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

2020 Annual Performance Assessment (APA) Report

ZAMFARA 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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Table of Contents

1. Executive Summary

The report details the outcome of the Annual Performance Assessment (APA) conducted on Zamfara 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 Zamfara State and showed areas where the State was able to achieve results. Zamfara State achieved 10 **(**Ten**)** DLRs out of 15 DLRs applicable to the 2020 APA.

Table 1: Assessment Results

Key:	Achieved	Not Achieved	Previously Achieved

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: FY20 quarterly budget implementation reports for Q2, Q3, and Q4 published on average within 4 weeks of quarter-end to enable timely budget management	Achieved	
	DLR 1.2: FY20 deviation for total amended budget expenditure is < 15%	Achieved	
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed FY2021 budget.	Achieved	
	DLR 2.2: Evidence of dissemination event to explain amendments to FY2020 State budget published online along with the Citizens' budget based on Amended FY2020 State budget by end September 2020 with functional online feedback mechanisms	Achieved	
DLI 3: Improved cash management and reduced revenue leakages through the implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 70 percent of state government finances.		• The State did not have a functional TSA • The State TSA covered 21% 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		The Revenue Law did not include rates for LGAs revenues and some MDAs.
	DLR 4.2: 2020-2019 annual nominal IGR growth rate meets target: that. 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		• The law does not comply with.the requirement that appeals from decisions of the Bureau/Council go to the Courts
	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.		• There was no framework contract for e-procurement signed by 31 December 2020,

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	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		● Published Contract award information was not in the OCDS format.
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.		
	DLR 7.2: Quarterly state debt reports for Q2, Q3, and Q4 accepted by the DMO on average two months or less after the end of the quarter in 2020 **AND** Annual State debt sustainability analysis published by end of December 2020		
DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears	DLR 8: Domestic arrears as of end 2019 AND end 2020 reported in an online publicly accessible database, with a verification process in place. 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.	**Basic target met**	
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 ≥ 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. DLR 3.0: Develop a functional State-level TSA where all Government revenues (IGRs ad FAAC) are credited into before expenditure and increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.

2. DLR 4.1: Review for amendments, the Revenue Law (alongside with the revenue code). The revenue law should clearly state the rates for the LGAs and other MDAs revenues' sources.

3. DLR 6.2: Contract award information, above the set threshold, should be published online every month in OCDS format on the State's website. Implement e-procurement in all MDAs and publish contract award information in the OCDS format on the online portal for the MDAs.

4. <u>DLR 9:</u> Strengthened debt sustainability by achieving the levels of debt indicators that are below the thresholds established for this DLR.

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.
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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 (Pass or Fail), as that is how the Program for Results was designed.

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between (14/02/2022 and 18/02/2022) 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**		**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 https://accountantgeneral.zm.gov.ng/programs/sftas/budget.html?start=10) as follows: (a) Q1 - (26/04/2020) - 26 days (b) Q2 – (24/07/2020)- 24 days (c) Q3 – (26/10/2020) - 26 days (d) Q4 – (23/01/2021) - 23 days	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Average days (weeks) for the online publication was computed based on the last 3 quarters, as below: $$\frac{24+26+23}{3}$$ Average = 24.3 days (3.47 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.		
	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 a revised budget. The Budget Implementation Reports showed both the	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		approved original budget and the approved revised budgets.		
		e. 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 balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?	Upon review of the State's Budget Performance reports, it stated the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which included debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 expenditure and expressed in positive percentage terms? Is the expenditure outturn deviation computed less than 15%?	The State computed the budget deviation for 2020 to be 14.15% The IVA computed the budget deviation for this APA year. See the computation below: |	Total Amended Budget	Actual
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Capital (page 2 for budget and page 21 for AFS)	69,018,000,000	41,728,053,141.79
Rec. Exp (page 2 for budget and page 21 for AFS)	58,315,400,000	67,590,720,228.21
Total	**127,333,400,000**	**109,318,773,370.46** | $$\frac{N127,333,400,000 - N109,318,773,370}{N127,333,400,000} \times 100$$ = **14.15%** **Note that the total Recurrent Expenditure includes principal and interest repayments of loans.** The budget performance deviation is 14.15%	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Source: 2020 Audited Financial Statement Pg 21 and Approved Budget and Actual Expenditure or Appropriation Law Pg 1. **Both Annual Budgets and AFS were prepared on a cash basis.**		
DLI 2: Increased Openness and Citizens' Engagement **in the Budget Process**				
DLR 2.1	**Citizens' inputs from formal public consultations are published online, along with the proposed FY [2021] budget**		**Achieved**	

