



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

**2021 Annual Performance Assessment (APA) Report**

**OGUN STATE**

By:

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



**FINAL REPORT**

DECEMBER 2022

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# 1. Executive Summary

This report details the outcome of the Annual Performance Assessment (APA) conducted on Ogun State for the 2021 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 2021 APA for Ogun and shows areas where the State was able to achieve results. In total, Ogun State achieved 8 (Eight) DLRs out of 15 DLRs applicable to the 2021 APA of which 2 (Two) DLRs were achieved in the 2019 and 2020 APAs.

**Table 1: Assessment Results**

|             |                 |                     |                            |
|-------------|-----------------|---------------------|----------------------------|
| <b>Key:</b> | <b>Achieved</b> | <b>Not Achieved</b> | <b>Previously Achieved</b> |
|-------------|-----------------|---------------------|----------------------------|

| Disbursement Linked Indicators  | Disbursement Linked Results   | Results        | Remarks   |
|---|---|----------------|---|
| <b>DLI 1:</b> Improved financial reporting and budget reliability   | DLR 1.1: FY21 quarterly budget implementation reports for Q1, Q2, Q3 and Q4 published on average within 4 weeks of quarter-end to enable timely budget management   |                |   |
|   | DLR 1.2: FY21 deviation for total approved original budget expenditure is < 15%   |                | Budget deviation was 32.73%   |
| <b>DLI 2:</b> 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 FY2022 budget and citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms.  |                | No feedback mechanism within the period under review  |
|   | DLR 2.2: Citizen's Accountability Reports based on audited financial statements /reports are summarized and comprehensible versions of the audited statements and details of State government public consultations with citizens presenting the annual financial statements should be made available on the state official website (s) by 30th September of each subsequent financial year. |                |   |
| <b>DLI 3:</b> 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 80 percent of state government finances.   |                | <ul style="list-style-type: none"> <li>The State did not have a Cash Management Strategy</li> <li>The State TSA did not cover a minimum of 80% of the Government finances.</li> </ul> |
| <b>DLI 4:</b> 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 code does not include all sources of revenue for Local Governments  |
|   | DLR 4.2: 2020-2021 annual nominal IGR growth rate meets target<br>-Basic target: 20%-39%<br>-Stretch target: 40% or more  | Stretch Target |   |
| <b>DLI 5:</b> Biometric registration and Bank Verification Number (BVN) used to                             | DLR 5.1: Biometric capture of at least 95 percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll  |                |   |

| Disbursement Linked Indicators  | Disbursement Linked Results   | Results | Remarks   |
|---|---|---------|---|
| reduce payroll fraud  | DLR 5.2: Link BVN data to at least 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed   |         |   |
| <b>DLI 6:</b> 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  | 2020    |   |
|   | 6.2 No later than June 30, 2022, implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) publish all contract award information in OCDS format on the online portal for the 4 MDAs<br><b>AND</b><br>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                                |         | The State's e-procurement processes were not publicly accessible. |
| <b>DLI 7:</b> 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 accepted by the DMO on average two months or less after the end of the quarter in 2021 AND Annual state debt sustainability analysis and Medium-term debt management strategy published by end of December 2021.  |         |   |
| <b>DLI 8:</b> Improved clearance/reduction of the stock of domestic expenditure arrears     | DLR 8: Domestic arrears as of end 2020 and end 2021 reported in an online publicly-accessible database, with verification process in place.<br><b>AND</b><br>Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's arrears clearance framework.<br><b>Basic target:</b> At least a 5 percent decline or maintain stock below 5 billion naira<br><b>Stretch target:</b> More than 20 percent decline |         | State has no Arrears Clearance Framework.                         |
| <b>DLI 9:</b> Improved debt sustainability  | Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021<br><b>AND</b><br>Total debt stock at end of December 2021 as a share of total revenue for FY2021 meets target: Basic target: < 120%, Stretch target: < 95%.   |         | Total Debt Stock to Revenue is $\geq$ 120% by end December 2021   |

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 1.2:** Expenditure outturn deviation is reduced to a level within the annual limits proposed by the programme.
2. **DLR 2.1:** Establishment of a functional feedback mechanism accessible with due dates.
3. **DLR 3.0:** Formally approve and implement a cash management strategy. Increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.

4. DLR 4.1: Review for amendments, the Revenue Law (alongside with the revenue code). The revenue law should clearly state the revenues' sources (including the Local Governments sources). The amended revenue law and code should be published online.
5. DLR 6.2: e-Procurement processes should be made publicly available.
6. DLR 8: A Domestic Arrears Clearance Framework (ACF) is established and 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 or a year-on-year decline of at least 20%.
7. DLR 9: 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

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### 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 2021. To ensure a high-quality assessment, the IVA engaged the services of experts in Taxation laws to review the legislation in place at each State.

### 2.2 Scope

This Annual Performance Assessment (APA) Report covers the State’s performance in 2021 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 2021 APA.

The verification protocol was set early in the preparation for the Program and all States, implementing agencies and other key stakeholders have been continuously sensitized on the requirements of the program and the protocol for 2021. 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 (04/07/2022 and 08/07/2022) 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 are set out in this Report and the State is expected to revert within five working days with any comments on the results by using the free text box 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 |
|--|--|--|-----------------|-----------------|
| <b>DLI 1: Improved Financial Reporting and Budgeting Reliability</b> |  |  |                 |                 |
| <b>DLR 1.1</b>   | <b>Financial Year [2021] quarterly budget implementation reports published on average within [4 weeks] of quarter end to enable timely budget management</b> |  | <b>Achieved</b> |                 |
| 1  | Has the State published its quarterly budget implementation report to the State official website on average within four weeks of the end of each quarter?    | <p>The Quarterly budget implementation reports were posted online on</p> <p>Q1- 2021 <a href="https://archive.ogunstate.gov.ng/download/ogun-state-budget-performance-report-q1-jan-to-mar-2021">https://archive.ogunstate.gov.ng/download/ogun-state-budget-performance-report-q1-jan-to-mar-2021</a></p> <p>Q2- 2021 2021 <a href="https://archive.ogunstate.gov.ng/download/q2-second-quarter-apr-jun-budget-execution-report-pdf-version/">https://archive.ogunstate.gov.ng/download/q2-second-quarter-apr-jun-budget-execution-report-pdf-version/</a></p> <p>Q3- 2021 <a href="https://archive.ogunstate.gov.ng/download/q3-2021-july-september-budget-performance-report-pdf-version/">https://archive.ogunstate.gov.ng/download/q3-2021-july-september-budget-performance-report-pdf-version/</a></p> <p>Q4- 2021 <a href="https://archive.ogunstate.gov.ng/download/year-2021-fourth-quarter-ber_quarterly_version/">https://archive.ogunstate.gov.ng/download/year-2021-fourth-quarter-ber_quarterly_version/</a> accessed on (04/07/2022).</p> <p>Dates of online publication are as follows:</p> <ul style="list-style-type: none"> <li>Q1 – (27/04/2021) - 3.9 weeks (27 days)</li> </ul> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
|   |  | <ul style="list-style-type: none"> <li>● Q2 – (26/07/2021) - 3.7weeks (26 days)</li> <li>● Q3 – (27/10/2021) - 3.9 weeks (27 days)</li> <li>● Q4 – (27/01/2022) - 3.9 weeks (27 days)</li> </ul> <p>Average days (weeks) for the online publication was computed based on the last 4 quarters, as below:</p> $\frac{27+26+27+27}{4}$ <p>Average = 26.75 days (3.8 weeks)</p> <p>We downloaded the quarterly budget Implementation Reports for all four quarters for the year 2021, obtained and retained evidence of the timestamp of the publications.</p>  |              |                 |
| 2   | Do the reports each include, at a minimum, the approved original AND revised (if applicable) budget appropriation for the year against each organizational units (MDAs) for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each MDA as well as the actual cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations. | <p>From our review of the Quarterly Budget Implementation reports downloaded from the State’s website (see web links above) we observed the following:</p> <ol style="list-style-type: none"> <li>a) The reports included the approved budget appropriation for the year for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others)</li> <li>b) The reports included the actual expenditures for the quarter attributed to each MDA as well as actual cumulative expenditures</li> <li>c) Upon review of the Budget implementation reports, the IVA obtained that the reports included the balances against each of the revenue and expenditure appropriations.</li> <li>d) The IVA confirmed that there is no amended/revised or passed supplementary budget.</li> <li>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</li> </ol> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion          | Recommendations           |            |                            |                    |                   |                |  |
|---|---|--|---------------------|---------------------------|------------|----------------------------|--------------------|-------------------|----------------|--|
|   |   | 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 actual cumulative expenditures for the year to date?  | The IVA reviewed the State's Budget Performance/implementation reports and confirmed that the report included the actual expenditures for each quarter attributed to each MDA, each expenditure classification, as well as the actual 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? | The State's Budget Performance reports shows 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 includes debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.   | Satisfactory        |                           |            |                            |                    |                   |                |  |
| <b>DLR 1.2</b>                                  | <b>FY [2021] deviation from total approved budget expenditure is less than 15%</b>  |  | <b>Not Achieved</b> |                           |            |                            |                    |                   |                |  |
| 1   | Has the State computed the difference between the Original/Approved total budgeted expenditure for the fiscal/calendar year 2021 and the actual total expenditure in the fiscal/calendar year 2021, divided by the Original   | <p>The State computed the budget deviation for 2021 to be 44.94%</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1" data-bbox="716 1276 1346 1409"> <thead> <tr> <th></th> <th>Total Approved Budget (₱)</th> <th>Actual (₱)</th> </tr> </thead> <tbody> <tr> <td>Capital Exp. (Pages 2 &amp; 5)</td> <td>171,898,138,726.69</td> <td>82,380,637,191.35</td> </tr> </tbody> </table> |                     | Total Approved Budget (₱) | Actual (₱) | Capital Exp. (Pages 2 & 5) | 171,898,138,726.69 | 82,380,637,191.35 | Unsatisfactory | The State should prepare accurate budgets and reduce the budget deviation to a level below the limits set for this result. |
|   | Total Approved Budget (₱)   | Actual (₱)   |                     |                           |            |                            |                    |                   |                |  |
| Capital Exp. (Pages 2 & 5)                      | 171,898,138,726.69  | 82,380,637,191.35  |                     |                           |            |                            |                    |                   |                |  |

| Disbursement Linked Indicators (DLIs) and Tests                                 |   | Findings  |                           |                           | Conclusion   | Recommendations |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
|---|---|---|---------------------------|---------------------------|--|-----------------|--|---------------------|--|--|--|-------------------|--|--|--------------------|--|-----------------------|-----------------|--|--|--|
| approved total budgeted expenditure and expressed in positive percentage terms? | Is the expenditure outturn deviation computed less than 15% | Rec. Exp. (Pages 2 & 5)   | 166,712,804,295.17        | 145,390,807,239.10        |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
|   |   | <b>Total</b>  | <b>338,610,943,021.86</b> | <b>227,771,444,430.45</b> |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
|   |   | <p>The budget performance deviation is 32.73%</p> $\frac{\text{₱}338,610,943,021.86 - \text{₱}227,771,444,430.45}{\text{₱}338,610,943,021.86} \times 100 = 32.73\%$ <p>The budget performance deviation is 32.73%</p> <p><b>Source:</b> 2021 Audited Financial Statement Page 5 and Approved Budget and Actual Expenditure or Appropriation Law Page 2</p> <p>Upon review, the IVA confirmed that the approved annual budget figures shown in the AFS do not differ from the signed approved budget/appropriation.</p> <p>Upon review, the IVA confirmed that the values used in both the online publication and the hard copy of the AFS are the same.</p> <p>The Computation of Recurrent Expenditure:</p> <table border="1"> <thead> <tr> <th>Total Expenditure (Per Statement of Financial Performance)</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Less Non-Cash Items</td> <td></td> <td></td> </tr> <tr> <td>1. Provision for impairment of receivables (Doubtful Debt)</td> <td>-8,072,196,266.37</td> <td></td> </tr> <tr> <td>2. Depreciation and Amortization Charges and</td> <td>-15,868,869,179.66</td> <td></td> </tr> <tr> <td>3. Impairment Charges</td> <td>-250,000,000.00</td> <td></td> </tr> </tbody> </table> |                           |                           | Total Expenditure (Per Statement of Financial Performance) |                 |  | Less Non-Cash Items |  |  | 1. Provision for impairment of receivables (Doubtful Debt) | -8,072,196,266.37 |  | 2. Depreciation and Amortization Charges and | -15,868,869,179.66 |  | 3. Impairment Charges | -250,000,000.00 |  |  |  |
| Total Expenditure (Per Statement of Financial Performance)                      |   |   |                           |                           |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
| Less Non-Cash Items   |   |   |                           |                           |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
| 1. Provision for impairment of receivables (Doubtful Debt)                      | -8,072,196,266.37   |   |                           |                           |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
| 2. Depreciation and Amortization Charges and                                    | -15,868,869,179.66  |   |                           |                           |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |
| 3. Impairment Charges   | -250,000,000.00   |   |                           |                           |  |                 |  |                     |  |  |  |                   |  |  |                    |  |                       |                 |  |  |  |

