



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

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

### **PLATEAU STATE**

By:

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



**FINAL REPORT**

DECEMBER 2022

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# 1. Executive Summary

This report details the outcome of the Annual Performance Assessment (APA) conducted on Plateau 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 Plateau State and shows areas where the State was able to achieve results. In total, Plateau State achieved 12 (Twelve) DLRs out of 15 DLRs applicable to the 2021 APA of which 3 (Three) DLRs were achieved in the 2018 and 2019 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 40.56 % |
| <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.  |         |                              |
|   | 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.   |         |                              |
| <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   | 2019    |                              |

| Disbursement Linked Indicators   | Disbursement Linked Results   | Results          | Remarks   |
|--|---|------------------|---|
|  | DLR 4.2: 2020-2021 annual nominal IGR growth rate meets target<br><b>-Basic target:</b> 20%-39%<br><b>-Stretch target:</b> 40% or more  | Basic Target Met |   |
| <b>DLI 5:</b> Biometric registration and Bank Verification Number (BVN) used to reduce payroll fraud | 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  |                  |   |
|  | 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  | 2019             |   |
|  | 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><br><b>AND</b><br><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 did not implement all the modules for this DLR. |
| <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.  | 2018             |   |
|  | 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><br><b>AND</b><br><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><br><b>Basic target:</b> At least a 5 percent decline or maintain stock below 5 billion naira<br><br><b>Stretch target:</b> More than 20 percent decline | Basic Target Met |   |

| Disbursement Linked Indicators             | Disbursement Linked Results  | Results | Remarks   |
|--|--|---------|---|
|  |  |         |   |
| <b>DLI 9:</b> Improved debt sustainability | Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021<br><br>AND<br><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 6.2: Contract award information, above the set threshold, should be published online every month in OCDS format on the State's website. Implement e-procurement in all MDAs and publish contract award information in the OCDS format on the online portal for the MDAs.
3. 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, Procurement, and Debt Management 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 eligibility assessment results were reported previously to each state and are included in Appendix A.

The verification protocol was set early in the preparation for the Program and all States, implementing agencies and other key stakeholders have been continuously sensitized on the requirements of the program and the protocol for 2021. The assessment results are binary (Pass or Fail), as that is how the Program for Results was designed.

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between (11/07/2022 and 17/07/2022) with a team of 6 (Six) 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<br/> <a href="http://plateaudatadump.com.ng/pdf_files/Plateau_State_First_Quarter_Budget_Implementation_Report_January_to_March_2021.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau_State_First_Quarter_Budget_Implementation_Report_January_to_March_2021.pdf</a></p> <p>Q2- 2021<br/> <a href="http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Second%20Quarter%20Budget%20Implementation%20Report%20April-June%202021.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Second%20Quarter%20Budget%20Implementation%20Report%20April-June%202021.pdf</a></p> <p>Q3- 2021<br/> <a href="http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20BPR%20THIRD%20QUARTER%20Q3%202021.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20BPR%20THIRD%20QUARTER%20Q3%202021.pdf</a></p> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion   | Recommendations |
|---|---|--------------|-----------------|
|   | <p>Q4- 2021<br/> <a href="http://plateaudatadump.com.ng/pdf_files/Plateua%20State%20BPR3-C%20BPR%20Publication%20Finale%20CR%20-%202021%20q4%20CR%20(2).pdf">http://plateaudatadump.com.ng/pdf_files/Plateua%20State%20BPR3-C%20BPR%20Publication%20Finale%20CR%20-%202021%20q4%20CR%20(2).pdf</a></p> <p>The State website was accessed on 12/07/2022</p> <p>Dates of online publication are as follows:</p> <ul style="list-style-type: none"> <li>● Q1 – (27/4/2021) - 3.85 weeks (27 days)</li> <li>● Q2 – (26/7/2021) - 3.7 weeks (26 days)</li> <li>● Q3 – (28/10/2021) - 4 weeks (28 days)</li> <li>● Q4 – (28/1/2022) - 4 weeks (28 days)</li> </ul> <p>Average days (weeks) for the online publication was computed based on the last 4 quarters, as below:</p> $\frac{27+26+28+28}{4}$ <p>Average = <u>27.25 days (3.89 weeks)</u></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   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion  | Recommendations |   |
|---|---|---|-----------------|---|
|   | <p>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> | <p>website (see web links above) we observed the following:</p> <ul style="list-style-type: none"> <li>a) The Budget Implementation Report for Q1, Q2, Q3 and Q4, included the approved budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classification of expenditures.</li> <li>b) The actual expenditures for the quarter attributed to each MDA as well as the cumulative expenditures for year to date were captured in the Quarterly (Q1, Q2, Q3 &amp; Q4) Budget Implementation Reports</li> <li>c) The balances against each of the revenue and expenditure appropriations were captured in the Budget Implementation Reports.</li> <li>d) The State does not have an amended/revised budget or passed supplementary budgets.</li> <li>e) The Quarterly Budget Implementation Reports (Q1, Q2, Q3 &amp; Q4) shows the approved original budget only since there is no amended budget nor supplementary budget</li> </ul> <p>The reports included the approved budget appropriation for the year for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and others); the actual expenditures for the quarter, and the balances against each of the revenue and expenditure appropriations.</p> |                 |   |
| 3   | <p>Does the report state the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the</p>  | <p>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</p>  | Satisfactory    | . |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion          | Recommendations           |                    |                        |                |                   |                |  |
|---|---|--|---------------------|---------------------------|--------------------|------------------------|----------------|-------------------|----------------|--|
|   | actual cumulative expenditures for the year to date?  | classification, as well as the actual cumulative expenditures for the year to date.  |                     |                           |                    |                        |                |                   |                |  |
| 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 Q2 and Q4 Budget Performance reports shows the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis (that is the 2021 Performance Year to Date) 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 approved total budgeted expenditure and expressed in positive percentage terms?   | <p>The State computed the budget deviation for 2021 to be 28.64%</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1"> <thead> <tr> <th></th> <th>Total Approved Budget (₱)</th> <th>Actual Outturn (₱)</th> </tr> </thead> <tbody> <tr> <td>Capital Exp. (Page 28)</td> <td>57,344,790,128</td> <td>13,166,576,602.64</td> </tr> </tbody> </table>                                    |                     | Total Approved Budget (₱) | Actual Outturn (₱) | Capital Exp. (Page 28) | 57,344,790,128 | 13,166,576,602.64 | 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 Outturn (₱)   |                     |                           |                    |                        |                |                   |                |  |
| Capital Exp. (Page 28)                          | 57,344,790,128  | 13,166,576,602.64  |                     |                           |                    |                        |                |                   |                |  |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  |                        | Conclusion               | Recommendations |  |
|---|---|---|------------------------|--------------------------|-----------------|--|
|   | Is the expenditure outturn deviation computed less than 15% | Rec. Exp. (Pages 28 & 29 respectively)  | 90,193,029,723         | 75,051,856,302.27        |                 |  |
|   |   | <b>Total</b>  | <b>147,537,819,851</b> | <b>87,682,877,746.45</b> |                 |  |
|   |   | $\frac{\text{₦}147,537,819,851 - \text{₦}88,218,432,904.91}{\text{₦}147,537,819,851} \times 100$ $= 40.2\%$   |                        |                          |                 |  |
|   |   | <p>The budget performance deviation is <b>40.2%</b></p> <p><b>Source:</b> 2021 Audited Financial Statement Pages 28 &amp; Pg 29 and Approved Budget Expenditure Page 1</p> <p>IVA compared the copies of the Audited Financial Statement 2021 downloaded with that provided at the field by the state. The total figures for income, expenditure, assets and liabilities are the same.</p> <p>IVA also compared the budgeted figures in the downloaded copy of the Audited Financial Statement 2021 against the 2021 final Budget. IVA identified the following discrepancies:</p> <p><b>Recurrent expenditure:</b></p> |                        |                          |                 |  |

| Disbursement Linked Indicators (DLIs) and Tests                                 |  | Findings   | Conclusion      | Recommendations |
|---|--|--|-----------------|-----------------|
|   |  | <p>AFS - ₦96,993,029,723</p> <p>Final budget - ₦90,193,029,723</p> <p>Difference - ₦6,800,000,000</p> <p><b>Capital expenditure:</b></p> <p>AFS - ₦50,544,790,128</p> <p>Final budget - ₦57,344,790,128</p> <p>Difference - ₦6,800,000,000</p> <p>However, the figure for the total budgeted expenditure (i.e., the aggregate amount of recurrent and capital expenditure) reported in the Audited Financial Statement is the same with the figure stated in the approved annual budget.</p> <p>The financial statement figures or values published online on the State's website are one and the same with the AFS 2021 Hard Copy obtained.</p> |                 |                 |
| <b>DLI 2: Increased Openness and Citizens' Engagement in the Budget Process</b> |  |  |                 |                 |
| <b>DLR 2.1</b>  | <p><b>Citizens' inputs from formal public consultations are published online, along with the proposed FY [2022] budget</b></p> <p><b>AND</b></p> |  | <b>Achieved</b> |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   | <b>Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms</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 CSOs? | <p>IVA obtained the Minutes of the Public Consultation which include the attendance list of the attendees and the pictures taken at the meetings. However, the IVA observed that the Minutes of Public Consultation Published online on the State's website was for the engagement on the State's Budget 2021 and not the Proposed Budget 2022. The State is required to provide a link to the website where it published the Report on its Citizens' Engagement/Stakeholder Minutes of meeting for the Proposed Budget 2022.</p> <p>a) IVA confirmed that all the local government areas in the State were in attendance at the consultative forum that was held in each of the geo-political zone. Some of the LGAs that were in attendance were: Barkin Ladi, Riyom, Jos South and North, Bassa etc.</p> <p>b) IVA confirmed that the following Citizens, Citizens groups, state-based CBOs, state-based CSOs representatives were in attendance.</p> <p>Name of some of the citizens in attendance were:</p> <p>i. Dung Weng - 07037745129 (CSO)</p> <p>ii. Gad Peter - 08034528467 (CSO)</p> <p>iii. Helen Danjuma - 08036904716 (CBO)</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings | Conclusion | Recommendations |
|---|----------|------------|-----------------|
|   |          |            |                 |
|   |          |            |                 |

iv. Lami Sheba - 08036023954 (Youth Association)  
v. Musa Ajiji - 08169329425 (Physically Challenged)  
vi. Mary John - 08106777656 (Business Woman)  
vii. Bridget Paul - 08067090219 (Market Woman)  
viii. Dalyop Pam - 07038102936 (Youth Leader)  
ix. Rakiya Isyaku - 08149811882 (Dadin Kowa)  
x. Mark Dashe Stephen - 08030854334

