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

2020 Annual Performance Assessment (APA) Report

PLATEAU STATE

By:

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

pwc

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1. Executive Summary

The report details the outcome of the Annual Performance Assessment (APA) conducted on Plateau State for Year 2020 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 Plateau State and shows areas where the State was able to achieve results. Plateau State achieved 8 **(Eight)** DLRs out of 15 DLRs applicable to the 2020 APA while 3 (three) DLRs were achieved in 2018 and 2019 APA.

Table 1: Assessment Results

Key:	Achieved		Not Achieved	Previously Achieved	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management	Achieved	
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%		The budget deviation was 38.34%
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.		The minutes of the Town-hall meeting were not published online.
	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		Dissemination event was not published within the due date.
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.	Achieved	
DLI 4: Strengthened Internally Generated Revenue (IGR) collection	DLR 4.1: State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published	**2019**	
	DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: i.e., 2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection	**Stretch Target Met**	
DLI 5: Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud	DLR 5.1: Biometric capture of at least 90 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll	Achieved	
	DLR 5.2: Link BVN data to at least 90 percent of current civil servants and pensioners on the payroll and payroll fraud addressed	Achieved	
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency, and 3) Cover all MDAs receiving funds from the state budget	**2019**	
	DLR 6.2: (Basic Target) Framework contract for e-Procurement signed by 31 December 2020 AND Publication of contract award information above the threshold set out in the State's		There was no framework contract for e-procurement signed by 31 December 2020.

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	procurement law/regulation every month in OCDS format on the state website or online portal if available. DLR. 6.2 (Stretch Target) Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs **AND** 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		
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	**2019**	
	DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in 2020 **AND** Annual State debt sustainability analysis published by end of December 2020		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.
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place. Stretch Target: 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.		The State should publish domestic arrears on an online accessible database.
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%.		Total Debt Stock to Revenue is less than or equal to 150% by the end of December 2020.

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. <u>DLR 1.2:</u> Expenditure outturn deviation is reduced to a level within the annual limits proposed by the programme.
2. <u>DLR 2.1:</u> The minutes of the consultation should be jointly prepared and signed with the CSOs representatives and be posted on the State's website with the proposed budget on or before the deadline for the publication of the approved annual budget.
3. <u>DLR 2.2:</u> 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 within due date.

4. <u>DLR 6.2:</u> e-Procurement should be implemented as soon as possible. Implement e-procurement in all MDAs and publish contract award information in the OCDS format on the online portal for the MDAs.

5. <u>DLR 7.2:</u> The Annual State Debt Sustainability Analysis includes Medium Term Budget forecast; The Annual State Debt Sustainability Analysis includes a detailed description of the State's debt portfolio and borrowing options.

6. <u>DLR 8:</u> An internal domestic arrears database with relevant balances is placed online through a publicly accessible portal. Domestic arrears are cleared year on year to achieve total arrears of less than N5bn as soon as possible.

7. <u>DLR 9:</u> Strengthened debt sustainability by achieving the levels of debt indicators that are below the thresholds established for this DLR. The State should reduce its debt to revenue ratio and ensure the debt is sustainable. As a general guide, debt should not be more than 125% of Revenues and should ideally be much less.

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) for debt management related DLIs to review the returns in place for these States.

2.2   Scope

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

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

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between (21/02/2022 and 25/02/2022) with a team of six (6) persons, starting with an opening meeting where all the information requested was to be handed over. The visits were concluded with an exit meeting where initial findings were discussed, and each state was given a further opportunity to provide clarifications and/or additional information.

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

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

3. Assessment Results

3.1 Findings

Table 2: Findings

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	**Financial Year [2020] quarterly budget implementation reports published with Q2, Q3, and Q4 reports published on average within [4 weeks] of quarter end to enable timely budget management**		**Achieved**	
1	Has the State published its quarterly budget implementation report to the State official website on average within four weeks of the end of each quarter?	The Quarterly Budget Implementation Reports were posted online on **Q2** http://plateaudatadump.com.ng/pdf_files/SECOND_QUARTER_BUDGET_REPORT_APRIL_JUNE_2020.pdf **Q3** http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_THIRD_QUARTER_REPORT_JULY_TO_SEPTEMBER_2020.pdf **Q4** http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_4TH_QUARTER_BUDGET_IMPLEMENTATION_REPORT_OCTOBER_TO_DECEMBER_2020.pdf The dates of publication are as follows: Q1 - (20/07/2020) - 111 days Q2 – (20/07/2020)- 20 days Q3 – (10/10/2020) - 10 days Q4 – (09/02/2021) - 40 days	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Average days and weeks for the online publication are computed as below: $$\frac{20+10+40}{3}$$ = 23.33 days (3.33 weeks) 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.		
2	Do the reports each include, at a minimum, the approved original AND revised (if applicable) budget appropriation for the year against each organizational units (MDAs) for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.	From our review of the Quarterly Budget Implementation reports downloaded from the State's website (see weblinks above) we observed the following: a) The Budget Implementation Reports included the approved budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classifications of expenditures. b) The Budget Implementation Reports included the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date, c) The Budget Implementation Reports included the balances against each of the revenue and expenditure appropriations. d) The State has an amended budget. e) The Budget Implementation Reports (Q3 -Q4) showed both the approved original budget AND the approved amended budgets. The State explained that Q1 and Q2 did not factor in the revised	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		component, because the Revised Budget became effective on 29 July 2020. The reports included the approved budget appropriation for the year for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others); the actual expenditures for the quarter, and the balances against each of the revenue and expenditure appropriations.		
3	Does the report State the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date?	Upon review of the State's Budget Performance reports, it stated the actual expenditures for each quarter attributed to each MDA and each expenditure classification as well as the cumulative expenditures for the year to date.	Satisfactory	
4	Does the report state balance against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?	Upon review of the State's Budget Performance reports, it stated the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which included debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.	Satisfactory	
DLR 1.2	**FY [2020] deviation from total amended budget expenditure is less than 15%**		**Not Achieved**	
1	Has the State computed the difference between the Amended approved total budgeted expenditure for the fiscal/calendar year and the actual total	The State computed the budget deviation for 2020 to be 25.97% The IVA computed the budget deviation for this APA year. See the computation below:	Unsatisfactory	The State should prepare accurate budgets and reduce the budget deviation to a level below the limits set for this result.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
expenditure in the fiscal/calendar year, divided by the Amended approved total budgeted expenditure and expressed in positive percentage terms? Is the expenditure outturn deviation computed less than 15%			

