



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

2020 Annual Performance Assessment (APA) Report

NIGER STATE

By:

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



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1. Executive Summary

The report details the outcome of the Annual Performance Assessment (APA) conducted on Niger 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 Niger State and shows areas where the State was able to achieve results. In total, Niger State achieved 10 (Ten) DLRs out of 15 DLRs applicable to the 2020 APA while 2 (two) DLRs were achieved in 2018 and 2019 APA.

Table 1: Assessment Results

Table 27: 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			<ul style="list-style-type: none">The state should ensure that all budget implementation reports include budget or actual expenditures for MDAs for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others - as required for this DLR
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%			
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget.			
	DLR 2.2: Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on Amended FY2020 State budget by end September 2020 with functional online feedback mechanisms			<ul style="list-style-type: none">There was no evidence of dissemination event published online.Dissemination event was not published within the due dateDissemination event was not published along with the Citizens budget
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.			<ul style="list-style-type: none">The State did not have a functional TSAThe State did not have a Cash Management StrategyThe State TSA covered 52% of the 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			
	DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e., 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection			The IGR declined by 23.11%

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll		
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency, and 3) Cover all MDAs receiving funds from the state budget	2018	
	<p>DLR 6.2: (Basic Target) Framework contract for e-Procurement signed by 31 December 2020 AND Publication of contract award information above the threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p> <p>DLR 6.2 (Stretch Target) Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs</p> <p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available</p>	Basic Target Met	<ul style="list-style-type: none"> The State did not implement e-procurement in at least 3 MDAs (including Education, Health and Public Works) in the year under assessment.
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	2019	
	<p>DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in 2020</p> <p>AND</p> <p>Annual State debt sustainability analysis published by end of December 2020</p>		<ul style="list-style-type: none"> The Annual State Debt Sustainability Analysis did not include a Medium-Term Budget forecast. The Annual State Debt Sustainability Analysis did not include a detailed description of the State's debt portfolio and borrowing options. The Annual State Debt Sustainability Analysis had inconsistencies and/or illogical statements (e.g. negative debt stock)
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	<p>DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place.</p> <p><u>Stretch Target:</u> Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with verification process in place AND at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock of arrears below 5 billion.</p>	Stretch Target Met	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 9: Improved debt sustainability	Total debt stock at end of December 2020 as a share of total revenue for FY2020 meets target: Basic target: < 150%, Stretch target: < 125%.	Stretch Target Met	

We further identified several areas where the State can improve its performance, and these are set out in detail within Section 3 of this report. In summary, the State should ensure the following:

1. DLR 2.2: Evidence of dissemination events to explain amendments to the State annual budget is published online along with the Citizens' budget based on the Amended State budget. This should be done as soon as possible once an amended budget is passed and should be accompanied by the establishment of a functional State online feedback Mechanism.
2. DLR 3.0: Develop a functional State-level TSA where all Government revenues (IGRs and FAAC) are credited into before expenditure. Formally approve and implement a cash management strategy. Increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.
3. DLR 4.2: Improve its IGR collection to achieve significant year-on-year growth in nominal IGR
4. DLR 6.2: Implement e-procurement in at least 3 MDAs (including Education, Health and Public Works) in the year under assessment.
5. DLR 7.2: The Annual State Debt Sustainability Analysis includes Medium Term Budget forecast; The Annual State Debt Sustainability Analysis includes a detailed description of the State's debt portfolio and borrowing options.

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 31/01/2022 and 04/02/2022 with a team of 6 persons, starting with an opening meeting where all the information requested was to be handed over. The visits were concluded with an exit meeting where initial findings were discussed, and each state was given a further opportunity to provide clarifications and/or additional information.

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

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

3. Assessment Results

3.1 Findings

Table 2: Findings

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	Financial Year [2020] quarterly budget implementation reports published with Q2, Q3, and Q4 reports published on average within [4 weeks] of quarter end to enable timely budget management		Not Achieved	The state should ensure that all budget implementation reports include budget or actual expenditures for MDAs for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others - as required for this DLR
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://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2021/04/NIGER-STATE-2020-BUDGET-PERFORMANCE-REPORT-FIRST-QUARTER.pdf</p> <p>https://nogp.ng/wp-content/uploads/2020/07/REPORT-ON-NIGER-STATE-REVENUE-AND-EXPENDITURE-FOR-SECOND-QUARTER-BUDGET-PERFORMANCE-2020.pdf</p> <p>https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2020/10/NIGER-STATE-2020-BUDGET-PERFORMANCE-REPORT-3RD-QUARTER.pdf</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2021/01/NIGER-STATE-2020-BUDGET-PERFORMANCE-REPORT-4th-Quarter-.pdf</p> <ul style="list-style-type: none"> • Q1 – (29/04/2020)- 4.1 weeks (29 days) • Q2 – (22/07/2020) - 3 weeks (22 days) • Q3 – (19/10/2020) - 2 weeks (19 days) • Q4 – (26/01/2021) - 3 weeks (26 days) <p>Average 3.1 weeks for the online publication was computed based on the last 3 quarters, as below:</p> $\frac{22+19+26}{3}$ $67/3 = 22.3 \text{ days}$ $\frac{22.3 \text{ days}}{7}$ 3.19 weeks <p>Average = 22.3 days (3.19 weeks)</p> <p>We downloaded the quarterly budget Implementation Reports for all four quarters for the year 2020, obtained and retained evidence of the timestamp of the publications.</p>		
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	<p>From our review of the Quarterly Budget Implementation reports downloaded from the State's website (see weblinks above) we observed the following:</p> <p>a) The Budget Implementation Reports do not include the budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classifications of expenditures.</p>	Unsatisfactory	The state should ensure that all budget implementation reports include budget or actual expenditures for MDAs for each of the core economic classifications of

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	<p>classifications of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.</p>	<p>b) The Budget Implementation Reports do not include the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date.</p> <p>c) The Budget Implementation Reports do not include the balances against each of the revenue and expenditure appropriations</p> <p>d) The State has a Revised Budget</p> <p>e) The Budget Implementation Reports shows both the Approved Original Budget AND the approved revised budget.</p> <p>The reports included, as totals/summaries, 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> <p>It was however noted that the BERs do not show budget or actual expenditures for MDAs for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others - as required for this DLR.</p>		<p>expenditures (Personnel, Overheads, Capital, and others - as required for this DLR</p>
3	<p>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?</p>	<p>Upon review of the State's Budget Performance reports, it stated the actual expenditures for each quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date.</p>	Satisfactory	
4	<p>Does the report state balances against each of the revenue and</p>	<p>Upon review of the State's Budget Performance reports, it stated the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	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?	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.														
DLR 1.2	FY [2020] deviation from total amended budget expenditure is less than 15%		Achieved													
1	Has the State computed the difference between the Amended approved total budgeted expenditure for the fiscal/calendar year and the actual total expenditure in the fiscal/calendar year, divided by the Amended approved total budgeted	<p>The State computed the budget deviation for 2020 to be 9.06%</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table><tr><td></td><td>Total Amended Budget (₦)</td><td>Actual (₦)</td></tr><tr><td>Capital (pg 47)</td><td>67,967,806,150.43</td><td>43,205,125,032.21</td></tr><tr><td>Rec. Exp (pg 46)</td><td>49,859,291,649.31</td><td>63,941,058,925.89</td></tr><tr><td>Total</td><td>117,827,097,799.74</td><td>107,146,183,958.10</td></tr></table> <p>$\frac{\text{₦}117,827,097,799.74 - \text{₦}107,146,183,958.10}{\text{₦}117,827,097,799.74} \times 100$</p>		Total Amended Budget (₦)	Actual (₦)	Capital (pg 47)	67,967,806,150.43	43,205,125,032.21	Rec. Exp (pg 46)	49,859,291,649.31	63,941,058,925.89	Total	117,827,097,799.74	107,146,183,958.10	Satisfactory	
	Total Amended Budget (₦)	Actual (₦)														
Capital (pg 47)	67,967,806,150.43	43,205,125,032.21														
Rec. Exp (pg 46)	49,859,291,649.31	63,941,058,925.89														
Total	117,827,097,799.74	107,146,183,958.10														