1	Did the State conduct at least one "town-hall" consultation before the proposed budget is drafted with the participation of local government authorities and State-based CSOs?	**Documents obtained and reviewed include the attendance register, minutes from the public consultations, and the 2021 draft budget.**
		a) Some of the LGA in attendance include Bakura, Anka, Gummi, and Mafara.
		b) Some of the CSOs representatives in attendance are:
		   i. Kabiru Mohammed - Ja'afar Humanitarian Foundation Gusau UK-AID and
		   ii. Sa'adatu Abdu Gusau - Community Health Enlightenment and Development Project.
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c) The sources of information are minutes, attendance, and pictures.		
		d) The date of the consultation was 17th November 2020 and the venue was Abdu Gusau Polytechnic conference Hall, Mafara.		
		e) A random sample of 10 attendees was confirmed in attendance through phone calls.		
		f) The budget was drafted on 25th December 2020.		
		g) The date of the consultation is 17th November 2020 while the draft budget is 25th December 2020. The consultation comes first.		
		h) The publication of the proposed budget was done on 28th December 2020 which was before the deadline of 31 January 2021. Evidence was from the state IT provider.		
		i) The weblink for the publication of the proposed budget is https://accountantgeneral.zm.gov.ng/programs/sftas/budget/97-zamfara-state-proposed-2021-budget.html		
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the	a) The CSO that co-signed the minutes were Kabiru Mohammed (Ja'afar Humanitarian Foundation Gusau UK-AID) and Mrs. Sa'adatu Abdu Gusau (Community Health Enlightenment and Development Project).	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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 copy of the signed minutes has been retained on a file. b) The title of the minutes is "Report on Zamfara State Citizens Budget Zonal Town Hall meeting, held on 17th November 2020. At Abdu Gusau Polytechnic conference hall, Talata Mafara. c) The signatories represent: Ja'afar Humanitarian Foundation Gusau UK-AID and Community Health Enlightenment and Development Project. d) The weblink to the publication is: https://accountantgeneral.zm.gov.ng/images/documents/reportminuteandphotosoffy2021budgetengagement.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**		**Achieved**	
1.	Did the state conduct dissemination events to explain amendments to the FY2020 State budget and was adequate evidence of the	a) A review was done on pictures, and an attendance list (with names and organizations).	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	events published online and by the due date?	b) The Amended Budget and the evidence of the dissemination events have been downloaded. c) The dissemination was done physically on the 5th of September 2020. d) The evidence of the dissemination event was published online before September 30, 2020. The evidence of the events were pictures and an attendance list. IVA has retained the evidence on a file. e) The evidence of the dissemination event was published in the same location as the Amended FY20 budget. f) The date of publication of the evidence of dissemination events is 26th September 2020. Pictures and attendance lists were obtained as evidence. g) The weblink of publication is: https://accountantgeneral.zm.gov.ng/images /documents/townhallmeetingonbudgetamen dment2020.pdf		
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 https://accountantgeneral.zm.gov.ng/progr ams/sftas/budget/151-zamfara-state-revised-citizens-budget-2020.html accessed on (15/02/2022). Evidence was from the state IT provider. b) A comparison of the Amended Budget 2020 with the Citizens Budget was done and IVA	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		observed that there was a difference of ₦17,257,900,016 between the Capital Revenue in the Amended Budget (₦69,018,000,000) and the Revised Citizens Budget (₦51,760,099,984). An APA Issue was communicated to the State on the difference. The State's response is being awaited.		
		c) The Citizen's budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template. No area of discrepancies exists among the following:		
		i. Simple explanation of the annual amended budget/citizens' budget. Page 2		
		ii. The sources of revenues. Page 4		
		iii. Sources of domestic and foreign grants, domestic loans, and other financing sources. Page 4		
		iii. Total expenditure by economic classifications. Page 5 to 6		
		iv. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. Page 3 to 5		
		v. Disclosure of Budget deficit and how it will be financed.		
		vi. Sectoral Allocation (by MDAs). Page 6		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		vii. Top Projects to be financed (at least 5). Page 7 to 11		
		d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included in the citizen's budget.		
		e) The suggested format was used.		
3	Is the Citizens Budget a comprehensible (to citizens) summary of the amended FY20 state budget?	a) The Citizens Budget includes an explanation of the key changes between the Original FY20 Budget and the Amended Budget. Page 2 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 an online feedback submission form. c) The State's feedback mechanism provides at a minimum: i. Acknowledgement of receipt of comments/feedbacks from citizens	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		ii. State's responses to comments/feedbacks		
		iii. Display of timeframe and the State's government contact details.		
		d) A test was conducted to ascertain the functionality of the feedback mechanism. The IVA filled out the submission form and sent an email through the States portal. The IVAs submission was acknowledged and responded to via email by the State.		
		e) A demonstration was done by the State Accountant General and further evidence was provided to demonstrate how the State has responded to feedback submitted online. Screenshot of the mails sent, and feedback received were obtained. The State's feedback mechanism is functional.		
		f) The State's feedback mechanism is functional.		
		g) The web link is https://www.ministryofbudget.zamfara.gov.ng/contactus.php		
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**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Has the State established a functional State-level TSA?	a. Zamfara State has not established a functional state-level TSA. b. The State has the main TSA which is the VAT account. It also operates an IGR account where sweeping is done into the TSA. It further operates a FAAC account which is not covered by the TSA. The accounts are: ● IGR Main Account: Zamfara State Consolidated Revenue Account; Heritage Bank; 5900009190 ● FAAC Account: Zamfara State Accountant General FAAC Account; United Bank for Africa; 1001069140 ● VAT Account: Zamfara State Government VAT Account; Zenith Bank; 1014480255 The TSA provider is: Zamfara State Government VAT Account; Zenith Bank; 1014480255	Unsatisfactory	The State should establish a functional TSA
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	Zamfara State has a cash management strategy. a) The cash management strategy is titled Zamfara State Cash Management Strategy. b) The cash management strategy was produced on the 24th of December 2019. It was co-signed by the then Honourable Commissioner of Finance, Hon. Rabi'u Garba and the then Accountant General of the State, Jibrin Baba.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
reliable information on the availability of funds.	c) The cash management 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. This is documented in chapter 4, section 4.1, subsections 4.1.1 to 4.1.7. d) In chapter 3, section 3.3, item 5, pg.23, the cash management strategy states that all balances in the revenue collecting account shall be swept to the consolidated revenue account in 3 days. In item 6 of section 3.3, the cash management strategy states that all cash balances in the consolidated revenue account shall be swept into the accountant general VAT account being the TSA account at every first and second week of the month. However, chapter 4, section 4.3 item 4 pg.29 of the cash management strategy states that it conducts sweeping into the TSA every 3 days or earlier as the State may decide. e) The Zamfara State Government Forecast Report shows the implementation of processes described in the cash management strategy to forecast cash commitments and requirements. The check conducted by the IVA on the cash forecast report confirms the existence of cash commitments and requirements forecasts monthly as described in chapter 4, subsection 4.1.1 pg.25 of the		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		cash management strategy. The check shows that there is an 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)?	The State TSA does not have a system of cash management that allows for a central view of cash balances where their bank accounts can be viewed on a single electronic dashboard based on the approved cash management strategy.	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 information on the availability of funds.
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 test performed at each of the MDAs includes the administering of questionnaires to the DFAs in the respective MDAs. The test result revealed the following: that the MDAs do not have independent revenue accounts. The DFAs confirmed that all revenues are collected centrally by the state internal revenue service through the State IGR account, where sweeping is conducted into the VAT account (TSA). b) The State TSA is Zamfara State Government VAT Account; Zenith Bank; 1014480255). c) All government monies go through the TSA. However, monies from the FAAC Account do not go through the TSA. d) In Zamfara State, government funds do not sit in "other revenue collecting banks". e) The TSA bank Statement was obtained.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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: |	Total Inflows	Total Outflows
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TSA Bank Statement	22,124,550,478.33	22,184,074,498.51
Government Finances*	100,652,032,413.7	109,318,773,370.46
Percentage	**22**	**20** | The average is percentage computation is: $$\frac{22\% + 20\%}{2}$$ **= 21%** The TSA covered 21 % of the State's finances. *Sources: 2020 Audited Financial Statement (Cash Flow Statement) Pg.22 and 2020 TSA Statement from Zamfara State Government VAT Account; Zenith Bank; 1014480255) for (January-December 2020).	Unsatisfactory	The State's TSA should cover all of the Government Finances.
DLI 4: Strengthened Internally Generated Revenue (IGR)				