Some of the CSOs in attendance were:

i. Women Peace and Security  
ii. Plateau Peace Practitioner Network  
iii. Centre for the Advocacy of Justice and Right  
iv. Budget and Transparency Network  
v. Civil Liberty Organization

Some of the CBOs in attendance were:

i. Heipang Women Market Association  
ii. Tapo Development Association  
iii. Marit Community Development Association  
iv. Tiv Youth  
v. Gwande Concerned Youth

c) Sources of information from which our conclusions were drawn are Minutes of Meetings, Attendance list and Pictures as contained in the Report presented to the IVA for verification.

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>d) The date of the consultation was 23rd April, 2021 at Dadin Kowa Youth Centre (for Northern zone), Azi Nyako Youth Centre, Dadin Kowa, Jos (for Central zone) and Lowland Pride Hotel, Total Shandam (for Southern zone)</p> <p>e) IVA called 10 attendees to confirm their attendance at the public consultation.</p> <p>f) The budget was drafted on the 18th October, 2021. IVA obtained Letter of Presentation of Budget Estimate as evidence of budget presentation to the State House of Assembly to confirm that the drafting of the budget took place after the consultation.</p> <p>g) IVA compared the date of the consultation and the date of the draft budget. The public consultation was conducted before the budget was drafted.</p> <p>h) The date of online publication of the proposed budget was 31st December, 2021.</p> <p>i) The Draft Budget was published on 31st December, 2021 as stated on the State's Official Website.</p> <p>j) The web link for the publication of the proposed budget was <a href="http://plateaudatadump.com.ng/">http://plateaudatadump.com.ng/</a>. This was accessed on 12/07/2022.</p> <p>The weblink <a href="http://plateaudatadump.com.ng">http://plateaudatadump.com.ng</a> links to a data dump portal and from a web search, it does not appear to be signposted from any official govt website and it is unclear how the public are to be aware of its existence. The site does not meet the requirement for document to be published on (or sign posted from) an</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   |   | <p>official government website. This does not meet the transparency requirements for the DLR.</p> <p>The State responded to the IVA's observation by providing the State website as follows:</p> <p><a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a></p> <p><a href="http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf</a></p> <p>This shows that the datadump is signposted on the State's official website.</p>   |              |                 |
| 2   | <p>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> | <p>a) At least one CSO that co-signed the Minutes was Plateau Peace Practitioner Network and a copy of the signed minutes has been retained on file.</p> <p>b) The title of the minute is Plateau State 2021 Citizens' Dissemination and Minutes of Town-Hall Consultative Forum Report and dated 23rd April 2021.</p> <p>c) The organizations the signatories represented were:</p> <ol style="list-style-type: none"> <li>i. The Ministry of Budget and Economic Planning</li> <li>ii. Women Peace and Security (CSO)</li> <li>iii. Local Government Official Representative</li> </ol> <p>d) The web link to the publication stated thus:<br/> <a href="http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202021%20CITIZENS%20DISEMINATION%20AND%20MINUTES%20OF%20CITIZENS%20CONSULTATIVE%20FORUM%20REPORTS.pdf">http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202021%20CITIZENS%20DISEMINATION%20AND%20MINUTES%20OF%20CITIZENS%20CONSULTATIVE%20FORUM%20REPORTS.pdf</a><br/> The date of publication was 30/05/2021.</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
|   |   | <p>This was accessed on 12/07/2022.</p> <p>The weblink <a href="http://plateaudatadump.com.ng">http://plateaudatadump.com.ng</a> links to a data dump portal and from a web search, it does not appear to be signposted from any official govt website and it is unclear how the public are to be aware of its existence. The site does not meet the requirement for document to be published on (or sign posted from) an official government website. This does not meet the transparency requirements for the DLR.</p> <p>In response to IVA's findings, the state provided the official websites where all the links are signposted on as follows:</p> <p><a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a></p> <p><a href="http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%20MINUTES%20AND%20REPORT%20OF%20CITIZENS%20ENGAGEMENT%20IN%20THE%20BUDGET%20PROCESS.pdf">http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%20MINUTES%20AND%20REPORT%20OF%20CITIZENS%20ENGAGEMENT%20IN%20THE%20BUDGET%20PROCESS.pdf</a></p> <p>IVA observed that all the links to the datadump are properly signposted on the State's official website.</p> <p>e) The 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 30/03/2020 before the due date via <a href="http://plateaudatadump.com.ng/pdf_files/ADDENDUM%20PLATEAU%20STATE%202021%20CITIZENS%20BUDGET.pdf">http://plateaudatadump.com.ng/pdf_files/ADDENDUM%20PLATEAU%20STATE%202021%20CITIZENS%20BUDGET.pdf</a> and was accessed on 12/07/2022.</p> <p>The weblink <a href="http://plateaudatadump.com.ng">http://plateaudatadump.com.ng</a> links to a data dump portal and from a web search, it does not</p>  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>appear to be signposted from any official govt website and it is unclear how the public are to be aware of its existence. The site does not meet the requirement for document to be published on (or sign posted from) an official government website. This does not meet the transparency requirements for the DLR.</p> <p>The State responded to IVA's findings and provided the State Official website as follows:<br/> <a href="http://www.plataustate.gov.ng/budget">www.plataustate.gov.ng/budget</a></p> <p>b) IVA observes that the datadump had been signposted on the State's official website. A comparison of the <b>Approved</b> Budget 2021 with the Citizens Budget was done and there were no significant areas of discrepancies.</p> <p>c) IVA confirmed the Citizens' Budget was prepared in the format suggested to the State in the Citizen Budget User Manual and Excel Template by confirming if any discrepancies exist among the following:</p> <ul style="list-style-type: none"> <li>i. Simple explanation of the annual approved budget/citizens budget was not presented in the 2021 Citizens' Budget</li> <li>ii. Sources of domestic and foreign grants, domestic loans, and other financing sources stated in the Approved Budget was not</li> <li>iii. Total expenditure by economic classifications- See Page 4</li> </ul> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   |  | <ul style="list-style-type: none"> <li>iv. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap-See Page 8 and 12</li> <li>v. Disclosure of Budget deficit (if any) and how it will be financed-See Page 8 and 12</li> <li>vi. Sectoral Allocation (by MDAs)- See Page 10. However, it does not include expenditures for the main spending MDAs, such as (Education, Health, Works, Agriculture.</li> <li>vii. Top Projects to be financed (at least 5)-See Page 5, 9 , 10 and 11</li> <li>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</li> <li>e) A different format was not used in the preparation of Citizen Budget 2021.</li> </ul> |              |                 |
| 4   | Is the Citizens Budget a comprehensible (to citizens) summary of the approved FY21 state budget? | <ul style="list-style-type: none"> <li>a) The Citizens Budget included an explanation of the key components /information in the Approved FY21 Budget.</li> </ul> <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?                  | <ul style="list-style-type: none"> <li>a) The State has established functional feedback and response online mechanisms on its website.</li> <li>b) The type of feedback mechanism established on the State website is an online form that required users to fill certain data including name, email and request/question/contribution to the State activities.</li> </ul>   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p>c) The State's feedback mechanism provides at a minimum:</p> <ul style="list-style-type: none"> <li>i. Acknowledgement of receipt of comments/feedbacks from citizens</li> <li>ii. State's responses to comments/feedbacks</li> <li>iii. Display of timeframe and the State's government contact details.</li> </ul> <p>IVA obtained screenshots as evidence of i-iii above.</p> <p>d) The test conducted to ascertain the functionality of the feedback mechanism and the result of that test was, IVA requested for the URL of the feedback mechanism, filled and submitted the online form. An auto responder message was received in the email filled in the form within seconds from Plateau State Ministry of Budget and Planning confirming receipt of the IVA's message and promised to revert as soon as possible.</p> <p>e) A demonstration was done by the State Ministry of Budget and Planning to provide further evidence to demonstrate how the State has responded to feedback submitted online. After filling the online form, an auto responder email was received from the State's Ministry of Budget and Planning with the message:</p> <p>"...Thank you for emailing Plateau State. Your feedback is important to us. Your feedback related to BUDGET AND FINANCE has been forwarded to an officer in the Plateau state Ministry of Budget &amp; Planning and we will get back to you as soon as possible..."</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion      | Recommendations |
|---|---|--|-----------------|-----------------|
|   |   | <p>This message was automatically signed by the State's Governor. This shows an effective functioning of the feedback mechanism.</p> <p>f) The State's feedback mechanism is functional.</p> <p>g) The web link(s) inserted thus:<br/> <a href="https://www.platastate.gov.ng/feedback">https://www.platastate.gov.ng/feedback</a></p>   |                 |                 |
| <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) The Citizens Accountability Report has been downloaded.</p> <p>b) A review was done on the downloaded Citizens' Accountability Report.</p> <p>c) The Citizens' Accountability Report was said to have been published on September 30, 2021 and a copy has been retained in the assessment file.</p> <p>However, upon further review of the Document Properties, IVA observed that the Citizen's Accountability Report was Created on 21/02/2022, which implies that the Document could not have been published on 30/09/2021 which is before the document was created.</p> <p>Screenshots of the document properties have been retained in file.</p> <p>The State responded to the IVA's findings as follows:<br/> The State did publish the Citizens Accountability Reports on the State official website</p> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion   | Recommendations |