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	<p>expenditure and expressed in positive percentage terms?</p> <p>Is the expenditure outturn deviation computed less than 15%</p>	<p>= 9.07%</p> <p>The budget performance deviation is 9.07%</p> <p>Sources:</p> <p>Actual: 2020 Audited Financial Statement Page 47 and</p> <p>Total Amended Budget: Approved Revised Budget Law Pages 1 & 2</p> <p>IVA also computed the budget deviation for this APA year using the cash basis as thus:</p> <table><tr><td></td><td>Total Amended Budget (₦)</td><td>Actual (₦)</td></tr><tr><td>Amended Budget Pg 1 & Capital (pg 43)</td><td>67,967,806,150.43</td><td>51,587,205,937.00</td></tr><tr><td>Amended Budget Pg 1 & Rec. Exp (pg 43)</td><td>49,859,291,649.31</td><td>60,688,808,558.00</td></tr><tr><td>Total</td><td>117,827,097,799.74</td><td>112,276,014,495.00</td></tr></table> <p>$\frac{117,827,097,799.74 - 112,276,014,495.00}{117,827,097,799.74} \times 100$</p> <p>= 4.71%</p> <p>The budget performance deviation is 4.71%</p> <p>Source: 2020 Audited Financial Statement – Cashflow Statement Page 43 and Approved Revised Budget Page 1.</p> <p>The Amended Annual Budget figures shown in the Audited Financial Statement are the same as the ones from the signed Amended Budget/Appropriation.</p>		Total Amended Budget (₦)	Actual (₦)	Amended Budget Pg 1 & Capital (pg 43)	67,967,806,150.43	51,587,205,937.00	Amended Budget Pg 1 & Rec. Exp (pg 43)	49,859,291,649.31	60,688,808,558.00	Total	117,827,097,799.74	112,276,014,495.00		
	Total Amended Budget (₦)	Actual (₦)														
Amended Budget Pg 1 & Capital (pg 43)	67,967,806,150.43	51,587,205,937.00														
Amended Budget Pg 1 & Rec. Exp (pg 43)	49,859,291,649.31	60,688,808,558.00														
Total	117,827,097,799.74	112,276,014,495.00														
DLI 2: Increased Openness and Citizens’ Engagement in the Budget Process																