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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**		**Not 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 State) IGR sources and rates?	a) The State presented their Revenue Law known as "Zamfara State Consolidated Revenue Law 2020 (1442 A.H.)". The Law was assented to by the Governor on the 31st of August 2020. b) The Revenue Code and rates are not separate from the Revenue Law. c) The State's revenue code does not contain more than one law. d) The Zamfara State Consolidated Revenue Law, 2020 (1442 A.H) was approved on 31st August 2020. e) The Revenue Law was published online in https://accountantgeneral.zm.gov.ng/images/documents/zamfarastateconsolidatedrevenuelaws2020.pdf	Unsatisfactory	The State should amend its Revenue Law to include a comprehensive list of rates for all MDAs and LGAs revenues.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		f) The Revenue code included all State IGR sources and the LGs IGR sources (falling under the State). g) The consolidated revenue code does not include the Local Government rates and not all MDAs are listed including the Ministry of Health, Hospital Management Board, School fees, and Higher education fees of state institutions. (Unless there are no charges for these services)		
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?	a) The State's amended law stipulates that the Zamfara board of Internal Revenue is the sole entity responsible for collecting State Revenue (tax and non-tax). This was stipulated in Section 11(f), Section 12(2, 8, & 10), and Section 26 (b) of the State revenue law. b) Section 12 (2) The Service shall account for all amounts collected in the manner to be prescribed by the Board, in line with best practice. Section 12 (8) Collect, recover and pay to the designated account any tax, levy or other revenue howsoever established due to the State under this law or any other enactment in the state. Section 12 (10) Notwithstanding the provision of sub-section (9) of this section, the Service shall not delegate any power that bothers its primary role of Assessment and collection of taxes. Section 26 (b) collect, recover and pay to the designated account, any tax, levy	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		including road taxes and any proceeds from motor vehicle administration due to the State Government under this Law or any other enactment,		
		c) IVA confirms that both conclusions are aligned		
		d) Both conclusions are aligned		
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?	a) Collections of revenues are made into an account nominated by the SBIR. The accounts to which payments are made are endorsed by the SBIR who educate and inform the public to pay into collecting banks. Evidence obtained is a letter to the bank requesting for such an account to be opened. b) According to Section 28(1), the SBIR is also responsible for reporting and accounting for the State revenue and has full oversight of the accounts. The SBIR Executive Chairman and Director of Finance are both signatories to the account, access to bank statements, and access to credit alerts.	Satisfactory	
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	a) The revenue code was approved by the State Legislature on 31st August 2020. b) It was assented to by the Governor on 31st August 2020.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	year, up to 31 December 2020.			
5	Is the Publication published online, so it is automatically available to the public/all taxpayers?	a) The IVA team was able to download and keep in a file a copy of Zamfara State Consolidated Revenue Law 2020 (1442 A.H.). b) The document was assessed and downloaded on the 15th of February 2022. c) The weblink of the publication is https://accountantgeneral.zm.gov.ng/images /documents/zamfarastateconsolidatedreven uelaws2020.pdf	Satisfactory	
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 the cash basis of accounting used for revenue reporting in 2019 and 2020 from the Audited Financial Statements. b. The IVA computed the annual nominal IGR growth rate for this year's APA. See the computation below:	Satisfactory	

The nested table in the findings cell:

REPORTING TEMPLATE: OPTION B	NGN		% GROWTH
Item	2019	2020	
1. Reported IGR in AFS (Before	5,936,997,584.40	6,643,376,418.13	12 %

Disbursement Linked Indicators (DLIs) and Tests	Findings			Conclusion	Recommendations
	Adjustme nts)				
	2. INVALID items to be deducted IF reported as part of IGR	**446,949,661**	**547,609,776**		
	Investmen t Income (e.g. dividends)	-	-		
	Interest Earned	3,196,977.00	-		
	Miscellan eous	443,752,684.13	547,609,776.40		
	3. "Adjusted IGR" for DLI 4.2 Calculatio n (A OR B)				
	Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	**5,490,047,923**	**6,095,766,642**	**11 %**	

