cash Management Strategy was obtained as evidence of implementation of processes described in the cash management strategy to forecast cash commitments and requirements and a check on the existence of cash commitments and requirements forecasts at the intervals stated in the cash management strategy has been done. There is the availability of funds as seen in the TSA Statement.</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 has a computer application where cash balances is viewed from, and the State is using an application that was provided by the TSA Bank (UBA).</p> <p>a) The name of the application is called UBA Internet Banking Application, developed by UBA.</p> <p>b) The system is in line with the cash management strategy</p> <p>c) It was deployed in May 2019.</p> <p>d) There was a physical observation of the central view of cash balances on the dashboard, and A screenshot has been obtained and retained on file.</p>	Satisfactory	
4	Does the TSA have one consolidated revenue treasury account for State revenues? Revenues collected by MDAs such as service fees no longer sit in individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA.	<p>a) The State TSA covers all IGR accounts:</p> <p>b) The IVA team visited 3 Revenue generating MDA's (Ministries of Health, Education, and Lands & Urban Development). The Revenue focal persons at each MDA were interviewed. The TSA Bank Operator and Selected Fee Payers were also interviewed.</p> <p>c) The answered TSA Questionnaire for the Revenue Generating MDA's, TSA Bank Operator, and</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		<p>Selected Fee Payers were obtained. Copies of the E-Receipt and Bank Tellers were also obtained.</p> <p>d) The State TSA details; Bank: UBA Account Name: Kogi State Government SRA, Account Number; 1020895797</p> <p>e) All the State Government monies (FAAC and IGR) go through this account.</p> <p>f) Government monies are swept from other revenue collecting banks to the TSA.</p> <p>g) The TSA Bank Statement was obtained.</p>	Satisfactory													
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"> <thead> <tr> <th></th> <th>Total Inflows (₦)</th> <th>Total Outflows (₦)</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement</td> <td>72,543,526,559.48</td> <td>69,562,216,764.59</td> </tr> <tr> <td>Government Finances*</td> <td>104,998,234,689.00</td> <td>93,029,821,542.00</td> </tr> <tr> <td>Percentage</td> <td>69%</td> <td>75%</td> </tr> </tbody> </table> <p>The average is percentage computation is: $\frac{69\% + 75\%}{2}$ = 72%</p> <p>The TSA covered 72% of the State's finances.</p> <p>Having observed the reversal entries in the TSA Bank Statements, the IVA recalculated the inflows and outflows using the spotted items total which were</p>		Total Inflows (₦)	Total Outflows (₦)	TSA Bank Statement	72,543,526,559.48	69,562,216,764.59	Government Finances*	104,998,234,689.00	93,029,821,542.00	Percentage	69%	75%	Unsatisfactory	Increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA
	Total Inflows (₦)	Total Outflows (₦)														
TSA Bank Statement	72,543,526,559.48	69,562,216,764.59														
Government Finances*	104,998,234,689.00	93,029,821,542.00														
Percentage	69%	75%														

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
	<p>subtracted to establish the adjusted figures as stated below:</p> <p>Total Inflow: ₦69,543,526,559.48 Total Outflow: ₦66,562,216,764.59 Total Reversal Entry: ₦3,000,000,000.00 Adjusted Inflow: ₦69,543,526,559.48 Adjusted Outflow: ₦66,562,216,764.59</p> <table border="1" data-bbox="676 532 1312 711"> <thead> <tr> <th></th> <th>Total Inflows</th> <th>Total Outflows</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement</td> <td>69,543,526,559.48</td> <td>66,562,216,764.59</td> </tr> <tr> <td>Government Finances*</td> <td>104,998,234,689.00</td> <td>93,029,821,542.00</td> </tr> <tr> <td>Percentage</td> <td>66</td> <td>72</td> </tr> </tbody> </table> <p>The average percentage computation is: $\frac{66\% + 72\%}{2} = 69\%$</p> <p>The TSA covered 69% of the State's finances.</p> <p>*Sources: 2020 Audited Financial Statement (Cashflow Statement) Page 8 and the TSA Statement from UBA for January 1 to December 31, 2020.</p> <p>The State provided the below submission with respect to the Unsatisfactory result for this DLR:</p>		Total Inflows	Total Outflows	TSA Bank Statement	69,543,526,559.48	66,562,216,764.59	Government Finances*	104,998,234,689.00	93,029,821,542.00	Percentage	66	72		
	Total Inflows	Total Outflows													
TSA Bank Statement	69,543,526,559.48	66,562,216,764.59													
Government Finances*	104,998,234,689.00	93,029,821,542.00													
Percentage	66	72													




Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																																																																																	
		<p>KOGI STATE RESPONSE TO IVA REPORT ON DLI 3:</p> <table border="1"> <thead> <tr> <th colspan="3">INFLOW:</th> </tr> </thead> <tbody> <tr> <td>Total Credit (Inflows) through the TSA Bank Statement</td> <td></td> <td>69,543,526,559.48</td> </tr> <tr> <td>Total inflow: (As reported in the Annual Financial Statements - AFS)</td> <td>104,998,234,689.00</td> <td></td> </tr> <tr> <td colspan="3">NOTE: The total inflows of (N104,998,234,689.00) above contained GRANTS from the World Bank for various World-Bank-Projects which did not pass through the TSA.</td> </tr> <tr> <th colspan="3">THEREFORE, LESS:</th> </tr> <tr> <td colspan="3">Grants from World Bank for various Projects (a,b & c) which DID NOT PASS THROUGH THE TSA but were recognized in the Audited Financial Statements (AFS) above. See the Consolidated Statement of Cashflow on page 27 with NOTE 22 on page 38 of the Audited 2020 Financial Statements.</td> </tr> <tr> <td colspan="3">WB-GRANTS FOR PROJECTS IN 2020</td> </tr> <tr> <td>a</td> <td>Agro processing, productivity enhancement and livelihood improvement support (APPEALS)</td> <td>5,950,040,000.00</td> </tr> <tr> <td>b</td> <td>SUBEB Special grant for Primary School Funding</td> <td>3,039,768,158.00</td> </tr> <tr> <td>c</td> <td>Kogi State Community & Social Develop. Agency</td> <td>648,305,579.00</td> </tr> <tr> <td colspan="2">Adjusted Total Inflow (AFS)</td> <td>95,360,120,952.00</td> </tr> <tr> <th colspan="3">RE-COMPUTATION:</th> </tr> <tr> <td>Total Credit through the TSA Bank Statement</td> <td>69,543,526,559.48</td> <td>+100</td> </tr> <tr> <td>Adjusted Inflows (Less Grants from World Bank)</td> <td>95,360,120,952.00</td> <td></td> </tr> <tr> <td>Coverage rate (%)</td> <td></td> <td>72.93</td> </tr> <tr> <th colspan="3">OUTFLOW:</th> </tr> <tr> <td>Total Debit TSA Bank Statement</td> <td>66,562,216,764.59</td> <td></td> </tr> <tr> <td>Recurrent Expenditure</td> <td>66,765,753,279.00</td> <td></td> </tr> <tr> <td>Capital Expenditure</td> <td>14,045,174,635.41</td> <td></td> </tr> <tr> <td>Loan Repayment</td> <td>12,218,893,625.0</td> <td></td> </tr> <tr> <td>Total Outflow (AFS)</td> <td>93,029,821,542.41</td> <td></td> </tr> <tr> <td>Coverage rate (%)</td> <td></td> <td>71.5</td> </tr> <tr> <th colspan="3">RE-COMPUTATION OF AVERAGE COVERAGE OF GOVT. FINANCING THROUGH TSA:</th> </tr> <tr> <td></td> <td>Inflow (%) =</td> <td>72.9</td> </tr> <tr> <td></td> <td>Outflow (%) =</td> <td>71.5</td> </tr> <tr> <td></td> <td>Average Percentage of Govt Finance through the TSA =</td> <td>72.2</td> </tr> <tr> <td colspan="3">NOTE: Above is the state's re-computation of total cash inflow and outflow from TSA accounts against government finances. The Grants from the World Bank assisted projects were domiciled in SEPARATE or DEDICATED ACCOUNTS OTHER THAN THE TSA. These accounts are itemized as (a,b,& c) in the inflow section. The draw-down for these grants did not pass through the TSA Account, hence, the need for recomputation which gives an AVERAGE coverage rate of 72.2%</td> </tr> </tbody> </table> <p>Upon review of the State's submission, IVA considers the submission of the State not acceptable.</p>	INFLOW:			Total Credit (Inflows) through the TSA Bank Statement		69,543,526,559.48	Total inflow: (As reported in the Annual Financial Statements - AFS)	104,998,234,689.00		NOTE: The total inflows of (N104,998,234,689.00) above contained GRANTS from the World Bank for various World-Bank-Projects which did not pass through the TSA.			THEREFORE, LESS:			Grants from World Bank for various Projects (a,b & c) which DID NOT PASS THROUGH THE TSA but were recognized in the Audited Financial Statements (AFS) above. See the Consolidated Statement of Cashflow on page 27 with NOTE 22 on page 38 of the Audited 2020 Financial Statements.			WB-GRANTS FOR PROJECTS IN 2020			a	Agro processing, productivity enhancement and livelihood improvement support (APPEALS)	5,950,040,000.00	b	SUBEB Special grant for Primary School Funding	3,039,768,158.00	c	Kogi State Community & Social Develop. Agency	648,305,579.00	Adjusted Total Inflow (AFS)		95,360,120,952.00	RE-COMPUTATION:			Total Credit through the TSA Bank Statement	69,543,526,559.48	+100	Adjusted Inflows (Less Grants from World Bank)	95,360,120,952.00		Coverage rate (%)		72.93	OUTFLOW:			Total Debit TSA Bank Statement	66,562,216,764.59		Recurrent Expenditure	66,765,753,279.00		Capital Expenditure	14,045,174,635.41		Loan Repayment	12,218,893,625.0		Total Outflow (AFS)	93,029,821,542.41		Coverage rate (%)		71.5	RE-COMPUTATION OF AVERAGE COVERAGE OF GOVT. FINANCING THROUGH TSA:				Inflow (%) =	72.9		Outflow (%) =	71.5		Average Percentage of Govt Finance through the TSA =	72.2	NOTE: Above is the state's re-computation of total cash inflow and outflow from TSA accounts against government finances. The Grants from the World Bank assisted projects were domiciled in SEPARATE or DEDICATED ACCOUNTS OTHER THAN THE TSA. These accounts are itemized as (a,b,& c) in the inflow section. The draw-down for these grants did not pass through the TSA Account, hence, the need for recomputation which gives an AVERAGE coverage rate of 72.2%				
INFLOW:																																																																																					
Total Credit (Inflows) through the TSA Bank Statement		69,543,526,559.48																																																																																			
Total inflow: (As reported in the Annual Financial Statements - AFS)	104,998,234,689.00																																																																																				
NOTE: The total inflows of (N104,998,234,689.00) above contained GRANTS from the World Bank for various World-Bank-Projects which did not pass through the TSA.																																																																																					
THEREFORE, LESS:																																																																																					
Grants from World Bank for various Projects (a,b & c) which DID NOT PASS THROUGH THE TSA but were recognized in the Audited Financial Statements (AFS) above. See the Consolidated Statement of Cashflow on page 27 with NOTE 22 on page 38 of the Audited 2020 Financial Statements.																																																																																					
WB-GRANTS FOR PROJECTS IN 2020																																																																																					
a	Agro processing, productivity enhancement and livelihood improvement support (APPEALS)	5,950,040,000.00																																																																																			
b	SUBEB Special grant for Primary School Funding	3,039,768,158.00																																																																																			
c	Kogi State Community & Social Develop. Agency	648,305,579.00																																																																																			
Adjusted Total Inflow (AFS)		95,360,120,952.00																																																																																			
RE-COMPUTATION:																																																																																					
Total Credit through the TSA Bank Statement	69,543,526,559.48	+100																																																																																			
Adjusted Inflows (Less Grants from World Bank)	95,360,120,952.00																																																																																				
Coverage rate (%)		72.93																																																																																			
OUTFLOW:																																																																																					
Total Debit TSA Bank Statement	66,562,216,764.59																																																																																				
Recurrent Expenditure	66,765,753,279.00																																																																																				
Capital Expenditure	14,045,174,635.41																																																																																				
Loan Repayment	12,218,893,625.0																																																																																				
Total Outflow (AFS)	93,029,821,542.41																																																																																				
Coverage rate (%)		71.5																																																																																			
RE-COMPUTATION OF AVERAGE COVERAGE OF GOVT. FINANCING THROUGH TSA:																																																																																					
	Inflow (%) =	72.9																																																																																			
	Outflow (%) =	71.5																																																																																			
	Average Percentage of Govt Finance through the TSA =	72.2																																																																																			
NOTE: Above is the state's re-computation of total cash inflow and outflow from TSA accounts against government finances. The Grants from the World Bank assisted projects were domiciled in SEPARATE or DEDICATED ACCOUNTS OTHER THAN THE TSA. These accounts are itemized as (a,b,& c) in the inflow section. The draw-down for these grants did not pass through the TSA Account, hence, the need for recomputation which gives an AVERAGE coverage rate of 72.2%																																																																																					
DLI 4: Strengthened Internally Generated Revenue (IGR) Collection				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		Previously Achieved In 2018 APA																																																																																		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>collection and accounting. Code must be approved by the state legislature and published</p>			
<p>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?</p>	<p>The State has previously achieved DLI 4.1 in the 2018 APA</p>		
<p>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?</p>	<p>The State has previously achieved DLI 4.1 in the 2018 APA</p>		
<p>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?</p>	<p>The State has previously achieved DLI 4.1 in the 2018 APA</p>		
<p>4 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</p>	<p>The State has previously achieved DLI 4.1 in the 2018 APA</p>		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																								
count for that year, up to 31 December 2020.																											
5 Is the Publication published online, so it is automatically available to the public/all taxpayers?	The State has previously achieved DLI 4.1 in the 2018 APA																										
DLR 4.2 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		Achieved (Stretch target met)																									
1 Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: N/A Stretch Target: equal to or higher than the 2019 nominal IGR collection	<p>a. Accrual basis of accounting was adopted for the 2019 and 2020 Audited Financial Statements</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year's APA. See the computation below:</p> <table border="1" data-bbox="653 756 1333 1409"> <thead> <tr> <th data-bbox="653 756 835 846">REPORTING TEMPLATE: OPTION B</th> <th data-bbox="835 756 1024 846">₱</th> <th data-bbox="1024 756 1213 846">₱</th> <th data-bbox="1213 756 1333 846">% GROWTH</th> </tr> <tr> <th data-bbox="653 849 835 886">Item</th> <th data-bbox="835 849 1024 886">2019</th> <th data-bbox="1024 849 1213 886">2020</th> <th data-bbox="1213 849 1333 886"></th> </tr> </thead> <tbody> <tr> <td data-bbox="653 889 835 1008">1. Reported IGR in AFS (Before Adjustments)</td> <td data-bbox="835 889 1024 1008">17,199,206,405</td> <td data-bbox="1024 889 1213 1008">17,455,219,529</td> <td data-bbox="1213 889 1333 1008">1%</td> </tr> <tr> <td data-bbox="653 1011 835 1195">2. INVALID items to be deducted IF reported as part of IGR</td> <td data-bbox="835 1011 1024 1195">3,860,550</td> <td data-bbox="1024 1011 1213 1195">2,692,817</td> <td data-bbox="1213 1011 1333 1195"></td> </tr> <tr> <td data-bbox="653 1198 835 1317">Sale of Govt property, privatization proceeds</td> <td data-bbox="835 1198 1024 1317">3,860,550</td> <td data-bbox="1024 1198 1213 1317">2,692,817</td> <td data-bbox="1213 1198 1333 1317"></td> </tr> <tr> <td data-bbox="653 1320 835 1409">3. "Adjusted IGR" for DLI</td> <td data-bbox="835 1320 1024 1409"></td> <td data-bbox="1024 1320 1213 1409"></td> <td data-bbox="1213 1320 1333 1409"></td> </tr> </tbody> </table>	REPORTING TEMPLATE: OPTION B	₱	₱	% GROWTH	Item	2019	2020		1. Reported IGR in AFS (Before Adjustments)	17,199,206,405	17,455,219,529	1%	2. INVALID items to be deducted IF reported as part of IGR	3,860,550	2,692,817		Sale of Govt property, privatization proceeds	3,860,550	2,692,817		3. "Adjusted IGR" for DLI				Satisfactory	
REPORTING TEMPLATE: OPTION B	₱	₱	% GROWTH																								
Item	2019	2020																									
1. Reported IGR in AFS (Before Adjustments)	17,199,206,405	17,455,219,529	1%																								
2. INVALID items to be deducted IF reported as part of IGR	3,860,550	2,692,817																									
Sale of Govt property, privatization proceeds	3,860,550	2,692,817																									
3. "Adjusted IGR" for DLI																											

