



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

2019 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 JK Consulting Co. Ltd**



November 2020

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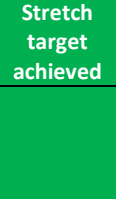

1 Executive Summary

This report details the outcome of the Annual Performance Assessment (APA) conducted on Kogi State for the second (2019) 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 2019 APA for Kogi State and shows areas where the State achieved results. In total, Kogi State achieved **12 (Twelve)** DLRs out of 15 DLRs applicable to 2019 while 3 DLRs were achieved in 2018.

Table 1: Assessment Results

Key:	Achieved 	Not Achieved 	Previously Achieved 
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Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY19 quarterly budget implementation reports published on average within 6 weeks of quarter-end to enable timely budget management		The Reports were published online on average of 5.1 weeks.
	DLR 1.2: FY19 deviation for total budget expenditure is < 25%		The expenditure outturn deviation was 16%.
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 FY2020 budget.		Public consultation was published online on 10 th and 11 th Nov 2019.
	DLR 2.2: Citizens' budget based on approved FY19 State budget published online by end April 2019.		Citizens' budget based on approved FY19 State budget was published on 29th April, 2019.
DLI 3: Improved cash management and reduced revenue leakages through implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 60 percent of state government finances implementation of State TSA.		The TSA covered 74% of State Government finances.
DLI 4: Strengthened Internally Generated Revenue (IGR) collection	DLR 4.1: State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published		Previously Achieved in 2018 APA
	DLR 4.2: 2019-2018 annual nominal IGR growth rate meets target: -Basic target: 20%-39%, Stretch target: 40% or more.	Stretch target achieved	IGR Nominal Growth Rate was 52%.
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 75 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll		Biometric capture of 96.6% of civil servants are linked to the payroll.
	DLR 5.2: Link BVN data to at least 75 percent of current civil servants and pensioners on the payroll and payroll fraud addressed.		100% of civil servant's payroll are linked to BVN.

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency; and 3) Cover all MDAs receiving funds from the state budget.		Previously Achieved in 2018 APA
	DLR 6.2: Publish contract award information above a threshold set out in the Operations Manual for 2019 on a monthly basis in OCDS format on the state website.		Contracts are published in OCDS format on the state website
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
	DLR 7.2: Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2019		Quarterly State debt reports were submitted before due date.
DLI 8: Improved clearance/reduction of stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2019 reported in an online publicly accessible database, with a verification process in place and an arrears clearance framework established and Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state's arrears clearance framework.	Stretch Target achieved	Total arrears were N836m, i.e. less than the N5bn limit set for this DLR. The State also achieved a 91.85% reduction in arrears.
DLI 9: Improved debt sustainability	Total debt stock at end of December 2019 as a share of total revenue for FY2019 meets target: Basic target: < 140%, Stretch target: < 115% and Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2019.	Basic target achieved	Monthly debt service deduction is 12.8% of Gross FAAC, and the Total Debt Stock to Revenue is 137.9%.

The Office of the Auditor-General for the Federation as Independent Verification Agent and JK Consulting Co. Ltd 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 Nigerian States to strengthen fiscal performance and sustainability: The State Fiscal Transparency, Accountability and Sustainability (SFTAS) Program for Results (“The Program”). In each of the four years, the Program will finance activities under two components: (i) a Program for Results (PforR) component in the amount of US\$700 million and (ii) a Technical Assistance (TA) component in the amount of US\$50 million. All States are able to 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 JK Consulting Co. Ltd 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 2019. To ensure a high-quality assessment, the IVA engaged the services of experts in Taxation, Procurement and Debt Management laws to review the legislation in place for each State.

2.2 Scope

This Annual Performance Assessment (APA) Report covers the State’s performance in 2019 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 2019 APA. The results of the eligibility assessment were reported previously to each state, and are included in Appendix A.

The verification protocol was set early in the preparation for the Program and all States, implementing agencies and other key stakeholders have been continuously sensitised on the requirements of the program and on the protocol for 2019. The assessment results are binary (Pass or Fail), 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 (24/08/2020 and 28/08/2020) with a team of 4 persons, starting with an opening meeting where all the information requested were handed over. The visit was concluded with an exit meeting where the initial findings were discussed, and each state was given a further opportunity to provide clarifications and/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 and JK Consulting Co. Ltd are grateful to the States for the cooperation enjoyed during the assessment and hope the recommendations within this Report are found valuable towards achieving the DLRs in the remaining years of the Program.

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 [2019] quarterly budget implementation reports published on average within [6 weeks] of each 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 six weeks of the end of each quarter?	<p>The quarterly budget implementation reports were posted online on (https://www.kogistate.gov.ng/budget-performance/) as follows:</p> <ul style="list-style-type: none"> • (a) Q1 – (03/05/2019)- 33 days, 4.7weeks • (b) Q2 – (07/08/2019) - 38 days, 5.4 weeks • (c) Q3 – (08/11/2019) - 42 days, 6.0 weeks • (d) Q4 – (30/01/2020- 30 days, 4.3weeks • Average weeks for the online publication are computed as below: $\frac{33+38+42+30}{4}$ <p>Average = 5.1 Weeks (35.8 days)</p> <p>The team downloaded the quarterly budget implementation reports for all four quarters of the year 2019 and obtained evidence of a time stamp of the publications.</p>	Satisfactory	