<u>N6,095,766,642 – N5,490,047,923</u> x 100

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		N5,490,047,923		
		=11 %		
		The annual nominal growth is 11% when 2020 nominal IGR is compared with 2019 value		
		Source: 2020 Audited Financial Statement Pg 26		
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?	The State commenced the biometric data capturing of civil servants and pensioners in January 2020 and is still ongoing. a) The biometric data capture exercise was not outsourced. The governor of Zamfara State had in 2019 constituted a state-wide biometric capture committee that commenced work in January 2020 and has continued to capture biometric records of state civil servants and pensioners. b) The total number of civil servants is 26,658.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		c) The total number of pensioners 2,997		
		d) The total number of staff on the State Nominal roll= 28,166 and Payroll = 26,658		
		e) The number of persons captured on biometrics is 28,564 (Civil Servants - 26,658 + Pensioners 1906)		
		f) The documents obtained to form a conclusion is a report on the progress of biometric linkage and a screenshot of the total number of civil servants and pensioners with biometric capture from the Accountant General.		
		Computation of Percentage of State Civil Servants and Pensioners Biometric linkage to payroll $$\frac{28{,}564}{29{,}655} \times 100$$ = 96% 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 the Biometric data capturing of civil servants and pensioners in January 2020 and is still ongoing. b) The total biometric data linked to payroll is: Civil Servant = 26,658, Pensioners = 1,906. According to the State, no pensioner has been removed from the payroll as at year-end 2020. A total of 2,997 are still on the payroll because of continuous verification and the	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	peculiar nature of the security challenges and the biometric committee's inability to access some of these pensioners. c) 949 ghost workers were detected during the biometric validations. d) The total amount of money saved from the ghost workers dictated is ₦41,083,873.40 per month which was ₦493,006,480.8 per annum. e) There were in-year changes to the civil servant payrolls as captured by the biometric exercise. However, according to the State, no pensioner has been removed from the payroll as at year-end 2020. A total of 2,997 are still on the payroll because of continuous verification and the peculiar nature of the security challenges and the biometric committee's inability to access some of these pensioners. f) There are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees, and death. The documents obtained is the one-page report on the removal of ghost workers. g) There were changes to the civil servant payrolls. However, according to the State, no pensioner has been removed from the payroll as at year-end 2020. A total of 2,997 are still on the payroll because of continuous verification and the peculiar nature of the security challenges and the biometric committee's inability to access some of these pensioners.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		h) The changes were captured by the biometric exercise for civil servant payroll. However, there were no changes captured by biometric exercise for pensioners' payroll.		
		i) The payroll department upon the receipt of the data from the biometric committee updates its record accordingly. For ghost workers, as soon as the payroll department receives advice from the committee, the affected staff is promptly removed and disabled from the payroll going forward. This is the workflow process and is a continuous process as long as the advice is obtained from the Biometric committee.		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	a) 949 ghost workers were detected during the linkage.	Satisfactory	
		b) The record kept for the identified ghost workers is a list of ghost workers removed from the payroll as a result of biometric linkage and a one-page report on the progress of Biometric linkage to payroll.		
		c) From samples of advice/variation obtained from the state, the staff was removed from the payroll as stated below: Staff number 27219 was removed on 4th November 2020, Staff number 9887 was removed on 16th October 2020, Staff number 32442 was removed on 24th October 2020. IVA confirmed they are not active on the State payroll.		
		d) The payroll figure per month before their removal from payroll as of December 2020		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		is ₦1,557,784,364.27 which was ₦18,693,412,371.24 per annum		
		e) The payroll figure after they had been removed as of December 2020 is ₦1,516,700,490.87 which was ₦18,200,405,890.44 per annum.		
		f) The source of information is the one-page report on the progress on biometric linkage to payroll, the data is obtained from the 3rd page of the report.		
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 BVN data capturing of civil servants and pensioners in January 2020 and is still ongoing. Based on the Accountant General's report on Biometric and BVN linkage to payroll, IVA observed that the State has a single biometric and BVN Register with information applicable to both Biometric and BVN data. a) The BVN data capture exercise was not outsourced. The governor of Zamfara state had in 2019 constituted a state-wide biometric capture committee that commenced work in January 2020 and has continued to capture BVN records of state civil servants and pensioners.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	b) The total number of civil servants is 26,658		
	c) The total number of pensioners is 2,997		
	d) The total number of staff on the State Nominal roll is 29,655		
	e) 28,166 BVN data has been linked to payroll.		
	f) Screenshot of evidence from the state payroll database, a one-page report on the progress on BVN linkage to payroll.		
	NOTE: Pensioners = 1906. According to the State, no pensioner has been removed from the payroll as at year-end 2020. A total of 2,997 are still on the payroll because of continuous verification and the peculiar nature of the security challenges and the biometric committee's inability to access some of these pensioners.		
	These sum up the total number of staff and pensioners with BVN = 26,658 +1,906 = 28,564.		
	Computation of Percentage of State Civil Servants and Pensioners BVN linkage to payroll		
	$$\frac{28{,}564 \times 100}{29{,}655}$$		
	=96%		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The State has linked 96% of the State's civil servants and pensioners' BVN data to the payroll.		
2	Has the State taken steps to identify payroll fraud?	a) The Staff with BVN data as at December 2020 are 26,658 and those without BVN data were 1489. (29,655 – 26,658) b) The records kept for identifying payroll fraud was the list of disengaged workers and the BVN report. c) From the list of 3 Samples of advice (Variation) obtained from the state: staff number 27219 detected 3rd November 2020, staff number 9887 detected 11th October 2020, staff number 32442 detected 18th October 2020. d) The payroll figure before the fraud identification is ₦1,557,784,364.27 which was ₦18,693,412,371.24 per annum. e) The payroll figure after the fraud has been dealt with and removed from further payments is ₦1,516,700,490.87 which was ₦18,200,405,890.44 per annum. f) The source of information obtained is from page 3 of the Accountant General's report on Biometric and BVN linkage to payroll.	Satisfactory	
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DL R 6.1	**Existence of a public procurement legal framework and a procurement**		**Not Achieved**	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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			
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?	a) The State has a public procurement legal framework – Zamfara State Bureau of Public Procurement Law and Other Related Matters Thereto 2020 (1442 A.H). b) It has been approved by the State legislature as a law. c) It was passed and assented to by the Governor on 31st August 2020. d) The Procurement Law has been passed e) The authorizing body/office is the Zamfara State House of Assembly. The date of approval of the law is 31st August, 2020	Satisfactory	
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2) establishment of an independent procurement regulatory agency, and 3)	The Zamfara State public procurement Law, 2020 is substantially structured along the lines of the UNCITRAL Model Law and does not meet all the requirements as shown below:	Unsatisfactory	The State should: Amend to delete Section 91(1) which provides that the Council /Bureau shall comply with the directives of a general or specific nature from the Governor.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
cover all MDAs receiving funds from the State budget.	a) IVA noted the following during review of the legislation: 1. **E-Procurement -** We noted the following during our review of legislation; ● The law provides for the Bureau to establish a single e-procurement portal that will serve as a primary and definitive source of all information on government procurement **S. 18 (n), 77 (1)**. ● The law states that it shall be lawful for any procuring entity to consider any or all of its tenders by an electronic auction and or simulation on its electronic portal, provided that the use of the electronic system shall be transparent, efficient, and economical **S. 77 (2)**. ● The Bureau is to develop, update and maintain a system-wide database for the State on various procurements for the Ministries, Department, Agencies, and Local Government levels **S. 18 (b).** ● The Bureau is to monitor prices of tendered items and provide price database advisory services to the procuring entity **S. 18 (c).** ● The Bureau is to register and maintain a database of suppliers, contractors, or consultants to the exclusion of all Procuring MDAs in the State **S. 19 (7).**		Delete Section 91(2) of the Law. Amend Section 85 of the Law which limits the powers of the Bureau to issue regulations on certain issues. Subjecting the Bureau's powers to approval from the State House of Assembly creates unwanted bureaucracy and may negate the essence of regulation which should be a dynamic tool for change. Amend Section 77 (2) (iii) to replace the State Executive Council with the State High Court. amend Section 77 (2) (iii) to replace the State Executive Council with the State High Court.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	The law, therefore, complies with the requirements for e-procurement. 2. **Independence -** The results of our assessment of the legislation for independence are in the table below:		