| Disbursement Linked Indicators (DLIs) and Tests                                 |  | Findings   |                   |                           | Conclusion          | Recommendations |
|---|--|--|-------------------|---------------------------|---------------------|-----------------|
|   |  | Total Non-Cash Items   |                   | -24,191,065,446.03        |                     |                 |
|   |  | <b>To add back</b>   |                   |                           |                     |                 |
|   |  | 1. Repayment of External Loans   | 1,207,835,073.01  |                           |                     |                 |
|   |  | 2. Repayment of Internal Loans   | 15,874,703,527.38 |                           |                     |                 |
|   |  | Finance and other Bank Charges   | 11,206,912,370.61 |                           |                     |                 |
|   |  | <b>Total Outflow to add back</b>   |                   | <b>28,289,450,971.00</b>  |                     |                 |
|   |  |  |                   |                           |                     |                 |
|   |  | <b>Total Recurrent Expenditure for Computation</b>   |                   | <b>145,390,807,239.10</b> |                     |                 |
| <b>DLI 2: Increased Openness and Citizens' Engagement in the Budget Process</b> |  |  |                   |                           |                     |                 |
| <b>DLR 2.1</b>  | <b>Citizens' inputs from formal public consultations are published online, along with the proposed FY [2022] budget<br/>AND<br/>Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms</b> |  |                   |                           | <b>Not Achieved</b> |                 |
| 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   | <b>IVA obtained and reviewed the following documents: Minutes of town hall meetings of the three senatorial districts, pictures of participants during virtual sections, Attendance list as well as the proposed budget 2022.</b><br>a) All the Local Government Areas (LGAs) were represented as Senatorial Districts, as listed below: |                   |                           | Satisfactory        |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
| CSOs?   | <p>1. Ogun West</p> <p>2. Ogun East</p> <p>3. Ogun central</p> <p>b) The Civil Society Organizations (CSOs) were represented at the consultative forum. Names of the CSOs and their organizations are stated below:</p> <ul style="list-style-type: none"> <li>i) Mrs. Oluranti M. Soneye -Dunamis Health &amp; Well-Being Empowerment Initiative</li> <li>ii) Rev Olajide O, Odugbemi-Jude Peace Care Foundation</li> <li>iii) Mrs. Oluwakemi O. Balogun-Family Health Initiative Ogun</li> </ul> <p>c) Evidence obtained for the public consultations include: Minutes of meeting, attendance list, screenshots of virtual attendees, pictures, videos of virtual meetings and the proposed Budget.</p> <p>d) The consultation meetings were done virtually between 27th–29th October 2021</p> <p>e) 10 attendees were called to confirm their attendance at the public consultation</p> <p>f) The budget was drafted 24th November 2021, IVA Obtained Cover letter, copy of Governor’s speech on budget presentation as evidence of budget presentation to the House of Assembly. IVA confirm that the drafting of the budget took place 24th November 2021 after the consultation of 27th-29th October 2021.</p> <p>g) The consultation was 27th-29th October 2021, and the date of the draft budget was 24th November 2021. The consultation was done first.</p> <p>h) The publication of the proposed budget and the minutes of the consultative forum were done on 27 January 2022.</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
|   |  | <p>i) It was published before the deadline of 31 January 2022.</p> <p>j) The weblink to the publication is <a href="https://archive.ogunstate.gov.ng/download/year-2022-proposed-estimates/">https://archive.ogunstate.gov.ng/download/year-2022-proposed-estimates/</a><br/>This was accessed on (04/07/2022).</p>  |              |                 |
| 2   | Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2022 to enable citizens to find the inputs easily? | <p>a) The name of some of the CSOs that co-signed the Minutes are Rev Olajude O.Odugbemi, Mrs. Oluranti Sonye, Mrs. Oluwakemi O. Balogun. Copies of the minutes were retained in the assessment file.</p> <p>b) The Title of the Minutes is: Minutes of Ogun state town Hall meeting on the 2022 budget and Medium -Term Expenditure framework (METF)2022-224 held on 27-29th October 2021</p> <p>c) The signatories represent the following:</p> <ol style="list-style-type: none"> <li>i. FHIO- Advocacy WORKING Group) Ilaro,Dunamis</li> <li>ii. Health &amp;well -Being Empowerment Initiative Abeokuta,</li> <li>iii. Jude Peace Care Foundation, Sagamu</li> <li>iv. Women Advocacy on HIV &amp; AIDS prevention and other Diseases Health Education and Community Development</li> </ol> <p>d) The weblinks to the publications are:</p> <p>video:<br/><a href="https://archive.ogunstate.gov.ng/download/year-2022-ogun-central-budget-townhall-meeting-video/">https://archive.ogunstate.gov.ng/download/year-2022-ogun-central-budget-townhall-meeting-video/</a></p> <p>Ogun West:<br/><a href="https://archive.ogunstate.gov.ng/files/uploads/2022/01/BUDGET_2022_OGUN_WEST_TOWN_HAL">https://archive.ogunstate.gov.ng/files/uploads/2022/01/BUDGET_2022_OGUN_WEST_TOWN_HAL</a></p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   |   | <p>L_MEETING.pdf</p> <p>East:<br/> <a href="https://archive.ogunstate.gov.ng/download/year-2022-ogun-east-budget-townhall-meeting/#">https://archive.ogunstate.gov.ng/download/year-2022-ogun-east-budget-townhall-meeting/#</a></p> <p>Central:<br/> <a href="https://archive.ogunstate.gov.ng/download/year-2022-ogun-state-budget-central-town-hall-meeting/">https://archive.ogunstate.gov.ng/download/year-2022-ogun-state-budget-central-town-hall-meeting/</a><br/> <a href="https://archive.ogunstate.gov.ng/files/uploads/2022/01/BUDGET_2022_OGUN_EAST_TOWN_HALL_MEETING.pdf">https://archive.ogunstate.gov.ng/files/uploads/2022/01/BUDGET_2022_OGUN_EAST_TOWN_HALL_MEETING.pdf</a>,<br/> <a href="https://archive.ogunstate.gov.ng/download/year-2022-town-hall-budget-meeting-photos">https://archive.ogunstate.gov.ng/download/year-2022-town-hall-budget-meeting-photos</a></p> <p>Date of publication was 27/01/2022.</p> <p>This was accessed on 04/07/2022.</p> <p>e) Published minutes were adequately sign-posted on the website</p> |              |                 |
| 3   | Has the State published online, on the State website(s) a Citizens Budget based on the Approved Budget (2021) not later than 30 April 2021? | <p>a) The Citizens budget based on the Approved Budget (2021) was published on 26/04/21 before the due date via <a href="https://archive.ogunstate.gov.ng/download/year-2021-citizens-budget-pdf-version/">https://archive.ogunstate.gov.ng/download/year-2021-citizens-budget-pdf-version/</a> accessed on 04/07/2022.</p> <p>b) A comparison of the <b>Approved</b> Budget 2021 with the Citizens Budget was done, IVA confirmed that there were no significant areas of discrepancies.</p> <p>c) IVA Confirmed that the Citizen's budget was not prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template. However, the format used by the state contains the</p>  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>minimum requirement suggested in the excel template given to the State.</p> <p>The following were contained in the Citizens Budget:</p> <ol style="list-style-type: none"> <li>i. A review of the annual approved /Citizen budget shows simple explanation of the annual approved budget/citizens budget on (page7&amp;9)</li> <li>ii. The sources of revenues (page 16)</li> <li>iii. Sources of domestic and foreign grants, domestic loans, and other financing sources (Page 15)</li> <li>iii. Total expenditure by economic classifications. (Page 20)</li> <li>iv. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. (Page16 &amp; 17)</li> <li>v. Disclosure of Budget deficit (if any) and how it will be financed. (Page 17). It will be financed through Internal loan, External loan, and grants.</li> <li>vi. Sectoral Allocation (by MDAs) page 21.</li> <li>vii. Top Projects to be financed (at least 5) see Page 21: <ol style="list-style-type: none"> <li>1. Construction /provision of Roads in major towns of the state</li> <li>2. Renovation of General Hospital: Odeda ,Owonde Egba ,Ifo,Ipokia ,Idiroko Ala Idowa ,Odogbolu ,Iperu,Ibiade.</li> <li>3. Purchasing of Health Health /Medical Equipment for all clinical services in the Hospital to replace the obsolete ones. some of the equipment are Radio -Diagnostic equipment etc.</li> <li>4. Rehabilitation /Repairs -Hospitals /Health Centres</li> <li>5. Construction /provision of public Schools across the State for the year 2021: Construction of 140 and a Block of 3 Classrooms ,120 Construction of A block of 2 Classrooms, Construction of 8 Technical</li> </ol> </li> </ol> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations   |
|---|--|---|----------------|---|
|   |  | <p>Workshop/science Laboratory.</p> <p>d) The Information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</p> <p>e) Although a different format was used for the presentation of the Citizens' Budget, all required details were captured in the Budget with the suggested format, there were no significant differences identified.</p>   |                |   |
| 4   | Is the Citizens Budget a comprehensible (to citizens) summary of the approved FY21 state budget? | <p>a) The Citizens Budget included an explanation of the key components/information in the Approved FY21 Budget page 10.</p> <p>We confirmed that the approved FY21 state budget was summarized in a comprehensible manner to the Citizens in the Citizens budget.</p>  | Satisfactory   |   |
| 5   | Does the State website have functional feedback and response online mechanisms?                  | <p>Ogun State has established a functional feedback and response online mechanism on its website. However, IVA observed that the feedback mechanism was to be for the Citizen's budget for 2021 but was created on 27 January 2022. This was done after 2021.</p> <p>The type of feedback mechanism established on the State website is an online comment/suggestion form</p> <p>State's feedback mechanism provides the following:</p> <p>Acknowledgement of receipt of comments/feedbacks from citizens</p> | Unsatisfactory | The State should ensure there is a functional feedback mechanism. |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>The State response to comment/feedbacks</p> <p>Display of timeframe and the State's Government contract details.</p> <p>IVA obtained evidence such as screenshot of items i to iii</p> <p>A Test was carried out on the feedback mechanism and this confirms its functionality also a walkthrough test has been conducted guided by the State's personnel. IVA sent a message through the feedback mechanism and an acknowledgement was received: a screenshot of the message and response was obtained and filed</p> <p>The State Ministry of finance demonstrated how they have responded to feedback and comment in the past and a screen shot of the response has been obtained and retained in the file.</p> <p>The State's feedback mechanism is functional.</p> <p>The web link is inserted as</p> <p><a href="https://archive.ogunstate.gobasev.ng/download/year-2022-proposed-estimates/The%20State's%20feedback%20mechanism">https://archive.ogunstate.gobasev.ng/download/year-2022-proposed-estimates/The State's feedback mechanism</a> was established after the APA year.</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion      | Recommendations |
|---|---|--|-----------------|-----------------|
|   |   |  |                 |                 |
| <b>DLR 2.2</b>                                  | <b>Citizen's Accountability Report based on audited financial statements/report published online for FY2020 not later than 30th September 2021.</b> |  | <b>Achieved</b> |                 |
| 1   | Did the State prepare the Citizens Accountability Report to explain the full Annual Audit Report in a summarized form?                              | <p>a) IVA has downloaded the Citizen's Accountability Report</p> <p>b) IVA reviewed the downloaded Citizens Accountability Report</p> <p>c) The Citizen's Accountability Report was published on 26th September, which was before September 30, 2021 and IVA has been retained a copy on the file.</p> <p>d) IVA compared the full Annual Audit Report for FY2020 with the Citizens Accountability Report. There are no significant areas of discrepancies.</p> <p>e) IVA obtained and reviewed the evidence of public consultations such as minute of meeting held on 24th August 2021 and 7th September 2021 with Citizens to explain the FY2020 financial statement, <a href="https://archive.ogunstate.gov.ng/download/1st-town-hall-consultation-meeting-on-2020-financial-statement/">https://archive.ogunstate.gov.ng/download/1st-town-hall-consultation-meeting-on-2020-financial-statement/</a>, <a href="https://archive.ogunstate.gov.ng/download/2nd-town-hall-consultation-meeting-on-2020-financial-statement/">https://archive.ogunstate.gov.ng/download/2nd-town-hall-consultation-meeting-on-2020-financial-statement/</a></p> | Satisfactory    |                 |
| 2   | Has the State published a Citizens Accountability Report based on the Annual Financial statements/ Audit Report for FY 2020 not later than 30       | a. The Citizens Accountability Report based on the Annual Audit Report (2020) was published before the date on 26/09/2021 via <a href="https://archive.ogunstate.gov.ng/download/ogun-state-2020-citizens-accountability-report/">https://archive.ogunstate.gov.ng/download/ogun-state-2020-citizens-accountability-report/</a> and accessed   | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   | September 2021?   | <p>by IVA on 04/07/2022.</p> <p>b. A comparison of the Annual Audit Report FY2020 with the Citizens Accountability Report 2020 was done and there were no areas of discrepancies.</p> <p>c. IVA confirmed that Citizen's Accountability Report was prepared according to the Template provided to the State. No area of discrepancies exists among the following:</p> <ul style="list-style-type: none"> <li>i) A review of the report showed simple explanation of the annual Citizens Accountability Report and the Executive Summary as in. (Page 3&amp;4)</li> <li>ii) The Budget Outturn. See Page 5</li> <li>iii) The Revenue Outturn. page 9</li> <li>iv) The Expenditure Outturn. page 12</li> <li>v) The Audit Findings. page 16</li> <li>vi) The Audited Financial Statements, page 18</li> <li>vii) Top Sectoral Allocations. page 21</li> <li>viii) Top Value Capital Projects. page 30&amp;31</li> <li>ix) Citizens-Nominated Projects-Implementation Status Report. page 32&amp;33</li> </ul> <p>d. The minimum required citizen's accountability report information outlined above extracted from the Template has been included.</p> <p>e. The suggested format was used</p> |              |                 |
| 3   | Is the Citizens Accountability Report a comprehensible (to citizens) summary of the FY20 Annual Audit Report? | <p>a. The Citizen's Accountability Report presents in a summarized manner the Audited Financial Statement or Annual Audit Report FY2020.</p> <p>b. The Citizens Accountability Report included a concise explanation of the key components of the FY2020 Audited Financial Statements as seen on page 18.</p> <p>c. Detailed public consultations were held on 24th August 2021 and 7th September 2021. The town hall meeting</p>  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests   |  | Findings  | Conclusion          | Recommendations                             |
|---|--|---|---------------------|---|
|   |  | <p>was included on the presentation of the Annual financial Titled Town Hall meeting on Ogun State Town Hall Consultation on the year 2020 Audited Financial statement held on 24th August 2021 and 7th September 2021 at Land use charge Auditorium, Ministry of Finance Oke Mosan Abeokuta. Copies of evidence has been retained on file</p> <p>Weblink:<br/> <a href="https://archive.ogunstate.gov.ng/download/1st-town-hall-consultation-meeting-on-2020-financial-statement/">https://archive.ogunstate.gov.ng/download/1st-town-hall-consultation-meeting-on-2020-financial-statement/</a>,<br/> <a href="https://archive.ogunstate.gov.ng/download/2nd-town-hall-consultation-meeting-on-2020-financial-statement">https://archive.ogunstate.gov.ng/download/2nd-town-hall-consultation-meeting-on-2020-financial-statement</a></p> <p>d) We confirmed that the FY20 Annual Audit Report or Audited Financial Statement was summarized in a comprehensible manner to the Citizens in the Citizens Accountability Report. We further confirmed that the CAR was published online by the deadline and presented at a public consultation held on 26th September 2021.</p> |                     |   |
| <b>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</b> |  |   |                     |   |
| <b>DLR 3.0</b>  | <b>Improved cash management and reduced revenue leakages through the implementation of State TSA</b> |   | <b>Not Achieved</b> |   |
| 1   | Has the State established a functional State-level TSA?  | <p>a. The State has not established a functional state-level TSA.</p> <p>b. The State operates a multiple accounts TSA model. However, the revenue accounts are linked to the TSA. The following account details exist for:</p> <ul style="list-style-type: none"> <li>● IGR Main Account: The State has 30 revenue bank</li> </ul>   | Unsatisfactory      | The State should establish a functional TSA |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion     | Recommendations   |
|---|---|---|----------------|---|
|   |   | <p>accounts for collection of Internally generated revenue.</p> <ul style="list-style-type: none"> <li>● FAAC Account: Ogun State Govt. Statutory Allocation A/C (FAAC)<br/>First Bank A/c No: 2017774747</li> <li>● VAT Account: Federal Allocation Account Committee-Value Added Tax (FAAC-VAT)<br/>Access Bank A/c: 0810233425</li> </ul> <p>The State's appointed TSA operator is Access Bank PLC. The Account name is Ogun State Treasury Single Account. The Account number is 0006909427.</p>  |                |   |
| 2   | <p>Is there a formally approved cash management strategy in place?<br/>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p> | <p>The State does not have an approved cash management strategy</p> <ol style="list-style-type: none"> <li>a) The document is named "Ogun State Government Cash Management Strategy Manual ".</li> <li>b) It was produced in January 2020. It neither has the signature of the State Governor as a mark of endorsement, nor any other State official as at 31 December 2021.</li> <li>c) Whilst it should be noted that the document is unapproved, it however, provided for a strategy that includes the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds. See chapter 10, page 12; "The cash flow system used in the State is the one (1) year data plan. Cash flow forecast within the budget year 2021 was conducted using the historical pattern of monthly collections and expenditures"</li> <li>d) The Cash Management Strategy (unapproved) did not define the timeline for sweeping balances. However, evidence (DLI 3- 1a - Relevant TSA Statements; mandate from the Office of the Accountant General</li> </ol> | 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. |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   |  | <p>dated 29th December 2020) showed that automatic funds transfers are programmed to sweep funds at 5.pm on Fridays of every week for 20 listed revenue accounts linked to the TSA (DLI 3 - 1b - Implementation of the Automatic Funds Sweeping).</p> <p>e) A copy of the cashflow forecast was obtained as evidence of implementation of the processes described in the Cash Management Strategy to forecast cash commitment and requirement. The State's monthly forecasts rolled up into annual forecast were obtained and found to be in line with the strategy.</p>  |              |                 |
| 3   | Does the TSA have a system of cash management that allows for a central view of cash balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?  | <p>The State has an application where the State can view the cash balances in the bank accounts.</p> <p>a) The name of the computer application is Bank Accounts Monitoring System (BAMS) developed by Upper links Ltd.</p> <p>b) The system works in line with the unapproved cash management strategy.</p> <p>c) The App was deployed on 30 December 2019.</p>  | Satisfactory |                 |
| 4   | Does the TSA have one consolidated revenue treasury account for State revenues? Revenues collected by MDAs such as service fees no longer sit in individual MDA accounts at different commercial banks but are brought into the consolidated revenue account as part of the TSA. | <p>a) The IVA visited the Ogun State Internal Revenue Service, the State's Ministry of Works, Ogun State Ministry of Education, and the State's Ministry of Health. The Director of Finance for the MDAs provided explanation on the activities of the Agency regarding TSA operations. The IVA also administered questionnaires for the respondents.</p> <p>b) State's appointed TSA operator is Access Bank PLC. The Account number is 0006909427. The Account name is Ogun State Treasury Single Account.</p> <p>c) All Government monies do not go through this account.</p> <p>d) Govt monies do not sit in the revenue collecting banks.</p> <p>e) A copy of the TSA statement for the year under review (2021) has been obtained and retained in the assessment file (DLI 3- 1a - Relevant TSA Statements)</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests                          |   | Findings   | Conclusion | Recommendations   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |
|--|---|--|------------|-------------------|--------------------|--------------------|-------------------|-------------------|----------------------|--------------------|--------------------|------------|-------|--------|----------------|--|
| 5  | Does the TSA cover a minimum of 80% of the State Government's finances? | <p>The IVA computed the total cash inflow and outflow from the TSA account against the total government finances inflows and outflows as contained in the Cash flow Statement for the year ended 2021.</p> <p>See the computation below:</p> <table border="1"> <thead> <tr> <th></th> <th>Total Inflows (₦)</th> <th>Total Outflows (₦)</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement</td> <td>40,676,626,277.39</td> <td>40,664,971,579.85</td> </tr> <tr> <td>Government Finances*</td> <td>154,013,268,509.78</td> <td>227,771,444,430.45</td> </tr> <tr> <td>Percentage</td> <td>26.41</td> <td>17.85%</td> </tr> </tbody> </table> <p>The average percentage computation is:</p> $\frac{26.41\% + 17.95\%}{2} = \mathbf{22.13\%}$ <p>The TSA covered 29.10% of the State's finances.</p> <p><b>*Sources:</b> 2021 Audited Financial Statement (Cash flow Statement) Pg.5 and the TSA Statement from (Access Bank Plc) for period of January 1, 2021, to 31 December 2021.</p> <p>The IVA reviewed the inflows and outflows shown on the TSA Statements and did not find spurious items that increased the year end totals.</p> <p>No adjustments made to the TSA Year end totals to remove the spurious entries/transactions before conducting the calculations shown above.</p> <p>An APA issue report has been sent to the State seeking explanations from the State for material differences existing between the total TSA inflows or outflows and the Cash flow Statement inflows and outflows. A copy of the APA Issue Report was retained in the assessment file.</p> |            | Total Inflows (₦) | Total Outflows (₦) | TSA Bank Statement | 40,676,626,277.39 | 40,664,971,579.85 | Government Finances* | 154,013,268,509.78 | 227,771,444,430.45 | Percentage | 26.41 | 17.85% | Unsatisfactory | The State's TSA should cover all of Government Finances. |
|  | Total Inflows (₦)   | Total Outflows (₦)   |            |                   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |
| TSA Bank Statement   | 40,676,626,277.39   | 40,664,971,579.85  |            |                   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |
| Government Finances*   | 154,013,268,509.78  | 227,771,444,430.45   |            |                   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |
| Percentage   | 26.41   | 17.85%   |            |                   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |
| <b>DLI 4: Strengthened Internally Generated Revenue (IGR) Collection</b> |   |  |            |                   |                    |                    |                   |                   |                      |                    |                    |            |       |        |                |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations |
|---|--|---|----------------|-----------------|
| 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?  | <p>a) A law to provide for the establishment of the Ogun State Board of Internal Revenue, Internal Revenue Service and the Administration and Collection of Revenue due to the Government of Ogun State and for related matters. Law No 77 of 2021 assented into law on 31st December 2021.</p> <p>b) The Revenue Codes are appended as schedules to the existing Revenue Law and do not have a separate name.</p> <p>c) The State's revenue code does not contain more than one law</p> <p>d) The revenue code was approved on 31st December 2021 and gazetted on 6th January 2022.</p> <p>e) The weblinks where the Revenue law, Code, and rates were posted are:<br/> <a href="https://archive.ogunstate.gov.ng/files/uploads/2021/12/OGUN-INTERNAL-REVENUE-SERVICE-LAW.pdf">https://archive.ogunstate.gov.ng/files/uploads/2021/12/OGUN-INTERNAL-REVENUE-SERVICE-LAW.pdf</a><br/> <a href="https://archive.ogunstate.gov.ng/files/uploads/2019/12/OGIRS-REVENUE-CODES.pdf">https://archive.ogunstate.gov.ng/files/uploads/2019/12/OGIRS-REVENUE-CODES.pdf</a></p> <p>f) The code included all State IGR sources and the LGs IGR sources (falling under the State).</p> <p>g) The consolidated revenue code included the rate chargeable for some IGR sources while some IGR</p> | Unsatisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   |   | <p>sources are listed without the chargeable rates. However, not all MDA scores and rates were identified e.g, none on Education or Health. Also, no rates etc (schedules) for entertainment tax, fire service. And no rates for various charges by Ministry of Women Affairs and Social Development the later while listed just states that these vary. LGA schedules are incomplete or have no rates, (for example Ijebu Ode LGA, Remo North LGA, Ijebu North LGA or incomplete; Ado-Odo/ Ota LGA, (has minimum and maximum but no formulae to work out which applies and the whom) Yewa North LGA (Ayetoro) many charges marked 'various' in place of actual rates).</p>  |              |                 |