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 2.1	Citizens' inputs from formal public consultations are published online, along with the proposed FY [2021] budget		Achieved	
1	Did the State conduct at least one "town-hall" consultation before the proposed budget is drafted with the participation of local government authorities and State-based CSOs?	<p>The documents obtained and reviewed include the attendance register, pictures, minutes of consultative meetings, etc.</p> <ul style="list-style-type: none"> a) LGAs that were in attendance are Lavun, Lapai, Wushishi, Gurara, Bosso, Borgu, Bida, Magama. b) The CSOs that were in attendance were Samuel S. Yisa (State Co-Chair CSOs) and Mohammed Moh'd (Voice of the Electorate) c) Conclusions were drawn from evidence obtained including minutes, attendance, report, and pictures. This evidence has been retained in the assessment file. The weblink to the pictures online is https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2020/11/PICTURES-OF-2021-BUDGET-PREPARATION.pdf d) Information on the date and venue of various consultations are as follows: 1) Zone A consultation meeting - IBB University, Lapai on 20th August 2020; 2) Zone B consultation meeting - Paikoro Township Hall, Paiko on 19th August 2020; and 3) Zone C consultation meeting - Hydro Hotel, New Bussa on 24th August 2020. e) The IVA randomly selected 10 attendees (4 in Zone A, 3 in Zone B, and 3 in Zone C) to call and confirm their attendance at the public consultation. The evidence has been retained in the assessment file. f) The budget was drafted on 29th September 2020. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>g) It was verified that all three consultations occurred on 19th, 20th, and 24th August 2020, which was before the budget drafting date of 29th September 2020.</p> <p>h) The proposed budget was published on 29th September 2020 before the 31st January 2021 deadline</p> <p>i) The web link is: https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2020/09/NIGER-STATE-REVISED-CITIZENS-BUDGET-2020.pdf</p>		
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2021 to enable citizens to find the inputs easily?	<p>a) The CSOs that were in attendance are Samuel S. Yisa (State Co-Chair CSOs) and Mohammed Moh'd (Voice of the Electorate). The minutes have been retained on file.</p> <p>b) The three minutes of the meeting were titled: "MINUTES OF ZONE 'A' STAKEHOLDER'S CONSULTATIVE MEETING ON THE PREPARATION OF 2021 BUDGET HELD AT IBB UNIVERSITY, LAPAI ON 20TH AUGUST 2020." MINUTES OF ZONE 'B' STAKEHOLDER'S CONSULTATIVE MEETING ON THE PREPARATION OF 2021 BUDGET HELD AT PAIKORO TOWNSHIP HALL ON THE 19TH OF AUGUST 2020. MINUTES OF ZONE 'C' STAKEHOLDER'S CONSULTATIVE MEETING ON THE PREPARATION OF 2021 BUDGET HELD AT HYDRO HOTEL IN NEW BUSSA ON THE 24TH OF AUGUST 2020</p> <p>c) Organizations in attendance included: Christian Association of Nigeria (CAN), Igbo community, National Union of Road Transport Workers (NURTW), Social Security for Better Initiative, and National Union of Teachers (NUT).</p> <p>d) The weblinks for the publication are as follows: Zone A minutes : https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2022/02/MINUTES-OF-ZONE-A-STAKEHOLDERS-CONSULTATIVE-MEETING-2020.pdf Zone B minutes : https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2022/02/MINUTES-OF-ZONE-B-STAKEHOLDERS-CONSULTATIVE-MEETING-2020.pdf</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Zone C minutes : https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2022/02/MINUTES-OF-ZONE-C-STAKEHOLDERS-CONSULTATIVE-MEETING-2020.pdf		
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		Not Achieved	
1.	Did the state conduct dissemination events to explain amendments to the FY2020 State budget and was adequate evidence of the events published online and by the due date?	<ul style="list-style-type: none"> a) There was no evidence to show that the state conducted physical or virtual dissemination events to explain amendments to the FY2020 State Budget. b) IVA downloaded a copy of the Amended Budget. There was no evidence provided by the State to show that the dissemination event was done. c) There was no evidence to show that the dissemination event was done. The date of the dissemination event was not provided to the IVA. d) Evidence of the dissemination event was not published online before September 30, 2020. e) The evidence of the dissemination event was not published in the same location as the Amended FY20 Budget. f) There was no evidence on the State website to show that a dissemination event was done. 	Unsatisfactory	The State should ensure that dissemination events are conducted, and evidence published online.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		g) There was no online publication, hence no web link for the publication.		
2	Has the State published online, on the State website(s) a Citizens Budget based on the Amended Budget (2020) not later than 30 September 2020?	<p>a) The Citizens Budget based on the Amended Budget (2020) was published before the due date via https://nogp.nigerstate.gov.ng/wp-content/uploads/sites/6/2020/09/NIGER-STATE-REVISED-CITIZENS-BUDGET-2020.pdf accessed on (01/02/2022).</p> <p>b) A comparison of the Amended Budget 2020 against the Citizens Budget was conducted, and no areas of discrepancies were observed.</p> <p>c) The Citizen's Budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template. No discrepancies exist among the following:</p> <ul style="list-style-type: none"> I. Simple explanation of the annual amended budget/citizens' budget. Page 1 II. The sources of revenues. Page 11-12 III. Sources of domestic and foreign grants, domestic loans, and other financing sources. Page 13-22 IV. Total expenditure by economic classifications. Page 24 V. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. Page 10 VI. Disclosure of Budget deficit (if any) and how it will be financed. Page 10 VII. Sectoral Allocation (by MDAs). Page 25 VIII. Top Projects to be financed (at least 5). Pages 28 -33. Some of these projects are Health, Electrification, Education, Housing and Transport, and General Administration. <p>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included in the Citizen Budget</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		e) The suggested format was used, no differences were identified.		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	We 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?	<p>a) The State has established functional feedback and response online mechanisms on its website.</p> <p>b) The type of feedback mechanism established on the State website is an online feedback submission form that makes provision for information such as email address, name, message, subject, and location.</p> <p>c) The State's feedback mechanism provides at a minimum:</p> <ul style="list-style-type: none"> i. Acknowledgement of receipt of comments/feedbacks from citizens. IVA confirmed that a message pops up after using the textbox and it states: "Thank you for contacting us". ii. State's responses to comments/feedback. A screenshot of a mail showing receipt of the feedback message was obtained from the State. iii. Display of timeframe and the State's government contact details. The government contact details are wordpress@nigerstate.gov.ng <p>d) The IVA conducted a user acceptability test to ascertain the functionality of the feedback mechanism by completing and submitting the online feedback form. The details filled included full names, email addresses, locations, subjects, and messages. The result was the pop-up message stated above.</p> <p>e) The IVA requested further evidence that demonstrates the State's response to feedback and the State only provided evidence that feedback messages were received from citizens.</p> <p>f) The State's feedback mechanism is functional.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		g) The weblink for the State feedback page is https://nogp.nigerstate.gov.ng/contact-us/		
DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA				
DLR 3.0	Improved cash management and reduced revenue leakages through the implementation of State TSA		Not Achieved	
1	Has the State established a functional State-level TSA?	<p>a. The State has established a state-level TSA domiciled in Zenith Bank 1011272451. However, this account is not functional.</p> <p>b. The State operates multiple accounts</p> <ul style="list-style-type: none"> • IGR Main Account: First Banks 2026999065 (where all MDA revenues are swept into) • FAAC Account: Zenith Bank 1011272451 • VAT Account: UBA 1019015614 	Unsatisfactory	The State should establish a functional TSA
2	<p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments</p>	<p>The State has a Cash Management Strategy</p> <p>a) The State's cash management strategy document is called "Niger State Cash, Planning and Management Strategy"</p> <p>b) The Cash Management Strategy document was produced on 9 December 2019, and it was signed & approved by the Accountant General of Niger State.</p> <p>c) The Cash Management Strategy document covers the timeline for preparation of the cash forecast which is required to be every quarter. This was documented in Paragraph 1.4 on Page 7 of the State's Cash, Planning, and Management Strategy Document.</p>	Unsatisfactory	The State should implement an approved cash management strategy that covers the processes through which the State can forecast cash commitments and requirements and provide reliable

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	and requirements and provide reliable information on the availability of funds.	<p>d) The Cash Management Strategy document doesn't contain a cash-sweeping strategy.</p> <p>e) The Cash Strategy covers the timeline for preparation of the cash forecast which is required to be quarterly. This was documented in Paragraph 1.4 on page 7 of the States Cash, Planning and Management Strategy document. However, we could not obtain evidence on the implementation of the processes to forecast cash commitments and requirements and provide reliable information on the availability of funds as the state did not do any cash forecast for the year 2020.</p>		information on the availability of funds.
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 central computer application where the State can view the cash balances in the bank accounts. IVA was able to view the cash balances on the central computer application.</p> <p>a) The computer application's name is REMITA and produced by System specs.</p> <p>b) The computer application is in line with the cash management strategy.</p> <p>c) It was deployed in the year 2016.</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	<p>a) The IVA visited 5 MDAs which included-</p> <ul style="list-style-type: none"> I. Judiciary II. Urban development board, III. Ministry of Lands and Survey IV. Public Procurement Board V. Private Schools Board. <p>From IVA's interaction with the various heads of these MDAs, IVA was able to confirm that their fees, taxes, and Levies are paid directly into the State consolidated IGR account (2026999065) domiciled with the First bank.</p>	Unsatisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	account as part of the TSA.	<p>IVA was also able to interact with random persons who had made some form of payments to these MDAs in the year 2020 and IVA confirmed that their payments were made into the State IGR consolidated First Bank account using the invoice number generated on the IGR portal (nigerigr.com)</p> <p>b) The State operates a TSA account with Zenith bank 1011272451.</p> <p>c) All government monies do not go through this TSA account as only the FAAC goes into the TSA.</p> <p>d) The State has a Consolidated IGR account domiciled in First Bank (2026999065) where revenues from all the MDAs are paid into.</p> <p>e) The TSA Zenith Bank Statement was obtained.</p>														
5	Does the TSA cover a minimum of 70% of the State Government’s finances?	<p>The IVA computed the total cash inflow and outflow from the TSA account against the total government finances inflows and outflows as contained in the Cashflow Statement for the year ended 2020.</p> <p>See the computation below:</p> <table><tr><td></td><td>Total Inflows (₦)</td><td>Total Outflows (₦)</td></tr><tr><td>TSA Bank Statement</td><td>58,573,407,199</td><td>57,251,632,364</td></tr><tr><td>Government Finances*</td><td>109,889,060,785</td><td>112,276,014,495</td></tr><tr><td>Percentage</td><td>53%</td><td>51%</td></tr></table> <p>The average is percentage computation is:</p> $\frac{53\% + 51\%}{2}$ <p>= 52%</p>		Total Inflows (₦)	Total Outflows (₦)	TSA Bank Statement	58,573,407,199	57,251,632,364	Government Finances*	109,889,060,785	112,276,014,495	Percentage	53%	51%	Unsatisfactory	The State’s TSA should cover all of the Government Finances.
	Total Inflows (₦)	Total Outflows (₦)														
TSA Bank Statement	58,573,407,199	57,251,632,364														
Government Finances*	109,889,060,785	112,276,014,495														
Percentage	53%	51%														