Required Provisions*	Result
The Functions and Powers of the Agency	Compliant; see sections 18 & 19
The composition of the board	Compliant; See section 5
Membership of the Board/Council includes representatives from professional bodies and associations.	Compliant; see section 5 (i, j)
The grounds for removal of the Chief Executive of the agency.	Compliant; see section 23 (2)
Regarding decisions of the Agency; Any other review after the Board's decision	Compliant; See Section 96 (1)

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		should be by judicial review		
		*Provided by the World Bank		
		3. **Establishment of an independent procurement regulatory agency**		
		a) The Law provides for the establishment of an independent procurement regulatory function known as Zamfara State Bureau of Public Procurement **S. 3 (1)**.		
		b) The provisions of the Law apply to all procurement of goods, works and services carried out by state and all local and foreign procuring entities **S. 35**.		
		c) Regarding the decisions of the agency; "For complaints against the Bureau, a bidder who is aggrieved with the decision of the Council under Section 77(2)(iii) is required to lodge an appeal to the Zamfara State Executive Council." This fails to meet the DLR requirement that appeals from decisions of the Bureau/Council go to the Courts.		
3	Has the State instituted an independent procurement	a) The State has instituted an independent procurement regulatory function known as	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
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?	Zamfara State Bureau of Public Procurement. b) The procurement regulatory function is being performed through a Bureau set up for that purpose. c) The bureau is responsible for prescribing regulations and procedures for public procurements by the legal framework. d) Evidence obtained to demonstrate that the regulatory agency is active and effective includes the IVA's visit to the Zamfara State public procurement bureau. Questionnaires were issued and an interview was held with the director-general, management, and other operational staff of the bureau. Also, a physical inspection of the bureau was carried out. e) A record of 5 procurement cases handled by the Bureau was used in performing the walkthrough to confirm the effective handling of the selected cases. The work done, tests carried out and findings reached are states below: Review of the Public Procurement Law was done, interviews were conducted with the Chief Executive and Management of the bureau, walkthrough on randomly selected cases handled by the Bureau. Documents sighted include a copy of the advertisement, certificate of no objection, comparison for		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		quotation, cost estimates, minutes of the meeting, due process certificates.		
DLR 6.2	**Basic Target: Framework contract for e-Procurement signed by 31 December 2020 AND Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.**		**Not Achieved**	
	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**			

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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 obtained a schedule of all contracts awarded during the year under assessment. The State has no threshold requirement(s) established for the publication of contract award information online. A review was carried out on the State's Bureau of Public Procurement (BPP) Manual 2020 and the State's Bureau of Public Procurement Law and Other Related Matters Thereto 2020 (1442 A.H.) and there were no threshold provision(s) for online publication of contract awarded information in both documents. Section 5.2 of the State's Bureau of Public Procurement (BPP) Manual 2020 only provides threshold amounts requiring approval/authorization by the Head of the Entity or Accounting Officer for award of contracts, which is not a threshold requirement for publication. b) The data published is in line with the Open Contracting Data Standards (OCDS). c) Date of publication is 30th December 2020. d) The document was sourced from the Office of the Accountant General's website. IVA visited the State public procurement bureau, had an interview with the DG, obtained a schedule of all contracts	Unsatisfactory	The State should adopt the OCDS and publish all contract award information online as required under the standards.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		awarded, and viewed all published information.		
		e) The contract award information that was published is as follows:		
		(i) Project name,		
		(ii) award date,		
		(iii) name of contractor, and		
		(iv) contract amount		
		f) All items in (e) above were published.		
		g) Weblink for the publication: https://ocds.bpp.zm.gov.ng/download/contract-awarded-on-ocds/		
		The OCDS online publication contains only 14 contracts although all of high value. However, the OCDS should contain a complete schedule of contracts awarded for the year under assessment.		
		The contract award information is published on the State's Procurement website and is accessible to the public.		
2 New	Had the State signed up to the SaaS e-Procurement Framework Contract as at 31 Dec 2020?	a) The State had not signed the SaaS e-Procurement Framework Contract as at 31st December 2020. However, it was signed in 2021. b) A copy of the signed SaaS e-Procurement Framework Contract has been obtained.	Unsatisfactory	This will be assessed in 2021 APA