|---|---|---|--------------|-----------------|
|   |   | <p><a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a> within the time frame, see link/ screenshot of the document below.</p> <p><a href="http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf</a></p> <p>IVA did a further check on the properties document and observed that the date of last modified date was 27/09/2021. IVA is satisfied with the State's response as Plateau State was able to show another online CAR publication in September 2021.</p> <p>d) IVA compared the full Annual Audit Report for FY2020 with the Citizens Accountability Report and there was no area of significant discrepancy in both documents.</p> <p>e) The State presented Minute of Public Consultation on Citizen Accountability Report (CAR) (i.e 2020 Audited Financial Statement) as evidence of public consultations with the Citizen to explain the FY2020 Financial Statement and also, the CAR is conspicuously uploaded on the website for Citizens' involvement. The Minutes has been retained on the Drive.</p> |              |                 |
| 2   | Has the State published a Citizens Accountability Report based on the Annual Financial statements/ Audit Report for FY 2020 not later than 30 September 2021? | <p>a) The Citizens Accountability Report based on the Annual Audit Report (2020) was published before the date on 30/09/2021 via <a href="http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf">http://plateaudatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf</a> and accessed by IVA on (11/07/2022).</p> <p>The weblink <a href="http://plateaudatadump.com.ng">http://plateaudatadump.com.ng</a> links to a data dump portal and from a web search, it does not</p>   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>appear to be signposted from any official govt website and it is unclear how the public are to be aware of its existence. The site does not meet the requirement for document to be published on (or sign posted from) an official government website. This does not meet the transparency requirements for the DLR.</p> <p>The State responded to IVA's observations and provided its official website as follows:</p> <p><a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a></p> <p>IVA observed that the data dump has been signposted on the State's official website.</p> <p>b) A comparison of the Annual Audit Report FY20 with the Citizens Accountability Report 2020 was done and there were no areas of discrepancies.</p> <p>c) The Citizens' Accountability Report was prepared according to the Template provided to the State by confirming if any discrepancies exist among the following:</p> <ul style="list-style-type: none"> <li>i) Simple explanation of the Citizens Accountability Report and Executive Summary.</li> <li>ii) The Budget Outturn.</li> <li>iii) The Revenue Outturn.</li> <li>iv) The Expenditure Outturn.</li> <li>v) The Audit Findings.</li> <li>vi) The Audited Financial Statements.</li> <li>vii) Top Sectoral Allocations.</li> </ul> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests  |   | Findings  | Conclusion   | Recommendations |
|--|---|---|--------------|-----------------|
|  |   | <p>viii) Top Value Capital Projects.</p> <p>ix) Citizens-Nominated Projects-Implementation Status Report.</p> <p>d) The minimum required Citizens' Accountability Report information outlined above (extracted from the Template) has been included.</p> <p>e) A different format was not used from the suggested format. IVA did not identify any discrepancy.</p>   |              |                 |
| 3  | Is the Citizens Accountability Report a comprehensible (to citizens) summary of the FY20 Annual Audit Report? | <p>a) The Citizens' Accountability Report presented 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.</p> <p>The State presented minutes of public consultation as evidence of public consultation of the FY2020 Audited Financial Statement; and the CAR was uploaded on the State's website for Citizens' input.</p> <p>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.</p> <p>There was no area of inconsistency.</p> | Satisfactory |                 |
| <b><i>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</i></b> |   |   |              |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion      | Recommendations |
|---|--|---|-----------------|-----------------|
| <b>DLR 3.0</b>                                  | <b>Improved cash management and reduced revenue leakages through the implementation of State TSA</b> |   | <b>Achieved</b> |                 |
| 1   | Has the State established a functional State-level TSA?  | <p>a. The State has established a functional state-level TSA.</p> <p>b. The State operates multiple accounts. The account details are as follows:</p> <ul style="list-style-type: none"> <li>● IGR Main Account:<br/>Account name: Plateau State IGR Consolidated Account<br/>Account number: 5030079157<br/>Bank name: Fidelity Bank Plc</li> <li>● FAAC Account:<br/>Account name: Plateau State Government Statutory Revenue Account (SRA)<br/>Account number: 5030095397<br/>Bank name: Fidelity Bank Plc</li> <li>● VAT Account:<br/>Account name: Plateau State Government VAT Account<br/>Account number: 5030058008<br/>Bank name: Fidelity Bank Plc</li> </ul> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
| 2   | <p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p> | <p>The State has a cash management strategy.</p> <p>a) The document's name is "Plateau State Cash Management Strategy".</p> <p>b) It was produced in January 2020 with an Addendum in March 2020. Both documents were signed by the State's Honorable Commissioner for Finance and the State Accountant General.</p> <p>c) The strategy in Paragraph 6.4A and 6.4B in the addendum includes the processes through which the State Ministry of Finance or Budgets/Economic Planning is able to forecast cash commitments and requirements and provide reliable information on the availability of funds.</p> <p>d) The State's policy on sweeping of balances from other collecting banks is monthly as seen in the addendum to the Cash management strategy paragraph 6.5.</p> <p>e) There is evidence of implementation of processes described in the cash management strategy to forecast cash commitments and requirements and provide reliable information on the availability of funds (the existence of cash commitments and requirements forecasts at the intervals stated in the cash management strategy (monthly) was checked (i.e., the monthly cash plan or cash flow was checked)). (i.e., the State has applied the strategy to its forecasting of cash commitments and requirements).</p> | Satisfactory |                 |
| 3   | Does the TSA have a system of cash management that allows for a central view of cash   | The State has a computer application where the State can view the cash balances in the bank account(s).  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   | balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?   | <ul style="list-style-type: none"> <li>a) The name of the app is REMITA produced by System specs Ltd.</li> <li>b) The system is in line with the cash management strategy. Paragraph 6.7B</li> <li>c) It was deployed in 2016.</li> </ul>   |              |                 |
| 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. | <ul style="list-style-type: none"> <li>a) The IVA visited Plateau State Ministry of works and infrastructure, Ministry of Education and Ministry of Health as revenue generating MDAs. Interviews were conducted and questionnaires were administered. The Director of finance and administration (DFA) in these three MDAs were interviewed. All three DFAs confirmed that all revenues collected by the MDAs are done centrally through the IRS portal (Pay Direct), Remita or NIBSS at the various Commercial Banks. The revenues are swept from the different collecting banks into the TSA or the IGR pool account in Fidelity before being swept monthly into the TSA as the case may be. The answered TSA Questionnaire for the Revenue Generating MDA's, 5 Selected Fee Payers as well as copies of the treasury receipt were also obtained as evidence to confirm the existence of TSA at each MDA visited. These have been retained in the assessment file.</li> <li>b) The State's TSA is Plateau State Government Statutory Revenue Account (SRA) with Fidelity Bank Plc and the account number is 5030095397.</li> <li>c) All government monies go through this account.</li> <li>d) All government monies do not sit in the other revenue collecting banks.</li> <li>e) The TSA bank Statement was obtained.</li> </ul> | 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>74,577,520,333.54</td> <td>78,034,349,597.54</td> </tr> <tr> <td>Government Finances*</td> <td>85,296,013,373.58</td> <td>88,218,432,904.91</td> </tr> <tr> <td>Percentage</td> <td>87%</td> <td>88%</td> </tr> </tbody> </table> <p>The average percentage computation is:</p> $\frac{87\% + 88\%}{2} = 88\%$ <p>The TSA covered 88 % of the State's finances.</p> <p><b>*Sources:</b> 2021 Audited Financial Statement (Cash flow Statement) Pg.27 - 29 and the TSA Statement from (Fidelity Bank Plc) for (January- December, 2021).</p> <p>The results of IVA review of inflows and outflows shown on the TSA Statements to identify spurious items that increase the year end totals for no justifiable reason is shown below.</p> <p>IVA has set out the adjustments made to the TSA Year end totals to remove the spurious entries/transactions before conducting the calculations shown above.</p> <p>Total inflows in the TSA bank Statement is ₦108,578,071,145 less all transactions that reverse and</p> |            | Total Inflows (₦) | Total Outflows (₦) | TSA Bank Statement | 74,577,520,333.54 | 78,034,349,597.54 | Government Finances* | 85,296,013,373.58 | 88,218,432,904.91 | Percentage | 87% | 88% | Satisfactory |  |
|   | Total Inflows (₦)   | Total Outflows (₦)   |            |                   |                    |                    |                   |                   |                      |                   |                   |            |     |     |              |  |
| TSA Bank Statement                              | 74,577,520,333.54   | 78,034,349,597.54  |            |                   |                    |                    |                   |                   |                      |                   |                   |            |     |     |              |  |
| Government Finances*                            | 85,296,013,373.58   | 88,218,432,904.91  |            |                   |                    |                    |                   |                   |                      |                   |                   |            |     |     |              |  |
| Percentage                                      | 87%   | 88%  |            |                   |                    |                    |                   |                   |                      |                   |                   |            |     |     |              |  |