| 2   | <p>Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) or the State Internal Revenue Service (SIRS) as the sole agency responsible for State revenue (tax and non-tax) collection and accounting in the State?</p> | <p>a) S. 7(a) The Chairman as the Executive and Accounting Officer of the Service, shall keep proper accounting record, in accordance with standard accounting practice and financial regulations of the State in respect of:</p> <ul style="list-style-type: none"> <li>i. All revenues and expenditure of the Service.</li> <li>ii. All its assets, liabilities, and other financial transactions; and</li> <li>iii. All other revenues collected by the Service, including income on investments.</li> </ul> <p>S. 28(a) states that "The Service shall have power to assess all persons chargeable with tax in Ogun State.</p> <p>S.28(b) The Service shall have power to collect, recover and pay to the designated account any tax, revenue, or levy due to the State Government under this or any other enactment.</p> <p>S.30(1a) all revenues listed in the second schedule to this law shall be collectable on behalf of Government of Ogun State by the Ogun State Revenue Service which is by this law imbued with powers to appoint</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion          | Recommendations |
|---|---|---|---------------------|-----------------|
|   |   | <p>any concerned Ministry, Department or Agency of the Government of Ogun State as an agent of collection in respect of such revenue.</p> <p>b) Section 30 (1) states all taxes listed in the second schedule shall be collectible by the OGIRS though it can delegate collection by MDAs and can be delegated by MOU to collect revenues by LGAs. This is supported specifically in S51(1) and (2)</p> <p>c) IVA's conclusion is not aligned with the Expert. IVA notes that the Revenue Law includes all the applicable revenue Codes within the Law (Pages 34-165).</p>  |                     |                 |
| 3   | <p>Is the collection of revenues made into account(s) nominated by the SBIR OR SIRS have full oversight of the accounts and is responsible for reporting and accounting for the revenues?</p>   | <p>a) No letters to banks or the Accountant General were presented, however, the IVA confirmed that collection of revenues was made into accounts nominated by the SIRS evidenced by the acknowledgement copies of the Circular written by the OGIRS issued to all Ogun State Revenue collection MDAs with ref no. CD/12/001 dated 31st December 2021 instructing them on the list of bank accounts to pay into. Evidence have been retained in the assessment file.</p> <p>b) The SIRS has full oversight of accounts and is responsible for reporting and accounting for the revenues as seen in its OGIRS portal and Revenue Enhancement and Electronic Monitoring System (REEMS).</p> | <b>Satisfactory</b> |                 |
| 4   | <p>Is the code approved by the State legislature to have a legal basis, either as a law or a resolution?</p> <p>It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to count for that</p> | <p>a) The revenue code was approved by the State Legislature on 31st December 2021.</p> <p>b) The revenue code was assented to by the Governor on 31st December 2021.</p>   | Satisfactory        |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion                                     | Recommendations |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
|---|---|---|--|-----------------|---|----------|------|------|------|--|--|-------------------|--------------------|------|--------------------------------------|-------------------|-------------------|--|--------------|--|
|   | year, up to 31 December 2021.   |   |  |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| 5   | Is the Publication published online, so it is automatically available to the public/all taxpayers?  | <p>a) The IVA was able to download and keep in a file, a copy of the revenue law and codes.</p> <p>b) The document was accessed on 4th July 2022 at 11:55am.</p> <p>c) The web link of the publication:<br/> <a href="https://archive.ogunstate.gov.ng/files/uploads/2021/12/OGUN-INTERNAL-REVENUE-SERVICE-LAW.pdf">https://archive.ogunstate.gov.ng/files/uploads/2021/12/OGUN-INTERNAL-REVENUE-SERVICE-LAW.pdf</a></p>  | Satisfactory                                   |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| <b>DLR 4.2</b>                                  | <b>Annual nominal IGR growth rate meets target</b>  |   | <b>Achieved</b><br><br><b>(Stretch Target)</b> |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| 1   | <p>Has the 2021-2020 annual nominal IGR growth rate met the basic or stretch targets?</p> <p><b>Basic Target:</b> 20% - 39%</p> <p><b>Stretch Target:</b> 40%</p> | <p>a. The accrual basis was used for revenue reporting in 2020 and 2021 from the Audited Financial Statements.</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:</p> <table border="1" data-bbox="697 797 1367 1437"> <thead> <tr> <th>REPORTING TEMPLATE: OPTION A</th> <th>₦</th> <th>₦</th> <th>% GROWTH</th> </tr> <tr> <th>Item</th> <th>2020</th> <th>2021</th> <th></th> </tr> </thead> <tbody> <tr> <td>Memo: Reported IGR in AFS (Before Adjustments)</td> <td>50,561,119,457.28</td> <td>100,900,104,104.13</td> <td>100%</td> </tr> <tr> <td>VALID IGR items to be counted as IGR</td> <td>49,443,689,588.62</td> <td>76,569,894,950.12</td> <td></td> </tr> </tbody> </table> | REPORTING TEMPLATE: OPTION A                   | ₦               | ₦ | % GROWTH | Item | 2020 | 2021 |  | Memo: Reported IGR in AFS (Before Adjustments) | 50,561,119,457.28 | 100,900,104,104.13 | 100% | VALID IGR items to be counted as IGR | 49,443,689,588.62 | 76,569,894,950.12 |  | Satisfactory |  |
| REPORTING TEMPLATE: OPTION A                    | ₦   | ₦   | % GROWTH                                       |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| Item  | 2020  | 2021  |  |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| Memo: Reported IGR in AFS (Before Adjustments)  | 50,561,119,457.28   | 100,900,104,104.13  | 100%   |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |
| VALID IGR items to be counted as IGR            | 49,443,689,588.62   | 76,569,894,950.12   |  |                 |   |          |      |      |      |  |  |                   |                    |      |                                      |                   |                   |  |              |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   |                   |                   | Conclusion | Recommendations |
|---|--|--|-------------------|-------------------|------------|-----------------|
|   |  | Direct tax   | 30,211,910,702.83 | 37,147,969,872.28 |            |                 |
|   |  | Personal income tax (PAYE)                           |                   |                   |            |                 |
|   |  | Licenses   | 2,549,129,138.62  | 2,771,771,420.15  |            |                 |
|   |  | Levies   | -                 | -                 |            |                 |
|   |  | Fees   | 10,999,969,052.22 | 26,153,246,590.69 |            |                 |
|   |  | Fines  | 209,540,412.87    | 346,696,052.03    |            |                 |
|   |  | Charges  | -                 | -                 |            |                 |
|   |  | Sales of goods and services                          | 2,482,829,687.95  | 4,924,131,964.11  |            |                 |
|   |  | Earnings (Excluding interest or investment income)   | 2,583,881,909.55  | 3,314,976,702.81  |            |                 |
|   |  | Rent of govt. property /building                     | 406,428,684.58    | 1,911,102,348.06  |            |                 |
|   |  | Other  |                   |                   |            |                 |
|   |  | "Adjusted IGR" for DLI 4.2 Calculation               |                   |                   |            |                 |
|   |  | Sum of all VALID items of IGR if AFS has that detail | 49,443,689,589    | 76,569,894,950.12 | 54,86 %    |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | $\frac{\text{₦}76,569,894,950.12 - \text{₦}49,443,689,588.62}{\text{₦}49,443,689,588.62} \times 100$ $= 54.86\%$ <p>The annual nominal growth was 54.86%</p> <p><b>Source:</b> 2021 Audited Financial Statement Pg 7.</p> <p><b>Clarification:</b><br/>IVA Notes that the sum of ₦48,383,915,437.16 used for the computation in the 2020 APA Reports should have been ₦49,443,689,589.</p> <p>Upon re-computation of the 2020 APA, the result is still unsatisfactory because the IGR declined by 30.25% as against 31.7% reported.</p> $\frac{49,443,689,589 - 70,887,985,875.84}{70,887,985,875.84} \times 100$ $=-30.25\%$ <p>However, IVA required the State to provide evidence to validate the following items included within IGR for 2021 in Note 4 of the AFS (i.e. evidence to confirm they are IGR and not any other form of inflow, and that where there are accruals they were received after the year-end):</p> <p>N16,149,207,708.15 received by the Min of Finance in 2021 and for which there was no comparative in the previous year.</p> <p>N16,068,415,249.73 received by the Bureau of Lands and Survey and for which the comparative in the previous year was N3,522,794,911.03.</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>N4,290,495,769.84 received by the Olabisi Onabanjo University and for which the comparative in the previous year was N658,304,056.75</p> <p>N3,252,515,441.74 received by the Tai Solarin University of Education and for which the comparative in the previous year was N343,241,704.71</p> <p>The State responded thus:<br/>         “The marked increase in some items of IGR for the year 2021 compared to year 2020 are reasonable. These differences were attributed to the effect of COVID-19 and lock-down on general economic activities in the year 2020 and the recovery process in the year 2021. The figures reported in the published financial statement for the year 2019 (pre-COVID 19 era) affirms the level of Revenue already attained by the State. See Table 1, Annexure III for analysis of IGR on yearly basis (2019, 2020 and 2021 respectively with asterisks ** in Annexure IV.A and B) for ease of reference.</p> <p>The sharp increase in Revenue reported for Ministry of Finance under Land Use and Amenities charge was due to an increase in enumerated properties in the State from 14,600 in year 2020 to 520,000 in year 2021. Prior year 2021, Land Use Charge was classified as extra-ordinary item pending the conclusion of the Revenue harmonization process of the State government.</p> <p>Note: Land Use Charge is a Revenue item under DLI 11.3 – Strengthened the foundation for state property taxation by updating property records in urban areas.”</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests  |  | Findings   | Conclusion      | Recommendations |
|--|--|--|-----------------|-----------------|
|  |  | IVA noted the State's response and considered it satisfactory.   |                 |                 |
| <b>DLI 5: Biometric Registration and Bank Verification Number (BVN) Used to reduce Payroll Fraud</b> |  |  |                 |                 |
| <b>DLR 5.1</b>   | <b>Biometric capture of at least [95] percent of current civil servants and pensioners completed and linked to payroll, and identified ghost workers taken off the payroll</b> |  | <b>Achieved</b> |                 |
| 1  | Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 95% of the current civil servants and pensioners on the State payroll?        | <p>The State commenced and completed the Biometric data capture of the civil servant and pensioners in 2003</p> <p>a) The process was outsourced to System Spec and AFIS Data Capturing (Chams Ltd).</p> <p>b) The total number of Civil Servants is 29,577</p> <p>c) The total number of Pensioners was 14,746</p> <p>d) Civil Servant on the Nominal roll was 31,143 and Pensioners on Nominal roll is 18,877. Total population (Staff) on Nominal roll was 50,020. The total number of Civil Servants on the Payroll was 29,577 while Pensioners was 14,746. Total population (Staff) on Payroll was 44,323.</p> <p>e) The total number of Civil Servants and Pensioners changed as follows:<br/> 2020 - Previous year nominal roll (Pensioners and Civil servants) was 54,588<br/> 2021 - Current year Nominal roll Pensioners and Civil servants) is 50,020<br/> Therefore, the nominal roll changed by 4,568 Staff which represents a decline of 8%.<br/> While the Payroll changed as follows:<br/> 2020 - Previous year (Pensioner and Civil Servant) was 43,652<br/> 2021 - Current year (Pensioners and Civil Servant) is 44,323</p> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion                                    | Recommendations |   |        |  |  |
|---|--|--|---|-----------------|---|--------|--|--|
|   |  | <p>This showed that 671 Staff representing 1.5%, were enrolled into the State’s payroll within the year under review.</p> <p>Upon computation and comparison of the nominal roll and payroll figures for previous year and current year for pensioners and civil servant. The changes for both the nominal roll for civil servant and pensioners and the payroll were not up to 10% and as such considered insignificant.</p> <p>See the computation below:</p> <table border="1" data-bbox="743 558 1325 618"> <tr> <td>Total No of Civil Servant and Pensioners 2020</td> <td>43,652</td> </tr> <tr> <td>Total No of Civil Servant and Pensioners 2021</td> <td>44,323</td> </tr> </table> $\frac{44,323 - 43,652}{43,652} \times 100 = 1.5\%$ <p>f) The number of captured Civil Servants and Pensioners is 44,323</p> <p>g) The IVA obtained the following documents for our conclusion:</p> <ol style="list-style-type: none"> <li>i. A-One-Paged report on biometric and BVN for civil servant and pensioners</li> <li>ii. Biometric report / script directly from the system data base</li> </ol> $\frac{44,323}{29,577 + 14,746} \times 100 = 100\%$ <p>The State had captured 100% <b>biometrics</b> of the State’s civil servants and pensioners on its payroll.</p> | Total No of Civil Servant and Pensioners 2020 | 43,652          | Total No of Civil Servant and Pensioners 2021 | 44,323 |  |  |
| Total No of Civil Servant and Pensioners 2020   | 43,652   |  |   |                 |   |        |  |  |
| Total No of Civil Servant and Pensioners 2021   | 44,323   |  |   |                 |   |        |  |  |
| 2   | Has the State linked the biometrics data to the State payroll to identify ghost workers? | <ol style="list-style-type: none"> <li>a) The State commenced and finished the linkage of the biometric data to the payroll in 2003</li> <li>b) Instances of biometrics data that have been linked to</li> </ol>   | Satisfactory                                  |                 |   |        |  |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   |  | <p>the payroll was for Civil Servants, 29,577 and Pensioners were 14,746.</p> <p>c) Ghost workers were not detected during the biometric validations</p> <p>d) No money was saved because no ghost workers were detected</p> <p>e) In- year changes to the civil servants and Pensioner payrolls as a result of starters, leavers, deaths, etc. are captured by the biometrics exercise.</p> <p>f) There are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retires and deaths. These procedures include a retired tracker on the State's payroll system which automatically ceases payment for staff who have retired. For deaths and voluntary retirement, a draft payroll report is sent to the MDAs to confirm the number of active staff before it is approved for payment. A Payroll Audit report summarizes the findings of the process, and this has been uploaded in the assessment file.</p> <p>g) There were changes to the civil servants and pensioners payrolls during the fiscal year (because of starters, leavers, deaths, etc.)</p> <p>h) The changes were captured by the biometric exercise.</p> <p>i) The States BVN and biometrics Linkage to payroll was used to identify and remove ghost workers. However, no ghost workers were identified during the period under review.</p> |              |                 |
| 3   | Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed? | <p>a) No ghost workers were detected during the linkage</p> <p>b) The record kept to identify ghost workers is the Annual or Periodic Reports for 2021 of Ghost workers/pensioners and payroll/pension fraud.</p> <p>c) The total payments (emoluments of employee and pensioners) remain same as there were no ghost</p>   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion      | Recommendations |
|---|---|---|-----------------|-----------------|
|   |   | <p>workers. The total pay emolument for pensioners and civil servants for the fiscal year is N45,068,818,572.66</p> <p>d) The total payments (emoluments of employee and pensioners remain same N45,068,818,572.66 since no ghost workers were identified.</p> <p>e) The source(s) of this information are: One-page report on Ogun State Biometric Reports</p>   |                 |                 |
| <b>5.2</b>                                      | <b>Link BVN data to at least [95] percent of current civil servants and pensioners on the payroll and payroll fraud addressed</b>       |   | <b>Achieved</b> |                 |
| 1   | Has the State linked the Bank Verification Number data to <b>95%</b> of its current Civil Servants and pensioners on the State payroll? | <p>The State commenced and completed the Biometric data capture of the civil servant and pensioners in 2003.</p> <p>a) The process was outsourced to System Spec and AFIS Data Capturing (Chams Ltd) (however consultant, however the report of the consultant was not provided to the IVA only a one-page report that was not signed was provided</p> <p>b) The total no of Civil servants was 29,577 and the number of Pensioners was 14,746</p> <p>c) The total no of civil servants 31,143 and the total number of Pensioners is 18,877, totaling 50,020.</p> <p>d) 43,398 data have been linked to the payroll representing 29,242 for Civil Servants and 14,156 for Pensioners.</p> <p>e) IVA obtained the numeric data from the summary of civil servant /pensioners of Ogun state Biometric and BVN reports as 31st December 2021 for the Payroll was sighted from the Ogun State database, a screenshot has been retained in the assessment.</p> $\frac{43398}{29577+14746} \times 100 = 97.9\%$ | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests   |   | Findings  | Conclusion                             | Recommendations |
|---|---|---|--|-----------------|
|   |   | The State has linked 97.9% of the State's civil servants and pensioners' BVN data to the payroll.   |  |                 |
| 2   | Has the State taken steps to identify payroll fraud?  | <p>a) A total of 43,398 persons Civil servants 29,242 and 14,156 pensioners) have BVN, and total of 925 Staff on the Payroll (590 pensioners and 335 Civil Servants) are without BVN.</p> <p>b) No payroll fraud was identified.</p> <p>c) No payroll Fraud was identified</p> <p>d) The total payment before fraud identification exercise was N33,198,870,061.42 for Civil Servants and N11,869,948,511.24 for Pensioners.</p> <p>e) The total emolument for employees was N33,198,870,061.42 and N11,869,948,511.24 for Pensioners, which remained the same after the exercise, as no ghost workers identified.</p> <p>f) This information was obtained from Ogun state Biometric and BVN reports.</p> | Satisfactory                           |                 |
| <b>DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money</b> |   |   |  |                 |
| <b>DLR 6.1</b>  | <b>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</b> |   | <b>Previously Achieved in 2020 APA</b> |                 |
| 1   | Does the State have a public procurement legal framework  | <b>Previously Achieved in 2020 APA</b>  |  |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings                                   | Conclusion          | Recommendations |
|---|---|--|---------------------|-----------------|
|   | that must be approved by the State legislature to have a legal basis, either as a law or a resolution?  |  |                     |                 |
| 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.                               | <b>Previously Achieved in 2020 APA</b>     |                     |                 |
| 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?         | <b>----Previously Achieved in 2020 APA</b> |                     |                 |
| <b>DLR 6.2</b>                                  | <b>No later than June 30, 2022, implement e-procurement in at least 4 MDAs (incl. Education, Health and Public Works) publish all contract award information in OCDS format on the online portal for the 4 MDAs<br/>AND<br/>For those MDAs without e-</b> |  | <b>Not Achieved</b> |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations  |
|---|--|---|----------------|--|
|   | <b>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.</b>  |   |                |  |
| 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 (2021) that are above the threshold (as defined in the State procurement law or the State procurement regulation(s), in line with the Open Contracting Data Standards (OCDS)? | <p>a) The IVA obtained a schedule of contracts awarded during the year under assessment. However, there were some contracts found not to have been published online which requires the State's to provide an updated link.</p> <p>b) The IVA conducted a check by comparing the online publications with the hard copy and the contracts awarded on a monthly basis to make sure the list of awarded contracts is complete and comprehensive. IVA also compared the total sum of contract awarded in 2021 as per the schedule provided to the sum of total Capital expenditure for 2021 in the Audited Financial Statement. The discrepancy identified was that the total contract awarded as per schedule provided by the State of N330,127,687,070.49 was not in line with the actual capital expenditure of N82,380,637,191.36 stated in the Audited Financial Statements. The difference is N247,747,049,879.13. An APA issue report was raised to the State to give an explanation on the reason for the difference.</p> <p>The State explained that the difference of N247,747,049,879.13 represents unpaid contract sum for various Government agencies from 2021 to 2022 covered. This has been retained in the assessment file.</p> <p>c) The state published contracts above the 250-million-naira threshold.</p> | Unsatisfactory | <b>The State should ensure it achieves open contracting component of the DLI by publishing all contract information online</b> |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>d) Review of the contract list against the schedule of all contracts provided by the state was complete.</p> <p>e) Upon Review, the IVA confirmed that the data published were in line with the OCDS.</p> <p>f) The source of the publication is the weblink below.<br/> <a href="http://eprocurements.ogunstate.gov.ng/data">http://eprocurements.ogunstate.gov.ng/data</a><br/> <a href="https://archive.ogunstate.gov.ng/download/sme-quarter-4th-2021/">https://archive.ogunstate.gov.ng/download/sme-quarter-4th-2021/</a></p> <p>However, this links yields a spreadsheet with 112 contracts of which 33 were awarded in 2022 and 16 were awarded in 2021, 60 were awarded in 2020 and 3 were awarded in 2019.</p> <p>Out of the 33 contracts awarded in 2022, 6 contracts were by the Min of Agric, 1 contract was by the Min of Environment, and all remaining 26 contracts were by the Mins of Health, Education and Works.</p> <p>It is unclear whether the 16 contracts are to be the full publication of contracts awarded above threshold for 2021. (especially as several of them were also far below the threshold). If it is, it is unclear whether the list is complete, as it indicates no other MDA awarded contracts above the threshold in the year.</p> <p>The State did not publish all its contracts awarded in 2021 online. The second link above yields a page that says 'sorry result not found'.</p> <p>The State was required to provide a functional link.</p> <p>The State responded thus:<br/>         "For clarity purposes, the 16 contracts do not represent all contracts awarded in 2021. Only contracts above the threshold which only the Ministry of Works awarded were strictly done using the e-procurement system which again</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion     | Recommendations                       |
|---|---|---|----------------|---------------------------------------|
|   |   | <p>can also be found at <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a>. As of 2021, the State had just onboarded its 6 Ministries (Ministry of Works and Infrastructure, Ministry of Education, Science and Technology, Ministry of Health, Ministry of Housing, Ministry of Environment and Ministry of Agriculture) and it is important for you to note they were still being hand-held in 2020 and 2021 which is the reason why you are finding only 16 contracts <b>(which are all below the threshold)</b> but <b>all contracts above threshold in 2021 were compulsorily done using the e-procurement portal.</b></p> <p>All work done/tests carried out and findings reached are as stated below:<br/>The IVA compared the copy submitted by the State with the online monthly copies. The copies submitted for verification were the same as those downloaded online and in OCDS format.</p> <p>g) The minimum contract award information that was published are as follows:</p> <ul style="list-style-type: none"> <li>(i) Project name,</li> <li>(ii) Awarding institution,</li> <li>(iii) Award date,</li> <li>(iv) Name of contractor, and</li> <li>(v) The contract amount</li> </ul> <p>h) The web link where data was published is:<br/><a href="http://eprocurements.ogunstate.gov.ng/projects">http://eprocurements.ogunstate.gov.ng/projects</a></p> <p>i) The contract award information published on the state website is accessible to the public.</p> <p>j) However, the State did not publish online, all its contract awarded.</p> |                |                                       |
| 2   | Has the State implemented e-Procurement in at least 4 | a) The state has not implemented e-procurement in at least four (4) MDAs. The link to the e-procurement   | Unsatisfactory | The e-procurement processes should be |