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		h) The State signed the framework contract in 2021.		
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 did not implement e-procurement in at least 3 MDAs (Education, Health, and Public Works) during the year under assessment. b) There were no transactions handled by the MDAs as e-procurement was not operational in 2020. c) No samples could be selected as e-procurement was not operational in 2020. d) The E-Publishing/Notification module for contract notice and contract award 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.**		**Achieved**	
1	Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions	a) The State has provided copies of their approved state-level public debt legislation. b) The dates of approval/assent are: Law to provide For the Zamfara State Debt Management Office (Establishment) Law. Principal Law -1st December 2020.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	of the Fiscal Responsibility Act (FRA) in the organic Public Financial Management Law?	Law to Amend the Zamfara State Debt Management Office (Establishment)2021. Amended Law - 23rd December 2021.		
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.	The legislation includes all the required provisions. a) (i) establishing responsibilities for contracting state debt, section 4(b) of the DMOEL (ii) establishing responsibilities for recording and reporting state debt, section 4(c), 4(m), 22(1)(b), and 22(1)(d) of the DMOEL. (iii) establishing fiscal and debt rules or /limits. section 4 amends section 20 of the DMEL, other sections are sections 4(5) and (6) of the DMOEAL. The following are included: Criteria 1: Section 4(b) of the DMOEL, which provides that "the Office shall borrow on behalf of the Government, from any individual or institutional bodies." Criteria 2: The responsibilities for recording were provided for by section 4(c) of the DMOEL,	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		which provides that the Office shall maintain a reliable database of all instruments issues, loans taken or guaranteed by the Government or any of its agency and all contingent liabilities related to it and the responsibility for reporting state debt is satisfied by section 4(m) of the DMOEL, which states that "the Office shall collect and collate data on debt management and disseminate		
		information with the approval of the Board." Other sections that satisfy criterion ii are sections 22(1)(b) and 22(1)(d) of the DMOEL.		
		Criteria 3:		
		Section 4 of the DMOEAL, which amends section 20 of the DMEL to provide that "in the exercise of its functions to formulate rules and set limits to State debts, the Office shall ensure that the monthly state debt service deductions shall not exceed forty (40) percent of the gross revenue of the state from the Federation Account Allocation Committee (FAAC)".		
		c) Other sections that satisfy criterion #3 are sections 4(5) and (6) of the DMOEAL.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
3	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?	The State Debt Management Department Office has been operational during the APA year and performing the core function of recording and reporting State debt. The work done in line with the Test Programme was to visit the Debt Management Office and interview the Head as well as a staff of the office and review documents. The evidence(s) obtained are pictures of the office and the interview forms filled by the Head and staff interviewed.	Satisfactory	
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**		**Achieved**	
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average of two months after the end of the quarter in 2020?	a) The State submitted quarterly State Domestic Debt Reports (SDDR) (final versions) to the DMO on an average of 2 months after the end of each quarter. We obtained evidence that the State produced approved quarterly SDDRs, which	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		were submitted and received by the DMO as follows: ● Q2 submitted on (13/08/2020) - 43days after the quarter-end, ● Q3 submitted on (13/11/2020), - 43 days after the quarter-end ● Q4 submitted on (12/02/2020). - 42 days after the quarter-end $$\frac{43+43+42}{3}$$ Average = 6.1weeks (46.67 Days) The SDDRs were submitted within an average of 2 months (Average number of 46.67days).		
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	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 Zamfara State Debt Domestic Report along with all underlying data and both showed the different amounts of ₦98,017,526,123.86 for the SDDR and ₦103,952,199,915 for the SDEDR. The report	n/a	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	DMO to cross-check the state's domestic debt figures.	was supported with the DMO's templates and guidelines. i. There were differences noted during the above review and the State responded thus "On the difference between the SDEDR and SDDR, the SDDR was prepared and submitted to the Federal DMO before the Nigerian Governors' Forum (NGF) communicated the State's 'total debt stock' as of end-2020. However, the State Debt Management Office disagreed with the Federal DMO debt figure and promptly communicated the bases of its disagreements to the Federal DMO. This disagreement was communicated to the NGF vide our letter referenced MOF/DMO/QR/521/VOL.1/75 of 19th August 2021. We are available to provide this letter. The grounds for disagreement were succinctly stated in the letter to the NGF and the State even proposed a tripartite reconciliation committee between the NGF, Federal DMO, and the State DMO. For example, one of the components of the total debt stock is the Budget Support Facility (BSF) in which the repayments of the Facility were suspended as at year-end 2020. However, the Federal DMO had capitalized the interest and reported this as part of the loan stock communicated to the State. These among many reasons accounted for the discrepancy between the Federal DMO figure		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		and the 2020 Audited Financial Statements, more so, the NGF's position was communicated way after the 2020 Financial Statements had been concluded and published.		
		Please, note that as of today, we are yet to receive feedback from either the NGF or the Federal DMO on the reconciliation committee, hence the total debt stock as reported in the 2020 Audited Financial Statements remains the State's official figure, pending the reconciliation and adoption of the new figure. This, when agreed and adopted will be reflected in subsequent audited financial statements. A copy of the State's response has been obtained and retained in the assessment file.		
		We reviewed the DMO report and the DMO report confirmed the accuracy and completeness of the State Domestic Debt Report.		
		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.		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	c) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State have been compared with the State Audited Financial Statement.		
	d) The debt stock figures reported in the SDDR has been compared with that of the State's Audited Financial Statement.		
	e) There were discrepancies noted during the comparison.		
	1. SDDR Figure: ₦98,017,526,123.86		
	2. AFS Figure: ₦87,329,709,447.14		
	3. Difference: ₦10,687,816,676.72		
	f) IVA requested the State to provide clarification as regards the identified discrepancies and the State Responded that the difference in the total domestic stock reported in the SDDR and that reported in the 2020 Audited Financial Statements was due to the fact as of the time when the State submitted the Q4 2020 SDDR to the Federal Debt Management Office, some in-house reconciliations were still being done. This reconciliation accounted for the difference between the two reports.		
	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.		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

	h) The debt stock figures reported in the SDEDR, have been compared with those of the SDDR submissions by each state
	i) There were inconsistencies.
	