| Disbursement Linked Indicators (DLIs) and Tests                          |   | Findings  | Conclusion                             | Recommendations |
|--|---|---|--|-----------------|
|  |   | <p>cancel out totaling ₦34,000,550,811.46. The balance for inflows in the TSA is ₦74,577,520,333.54 while the balance for outflows in the TSA is ₦78,034,349,597.54 (₦112,034,900,409 less reversals of ₦34,000,550,811.46 (The detailed calculation has been uploaded on the assessment file)</p> <p><b>Note:</b> State's Annual Outflow in 1.2 (Actual) is the same in the table above shown as Government Finances (Outflow).</p> <p>No APA issue report was raised to seek explanations from the State since no material difference exists between either the total TSA inflows or outflows and the Cash flow Statement inflows and outflows.</p> |  |                 |
| <b>DLI 4: Strengthened Internally Generated Revenue (IGR) Collection</b> |   |   |  |                 |
| <b>DLR 4.1</b>   | <b>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</b> |   | <b>Previously Achieved in 2019 APA</b> |                 |
| 1  | Does the State have an up-to-date consolidated revenue code that includes all the State's IGR sources and rates   | Previously achieved in 2019 APA   |  |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings                        | Conclusion | Recommendations |
|---|--|---------------------------------|------------|-----------------|
|   | and all the local governments (falling under that State) IGR sources and rates?  |                                 |            |                 |
| 2   | Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) or the State Internal Revenue Service (SIRS) as the sole agency responsible for State revenue (tax and non-tax) collection and accounting in the State?       | Previously achieved in 2019 APA |            |                 |
| 3   | Is the collection of revenues made into account(s) nominated by the SBIR OR SIRS have full oversight of the accounts and is responsible for reporting and accounting for the revenues?   | Previously achieved in 2019 APA |            |                 |
| 4   | Is the code approved by the State legislature to have a legal basis, either as a law or a resolution?<br><br>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 | Previously achieved in 2019 APA |            |                 |

| 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?  | Previously achieved in 2019 APA  |                                       |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| <b>DLR 4.2</b>                                  | <b>Annual nominal IGR growth rate meets target</b>  |  | <b>Achieved</b><br>(Basic Target Met) |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| 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 accounting basis used for revenue reporting in 2020 and 2021 from the Audited Financial Statements or State Auditor-General's Report is cash</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="690 881 1356 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>19,122,375,802.00</td> <td>23,926,017,408.00</td> <td>25%</td> </tr> <tr> <td>VALID IGR items to be counted as IGR</td> <td>19,122,375,802.00</td> <td>23,446,937,361.00</td> <td></td> </tr> <tr> <td>Direct tax</td> <td>17,091,395,319.21</td> <td>18,550,457,203.74</td> <td></td> </tr> </tbody> </table> | REPORTING TEMPLATE: OPTION A          | ₦               | ₦ | % GROWTH | Item | 2020 | 2021 |  | Memo: Reported IGR in AFS (Before Adjustments) | 19,122,375,802.00 | 23,926,017,408.00 | 25% | VALID IGR items to be counted as IGR | 19,122,375,802.00 | 23,446,937,361.00 |  | Direct tax | 17,091,395,319.21 | 18,550,457,203.74 |  | Satisfactory |  |
| REPORTING TEMPLATE: OPTION A                    | ₦   | ₦  | % GROWTH                              |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| Item  | 2020  | 2021   |                                       |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| Memo: Reported IGR in AFS (Before Adjustments)  | 19,122,375,802.00   | 23,926,017,408.00  | 25%                                   |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| VALID IGR items to be counted as IGR            | 19,122,375,802.00   | 23,446,937,361.00  |                                       |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |
| Direct tax                                      | 17,091,395,319.21   | 18,550,457,203.74  |                                       |                 |   |          |      |      |      |  |  |                   |                   |     |                                      |                   |                   |  |            |                   |                   |  |              |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   |                   |                   |     | Conclusion | Recommendations |  |
|---|--|--|-------------------|-------------------|-----|------------|-----------------|--|
|   |  | Personal income tax (PAYE)   |                   |                   |     |            |                 |  |
|   |  | Licences   | 7,708,600.00      | 301,566,004.00    |     |            |                 |  |
|   |  | Levies   |                   |                   |     |            |                 |  |
|   |  | Fees   | 1,834,121,704.55  | 2,672,594,372.35  |     |            |                 |  |
|   |  | Fines  | 18,292,745.00     | 566,705,042.42    |     |            |                 |  |
|   |  | Charges  |                   |                   |     |            |                 |  |
|   |  | Sales of goods and services  | 10,980,517.59     | 795,046,338.50    |     |            |                 |  |
|   |  | Earnings (Excluding interest or investment income)   | 33,336,786.23     | 465,867,369.75    |     |            |                 |  |
|   |  | sale/Rent of govt. property/b uilding  | 16,615,457.49     | 28,757,481.08     |     |            |                 |  |
|   |  | Sale/Rent on land and others   | 109,924,671.52    | 65,943,549.23     |     |            |                 |  |
|   |  |  |                   |                   |     |            |                 |  |
|   |  | "Adjusted IGR" for DLI 4.2 Calculation   |                   |                   |     |            |                 |  |
|   |  | Sum of all VALID items of IGR if AFS has that detail   | 19,122,375,802.00 | 23,446,937,361.00 | 23% |            |                 |  |
|   |  | $\frac{\text{N}23,446,937,361.00 - \text{N}19,122,375,802.00}{\text{N}19,122,375,802.00} \times 100$ |                   |                   |     |            |                 |  |