	Total Amended Budget (₦)	Actual (₦)
Capital (pgs. Viii of 438 & 24-27 of 132)	42,862,355,998.00	25,593,547,176.02
Rec. Exp (pgs. viii of 438 & 24-27 of 132)	79,986,466,915.00	50,157,058,792.65
Total	**122,848,822,913.00**	**75,750,605,968.67**

$$\frac{₦122,848,822,913 - ₦75,750,605,968.67}{₦122,848,822,913} \times 100$$

$$= \mathbf{38.34\%}$$

The budget performance deviation is 38.34%

Source: 2020 Audited Financial Statements Pages. (24-27 of 132) and Approved Budget and Actual Expenditure or Appropriation Law Page viii of 438.

The Expenditure figures in Cash flow (₦75,750,605,968.67), and Statement of Financial performance (Consolidated Revenue Funds Statement) of ₦74,449,719,313.82 showed a difference of ₦1,300,886,654.85. APA Issue report has been sent to the State. The response is awaited.

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		Not 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?	a) All the Local Government Areas were in attendance during the consultative forums held in the Plateau State. Some of the LGAs that were in attendance are Shendam, Mikang, Kwalla, Wase, Mangu, Bokkos, Kanke, Pankshin etc. b) CSOs representatives in attendance were: • Loyi Joy - Women Association. • Maurice Gupar – Community Action for Popular Participation (CAPP). • Etty Peter Etema- Plateau Peace Network. • Kingsley Obida – Centre for the Advocacy of Justice and Rights. • David Busa Buji – Civil Liberties Organisation. c) Sources of information from which our conclusions were drawn are Minutes of Meetings, Attendance list, Pictures, Video CDs, etc. d) Plateau State conducted two "Town Hall" consultation forums towards the 2020 budget on 29th May 2020 and 15th – 16th September 2020 at the Shendam Youth Centre and Dadin Kowa Youth Center respectively. e) The IVA contacted 10 attendees to confirm their attendance. f) The Draft Budget was not dated, however, the date of the publication on the State's website was 30 December 2020. Evidence of the draft budget has been retained in the assessment file.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	g) The consultation forum was held in May and September 2020 while the date of publication of the draft budget was 30th December 2020. The consultative forums were held first. h) The publication of the proposed budget was done before the deadline of 31 January 2021. i) The weblink for the publication of the proposed budget is as shown below: http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_PROPOSED_2021_DRAFT_BUDGET.pdf		

2 Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2021 to enable citizens to find the inputs easily?	a) Names of CSOs that co-signed the Minutes are:
	  • Dung, Weng Henrietta-Center for the Advocacy of Justice and Right.
	  • Etty Peter Etema- Plateau Peace Network.
	  • Taiye Daramola -Lawyers Alert.
	The signed minutes have been retained on file.
	b) The title of the minutes of the meeting is "Report of the Stakeholders Townhall Meeting on Citizen's Engagements on the State Budget Process. The dates on the minutes are 15th and 16th September 2020.
	c) The signatories represented the following organizations: Center for the Advocacy of Justice & Right, Plateau Peace Network and Lawyers Alert.
	d) The weblink to the publication is: http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_REVISED_2020_CITIZENS_BUDGET_BOOK_(COVID-19%20RESPONSIVE).pdf
	
	The IVA observed that the link goes to a data dump that appears not to be sign posted on, or linked from the Govt Official website. It is unclear how users are to be aware the data dump exists. The
		Unsatisfactory	*The State should publish online, the minutes of public consultations within the specified time*