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 classification of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.	<p>From the review of the Quarterly Budget Implementation reports downloaded from the State’s website (see weblinks above), the team observed the following;</p> <ul style="list-style-type: none"> a. The Budget Implementation Reports include the approved budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classification of expenditures. b. The Budget Implementation Reports include the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for year to date. c. The Budget Implementation Reports include the balances against each of the revenue and expenditure appropriations. d. The State has revised its budget but the Budget Implementation Reports do not show the approved revised budget. <p>The reports include the approved budget appropriation for the year for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and others); the actual expenditures for the quarter and the balances against each of the revenue and expenditure appropriations.</p>	Satisfactory	
3	Does the report State the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for year to date?	Upon review of the State’s Budget Performance reports, they state 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	Upon further review of the State’s Budget Performance reports, they state the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications.	Satisfactory	

	the other three (3) expenditure classifications?															
DLR 1.2	FY [2019] deviation from total budget expenditure is less than 25%		Achieved													
1	<p>Has the State computed the difference between the original approved total budgeted expenditure for the fiscal/calendar year and the actual total budgeted expenditure in the fiscal/calendar year, divided by the original approved total budgeted expenditure, and expressed in positive percentage terms?</p> <p>Is the expenditure outturn deviation computed less than 25%?</p>	<p>The State computed the budget deviation for 2019 to be 15.93%.</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1" data-bbox="858 477 1507 634"> <thead> <tr> <th></th> <th>Original Budget</th> <th>Actual Outturn</th> </tr> </thead> <tbody> <tr> <td>Capital</td> <td>75,109,591,418</td> <td>28,589,764,955</td> </tr> <tr> <td>Rec. Exp</td> <td>71,626,451,092</td> <td>94,638,548,494</td> </tr> <tr> <td>Total</td> <td>146,736,042,510</td> <td>123,228,313,449</td> </tr> </tbody> </table> $\frac{\text{N}146,736,042,510 - \text{N}123,228,313,449}{\text{N}146,736,042,510} \times 100$ <p>The budget performance deviation is 16.02%</p> <p>Source: 2019 Audited Financial Statement Pg 10 for cashflow statement and Approved Budget and Actual Expenditure or Appropriation Law</p> <p>Note: Further work was done to validate the result above and we noted that the Balance for Plant Property and Equipment (Non-current assets) in the 2019 AFS was N811,806,839,290, having increased by N740,075,484,893 from the 2018 balance of N71,731,354,397. The increase is mostly explained in the AFS by legacy assets brought on to the Statement of Financial Position for 2019, of which N593,712,029,920 is stated to be Biological Assets. The nature of the biological assets could be clarified further as necessary for the finalization of this report, but does not affect the conclusion for this DLR.</p>		Original Budget	Actual Outturn	Capital	75,109,591,418	28,589,764,955	Rec. Exp	71,626,451,092	94,638,548,494	Total	146,736,042,510	123,228,313,449	Satisfactory	
	Original Budget	Actual Outturn														
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Total	146,736,042,510	123,228,313,449														
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 [2020] budget		Achieved	
1	Did the State conduct at least one "town-hall" consultation before the proposed budget is drafted with participation of local government authorities and State-based CSOs?	<p>The State held 3 consultations and the details are provided below:</p> <ul style="list-style-type: none"> a. The attendees from the LGAs that were in attendance: Lokoja LGA, Kaba/Bunu LGA, Ankpa LGA, Mopa-Muro LGA, Basa LGA, Okene LGA, Okehi LGA. b. The representatives of the CSOs that were in attendance: Search for Common Ground, Initiative for Grassroots Advancement and Representative of the Community. c. The sources of information from which the conclusions were drawn are minutes of the consultations, attendance, and pictures. d. Three consultation meetings were held, the dates and venues are: <ul style="list-style-type: none"> i. Stakeholders Townhall Meeting on Year 2020 Budget held on 2nd Oct 2019 at Kafas Multipurpose Event Centre, Phase II, Lokoja. ii. Stakeholders Townhall Meeting on Year 2020 Budget held on 5th Nov 2019 at Igbo Hall, Dada Onikar Junction, Kabba. iii. Stakeholders Townhall Meeting on Year 2020 Budget held on 6th Nov, 2019 at The Undergraduate Auditorium, FCE, Okene. e. 10 attendees were called to confirm their attendance at the public consultations and their responses were satisfactory. f. The Proposed budget was drafted on 4th November 2019. g. The consultation was done before the proposed budget was drafted. 	Satisfactory	
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	<ul style="list-style-type: none"> a. The representatives of the CSOs that were in attendance: Search for Common Ground, Initiative for Grassroots Advancement and Representative of Community co-signed the minutes. 	<i>Satisfactory</i>	

	<p>proposed annual budget on or before 31 January 2020 to enable citizens to find the inputs easily?</p>	<p>b. The weblinks of both attendance and minutes are below: i. https://www.kogistate.gov.ng/wp-content/uploads/SIGNED-MINUTES-OF-BUDGET-2020-STAKEHOLDERS-MEETING-IN-LOKOJA-1-1.pdf ii. https://www.kogistate.gov.ng/wp-content/uploads/ATTENDANCE-LIST-FOR-BUDGET2020-STAKEHOLDERS-MEETING-IN-LOKOJA-1.pdf iii. https://www.kogistate.gov.ng/wp-content/uploads/2020-BUDGET-STAKEHOLDERS-MEETING-IN-LOKOJA-IN-PIX.mp4 iv. https://www.kogistate.gov.ng/wp-content/uploads/ATTENDANCE-LIST-FOR-BUDGET-2020-STAKEHOLDERS-MEETING-IN-OKENE-1.pdf v. https://www.kogistate.gov.ng/wp-content/uploads/SIGNED-MINUTES-OF-BUDGET-2020-STAKEHOLDERS-MEETING-IN-OKENE-3.pdf vi. https://www.kogistate.gov.ng/wp-content/uploads/2020-STAKEHOLDERS-MEETING-IN-OKENE-PIX.mp4 vii. https://www.kogistate.gov.ng/wp-content/uploads/ATTENDANCE-LIST-FOR-BUDGET-2020-STAKEHOLDERS-MEETING-IN-KABBA-1.pdf viii. https://www.kogistate.gov.ng/wp-content/uploads/ATTENDANCE-LIST-FOR-BUDGET-2020-STAKEHOLDERS-MEETING-IN-KABBA-1.pdf ix. https://www.kogistate.gov.ng/2020-stakeholders-meeting-in-kabba/ c. The consultations were published online on 10th and 11th November while the proposed budget was published on 4th November 2019 before the deadline of 31st January 2020. d. See Appendix A for weblinks to the proposed/final budget</p>		
<p>DLR 2.2 New</p>	<p>Citizens' budget based on approved FY19 State budget published online by end April 2019.</p>		<p>Achieved</p>	