| Disbursement Linked Indicators (DLIs) and Tests  |  | Findings  | Conclusion      | Recommendations |
|--|--|---|-----------------|-----------------|
|  |  | <p>₦19,122,375,802.00<br/>=23%</p> <p>The annual nominal growth was 23%</p> <p>Source: 2021 Audited Financial Statement Page 32.</p>  |                 |                 |
| <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 2019.</p> <p>a) It was outsourced to Macro focus Consultant.</p> <p>b) The total number of Civil servants are 14,381</p> <p>c) The total number of Pensioners are 8,802</p> <p>d) The total number of civil servants and pensioners on the State Nominal roll and Payroll are 23,183 (civil servants 14,381and pensioners 8,802)</p> <p>e) . The total number of civil servants and pensioners on the Nominal roll and payroll changed by 1.46% in comparison with the previous year. The changes for both the nominal roll for civil servant and pensioners</p> | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests   | Findings   | Conclusion  | Recommendations |   |        |  |  |
|---|--|---|-----------------|---|--------|--|--|
|   | <p>and the payroll were not up to 10% and as such considered insignificant.</p> <p>The computation is as follow:</p> <table border="1" data-bbox="716 407 1369 485"> <tr> <td>Total No of Civil servants and pensioners in 2021</td> <td>23,183</td> </tr> <tr> <td>Total No of Civil servants and pensioners in 2020</td> <td>24,252</td> </tr> </table> $\frac{23,183 - 24,252}{24,252} \times 100$ $= -4.41\%$ <p>f) The number of persons that have been captured with biometric data is 23,183 (civil servants 14,381 and pensioners 8,802)</p> <p>g) IVA obtained a one-page report and report on Active Civil servants &amp; Pensioners as at 31st December 2021, from the State Accountant General's Office showing the total number of staff and pensioners. The above documents have been retained in the assessment file.</p> $\frac{23,183}{14,381 + 8,802} \times 100$ $= 100\%$ <p>The State had captured 100% biometrics of the State's civil servants and pensioners on its payroll.</p> | Total No of Civil servants and pensioners in 2021 | 23,183          | Total No of Civil servants and pensioners in 2020 | 24,252 |  |  |
| Total No of Civil servants and pensioners in 2021 | 23,183   |   |                 |   |        |  |  |
| Total No of Civil servants and pensioners in 2020 | 24,252   |   |                 |   |        |  |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
| 2   | Has the State linked the biometrics data to the State payroll to identify ghost workers? | <ul style="list-style-type: none"> <li>a) The State commenced the linkage of the biometric data to the payroll in 2019.</li> <li>b) The total number of staff and pensioners that have been linked is 23,183</li> <li>c) No ghost workers were detected during the biometric validations.</li> <li>d) No amount of money was saved from the ghost workers, as the state does not have ghost workers.</li> <li>e) In-year changes to the civil servant and pensioner payrolls (as a result of starters, leavers, deaths, etc.) are captured by the biometric exercise. (See the document titled "The Analysis of the Trends of Progress of Nominal Roll and Payroll Administration in Plateau State" in the assessment file)</li> <li>f) The IVA confirmed through I am alive verification and 1 page report from the Accountant General for the State office that there are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees, and deaths. We also obtained and retained 1-page report from the Accountant General to corroborate the point.</li> <li>g) There were changes to the civil servant and pensioner payrolls during the fiscal year, as a result of starters, leavers, deaths and dismissal.</li> <li>h) The above changes were captured by the biometric exercise.</li> <li>i) There are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees, and deaths. In a death</li> </ul> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion      | Recommendations |
|---|---|--|-----------------|-----------------|
|   |   | case, a letter of notification is sent from the department of the deceased person to Payroll Department through the Hon. Commissioner for Finance and payment of the person is stopped   |                 |                 |
| 3   | Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?                | <ul style="list-style-type: none"> <li>a) No ghost workers was detected during the linkage</li> <li>b) No ghost worker was identified</li> <li>c) No ghost worker was identified and none was removed from the payroll.</li> <li>d) The total payments is N34,262,184,959.35 (emoluments of civil servants and pensioners) remain the same since there were no ghost workers.</li> <li>e) The total payments (emoluments of employee and pensioners) remain the same since there were no ghost workers.</li> <li>f) The source of information for the conclusion include the following: "Plateau State Biometric and BVN Reports on Active Civil Servants and Pensioners as at 31st December 2021" page 4</li> </ul> | Satisfactory    |                 |
| 5.2   | <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 linkage of BVN data of the civil servant and pensioners in 2019.</p> <ul style="list-style-type: none"> <li>a) It was outsourced to Macro focus Consultant.</li> <li>b) The total number of civil servants and pensioners is 23,183 (civil servants 14,381 and pensioners 8,802)</li> </ul>   | Satisfactory    |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   |  | <p>c) The total no of civil servants and number of pensioners on the State nominal roll is 23,183 (civil servants 14,381 and pensioners 8,802)</p> <p>d) The total number of BVN data that has been linked to payroll is 22,883 (pensioners 8,802 and Civil servants 14,081)</p> <p>e) IVA obtained a report titled “Plateau State Biometric and BVN Reports on Active Civil Servants and Pensioners as at 31st December 2021”, page 2-3</p> $\frac{22,883}{14,381 + 8,802} \times 100 = 98.7\%$ <p>The State has linked 98.7% of the State’s civil servants and pensioners’ BVN data to the payroll.</p> |              |                 |
| 2   | Has the State taken steps to identify payroll fraud? | <p>a) The total number of civil servants and pensioners with BVN are 14,081 and 8,802 respectively. The total number of civil servants without BVN is 300.</p> <p>b) No record was kept for payroll fraud since no payroll fraud was identified. No payroll fraud was identified.</p> <p>c) The IVA could not ascertain date or month of payroll fraud since there was no payroll fraud identified. The total payments (emoluments of employee and pensioners before the fraud identification is ₦34,262,184,959.35. However, no fraud was identified. The IVA observed that there was no fraud.</p>      | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests   |   | Findings   | Conclusion                                 | Recommendations |
|---|---|--|--|-----------------|
|   |   | <p>However, the emoluments of employee and pensioners is the same as observed in point e above.</p> <p>d) The source(s) of this information for the conclusion above include the following: Report from Office of Accountant General Plateau State - "Plateau State Biometric and BVN Reports on Active Civil Servants and Pensioners as at 31st December 2021" page 2-3</p> |  |                 |
| <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<br/>In 2019 APA</b> |                 |
| 1   | Does the State have a public procurement legal framework that must be approved by the State legislature to have a legal basis, either as a law or a resolution?   | Previously Achieved in 2019 APA  |  |                 |
| 2   | Does the law conform with the UNCITRAL Model Law which should provide for? 1)   | Previously Achieved in 2019 APA  |  |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings                        | Conclusion          | Recommendations |
|---|---|---------------------------------|---------------------|-----------------|
|   | e-Procurement; 2) establishment of an independent procurement regulatory agency; and 3) cover all MDAs receiving funds from the State budget.   |                                 |                     |                 |
| 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?   | Previously Achieved in 2019 APA |                     |                 |
| DLR<br>6.2                                      | <p><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</b></p> <p><b>AND</b></p> <p><b>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</b></p> |                                 | <b>Not Achieved</b> |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion     | Recommendations  |
|---|--|---|----------------|--|
|   | <b>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) IVA obtained a schedule of all contracts awarded during the year under assessment.</p> <p>b) The checks IVA carried out to confirm whether the schedule is indeed complete and comprehensive are:</p> <ol style="list-style-type: none"> <li>1. Number of Contract shown for traditional large spending for MDAs</li> <li>2. Number of awards in some or several months of the year</li> <li>3. Number of contracts shown for several MDAs in the period</li> <li>4. The IVA observed that Capital expenditure as per AFS was N13,166,576,602.64 while the total contract awarded as per schedule was N13,401,583,719.11 thereby showing a difference of N235,007,116.47. The IVA considered this difference as being immaterial. APA Issue was raised on this and awaiting response</li> </ol> <p>c) The State published the information of all contracts awarded for the year under assessment above the threshold online (The threshold amount is N30M) - See revised procurement Approval thresholds and the document has been retained in the assessment file</p> <p>d) The list of contracts published online is complete based on a review against the schedule of all contracts provided with Capital Expenditure</p> <p>e) The data published is in line with the Open Contracting Data Standards (OCDS)</p> | Unsatisfactory | The state should adopt the OCDS and publish all contract award information online as required under the standards. |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>f) The source of the publication is OCDS portal. A physical inspection of the Bureau of Public Procurement was conducted, and IVA observations confirmed that the existence of a functional State instituted procurement regulatory function which is performed through Plateau State Government Bureau of Public Procurement (PLSNPP).</p> <p>g) The minimum contract award information that was published are:</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) All items (g) above were published.</p> <p>i) The web link where data was published is: Plateaustatebpp.com</p> <p>However, further review shows that this link leads to the State procurement Agency portal.</p> <p>Also, the link to 'Open contracting' from that portal gives a schedule of zero projects. The link to 'E-procurement' from the same portal gives a log-in page for which access is only for users with log in details (screenshots retained).</p> <p>The 2021 contract awards were not seen published on the portal.</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion     | Recommendations  |
|---|--|--|----------------|--|
| 2   | Has the State implemented e-Procurement in at least 4 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>a) The State has not implemented e-procurement in at least four (4) MDAs (including Education, Health, Public Works and Ministry of Agriculture) by 30 June 2022. The weblink to the e-procurement portal is <a href="https://portal.plateaustatebpp.com/login">https://portal.plateaustatebpp.com/login</a></p> <p>b) IVA has obtained a report on all transactions for the four MDAs during the period 1 January to 30 June 2022 directly from the e-procurement systems.</p> <p>c) IVA has obtained a separate report of procurements for all four MDAs for the period 1 January to 30 June 2022 from the Accountant General.</p> <p>d) The go-live date for e-procurement at the 4 MDAs is April 30, 2021, and the State provided a screenshot as evidence to prove the go-live date for each of the five expected minimum functionalities.</p> <p>e) A comparison of all four MDAs after go-live, with the system generated report was done and IVA confirmed that all transactions after go-live stated in the Accountant General's report for the period 1 January to 30 June 2022 were conducted through the e-procurement system</p> <p>f) A sample of five (5) transactions at random for each of the 4 MDAs was selected and a walkthrough test of the procurement lifecycle was conducted by IVA and the sample includes at least two of the following categories of expenditure (goods, works or services).</p> <p>g) The selected transactions followed the procurement lifecycle.</p> <p>h) No parts of the selected transaction were conducted outside of the e-procurement system.</p> | Unsatisfactory | The State should ensure that e-procurement is implemented in all MDAs, and in at least 4 MDAs in the first instance (including Education, Health, and Public Works). |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>i) The evidence obtained for the selected sample transaction are:</p> <ul style="list-style-type: none"> <li>a. E- registration</li> <li>b. E- bid submission</li> <li>c. E- bid opening</li> <li>d. E- evaluation</li> <li>e. E- awarding</li> </ul> <p>In furtherance to the above, based on further review, the IVA noted the following observations:</p> <ul style="list-style-type: none"> <li>I. The web page for 'Prior Information Notices' yielded a page with no content and the following message - No published notice is found (screenshot retained).</li> <li>II. The web page for 'Current Processes' yielded a page with no content and the following message - No results found (screenshot retained).</li> <li>III. The web page for 'Current Processes' yielded a page with no content and the following message - No results found (screenshot retained).</li> <li>IV. The likely e-procurement portal for Plateau state seen at <a href="https://portal.plateaustatebpp.com/login">https://portal.plateaustatebpp.com/login</a> gave a page for which access is restricted to users with log in details. No links/tabs or facilities were seen for procurement plans or notices/notifications. Adverts/announcements. (screenshots retained).</li> <li>V. <a href="https://portal.plateaustatebpp.com/login">https://portal.plateaustatebpp.com/login</a> gave a page for which access is restricted to users with log in details. No links/tabs or facilities were seen for procurement plans or</li> </ul> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>notices/notifications. Adverts/announcements. (screenshots retained).</p> <p>VI. The following weblink also seen for the same portal during the search<br/> <a href="https://portal.plateaustatebpp.com/procurement-plans">https://portal.plateaustatebpp.com/procurement-plans</a> yielded a page that stated 'No available plans at the moment, please check again some other time' - (screenshot retained).</p> <p>VII. Similar zero result landing pages were seen for the link to 'Advertisements' and for the link for 'Bids', and for the page/link titled 'CONTRACTS AWARDED PROJECTS ON PLBPP'. (All screen shots retained).</p> <p>The above indicates the expected modules were not (all) implemented, and those implemented present no information to the public and are therefore not likely to meet the transparency requirements for this DLR.</p> <p>The State responded to the observations as follows:</p> <p>Having gone through the Draft Report of DLR6.2, we humbly request the revaluation of DLR6.2 as we anticipate the status to change to achieve.</p> <p>We had some technical hitches which had since been rectified;</p> <p>1. The Prior information Notices (OCDS), content can be accessed via<br/> <a href="https://portal.plateaustatebpp.com/projects">https://portal.plateaustatebpp.com/projects</a></p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <p>2. We confirm that All modules are functional and have several inter-links steps with the determinant outcome, see <a href="https://plateaustatebpp.com">https://plateaustatebpp.com</a></p> <p>The links for the modules are as follows;</p> <p>i. Access to Procurement Plan – <a href="https://portalplateaustatebpp.com/procurement-plans">https://portalplateaustatebpp.com/procurement-plans</a></p> <p>ii. Access to Advertisement – <a href="https://portal.plateaustatebpp.com/advertisements">https://portal.plateaustatebpp.com/advertisements</a></p> <p>(Only active advertisements are displayed and the system knocks it off when the bidding period have closed)</p> <p>iii. Access to contract Awards – <a href="https://portal.plateaustatebpp.com/table">https://portal.plateaustatebpp.com/table</a></p> <p>iv. Access to Bids – <a href="https://portal.plateaustatebpp.com/bids">https://portal.plateaustatebpp.com/bids</a></p> <p>(Information on tendering or Bidding process)</p> <p>4. The e-procurement portal has no access restriction to users to view activities of procurement. However, for participation, upload of contractual details and other technical activities, there is a need for restriction to avoid spamming.</p> <p>A view only access has been created for your perusal of the portal and its workability. Login details (email: <a href="mailto:walkthrough@logicaladdress.com">walkthrough@logicaladdress.com</a> password: faker00tX)</p> <p>IVA notes the States responses.</p> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests                                       |  | Findings                        | Conclusion                             | Recommendations |
|---|--|---------------------------------|--|-----------------|
| <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 2018 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? | Previously Achieved in 2018 APA |  |                 |
| 2   | Does the legislation include provisions that establish the following?<br><br>1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and<br><br>3) Fiscal and debt rules/limits for the state.   | Previously Achieved in 2018 APA |  |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion      | Recommendations |
|---|---|---|-----------------|-----------------|
| 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?  | Previously Achieved in 2018 APA   |                 |                 |
| <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</b><br><br><b>AND</b><br><b>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 2 months after the end of each quarter. Note that within 2 months means by the last day of the second month after the quarter ends.<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 (17/5/2021) - 47 days,</li> <li>● Q2 submitted on (9/8/2021) - 40 days,</li> <li>● Q3 submitted on (22/11/2021), - 53 days and</li> <li>● Q4 submitted on (4/2/2022). - 35 days.</li> </ul> $\frac{47+40+53+35}{4}$ <p>Average = 43.75 days (6.25 weeks)</p> <p>The SDDRs were submitted within an average of 1.43 months (43.75 days).</p>   |            |                 |
| 2   | <p><b>Note: Have you reviewed for accuracy and completeness from the DMO:</b></p> <p>The State Domestic and External Debt Report (SDEDR) along with all underlying data and supporting documents including the DMO templates and guidelines and standard internal protocols and data from CBN, DMO, and 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) IVA compared the State Domestic and External Debt Report (SDEDR) from the Federal DMO, CBN, and FMOF, along with all underlying data with the supporting documents (including the DMO templates and guidelines).</p> <p>We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Plateau State Debt Domestic Report along with all underlying data.</p> | N/A        |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings   | Conclusion | Recommendations |
|---|--|------------|-----------------|
|   | <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.</p> <p>A wider review was undertaken of the information and supporting schedules submitted by the DMO, and several clarifications and adjustments were made to correct errors and omissions in the state's submission to the DMO. Conclusions reached in this report are based on the amended DMO data.</p> <p>c) The Quarterly State Domestic Debt Reports (SDDR) submitted by the State have been compared with the State Audited Financial Statement.</p> <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) The discrepancies noted during the comparison are as follows.</p> <p>i. SDDR Figure: 141,284,019,998.63</p> <p>ii. AFS Figure: 136,210,598,932.07</p> <p>iii. Difference: 5,073,421,066.56</p> <p>f) IVA raised the APA issue requesting the state to provide detailed explanation that will clarify the identified differences. The State is yet to response</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> |            |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings   | Conclusion   | Recommendations |
|---|---|--|--------------|-----------------|
| 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 31 December 2021</p> <p>c) The State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published by 31 December 2021. IVA obtained evidences of timestamp (and screenshots taken from the IT back end of the State's website showing date of online publication)</p> <p>d) The web link is<br/> <a href="http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202021%20DSA-DMS%20REPORT.pdf">http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202021%20DSA-DMS%20REPORT.pdf</a></p>   | Satisfactory |                 |
| 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.,</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests | Findings | Conclusion | Recommendations |
|---|----------|------------|-----------------|
|   |          |            |                 |
|   |          |            |                 |