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>The TSA covered 52% of the State's finances.</p> <p>*Sources: 2020 Audited Financial Statement (Cashflow Statement) Pages 42-43 and the TSA Statement from (Zenith Bank) for (1 January 2020 - 31 December 2020).</p>		
DLI 4: Strengthened Internally Generated Revenue (IGR) Collection				
DLR 4.1	State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published		Achieved	
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	<p>a) NIGER STATE AND LOCAL GOVERNMENT COUNCILS HARMONIZED REVENUE LAW 2020 assented to on 23rd December 2020.</p> <p>b) There is only one revenue law incorporating both Revenue Codes & Rates, hence no separate laws for revenue codes and rates.</p> <p>c) The State's Revenue Code contains only one Law.</p> <p>d) It was approved and assented to on 23rd December 2020</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	State) IGR sources and rates?	<p>e) https://nogp.ng/wp-content/uploads/2022/03/NIGER-STATE-AND-LOCAL-GOVERNMENT-COUNCILS-HARMONIZED-REVENUE-LAW-2020-1.pdf</p> <p>f) The code included all-state IGR sources and the LGs IGR sources</p> <p>g) The Consolidated Revenue Code included the rate chargeable for each IGR source.</p> <p>Reconfirmation of the weblink provided showed “Oops! That page can’t be found”. The State is to provide a functional weblink of the Revenue law, codes and rates posted and evidence that the publication was done within the due date while responding to this report. Otherwise, this DLR is not achieved.</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>a) Section 7 (1) The object of the Service shall be to control, administer, and account for all taxes, levies, rates and other charges specified in the SCHEDULES to this Law or other law made or to be made from time to time by the State House of Assembly and other regulations made thereunder by the Government of the State.</p> <p>Section 15 (4) Notwithstanding the provision of any other Law in the State, the Service shall have sole and exclusive powers to control, administer, impose and collect the different taxes, levies and all Revenue within the State as provided in this Law</p> <p>b) The results of the Expert’s review are detailed below:</p> <ol style="list-style-type: none"> 1. The Law has a full schedule covering all State and Local Government revenue sources and applicable rates 2. It is clear that the SIRS is the sole authority for the collection of revenues in the state 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>3. There is a designated account, and all monies go the State TSA, while the LGA chairmen designate the accounts to be used for accountability</p> <p>4. The law was reviewed and passed by the State House of Assembly and signed into Law by The Executive Governor in 2020</p> <p>5. The IVA has confirmed that this correct version of the law is on that State website</p> <p>The following sections were quoted; Section 14 (c), 15 (4), 160 (1), 132 (2).</p> <p>c) Both conclusions are aligned.</p> <p>d) Both conclusions are aligned.</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>a) The collection of revenues was made into accounts nominated by the SBIR with a standing order to sweep all balances at stipulated dates (10th of every month). Samples of sweeping mandates were obtained from the SBIR and retained in the assessment file.</p> <p>b) The SBIR/SIRS has full oversight of accounts and is responsible for reporting and accounting for the revenues.</p>	Satisfactory	
4	<p>Is the code approved by the State legislature to have a legal basis, either as a law or a resolution?</p> <p>It cannot be an executive order with no legal basis. The</p>	<p>a) The revenue code was approved by the State Legislature on 23rd December 2020.</p> <p>b) The Revenue Code was assented to by the Governor on 23rd December 2020</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations								
	approval shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.											
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	<p>a) A copy of the Law has been downloaded and kept in file.</p> <p>b) The document was accessed and downloaded on 31st January 2022, at 1:29 pm.</p> <p>c) https://nogp.ng/wp-content/uploads/2022/03/NIGER-STATE-AND-LOCAL-GOVERNMENT-COUNCILS-HARMONIZED-REVENUE-LAW-2020-1.pdf</p> <p>Reconfirmation of the weblink provided showed “Oops! That page can’t be found”. Therefore, the State is to provide a functional weblink of the Revenue law, codes and rates posted while responding to this report. Otherwise, this DLR will be marked as not achieved.</p> <p>The State has provided a functional weblink and the weblink have been updated.</p>	Satisfactory									
DLR 4.2	2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection		Not Achieved									
1	Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: N/A	<p>a. The State adopted cash basis of accounting in 2019 and accrual basis of accounting in 2020 Audited Financial Statements respectively</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:</p> <table><tr><td>REPORTING TEMPLATE:</td><td>₦</td><td>₦</td><td>% GROWTH</td></tr><tr><td>OPTION B</td><td></td><td></td><td></td></tr></table>	REPORTING TEMPLATE:	₦	₦	% GROWTH	OPTION B				Unsatisfactory	The State should ensure significant year-on-year improvements in its IGR collection.
REPORTING TEMPLATE:	₦	₦	% GROWTH									
OPTION B												