	    i. SDEDR (DMO) Figure: ₦103,952,199,915
	
	    ii. SDDR (State) Figure: ₦98,017,526,123.86
	
	    iii. Difference: ₦5,934,673,791.14
	
	j) IVA requested the State to provide clarification as regards the identified discrepancies and the State responded thus that on the difference between the SDEDR and SDDR, the SDDR was prepared and submitted to the Federal DMO before the Nigerian Governors' Forum (NGF) communicated the State's 'total debt stock' as of end-2020. However, the State Debt Management Office disagreed with the Federal DMO debt figure and promptly communicated the bases of its disagreements to the Federal DMO. This disagreement was communicated to the NGF vide our letter referenced MOF/DMO/QR/521/VOL.1/75 of 19th August 2021. We are available to provide this letter.
	
	The grounds for disagreement were succinctly stated in the letter to the NGF and the State even proposed a tripartite reconciliation committee between the NGF, Federal DMO, and the State DMO.		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		For example, one of the components of the total debt stock is the Budget Support Facility (BSF) in which the repayments of the Facility were suspended as at year-end 2020. However, the Federal DMO had capitalized the interest and reported this as part of the loan stock communicated to the State. These among many reasons accounted for the discrepancy between the Federal DMO figure and the 2020 Audited Financial Statements, more so, the NGF's position was communicated way after the 2020 Financial Statements had been concluded and published. b) Please, note that as of today, we are yet to receive feedback from either the NGF or the Federal DMO on the reconciliation committee, hence the total debt stock as reported in the 2020 Audited Financial Statements remains the State's official figure, pending the reconciliation and adoption of the new figure. This, when agreed and adopted will be reflected in subsequent audited financial statements. A copy of the State's response has been obtained and retained in the assessment file.		
3	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.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
Ne w		b) The date of publication was 31st December 2020.		
		c) The SDSAR was published by 31st December 2020. The evidence obtained to confirm the date of online publication was the screenshot of backend.		
		k) The weblink. https://accountantgeneral.zm.gov.ng/image s/documents/zamfarastate2020dsareportfin al.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?	Upon review of the State Debt Sustainability Analysis Report (SDSAR), it included the following: 1) Adequate presentation of medium-term budget forecasts, including: a) Presentation of MTB forecasts b) Description of assumptions underpinning the MTB forecasts 2) A detailed and adequate description of the debt portfolio and borrowing options, including: a) Presentation of debt and borrowing projections in the baseline scenario. b) Description of assumptions underpinning the borrowing options	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		3) Adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year. 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. d) There were no differences identified.		
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**		**Achieved** (Basic Target met)	

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 by 11th June 2019 and a subsequent one was established in 31st December 2020. The duration of time between the establishment of the ACF and the 31st December 2020 year-end is adequate to allow time for the implementation.	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) The evidence to show that ACF contains the two stated requirements are on page 2 of the ACF for the Planned actions to settle the arrears and page 4 for the explicit prioritization of the expenditure arrears to be settled.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		d) The documents submitted by the state to confirm the ACF exists are the hard copy of the ACF and a screenshot of the backend where it was published. A copy of the ACF was also downloaded.		
3	Has the ACF been published on a State official website?	a) We confirmed that the ACF has been published on a State official website. b) We have downloaded a copy for validation. c) The weblinks – 2019: https://accountantgeneral.zm.gov.ng/programs/sftas/debt-management/80-zamfara-state-government-arrears-clearance-framework.html 2020: https://accountantgeneral.zm.gov.ng/images/documents/acf2020.pdf c) The evidence obtained to confirm the date of publication is the screenshot of the back end.	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	The clearance of domestic expenditure arrears is consistent with the ACF. d) A walkthrough test on the internal domestic arrears database showed that the contractors and pension and gratuity	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		arrears are being paid based on the ACF which is based on size and vintage.		

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:
		
		  a. The aggregate and individual amounts of contractors' arrears. For contractors' arrears, at a minimum, the internal domestic arrears database must also include the name of the contractor, the amount due at the end-of-year, the nature of the goods and services procured that generated the claim, and billing data (as applicable). The database should show the total domestic arrears stock at the end of each year.
		
		  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.
			Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		e) IVA conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State account balances, payroll records, underlying contract data. The state submitted to the IVA the annual State Arrears Recording, Verification, and Clearance Report (SARVCR)		
6	Has the State published online elements of the internal domestic arrears database for the FY **2019** and FY **2020** reported on a State official website, which constitutes the online publicly accessible arrears database?	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	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		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 result of the test conducted by IVA was a mail sent to the database and the response was obtained. A screenshot was obtained as evidence.		
		f) No omissions reported by contractors.		
		g) The weblink to the online publicly accessible arrears database- https://accountantgeneral.zm.gov.ng/progr ams/sftas/debt-management/157-zamfara-state-internal-domestic-arrears-database-2020.html		
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;	The online publication includes the aggregates amount for the four types of arrears and non were missing. A copy has been obtained and retained in the assessment file. The online publication contains the names of contractors owed ₦20m in arrears and above.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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.			
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	<table><tr><th>Aggregate Amount of:</th><th>2020</th><th>2019</th><th>% diff</th></tr><tr><td>Contractors Arrears</td><td>10,695,158,213.82</td><td>7,365,386,751.29</td><td>45.2</td></tr><tr><td>Pension and Gratuity arrears</td><td>4,080,598,073.81</td><td>3,645,686,577.38</td><td>11.9</td></tr><tr><td>Salary arrears and Staff claims</td><td>-</td><td></td><td></td></tr><tr><td>Judgment Debt</td><td>-</td><td></td><td></td></tr><tr><td>Other types of domestic expenditure arrears</td><td>-</td><td></td><td></td></tr><tr><td>**Total Domestic Arrears**</td><td>14,775,756,287.63</td><td>11,011,073,328.67</td><td>34.1</td></tr></table> We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and confirmed it was the same as	Unsatisfactory	The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	arrears, and other staff claims) is defined as the decline in the nominal stock of total domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.	the balances stated within the SDDR and the AFS for 2020 $\frac{₦14,775,756,287.63 - ₦11,011,073,328.67}{₦11,011,073,328.67}$ X 100 = 34.19% The percentage increase is 34.19% **Source:** State internal domestic expenditure arrears database		
DLI 9: Improved Debt Sustainability				
DL R 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** |	Financial Statements	DMO/SDEDR Figures
---	---	---
Total Domestic Debts	87,329,709,447.14	103,952,199,915.25		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.