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
		4.2 Calculation (A OR B)				
		Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	17,195,345,855	17,452,526,712	1%	
<p>*Please Unpack the Miscellaneous from the notes to the Account</p> $\frac{\text{₦}17,452,526,711.89 - \text{₦}17,195,345,855.00}{\text{₦}17,195,345,855.00} \times 100 = 1\%$ <p>There is an annual IGR nominal growth of 1%.</p> <p>Source: The year 2020 Audited Financial Statement Page 04.</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 current civil servants and pensioners on the State payroll?	<p>The State commenced the Biometric data capture of the Civil Servant and Pensioners after the payment of August 2018 salary and completed it on 23rd January, 2019.</p> <p>a) The Biometric data capture was outsourced to Comsoft Nigeria Limited Abuja</p> <p>b) The total number of Civil Servants is 18,731.</p> <p>c) The total number of Pensioners is 10,243.</p>			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>d) The total number of staff on the State Nominal roll is 28,974, the total number of staff on state payroll is 27,622.</p> <p>e) Biometrics data that has been captured is 27,622.</p> <p>f) The documents obtained for IVA's conclusion are a one-page progress report on biometric and consultant report.</p> $\frac{27,622 \times 100}{28,974}$ <p style="text-align: center;">= <u>95.33%</u></p> <p>The State had captured the biometrics data for 95.33% of the State's Civil Servants and Pensioners on its payroll.</p> <p>IVA upon further review noted an increase in staff number by 4,637 civil servants and 1,548 pensioners between 2019 and 2020. See extract from 2019 below:</p> <p>a. The total no of civil servants is 14,094.</p> <p>b. The total no of pensioners is 8,695.</p> <p>The State is required to provide explanations with evidence for the increase in the number of civil servants and pensioners between 2019 and 2020 while responding to this report. Otherwise, this DLR is not achieved.</p>		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	<p>The State provided explanations for the difference between the 2019 and 2020 figures as noted below.</p> <p>Some Excel features can't be displayed in Google Sheets and will be dropped if you make</p> <p> RESPONSE TO OBSERVATIONS RAISED BY IVA  ☆ 📄 🔄</p> <p>File Edit View Insert Format Data Tools Help</p> <p>50% £ % .0 .00 123 ▾ Tahoma ▾ 10 ▾ </p> <p>N30 </p> <table border="1"> <thead> <tr> <th></th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> <th>E</th> <th>F</th> <th>G</th> <th>H</th> <th>I</th> <th>J</th> <th>K</th> </tr> </thead> <tbody> <tr> <td>7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>8</td> <td></td> <td colspan="10">ONE PAGE REPORT ON PROGRESS OF BIOMETRIC VERIFICATION EXERCISE</td> </tr> <tr> <td>9</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>10</td> <td></td> <td colspan="10">DATA PRESENTED TO IVA TEAM</td> </tr> <tr> <td>11</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>12</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>13</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>14</td> <td>1</td> <td>No of staff (Civil Servants) on payroll</td> <td>No of staff</td> <td>Gross Pay</td> <td>No of staff</td> <td>Gross Pay</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>15</td> <td>2</td> <td>No of staff (Tertiary Institution) on payroll</td> <td>5,356</td> <td>635,037,859.65</td> <td>5,220</td> <td>620,830,486.53</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>16</td> <td>3</td> <td>No of Pensioners on payroll</td> <td>8,695</td> <td>796,404,246.18</td> <td>10,243</td> <td>861,709,215.63</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>17</td> <td></td> <td>TOTAL</td> <td>28,146</td> <td>2,552,224,375.76</td> <td>28,674</td> <td>2,534,799,726.06</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>18</td> <td></td> <td colspan="10">EXPLANATIONS</td> </tr> <tr> <td>19</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>21</td> <td>1</td> <td>No of staff (Civil Servants) on payroll</td> <td>14,094</td> <td>1,120,779,269.87</td> <td>13,311</td> <td>1,092,160,014.74</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>22</td> <td>2</td> <td>No of staff (Tertiary Institutions) on payroll</td> <td>5,356</td> <td>635,037,859.65</td> <td>5,220</td> <td>620,830,486.53</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23</td> <td></td> <td>TOTAL</td> <td>19,450</td> <td>1,755,817,129.52</td> <td>18,731</td> <td>1,673,090,511.27</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>24</td> <td></td> <td colspan="10">NETTS: Total No of Civil Servants in MDAs and Tertiary institutions in 2019 was 19,450 with gross salary of 1,755,817,130.52</td> </tr> <tr> <td>25</td> <td></td> <td colspan="10">but this figure was wrongly quoted as 14,094 with gross salary of 1,120,779,269.87 by the IVA team it they picked the figure for MDAs and omitted the Tertiary institutions</td> </tr> <tr> <td>26</td> <td></td> <td colspan="10">If this correction is taken, there will be no increase between 2019 and 2020 rather a decrease of 719 staff with gross salary of 82,726,618.25</td> </tr> <tr> <td>27</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>28</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>29</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>30</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>31</td> <td>3</td> <td>No of Pensioners on payroll</td> <td>8,695</td> <td>796,404,246.18</td> <td>10,243</td> <td>861,709,215.63</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>32</td> <td></td> <td colspan="10">THERE WAS AN INCREASE IN NO OF PENSIONERS IN 2020 WHEN COMPARED TO 2019 BECAUSE MANY CIVIL SERVANTS HAVE RETIRED AND PLACED ON PENSION PAYROLL</td> </tr> <tr> <td>33</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>34</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>35</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>36</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>37</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>38</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>39</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>40</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>41</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>42</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>43</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>44</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>45</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>46</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>47</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>48</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>49</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>50</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>51</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>52</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>53</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>54</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>55</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>56</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>57</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>58</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>59</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>60</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>61</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>62</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>63</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>64</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>65</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>66</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>67</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>68</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>69</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>70</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>71</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>72</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>73</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>74</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>75</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>76</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>77</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>78</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>79</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>80</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>81</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>82</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>83</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>84</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>85</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>86</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>87</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>88</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>89</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>90</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>91</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>92</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>93</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>94</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>95</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>96</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>97</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>98</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>99</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>100</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>After reviewing the submission by the State, IVA accepts the submission.</p>		A	B	C	D	E	F	G	H	I	J	K	7												8		ONE PAGE REPORT ON PROGRESS OF BIOMETRIC VERIFICATION EXERCISE										9												10		DATA PRESENTED TO IVA TEAM										11												12												13												14	1	No of staff (Civil Servants) on payroll	No of staff	Gross Pay	No of staff	Gross Pay						15	2	No of staff (Tertiary Institution) on payroll	5,356	635,037,859.65	5,220	620,830,486.53						16	3	No of Pensioners on payroll	8,695	796,404,246.18	10,243	861,709,215.63						17		TOTAL	28,146	2,552,224,375.76	28,674	2,534,799,726.06						18		EXPLANATIONS										19												20												21	1	No of staff (Civil Servants) on payroll	14,094	1,120,779,269.87	13,311	1,092,160,014.74						22	2	No of staff (Tertiary Institutions) on payroll	5,356	635,037,859.65	5,220	620,830,486.53						23		TOTAL	19,450	1,755,817,129.52	18,731	1,673,090,511.27						24		NETTS: Total No of Civil Servants in MDAs and Tertiary institutions in 2019 was 19,450 with gross salary of 1,755,817,130.52										25		but this figure was wrongly quoted as 14,094 with gross salary of 1,120,779,269.87 by the IVA team it they picked the figure for MDAs and omitted the Tertiary institutions										26		If this correction is taken, there will be no increase between 2019 and 2020 rather a decrease of 719 staff with gross salary of 82,726,618.25										27												28												29												30												31	3	No of Pensioners on payroll	8,695	796,404,246.18	10,243	861,709,215.63						32		THERE WAS AN INCREASE IN NO OF PENSIONERS IN 2020 WHEN COMPARED TO 2019 BECAUSE MANY CIVIL SERVANTS HAVE RETIRED AND PLACED ON PENSION PAYROLL										33												34												35												36												37												38												39												40												41												42												43												44												45												46												47												48												49												50												51												52												53												54												55												56												57												58												59												60												61												62												63												64												65												66												67												68												69												70												71												72												73												74												75												76												77												78												79												80												81												82												83												84												85												86												87												88												89												90												91												92												93												94												95												96												97												98												99												100													
	A	B	C	D	E	F	G	H	I	J	K																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
7																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
8		ONE PAGE REPORT ON PROGRESS OF BIOMETRIC VERIFICATION EXERCISE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
9																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
10		DATA PRESENTED TO IVA TEAM																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
11																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
12																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
14	1	No of staff (Civil Servants) on payroll	No of staff	Gross Pay	No of staff	Gross Pay																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
15	2	No of staff (Tertiary Institution) on payroll	5,356	635,037,859.65	5,220	620,830,486.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
16	3	No of Pensioners on payroll	8,695	796,404,246.18	10,243	861,709,215.63																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
17		TOTAL	28,146	2,552,224,375.76	28,674	2,534,799,726.06																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
18		EXPLANATIONS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
19																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
20																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
21	1	No of staff (Civil Servants) on payroll	14,094	1,120,779,269.87	13,311	1,092,160,014.74																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
22	2	No of staff (Tertiary Institutions) on payroll	5,356	635,037,859.65	5,220	620,830,486.53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
23		TOTAL	19,450	1,755,817,129.52	18,731	1,673,090,511.27																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
24		NETTS: Total No of Civil Servants in MDAs and Tertiary institutions in 2019 was 19,450 with gross salary of 1,755,817,130.52																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
25		but this figure was wrongly quoted as 14,094 with gross salary of 1,120,779,269.87 by the IVA team it they picked the figure for MDAs and omitted the Tertiary institutions																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
26		If this correction is taken, there will be no increase between 2019 and 2020 rather a decrease of 719 staff with gross salary of 82,726,618.25																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
27																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
28																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
29																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
30																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
31	3	No of Pensioners on payroll	8,695	796,404,246.18	10,243	861,709,215.63																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
32		THERE WAS AN INCREASE IN NO OF PENSIONERS IN 2020 WHEN COMPARED TO 2019 BECAUSE MANY CIVIL SERVANTS HAVE RETIRED AND PLACED ON PENSION PAYROLL																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
33																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
34																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
35																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
36																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
37																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
38																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
39																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
40																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
41																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
42																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
43																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
44																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
45																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
46																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
47																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
48																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
49																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
50																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
51																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
52																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
53																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
54																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
55																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
56																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
57																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
58																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
59																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
60																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
61																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
62																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
63																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
64																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
65																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
66																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
67																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
68																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
69																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
70																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
71																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
72																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
73																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
74																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
75																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
76																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
77																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
78																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
79																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
80																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
81																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
82																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
83																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
84																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
85																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
86																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
87																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
88																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
89																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
90																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
91																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
92																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
93																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
94																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
95																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
96																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
97																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
98																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
99																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	<p>a) The State commenced and finished the linkage of the biometric data to the payroll in January 2019.</p> <p>b) 27,622 staff with biometrics data have been linked to the payroll.</p> <p>c) 1,352 retired civil servants were detected during the biometric validations.</p>	Satisfactory																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>d) ₦161, 817,499.56 was saved from the retired civil servants detected.</p> <p>e) There are in-year changes to the civil servant and pensioner payrolls (because 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 to support the conclusion are the report of the pay parade committee and response to questions concerning the state biometric capture exercise.</p> <p>g) There were changes to the civil servant and pensioner payrolls during the fiscal year (because of starters, leavers, deaths, etc.).</p> <p>h) The changes were captured by the biometric exercise.</p> <p>i) The procedures that are in place: Daily Clock in clock out, where if a person does not clock in for a month the system flags the payroll office and the person's salary will be stopped.</p>		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	<p>a) 1,352 retired workers were detected during the linkage of biometric data of civil servants to payroll as at December 2020</p> <p>b) The IVA confirmed that the Kogi State Government list of staff expunged (as a result of study leave, sickness, and death) from payroll as at January 2019 biometric exercise and Kogi state Government list of staff that retired and were identified in September, 2018.</p> <p>c) The identified retired workers were removed from the payroll in September, 2018 and December, 2020.</p>	Satisfactory	


Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>d) The payroll figure before their removal from payroll was ₦1,824,181,780.83 (Monthly).</p> <p>e) The payroll figure after they have been removed is ₦1,683,769,894.24.</p> <p>The source(s) of this information is the one-page progress report on biometric and BVN Exercise.</p>		
<p>5.2</p>	<p>Link BVN data to at least [90] percent of current civil servants and pensioners on the payroll and payroll fraud addressed</p>	<p>Achieved</p>	
<p>1</p>	<p>Has the State linked the Bank Verification Number data to 90% of its current Civil Servants and pensioners on the State payroll?</p> <p>The State commenced the linkage of BVN data of the civil servant and pensioners in December 2019 and is ongoing.</p> <p>a) The Biometric was outsourced to Comsoft Nigeria Limited Abuja</p> <p>b) The total number of civil servants is 18,731</p> <p>c) The total number of pensioners is 10,243</p> <p>d) The total number of staff on the State Nominal roll is 28,974</p> <p>e) 27,622 BVN data has been linked to the payroll.</p> <p>f) The document obtained is the one-page report on the payroll</p> $\frac{27,622}{28,974} \times 100$ $=95.33 \%$ <p>The State has linked 95.33 % of the State's civil servants and pensioners' BVN data to the payroll.</p> <p>As stated in DLR 5.1, the State is required to provide explanations with evidence for the increase in the</p>	<p>Satisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
---	----------	------------	-----------------