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
	Stretch Target: equal to or higher than the 2019 nominal IGR collection	Item	2019	2020			
		1. Reported IGR in AFS (Before Adjustments)	13,877,264,000	11,087,239,285	-20%		
		2. INVALID items to be deducted IF reported as part of IGR	143,866,785	526,940,473			
		Investment Income (e.g. dividends)	-	521,931,862			
		Interest Earned	143,866,785	5,008,611			
		Miscellaneous					
		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)	13,733,397,215	10,560,298,812	-23%		
$\frac{\text{₦}10,560,298,812 - \text{₦}13,733,397,215}{\text{₦}13,733,397,215} \times 100$ $=-23.11 \%$ <p>There is a decline by 23.11%.</p> <p>Source: 2020 Audited Financial Statement Page 39</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	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the current civil servants and pensioners on the State payroll?	<p>The State commenced the capture in 2010 and completed the Biometric data capture of the civil servant and pensioners in 2018.</p> <p>a) The name of the consultant that commenced the exercise was Mavira Solution but presently handled by the staff of Office of Head of Service.</p> <p>b) The total number of civil servants is 24,322.</p> <p>c) The total number of pensioners is 8,592.</p> <p>d) The total number of staff on the State Nominal roll and Payroll is 24,322.</p> <p>e) The number of persons captured are 32,914.</p> <p>f) The documents collected as evidence of the Biometric exercise were: copies of relevant biometric database scripts obtained directly from the systems administrator which shows the total number of civil servants and pensioners on the register. The report on the summary on state salary and pension Page 1.</p> $\frac{\text{No of Biometric Data Captured}}{\text{Total No of Civil Servants + Pensioners on payroll}} \times 100$ $\frac{32,914}{32,914} \times 100$ $= 100\%$ <p>The State had captured 100% of the State's civil servants and pensioners on its payroll.</p>	Satisfactory	
2	Has the State linked the biometrics data to the State payroll to	<p>a) The State commenced the capture in 2010 and completed the Biometric data capture exercise of the Civil Servant and Pensioners in 2019.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	identify ghost workers?	<ul style="list-style-type: none"> b) The biometrics data that have been linked to the payroll for State Civil Servants is 24,322 and Pensioners is 8,592. c) There were no ghost workers detected during the biometrics validations. d) There were no ghost workers detected. e) There were changes to Civil Servants and Pensioners in the fiscal year due to retirements, new employments into the system, deaths occurred, and resignations. All these were captured by the biometric exercise. f) The database has a provision for the date of first appointment and date of birth that automatically deactivates a staff biodata upon retirement. g) There were changes to the Civil Servant and Pensioner payrolls during the fiscal year as a result of starters, leavers and deaths. h) The changes were captured by the biometric exercise. i) The linkage of Biometrics to payroll helps to easily identify and remove ghost workers. The State also carries out regular forensic audit of payroll for necessary updates. Report of Auditor-General report does not indicate any record of ghost civil servants or pensioners. 		
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) There were no ghost workers detected during the linkage. b) No record was kept for identified ghost workers. c) No record of the date was kept for the removal of ghost workers from the payroll as there were no ghost workers detected. d) There was no figure stated as no ghost workers were detected. e) There were no ghost workers detected. f) The sources of information are: 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> I. Copies of relevant biometrics scripts obtained directly from the systems administrator which shows the total number of civil servants and pensioners on the register. II. A report on the summary on State salary and pension and screening registration of some of the workers. 		
5.2	Link BVN data to at least [90] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Achieved	
1	Has the State linked the Bank Verification Number data to 90% of its current Civil Servants and pensioners on the State payroll?	<p>The State commenced in 2010 and completed the linkage of BVN data of the Civil Servants and Pensioners in 2018. The capturing is continuous.</p> <ul style="list-style-type: none"> a) The name of the consultant that commenced the exercise was Mavira Solution but presently handled by the staff of Office of Head of Service. b) The total number of Civil Servants was 24,322. c) The total number of Pensioners was 8,592. d) The total number of staff on the State Nominal roll is 32,914. e) 32,914 person's BVN data has been linked to the payroll. f) The sources of information are: <ul style="list-style-type: none"> i. Copies of relevant BVN database scripts obtained directly from the systems administrator which shows the total number of Civil Servants and Pensioners on the register. ii. A report on the summary on State salary and pension and screening registration of some of the workers. <p style="text-align: center;"> $\frac{\text{No of BVN Data Linked}}{\text{Total No of Civil Servants + Pensioners on payroll}} \times 100$ </p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		$\frac{32,914}{32,914} \times 100$ $=100 \%$ <p>The State has linked 100 % of the State's Civil Servants and Pensioners' BVN data to the payroll.</p>		
2	Has the State taken steps to identify payroll fraud?	a) The number of Staff with BVN data 24,322. There were none without BVN data. b) There was no payroll fraud identified. c) A summary report on state/Pension Biometrics and BVN by the office of the head of the service. d) There was no payroll fraud detected. Hence, no figure was obtained. e) There was no payroll fraud detected. f) The source of this information obtained is: i. Summary on State/Pension Biometrics and BVN by the Office of the Head of Service.	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 independent		Previously Achieved in 2018 APA	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget			
DLR 6.2	<p><u>Basic Target:</u> 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><u>Stretch Target:</u> Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs</p>		Achieved Basic Target	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	<p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p>			
1	<p>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) A schedule of all contracts awarded during the year under assessment 2020 APA above the threshold has been obtained.</p> <p>b) The data published are in line with the Open Contracting Data Standards (OCDS) template provided.</p> <p>c) The date of publication could not be determined because the contracts were being uploaded on a rolling basis.</p> <p>d) http://niger.stateopencontracting.com/ContractsReport.aspx</p> <p>IVA searched the State's website where transactions of contracts were published under procurement, IVA went through all the contract information published to ascertain that all contract information published are in line with the OCDS format, also to make sure that all contracts published are above the threshold stated in the State Procurement Law. IVA concluded that the State published all contract information online and in line with the OCDS.</p> <p>From the weblink provided above, the publication appears largely incomplete. IVA noted that the portal shows a total of 12 contracts with a total value of approximately N26bn for 2020 This</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>is at variance with a Capex outturn of ₦43,2bn for 2020, and indicates the online publication is incomplete. Several key MDAs (including the first 7 MDAs on the list) are showing only one contract each in the year.</p> <p>Note the DLR requires the publication of all contracts above the set threshold. Hence, the State is required to provide a copy of the contract register which includes all capital expenditure for the year 2020 while giving response to this report. Otherwise, this DLR is not achieved.</p> <p>The State provided a copy of the Contract register for the year 2020 which showed a total number of 74 contracts awarded in 2020 and a total sum of ₦37,7bn which represents 88% coverage of the year 2020 Capex outturn of ₦43,2bn. Also, the State provided a weblink to the State's Open Contracting portal which showed a total of 84 Contracts awarded in the year 2020 with a total Contract Sum of ₦39,1bn which represents 91% coverage of the year 2020 Capex outturn of ₦43,2bn. See the detailed Analysis on file. The weblink showing the list of contracts is www.nigerstateopencontracting.com</p> <p>The IVA also reviewed the list of contracts awarded in the year 2020 on the State's Open Contracting portal and the contract award information provided is in line with the OCDS data requirements. The date of publication could not be determined because the contracts were published on a rolling basis.</p> <p>e) The contract award information includes the following: Project name, (i) Awarding institution, (ii) Award date, (iii) Name of contractor, and (iv) Contract amount was published.</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		f) All items from (e) above were published. g) http://niger.stateopencontracting.com/ContractReport.aspx The contract award information published on the State official website was accessible to the public.		
2	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	a) Niger State has signed the SaaS e-procurement Framework. b) A copy of the SaaS e-procurement Framework Contract has been obtained. c) Niger State has signed the SaaS e-procurement Framework Contract, which was dated 13 October 2020.	Satisfactory	
3	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?	a) The IVA visited the E-procurement portals of all the three (3) MDAs and confirmed that the E-procurement portal was not established for the year under assessment 2020 APA. However, Niger State Signed a Framework Contract for the provision of SaaS e-procurement solution with European Dynamic and all the criteria and went live on 6th August 2021, because it was in the last quarter of the year and no fresh contract was awarded only ongoing projects, and the system does not accommodate ongoing projects. Given this, the Niger State Public Procurement Board attempted to upload procurement plans based on the ongoing project but the system could only register fresh projects. b) No walkthrough was done for each of the MDAs as no transaction was handled during the year under assessment 2020 APA. c) No transaction was handled during the year under assessment. Hence, IVA cannot confirm if the selected transaction followed the procurement lifecycle. d) IVA could not confirm whether the State has implemented the E-Publishing/Notification module for contract notice and contract award because No transaction was handled during the year under assessment 2020 APA.	Unsatisfactory	The State should ensure that e-procurement is implemented in all MDAs and at least 3 MDAs in the first instance (including Education, Health, and Public Works).