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations

Total External Debts	12,192,172,577.53	12,224,257,242
Total Public Debts	**99,521,882,024.67**	**116,176,457,157.46**

Total annual revenue

2020 Adjusted IGR (see DLI 4.2)	6,095,766,642
Gross FAAC Allocation	51,847,467,847
Grants	2,900,000,000
Other Revenues	547,609,776
Total Revenue	61,390,844,265

a. 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:

$$\frac{₦116,176,457,157.46 \times 100}{₦61,390,844,265}$$

=189%

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		Sources:		
		i. For Total Revenue 2020 Audited Financial Statement, Page 22-27		
		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.		
		b. The debt stock stated in the Federal DMO State Domestic, and External Debt Report is not the same as the debt stock stated in the audited financial statement.		
		c. There is a difference of ₦16,654,575,132.79 between the Debt stock stated in the Federal DMO State Domestic and External Dsebt Report (SDEDR) and the debt stock stated in the audited financial statement. The debt stock in the SDEDR was ₦116,176,457,157.46 while the debt stock stated in the Audited Financial Statement was ₦99,521,882,024.67.		
		d. The difference has been communicated to the State for an explanation.		
		The State responded that "the 2020 Financial Statements was prepared and published		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	before the Federal Debt Management Office through the Nigerian Governors' Forum (NGF) communicated the State's 'total debt stock' as of end-2020. However, the State Debt Management Office disagreed with the Federal DMO debt figure and promptly communicated the bases of its disagreements to the Federal DMO. This disagreement was communicated to the NGF vide our letter referenced MOF/DMO/QR/521/VOL.1/75 of 19th August 2021. We are available to provide this letter.		
	The grounds for disagreement were succinctly stated in the letter to the NGF and the State even proposed a tripartite reconciliation committee between the NGF, Federal DMO, and the State DMO.		
	For example, one of the components of the total debt stock is the Budget Support Facility (BSF) in which the repayments of the Facility were suspended as at year-end 2020. However, the Federal DMO had capitalized the interest and reported this as part of the loan stock communicated to the State. These among many reasons accounted for the discrepancy between the Federal DMO figure and the 2020 Audited Financial Statements, more so, the NGF's position was communicated way after the 2020 Financial Statements had been concluded and published.		

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	Please, note that as of today, we are yet to receive feedback from either the NGF or the Federal DMO on the reconciliation committee, hence the total debt stock as reported in the 2020 Audited Financial Statements remains the State's official figure, pending the reconciliation and adoption of the new figure. This, when agreed and adopted will be reflected in subsequent audited financial statements". A copy of the State's response has been obtained and retained in the assessment file. e. The difference has been calculated in value. ₦16,654,575,132.79 (₦116,176,457,157.46 - ₦99,521,882,024.67) and in percentage terms as 17%. $$\frac{₦16,654,575,132.79 * 100}{₦99,521,882,024.67}$$ $$=17\%$$ The SDEDR was not amended and resubmitted to the IVA along with explanations due to the State awaiting a response from the Federal DMO to reconcile the SDEDR.		

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

ZAMFARA STATE	2020 - AMOUNT (₦)
BUDGET SUPPORT LOAN (SOURCE FMOF)	21,407,336,301
BAIL OUT (SALARIES) (SOURCE CBN)	9,026,619,427
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	16,971,290,233
EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,052,068,978
STATE BONDS	2,319,446,423
COMMERCIAL BANK LOANS	31,690,224,151
CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	58,229,577
INFRASTRUCTURE LOANS (CBN FACILITIES)	-
MICRO SMALL MEDIUM ENTERPRISES DEVELOPMENT FUND (MSMEDF) SOURCE CBN	1,981,000,000
JUDGEMENT DEBTS	-
GOVT - GOVT DEBTS	-
CONTRACTORS' ARREARS	7,365,386,751
PENSION AND GRATUITY ARREARS	4,080,598,074
SALARY ARREARS AND OTHER CLAIMS	-
OTHER DEBTS	-
TOTAL DOMESTIC DEBT (TDD)	**103,952,199,915.25**
TOTAL EXTERNAL DEBT (TED)	12,224,257,242
TOTAL PUBLIC DEBT (TED+TDD)	**116,176,457,157.46**

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

TEMPLATE: OPTION A	NGN
Item	**2020**
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	51,847,467,846
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	36,807,470,441
1.1.1 Gross statutory allocation	32,640,355,038
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	4,167,115,403
1.2 VAT	15,039,997,406
2. Internally Generated Revenues (IGR) – Adjusted	6,095,766,642
3. Grants (internal and external)	2,900,000,000
4A. Other revenues (4.1 + 4.2 + 4.3)	547,609,776
4.1 Investment Income (e.g. dividends)	
4.2 Interest Earned	
4.3 Miscellaneous	547,609,776
4.4 Other receipts	
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	**61,390,844,265**

4. Response from the State

The State should please use the table below for their response.

S/N	State Response to the draft report	IVA Follow-up, response, treatment
1	NONE	
2		
3		
4		