number of civil servants and pensioners between 2019 and 2020 while responding to this report. Otherwise, this DLR is not achieved.

The State in responding to the request of the IVA provided the information below:

Some Excel features can't be displayed in Google Sheets and will be dropped if you make

 RESPONSE TO OBSERVATIONS RAISED BY IVA .XLSX ☆ 📄 ⌂

File Edit View Insert Format Data Tools Help

50% £ % .0 .00 123 Tahoma 10

N30 fx

	A	B	C	D	E	F	G	H	I	J	K
7											
8		ONE PAGE REPORT ON PROGRESS OF BIOMETRIC VERIFICATION EXERCISE									
9		DATA PRESENTED TO IVA TEAM									
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											
39											
40											
41											
42											
43											
44											
45											
46											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											

IVA reviewed the submission of the State and accepted the State's submission.

2	Has the State taken steps to identify payroll fraud?	<p>a) Staff with BVN data are 27,622 and without BVN data are 1,352</p> <p>b) There is no record of payroll fraud</p>	Satisfactory	
---	--	---	--------------	--

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>c) There was no payroll fraud detected during the BVN linkage to payroll, but the staff was removed because of retirement and death.</p> <p>d) The payroll figure before the removal of retired workers and pensioners identified from payroll is ₦1,824,181,780.83.</p> <p>e) The payroll figure after they have been removed is ₦1,683,769,894.24.</p> <p>f) The source(s) of these information and reference documents obtained are the one-page progress report on payroll and biometrics.</p>		
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget		Previously Achieved in 2018 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 by the State in 2018 APA		
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2)	Previously achieved by the State in 2018 APA		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>establishment of an independent procurement regulatory agency, and 3) cover all MDAs receiving funds from the State budget.</p>			
<p>3 Has the State instituted an independent procurement regulatory function, which may be performed through one or a combination of the following: bureau, commission, council, agency, or any other type of entity set up for the statutory purpose?</p>	<p>Previously achieved by the State in 2018 APA</p>		
<p>DLR 6.2</p> <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</p>		<p>Not Achieved</p>	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>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) The IVA has obtained a schedule of all contracts awarded during the year under assessment above the threshold as defined in the extract of Applicable threshold for approving authority and procurement method manual obtained and retained in the assessment file. The Softcopy of the Schedule could be obtained through the Weblink below: https://bpp.kg.gov.ng//kogioc/Home/Table</p> <p>b) The data published is in line with the Open Contracting Data Standards (OCDS).</p> <p>c) The date of publication was 31st December 2020 as shown on the IT Backend which was retained on file by the IVA.</p> <p>d) The source of the publication was the State OCDS website: https://bpp.kg.gov.ng//kogioc/Home/Table The IVA checked sample of 10 award letters, bidding processes, approvals, execution and payment for contracts to ascertain the validity and accuracy of contract details filed or published online</p> <p>e) The minimum contract award information that was published contained the details below: (i) Project Name, (ii) Awarding Institution, (iii) Award date, (iv) Name of Contractor, and (v) Contract Amount was published.</p> <p>f) All the items from (e) above were published.</p>	<p>Unsatisfactory</p>	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>g) The Weblink where data was published was: https://bpp.kg.gov.ng//kogioc/Home/Table</p> <p>The OCDS portal held 22 contracts for 2020 as at the time of assessment (in February 2022) and during further review (in June 2022) it now holds 73 contracts marked as awarded in 2020. The above indicates the State is aware the portal is incomplete and taking steps to publish additional contracts. This is a good outcome for transparency. The State however clearly did not achieve the result within the prescribed time frame which should have been done as at 31st December 2020 for the 12 (Twelve) months.</p>		
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) A copy of the SaaS e-Procurement Framework Contract has been obtained. Both Soft and Hardcopies were retained in the assessment file</p> <p>c) The IVA observed that the SaaS procurement with reference number KD/PPA/FR/ICB/2019/001 was signed on 20th November, 2020.</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) Kogi State did not implement e-procurement in at least 3 MDAs (Education, Health, and Public Works) in the Year 2020. The State focal person, the Commissioners of the Health, work, education, and the States' BPP officer all confirmed that the State implemented e-procurement in the Year 2021 August. Also, the NGF e-procurement template and the IVA APA Issue response all confirmed that e-procurement was implemented in August 2021.</p> <p>b) A walkthrough of the 5 transactions from each MDA has been done (with at least 2 categories of expenditure from goods, works, or services).</p>	Unsatisfactory	The State should implement e-procurement in all MDAs and at least 3 MDAs in the first instance (including Education, Health, and Public Works).

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>c) All the selected transactions followed the procurement lifecycle.</p> <p>d) The State implemented the E-Publishing/Notification module for contract notice and contract award</p> <p>e) The IVA confirmed that e-procurement was not effective during the year 2020. The IVA also observed that this e-notification Screenshot showed the Year 2021 as the Year of implementation. A screenshot of the E-publishing/notification was retained in the assessment file.</p>		
DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework				
DLR 7.1	State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt, and 3) fiscal and debt rules/limits.		Previously Achieved in 2018 APA	
1	Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act (FRA) in the organic Public Financial Management Law?	DLR already achieved in 2018 APA		
2	Does the legislation include provisions that establish the following?	DLR already achieved in 2018 APA		

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 for the state.		
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?	DLR already achieved in 2018 APA	
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?	a) The state submitted quarterly State Domestic Debt Reports (SDDR) to the DMO on an average of <u>1.5</u> months after the end of each quarter. We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows: ● Q2 submitted on (11/08/2020 42 days,	Satisfactory