- negative figures for debt stock; contradictory or illogical statements or arguments, etc.)
- (2) A detailed and adequate description of the debt portfolio and borrowing options, including:
- (a) Presentation of debt and borrowing projections in the baseline scenario either using a table OR charts (OR both) with projected figures from 2021 to 2030.
  - (b) Description of assumptions underpinning the borrowing options presented: either a table with assumptions OR corresponding explanations in writing (OR both)
  - (c) A summary analysis of the debt projections and their implications for debt sustainability and fiscal policies throughout the period 2021-2030
  - (d) A summary analysis of the projections of 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.
  - (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.)
- (3) Adequate presentation and analysis of the debt and fiscal figures position in the preceding calendar year, which contains the following;

| Disbursement Linked Indicators (DLIs) and Tests  |   | Findings  | Conclusion                     | Recommendations |
|--|---|---|--------------------------------|-----------------|
|  |   | <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) IVA reviewed and compared 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.</p> <p>c) There were no differences identified</p> <p>There were no identified differences between IVA's conclusion and that of the assessment report received from DMO</p> |                                |                 |
| <b><i>DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears</i></b> |   |   |                                |                 |
| <b>DLR 8.0</b>   | <b>Domestic arrears as of end 2020 and end 2021 reported in an online publicly accessible</b> |   | <b>Achieved (Basic Target)</b> |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   | <p>database, with verification process in place.</p> <p><b>AND</b></p> <p>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: 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)?  | <ul style="list-style-type: none"> <li>a) The State has established an Arrears Clearance Framework (ACF)</li> <li>b) IVA obtained a copy of the ACF from the State</li> <li>c) The establishment of the ACF occurred by 30th June 2021 which is the latest date by which the ACF must be established in order for this result to be achieved.</li> <li>d) The duration of time between the establishment of the ACF and the <b>31 December 2021</b> year-end was 6 months and this is adequate to allow time for the implementation of the ACF</li> </ul> | Satisfactory |                 |
| 2   | Does the ACF contain:<br>1) the planned actions to settle arrears; and 2) an   | <ul style="list-style-type: none"> <li>a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears</li> </ul>   | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   | explicit prioritization of expenditure arrears to be settled.  | <p>to be settled. This is contained in page 9 and 10 of the ACF.</p> <p>b) When reviewing the ACF, IVA confirmed that the document contains 10 planned policies on settlement of areas as established in paragraph 1.7, page 6 - 7 of the ACF, schedule of action to settle arrears also contained on page 7 - 8 of the ACF. Prioritization Criteria for Arrears Settlement is also established on page 12 - 13 of the ACF.</p> <p>Other documents submitted by the State to confirm the ACF exists were: Plateau State Domestic Arrears Report (SARVCR), DMO Q4 Debt Report, Plateau State Debt Sustainability Analysis (DSA)/Debt Management Strategy Report (DMS) 2021 and sampled e-payment mandates for settlement of 2021 arrears. All documents submitted were reviewed with the ACF to confirm consistency.</p> |              |                 |
| 3   | Has the ACF been published on a State official website?  | <p>a) IVA confirmed that the ACF has been published on a State official website and downloaded a copy for validation.</p> <p>b) The web link:<br/> <a href="http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_ARREARS_CLEARANCE_FRAMEWORK%20_ACF.pdf">http://plateaudatadump.com.ng/pdf_files/PLATEAU_STATE_ARREARS_CLEARANCE_FRAMEWORK%20_ACF.pdf</a></p> <p>c) The evidence obtained to confirm the date of publication was the screenshot of the download page. This has been retained in the assessment file.</p>   | Satisfactory |                 |
| 4.  | Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established? | The clearance of domestic expenditure arrears is consistent with the ACF. IVA compared the Arrears settlement framework and Prioritization Policy with the Domestic Arrear Report 2021 and *confirmed that  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion   | Recommendations |
|---|--|---|--------------|-----------------|
|   |  | <p>payments made to contractors, pensioners and judgement debt were in accordance with the State's prioritization policy. The results of the test conducted were:</p> <p>I. 70% of the Ongoing projects were considered for payment first before completed work awaiting payment.</p> <p>II. Oldest pensioners were paid before the recent ones.</p> <p>III. the smaller judgement debts were paid first.</p>   |              |                 |
| 5.  | Has the State established an Internal Domestic Arrears Database? | <p>a) The State has established an Internal Domestic Arrears Database</p> <p>b) The Internal Domestic Arrears Database includes the following:</p> <p>a. The aggregate and individual number of contractors' arrears. The sum of 12,004,497,386.10 is stated against the aggregate contractors' arrears.</p> <p>b. The aggregate amount of pension and gratuity arrears. The sum of 13,813,975,356.97 is stated against the aggregate Pension and Gratuity arrears.</p> <p>c. The aggregate amount of Judgement Debt. The sum of 277,857,627.69 is stated against the aggregate Judgement Debt arrears and</p> <p>d. The aggregate number of other types of domestic arrears. If it does state the amount. The sum of 410,828,060.10 was stated against the other debts.</p> <p>c) A verification process is in place for the arrears in the database</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings   | Conclusion   | Recommendations |
|---|--|--|--------------|-----------------|
|   |  | <p>d) IVA confirmed through the evidence provided by the State that the State has conducted verification of arrears balances. This is evidenced through the complaint process provided on the Debt Management Office Portal via: <a href="http://plateaudmo.com.ng/Complain">http://plateaudmo.com.ng/Complain</a> and consistent capturing of the State's pensioners.</p> <p>e) IVA conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State account balances, payroll records, contract (files) data,</p> <p>f) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR)</p>   |              |                 |
| 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? | <p>a) The State has published online the required elements of the Internal Domestic Arrears Database as at the <b>end of 2020 and 2021</b>.</p> <p>b) IVA compared the aggregate and individual information available on the online publicly-accessible arrears database with the information in the internal domestic arrears database and verified the consistency and accuracy of the information on the online publicly-accessible arrears database.</p> <p>c) The website supporting the online publicly-accessible arrears database contains an electronic link that permits any potential contractor creditor whose individual claim is not listed in the database to communicate this exclusion to the State Ministry of Finance, by filling a confidential form online and attaching supportive evidence of her claim. If the State Ministry of Finance confirms the validity of this</p> | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests |   | Findings  | Conclusion   | Recommendations |
|---|---|---|--------------|-----------------|
|   |   | <p>claim, it shall be added to the internal domestic arrears database and included as relevant in the online publicly accessible arrears database.</p> <p>d) IVA confirmed that the online web pages include a facility for contractors with arrears (creditors) to report any omissions to the State.</p> <p>e) The result of the test of the facility for contractors with arrears (creditors) to report any omissions to the State was an auto-responder message after filling the online form confirming receipt of the message for verification.</p> <p>f) IVA did not receive any record of omission from the State as State claimed there was no omission reported by the contractors.</p> <p>g) The State claimed that no valid omission was included as contractors did not report any omission.</p> <p>h) The web link to the online publicly accessible arrears database:<br/> <a href="https://plateaudmo.com.ng/admin/yearly_reportst">https://plateaudmo.com.ng/admin/yearly_reportst</a><br/> The online publicly accessible arrears database has menu of uploading and adding new arrears in case a report of omission is presented by any of the contractors. The State has established an online publicly accessible arrear database.</p> |              |                 |
| 7.  | <p>Does the online publication include?</p> <p>1) the aggregate amount of contractors' arrears;</p> | <p>The online publication included the aggregate amount for the four types of arrears as shown. There was no missing information.</p> <p>The online publication contained the names of contractors owed ₦20m in arrears and above.</p>  | Satisfactory |                 |