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		data/publications also seem not to be replicated on the actual official website.		
		The State should clarify the use of this data dump and whether it was in any way sign-posted from the Govt website.		
		(N.B: An error was observed in the publication as follows: The citizen's budget was published with the minutes of the consultative forum held in August 2019 as a single document. The document was subtitled 2019 minutes and report of citizen's town hall meeting). However, the correct version was presented to the IVA for review and a copy has been retained in the assessment file).		
		IVA obtained the 2020 citizens budget reports that included the minutes of the engagement of 29th May 2020 and the one held after the passage of the Amended budget on 15th and 16th September 2020. This was part of the dissemination event after the amended budget was approved.		
		However, the State is required to clarify the use of the data dump and whether it is in anyway sign-posted from the Govt website while responding to this report.		
		The State did not respond to the requests		
		Thus, the dates included in the published consultative forum is at variance with the copies provided to the IVA. Thus, the State did not meet the		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		requirements to publish online, a jointly signed minutes of meeting for the 2021 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**		**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?	a) A review was done on all required documents, physical or virtual video records/ pictures with a list of attendees (with names, organizations, email addresses). b) The Amended Budget and the evidence of the dissemination events have been downloaded. c) The State represented to us that the dissemination was done physically at the Dadin Kowa and Shendam Youth Center on 29th May 2020 and 15th – 16th September 2020. d) Evidence of the dissemination event was published online before September 30, 2020. Copies are retained on file. However, the published information indicated that the event was held in 2019 as evidenced in the signed attendance sheet, minutes of meeting and event backdrops. e) The IVA confirmed that, the evidence of the dissemination event was published in the same location as the Amended FY20 Budget.	Unsatisfactory	The State should ensure they publish online appropriate evidence to indicate that the dissemination event took place at the right time.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		f) The date of publication of the dissemination events was 28th September 2020. The minutes of the meeting with pictures and Video CDs were obtained.		
		g) The weblink to the publication is: http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_REVISED_2020_CITIZENS_BUDGET_BOOK_(COVID-19%20RESPONSIVE).pdf		
		(N.B: An error was observed in the publication as follows: The citizen's budget was published with the minutes of the consultative forum as a single document. The document was subtitled 2019 minutes and report of citizens town hall meeting). However, another version was presented to the IVA for review and a copy has been retained in the assessment file).		
		IVA obtained the 2020 citizens budget reports that included the minutes of the engagement of 29th May 2020 and the one held after the passage of the Amended budget on 15th and 16th September 2020. This was part of the dissemination event after the amended budget was approved.		
		However, there was no sufficient evidence to show that the events have been published online and by the due date, hence the requirements have not been satisfied.		
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?	a) The Citizens budget based on the Amended Budget (2020) was published before the due date via: http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%20REVISED%202020%20CITIZENS%20BUDGET%20BOOK%20(COVID-19%20RESPONSIVE%20BUDGET.pdf on 28th September, 2020.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	b) A comparison of the Amended Budget 2020 with the Citizens Budget was done and there were no significant areas of discrepancies.
	
	c) The Citizen's Budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template. The following except the Sectoral Allocation (by MDAs) was presented in the Citizen's budget:
	
	   i. Simple explanation of the annual amended budget/citizen's budget. See page 8 of the Plateau State Revised Citizens Budget.
	   ii. The sources of revenues. See page 11 of the Plateau State Revised Citizens Budget.
	   iii. Sources of domestic and foreign grants, domestic loans, and other financing sources. See page 12 of the Plateau State Revised Citizens Budget.
	   iv. Total Expenditure by economic classifications. See pages 13-16 of the Plateau State Revised Citizens Budget.
	   v. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. See pages 9 & 11 of the Plateau State Revised Citizens Budget.
	   vi. Disclosure of Budget deficit and how it will be financed. See page 11 of the Plateau State Revised Citizens Budget.
	   vii. Top Projects to be financed (at least 5). See page 17 of the Plateau State Revised Citizens Budget.
	