| Disbursement Linked Indicators (DLIs) and Tests  | Findings  | Conclusion | Recommendations                  |
|--|---|------------|----------------------------------|
| <p>MDAs (including Education, Health, and Public Works) by June 30, 2022? The e-Procurement for the <b>2021</b> results DLI is the implementation of at least five modules: e-Registration, e-Publishing/Notification, e-Procurement Plan, e-Tendering, and e-Evaluation/e-Awarding?</p> | <p>portal is <a href="http://eprocurements.ogunstate.gov.ng/">http://eprocurements.ogunstate.gov.ng/</a></p> <ul style="list-style-type: none"> <li>b) The IVA obtained the report on all transactions for the four MDAs during the specified period.</li> <li>c) The IVA obtained a separate report for all four MDAs from the Accountant-General.</li> <li>d) The go-live date for e-procurement is 25<sup>th</sup> February, 2021. The evidence was obtained to prove the go-live date.</li> <li>e) The IVA compared the system generated report to the report from the Accountant-General.</li> <li>f) The IVA took samples and performed a walk-through test on at least 5 transactions for all MDAs.</li> <li>g) Based on review, the IVA confirmed that the selected transactions passed through the procurement lifecycle.</li> <li>h) Based on review, transactions were conducted on the e-procurement system.</li> <li>i) The e-Registration, e-Publishing/Notification, e-Tendering, /e-Awarding modules have been implemented and transactions processed through them for the period 1 January 2022 to 30 June 2022.</li> </ul> <p>However, the procurement plans are not arranged by (and cannot be filtered by) MDA. It is unclear whether the plans for the three specified MDAs have been included in full.</p> <p>The tenders page shows only two notices relevant to 2022 (both out of date). It is uncertain that the module is in use, especially in view of the earlier OCDS publication which shows at least 33 contracts awarded in 2022..</p> <p>No part of the portal gives information on ongoing or past/concluded evaluations.</p> |            | <p>made publicly accessible.</p> |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>This indicates the e-evaluation module is not in use</p> <p>The Awards list on the e-procurement page drills down to individual awards, but with no details/documentation for each award process.</p> <p>The tab for the download of award information (on each award) gives a datafile that cannot be opened. No information about the evaluation process and results was available (bidders/quotes etc). It is unclear that the awards system is functioning.</p> <p>The awards information is also not filterable, to determine how many were for 2022, and how many were for each MDA.</p> <p>This was communicated to the State and the State responded thus:</p> <p><b>A. “The e-evaluation is being used and it was confirmed upon the IVA Visit in July 2022.</b></p> <p>i. The evaluation module is personal to the MDA’s page on the e-Procurement portal, while the IVA visited in July 2022, we walked them through all MDAs pages and showed them all evaluation modules on the MDAs page.</p> <p>ii. It is important to note that the full details of the procurement plan, tender and evaluation can be found on the MDA page too and while the IVA visited in July 2022, we walked them through all MDAs pages and showed them all evaluations</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>modules on the MDAs page.<br/>MDA login details were given to the IVA team that visited the State kindly get the details to view from the MDA page on the e-procurement portal. You can check all other processes on the page.</p> <p>You can also log in to an MDA Page (Ministry of Health) to view all modules<br/>Username: mohogsg@ogunstate.gov.ng<br/>Password: Moh@123456</p> <p>The Award list is a summary of all awards. To see the award process, you either have to be an MDA to see (the process) or a contractor (to get notifications) and again while the IVA visited in July 2022, we walked them through all MDAs pages and showed them all modules and processes from the MDA's page.</p> <p>You can check all the contracts awarded above the threshold for 2021 at <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a> and you can find all contracts awarded in 2022 at <a href="https://eprocurements.ogunstate.gov.ng/data">https://eprocurements.ogunstate.gov.ng/data</a></p> <p>IVA has noted the State's response.</p> <p>The link:<br/><a href="https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/">https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/</a> gives a "404 page cannot be found" message</p> <p>"To see the award process, you either have to be an MDA to see (the process) or a contractor (to get notifications)"</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests                                       |  | Findings   | Conclusion                             | Recommendations |
|---|--|--|--|-----------------|
|   |  | <p>This statement from the State goes against the requirement of the verification protocol for the processes to be publicly accessible.</p> <p>Therefore, the findings remain valid.</p> |  |                 |
| <b>DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework</b> |  |  |  |                 |
| <b>DLR 7.1</b>  | <b>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.</b>   |  | <b>Previously Achieved in 2019 APA</b> |                 |
| 1   | Is there an Approved state-level public debt legislation through the passage of a State Fiscal Responsibility Law, OR the passage of the State Public Debt Management Law, OR the inclusion of the provisions of the Fiscal Responsibility Act (FRA) in the organic Public Financial Management Law? | <b>Previously Achieved in 2019 APA</b>   |  |                 |
| 2   | Does the legislation include provisions that establish the following?<br>1) Responsibilities for contracting state debt; 2)  | <b>Previously Achieved in 2019 APA</b>   |  |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion      | Recommendations |
|---|---|--|-----------------|-----------------|
|   | Responsibilities for recording/reporting state debt; and<br>3) Fiscal and debt rules/limits for the state.  |  |                 |                 |
| 4   | Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been operational during the APA year and performing the core function of recording and reporting state debt?                                      | <b>Previously Achieved in 2019 APA</b>   |                 |                 |
| <b>DLR 7.2</b>                                  | <b>Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021<br/>AND<br/>Annual state debt sustainability analysis and Medium-term debt management strategy published by end of December 2021</b> |  | <b>Achieved</b> |                 |
| 1   | Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average two months after the end of the quarter in 2021?  | a) The State submitted quarterly State Domestic Debt Reports (SDDR) (final versions) to the DMO on an average of <b>2</b> months after the end of each quarter.<br><br>We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows: | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
|   |  | <ul style="list-style-type: none"> <li>● Q1 submitted on 14/05/2021 - 44 days,</li> <li>● Q2 submitted on 11/08/2021 - 42 days,</li> <li>● Q3 submitted on 23/11/2021 - 54 days and</li> <li>● Q4 submitted on 23/02/2022 - 54 days.</li> </ul> $\frac{44+42+54+54}{4}$ <p>Average = 48.5 days (6.92 weeks)<br/>The SDDR were submitted within an average of 1.59 months (48.5 days).</p>  |              |                 |
| 2   | <p><b>Note: Have you reviewed for accuracy and completeness from the DMO:</b><br/>The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO, and FMOF Home Finance used by the DMO to cross-check the state's domestic debt figures.</p> | <p>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.</p> <p>b) Mention if the State Domestic and External Debt Report (SDEDR) from the Federal DMO, CBN, and FMOF, along with all underlying data has been compared with the supporting documents (including the DMO templates and guidelines) by using the text below:</p> <p>We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Ogun State Debt Domestic Report along with all underlying data. The report was supported with the DMO's templates and guidelines.</p> <p>We reviewed the DMO report and the DMO report confirmed the <u>accuracy</u> and <u>completeness</u> of the State Domestic Debt Report. Conclusions reached in this report are based on the amended DMO data.</p> <p>c) Quarterly State Domestic Debt Reports (SDDR) submitted by the State has been compared with the State Audited Financial Statement (Page 56)</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>d) The debt stock figures reported in the SDDR have been compared with that of the State's Audited Financial Statement.</p> <p>e) There were discrepancies noted during the comparison.</p> <p>i. SDDR Figure (Budget Support Loan): ₦17,438,472,222.46<br/>AFS Figure (Budget Support Loan): ₦21,215,129,881.55<br/>Difference: -₦3,776,657,659.09</p> <p>ii. SDDR Figure (Pension and Gratuity Arrears): ₦54,690,077,154.62<br/>AFS Figure (Pension and Gratuity Arrears): ₦59,031,242,724<br/>Difference: ₦4,341,165,569.07</p> <p>iii. SDDR Figure (Salary Arrears and other Claims): ₦10,808,724,494.56<br/>AFS Figure (Salary Arrears and other Claims): ₦12,650,737,390<br/>Difference: -₦1,842,012,895.87</p> <p>f) The IVA raised an APA issue to the state to provide an explanation to the discrepancies and the State responded as follows:</p> <p>i. "The difference of ₦3,776,657,659.09 between the outstanding balance on the Budget Support Facility figure stated in the AFS (₦21,215,129,881.55) and the SDDR (₦17,438,472,222.46) was the balance of interest capitalised on the facility added to the loan balance in line with the outcome of the reconciliation exercise of DMO and CBN...."</p> <p>ii. "It was categorically stated in the Q4, 2021 SDDR Report that the outstanding balances stated on some of the facilities are subject to changes after</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
|   |  | <p>conclusion of the reconciliation exercise embarked upon by the State. Hence, the figure stated under Gratuity and Staff Claims in the SDDR are unreconciled figure which are subject to changes. The sum of ₦54,690,077,154.62 stated under Gratuity in the SDDR is unreconciled figure available at the time the report was sent for the purpose of meeting up with the deadline. The gratuity figure will be adjusted to reflect the reconciled figure stated in the AFS in Q2, 2022 SDDR Report to DMO. The debt stock figure for the Salary Arrears and Other Staff Claims of ₦10,808,724,494.56 is unreconciled figure available at the time the Q4, 2021 SDDR was sent to DMO, Abuja. The debt stock on this will also be adjusted to reflect the reconciled figure stated in the AFS in the subsequent report to DMO, Abuja”.</p> <p>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.</p> |              |                 |
| 3   | Has the State published online the State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) by 31 December 2021? | <p>a) The State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published on the State official website.</p> <p>b) The date of publication is 21/12/2021</p> <p>c) The State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published by 31 December 2021. The evidence obtained to confirm the date of online publication is a screenshot of the IT back end.</p> <p>d) The web link is inserted below:<br/> <a href="https://archive.ogunstate.gov.ng/download/2021-">https://archive.ogunstate.gov.ng/download/2021-</a></p>   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   |   | ogun-state-debt-sustainability-analysis-and-debt-management-strategy-ogsg-dsa-dms/   |              |                 |
| 4   | Does the SDSA - DMSR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio and borrowing options; including a summary analysis of the projections of performance indicators used to assess Debt Management Strategy, and their implications for cost-risk profile of State debt portfolio in 2025; and 3) adequate analysis of the debt and fiscal figures in the preceding calendar year? | <p>Upon review of the SDSA -DMSR, it included the following:</p> <p>(1) Adequate presentation of medium-term budget forecasts, including:</p> <p>(a) Presentation of MTB forecasts in either a table OR chart(s) (OR both table and chart(s)) with projected annual figures from 2021 to 2024.</p> <p>(b) Description of assumptions underpinning the MTB forecasts from 2021 to 2024: either a table with assumptions OR corresponding explanations in writing (OR both)</p> <p>(c) A summary analysis of MTB forecasts and their implications for fiscal and debt policies throughout the period 2021-2024</p> <p>(d) The presentation and analysis in the entire forecast period need to be of adequate quality, and do not contain illogical statements (e.g., negative figures for debt stock, contradictory or illogical statements or arguments, etc.)</p> <p>(2) A detailed and adequate description of the debt portfolio and borrowing options, including:</p> <p>(a) Presentation of debt and borrowing projections in the baseline scenario either using a table OR charts (OR both) with projected figures from 2021 to 2030.</p> <p>(b) Description of assumptions underpinning the borrowing options presented: either a table with assumptions OR corresponding explanations in writing (OR both)</p> <p>(c) A summary analysis of the debt projections and their implications for debt sustainability and fiscal policies throughout the period 2021-2030</p> <p>(d) A summary analysis of the projections of</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests                                     |                                   | Findings  | Conclusion          | Recommendations |
|---|-----------------------------------|---|---------------------|-----------------|
|   |                                   | <p>performance indicators used to assess DMS throughout the period 2021-2025, and their implications for the cost-risk profile of the State debt portfolio in 2025.</p> <p>(e) The presentation and analysis in the entire forecast period need to be of adequate quality, and do not contain illogical statements (e.g., negative figures for debt and borrowing projections, contradictory or illogical statements or arguments, etc.)</p> <p>(3) Adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year, which contains the following.</p> <p>(a) Presentation of revenue, expenditure, budget balance, and debt information, at least for 2020: either a table OR charts (OR both table and chart(s)) with historical figures for at least 2020</p> <p>(b) A summary analysis of the information presented on revenue, expenditure, budget balance, and debt in 2020: analysis (in writing) of fiscal and debt situation in 2020.</p> <p>(c) The presentation and analysis in the entire historical period need to be of adequate quality, and do not contain illogical statements (e.g. negative figures for debt and borrowing projections; contradictory or illogical statements or arguments, etc.)</p> <p>b) A review and comparison between the information (figures) contained in the assessment report of the SDSA-DMSR obtained from the DMO and the SDSA-DMSR obtained from the State Website was done</p> <p>c) No differences were identified.</p> |                     |                 |
| <b>DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears</b> |                                   |   |                     |                 |
| <b>DLR 8.0</b>  | <b>Domestic arrears as of end</b> | <b>THE STATE DID NOT MAKE ANY SUBMISSION FOR THIS DLI</b>   | <b>Not Achieved</b> |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations  |
|---|--|---|----------------|--|
|   | <p><b>2020 and end 2021 reported in an online publicly accessible database, with verification process in place.</b></p> <p><b>AND</b></p> <p><b>Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's arrears clearance framework.</b></p> <p><b>Basic Target: At least a 5 percent decline or maintain stock below 5 billion naira</b></p> <p><b>Stretch Target: More than 20 percent decline</b></p> |   |                |  |
| 1   | Has the State established an Arrears Clearance Framework (ACF)?  | <p>a) The State has not established an Arrears Clearance Framework (ACF).</p> <p>b) The State did not provide a copy of the ACF to the IVA. An APA issue was raised to the state.</p> | Unsatisfactory | The State should establish an Arrears Clearance Framework (ACF)      |
| 2   | Does the ACF contain:<br>1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.   | The State did not provide a copy of the ACF to the IVA  | Unsatisfactory | The ACF should contain Planned actions to settle arrears             |
| 3   | Has the ACF been published on a State official website?  | The State did not provide a copy of the ACF to the IVA  | Unsatisfactory | The State should ensure the ACF is published on her Official website |
| 4.  | Is the clearance of domestic expenditure arrears consistent  | The State has not established an Arrears Clearance Framework (ACF).   | Unsatisfactory | The State should ensure that the                                     |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations  |
|---|--|---|----------------|--|
|   | with the ACF, once the ACF has been established?   |   |                | clearance of domestic expenditure arrears is consistent with the ACF                             |
| 5.  | Has the State established an Internal Domestic Arrears Database?   | The State has not established an Internal Domestic Arrears Database   | Unsatisfactory | The state should ensure they establish an internal domestic arrears database.                    |
| 6   | Has the State published online elements of the internal domestic arrears database for the FY <b>2020</b> and FY <b>2021</b> reported on a State official website, which constitutes the online publicly accessible arrears database? | <ul style="list-style-type: none"> <li>a) The State has not published online the required elements of the Internal Domestic Arrears Database as at the <b>end of 2020 and 2021</b>.</li> <li>b) The online publicly-accessible arrears database and the internal domestic arrears database has not been established.</li> <li>c) There is no website supporting the online publicly-accessible arrears database containing 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.</li> <li>d) No online web pages exist which include a facility for creditors to report any omissions to the State</li> <li>e) No test was carried out as no online web pages exist which include a facility for creditors to report any omissions to the State.</li> <li>f) No records from the state on the omissions reported by contractors in each year and how they were treated were obtained.</li> <li>g) The internal domestic arrears database has not been established</li> </ul> | Unsatisfactory | The State should ensure they publish online, elements of the Internal domestic arrears database. |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion           | Recommendations   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
|---|---|---|----------------------|---|------|---------|---------------------|--|--|--|------------------------------|-------------------|-------------------|--------|---------------------------------|-------------------|------------------|----------|---------------|--|--|--|----------------|--|
|   |   | h) The state has not established an online publicly accessible arrears database   |                      |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| 7.  | <p>Does the online publication include?</p> <p>1) the aggregate amount of contractors' arrears.<br/> 2) the aggregate amount of pension and gratuity arrears;<br/> 3) the aggregate amount of salary arrears and other staff claims;<br/> 4) other types of domestic arrears and<br/> 5) a list of names of contractors with recognized arrears exceeding ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p> | <p>The State has not published online the required elements of the Internal Domestic Arrears Database.<br/> The state has no online publication.</p>  | Unsatisfactory       | The State should ensure they publish online lists of contractors with recognized arrears exceeding ₦20 million. |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| 8.  | <p>Has the State met the following?</p> <p>(i) Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's arrears clearance framework.</p> <p><b>Basic target:</b> At least a 5 percent decline or maintain</p>  | <table border="1"> <thead> <tr> <th>Aggregate Amount of:</th> <th>2021</th> <th>2020</th> <th>% diff.</th> </tr> </thead> <tbody> <tr> <td>Contractors Arrears</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Pension and Gratuity arrears</td> <td>54,690,077,154.62</td> <td>50,499,619,068.81</td> <td>8.29 %</td> </tr> <tr> <td>Salary arrears and Staff claims</td> <td>10,808,724,494.56</td> <td>10,839,889,493.6</td> <td>- 0.29 %</td> </tr> <tr> <td>Judgment Debt</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | Aggregate Amount of: | 2021  | 2020 | % diff. | Contractors Arrears |  |  |  | Pension and Gratuity arrears | 54,690,077,154.62 | 50,499,619,068.81 | 8.29 % | Salary arrears and Staff claims | 10,808,724,494.56 | 10,839,889,493.6 | - 0.29 % | Judgment Debt |  |  |  | Unsatisfactory | The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion |
| Aggregate Amount of:                            | 2021  | 2020  | % diff.              |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| Contractors Arrears                             |   |   |                      |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| Pension and Gratuity arrears                    | 54,690,077,154.62   | 50,499,619,068.81   | 8.29 %               |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| Salary arrears and Staff claims                 | 10,808,724,494.56   | 10,839,889,493.6  | - 0.29 %             |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |
| Judgment Debt                                   |   |   |                      |   |      |         |                     |  |  |  |                              |                   |                   |        |                                 |                   |                  |          |               |  |  |  |                |  |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  |   |  |  | Conclusion          | Recommendations  |                   |                   |      |  |  |  |  |  |
|---|---|---|---|--|--|---------------------|--|-------------------|-------------------|------|--|--|--|--|--|
|   | <p>stock below 5 billion naira</p> <p><b>Stretch target:</b> More than 20 percent decline</p> <p>The clearance/reduction of domestic expenditure arrears (contractors, pension and gratuity arrears, salary arrears, and other staff claims) is defined as the decline in the nominal stock of total domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.</p> | <table border="1"> <tr> <td>Other types of domestic expenditure arrears</td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Total Domestic Arrears</b></td> <td>65,498,801,649.18</td> <td>61,339,508,562.41</td> <td>6.8%</td> </tr> </table>   | Other types of domestic expenditure arrears |  |  |                     | <b>Total Domestic Arrears</b>  | 65,498,801,649.18 | 61,339,508,562.41 | 6.8% |  |  |  |  |  |
| Other types of domestic expenditure arrears     |   |   |   |  |  |                     |  |                   |                   |      |  |  |  |  |  |
| <b>Total Domestic Arrears</b>                   | 65,498,801,649.18   | 61,339,508,562.41   | 6.8%  |  |  |                     |  |                   |                   |      |  |  |  |  |  |
|   |   | <p>a. The Domestic arrears figure could not be obtained from the State Internal Domestic Arrears (SIDA) database as the state does not have an Internal Domestic Arrears database. We obtained the Domestic arrears figure from the State Domestic Debt Report (SDDR).</p> $\frac{\text{₦}61,339,508,562.41 - \text{₦}65,498,801,649.18}{\text{₦}61,339,508,562.41} \times 100 = -6.8\%$ <p>The percentage increase is 6.8%</p> <p><b>Source:</b> State Domestic Debt Report (SDDR)</p> |   |  |  |                     |  |                   |                   |      |  |  |  |  |  |
| <b>DLI 9: Improved Debt Sustainability</b>      |   |   |   |  |  |                     |  |                   |                   |      |  |  |  |  |  |
| <b>DLR 9.0</b>                                  | <p><b>Average monthly debt service deduction is &lt; 40% of gross FAAC allocation for FY2021 AND Total debt stock at end of December 2021 as a share of total revenue for FY 2021 meets target:</b></p> <p><b>Basic target: &lt; 120%</b></p> <p><b>Stretch target: &lt; 95%</b></p>  |   |   |  |  | <b>Not Achieved</b> |  |                   |                   |      |  |  |  |  |  |
| 1   | <p>Has the State met:</p> <p>(i) the ratio of total debt stock at end-of-year (31<sup>st</sup> December 2021) of the year of assessment to the total revenue collected during the</p>   | <p>Average monthly debt service deduction is &lt; 40% of gross FAAC allocation for FY2021.</p> <p>The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.</p>   |   |  |  | Unsatisfactory      | The State should reduce its debt to revenue ratio and ensure debt is sustainable. As a general guide, debt |                   |                   |      |  |  |  |  |  |