1 New	Has the State published online, on the State website(s) a <i>Citizens Budget based on the approved FY19 state budget</i> not later than 30 April 2019?	The Citizens budget based on approved FY19 state budget was published on 29 th April 2019 before the due date on (https://www.kogistate.gov.ng/wp-content/uploads/2019/12/budget-of-consolidation.pdf , https://www.kogistate.gov.ng/wp-content/uploads/citizens-budget-2020.pdf) accessed on (14/08/2020).	Satisfactory	
2 New	Is the Citizens Budget a comprehensible (to citizens) summary of the approved FY19 state budget?	The team confirmed that the Citizens budget summarizes in a comprehensible manner to citizens of the approved FY19 state budget and it was prepared in the format suggested to the State. It accurately includes the key budget information from the original budget. This as follows: <ul style="list-style-type: none"> i. A simple explanation of the annual budget/citizen's budget; see Pg. 4 ii. Breakdown of revenues and expenditures pgs. 9-10 and 16-19 iii. Disclosure of Budget deficit and how it will be financed. Pgs. 11-15 iv. Sectoral Allocation (MDAs by MDAs), pgs. 18 & 19 v. Top Projects to be financed (at least 5), pgs. 20-22 	Satisfactory	
<i>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</i>				
DLR 3.0	Improved cash management and reduced revenue leakages through implementation of State TSA		Achieved	

1	<p>Has the State established a functional State-level TSA?</p>	<p>The State maintained a TSA with Zenith Bank Account Number 1014558813 from 01/01/2019 to 10/05/2019 for FAAC allocations and transferred to UBA Bank Account Number 1020895797 (10/05/2019-31/12/2019).</p> <p>A lead IGR account was also maintained with Access Bank account number 0710013288.</p> <p>Revenue collections through several bank accounts are swept into IGR lead account twice monthly. Funds were transferred from the IGR lead account to the TSA daily. Expenditures were also made directly from the TSA.</p> <p>The State operates multiple accounts.</p> <ul style="list-style-type: none"> • Statutory Revenue (FAAC) Bank Name: (Old TSA) Zenith Bank Plc (1/1/2019-10/5/2019) Account Number: 1014558813 Bank Name: (New TSA) UBA Plc (10/5/2019-31/12/2019) Account Number: 1020895797 • Internally Generated Revenue (IGR) Bank Name: Access Bank Account Number: 0710013288 • VAT Bank Name: UBA Bank Account Number: 1020895838 	Satisfactory	
2	<p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning is able to forecast cash commitments and requirements and provide reliable information on the availability of funds.</p>	<p>a. The title of the cash management strategy is “Guidelines for the operation of Treasury Single Account (TSA) and Cash Management Strategy”.</p> <p>b. It was produced on the 9th February 2017 and assented by the Governor of Kogi State.</p> <p>c. The strategy includes the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds as stated in</p>	Satisfactory	

		<p>Page11 (Structure &Operational Guidelines for TSA Implementation).</p> <p>d. The State conducts daily cash sweeping as stated in the cash management strategy.</p> <p>e. There is evidence of implementation of processes described in the cash management strategy to forecast cash commitments and requirements and provide reliable information on the availability of funds.</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 (Dashboard) where the State can view the cash balances in the bank accounts.</p> <p>a. The name of the computer application is UBA Internet Banking, UBA Plc</p> <p>b. The app is approved for use by the cash management strategy.</p> <p>c. The App was deployed in May 2019.</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. Kogi State TSA was held at (Old TSA) Zenith Bank Plc, Account Number: 1014558813 as at (1/1/2019-10/5/2019) and (New TSA) UBA Plc, Account Number: 1020895797 (10/5/2019-31/12/2019) which is their Statutory Revenue (FAAC) account.</p> <p>b. All government monies go through this account (New TSA account in UBA bank)</p> <p>c. All government monies do not sit in the other revenue collecting banks.</p> <p>d. The TSA bank Statement obtained is from the period stated below:</p> <p>i. Zenith Bank Statement (01/01/2019 – 10/05/2019)</p> <p>ii. UBA Bank Statement (10/05/2019-31/12/2019)</p>	Satisfactory	
5	Does the TSA cover a minimum of 60% 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 2019.</p> <p>See the computation below:</p>	Satisfactory	