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>d) The E-Publishing/Notification module for contract notice and contract award was not effective during the year under assessment 2020 APA.</p> <p>e) No evidence of the E-Publishing/Notification of contract notices and contract award could be obtained since it was not effective during the year under assessment 2020 APA.</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 2019 APA	
DLR 7.2	<p>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</p> <p>AND</p> <p>Annual state debt sustainability analysis</p>		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	published by end of December 2020			
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average of two months after the end of the quarter in 2020?	<p>We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows:</p> <ul style="list-style-type: none"> • Q2 submitted on (12/08/2020) 43 days, • Q3 submitted on (30/11/2020) 61 days and • Q4 submitted on (12/02/2021) 43 days. $\frac{43+61+43}{3}$ <p>Average = 49 days (7 weeks)</p> <p>The SDDRs were submitted within an average of 1.8 months (average of 49 days).</p>	Satisfactory	
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</p>	<p>a) The Quarterly State Domestic Debt Reports (SDDR) from the Federal DMO, CBN, and FMOF, along with all underlying data and supporting documents were obtained. We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Niger State Debt Domestic Report along with all underlying data and both showed a difference of ₦3,855,677,600. The report was supported with the DMO's templates and guidelines.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p>	N/A	The state should submit accurate quarterly state domestic debt reports to the DMO

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.	<p>b) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State has been compared with the State Audited Financial Statement.</p> <p>c) The debt stock figures reported in the SDDR has been compared with that of the State's Audited Financial Statement</p> <p>d) There were discrepancies noted during the comparison.</p> <p>i.SDDR Figure: ₦61,829,479,261.28</p> <p>ii.AFS Figure: ₦76,855,329,784.75</p> <p>iii.Difference: ₦15,025,850,523.47</p> <p>e) An APA issue Report has been issued, and the State responded that;</p> <p>"The Niger State Debt Management Bureau aims to submit its Domestic Debt Stock figure to the Debt Management Office after receiving necessary input from stakeholders and within 6 – 8 weeks after the end of the quarter, with a view to meet the deadline. The SDDR figures were also finalized and uploaded within the early part of the year to meet the deadline. The Debt Stock position reported in the SDDR and the Audited Financial Statements for the Year Ended 31st December, 2020 (Financial Statement), particularly the Domestic Debt figures, were arrived at after reconciliation of figures among the Stakeholders in the State (comprising Office of the Accountant General, Office of the Auditor General and the Debt Management Bureau) at a later date. They are, therefore, the authenticated figures and final position of the State, which show our true debt position as at end December 2020. It should be noted that while the Arrears are captured in the Notes to the GPFS on page 86 of the AFS. A detailed Domestic Debt Stock, in the sum of ₦99,099,673,846.80 (inclusive of Arrears), and explanations on the variances were submitted by the Bureau as attachments to the APA Issue 9 Reporting Template. This captured the specific items that the stakeholders in general and the Auditor General in particular considered necessary for inclusion. An example of these items is a ₦10.5 billion bond issued by NCNR SPV Limited, under a private</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>sector arrangement, to fund some revenue generating essential infrastructure in the State, while the State is not a shareholder in the SPV, it is the sponsor and guarantor. The State is willing to revise the SDDR to eliminate confusion.”</p> <p>f) The State Domestic and External Debt Report (SDEDR) from the Federal DMO has been compared with the Quarterly State Domestic Debt Reports (SDDR) submitted by the State.</p> <p>g) The debt stock figures reported in the SDEDR, has been compared with those of the SDDR submissions by each state</p> <p>h) There were inconsistencies noted during the comparison.</p> <p>i. SDEDR (DMO) Figure: ₦65,685,156,861</p> <p>ii. SDDR (State) Figure: ₦61,829,479,261</p> <p>iii. Difference (If any): ₦3,855,677,600</p> <p>i) An APA issue Report has been issued, awaiting response from the State.</p>		
3	Has the State published online, the State Debt Sustainability Analysis Reports (SDSAR) by 31 December 2020?	<p>a) The State Debt Sustainability Analysis Report (SDSAR) was published on the State’s official website.</p> <p>b) The date of publication is 30th December 2020.</p> <p>c) The SDSAR was published by 31 December 2020. A screenshot of the date of upload was taken, and a screenshot was also obtained from the IT back end.</p> <p>d) https://nogp.ng/wp-content/uploads/2020/12/NIGER-STATE-DSA-REPORT-2020.pdf</p>	Satisfactory	
4	Does the SDSAR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio and borrowing options, and 3) adequate	<p>Upon review of the State Debt Sustainability Analysis Report (SDSAR), we noted it did not include the following: 1) medium-term budget forecasts; 2) a detailed and adequate description of the debt portfolio and borrowing options</p> <p>However, it includes an adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year</p> <p>a) A review and comparison between the information contained in the assessment report of the SDSAR obtained from the</p>	Unsatisfactory	The State should ensure that the SDSAR includes the following: 1) medium-term budget forecasts; 2) a detailed description of the debt portfolio and