| Disbursement Linked Indicators (DLIs) and Tests   | Findings  | Conclusion                | Recommendations      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
|---|---|---------------------------|----------------------|--------------------|----------------------|--------------------|--------------------|----------------------|-------------------|-------------------|---------------------------|---------------------------|---------------------------|---------------------------------|----------------|-------------------------|----------------|--------|---------------|----------------|---------------|----------------------|------------------------|--|--|
| <p>calendar year of the year of assessment (1<sup>st</sup> January to 31<sup>st</sup> December 2021)?</p> <p><b>-Basic target:</b>&lt; [120%]<br/> <b>-Stretch target:</b> &lt; [95%]</p> <p>(ii) Average monthly debt service deduction is &lt; 40% of gross FAAC allocation for FY2021.</p> | <p><b><u>Total Public Debt*</u></b></p> <table border="1" data-bbox="720 237 1346 540"> <thead> <tr> <th></th> <th>Financial Statements</th> <th>DMO/ SDEDR Figures</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>242,581,971,140.73</td> <td>248,323,567,982.95</td> </tr> <tr> <td>Total External Debts</td> <td>49,679,594,062.53</td> <td>49,679,594,061.58</td> </tr> <tr> <td><b>Total Public Debts</b></td> <td><b>292,261,565,203.26</b></td> <td><b>298,003,162,044.53</b></td> </tr> </tbody> </table> <p><b><u>Total Annual Revenue</u></b></p> <table border="1" data-bbox="753 610 1310 824"> <tbody> <tr> <td>2021 Adjusted IGR (see DLI 4.2)</td> <td>76,569,894,950</td> </tr> <tr> <td>Gross FAAC Allocation**</td> <td>62,072,268,613</td> </tr> <tr> <td>Grants</td> <td>4,678,600,047</td> </tr> <tr> <td>Other Revenues</td> <td>1,599,402,573</td> </tr> <tr> <td><b>Total Revenue</b></td> <td><b>144,920,166,183</b></td> </tr> </tbody> </table> <p>a. We have computed the total debts stock / Revenue percentage for the 2021 year, as follows:</p> <p><b>AFS Figures Computation</b></p> $\frac{\text{₦}292,261,565,203.26 \times 100}{\text{₦}144,920,166,183} = 201.67\%$ <p><b>DMO Computation</b></p> $\frac{\text{₦}298,003,162,044.53 \times 100}{\text{₦}144,920,166,183} = 205\%$ <p>We have computed the total debt service deduction / Gross FAAC Allocation percentage for the 2021 year, as follows:</p> $\frac{\text{₦}15,711,413,597 \times 100}{\text{₦}62,072,268,613} = 25.3\%$ |                           | Financial Statements | DMO/ SDEDR Figures | Total Domestic Debts | 242,581,971,140.73 | 248,323,567,982.95 | Total External Debts | 49,679,594,062.53 | 49,679,594,061.58 | <b>Total Public Debts</b> | <b>292,261,565,203.26</b> | <b>298,003,162,044.53</b> | 2021 Adjusted IGR (see DLI 4.2) | 76,569,894,950 | Gross FAAC Allocation** | 62,072,268,613 | Grants | 4,678,600,047 | Other Revenues | 1,599,402,573 | <b>Total Revenue</b> | <b>144,920,166,183</b> |  | <p>should not be <b>more than 95% of</b> Revenues and should ideally be much less.</p> <p>The State should reduce its debt service deduction to gross FAAC and ensure it remains sustainable</p> |
|   | Financial Statements  | DMO/ SDEDR Figures        |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| Total Domestic Debts  | 242,581,971,140.73  | 248,323,567,982.95        |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| Total External Debts  | 49,679,594,062.53   | 49,679,594,061.58         |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| <b>Total Public Debts</b>   | <b>292,261,565,203.26</b>   | <b>298,003,162,044.53</b> |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| 2021 Adjusted IGR (see DLI 4.2)   | 76,569,894,950  |                           |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| Gross FAAC Allocation**   | 62,072,268,613  |                           |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| Grants  | 4,678,600,047   |                           |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| Other Revenues  | 1,599,402,573   |                           |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |
| <b>Total Revenue</b>  | <b>144,920,166,183</b>  |                           |                      |                    |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                |                         |                |        |               |                |               |                      |                        |  |  |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>b. The debt stock stated in the Federal DMO State Domestic and External Debt Report has been compared with the Audited Financial Statement.</p> <p><b>Sources:</b></p> <ul style="list-style-type: none"> <li>i. For Total Revenue 2021 Audited Financial Statement, Page 3.</li> <li>ii. For Total Public Debt from DMO* as at December 31, 2021</li> <li>iii. NBS/OAGF (FAAC)</li> </ul> <p>*Table 3(i) below holds a breakdown of the Total Debt.<br/> ** Refer to the FAAC table on DLI9 provided.</p> |            |                 |