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<ul style="list-style-type: none"> ● Q3 submitted on (06/11/2020) 37 days and ● Q4 submitted on (15/02/2020) 46 days $\frac{43+37+46}{3}$ <p>Average = 42 days (6 weeks)</p> <p>The SDDR were submitted within an average of 1.4 months (41.3 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> <ul style="list-style-type: none"> a) The reconciled State Domestic and External Debt Report (SDEDR) from the Federal DMO has been obtained. b) No errors or inconsistencies were identified. c) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State has been compared with the State Audited Financial Statement. d) The debt stock figures reported in the SDDR have been compared with that of the State's Audited Financial Statement. e) There were discrepancies noted during the comparison as stated below: <ul style="list-style-type: none"> 1. SDDR Figure: ₦68,092,548,068.84: 2. AFS Figure: ₦69,512,364,716.07 3. Difference: ₦1,419,816,647.23 f) An APA Issue was raised to inform the state about the difference and the IVA was informed it relates to facilities taken from local banks in the very short term (3 months). These local arrangements are not required to be reported to the DMO. 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. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>h) The debt stock figures reported in the SDEDR, has been compared with those of the SDDR submissions by each State.</p> <p>i) There were errors or inconsistencies.</p> <p>i. SDEDR (DMO) Figure: ₦91,313,991,183 (internal) and ₦11,490,130,284 (external)</p> <p>ii. SDDR (State) Figure: ₦68,092,548,068.84 (internal) and ₦11,459,972,462 (AFS, External)</p> <p>iii. Difference: ₦23,221,443,114.16 (internal) and ₦30,157,822.00 (External)</p> <p>An APA Issue Report was raised, and the state explained that the external debt difference relates to exchange rate differences used to convert the loans. However, for the differences in internal loans, the state has defended its position stating that what was published was approved by the DMO</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 Report (SDSAR) was published on the State's official website.</p> <p>b) The SDSAR was published on 31 December 2020</p> <p>c) The SDSAR was published by 31 December 2020.</p> <p>d) The weblink is: https://kogistate.gov.ng/wp-content/uploads/DMO-SFTAS-Kogi-State-DSA-Report-for-2020.docx</p> <p>e) Evidence of timestamp has been obtained and screenshots taken from the IT back end of the State's website showing the date of online publication.</p>	Satisfactory	
4 New	Does the SDSAR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio	<p>a) Upon review of the State Debt Sustainability Analysis Report (SDSAR), it included the following:</p> <p>(1) Adequate presentation of medium-term budget forecasts, including:</p>	Unsatisfactory	The State should ensure that the SDSAR includes the following: 1) medium-term

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>and borrowing options, and 3) adequate analysis of the debt and fiscal figures in the preceding calendar year?</p>	<ul style="list-style-type: none"> (a) Presentation of MTB forecasts (b) Description of assumptions underpinning the MTB forecasts (2) A detailed and adequate description of the debt portfolio and borrowing options, including: <ul style="list-style-type: none"> a. Presentation of debt and borrowing projections in the baseline scenario. b. Description of assumptions underpinning the borrowing options (3) Adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year. b) The IVA has reviewed and compared the information (figures) contained in the assessment report of the SDSAR obtained from Federal DMO with that of the SDSAR obtained from the State's website and noted that the DMO has stated that the SDSAR does not fulfil all the three minimum requirements established in the Verification Protocols (VP) for SFTAS DLI 7.2 Component of SDSAR for the year 2020. However, the IVA does not agree with the assessment of the DMO, and an explanation has been provided below: c) There are differences identified between the IVA checklist and the assessment report of the SDSAR obtained from DMO: <ul style="list-style-type: none"> I. The DMO has stated that the empty charts for State GDP mean the presentation is not of a technical standard, however, the state has clearly stated in the report that the data to fill that chart is not available. II. The State has explained in 1.2 (page 11) how it intends to increase its IGR and manage its 		<p>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.</p>

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>debt. Also, the state IGR has increased its IGR by 139% historically between 2015 and 2019 (page 7) therefore the statement 'the State will be able to preserve the sustainability of its public finances and debt, in the long run, is valid.</p> <p>The following are the reasons the States DSAR did not meet the requirements:</p> <ol style="list-style-type: none"> i. The presentation and analysis of the MTB forecasts and assumptions for the Baseline Scenario do not exhibit an adequate level of quality. This is because there are empty charts (e.g., chart 26). ii. The presentation and analysis of the debt and borrowing projections and assumptions for the Baseline Scenario does not exhibit logical consistency. The written text contains wrong assertions such as 'the State will be able to preserve the sustainability of its public finances and debt in the long run' when the debt indicators deteriorate (charts 18, 22 and 23), and breach the thresholds in both historical years (chart 23) and projections (Charts 22, 23). iii. The presentation and analysis of the debt and fiscal annual figures of 2019 do not exhibit an adequate level of editorial style. This is because there are empty charts (e.g., chart 11). 		
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	Basic Target: Domestic arrears as of end 2019 and end 2020 are reported in an online publicly-accessible database, with a verification process in place.		Achieved (Stretch Target Met)	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<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>			
<p>1 Has the State established an Arrears Clearance Framework (ACF)?</p>	<p>a) Kogi State has established an Arrears Clearance Framework (ACF). b) IVA obtained a copy of the ACF from the State c) The date of publication of the initial ACF is April 25 2020 while an updated version was uploaded on 6 May 2021. d) There are 8 months between the establishment of the ACF and the 31st December 2020 year-end, and this is adequate to allow time for the implementation of the ACF.</p>	<p>Satisfactory</p>	
<p>2 Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.</p>	<p>a) The ACF contains the planned actions to settle arrears and states that the State Government shall clear her arrears using funds from any of The State's Internally Generated Revenue; Grant from the Federal Government; Borrowing from the Commercial Banks and Bonds. Also, the state has stated in its ACF that it will use the approach of</p> <ul style="list-style-type: none"> - Allocation of available funds among the types of arrears in proportion to their share of the total outstanding stock of arrears 		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> - Allocation of the available fund on a particular type of arrears b) The IVA confirms that the ACF contains an explicit prioritization of expenditure arrears to be settled and has stated that for: <ul style="list-style-type: none"> - For contractors, the state will ensure that ongoing works are completed first, then-largest contractors, then smaller contractors then contractors that have been waiting on the list the longest. - For salaries, the oldest are addressed first, then workers with the lowest arrears. - For pensions and gratuities, most delayed arrears receive first, then the smallest so all pensioners can receive something regardless of when they retired 	Satisfactory	
3	Has the ACF been published on a State official website?	<ul style="list-style-type: none"> a) The IVA confirmed that the ACF has been published on a State official website. b) The IVA has downloaded a copy for validation. c) The weblink of publication is https://kogistate.gov.ng/wp-content/uploads/Kogi-State-2020-Arrears-Clearance-Framework.pdf 	Satisfactory	
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 IVA has reviewed the clearance of arrears in the year which was made for pensions and gratuity and confirmed that they were cleared by the prioritization methodology and other criteria stated in the ACF. The ACF states that there will be allocation of the available funds on a particular type of arrears which in this case is the gratuity and pension arrears. Also, the schedule of arrears clearance shows that all pensioners receive 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>something regardless of when they retired, and the schedule of arrears payment shows that the payment of pension and gratuity arrears was spread across numerous pensioners.</p> <p>b) Lastly, the ACF states that there will be an opening of a Consolidated Debt Service Account each in Zenith Bank and UBA Plc with Accounts Numbers 1015315097 and 1022822234 respectively where 5% of the states' IGR would be paid to clear arrears and this has been used to clear outstanding pension and gratuity arrears.</p>		
5.	Has the State established an Internal Domestic Arrears Database?	<p>a) Kogi State has established an Internal Domestic Arrears Database</p> <p>b) The Internal Domestic Arrears Database includes the following:</p> <ul style="list-style-type: none"> a. The aggregate amount of contractors' arrears above 20 million which is ₦111,680,614 b. The aggregate amount of pension and gratuity arrears which is ₦491,434,976.07 c. The aggregate amount of salary arrears and other staff claims which is ₦131,874,099 d. The state has no other type of domestic arrears. <p>c) There is a verification process is in place for the arrears in the database as stated in the ACF and SARVCR.</p> <p>d) We confirmed through the schedule and explanation provided by the State that the State has conducted verification of arrears balances.</p> <p>e) A test was conducted to ascertain the accuracy of the figures in the internal domestic arrears database. The figures in the Arrears Database was compared with the figures in the Audited Financial</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Statement and State Domestic Debt Report and no discrepancies were noted, f) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR).		
6	Has the State published online elements of the internal domestic arrears database for the FY 2019 and FY 2020 reported on a State official website, which constitutes the online publicly accessible arrears database?	<p>a) The State has published online the required elements of the Internal Domestic Arrears Database as at end of 2019 and 2020.</p> <p>b) The IVA has compared the aggregate and individual information available on the online publicly-accessible arrears database with the information in the internal domestic arrears database and verified the consistency and accuracy of the information on the online publicly-accessible arrears database.</p> <p>c) The website supporting the online publicly-accessible arrears database contains an electronic link that permits any potential contractor creditor whose individual claim is not listed in the database to communicate this exclusion to the State Ministry of Finance, by filling a confidential form online and attaching supportive evidence of their claim.</p> <p>d) The online webpage includes a facility for contractors with arrears (creditors) to report any omissions to the State.</p> <p>e) The online portal has been tested by the IVA by sending a text message. The IVA also obtained the contacts receiving the message from the back end from the webmaster. The online portal is working well and snapshots of the process have been obtained for verification.</p> <p>f) The State noted that there no instance of omissions reported by the contractors and</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>therefore no record was available for the IVA to review.</p> <p>g) The State noted that there no instance of omissions of contractor arrears reported by contractors and therefore no record was available for the IVA to review.</p> <p>h) The electronic link is https://kogistate.gov.ng/ova_doc/arrears-clearance/?unapproved=787&moderation-hash=63c969431c455f0abae94fe00b8267cd#comment-787</p> <p>Upon further review, IVA noted that the link above goes to a page that holds further links to the reports relevant to 2018 and 2019 (Not for 2020).</p> <p>Given the above, the State is required to provide the weblink for the publication of the internal domestic arrears database for 2019 and 2020 provide evidence that the required information was published by the applicable deadline while responding to this report.</p> <p>The State in their response to the above request by the IVA provided the following weblinks as evidence of the publication:</p> <p>https://kogistate.gov.ng/wp-content/uploads/CONTRACTUAL-OBLIGATION-2019.pdf</p> <p>https://kogistate.gov.ng/wp-content/uploads/KOGI-STATE-CONTRACTUAL-OBLIGATION-as-at-December-31st-2020.xls</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
		IVA reviewed the weblinks and found them to possess the required information.					
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 IVA has checked the online publicly-accessible arrears database and confirms it includes the following:</p> <p>a) The aggregate amount of contractors' arrears above 20 million which is ₦111,680,614 b) The aggregate amount of pension and gratuity arrears which is ₦491,434,976.07 c) The aggregate amount of salary arrears and other staff claims which is ₦131,874,099 d) The state has no other type of domestic arrears. e) A list of names of contractors with recognized arrears exceeding 20 million naira and information for contractors to be able to verify that their claims are being accurately reported in the database.</p> <p>Given the above, the State is required to provide the weblink for the publication of the internal domestic arrears database for 2019 and 2020 provide evidence that the required information was published by the applicable deadline while responding to this report.</p> <p>The State further provided weblinks for the requested information by the IVA.</p> <p>IVA reviewed the weblinks and found the information that was requested.</p>				Satisfactory	
8.	Has the State met the following:	Aggregate Amount of:	2020	2019	% Diff.		