		<table border="1"> <tr> <td></td> <td>Total Inflows</td> <td>Total Outflows</td> </tr> <tr> <td>TSA Bank Statement</td> <td>80,853,942,302.15</td> <td>85,197,480,945.65</td> </tr> <tr> <td>Government Finances*</td> <td>104,198,403, 475</td> <td>123,228,313,449</td> </tr> <tr> <td>Percentage</td> <td>78%</td> <td>69%</td> </tr> </table> <p>The average is percentage computation is: $\frac{78\% + 69\%}{2}$ = 73.5%</p> <p>The TSA covered 74 % of the State's finances.</p> <p>*Sources: 2019 Audited Financial Statement (Cashflow Statement) Pg.10 and the TSA Statement from [(Zenith Bank (1/1/2019 -10/05/2019) and UBA Bank (10/5/2019-31/12/2019)].</p>		Total Inflows	Total Outflows	TSA Bank Statement	80,853,942,302.15	85,197,480,945.65	Government Finances*	104,198,403, 475	123,228,313,449	Percentage	78%	69%		
	Total Inflows	Total Outflows														
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Percentage	78%	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		Previously Achieved in 2018 APA													
DLR 4.2	Annual nominal IGR growth rate meets target		Achieved <i>Stretch target met</i>													
1	Has the 2019-2018 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: 20%-39% Stretch Target: 40% or more	<p>a. Accrual basis of accounting is used for revenue reporting in 2018 and 2019 from the Audited Financial Statements</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:</p> <table border="1"> <tr> <td></td> <td>NGN</td> <td></td> <td>% GROWTH</td> </tr> </table>		NGN		% GROWTH	Satisfactory	.								
	NGN		% GROWTH													

Item	2018	2019	
1. Reported IGR in AFS (Before Adjustments)	11,463,188,810	17,199,206,405	50%
2. INVALID items to be deducted IF reported as part of IGR	147,661,139	-	
	-	3,860,550	
Sale of govt property, privatization proceeds	3,708,691	3,860,550	
Interest Earned	143,952,448		
3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)			
Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	11,315,527,671	17,195,345,855	52%

$$\frac{N17,195,345,855 - N11,315,527,671}{N11,315,527,671} \times 100 = 52\%$$

The annual nominal growth is 52%.

Source: 2019 Audited Financial Statement Pg. 7,39-45

Note: Further checks were conducted to validate the result.

1.The sum of N143,952,448 tagged 'Interest earned' was deducted from the balance applied for the 2018 APA IGR figure in

		<p>the above calculation. The figure was not deducted from the 2018 IGR last year before computing the IGR growth rate for 2018FY. This however had no impact on the result.</p> <p>2. There was no accrued revenue in the 2018 and 2019 AFS and no adjustments were made in this regard.</p>		
DLI 5: Biometric Registration and Bank Verification Number (BVN) Used to reduce Payroll Fraud				
DLR 5.1	Biometric capture of at least [75] 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 75% of the current civil servants and pensioners on the State payroll?	<p>The State commenced the Biometric data capture of the civil servants and pensioners on 12th Nov 2018 and completed it on 23rd January 2019. The details are below:</p> <ol style="list-style-type: none"> The biometric data capture was outsourced to Comsoft Nig. Ltd. Abuja. The total no of civil servants is 14,094. The total no of pensioners is 8,695. The total no of staff on the State Nominal roll is 22,789, the total no of staff on the State Payroll is 22,020. Biometrics data that has been captured 22,020. The documents obtained for my conclusion are one-page progress report on biometric and the consultant report. $\frac{22,020}{22,789} \times 100 = 96.6\%$ <p>The State had captured 96.6% of the State' civil servants and pensioners.</p>	Satisfactory	
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	a) The State commenced and finished the linkage of the biometric data to the payroll in January 2019.	Satisfactory	

		<ul style="list-style-type: none"> b) 22,020 staff with biometrics data has been linked to the payroll. c) 769 retired workers were detected during the biometric validations. d) N1,103,463,768.24 was saved from the retired workers detected. 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. 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. 		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	<ul style="list-style-type: none"> a) 769 workers were detected during the linkage as staff that have retired. b) The IVA confirmed that 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 removed From Payroll as at January, 2019. They were identified on 12th Nov, 2018 and removed from the payroll on 23rd January, 2019. c) The payroll figure prior to their removal from payroll was 22,789 staff. d) The payroll figure after they have been removed is 22,020 staff. e) The source(s) of these information is the one-page Progress Report on Biometric and BVN Exercise. 	Satisfactory	
5.2	Link BVN data to at least [75] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Achieved	
1	Has the State linked the Bank Verification Number data to 75% of its current Civil	The State commenced the linkage of BVN data of the civil servants and pensioners in December 2019 and is ongoing.	Satisfactory	

	Servants and pensioners on the State payroll?	<p>a) The Biometric was outsourced to Comsoft Nigeria Limited, Abuja.</p> <p>b) The total no of civil servants is 14,094.</p> <p>c) The total no of pensioners is 8,695.</p> <p>d) The total no of staff the State Nominal roll is 22,789.</p> <p>e) 22,020 BVN data has been linked to the payroll.</p> <p>f) The documents obtained are the one- page report on the payroll.</p> $\frac{22,020}{22,020} \times 100 = 100\%$ <p>The State has linked 100 % of the State' civil servants and pensioners BVN data to the payroll.</p>		
2	Has the State taken steps to identify payroll fraud?	<p>a) Staff with BVN data are 22,020 and without BVN data are 769.</p> <p>b) There is no record of payroll fraud.</p> <p>c) The payroll figure prior to the identification and removal of retired staff is 22,789.</p> <p>d) The payroll figure after the removal of retired staff for further payments is 22,020.</p> <p>e) The sources of these information and reference documents obtained are the one- page progress report on payroll and Biometric, and the payroll.</p>	Satisfactory	
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an		Previously Achieved during the 2018 APA	

	independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget											
1	Does the State have a public procurement legal framework which must be approved by the State legislature to have a legal basis, either as a law or a resolution?	<p>a) The State has a public procurement legal framework.</p> <p>b) It has been approved by the State legislature as a law on the 23rd October 2014.</p> <p>c) The authorizing body is State House of assembly and Governor.</p> <p>d) The approval of the law occurred on the 20th November 2014.</p> <p>e) The date of its online publication is on the 24th June 2020.</p> <p>f) The source of online publication is the State official Website.</p>	Satisfactory									
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2) establishment of an independent procurement regulatory agency; and 3) cover all MDAs receiving funds from the State budget.	<p>The Kogi State Public Procurement Law is structured in line with the UNCITRAL Model and meets the requirements as shown below:</p> <p>1) E-Procurement. The team noted the following during the review of the legislation:</p> <ul style="list-style-type: none"> • (Compliant); S.2(e); The Council shall approve changes in the procurement process to adapt to improvements in modern technology. • Compliant; S.5(c) The Bureau shall introduce, develop, update and maintain related database and technology. <p>2) Establishment of the Public Procurement Agency and the Board is contained in Sections 1 and 2 of the Law. (Compliant).</p> <p>Independence - The results of the assessment of the legislation for independence are in the table below:</p> <table border="1" data-bbox="793 1159 1367 1416"> <thead> <tr> <th>Required Provisions*</th> <th>Result</th> </tr> </thead> <tbody> <tr> <td>The Functions and Powers of the Agency</td> <td>Compliant; see sections 5 & 6</td> </tr> <tr> <td>The composition of the board</td> <td>Compliant; See Section 1(2).</td> </tr> <tr> <td>Membership of the Board/Council includes representatives from</td> <td>Compliant; see sections 1(2)(g).</td> </tr> </tbody> </table>	Required Provisions*	Result	The Functions and Powers of the Agency	Compliant; see sections 5 & 6	The composition of the board	Compliant; See Section 1(2).	Membership of the Board/Council includes representatives from	Compliant; see sections 1(2)(g).	Satisfactory	
Required Provisions*	Result											
The Functions and Powers of the Agency	Compliant; see sections 5 & 6											
The composition of the board	Compliant; See Section 1(2).											
Membership of the Board/Council includes representatives from	Compliant; see sections 1(2)(g).											

		<table border="1"> <tr> <td>Professional bodies and associations.</td> <td></td> </tr> <tr> <td>The grounds for removal of the Chief Executive of the agency.</td> <td>Compliant; see section 7(4)</td> </tr> <tr> <td>Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review</td> <td>Compliant; See Section 53(8)</td> </tr> </table> <p>*Provided by the World Bank</p> <p>3. Establishment of an independent procurement regulatory agency -</p> <p>a) The law provided for the establishment of an independent procurement regulatory agency. See Sections 1 and 2.</p> <p>b) The law covers all MDAs receiving funds from State budget. See Section 15(1).</p>	Professional bodies and associations.		The grounds for removal of the Chief Executive of the agency.	Compliant; see section 7(4)	Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review	Compliant; See Section 53(8)		
Professional bodies and associations.										
The grounds for removal of the Chief Executive of the agency.	Compliant; see section 7(4)									
Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review	Compliant; See Section 53(8)									
3	Has the State instituted an independent procurement regulatory function, which may be performed through one or a combination of the following: bureau, commission, council, agency or any other type of entity set up for the statutory purpose?	<p>a) The State has instituted an independent procurement regulatory function.</p> <p>b) It is being performed through Kogi Bureau of Public Procurement.</p> <p>c) The agency is responsible for prescribing regulations and procedures for public procurements in accordance with the legal framework.</p> <p>d) IVA visited the Kogi State Bureau of Public Procurement (BPP) Office, interviewed the Representative of Chief Executive of BPP and the management staff. The agency was physically inspected, and some operational staff interviewed.</p> <p>e) The IVA team reviewed records of all procurements/cases/transactions handled by the Agency in the year under assessment.</p> <p>f) A sample of 5 cases/transaction handled by the agency were selected at random and conducted walkthroughs and file reviews.</p>	Satisfactory	.						

		g) Physical inspection of the agency, interviews with operational staff selected at random, and reviewed records showed that the agency is functioning.		
DLR 6.2	Publish contract award information above a threshold set out in the Operations Manual for 2019 on a monthly basis in OCDS format on [the State website/on the online portal]		Achieved	
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(2019) that are above the threshold (as defined in the State procurement law or in the State procurement regulation(s), in line with the Open Contracting Data Standards (OCDS).	<ul style="list-style-type: none"> a) A schedule of all contracts awarded during the year under assessment above the threshold (as defined in the state procurement law) was obtained. b) The data published online is with the Open Contracting Data Standards (OCDS). c) The source of the publication is State website: www.kogibpp.org/kogioc. d) Physical inspection of the agency, interviews with operational staff selected at random, and reviewed records showed that the agency is functioning. 	Satisfactory	
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 PFM Law?	<ul style="list-style-type: none"> a) DLI already achieved in 2018 APA b) 	Satisfactory	
2	Does the legislation include provisions which establish the following?	<ul style="list-style-type: none"> a) DLI already achieved in 2018 APA a) 	Satisfactory	