	d) The minimum required budget information outlined above (extracted from the Citizen Budget		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		User Manual and Template) has been included except for the Sectoral Allocation by MDAs. e) The PCU suggested format was used.		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	a) The Citizens Budget included an explanation of the key changes between the Original FY20 Budget and the Amended FY20 Budget. b) The Citizens Budget included Data on reallocations and adjusted spending priorities. 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?	a) The State has established functional feedback and response online mechanisms on its website.
		b) The type of feedback mechanism established on the State website is the "Online Feedback Submission Form".
		c) The State's feedback mechanism provides at a minimum:
		  i. Acknowledgement of receipt of comments/feedbacks from citizens
		  ii. State's responses to comments/feedback. However, a display of timeframe and the State's government contact details was not presented.
		d) An online feedback form was submitted via the web link (https://www.plateaustate.gov.ng/feedback). The result of the demonstration and the result of the functionality test is as follows:
		After the submission of the online feedback form, IVA received an Acknowledgment of receipt of inquiry responses within the hour the form was submitted in her mailbox. Also, IVA received a
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		response from the state the next day. (Screenshot of the emails and other evidence were obtained and filed in the assessment folder). e) The demonstration was conducted by the Plateau State's Ministry of Budget and Economic Planning ICT unit to show how the state responds to feedback submitted online. f) IVA could ascertain that the State's feedback mechanism is functional. g) The URL landing page for the feedback mechanism is (https://www.plateaustate.gov.ng/feedback)		
DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA				
DLR 3.0	**Improved cash management and reduced revenue leakages through the implementation of State TSA**		**Achieved**	
1	Has the State established a functional State-level TSA?	a) The State has established a functional state-level TSA. b) The State operates one account that sweeps collections from the IGR collection accounts as follows: • IGR Main Account: The State has collection accounts in 18 banks across the State. • FAAC Account: Plateau State Government Statutory Revenue Account (SRA) with Fidelity Bank A/c No: 5030095397 • VAT Account: Plateau State Government Statutory Revenue Account (SRA) with Fidelity Bank A/c No: 5030095397 The name of the State's TSA is Plateau State Government Statutory Revenue Account (SRA) with Fidelity Bank A/c No: 5030095397	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	Is there a formally approved cash management strategy in place? The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.	The State has a Cash Management Strategy (CMS). a) The State's Cash Management Strategy is tagged "Plateau State Cash Management Strategy, and b) The CMS was produced in January 2020 with an Addendum in March 2020. Both documents were signed by the State's Honorable Commissioner for Finance and the Accountant General. Hard Copies of these documents were obtained and retained in the assessment file. c) The Strategy includes the processes through which the State Ministry of Finance can forecast cash commitments and requirements and provide reliable information on the availability of funds. These requirements are stated in Paragraph 6.4A -6.4B of the Plateau State Addendum Cash Management Strategy, dated March 2020. d) An Addendum to the Cash Management Strategy (Paragraph 6.5) provides that "Cash sweeping arrangement shall be in place to lower the volume of idle cash balances and overdraft/borrowed costs. These accounts are to be linked to the main TSA while the State government approved payment gateway(s) shall operate an automated system that sweeps revenues collected into the main TSA account, this cash policy specified that Internally Generated Revenue (IGR) must be swept monthly into the Consolidated Revenue Treasury Single Account (CRTSA) at the first week of the coming month". e) There exists evidence of implementation of processes described in the cash management strategy to forecast cash commitments and requirements to enable the State to provide reliable information on the availability of funds. This was confirmed by checking the existence of cash commitments and	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		requirements on the Cash forecasts at monthly intervals stated in the cash management strategy. The State has also applied the strategy (CMS) to its forecasting of cash commitments and requirements.		
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)?	The State has an application package, where it can view the cash balances in the TSA. a) The application package is known as REMITA, developed by System Specs Ltd. b) The system was designed in line with the State's cash management strategy. The application package was deployed in January 2016.	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.	a) The IVA visited various teams of Plateau State Internal Revenue Service, (PSIRS), Directorate of Finance of the State Ministries of Works, Education, and Health. Presentations were made by the Plateau State Internal Revenue Services (PSIRS). Interviews were also conducted to confirm responses generated through questionnaires administered to the State officials on the functionality of TSA in the various agencies and ministries visited. b) The State's TSA account is "Plateau State Government Statutory Revenue Account (SRA)" with Fidelity Bank A/c No: 5030095397. c) All Government monies go through this account. d) All Government monies do not sit in the other revenue collecting banks. e) The TSA Bank Statement was obtained and retained in the assessment file.	Satisfactory	
5	Does the TSA cover a minimum of 70% of the State Government's finances?	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. See the computation below:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
			Total Inflows (₦)	Total Outflows (₦)		
		TSA Bank Statement	74,100,481,017.00	70,486,157,433.00		
		Government Finances*	78,056,859,312.29	75,750,605,968.67		
		Percentage (%)	94.93	93.05		

The average is percentage computation is:

$$\frac{94.93\% + 93.05\%}{2}$$

= 93.99%

The TSA covered 93.99 % of the State's finances.

*Sources: 2020 Audited Financial Statements (Cashflow Statement) Pages 24 and the TSA Statement from Fidelity Bank for January 1, 2020, through December 31, 2020).

The IVA observed some discrepancies in the total expenditure figures presented in the FY 2020 Audited Financial Statements and sent APA Issue Report to the State for clarification. The response is awaited.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 2019 APA**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Does the State have an up-to-date consolidated revenue code that includes all the State's IGR sources and rates and all the local governments (falling under that State) IGR sources and rates?	DLI Previously Achieved		
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?	DLI Previously Achieved		
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?	DLI Previously Achieved		
4	Is the code approved by the State legislature to have a legal basis, either as a law or a resolution? It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.	DLI Previously Achieved		
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	DLI Previously Achieved		

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations
DLR 4.2	2020 nominal IGR collection is equal to or higher than the 2019 nominal IGR collection					**Achieved** (Stretch Target Met)	
1	Has the 2020-2019 annual nominal IGR growth rate met the basic or stretch targets? **Basic Target:** N/A **Stretch Target:** equal to or higher than the 2019 nominal IGR collection	a) The State adopted IPSAS Cash basis of accounting for 2019 and 2020 Audited Financial Statements b) The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:				Satisfactory	

Table within Findings:

REPORTING TEMPLATE: OPTION B	₦	₦	% GROWTH
Item	2019	2020	
1. Reported IGR in AFS (Before Adjustments)	16,473,660,379.22	19,122,375,801.59	16%
2. INVALID items to be deducted IF reported as part of IGR	1,243,389,150	0.00	
Investment Income (e.g., dividends)	284,580,608	0.00	
Retention	958,808,542	0.00	
Miscellaneous	0.00	0.00	
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)	15,230,271,229.22	19,122,375,802	26%

$$\frac{₦19,122,375,801.59 - ₦15,230,271,229.22}{₦15,230,271,229.22} \times 100$$