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
<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 domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.</i></p>	Contractors Arrears	111,680,614	111,680,614	0	Satisfactory		
	Pension and Gratuity arrears	491,434,976.07	592,474,560	17.05			
	Salary arrears and Staff claims	131,874,099.00	131,874,099.00	0			
	Judgment Debt	-	-	0			
	Other types of domestic expenditure arrears	-	-	0			
	Total Domestic Arrears	734,989,689.07	836,029,273.00	12			
	<p>We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and confirmed it was the same as the balances stated within the SDDR and the AFS for 2020</p> <p>IVA noted that Total domestic arrears at ₦734,989,689.07 is less than ₦5bn</p> <p>Source: State internal domestic expenditure arrears database</p>						
DLI 9: Improved Debt Sustainability							
DLR 9.0	<p>Total debt stock at end Dec [2020] as a share of total revenue for FY [2020] meets target:</p> <p>-Basic target: < [150%]</p> <p>-Stretch target: < [125%]</p>					Achieved Stretch Target Met	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																						
<p>1 Has the State met: (i) the ratio of total debt stock at end-of-year (31st December 2020) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2020)?</p> <p>-Basic target:< [150%] -Stretch target: < [125%]</p>	<p>The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.</p> <p>Total Public Debt</p> <table border="1" data-bbox="659 386 1318 630"> <thead> <tr> <th></th> <th>Financial Statements</th> <th>DMO/SDEDR Figures</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>69,512,364,716.07</td> <td>91,313,991,183.00</td> </tr> <tr> <td>Total External Debts</td> <td>11,459,972,462.00</td> <td>11,490,130,284.00</td> </tr> <tr> <td>Total Public Debts</td> <td>80,972,337,178.07</td> <td>102,804,121,467.00</td> </tr> </tbody> </table> <table border="1" data-bbox="659 721 1268 961"> <tbody> <tr> <td>2020 Adjusted IGR (see DLI 4.2)</td> <td>17,452,526,711.89</td> </tr> <tr> <td>Gross FAAC Allocation</td> <td>56,218,675,540.00</td> </tr> <tr> <td>Grants</td> <td>22,564,803,409.00</td> </tr> <tr> <td>Other Revenues</td> <td>476,147.00</td> </tr> <tr> <td>Total Revenue</td> <td>96,236,481,808.00</td> </tr> </tbody> </table> <p>Total Annual Revenue</p> <p>The State’s domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2020 is as at the end of Q4 2020, however, the calculation of the debt-to-revenue ratio is possible, and this would be assessed as satisfactory’.</p> <p>We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:</p> $\frac{\text{N}102,804,121,467.38}{\text{N}96,236,481,808.00} \times 100$		Financial Statements	DMO/SDEDR Figures	Total Domestic Debts	69,512,364,716.07	91,313,991,183.00	Total External Debts	11,459,972,462.00	11,490,130,284.00	Total Public Debts	80,972,337,178.07	102,804,121,467.00	2020 Adjusted IGR (see DLI 4.2)	17,452,526,711.89	Gross FAAC Allocation	56,218,675,540.00	Grants	22,564,803,409.00	Other Revenues	476,147.00	Total Revenue	96,236,481,808.00	Satisfactory	
	Financial Statements	DMO/SDEDR Figures																							
Total Domestic Debts	69,512,364,716.07	91,313,991,183.00																							
Total External Debts	11,459,972,462.00	11,490,130,284.00																							
Total Public Debts	80,972,337,178.07	102,804,121,467.00																							
2020 Adjusted IGR (see DLI 4.2)	17,452,526,711.89																								
Gross FAAC Allocation	56,218,675,540.00																								
Grants	22,564,803,409.00																								
Other Revenues	476,147.00																								
Total Revenue	96,236,481,808.00																								