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	analysis of the debt and fiscal figures in the preceding calendar year?	DMO and the SDSAR obtained from the State Website was done b) No differences were identified between the IVA's review and that of DMO.		borrowing options, and 3) an adequate analysis of the debt and fiscal figures in the preceding calendar year.
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	<p><u>Basic Target:</u> Domestic arrears as of end 2019 and end 2020 are reported in an online publicly-accessible database, with a verification process in place.</p> <p><u>Stretch Target:</u> Domestic arrears as of end 2019 and end 2020 reported in an online publicly-accessible database, with a verification process in place</p> <p>AND</p> <p>at least a 5 percent decline in the verified stock of domestic arrears at end 2020</p>		Achieved (Stretch Target Met)	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	compared to end 2019 consistent with the state's arrears clearance framework or maintain stock below 5 billion.			
1	Has the State established an Arrears Clearance Framework (ACF)?	<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>c) The establishment of the ACF occurred by 31 December 2020</p> <p>The ACF was established on 20th December 2020 as indicated on the hard copy, however, the online resources show the ACF was uploaded on 11th December 2020, and an updated version that is the same as the hard copy was uploaded on 22nd December 2020. Neither the date of 22/12/2020 nor the establishment date of 11th December 2020 are adequate for implementation.</p> <p>However, IVA observed that the State's deduction of Arrears is in line with the 2020 ACF based on the prioritization approach 2 (Paragraph 3.1 in Pg. 20) of the ACF.</p>	Satisfactory	
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) Chapter 2 contains planned actions for clearance of Niger State domestic expenditure arrears, while 2.2.4 contains prioritization of arrears for clearance.</p> <p>c) A schedule of arrears cleared in the year was obtained and mandates raised by the Accountant General to clear a sample size of the arrears were also obtained. The arrears cleared were in line with the prioritization principles contained in the ACF.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
3	Has the ACF been published on a State official website?	<ul style="list-style-type: none"> a) The ACF has been published on a State official website. b) A copy has been downloaded for validation. c) https://nogp.nigerstate.gov.ng/updated-niger-state-arrears-clearance-framework-acf-2020/ A screenshot of the IT back end was obtained and is retained in the assessment file. 	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	<p>The clearance of domestic expenditure arrears was not consistent with the established ACF. Since the date of establishment of the ACF is not adequate for the implementation of the ACF.</p> <p>However, a schedule of arrears cleared in the year was obtained and mandates raised by the Accountant General to clear a sample size of the arrears was also obtained. The arrears cleared were in line with the prioritization principles contained in the ACF.</p>	Satisfactory	
5.	Has the State established an Internal Domestic Arrears Database?	<ul style="list-style-type: none"> a) The State has established an Internal Domestic Arrears Database. b) The Internal Domestic Arrears Database includes the following: <ul style="list-style-type: none"> a. The aggregate and individual amounts of contractors' arrears. b. The aggregate amount of pension and gratuity arrears. c. The aggregate amount of salary arrears and other staff claims. d. The aggregate amount of other types of domestic arrears 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. f) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR) 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
6	Has the State published online elements of the internal domestic arrears database for the FY 2019 and FY 2020 reported on a State official website, which constitutes the online publicly accessible arrears database?	<ul style="list-style-type: none"> a) The State has published online the required elements of the Internal Domestic Arrears Database as at end of 2019 and 2020. 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. d) We confirmed that the online webpages include a facility for contractors with arrears (creditors) to report any omissions to the State. e) The request was successfully submitted via the portal, however, no response was received. f) Records obtained showed citizens were only playing with the feedback facility, they sent in various requests that had nothing to do with contract complaints. Further inquiries showed the Contractors still prefer writing formally to the Debt Office, rather than engaging the portal. g) No valid omissions were submitted through the portal nor included in the internal domestic arrears database. h) https://nigerstate.gov.ng/domestic-arrears-database/ It was observed from the feedback reports obtained from the State that citizens were only playing with the feedback facility, they sent in various requests that had nothing to do with 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		contract complaints. Further inquiries showed the Contractors still prefer writing formally to the Debt Office, rather than engaging the portal		
7.	<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 ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p>	<p>The online publication includes:</p> <p>(a) The aggregate amount of contractors' arrears is stated as ₦1,281,734,816.57.</p> <p>(b) The aggregate amount of pension and gratuity arrears is stated as ₦16,016,596,676.43.</p> <p>(c) The aggregate amount of salary arrears and other staff claims is stated as ₦589,917,477.65</p> <p>(d) The aggregate amount of other types of domestic arrears. Nil</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	

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations																												
8.	<p>Has the State met the following:</p> <p>(i) Percentage decline in the verified stock of domestic arrears at end 2020 compared to end 2019 meets target and is consistent with the state’s arrears clearance framework.</p> <p>-Stretch target: At least a 5% year-on-year decline or maintain stock or arrears below ₦5 billion.</p> <p>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,</p>	<table><tr><th>Aggregate Amount of:</th><th>2020</th><th>2019</th><th>% Diff.</th></tr><tr><td>Contractors Arrears</td><td>1,281,734,816.57</td><td>9,124,668,223.23</td><td></td></tr><tr><td>Pension and Gratuity arrears</td><td>16,016,596,676.43</td><td>12,764,346,307.87</td><td></td></tr><tr><td>Salary arrears and Staff claims</td><td>589,917,477.65</td><td>0.00</td><td></td></tr><tr><td>Judgment Debt</td><td>0.00</td><td>0.00</td><td></td></tr><tr><td>Other types of domestic expenditure arrears</td><td>0.00</td><td>0.00</td><td></td></tr><tr><td>Total Domestic Arrears</td><td>17,888,248,970.65</td><td>21,889,014,531.10</td><td>18.28%</td></tr></table> <p>a. 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>$\frac{\text{₦21,889,014,531.10} - \text{₦17,888,248,970.65}}{\text{₦21,889,014,531.10}} \times 100$</p> <p>= 18.28%</p> <p>The percentage decline is 18.28%</p> <p>Source: State internal domestic expenditure arrears database</p> <p>The State should confirm the reduction in arrears by N7.8bn was as a result of payments/settlements/outflows, and not write-offs and adjustments while giving IVA feedback on this report.</p>				Aggregate Amount of:	2020	2019	% Diff.	Contractors Arrears	1,281,734,816.57	9,124,668,223.23		Pension and Gratuity arrears	16,016,596,676.43	12,764,346,307.87		Salary arrears and Staff claims	589,917,477.65	0.00		Judgment Debt	0.00	0.00		Other types of domestic expenditure arrears	0.00	0.00		Total Domestic Arrears	17,888,248,970.65	21,889,014,531.10	18.28%	Satisfactory	
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																																			
	<p>compared to the previous year, expressed in percentage terms.</p>	<p>The State responded by forwarding audited Payment Vouchers that were used to offset the contractors arrears. This has been retained in file</p> <p>Analysis of repayment of arrears in line with the State's Prioritisation.</p> <table border="1"> <thead> <tr> <th>Aggregate Amount of:</th><th>2020</th><th>2019</th><th>% Diff.</th><th>Rate of Arrears Deducted to Total Arrears</th></tr> </thead> <tbody> <tr> <td>Contractor s Arrears</td><td>1,281,734,816.57</td><td>9,124,668,223.23</td><td>86%</td><td>44%</td></tr> <tr> <td>Pension and Gratuity arrears</td><td>16,016,596,676.43</td><td>12,764,346,307.87</td><td>-25%</td><td>-18%</td></tr> <tr> <td>Salary arrears and Staff claims</td><td>589,917,477.65</td><td>0</td><td>-100%</td><td>-3%</td></tr> <tr> <td>Judgment Debt</td><td>0</td><td>0</td><td></td><td></td></tr> <tr> <td>Other types of domestic expenditure arrears</td><td>0</td><td>0</td><td></td><td></td></tr> <tr> <td>Total Domestic Arrears</td><td>17,888,248,970.65</td><td>21,889,014,531.10</td><td>18.28 %</td><td></td></tr> </tbody> </table> <p>The Contractor's Arrears was reduced by 86% in the year. The reduction as a proportion to total arrears was 44%. This was inline with the State's ACF.</p>	Aggregate Amount of:	2020	2019	% Diff.	Rate of Arrears Deducted to Total Arrears	Contractor s Arrears	1,281,734,816.57	9,124,668,223.23	86%	44%	Pension and Gratuity arrears	16,016,596,676.43	12,764,346,307.87	-25%	-18%	Salary arrears and Staff claims	589,917,477.65	0	-100%	-3%	Judgment Debt	0	0			Other types of domestic expenditure arrears	0	0			Total Domestic Arrears	17,888,248,970.65	21,889,014,531.10	18.28 %			
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DLI 9: Improved Debt Sustainability																																							