TABLE 3(i): DLI 9 31 DECEMBER 2021 STATE DEBT STOCK TABLES FOR OGUN STATE

| S/N | OGUN STATE  | 2021 - AMOUNT (₦) |
|-----|---|-------------------|
| 1   | BUDGET SUPPORT LOAN (SOURCE FMOF)                       | 22,021,729,672.49 |
| 2   | BAIL OUT (SALARIES) (SOURCE CBN)                        | 13,420,295,703.21 |
| 3   | RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)           | 31,517,969,757.87 |
| 4   | EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)           | 7,145,296,759.13  |
| 5   | STATE BONDS   | -                 |
| 6   | COMMERCIAL BANK LOANS                                   | 5,290,421,190.37  |
| 7   | CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)                  | 17,861,450,579.03 |
| 8   | ACCELERATED AGRIC DEVELOPMENT SCHEME LOAN               | 1,500,000,000.00  |
| 9   | BAIL-OUT (INFRASTRUCTURE)                               | -                 |
| 10  | CBN DIFFERENTIATED CASH RESERVE REQ LOAN                | 75,000,000,000.00 |
| 11  | HEALTHCARE DEDUCTIONS                                   | -                 |
| 12  | BRIDGE FINANCE FACILITY                                 | 3,053,241,757.40  |
| 13  | FAMILY HOMES FUND                                       | -                 |
| 14  | ANCHOR BORROWERS PROGRAMME                              | -                 |
| 15  | OTHER FGN INTERVENTIONS                                 | -                 |
| 16  | MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF) | -                 |

| <b>S/N</b> | <b>OGUN STATE</b>                  | <b>2021 - AMOUNT (₦)</b>  |
|------------|------------------------------------|---------------------------|
| 17         | JUDGEMENT DEBTS                    | -                         |
| 18         | GOVT - GOVT DEBTS                  | 6,014,360,914.28          |
| 19         | CONTRACTORS' ARREARS               | -                         |
| 20         | PENSION AND GRATUITY ARREARS       | 54,690,077,154.62         |
| 21         | SALARY ARREARS AND OTHER CLAIMS    | 10,808,724,494.56         |
| 22         | OTHER DEBTS                        | -                         |
|            | <b>TOTAL DOMESTIC DEBT (TDD)</b>   | <b>248,323,567,982.95</b> |
|            | TOTAL EXTERNAL DEBT (TED)          | <b>49,679,594,061.58</b>  |
|            | <b>TOTAL PUBLIC DEBT (TED+TDD)</b> | <b>298,003,162,044.53</b> |

TABLE 3(ii): DLI 9 31 DECEMBER 2021 - ADJUSTED REVENUE TABLES FOR OGUN STATE

| TEMPLATE: OPTION A  | NGN                    |
|---|------------------------|
| Item  | 2021                   |
| <b>1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)</b>  | <b>62,072,268,613</b>  |
| <b>1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)</b>  | <b>38,458,412,210</b>  |
| 1.1.1 Gross statutory allocation  | 32,798,449,833         |
| 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 | 5,659,962,377          |
| <b>1.2 VAT</b>  | <b>23,613,856,403</b>  |
| <b>2. Internally Generated Revenues (IGR) – Adjusted</b>  | <b>76,569,898,950</b>  |
| <b>3. Grants (internal and external)</b>  | <b>4,678,600,047</b>   |
| <b>4A. Other revenues (4.1 + 4.2 + 4.3)</b>   | <b>1,599,402,573</b>   |
| 4.1 Investment Income (e.g. dividends)  | 150,342,182            |
| 4.2 Interest Earned   | -                      |
| 4.3 Miscellaneous   | 1,449,060,391          |
| <b>Total Revenues and Grants Calculations</b>   |                        |
| <b>A) Total Revenues and Grants is (1+2+3+4A)</b>   | <b>144,920,166,183</b> |

4. **Response from the State**

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

| S/N | State Response to the draft report  | IVA Follow-up, response, treatment   |
|-----|---|--|
| 1   | <p><b>DLR 2.1: State Feedback Mechanism link</b> is <a href="https://archive.ogunstate.gov.ng/contact-us/">https://archive.ogunstate.gov.ng/contact-us/</a></p> <p>See Annexure I and II</p>  | <p>IVA tested this web link and the feedback mechanism was not functional as no response was received from the State.</p> <p>The IVA was however able to trace the valid <u>link</u> from the State's official website which corresponds with the annexures provided by the State and found it to be functional. See link below:</p> <p><a href="https://archive.ogunstate.gov.ng/download/year-2022-proposed-estimates/">https://archive.ogunstate.gov.ng/download/year-2022-proposed-estimates/</a></p> <p>This showed that it was created in 2022, when it was meant to serve for the 2021 citizens' budget requirements.</p> |
| 2   | <p><b>DLR 4.2: IGR Growth Rate –</b></p> <p>The marked increase in some items of IGR for the year 2021 compared to year 2020 are reasonable. These differences were attributed to the effect of COVID-19 and lock-down on general economic activities in the year 2020 and the recovery process in the year 2021. The figures reported in the published financial statement for the year 2019 (pre-COVID 19 era) affirms the level of Revenue already attained by the State. See Table 1, Annexure III for analysis of IGR on yearly basis (2019, 2020 and 2021 respectively with asterisks ** in Annexure IV.A and B) for ease of reference.</p> <p>The sharp increase in Revenue reported for Ministry of Finance under Land Use and Amenities charge was due to an increase in enumerated properties in the State from 14,600 in year 2020 to 520,000 in year 2021.</p> <p>Prior year 2021, Land Use Charge was classified as extra-ordinary item pending the conclusion</p> | <p>IVA has noted the State's response and considers it satisfactory.</p>   |

| S/N | State Response to the draft report   | IVA Follow-up, response, treatment   |
|-----|--|--|
|     | <p>of the Revenue harmonization process of the State government.</p> <p>Note: Land Use Charge is a Revenue item under DLI 11.3 – Strengthened the foundation for state property taxation by updating property records in urban areas.</p>  |  |
| 3   | <p><b>DLR 6.2</b></p> <p>B. APA raised centered on publications below the threshold in 2021 which was not stated in the Verification Protocol.</p> <p>i. Kindly note that only contracts awarded above the threshold in 2021 (States will have to publish all contracts awarded during the fiscal year 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) on the state official website or online portal if already established.) were uploaded on <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a>. <b>Only the Ministry of Works awarded contracts above that threshold in 2021.</b></p> <p>Note that this does not represent all the contracts awarded for all MDAs in 2021.</p> <p>ii. Thus, based on the understanding of (i) above, the discrepancies of N247, 747, 049, 879.13 is due to:</p> <p>a. Not all contracts awarded by all MDAs in 2021 are on the e-procurement portal;</p> <p>b. It represents unpaid contracts sum for all MDAs before and beyond 2021.</p> <p>C. For clarity purposes, the 16 contracts do not represent all contracts awarded in 2021. Only contracts above the threshold which only the Ministry of Works awarded were strictly done using the e-procurement system which again can also be found at <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a>. As of 2021, the State had just onboarded its 6 Ministries (Ministry of Works and Infrastructure, Ministry of Education, Science and Technology, Ministry of Health, Ministry of Housing, Ministry of Environment and Ministry of Agriculture) and it is important for you to note they were still being hand-held in 2020 and 2021 which is the reason why you are finding only 16 contracts (<b>which are all below the threshold</b>) but <b>all contracts above threshold in 2021 were compulsorily done using the e-procurement portal.</b></p> <p><b>NB: for 2019 and 2020, all the contracts were uploaded while the system was being developed as a way to also see how effective the system was.</b></p> | <p>IVA in reviewing the link provided by the State noted that it . gives a “404 page cannot be found” message and:</p> <p>“To see the award process, you either have to be an MDA to see (the process) or a contractor (to get notifications)”</p> <p>This goes against the requirement for the processes to be publicly accessible. Therefore, the findings remain valid.</p> <p>See link below:<br/> <a href="https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/">https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/</a></p> |

| S/N | State Response to the draft report   | IVA Follow-up, response, treatment |
|-----|--|------------------------------------|
|     | <p>D. Kindly find links to publications here;</p> <ul style="list-style-type: none"> <li>i. <a href="https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/">https://archive.ogunstate.gov.ng/download/contracts-awarded-for-all-mdas-in-the-year-2021-above-threshold/</a></li> <li>ii. <a href="https://eprocurements.ogunstate.gov.ng/data">https://eprocurements.ogunstate.gov.ng/data</a></li> <li>iii. <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a></li> </ul> <p>E. You can find the contracts awarded above the threshold for 2021 at <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a> and you can find all contracts awarded in 2022 at <a href="https://eprocurements.ogunstate.gov.ng/data">https://eprocurements.ogunstate.gov.ng/data</a></p> <p>F. All contracts that were awarded between <b>January 1 and June 30 2022</b> (States will need to have had at least 6 months of transactions (for the period 1 January 2021 to 30 June 2022) in at least 4 MDAs (including Education, Health and Public Works) going through the e-procurement system by June 30, 2022.) as stated in the IVA Verification Protocol were done using the e-procurement portal which can be found directly from this link <a href="https://eprocurements.ogunstate.gov.ng/data">https://eprocurements.ogunstate.gov.ng/data</a></p> <p><u>Verification Protocol (v.9) Extract</u></p> <ol style="list-style-type: none"> <li>1) The year 2021<br/>To achieve the e-procurement component of the DLI for 2021, States will have to implement e-Procurement in at least 4 MDAs (including Education, Health and Public Works). E-Procurement for the 2021 DLR/result requires implementation of (at least) five modules: e-Registration, e-Publishing/Notification, e-Procurement Plan, e-Tendering and e-Evaluation/e-Awarding. <b>States will need to have had at least 6 months of transactions (for the period 1 January 2021 to 30 June 2022)</b> in at least 4 MDAs (including Education, Health and Public Works) going through the e-procurement system by June 30, 2022. Therefore, only States which have “gone live” meaning having the five modules functional and ready to process transactions by 31 December 2021 will be able to do so.</li> <li>2) For MDAs with e-Procurement: States will have to have an online portal established to record and publish data on all the various processes in the procurement cycle, for all contracts awarded through e-Procurement after the go-live during the fiscal year that is in line with the Open Contracting Data Standards (OCDS). For those contracts awarded before the go-live during the fiscal year, <b>States will have to publish all contracts awarded during the fiscal year that are above the threshold (as defined in the state procurement law or the state procurement regulation(s)), in line with the</b></li> </ol> |                                    |

| S/N | State Response to the draft report  | IVA Follow-up, response, treatment |
|-----|---|------------------------------------|
|     | <p><b>Open Contracting Data Standards (OCDS) on the state official website or online portal if already established.</b></p> <p>3) For MDAs without e-Procurement: States will have published contract award information* for all contracts awarded during the fiscal year 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) on the state official website** or online portal if already established.</p>   |                                    |
|     | <p><b>G.</b> The State has implemented e-Procurement in at least four MDAs namely; the Ministries Ministry of Works and Infrastructure, Ministry of Education, Science and Technology, Ministry of Health, Ministry of Agriculture Ministry of Housing, and Ministry of Environment. <b>This was confirmed upon the IVA Visit in July 2022.</b></p> <p><b>H.</b> The e-procurement modules include e-registration, e-publishing/Notification, e-procurement plan, e-tendering, and e-evaluation <b>and again it was confirmed upon the IVA Visit in July 2022.</b></p> <p><b>I.</b> <b>The e-evaluation is being used and it was confirmed upon the IVA Visit in July 2022.</b></p> <p>iii. The evaluation module is personal to the MDA's page on the e-Procurement portal, while the IVA visited in July 2022, <b>we walked them through all MDAs pages and showed them all evaluation modules on the MDAs page.</b></p> <p>iv. It is important to note that the full details of the procurement plan, tender and evaluation can be found on the MDA page too and <b>while the IVA visited in July 2022, we walked them through all MDAs pages and showed them all evaluations modules on the MDAs page.</b></p> <p><b>MDA login details were given to the IVA team that visited the State kindly get the details to view from the MDA page on the e-procurement portal. You can check all other processes on the page.</b></p> <p><b>You can also log in to an MDA Page (Ministry of Health) to view all modules</b><br/> <b>Username:</b> mohogsg@ogunstate.gov.ng<br/> <b>Password:</b> Moh@123456</p> <p><b>You can find evidence of e-Registration, e-Publishing/Notification, e-Procurement Plan, e-Tendering and e-Evaluation/e-Awarding. (E-Procurement for the 2021 DLR/result requires implementation of (at least) five modules: e-Registration, e-Publishing/Notification, e-Procurement Plan, e-Tendering and e-Evaluation/e-Awarding. States will need to have had at least 6 months of transactions).</b></p> <p>For MDAs with e-Procurement: States <b>will have to have an online portal</b> established to record</p> |                                    |

| S/N | State Response to the draft report  | IVA Follow-up, response, treatment |
|-----|---|------------------------------------|
|     | <p><i>and publish data on all the various processes in the procurement cycle, for all contracts awarded through e-Procurement after the go-live during the fiscal year that is in line with the Open Contracting Data Standards (OCDS).</i></p> <p>I. The Award list is a summary of all awards. To see the award process, you either have to be an MDA to see (the process) or a contractor (to get notifications) and again <b>while the IVA visited in July 2022, we walked them through all MDAs pages and showed them all modules and processes from the MDA's page.</b></p> <p>J. You can check all the contracts awarded above the threshold for 2021 at <a href="https://eprocurements.ogunstate.gov.ng/open-document">https://eprocurements.ogunstate.gov.ng/open-document</a> and you can find all contracts awarded in 2022 at <a href="https://eprocurements.ogunstate.gov.ng/data">https://eprocurements.ogunstate.gov.ng/data</a></p> |                                    |

ANNEXURE I

### 3 Comments to “ YEAR 2022 OGUN WEST BUDGET TOWN HALL MEETING VIDEO”

 Ijoyah ojinika says : REPLY  
July 5, 2022 at 11:59 pm  
How is ogun state handling SFTAS APA 2021 and the issues raised on the DLIs

 OGS InfoDesk says : REPLY  
July 6, 2022 at 12:07 am  
Hello Ijoyah, Welcome to Ogun State Information Desk! Thanks so much for your email, all our representative are currently busy at the moment but we would get back to you ASAP.