$$= 26\%$$

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The annual nominal growth is 18%. **Source:** 2020 Audited Financial Statement Page 24 (Cash Flow Statement) Pages 28 - 32 (Notes to the Financial Statements for the Year ended, 31st December 2020)		
DLI 5: Biometric Registration and Bank Verification Number (BVN) Used to reduce Payroll Fraud				
DLR 5.1	**Biometric capture of at least [90] percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll**		**Achieved**	
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the current civil servants and pensioners on the State payroll?	a) The State commenced Biometric data capture of the Civil Servant and Pensioners in 2019. b) It was outsourced to Macro Focus who was the Consultant. c) The total number of Civil Servants is 15,450. d) The total number of Pensioners is 8,802 e) The total number of staff on the State Nominal roll and Payroll is 24,252 f) A total of 23,306 (15,141 Civil servants and 8,165 Pensioners) Biometrics have been captured. g) The State payroll summary report was obtained alongside Snapshots of 40 persons including civil servants and Pensioners were obtained directly from the state payroll system as proof of evidence of the Biometric exercise done. $$\frac{23,306 \times 100}{15,450 + 8,802}$$ $$= 96\%$$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The State had captured 96% of the State's civil servants and pensioners on its payroll.		
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	a) The State commenced and finished the linkage of the biometric data to the payroll in 2019 b) A total of 23,306 (15,141 Civil Servants and 8,165 Pensioners) biometrics data have been linked to the payroll c) No ghost workers were detected during the biometric validations. d) No ghost worker was detected hence money was not saved from the ghost workers' detection. e) In-year changes to the Civil Servant and Pensioner payrolls (as a result of starters, leavers, deaths, etc.) are captured by the biometric exercise. 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. These procedures include a monthly variation report sent by MDAs to the payroll office to reflect leavers, retirees, and deaths. The system also has a check-in place that seizes payments as soon as the retirement age of a Civil Servant is reached. A copy of the variation report has been uploaded to the assessment file g) There were changes to the Civil Servant and Pensioner payrolls during the fiscal year (as a result of starters, leavers, deaths, etc.) h) These changes were captured by the biometric exercise. i) Automation with BVN and Biometrics are procedures in place to identify and remove ghost workers.	Satisfactory	
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	a) No ghost workers were detected during the linkage. b) Information on ghost workers was obtained on the State Annual reports for 2020 of Ghost	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		workers/pensioners report was kept for the identified ghost 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?	The State commenced the linkage of BVN data of the Civil Servant and Pensioners in 2016 a) The linkage was outsourced to Macro Focus as the Consultant. b) The total number of Civil Servants is 15,450. c) The total number of Pensioners is 8,802 d) The total number of staff on the State Nominal roll is 24,252 e) A total of 23,522 (14,832 civil servants and 8,690 pensioners) BVN data have been linked to payroll f) Numeric data was obtained from Biometric and BVN report extracted from the State Payroll showing the number of civil servants and pensioners for which biometric data and BVN numbers are linked to payroll. $$\frac{23{,}522}{15{,}450 + 8{,}802} \times 100$$ = 97% The State has linked 97% of the State's Civil Servants and pensioners' BVN data to the payroll.	Satisfactory	
2	Has the State taken steps to identify payroll fraud?	a) 23,522 (14,832 Civil Servants and 8,690 Pensioners) are with BVN data and 730 (618 Civil Servants and 112 Pensioners) are without BVN data. b) No payroll fraud was identified. c) Information on payroll fraud was obtained on the State's Annual reports for 2020 of fraud identified.	Satisfactory	
DLI 6: Improved Procurement Practices for				

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
Increased Transparency and Value for Money				
DLR 6.1	**Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget**		**Previously Achieved in 2019 APA**	
1	Does the State have a public procurement legal framework that must be approved by the State legislature to have a legal basis, either as a law or a resolution?	DLI Previously Achieved		
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.	DLI Previously Achieved		
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?	DLI Previously Achieved		
DLR 6.2	**Basic Target:** Framework contract for e-Procurement signed by 31 December 2020 AND Publish		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
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. **Stretch Target: Implement e-Procurement in at least 3 MDAs (incl. Education, Health and Public Works) and publish all contract award information in OCDS format on the online portal for the 3 MDAs AND** **For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.**			
1 Has the State achieved open contracting component of the DLI by publishing online, contract award information for all contracts awarded during the fiscal year (2020) that are above the threshold (as defined in the State procurement law or the State procurement regulation(s), in line with the Open Contracting Data Standards (OCDS)?	a) The IVA has obtained a schedule of all contracts awarded during the year under assessment above the threshold. The contract schedule was viewed online: https://plateaustatebpp.com/ocds. b) The data published is in line with the Open Contracting Data Standards (OCDS) c) The date of publication was 4/3/2020 d) The source of the publication was from State's Public Procurement Agency website. The IVA confirmed that all data published were in line with OCDS format. However, there were just 14 contracts uploaded on the platform and the contracts span through 2019 - 2021.	Unsatisfactory	The State should ensure that all the Contracts awarded are published in line with the Open Contracting Data Standards (OCDS)

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	While, Seven (7) contracts were published for 2020, Six (6) were 2021. The 7 contracts published for 2020 is incomplete when compared to the activities of the State in DLR 12.2. The State should provide further evidence to show the contracts published are complete.
	
	e) The minimum contract award information that was published:
	  i. Project name,
	  ii. Awarding institution,
	  iii. Award date,
	  iv. Name of contractor, and
	  v. The Contract amount was published.
	
	f) There were no items from (e) above that were not published
	g) The web link where data was published Inserted: https://plateaustatebpp.com/ocds
	The contract award information published on the State Bureau of Public Procurement website was accessible to the public.
	