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																								
DLR 9.0	<p>Total debt stock at end Dec [2020] as a share of total revenue for FY [2020] meets target:</p> <p>-Basic target: < [150%] -Stretch target: < [125%]</p>		Achieved Stretch Target Met																									
1	<p>Has the State met:</p> <p>(i) the ratio of total debt stock at end-of-year (31st December 2020) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2020)?</p> <p>-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><tr><th></th><th>Financial Statements (₦)</th><th>DMO/SDEDR Figures (₦)</th></tr><tr><td>Total Domestic Debts</td><td>55,057,226,322.75</td><td>65,685,156,861</td></tr><tr><td>Total External Debts</td><td>26,744,116,030.05</td><td>27,032,068,314</td></tr><tr><td>Total Public Debts</td><td>81,801,342,352.80</td><td>92,717,225,175</td></tr></table> <p>Total Annual Revenue</p> <table><tr><td>2020 Adjusted IGR (see DLI 4.2)</td><td></td></tr><tr><td>Gross FAAC Allocation</td><td>60,264,779,489</td></tr><tr><td>Grants</td><td>10,519,425,899</td></tr><tr><td>Internally Generated Revenue (Adjusted)</td><td>10,560,298,812</td></tr><tr><td>Other Revenues</td><td>526,940,473</td></tr><tr><td>Total Revenue</td><td>81,871,444,673</td></tr></table>		Financial Statements (₦)	DMO/SDEDR Figures (₦)	Total Domestic Debts	55,057,226,322.75	65,685,156,861	Total External Debts	26,744,116,030.05	27,032,068,314	Total Public Debts	81,801,342,352.80	92,717,225,175	2020 Adjusted IGR (see DLI 4.2)		Gross FAAC Allocation	60,264,779,489	Grants	10,519,425,899	Internally Generated Revenue (Adjusted)	10,560,298,812	Other Revenues	526,940,473	Total Revenue	81,871,444,673		
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>a. The State's domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2020 is at the end of Q4 2020.</p> <p>We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:</p> $\frac{\text{Total Public Debts (DMO)*}}{\text{Total Revenue}} \times 100$ $\frac{\text{₦92,717,225,175}}{\text{₦81,871,444,673}} \times 100$ $=113\%$ <p>Sources:</p> <ul style="list-style-type: none"> i. For Total Revenue 2020 Audited Financial Statement, Page 39 ii. For Total Public Debt from DMO* as at December 31, 2020 iii. NBS/OAGF (FAAC) <p>*Table 3(i) below holds a breakdown of the Total Debt.</p> <p>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</p> <p>c. There is a difference between the State debt stock as stated in the Audited Financial Statement and the DMO adjusted figure as a result of the reconciliation problem.</p> <p>d. The difference has been communicated to the State for an explanation.</p> <p>e. The difference has been calculated in value and percentage thus: AFS Debt Stock= ₦81,801,342,352.80</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>DMO Debt Stock = ₦92,717,225,175 Diff = ₦10,915,882,823</p> <p>Percentage = $\frac{₦10,915,882,823}{₦92,717,225,175} \times 100$ = 11.8%</p> <p>The SDEDR was not amended and resubmitted to the IVA along with explanations for any changes.</p>		

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

NIGER STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,301
BAIL OUT (SALARIES) (SOURCE CBN)	6,249,207,118
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	-
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,160,037,968
STATE BONDS	1,473,663,761
COMMERCIAL BANK LOANS	7,500,000,000
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	6,662,741
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN)	2,000,000,000
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	1,281,734,819
PENSION AND GRATUITY ARREARS-	16,016,596,675
SALARY ARREARS AND OTHER CLAIMS	589,917,478
OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	64,205,493,100
TOTAL EXTERNAL DEBT (TED)	27,032,068,314
TOTAL PUBLIC DEBT (TED+TDD)	92,717, 225,175

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

TEMPLATE: OPTION A	₦
Item	2020
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	60,264,779,489
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	43,792,934,609
1.1.1 Gross statutory allocation	381,852,686,495
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	4,940,248,114.
1.2 VAT	16,471,844,880
2. Internally Generated Revenues (IGR) - Adjusted	10,560,298,812.
3. Grants (internal and external)	10,519,425,899.
4A. Other revenues (4.1 + 4.2 + 4.3)	-
4.1 Investment Income (e.g. dividends)	521,931,862.
4.2 Interest Earned	5,008,611
4.3 Miscellaneous	
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	81,871,444,673

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>This is to acknowledge the receipt of the Draft Report on SFTAS 2020 APA and to respond to some of the issues raised on DLI 4.1, 4.2, 6.2 and 8.0.</p> <p>1. In respect of DLI 4.1, we wish to forward the functional web link where the Revenue Law was published within the agreed date (https://nogp.ng/wp-content/uploads/2022/03/NIGER-STATE-AND-LOCAL-GOVERNMENT-COUNCILS-HARMONIZED-REVENUE-LAW-2020-1.pdf). see attached Backend screenshot.</p>	This is well noted by the IVA and the Findings of the Report have been updated.
2	<p>1.1. While on DLI 4.2, the Annual Nominal IGR growth rate for the year 2020 falls short of the collection for the year 2019 (N10,523,629,813.87 for the Year 2020 N13,603,788,397.56 generated in 2019) due to the following reasons</p> <ul style="list-style-type: none"> - Taking into consideration the unexpected onslaught of the Covid-19 pandemic and its attendant social and economic consequences. - SFTAS program made it necessary for participating states to revise their approved budgets and provide tax relief to the citizenry. This was effected by the State Government in line with the new DLIs introduced to cushion the effects of the pandemic on the populace. - The combined effects of the nationwide lockdown, low economic activities and Tax reliefs granted in line with the SFTAS requirements contributed to the drastic reduction of IGR generated for the Year 2020. In view of the above, the computation of the IGR growth rate for the state is expected to be N10,523,629,813.87 against the Revised Budget figure of N6,574,354,284.75, as provided in the Revised Budget which should be the basis for comparison and not the original 2020 Budget figure. 	This is well noted by the IVA.
3	<p>2. On DLI 6.2 which has to do with providing a copy of the Contract register for the year 2020 and evidence of publication, kindly find attached list of contracts awarded for the year 2020 published on the State Open Contracting Portal (www.nigerstateopencontracting.com).</p>	This is well noted by the IVA and the Findings of the Report have been updated.

4	<p>3.1. On DLI 8.0, there was an old version of ACF which contain multi-year funding plan from 2019 to 2024 where 2019 was used as actual because at the beginning we were not able to establish the actual figure for 2020 until by December 2020. Thus the updated ACF for 2020 has the actual income and expenditure of the State for the year 2020 as against the old version. In addition, in the updated version a new chapter was introduced which contains details prioritization.</p>	This is well noted by the IVA.
5	<p>3.2 Relating to Domestic Arrears, you may wish to note that:</p> <ul style="list-style-type: none"> - The initial submission of the Niger State Domestic Debt stock and service figures to DMO Abuja was N65,685,156.861 as at Q4,2020 and later the State sent a new revised Q4,2020 position of the State Debt Stock which was N61,829,479,261 . The reason was that the State engaged the services of a consultant to carry out a forensic audit of the State contractor's arrears for Q4, 2020, and they came up with the recommendation that the actual figure for the verified contractor arrears is NI,281,734,818.57 Billion after the exercise as against the previous submission for Q4,2020.(thereby causing the reduction in the Debt Stock position from the initial submission to the new revised position). - In view of the above, the State sent a revised Q4, 2020 debt stock position to DMO Abuja notifying them about the review/change. Find attached a copy of the acknowledged letter at DMO Abuja. (Appendix I). 	This is well noted by the IVA.