	1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state.	b)		
3	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) has been operational during the APA year and performing the core function of recording and reporting state debt.	a) DLI already achieved in 2018 APA	Satisfactory	
DLR 7.2	Quarterly State debt reports accepted by the DMO on average two months or less after the end of the quarters in 2019		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 2019?	<p>a) The state produced quarterly domestic debt reports approved by the DMO on average of 1 month and 2 weeks after the end of the quarter.</p> <p>The team obtained evidence that the State produced quarterly SDDRs, which were submitted and received by the DMO as follows:</p> <ul style="list-style-type: none"> • Q1 submitted on (20/05/2019) 7.1weeks (50), • Q2 submitted on (19/08/2019) 7.1weeks (50), • Q3 submitted on (1/11/2019) 4.6 weeks (32) • Q4 submitted on (12/02/2020) 6.1weeks (43). $= \frac{7.1+7.1+4.6+6.1}{4}$ $=6.2 \text{ weeks}$ <p>The SDDRs were submitted within an average of 1 months and 2 weeks (43 days).</p>	Satisfactory	
2	Note: Have you reviewed for accuracy and completeness from the DMO:	The IVA reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Kogi State Debt Domestic Report, but the figures are not the same.	n/a	

	<p>The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.</p>	<p>The domestic debt figure reported in the SDEDR is N102,354,370,489 while the debt stock figure reported in the State domestic debt is N81,414,138,518.55. It shows a difference of N20,940,231,970.45. The report was supported with the DMO's templates and guidelines.</p> <p>We reviewed the DMO report and the DMO report confirmed the accuracy and completeness of the State Domestic Debt Report.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p>		
<p>DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears</p>				
<p>DLR 8.0</p>	<p>Domestic arrears as of end 2019 reported in an online publicly accessible database, with a verification process in place and an arrears clearance framework established.</p> <p>AND</p> <p>Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state's arrears clearance framework.</p> <p>-Basic target: At least a 5% decline or maintain stock below N5 billion</p> <p>-Stretch target: More than 20% decline</p>		<p>Achieved (Stretch Target)</p>	
<p>1</p>	<p>Has the State established an Arrears Clearance Framework (ACF)?</p>	<p>a) The State has established an Arrears Clearance Framework (ACF).</p> <p>b) A copy of the ACF was obtained from the State.</p>	<p>Satisfactory</p>	

		<p>c) The establishment of the 2019 ACF occurred by the 11th Dec 2019. We sought to clarify how the State was able to ensure that arrears were cleared in accordance with the framework in 2019, if the ACF was established on 11 December 2019. We found that the State had an ACF in place from 2018 which was published online on 23 December, 2019 although it was not provided to the IVA during the 2018 APA.</p> <p>The weblink for the 2019 and 1018 ACF: https://www.kogistate.gov.ng/wp-content/uploads/Kogi-State-Arrears-Clearance-Framework-Document-2018.pdf</p> <p>And</p> <p>https://www.kogistate.gov.ng/wp-content/uploads/2019-Kogi-ACF.pdf</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>a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled.</p> <p>b) The evidence seen when reviewing the ACF that shows the ACF contains the two stated requirements are in page 8 of the ACF.</p> <p>c) Other documents submitted by the state to confirm the ACF exists is a hard copy of the ACF.</p>	Satisfactory	
3	Has the ACF been published on a State official website?	<p>a) The State has published an Arrears Clearance Framework (ACF) on the state official website.</p> <p>b) The 2018 Arrears clearance framework was published on 23 December, 2019.</p>	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	The clearance of domestic expenditure arrears is consistent with the ACF. The State provided clarification that a verification exercise was conducted and the arrears were cleared in the order of priority stated in the framework.	Satisfactory	
5.	Has the State established an Internal Domestic Arrears Database?	<p>a) The State has established an Internal Domestic Arrears Database.</p> <p>b) The Internal Domestic Arears Database includes the following;</p>	Satisfactory	

		<ul style="list-style-type: none"> i. The aggregate and individual amounts of contractors' arrears is N111,680,614.00 ii. The aggregate amount of pension and gratuity arrears is N592,474,560. iii. The aggregate amount of salary arrears and other staff claims is N131,874,099. iv. No aggregate amount of other types of domestic arrears. <ul style="list-style-type: none"> c) A verification process is in place for the arrears in the database. d) We confirmed through the evidence provided by the State that the State has conducted verification of arrears balances. e) We conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State account balances, payroll records, underlying contract data etc. 		
6	Has the State published online elements of the internal domestic arrears database for the FY 2018 and FY 2019 reported on a State official website, which constitutes the online publicly accessible arrears database?	<ul style="list-style-type: none"> a) The State has published online the required elements of Internal Domestic Arrears Database as at end of 2018 and 2019. b) We 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. c) The website supporting the online publicly-accessible arrears database contains an electronic link that permits any potential contractor creditor whose individual claim is not listed in the database to communicate this exclusion to the State Ministry of Finance, by filling a confidential form online and attaching supportive evidence of her claim. If the State Ministry of Finance confirms the validity of this claim, it shall be added to the internal domestic arrears database and included as relevant in the online publicly accessible arrears database. 	Satisfactory	