	Also, the IVA noted that the portal shows a total of 14 contracts with a total value of approx. N6.6bn. This is at variance with a Capex outturn of N25.9bn for 2020, and indicates the online publication is incomplete. Note the DLR requires the publication of all contracts above the set threshold. Hence the State is required to provide justification for the discrepancy while giving response to this report.		

2 New	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	a) The State has not signed the SaaS e-Procurement Framework Contract. b) The State has not signed the e-Procurement Framework Contract. Therefore, a copy of the SaaS e-	Unsatisfactory	The State should ensure that it has an arrangement in place to implement e-

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Procurement Framework Contract has not been obtained. c) The State has its own internally developed software which was deployed in April 2021 by the Plateau State ICT Development Agency. That was the arrangements being put in place to implement e-Procurement for this DLR. Though, the e-procurement platform was not active until April 2021. IVA ascertained that Plateau State did not have an e-procurement platform within the required period.		Procurement as soon as possible.
3 New	Has the State implemented e-procurement in at least 3 MDAs (including Education, Health, and Public Works) the E-Procurement for the 2020 results DLI is the implementation of e-Publishing/Notification module for contract notice and contract award?	a) The State has not implemented e-procurement in at least 3 MDAs (Education, Health, and Public Works). b) A walkthrough of the 5 transactions from each MDA has not been done because there was no record for that purpose c) No selected transactions followed the procurement lifecycle. d) The State has not implemented the E-Publishing/Notification module for contract notice and contract award. e) The E-Publishing/Notification was not effective during the year 2020	Unsatisfactory	The State should ensure that e-procurement is implemented in all MDAs and at least 3 MDAs in the first instance (including Education, Health, and Public Works).
DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework				
DLR 7.1	**State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt, and 3) fiscal and debt rules/limits.**		**Previously Achieved in 2019 APA**	
1	Is there an Approved state-level public debt legislation through the	DLI Previously Achieved		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act (FRA) in the organic Public Financial Management Law?			
2	Does the legislation include provisions that establish the following? 1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state.	DLI Previously Achieved		
4	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been operational during the APA year and performing the core function of recording and reporting state debt?	DLI Previously Achieved		
DLR 7.2	**Quarterly state debt reports for Q2, Q3, and Q4 2020 accepted by the DMO on average two months or less after the end of the quarter in 2020 AND Annual state debt sustainability analysis published by end of December 2020**		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows: • Q2 submitted on (12/08/2020) 43 days, • Q3 submitted on (30/10/2020) 30 days and • Q4 submitted on (12/02/2021) 43 days. $$\frac{43+30+43}{3}$$ Average = 38.7 days (5.52 weeks) The SDDRs were submitted within an average of 2 months (38.7 days). (N.B: The State is yet to receive the acknowledged copy of the Q3 2020 submission from DMO. However, a mail trail dated 30 October 2020 between State and DMO acknowledging the receipt of the submission was sighted and evidence retained in the assessment file).	Satisfactory	
2	**Note: Have you reviewed for accuracy and completeness from the DMO:** The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO, and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.	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 b) We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Plateau State Debt Domestic Report along with all underlying data and there were differences in the figures reported in both documents. Total Domestic Debt recorded on SDEDR was ₦136,429,562,823 while the figure on the SDDR is ₦137,779,659,849.27. Thus, a variance of ₦ ₦1,350,097,027.27 was observed c) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State have been compared with the State Audited Financial Statement.	N/A	The state should submit accurate quarterly state domestic debt reports to the DMO

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	d) The debt stock figures reported in the SDDR has been compared with that of the State's Audited Financial Statement
	
	e) The IVA noted some discrepancies during the comparison as shown below:
	
	    i. SDDR Figure: ₦137,779,659,849.27
	    ii. AFS Figure: ₦140,239,575,927.76
	    iii. Difference: ₦2,459,916,078.49
	
	f) An APA issue report was raised to the State requesting clarification for the identified discrepancy. IVA awaits a response from the State's team.
	
	g) The State Domestic and External Debt Report (SDEDR) from the Federal DMO has been compared with the Quarterly State Domestic Debt Reports (SDDR) submitted by the State.
	
	h) The debt stock figures reported in the SDEDR, have been compared with those of the SDDR submissions by the State.
	
	i) There were discrepancies noted during the comparison as shown below:
	
	    i. SDEDR (DMO) Figure: ₦136,429,562,823
	    ii. SDDR (State) Figure: ₦137,779,659,849.27
	    iii. Difference: ₦1,350,097,027.27
	
	j) An APA issue report was raised to the State requesting clarification for the identified discrepancy. IVA awaits a response from the State's team.		