| Disbursement Linked Indicators (DLIs) and Tests   | Findings  | Conclusion           | Recommendations |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
|---|---|----------------------|-----------------|----------|---------|---------------------|-------------------|-------------------|-------|------------------------------|-------------------|-------------------|-------|---------------------------------|------|------|---|---------------|----------------|----------------|-------|---|----------------|----------------|---|--------------|--|
| <p>2) the aggregate amount of pension and gratuity arrears;</p> <p>3) the aggregate amount of salary arrears and other staff claims;</p> <p>4) other types of domestic arrears and</p> <p>5) a list of names of contractors with recognized arrears exceeding ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p> |   |                      |                 |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| <p>8. 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 stock below 5 billion naira</p>   | <table border="1"> <thead> <tr> <th data-bbox="705 889 848 948">Aggregate Amount of:</th> <th data-bbox="848 889 1073 948">2021 (₦)</th> <th data-bbox="1073 889 1285 948">2020 (₦)</th> <th data-bbox="1285 889 1381 948">% Diff.</th> </tr> </thead> <tbody> <tr> <td data-bbox="705 948 848 1006">Contractors Arrears</td> <td data-bbox="848 948 1073 1006">12,004,496,386.10</td> <td data-bbox="1073 948 1285 1006">14,396,732,324.99</td> <td data-bbox="1285 948 1381 1006">16.62</td> </tr> <tr> <td data-bbox="705 1006 848 1127">Pension and Gratuity arrears</td> <td data-bbox="848 1006 1073 1127">13,813,975,356.97</td> <td data-bbox="1073 1006 1285 1127">17,366,517,292.43</td> <td data-bbox="1285 1006 1381 1127">20.46</td> </tr> <tr> <td data-bbox="705 1127 848 1214">Salary arrears and Staff claims</td> <td data-bbox="848 1127 1073 1214">0.00</td> <td data-bbox="1073 1127 1285 1214">0.00</td> <td data-bbox="1285 1127 1381 1214">0</td> </tr> <tr> <td data-bbox="705 1214 848 1273">Judgment Debt</td> <td data-bbox="848 1214 1073 1273">277,857,627.69</td> <td data-bbox="1073 1214 1285 1273">769,312,832.20</td> <td data-bbox="1285 1214 1381 1273">63.88</td> </tr> <tr> <td data-bbox="705 1273 848 1388">Other types of domestic expenditure arrears</td> <td data-bbox="848 1273 1073 1388">410,828,060.10</td> <td data-bbox="1073 1273 1285 1388">410,828,060.10</td> <td data-bbox="1285 1273 1381 1388">0</td> </tr> </tbody> </table> | Aggregate Amount of: | 2021 (₦)        | 2020 (₦) | % Diff. | Contractors Arrears | 12,004,496,386.10 | 14,396,732,324.99 | 16.62 | Pension and Gratuity arrears | 13,813,975,356.97 | 17,366,517,292.43 | 20.46 | Salary arrears and Staff claims | 0.00 | 0.00 | 0 | Judgment Debt | 277,857,627.69 | 769,312,832.20 | 63.88 | Other types of domestic expenditure arrears | 410,828,060.10 | 410,828,060.10 | 0 | Satisfactory |  |
| Aggregate Amount of:  | 2021 (₦)  | 2020 (₦)             | % Diff.         |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| Contractors Arrears   | 12,004,496,386.10   | 14,396,732,324.99    | 16.62           |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| Pension and Gratuity arrears  | 13,813,975,356.97   | 17,366,517,292.43    | 20.46           |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| Salary arrears and Staff claims   | 0.00  | 0.00                 | 0               |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| Judgment Debt   | 277,857,627.69  | 769,312,832.20       | 63.88           |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |
| Other types of domestic expenditure arrears   | 410,828,060.10  | 410,828,060.10       | 0               |          |         |                     |                   |                   |       |                              |                   |                   |       |                                 |      |      |   |               |                |                |       |   |                |                |   |              |  |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  |  |                               |                   | Conclusion        | Recommendations |  |  |  |
|---|---|--|-------------------------------|-------------------|-------------------|-----------------|--|--|--|
|   | <p><b>Stretch target:</b> More than 20 percent decline</p> <p><i>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.</i></p> | <table border="1"> <tr> <td><b>Total Domestic Arrears</b></td> <td>26,507,157,430.86</td> <td>32,943,390,509.72</td> <td>19.54 %</td> </tr> </table> | <b>Total Domestic Arrears</b> | 26,507,157,430.86 | 32,943,390,509.72 | 19.54 %         | <p>a. We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and confirmed it was the same as the balances stated within the SDDR and page 20 of the 2020 Auditor-General's Report (Domestic Debt Servicing as at 31/12/2020)</p> $\frac{\text{₦}32,943,390,509.72 - \text{₦}26,507,157,430.86}{\text{₦}26,507,157,430.86} \times 100 = 19.54\%$ <p>The percentage decline is 19.54%</p> <p>The IVA observed that the arrears dashboard obtained from the State DMO portal shows N5.316bn of Pension and Gratuity arrears was settled in 2021, however the schedule of gratuity payments obtained from the State shows a total of N2.512bn payments. The IVA is therefore unable to verify the total amounts of arrears settlement in the year 2021. The State is required to provide clarification for the difference observed in the amounts of arrears claimed as settled in the year 2021 and further supporting documentation; 2021 Bank Statement and a Schedule of arrears payment confirming total amounts of arrears settlement in the year 2021 for and samples of payment vouchers indicating payments made in 2021 for all arrears types.</p> <p>The State responded to the IVA's request as follows:</p> <p>"The State has settled the total sum of 5.316b for Pensions, Gratuity and death benefit as stated on the</p> |  |  |
| <b>Total Domestic Arrears</b>                   | 26,507,157,430.86   | 32,943,390,509.72  | 19.54 %                       |                   |                   |                 |  |  |  |

| Disbursement Linked Indicators (DLIs) and Tests |  | Findings  | Conclusion          | Recommendations |
|---|--|---|---------------------|-----------------|
|   |  | <p>internal domestic expenditure arrears database and evidence to confirm the genuinity of these is the attached payment vouchers.</p> <p>Details of the breakdown is as follows;</p> <p>Gratuity = 2.512b</p> <p>Pension Arrears = 2.014b</p> <p>Death benefits = 789.5m.</p> <p>Therefore; cumulative settlements in 2021 is 5.316b.</p> <p>Sample of payment vouchers is hereby attached to the email.”</p> <p>IVA has reviewed the supporting payment vouchers and found the State’s presentation to be satisfactory.</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</b></p> <p><b>AND</b></p> <p><b>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> |                 |