		<p>d) We confirmed that the online webpages include a facility for contractor with arrears (creditors) to report any omissions to the State.</p> <p>e) The test of the facility for contractors with arrears (creditors) to report any omissions to the State. A message was sent through the facility and the message was responded to and a screenshot was obtained.</p> <p>f) The source of information is on https://www.kogistate.gov.ng/wp-content/uploads/Kogi-State.</p> <p>The State has an internal arrears clearance database that is accessible to the public and individual contractors can make claim on any omission.</p>											
7. New	<p>Does the online publication include?</p> <p>1) the aggregate amount of contractors' arrears;</p> <p>2) the aggregate amount of pension and gratuity arrears;</p> <p>3) the aggregate amount of salary arrears and other staff claims;</p> <p>4) other types of domestic arrears and</p> <p>5) a list of names of contractors with recognized arrears exceeding N20million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p>	<p>The online publicly accessible arrears database includes the following:</p> <p>(a) The aggregate amount of contractors' arrears. N111,680,614.</p> <p>(b) The aggregate amount of pension and gratuity arrears. N592,474,560.</p> <p>(c) The aggregate amount of salary arrears and other staff claims. N131,874,099.</p> <p>(d) The State does not have other types of domestic arrears.</p> <p>(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>	Satisfactory										
New	<p>Has the State met the following:</p> <p>(ii) Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state's arrears clearance framework.</p>	<table border="1"> <thead> <tr> <th>Aggregate Amount of:</th> <th>2019</th> <th>2018</th> </tr> </thead> <tbody> <tr> <td>Contractors Arrears</td> <td>111,680,614.00</td> <td>28,934,435,963.24</td> </tr> <tr> <td>Pension and Gratuity arrears</td> <td>592,474,560.00</td> <td>12,216,707,890.00</td> </tr> </tbody> </table>	Aggregate Amount of:	2019	2018	Contractors Arrears	111,680,614.00	28,934,435,963.24	Pension and Gratuity arrears	592,474,560.00	12,216,707,890.00	Satisfactory	
Aggregate Amount of:	2019	2018											
Contractors Arrears	111,680,614.00	28,934,435,963.24											
Pension and Gratuity arrears	592,474,560.00	12,216,707,890.00											

-Basic target: At least a 5% year-on-year decline or maintain stock or arrears below N5billion.
-Stretch target: More than 20% year-on-year decline.

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 year, compared to the previous year, expressed in percentage terms.

Salary arrears and Staff claims	131,874,099.00	16,340,838,225.51
Other types of domestic expenditure arrears	-	-
Total Domestic Arrears	836,029,273.00	57,491,982,078.75

a. We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database.

$$\frac{57,491,982,078.75 - 836,029,273.00}{57,491,982,078.75} \times 100$$

$$= 98.55\% \text{ (but see recalculation below)}$$

The percentage decline is 98.55%

Source: State internal domestic expenditure arrears database.

Note: Further work was done to ascertain how the State was able to reduce its arrears by over N56bn in one year. The figures were confirmed to the audited financial statements, and the State also provided clarification that invalid arrears were discovered during verification exercise and were dropped. The amount found to be invalid through the verification is N47,287,063,360.44 and the amount cleared through arrears clearance is N9,368,889,445.31.

The above calculation was reperformed based on the adjusted arrears balance (i.e. excluding the invalid arrears) and the percentage decline was found to be as follows;

$$\text{Adjusted arrears: } N57,491,982,078.75 - N47,287,063,360.44 = N10,204,918,718.31$$

		$\frac{N10,204,918,718.31 - 836,029,273.00 \times 100}{N10,204,918,718.31}$ <p style="text-align: center;">= 91.8%</p>														
DLI 9: Improved Debt Sustainability																
DLR 9.0	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY [2019] AND Total debt stock at end Dec [2019] as a share of total revenue for FY [2019] meets target: -Basic target: < [140%] -Stretch target: < [115%]		Achieved													
	Has the State met: (i) the ratio of total monthly debt service (principal and interest) deductions from FAAC allocation during the calendar year of the year of assessment (1 st January to 31 st December 2019) to the gross FAAC allocation for the same calendar year? Less than :< [40%]	The IVA computed the percentage of total monthly service deductions/Gross FAAC Allocation for this year APA. Total Service Deduction $\frac{N7,670,613,483.67}{N60,123,017,088.36} \times 100$ Gross FAAC <p style="text-align: center;">= 12.8%</p> Source: OAGF FAAC data (reported by NBS online)	Satisfactory													
	Has the State met: (ii) the ratio of total debt stock at end-of-year (31 st December 2019) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1 st January to 31 st December 2019)? -Basic target:< [140%] -Stretch target: < [115%]	The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison. Total Public Debt <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th>Financial Statements</th> <th>DMO figures (Adjusted)</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td style="text-align: right;">81,414,138,518.55</td> <td style="text-align: right;">102,354,370,489</td> </tr> <tr> <td>Total External Debts</td> <td style="text-align: right;">8,642,924,552</td> <td style="text-align: right;">9,334,758,973.68</td> </tr> <tr> <td>Total Public Debts</td> <td style="text-align: right;">90,057,063,071</td> <td style="text-align: right;">111,689,129,462</td> </tr> </tbody> </table> Total annual revenue		Financial Statements	DMO figures (Adjusted)	Total Domestic Debts	81,414,138,518.55	102,354,370,489	Total External Debts	8,642,924,552	9,334,758,973.68	Total Public Debts	90,057,063,071	111,689,129,462	Satisfactory Basic target met	
	Financial Statements	DMO figures (Adjusted)														
Total Domestic Debts	81,414,138,518.55	102,354,370,489														
Total External Debts	8,642,924,552	9,334,758,973.68														
Total Public Debts	90,057,063,071	111,689,129,462														

2019 Adjusted IGR (see DLI 4.2)	17,195,345,855
Gross FAAC Allocation	60,827,899,777
Grants	2,977,389,612
Other Revenues	-
Total Revenue**	81,000,635,244

- a. The State's domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2019 is as at the end of Q4 2019.