 OGS SFTAs says : REPLY  
July 6, 2022 at 12:38 pm  
Hello Ijoyah, all issues related to SFTAs APA 2021 on DLIs raised have been treated and supporting documents has been attached to the APA raised. We thank you for your strict evaluations

#### Leave a Reply

Your email address will not be published. Required fields are marked \*

##### Comment

Message:

Name \*

Email \*

Website

THURSDAY, 27 JANUARY 2022 / PUBLISHED IN

# YEAR 2022 PROPOSED ESTIMATES

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## YEAR 2022 PROPOSED ESTIMATES

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### 3 Comments to " YEAR 2022 PROPOSED ESTIMATES"

- 

**EDITH says :** REPLY  
July 4, 2022 at 7:44 am  
 HOW DO I LOCATE 2022 DRAFT BUDGET ASSENTED TO BY THE STATE OF ASSEMBLY, ATTENDANCE LIST OF THE VIRTUAL PUBLIC CONSULTATION OF 2022 BUDGET AND PICTURE

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- 

**OGSG SFTAs says :** REPLY  
July 4, 2022 at 7:48 am  
 Hello Edith, thanks so much reaching out, one of our representative will reach out to you shortly

---

- 

**OGSG InfoDesk says :** REPLY  
July 4, 2022 at 7:54 am  
 Tops of the Morning Edith !, trust your are well sequel to your earliest request (I.e ATTENDANCE LIST OF THE VIRTUAL PUBLIC CONSULTATION OF 2022 BUDGET AND PICTURE). Find below the weblink to access the files  
<https://archive.ogunstate.gov.ng/download/2022-townhall-meeting-attendance-register/>

**TABLE 1****ANALYSIS OF IGR ON YEARLY BASIS**

|  | <b>2019</b>      | <b>source</b>           | <b>2020</b>      | <b>Source</b>            | <b>2021</b>       | <b>Source</b>           |
|--|------------------|-------------------------|------------------|--------------------------|-------------------|-------------------------|
| <b>OLABISI<br/>ONABANJO<br/>UNIVERSITY</b>         | 5,081,159,254.54 | Page 19, FY<br>2019 AFS | 658,304,056.75   | Page 36, FY<br>2021 AFS  | 4,290,495,769.84  | Page 36, FY<br>2021 AFS |
| <b>TAI SOLARIN<br/>UNIVERSITY OF<br/>EDUCATION</b> | 2,754,428,873.03 | Page 19, FY<br>2019 AFS | 343,241,704.71   | Page 26, FY<br>2021 AFS  | 3,252,515,441.74  | Page 26, FY<br>2021 AFS |
| <b>MINISTRY OF<br/>FINANCE</b>                     | 997,720,376.48   | Page 23, FY<br>2019 AFS | 640,905,896.25   | Page 33, FY<br>2020 AFS  | 16,149,207,708.15 | Page 35, FY<br>2021 AFS |
| <b>BUREAU OF<br/>LANDS AND<br/>SURVEY</b>          | 3,707,843,917.49 | See page 19<br>2019 AFS | 3,522,794,911.03 | Page 35, FY<br>2021 AFS. | 16,068,415,249.73 | Page 35, FY<br>2021 AFS |

FY 2019 AFS EXTRACT

| NOTE 4<br>REVENUE FROM EXCHANGE TRANSACTIONS<br>DETAILS | REF. NOTE | ACTUAL<br>2018   |
|---|-----------|------------------|
| None  |           |                  |
| Open State Election Office                              |           |                  |
| Min. of Finance   |           | 335,461.24       |
| Office of the Accountant General                        |           | 369,441,438.79   |
| Office of Auditing General (OAG)                        |           | 1,991,100.00     |
| Office of Auditing General (OAG) (Contd.)               |           | 9,574,298.68     |
| Bureau of Estate and Valuation                          |           | 9,100,000.00     |
| Chief Election Commissioner                             |           | 3,425,000.00     |
| Process of Assembly, Governor Conferences               |           |                  |
| Ministry  |           | 580,500.00       |
| Min. of Agriculture                                     |           | 21,440,184.12    |
| Min. of Forestry  |           | 39,057,481.00    |
| Forestry Plant. Proj. (Aves 24)                         |           | 1,410,000.00     |
| Min. of Environment & Infrastructure                    |           | 16,411,800.00    |
| Ministry of Works                                       |           | 479,000,608.01   |
| Bureau of Transportation                                |           | 1,077,500.00     |
| Ministry of Employment                                  |           | 44,904,821.70    |
| Open State Environmental Protection Agency              |           | 38,320,000.00    |
| Min. of Community Devop. & Co-op                        |           | 2,442,000.00     |
| Open State Housing Corporation                          |           | 244,757,096.18   |
| OPHC  |           | 530,378,979.37   |
| Bureau of Lands and Survey                              |           | 3,702,443,811.48 |
| Open State Lands & Mineral Planning Board               |           | 1,329,172,268.27 |
| Ministry of Physical Education                          |           | 203,721,244.84   |
| Central Olympic Unit, Training House                    |           | 3,051,189.48     |
| State Hospital Sokoto, Abiodun                          |           | 62,618,460.00    |
| State Hospital Oke                                      |           | 82,013,278.00    |
| State Hospital Ilesha                                   |           | 15,513,190.00    |
| Min. of Health  |           | 33,089,473.81    |
| Ministry of Culture and Tourism                         |           | 77,400.00        |
| Open State Sports Council                               |           | 131,772.00       |
| Ministry of Information and Strategy                    |           |                  |
| State Information, Mass Education, Research             |           |                  |
| Linnahs Challenging University                          |           | 20,700,000.00    |
| Linnahs Challenging University                          |           | 5,081,119,264.54 |
| Tai Sabin University, of Education                      |           | 2,751,818,973.03 |
| Abiodun Abiodun Polytechnic                             |           | 784,869,419.01   |



ANNEXURE IV.B

FY 2019 AFS EXTRACT

|  |                |
|--|----------------|
| Agro services Corporation                  | 1,606,200.00   |
| Forestry Plant. Proj. (Aves 24)            | 5,493,500.00   |
| Open State Market Development Board        | 70,551,749.01  |
| Open State Environmental Protection Agency | 68,917,713.78  |
| Open State Housing Corporation             | 600,869,218.66 |
| OPHC                                       |                |
| Bureau of Lands and Survey                 | 41,900,306.25  |
| Osabi Onabanjo Univ. Teaching Hosp.        | 720,000.00     |
| COGPA                                      |                |
| Open State Sports Council                  | 458,000.00     |
| M K O Abiodun Stadium                      | 2,481,000.00   |
| Chaudhry Dada Iqbal Stadium Ilesha Ode     | 1,894,220.00   |
| Gateway Stadium Bako                       | 30,000.00      |
| Gateway Polytechnic, Sokoto                |                |
| Rest on Government Buildings - Total       | 780,844,430.00 |
| Rest on Government Land                    |                |
| Min. of Agriculture                        | 81,642,950.78  |
| Ministry of Information and Strategy       | 263,000.00     |
| Osabi Onabanjo University                  | 13,829,191.75  |
| Bureau of Lands and Survey                 | 116,289,069.20 |
| Min. of Health                             | 3,640,000.00   |
| Min. of Forestry                           | 600,260.30     |
| Rest on Government Land - Total            | 186,158,481.12 |
| Investment Income                          |                |
| Min. of Finance                            |                |
| Forestry Plant. Proj. (Aves 24)            |                |
| OPHC                                       | 70,000.00      |
| M K O Abiodun Stadium                      | 27,480,000.00  |
| Tai Sabin College of Education, Omu        | 5,700.00       |
| Agro services Corporation                  | 27,561,700.00  |
| Investment Income - Total                  |                |
| Extra-Ordinary Items                       |                |
| Min. of Finance                            | 937,720,376.48 |
| Miscellaneous                              | 80,029,044.18  |
| Open State Environmental Protection Agency | 6,207,560.50   |



ANNEXURE V

**LAND USE AND AMENITIES CHARGE**  
Annual Demand Notice Year 2022

|  |                                    |                        |
|--|------------------------------------|------------------------|
| Date of Notice: April 26, 2022   | Notice Number: 1                   | Property ID: 180900021 |
| Payment Code: 2001122872   | Assessed Value: N79,027,269,064.00 | Charge Rate: 0.125     |
| Property Classification: <b>Used for Industrial Purposes</b>                   |                                    |                        |
| Property Address: Lafage Africa Plc, Along Sagamu/Ojo Road, Sagamu, Ogun State |                                    |                        |
| Owner's Address: Lafage Africa Plc, Along Sagamu/Ojo Road, Sagamu, Ogun State  |                                    |                        |
| 2022 Land Use and Amenities Charge   |                                    | N99,784,211.00         |
| Balance carried forward from previous year(s)                                  |                                    | N0.00                  |
| Amount Payable   |                                    | N99,784,211.00         |

**Penalties**

There are discounts for early payment and penalties for late payment and these are enforced under the law. The amount payable on this bill within the next 135 days are as follows:

For payments made between Apr 26, 2022 and May 14, 2022 pay this amount N83,966,688.00  
 For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N89,784,211.00  
 For payments made between Jun 12, 2022 and Jul 10, 2022 pay this amount N113,901,843.00  
 For payments made between Jul 10, 2022 and Aug 12, 2022 pay this amount N128,418,475.00  
 For payments made between Aug 12, 2022 and Sep 11, 2022 pay this amount N148,176,317.00

If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distress by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.

**SUPPORT** If you have any clarifications about this bill, please contact us using any of the contact details below:  
 Telephone: 0700 777 4444  
 Email: luoc@ogunstate.gov.ng  
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**MR DAPO OKUBADEJO**  
HONOURABLE COMMISSIONER FOR FINANCE & CHIEF ECONOMIC ADVISER

PLEASE NOTE: PASTING OF NOTICE OR DEMAND ON THE PROPERTY WILL BE TREATED AS AN ENCUMBRANCE

CS CamScanner

**LAND USE AND AMENITIES CHARGE**  
Annual Demand Notice Year 2022

|  |                                    |                        |
|--|------------------------------------|------------------------|
| Date of Notice: April 29, 2022   | Notice Number: 1                   | Property ID: 130001959 |
| Payment Code: 2001129796   | Assessed Value: N61,654,166,124.00 | Charge Rate: 0.125     |
| Property Classification: <b>Used for Religious Purposes</b>  |                                    |                        |
| Property Address: The Redeemed Christian Church Of God, Site 48 Lagos/Ibadan Express Way, Mowe, Oshana State |                                    |                        |
| Owner's Address: The Redeemed Christian Church Of God, Site 48 Lagos/Ibadan Express Way, Mowe, Oshana State  |                                    |                        |
| 2022 Land Use and Amenities Charge   |                                    | N73,851,181.00         |
| Balance carried forward from previous year(s)  |                                    | N1.00                  |
| Amount Payable   |                                    | N73,851,182.00         |

**Penalties**

There are discounts for early payment and penalties for late payment and these are enforced under the law. The amount payable on this bill within the next 135 days are as follows:

For payments made between Apr 29, 2022 and May 14, 2022 pay this amount N62,773,938.00  
 For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N67,851,182.00  
 For payments made between Jun 12, 2022 and Jul 10, 2022 pay this amount N84,928,859.00  
 For payments made between Jul 10, 2022 and Aug 12, 2022 pay this amount N98,006,937.00  
 For payments made between Aug 12, 2022 and Sep 11, 2022 pay this amount N110,776,773.00

If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distress by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.

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**LAND USE AND AMENITIES CHARGE**  
Annual Demand Notice, Year 2022

|   |                                    |                       |
|---|------------------------------------|-----------------------|
| Date of Notice: April 29, 2022  | Notice Number: 1                   | Property ID: 54909127 |
| Payment Code: 200103049   | Assessed Value: N55,092,119,148.00 | Charge Rate: 0.125    |
| Property Classification: Used for Industrial Purposes                     |                                    |                       |
| Property Address: Lafarge 2, Lagos/Abokuta Express Way, Papafata, Epe/Emu |                                    |                       |
| Owner's Address: Lafarge 2, Lagos/Abokuta Express Way, Papafata, Epe/Emu  |                                    |                       |
| 2022 Land Use and Amenities Charge  | N69,865,149.00                     |                       |
| Balance carried forward from previous year(s)                             | N209,173.00                        |                       |
| <b>Amount Payable</b>   | <b>N69,065,922.00</b>              |                       |

**Penalties**

There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:

For payments made between Apr 29, 2022 and May 14, 2022 pay this amount N58,735,550.00  
 For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N69,065,922.00  
 For payments made between Jun 13, 2022 and Jul 13, 2022 pay this amount N79,405,320.00  
 For payments made between Jul 14, 2022 and Aug 12, 2022 pay this amount N89,744,718.00  
 For payments made between Aug 13, 2022 and Sep 11, 2022 pay this amount N100,087,093.00

If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.

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**LAND USE AND AMENITIES CHARGE**  
Annual Demand Notice, Year 2022

|  |                                   |                        |
|--|-----------------------------------|------------------------|
| Date of Notice: April 29, 2022   | Notice Number: 1                  | Property ID: 139992041 |
| Payment Code: 2000824034   | Assessed Value: N5,259,231,064.00 | Charge Rate: 0.125     |
| Property Classification: Used for Industrial Purposes  |                                   |                        |
| Property Address: International Breweries Plc, Km1 Abeokuta /Sagamu Express Way, Sagamu Interchange/Okbara, Sagamu |                                   |                        |
| Owner's Address: Km 3 Abeokuta/Sagamu Express Way, Sagamu Interchange/Okbara, Sagamu                               |                                   |                        |
| 2022 Land Use and Amenities Charge   | N6,574,039.00                     |                        |
| Balance carried forward from previous year(s)  | N4,404,073.00                     |                        |
| <b>Amount Payable</b>  | <b>N10,978,112.00</b>             |                        |

**Penalties**

There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:

For payments made between Apr 29, 2022 and May 14, 2022 pay this amount N9,892,006.00  
 For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N10,978,112.00  
 For payments made between Jun 13, 2022 and Jul 13, 2022 pay this amount N12,824,826.00  
 For payments made between Jul 14, 2022 and Aug 12, 2022 pay this amount N14,671,540.00  
 For payments made between Aug 13, 2022 and Sep 11, 2022 pay this amount N16,467,167.00

If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.