3 New	Has the State published the State Debt Sustainability Analysis Reports (SDSAR) online by 31 December 2020?	a) The State Debt Sustainability Analysis Report (SDSAR) was published on the State's official website. b) The document was published on 30 December 2020. c) The SDSAR was published by 31 December 2020. The timestamp and screenshot of where the document	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		was downloaded were retained in the assessment file. d) The weblink to the publication is - http://plateaudatadump.com.ng/pdf_files/PLATEAU _STATE_DSA_REPORT_NOV_DEC_2020.pdf		

4
 	
New
	Does the SDSAR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio and borrowing options, and 3) adequate analysis of the debt and fiscal figures in the preceding calendar year?	a) Upon review of the State Debt Sustainability Analysis Report (SDSAR), we noted it did not include the following:
		   1. medium-term budget forecasts.
		   2. a detailed and adequate description of the debt portfolio and borrowing options.
		b) However, an adequate analysis of the debt and fiscal figures in the preceding calendar year was presented.
		c) A review and comparison between the information (figures) contained in the assessment report of the SDSAR obtained from the DMO and the SDSAR obtained from the State Website were done. There were no discrepancies observed.
			Unsatisfactory	The State should ensure that the SDSAR includes the following:
				1) medium-term budget forecasts.
				2) a detailed description of the debt portfolio and borrowing options, and

DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	**Basic Target: Domestic arrears as of end 2019 and end 2020 are reported in an online publicly accessible database, with a verification process in place.** **Stretch Target: Domestic arrears as of end 2019 and end 2020 reported in an online publicly accessible database, with a verification process in place** **AND**		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
at least a 5 percent decline in the verified stock of domestic arrears at end 2020 compared to end 2019 consistent with the state's arrears clearance framework or maintain stock below 5 billion.			
1 Has the State established an Arrears Clearance Framework (ACF)?	a) The State has established an Arrears Clearance Framework (ACF) b) We obtained a copy of the ACF from the State c) The establishment of the ACF occurred before 31 December 2020. d) The duration of time between the establishment of the ACF on the 3rd February 2020 and the 31st December 2020 year-end is approximately eleven (11) Months which is adequate to allow time for the implementation of the ACF	Satisfactory	
2 Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.	a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled. b) Chapter two page 9 of the Arrears clearance framework contains actions for clearance arrears while chapter 3 page 14 contains prioritization criteria for arrears clearance c) The web link was submitted by the state to confirm the existence of ACF	Satisfactory	
3 Has the ACF been published on a State official website?	a) The IVA confirmed that the ACF has been published on a State official website b) A copy has been downloaded for validation c) The weblink of publication is http://plateaudatadump.com.ng/pdf_files/PLATEAU	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		_STATE_ARREARS_CLEARANCE_FRAMEWORK%20_ACF.pdf Screenshots of publication date have been obtained as evidence to confirm the date of publication which is 8th August 2020 The IVA observed that the link goes to a data dump that appears not to be sign posted on, or linked from the Govt Official website. It is unclear how users are to be aware the data dump exists. The data/publications also seem not to be replicated on the actual official website. The State should clarify the use of this data dump and whether it was in any way sign-posted from the Govt website. Given the above, the State is required to provide a functional State Government Official weblink of the online public accessible arrears while responding to this report. Otherwise, this DLR is not achieved. The State did not provide response to this request.		
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. Arrears payment during the year seen on the schedule of arrears clearance payments was reviewed alongside the planned actions to settle arrears as well as prioritization criteria and this was consistent with arrears paid during the years.	Satisfactory	
5.	Has the State established an Internal Domestic Arrears Database?	a) The State has established an Internal Domestic Arrears Database b) The Internal Domestic Arrears Database includes the following:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		i. The aggregate and individual amounts of contractors' arrears. ii. The aggregate amount of pension and gratuity arrears. iii. The aggregate amount of salary arrears and other staff claims. iv. The aggregate amount of other types of domestic arrears c) There is a verification process is in place for the arrears in the database d) The database provides a portal for the verification of arrears' balances. e) we conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database by reviewing amounts on the database alongside amounts reported on the financial statements and state domestic debt report submitted to the DMO f) The state has submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR)		
6	Has the State published online elements of the internal domestic arrears database for the FY **2019** and FY **2020** reported on a State official website, which constitutes the online publicly accessible arrears database?	a) The State has published online the required elements of the Internal Domestic Arrears Database at the 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	Unsatisfactory	The State should ensure it publishes online elements of the internal domestic arrears database on a functional website.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	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 web pages include a facility for contractors with arrears (creditors) to report any omissions to the State. e) IVA tested the online portal by inputting his details, and the result of the test was an auto-response message. A screenshot of this has been obtained and is available on the assessment file f) There were no records from the state on the omissions reported by contractors g) There were no omissions hence, no confirmations were made on t omissions of contractor arrears that were found to be valid were subsequently included in the internal domestic arrears database. h) The weblink to the online publicly accessible arrears database is: (http://www.plateaustatearrearsdata.com) The IVA observed that this link http://www.plateaustatearrearsdata.com now gives this message "There's nothing here, yet. Build something amazing". Given the above, the State is required to provide a functional State Government Official weblink of the online public accessible arrears while responding to this report. Otherwise, this DLR is not achieved.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
7.	Does the online publication include? 1) the aggregate amount of contractors' arrears; 2) the aggregate amount of pension and gratuity arrears; 3) the aggregate amount of salary arrears and other staff claims; 4) other types of domestic arrears and 5) a list of names of contractors with recognized arrears exceeding ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.	The State has published online the required elements of the Internal Domestic Arrears Database as at the end of 2019 and 2020. including: i. The aggregate amount of contractors' arrears; ii. The aggregate amount of pension and gratuity arrears; iii. The aggregate amount of salary arrears and other staff claims; iv. Other types of domestic arrears and v. 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.	Satisfactory	
8.	Has the State met the following: (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. **-Stretch target:** At least a 5% year-on-year decline or maintain stock or arrears below ₦5 billion. The clearance/reduction of domestic expenditure arrears (contractors, pension and gratuity arrears, salary arrears, and other staff claims) is defined as the decline in the nominal stock of total domestic expenditure	*(see table below)*	Unsatisfactory	The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion.