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p style="text-align: center;">= 107%</p> <p>Sources:</p> <ul style="list-style-type: none"> i. For Total Revenue from NBS/OAGF (FAAC), ₦96,236,481,808.00. ii. For Total Public Debt from DMO* as of December 31, 2020, ₦102,804,121,467.00. iii. NBS/OAGF (FAAC) <p>*Table 3(i) below holds a breakdown of the Total Debt.</p> <ul style="list-style-type: none"> a. 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. b. The debt stock stated in the Federal DMO State Domestic, and External Debt Report is not the same as the debt stock stated in the Audited Financial Statement. c. The difference has been calculated in value and percentage terms. The difference in value is ₦21,831,784,288.93 while the percentage is 27% that is (₦102,804,121,467.00- ₦80,972,337,178.07)/₦80,972,337,178.07 d. The difference has been communicated to the State for an explanation, e. The State informed the IVA through the APA Issue response that the difference was due to short term loans which were scheduled to be repaid in less than one (1) year to finance 		

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

STATE	2020 DMO FIGURES AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,340,884,245.96
BAIL OUT (SALARIES) (SOURCE CBN)	48,421,779,001.15
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	751,562,937.86
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,202,108,702.14
STATE BONDS	5,499,940,838.10
COMMERCIAL BANK LOANS (Zenith Bank)	4,290,477,276.26
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	540,948.20
BAIL-OUT (INFRASTRUCTURE)	
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN	1,071,707,544.41
JUDGEMENT DEBTS	
GOVT - GOVT DEBTS (foreign loan)	
CONTRACTORS' ARREARS	111,680,614.00
PENSION AND GRATUITY ARREARS	491,434,976.07
SALARY ARREARS AND OTHER CLAIMS	131,874,099.00
OTHER DEBTS	
TOTAL DOMESTIC DEBT (TDD)	91,313,991,183.15
TOTAL EXTERNAL DEBT (TED)	11,490,130,284.00
TOTAL PUBLIC DEBT (TED+TDD)	102,804,121,467.15
Difference	
Percentage Difference	

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

TEMPLATE: OPTION A	₦
Item	2020
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	56,218,675,540
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	41,014,819,846
1.1.1 Gross statutory allocation	36,251,981,746
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	4,762,838,100
1.2 VAT	15,203,855,694
2. Internally Generated Revenues (IGR) - Adjusted	17,452,526,712
3. Grants (internal and external)	22,564,803,409
4A. Other revenues (4.1 + 4.2 + 4.3)	476,147
4.1 Investment Income (e.g. dividends)	476,147
4.2 Interest Earned	
4.3 Miscellaneous	
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	96,236,481,808

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>APA Issue DLI 2.2: State to provide a functional web-link for the citizen's budget.</p> <p>https://kogistate.gov.ng/wp-content/uploads/Kogi-State-Revised-2020-Citizens-Budget.pdf</p> <p>https://kogistate.gov.ng/wp-content/uploads/Kogi-State-Revised-2020-Citizens-Budget-Yoruba.pdf</p> <p>https://kogistate.gov.ng/2020-cso-consultative-forum/</p> <p>https://kogistate.gov.ng/minutes-of-consultative-meeting-with-csos-2020/</p> <p>https://kogistate.gov.ng/wp-content/uploads/CSO-PICTURES.pdf</p>	IVA has reviewed the submission by the State and has accepted the submission.
2	<p>APA Issue DLI 3.0: The State TSA cover is 69%</p> <p>State Response:</p> <p>*** See attached File on Response to DLI 3 on TSA</p>	Upon Review of the State's submission, the IVA did not consider it acceptable and as such the result of the DLR remains Not Achieved
3	<p>APA Issue DLI 5.1 & 5.2: State to provide explanations with evidence for the increase in the number of civil servants and pensioner between 2019 and 2020</p> <p>State Response:</p> <p>***See attached file - Response to observation raised by the IVA ***</p>	IVA reviewed the submission by the State and accepted the State's explanations therefore the result of this DLI has been updated and caveat removed.
4	<p>APA Issue DLI 6.2: Non-implementation of e-Procurement in the Ministry of Health, Works, and Education in Year 2020.</p> <p>State Response:</p> <p>a. Late signing of the Framework Contract (20/11/2020).</p>	This has been noted by the IVA and perhaps the work done by the State would be in time for the 2021 APA.

	<p>Contract Agreement for the deployment of SaaS e-Procurement Solution was signed on 20th November, 2020. Afterwards, we needed to commence training sections for Staff, End-Users, Service Providers and sensitization of e-procurement Stakeholders on the deployment of the solution in order to overcome issues of resistance to change and lack of cooperation that may arise;</p> <p>b. Acquisition of Materials/Resources needed for the Take-Off of the Project. Materials such as Computers & Accessories, Routers, Projectors and other gazettes required for the smooth take-off of the Project needed time to be acquired.</p>	
5	<p>APA Issue DLI 7.2: Kogi State Response: Kogi State Government wishes to state categorically that adequate presentation of Medium Term Budget (MTB) Forecasts was made and the minimum requirements met. The presentations include:</p> <ul style="list-style-type: none"> i. adequate presentation and description of assumptions underpinning the MTB forecast, ii. adequate presentation and description of debt portfolio and borrowing options and borrowing projections in the baseline scenario, iii. description of assumptions underpinning the borrowing options and, iv. adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year. <p>All the information or data and their corresponding descriptions were clearly stated and made available in line with <u>Version 8 of the IVA Protocol</u>. To our greatest surprise, the DMO said the state did not meet the three minimum requirements established in the <u>Verification Protocols (VP) for SFTAS DLI 7.2</u> Component of SDSAR for the year 2020.</p> <p>Conclusion: In line with the assessment made by the IVA that physically visited the State, we wish to state that the IVA should reverse its decision and mark the state SATISFACTORY on DLI 7.2</p>	<p>IVA notes the State’s response.</p> <p>However, the following were reasons the SDAR presented did not meet the requirements:</p> <p>The presentation and analysis of the MTB forecasts and assumptions for the Baseline Scenario do not exhibit an adequate level of quality. This is because there are empty charts (e.g., chart 26).</p> <p>The presentation and analysis of the debt and borrowing projections and assumptions for the Baseline Scenario does not exhibit logical consistency. The written text contains wrong assertions such as ‘the State will be able to preserve the sustainability of its public finances and debt in the long run’ when the debt indicators deteriorate (charts 18, 22 and 23), and breach the thresholds in both historical years (chart 23) and projections (Charts 22, 23).</p> <p>The presentation and analysis of the debt and fiscal annual figures of 2019 do not exhibit an adequate level of editorial style. This is because there are empty charts (e.g., chart 11).</p>

6	<p>APA Issue DLI 8: <i>State providing the web-link for the publication of the internal domestic arrears database for 2019 and 2020</i></p> <p>State Response:</p> <p>https://kogistate.gov.ng/wp-content/uploads/CONTRACTUAL-OBLIGATION-2019.pdf</p> <p>https://kogistate.gov.ng/wp-content/uploads/KOGI-STATE-CONTRACTUAL-OBLIGATION-as-at-December-31st-2020.xls</p>	<p>IVA reviewed the weblinks provided by the State and found them to possess the requested information.</p> <p>IVA accepts th submission by the State.</p>