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|  <b>LAND USE AND AMENITIES CHARGE</b><br>Annual Demand Notice Year 2022  |                 |                 |   |                    |                    |
|---|-----------------|-----------------|--|--------------------|--------------------|
| Date of Notice:   | August 12, 2022 | Notice Number:  | 1  | Property ID:       | EGGUN0301208221233 |
| Payment Code:   | 2001133808      | Assessed Value: | N131,365,150.00  | Charge Rate:       | 0.375              |
| Property Classification: <b>Used for Commercial Purposes</b>  |                 |                 |  |                    |                    |
| Property Address: Homasat, Imodi/Imosan Road, Imosan, Imodi/Imosan, Ojo/Agbaja  |                 |                 |  |                    |                    |
| Owner's Address: Homasat, Imodi/Imosan Road, Imosan, Imodi/Imosan, Ojo/Agbaja   |                 |                 |  |                    |                    |
| 2022 Land Use and Amenities Charge  |                 |                 |  | N486,225.00        |                    |
| Balance carried forward from previous year(s)   |                 |                 |  | N486,225.00        |                    |
| <b>Amount Payable</b>   |                 |                 |  | <b>N972,450.00</b> |                    |
| <p><b>Penalties</b></p> <p>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:</p> <p>For payments made between Aug 12, 2022 and Aug 27, 2022 pay this amount N89,516.00<br/>                     For payments made between Aug 27, 2022 and Sep 26, 2022 pay this amount N972,450.00<br/>                     For payments made between Sep 26, 2022 and Oct 26, 2022 pay this amount N1,116,316.00<br/>                     For payments made between Oct 27, 2022 and Nov 25, 2022 pay this amount N1,264,185.00<br/>                     For payments made between Nov 26, 2022 and Dec 25, 2022 pay this amount N1,458,675.00</p> <p>If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.</p> |                 |                 |  |                    |                    |
| <p><b>SUPPORT</b> If you have any clarifications about this bill, please contact us using any of the contact details below:</p> <p>Telephone: 0700 777 4444<br/>                     Email: luac@ogunstate.gov.ng<br/>                     See how to pay on the back of this page</p>  |                 |                 | <p><br/> <b>MR DAPO OKUBADEJO</b><br/>                     HONOURABLE COMMISSIONER FOR FINANCE &amp; CHIEF ECONOMIC ADVISER</p> |                    |                    |
| <p><b>PLEASE NOTE: PASTING OF NOTICE OF DEFAULT ON THE PROPERTY WILL SERVE AS FINAL REMINDER.</b></p>   |                 |                 |  |                    |                    |

|  <b>LAND USE AND AMENITIES CHARGE</b><br>Annual Demand Notice Year 2022   |                    |                 |   |                      |                  |
|--|--------------------|-----------------|--|----------------------|------------------|
| Date of Notice:  | September 13, 2022 | Notice Number:  | 1  | Property ID:         | EGG3032020041225 |
| Payment Code:  | 200623566          | Assessed Value: | N1,655,665,344.00  | Charge Rate:         | 0.675            |
| Property Classification: <b>Private property used as part of Agro-Allied value chain</b>   |                    |                 |  |                      |                  |
| Property Address: Seaxam Road Off Lagos Ibadan Expressway Mawa, Mawa, Obafemi Owode  |                    |                 |  |                      |                  |
| Owner's Address: Seaxam Road Off Lagos Ibadan Expressway Mawa, Mawa, Obafemi Owode   |                    |                 |  |                      |                  |
| 2022 Land Use and Amenities Charge   |                    |                 |  | N1,542,072.00        |                  |
| Balance carried forward from previous year(s)  |                    |                 |  | N1,542,072.00        |                  |
| <b>Amount Payable</b>  |                    |                 |  | <b>N3,084,144.00</b> |                  |
| <p><b>Penalties</b></p> <p>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:</p> <p>For payments made between Sep 13, 2022 and Sep 28, 2022 pay this amount N2,852,833.00<br/>                     For payments made between Sep 28, 2022 and Oct 27, 2022 pay this amount N3,084,144.00<br/>                     For payments made between Oct 28, 2022 and Nov 27, 2022 pay this amount N3,546,768.00<br/>                     For payments made between Nov 28, 2022 and Dec 27, 2022 pay this amount N4,009,392.00<br/>                     For payments made between Dec 28, 2022 and Jan 26, 2023 pay this amount N4,626,216.00</p> <p>If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.</p> |                    |                 |  |                      |                  |
| <p><b>SUPPORT</b> If you have any clarifications about this bill, please contact us using any of the contact details below:</p> <p>Telephone: 0700 777 4444<br/>                     Email: luac@ogunstate.gov.ng<br/>                     See how to pay on the back of this page</p>   |                    |                 | <p><br/> <b>MR DAPO OKUBADEJO</b><br/>                     HONOURABLE COMMISSIONER FOR FINANCE &amp; CHIEF ECONOMIC ADVISER</p> |                      |                  |
| <p><b>PLEASE NOTE: PASTING OF NOTICE OF DEFAULT ON THE PROPERTY WILL SERVE AS FINAL REMINDER.</b></p>  |                    |                 |  |                      |                  |

|  <b>LAND USE AND AMENITIES CHARGE</b><br>Annual Demand Notice, Year 2022   |  |                 |    |              |                      |
|---|--|-----------------|---|--------------|----------------------|
| Date of Notice:   | April 29, 2022   | Notice Number:  | 1   | Property ID: | EOGSG1228541143      |
| Payment Code:   | 200082941  | Assessed Value: | N393,543,614.00   | Charge Rate: | 0.25                 |
| Property Classification:  | Hotels, B&B  |                 |   |              |                      |
| Property Address:   | B. People Suite, Along Mwe-ofela Road, Opposite Jahraah Witness, Daluwa, Mowa, Mowa, Obafemi Owode |                 |   |              |                      |
| Owner's Address:  | Along Mwe-ofela Road, Opposite Jahraah Witness, Daluwa, Mowa, Mowa, Obafemi Owode                  |                 |   |              |                      |
| 2022 Land Use and Amenities Charge  |  |                 |   |              | N983,859.00          |
| Balance carried forward from previous year(s)   |  |                 |   |              | N1,967,719.00        |
|   |  |                 |   |              | <b>N2,951,577.00</b> |
| <b>Discounts</b><br>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:<br>For payments made between Apr 29, 2022 and May 14, 2022 pay this amount N2,803,088.00<br>For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N2,951,577.00<br>For payments made between Jun 13, 2022 and Jul 13, 2022 pay this amount N3,394,814.00<br>For payments made between Jul 14, 2022 and Aug 13, 2022 pay this amount N3,837,050.00<br>For payments made between Aug 13, 2022 and Sep 11, 2022 pay this amount N4,273,568.00 |  |                 |   |              |                      |
| If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.  |  |                 |   |              |                      |
| SUPPORT: If you have any clarifications about this bill, please contact us using any of the contact details below:<br>Telephone: 0700 7777 4444<br>Email: luac@ogunstate.gov.ng<br>See how to pay on the back of this page  |  |                 | <br><b>MR DAPO OKUBADEJO</b><br>HONOURABLE COMMISSIONER FOR FINANCE & CHIEF ECONOMIC ADVISER |              |                      |
| PLEASE NOTE: PASTING OF NOTICE OF DEFAULT ON THE PROPERTY WILL SERVE AS FINAL REMINDER  |  |                 |   |              |                      |

|  <b>LAND USE AND AMENITIES CHARGE</b><br>Annual Demand Notice, Year 2022   |  |                 |    |              |                      |
|---|--|-----------------|---|--------------|----------------------|
| Date of Notice:   | April 29, 2022   | Notice Number:  | 1   | Property ID: | 150000971            |
| Payment Code:   | 2000847749   | Assessed Value: | N1,940,460,621.00   | Charge Rate: | 0.125                |
| Property Classification:  | Used for Industrial Purposes                                     |                 |   |              |                      |
| Property Address:   | Ngafan Breweries Plc, Along Epe-Ibeju Ode Road, Imajon, Odogbolu |                 |   |              |                      |
| Owner's Address:  | Along Epe-Ibeju Ode Road, Imajon, Odogbolu                       |                 |   |              |                      |
| 2022 Land Use and Amenities Charge  |  |                 |   |              | N2,425,591.00        |
| Balance carried forward from previous year(s)   |  |                 |   |              | N2,467,515.00        |
|   |  |                 |   |              | <b>N4,893,106.00</b> |
| <b>Discounts</b><br>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:<br>For payments made between Apr 29, 2022 and May 14, 2022 pay this amount N4,529,191.00<br>For payments made between May 14, 2022 and Jun 12, 2022 pay this amount N4,893,106.00<br>For payments made between Jun 13, 2022 and Jul 13, 2022 pay this amount N5,326,089.00<br>For payments made between Jul 14, 2022 and Aug 12, 2022 pay this amount N5,360,851.00<br>For payments made between Aug 13, 2022 and Sep 11, 2022 pay this amount N7,339,624.00 |  |                 |   |              |                      |
| If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.  |  |                 |   |              |                      |
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| PLEASE NOTE: PASTING OF NOTICE OF DEFAULT ON THE PROPERTY WILL SERVE AS FINAL REMINDER  |  |                 |   |              |                      |

| LAND USE AND AMENITIES CHARGE<br>Annual Demand Notice, Year 2022   |  |  |
|--|--|--|
| Date of Notice: <b>June 16, 2022</b>   | Notice Number: <b>1</b>                  | Property ID: <b>EQGSG1891504220943</b> |
| Payment Code: <b>2001133768</b>  | Assessed Value: <b>N1,039,598,882.00</b> | Charge Rate: <b>0.125</b>              |
| Property Classification: <b>Used for Industrial Purposes</b>   |  |  |
| Property Address: <b>Haiun International Industrial Company Limited, Along Leqa, Bedan Expressway, Segamu Interchange/Highway, Segamu</b>  |  |  |
| Owner's Address: <b>Haiun International Industrial Company Limited, Along Leqa, Bedan Expressway, Segamu Interchange/Highway, Segamu</b>   |  |  |
| 2022 Land Use and Amenities Charge   |  | <b>N1,305,291.00</b>                   |
| Balance carried forward from previous year(s)  |  | <b>NO.00</b>                           |
| <b>Amount Payable</b>  |  | <b>N1,305,291.00</b>                   |
| <p><b>Reminders</b></p> <p>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:</p> <p>For payments made between Jun 16, 2022 and Jul 01, 2022 pay this amount N1,108,497.00<br/>                     For payments made between Jul 01, 2022 and Jul 30, 2022 pay this amount N1,305,291.00<br/>                     For payments made between Jul 31, 2022 and Aug 30, 2022 pay this amount N1,501,085.00<br/>                     For payments made between Aug 31, 2022 and Sep 29, 2022 pay this amount N1,696,879.00<br/>                     For payments made between Sep 30, 2022 and Oct 29, 2022 pay this amount N1,892,673.00</p> <p>If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.</p> |  |  |
| <p><b>SUPPORT</b> If you have any clarifications about this bill, please contact us using any of the contact details below:</p> <p>Telephone: <b>0700 7777 4444</b><br/>                     Email: <b>luoc@gunstate.gov.ng</b></p> <p>See how to pay on the back of this page</p>   |  |  |
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| LAND USE AND AMENITIES CHARGE<br>Annual Demand Notice, Year 2022   |  |                                      |
|--|--|--------------------------------------|
| Date of Notice: <b>June 03, 2022</b>   | Notice Number: <b>1</b>                  | Property ID: <b>EQGSG13926041034</b> |
| Payment Code: <b>2000949211</b>  | Assessed Value: <b>N6,941,892,468.00</b> | Charge Rate: <b>0.0188</b>           |
| Property Classification:   |  |                                      |
| Property Address: <b>Oyic Industrial Estate, Aghara, Ado-odotele</b>   |  |                                      |
| Owner's Address: <b>Oyic Industrial Estate, Aghara, Ado-odotele</b>  |  |                                      |
| 2022 Land Use and Amenities Charge   |  | <b>N1,307,787.00</b>                 |
| Balance carried forward from previous year(s)  |  | <b>NO.00</b>                         |
| <b>Amount Payable</b>  |  | <b>N1,307,787.00</b>                 |
| <p><b>Reminders</b></p> <p>There are discounts for early payment and penalties for late payment and these are enforceable under the law. The amount payable on this bill within the next 135 days are as follows:</p> <p>For payments made between Jun 03, 2022 and Jun 18, 2022 pay this amount N1,116,619.00<br/>                     For payments made between Jun 19, 2022 and Jul 17, 2022 pay this amount N1,307,787.00<br/>                     For payments made between Jul 18, 2022 and Aug 17, 2022 pay this amount N1,503,965.00<br/>                     For payments made between Aug 18, 2022 and Sep 16, 2022 pay this amount N1,700,143.00<br/>                     For payments made between Sep 17, 2022 and Oct 15, 2022 pay this amount N1,896,321.00</p> <p>If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid.</p> |  |                                      |
| <p><b>SUPPORT</b> If you have any clarifications about this bill, please contact us using any of the contact details below:</p> <p>Telephone: <b>0700 7777 4444</b><br/>                     Email: <b>luoc@gunstate.gov.ng</b></p> <p>See how to pay on the back of this page</p>   |  |                                      |
| <br><b>MR DAPO OKUBADEJO</b><br>HONOURABLE COMMISSIONER FOR FINANCE & CHIEF ECONOMIC ADVISER  |  |                                      |
| PLEASE NOTE: PASTING OF NOTICE OF DEFAULT ON THE PROPERTY WILL SERVE AS FINAL REMINDER   |  |                                      |

|  <b>LAND USE AND AMENITIES CHARGE</b><br>Annual Demand Notice, Year 2022   |   |                               |
|---|---|-------------------------------|
| Date of Notice: <b>April 29, 2022</b>   | Notice Number: <b>1</b>                   | Property ID: <b>120021959</b> |
| Payment Code: <b>2001129786</b>   | Assessed Value: <b>₦61,654,168,124.00</b> | Charge Rate: <b>0.125</b>     |
| Property Classification: <b>Used for Religious Purposes</b>   |   |                               |
| Property Address: <b>The Redeemed Christian Church Of God, 48 Lagos/Abuja Express Way, Mowe, Oshodi/Deede</b>   |   |                               |
| Owner's Address: <b>The Redeemed Christian Church Of God, 48 Lagos/Abuja Express Way, Mowe, Oshodi/Deede</b>  |   |                               |
| ROD Land Use and Amenities Charge   |   | <b>₦73,851,181.00</b>         |
| Balance carried forward from previous year(s)   |   | <b>₦1.00</b>                  |
| <b>Amount Payable</b>   |   | <b>₦73,851,182.00</b>         |
| <b>Penalties</b><br>There are discounts for early payment and penalties for late payment and these are set out in the table below. The amount payable on this bill within the next 135 days are as follows:<br>For payments made between Apr 29, 2022 and May 14, 2022 pay the amount ₦62,773,368.00<br>For payments made between May 14, 2022 and Jun 12, 2022 pay the amount ₦73,851,182.00<br>For payments made between Jun 13, 2022 and Jul 13, 2022 pay the amount ₦84,928,828.00<br>For payments made between Jul 14, 2022 and Aug 13, 2022 pay the amount ₦96,006,537.00<br>For payments made between Aug 14, 2022 and Sep 11, 2022 pay the amount ₦110,776,773.00<br>If payment is not made after 135 calendar days, the property on which the charge is payable shall be liable to distraint by means of sealing order by the Court upon a motion on notice filed by the State to its appointed agent until all outstanding taxes, penalties, and administrative charges are paid. |   |                               |
| SUPPORT If you have any clarifications about this bill, please contact us using any of the contact details below:<br>Telephone: <b>0700 777 4444</b><br>Email: <b>luc@ogunstate.gov.ng</b><br>See how to pay on the back of this page.  |   |                               |
| <br><b>MR DAPU OKUBADEJO</b><br>HONOURABLE COMMISSIONER FOR FINANCE & CHIEF ECONOMIC ADVISER   |   |                               |
| PLEASE NOTE: DASTING OF NOTICE OF DEFAULT ON THE SUBSIDIZED SURVIVAL IS HALTING!  |   |                               |

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