Aggregate Amount of:	2020	2019	% Diff.
Contractors Arrears	14,396,733,324.99	7,895,704,949.13	
Pension and Gratuity arrears	17,366,517,192.43	20,218,345,338.32	
Salary arrears and Staff claims		594,008,084.69	
Judgment Debt	769,312,832.20	769,312,832.20	
Other types of domestic expenditure arrears	13,635,287,102.90	15,833,651,715.00	
Total Domestic Arrears	**46,167,850,452.52**	**45,311,022,919.34**	**1.9%**

The IVA obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
arrears at the end of the year, compared to the previous year, expressed in percentage terms.	confirmed it was the same as the balances stated within the SDDR and the AFS for 2020. $$\frac{₦46,167,850,452.52 – ₦45,311,022,919.34}{₦45,311,022,919.34} \times 100$$ $$= 1.89\%$$ The percentage Increase is 1.89% **Source**: State Internal Domestic Arrears (SIDA) database		
DLI 9: Improved Debt Sustainability			
DLR 9.0	**Total debt stock at end Dec [2020] as a share of total revenue for FY [2020] meets target:** **-Basic target: < [150%]** **-Stretch target: < [125%]**		**Not Achieved**	
1	Has the State met: (i) the ratio of total debt stock at end-of-year (31st December 2020) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2020)? **-Basic target:< [150%]** **-Stretch target: < [125%]**	The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison. **Total Public Debt**	Unsatisfactory	The State should reduce its debt to revenue ratio and ensure the debt is sustainable. As a general guide, debt should not be more than 125% of Revenues and should ideally be much less.

Total Public Debt

	Financial Statements (₦)	DMO/SDEDR Figures (₦)
Total Domestic Debts	140,239,575,927.76	136,429,562,822.00
Total External Debts	9,574,595,431.12	14,448,989,433.00
Total Public Debts	**149,814,171,358.88**	**150,878,552,255.00**

Total annual revenue

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

2020 Adjusted IGR (see DLI 4.2)	19,122,375,802
Gross FAAC Allocation	53,746,141,438
Grants	
Other Revenues	4,972,040,526
Total Revenue	77,840,557,765

The State's domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2020 is as at the end of Q4 2020

We have computed the total debts stock / Revenue percentage for the 2020 year, as follows:

$$\frac{N150,878,552,255.00^*}{N77,840,557,765} \times 100$$

$$=193.83\%$$

Sources:

i. For Total Revenue 2020 Audited Financial Statement, Pages 28-32 (Hard Copy AFS)
ii. For Total Public Debt from DMO* as at December 31, 2020
iii. NBS/OAGF (FAAC)

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

a) The debt stock stated in the Federal DMO State Domestic, and External Debt Report is not the same as the debt stock stated in the audited financial statement.
b) A difference of N1,064,380,896.12 resulting from the States debt figures in the AFS amounting to N149,814,171,358.88 and the DMO adjusted figures of N150,878,552,255.00. The difference has been communicated to the State for an explanation

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c) The difference has been calculated in the value of ₦1,064,380,896.12 and percentage terms of 0.71%. d) The SDEDR was not amended and resubmitted to the IVA along with explanations for any changes.		

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

PLATEAU STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,301.00
BAIL OUT (SALARIES) (SOURCE CBN)	9,664,086,418.00
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	23,338,250,017.00
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,160,037,860.00
STATE BONDS	9,079,753,178.00
COMMERCIAL BANK LOANS	14,711,486,302.00
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	900,762,295.00
INFRASTRUCTURE LOANS (CBN FACILITIES)	
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN	2,000,000,000.00
JUDGEMENT DEBTS	769,312,832.00
GOVT - GOVT DEBTS	8,544,795.00
CONTRACTORS' ARREARS	14,396,733,325.00
PENSION AND GRATUITY ARREARS	17,366,517,192.00
SALARY ARREARS AND OTHER CLAIMS	
OTHER DEBTS	13,626,742,307.00
TOTAL DOMESTIC DEBT (TDD)	**136,429,562,822.00**
TOTAL EXTERNAL DEBT (TED)	14,448,989,433.00
TOTAL PUBLIC DEBT (TED+TDD)	**150,878,552,255.00**

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

TEMPLATE: OPTION A	₦
Item	**2020**
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	**53,746,141,438**
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	**38,615,684,128**
1.1.1 Gross statutory allocation	34,251,611,601
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	4,364,072,527
1.2 VAT	**15,130,457,310**
2. Internally Generated Revenues (IGR) - Adjusted	**19,122,375,802**
3. Grants (internal and external)	
4A. Other revenues (4.1 + 4.2 + 4.3)	**4,972,040,526**
4.1 Investment Income (e.g., dividends)	
4.2 Interest Earned	
4.3 Miscellaneous	4,972,040,526
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	**77,840,557,765**

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	The State has reviewed the draft report on the old DLIs 1-9, 2020 APA and are accepting the recommendations therein.	IVA Notes the State's Response.
2		
3		
4		