We have computed the total debts stock / Revenue percentage for the 2019 year, as follows:

$$\frac{\text{Total Public Debts*}}{\text{Total Revenue}} \times 100$$

$$\frac{\text{N111,689,129,462*}}{\text{N81,000,635,244}} \times 100$$

$$= \underline{\underline{137.9\%}}$$

Sources: For Total Revenue 2019 Audited Financial Statement, Pg 7. For Total Public Debt from DMO* as at December 31,2019

*Table 3 below holds a breakdown of the Total Debt.

**Table 3(ii) holds the breakdown of Revenue

- b. The debt stock stated in the Federal DMO State Domestic and External Debt Report is not the same with the debt stock stated in the audited financial statement.
- c. The total debt figure reported in the SDEDR is N111,689,129,462 while the total debt figure reported in the Audited Financial Statement is N90,057,063,071. The difference in figure is N21,632,066,391
- d. The difference has been communicated to the State for explanation,

		<p>e. The difference has been calculated in value and percentage terms,</p> <p>(i) Difference in value- N21,632,066,391</p> <p>(ii) Difference in percentage=</p> $\frac{\text{N}111,689,129,462 - \text{N}90,057,063,071}{\text{N}90,057,063,071} \times 100$ $= 19\%$		
		<p>f. The SDEDR was amended and resubmitted to the IVA along with explanations for changes.</p>		

TABLE 3: DLI 9 31 DECEMBER 2019 STATE DEBT STOCK TABLE FOR KOGI STATE

KOGI STATE	AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,015,319,425
BAIL OUT (SALARIES) (SOURCE CBN)	48,705,036,887
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	769,129,547
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,243,555,407
STATE BONDS	6,188,939,505
COMMERCIAL BANK LOANS	14,238,938,616
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	-
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	1,357,421,830
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	111,680,614
PENSION AND GRATUITY ARREARS	592,474,560
SALARY ARREARS AND OTHER CLAIMS	131,874,099
OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	102,354,370,489
TOTAL EXTERNAL DEBT (TED)	9,334,758,974
TOTAL PUBLIC DEBT (TED+TDD)	111,689,129,462

TABLE 3(ii): DLI 9 31 DECEMBER 2019 REVENUE FOR KOGI STATE

	NGN
Item	2019
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	60,827,899,777
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	48,741,034,875
1.1.1 Gross statutory allocation	48,741,034,875
1.1.2 Derivation	-
1.1.3 Other FAAC transfers (also known as Distribution) such excess PPT savings account, Forex equalization, excess bank charges, exchange rate gain, augmentation, others	-
1.2 VAT	12,086,864,902
2. Internally Generated Revenues (IGR) - Adjusted	17,195,345,855
3. Grants (internal and external)	2,977,389,612
4A. Other revenues (4.1 + 4.2 + 4.3)	-
4.1 Investment Income (e.g. dividends)	-
4.2 Interest Earned	-
4.3 Miscellaneous	-
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	81,000,635,244

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	None	

Appendix A

REPORT ON THE ACHIEVEMENT OF THE ELIGIBILITY CRITERIA FOR THE 2019 PERFORMANCE YEAR

YOUR STATE HAS BEEN ASSESSED AS HAVING MET THE ELIGIBILITY CRITERIA FOR THE 2019 PERFORMANCE YEAR.

This report sets out the assessed performance of the State against the set eligibility criteria for the States' Fiscal Transparency, Accountability and Sustainability Programme (SFTAS). It contains feedback and clarifications to enable the State prepare better for the next assessment. Note that the eligibility assessment will be conducted afresh on an annual basis and being deemed eligible in one year does not guarantee eligibility in subsequent years. Please visit the SFTAS guidelines for more detail on eligibility.

Any enquiries on the contents of this report should be routed through the State Focal persons to the following email address – sftas@oaugf.ng

Eligibility Criteria 2019 Part I - The online publication of Approved Budgets for 2020 by 31st January 2020

Information Source(s)	Initial checks	Initial Comments / Observations	Follow up	Final Assessment
https://www.kogistate.gov.ng/wp-content/uploads/2020-APPROPRIATION-LAW-5.pdf	A search was done on Kogi State website	The 2020 Budget was published on the State Official website, a copy was downloaded. There was evidence of the 2020 Budget being signed by the Governor.	N/A	EC met

Tests/checks performed	Results	Areas for improvement
Is the approved budget for 2020 available on any of the State Government Websites?	Yes	None
Was the approved budget published online before 31 January 2020?	Yes	None
Is the published budget clear and legible?	Yes	None
Can the budget be downloaded?	Yes	None
Do we have evidence of assent by the Governor?	Yes	None

Eligibility Criteria 2019 Part 2 - The online publication of Audited Financial Statements for FY2018 by 30th September 2019

Source(s)	Initial Work Done	Initial Comments / Observation	Follow up	Final Assessment
https://kogistate.gov.ng/document/2018-financial-statement.pdf	A search was done on the Kogi State Website and the Audited Financial Statements were downloaded.	The Audited Financial Statements were easily accessed and downloaded.	N/A	EC met

Tests/checks performed	Results	Areas for improvement
Were the Financial Statements (FS) for 2018 available on any of the State Government Websites? (and were the FS straightforward or difficult to find?)	Yes	None
Were the Financial Statement for 2018 available published online before 30th September 2019?	Yes	None
Are the published financial statements clear and legible?	Yes	None
Can the Financial Statements be downloaded?	Yes	None
Do we have evidence of audit by the State Auditor-General?	Yes	None
Are the financial statements complete, including primary statements and disclosure notes?	Yes	None
Are there any indications that balances within the financial statements are not credible	n/a	Please see the 2018 APA Report