| Disbursement Linked Indicators (DLIs) and Tests  | Findings   | Conclusion                | Recommendations          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
|--|--|---------------------------|--------------------------|-----------|----------------------|--------------------|--------------------|----------------------|-------------------|-------------------|---------------------------|---------------------------|---------------------------|---------------------------------|-------------------|-------------------------|-------------------|--------|------------------|----------------|----------------|----------------------|--------------------------|----------------|--|
| <p>1 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 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>The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.</p> <p><b><u>Total Public Debt*</u></b></p> <table border="1" data-bbox="703 407 1394 724"> <thead> <tr> <th></th> <th>Financial Statements (₦)</th> <th>SDEDR (₦)</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>136,210,598,932.07</td> <td>150,860,641,447.76</td> </tr> <tr> <td>Total External Debts</td> <td>14,736,426,332.87</td> <td>14,736,426,337.00</td> </tr> <tr> <td><b>Total Public Debts</b></td> <td><b>150,947,025,264.94</b></td> <td><b>165,597,067,784.77</b></td> </tr> </tbody> </table> <p><b><u>Total Annual Revenue</u></b></p> <table border="1" data-bbox="716 837 1299 992"> <tbody> <tr> <td>2021 Adjusted IGR (see DLI 4.2)</td> <td>23,446,937,361.00</td> </tr> <tr> <td>Gross FAAC Allocation**</td> <td>63,676,836,648.00</td> </tr> <tr> <td>Grants</td> <td>7,144,909,603.78</td> </tr> <tr> <td>Other Revenues</td> <td>279,023,509.80</td> </tr> <tr> <td><b>Total Revenue</b></td> <td><b>94,547,707,122.58</b></td> </tr> </tbody> </table> <p>a. The State’s domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 2021 is as at the end of Q4 2021.</p> <p>We have computed the total debts stock / Revenue percentage for the 2021 year, as follows:</p> <p><b>DMO DEBT COMPUTATION</b></p> $\frac{\text{₦165,597,067,784.77}}{\text{₦94,547,707,122.58}} \times 100 = 175\%$ <p><b>AFS DEBT COMPUTATION</b></p> |                           | Financial Statements (₦) | SDEDR (₦) | Total Domestic Debts | 136,210,598,932.07 | 150,860,641,447.76 | Total External Debts | 14,736,426,332.87 | 14,736,426,337.00 | <b>Total Public Debts</b> | <b>150,947,025,264.94</b> | <b>165,597,067,784.77</b> | 2021 Adjusted IGR (see DLI 4.2) | 23,446,937,361.00 | Gross FAAC Allocation** | 63,676,836,648.00 | Grants | 7,144,909,603.78 | Other Revenues | 279,023,509.80 | <b>Total Revenue</b> | <b>94,547,707,122.58</b> | Unsatisfactory | The State should reduce its debt to revenue ratio and ensure debt is sustainable. As a general guide, debt should not be <b>more than 95% of Revenues</b> and should ideally be much less. |
|  | Financial Statements (₦)   | SDEDR (₦)                 |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| Total Domestic Debts   | 136,210,598,932.07   | 150,860,641,447.76        |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| Total External Debts   | 14,736,426,332.87  | 14,736,426,337.00         |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| <b>Total Public Debts</b>  | <b>150,947,025,264.94</b>  | <b>165,597,067,784.77</b> |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| 2021 Adjusted IGR (see DLI 4.2)  | 23,446,937,361.00  |                           |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| Gross FAAC Allocation**  | 63,676,836,648.00  |                           |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| Grants   | 7,144,909,603.78   |                           |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| Other Revenues   | 279,023,509.80   |                           |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |
| <b>Total Revenue</b>   | <b>94,547,707,122.58</b>   |                           |                          |           |                      |                    |                    |                      |                   |                   |                           |                           |                           |                                 |                   |                         |                   |        |                  |                |                |                      |                          |                |  |

| Disbursement Linked Indicators (DLIs) and Tests | Findings  | Conclusion | Recommendations |
|---|---|------------|-----------------|
|   | <p style="text-align: center;"> <math display="block">\frac{\text{₦}150,947,025,264.94 \times 100}{\text{₦}94,547,707,122.58}</math>           =159.7%         </p> <p>We have computed the total debt service deduction / Gross FAAC Allocation percentage for the 2021 year, as follows:</p> <p style="text-align: center;"> <math display="block">\frac{\text{₦}19,601,811,731.00 \times 100}{\text{₦}63,676,836,648.00}</math>           =30.8%         </p> <p>b. The debt stock stated in the Federal DMO State Domestic and External Debt Report has been compared with the debt stock stated in 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 32</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 PLATAEU STATE**

| S/N | PLATEAU STATE   | 2021 - AMOUNT (₦) |
|-----|---|-------------------|
| 1   | BUDGET SUPPORT LOAN (SOURCE FMOF)                       | 22,021,729,672.49 |
| 2   | BAIL OUT (SALARIES) (SOURCE CBN)                        | 10,619,756,999.32 |
| 3   | RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)           | 22,751,249,056.70 |
| 4   | EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)           | 9,770,707,050.96  |
| 5   | STATE BONDS   | 12,065,116,204.97 |
| 6   | COMMERCIAL BANK LOANS                                   | 11,567,445,406.18 |
| 7   | CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)                  | 1,219,446,217.73  |
| 8   | ACCELERATED AGRIC DEVELOPMENT SCHEME LOAN               | -                 |
| 9   | BAIL-OUT (INFRASTRUCTURE)                               | -                 |
| 10  | CBN DIFFERENTIATED CASH RESERVE REQ LOAN                | -                 |
| 11  | HEALTHCARE DEDUCTIONS                                   | -                 |
| 12  | BRIDGE FINANCE FACILITY                                 | 3,048,013,177.37  |
| 13  | FAMILY HOMES FUND                                       | -                 |
| 14  | ANCHOR BORROWERS PROGRAMME                              | -                 |
| 15  | OTHER FGN INTERVENTIONS                                 | -                 |
| 16  | MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF) | 2,030,282,513.66  |
| 17  | JUDGEMENT DEBTS   | 1,519,722,676.94  |
| 18  | GOVT - GOVT DEBTS                                       | -                 |

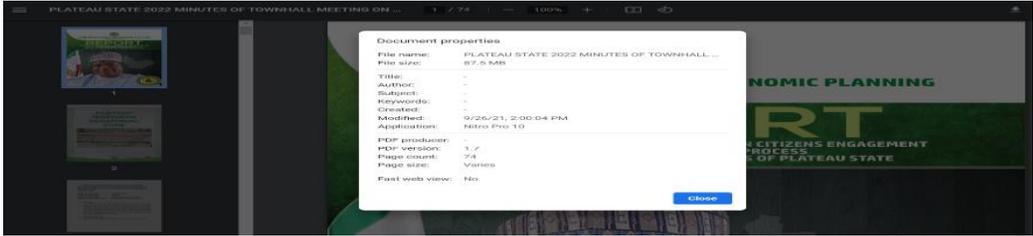
| S/N | PLATEAU STATE                      | 2021 - AMOUNT (₦)         |
|-----|------------------------------------|---------------------------|
| 19  | CONTRACTORS' ARREARS               | 12,004,497,386.10         |
| 20  | PENSION AND GRATUITY ARREARS       | 13,813,975,356.97         |
| 21  | SALARY ARREARS AND OTHER CLAIMS    | -                         |
| 22  | OTHER DEBTS                        | 28,428,699,728.38         |
|     | <b>TOTAL DOMESTIC DEBT (TDD)</b>   | <b>150,860,641,447.76</b> |
|     | TOTAL EXTERNAL DEBT (TED)          | 14,736,426,337.00         |
|     | <b>TOTAL PUBLIC DEBT (TED+TDD)</b> | <b>165,597,067,784.77</b> |

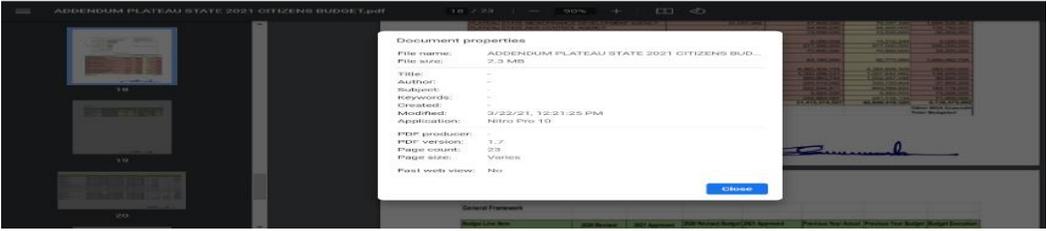
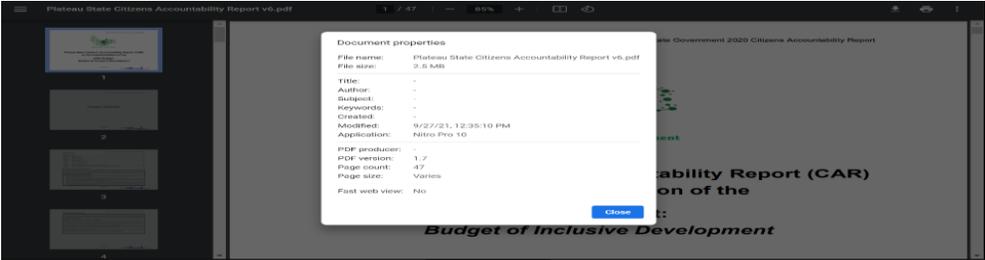
TABLE 3(ii): DLI 9 31 DECEMBER 2021 - ADJUSTED REVENUE TABLES FOR PLATEAU STATE

| TEMPLATE: OPTION A  | ₦                     |
|---|-----------------------|
| Item  | 2021                  |
| <b>1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)</b>  | <b>63,676,836,648</b> |
| <b>1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)</b>  | <b>42,349,527,815</b> |
| 1.1.1 Gross statutory allocation  | 36,865,382,347        |
| 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 | 5,484,145,468         |
| <b>1.2 VAT</b>  | <b>21,327,308,833</b> |
| <b>2. Internally Generated Revenues (IGR) – Adjusted</b>  | <b>23,446,937,361</b> |
| <b>3. Grants (internal and external)</b>  | <b>7,144,909,604</b>  |
| <b>4A. Other revenues (4.1 + 4.2 + 4.3)</b>   | <b>279,023,510</b>    |
| 4.1 Investment Income (e.g. dividends)  |                       |
| 4.2 Interest Earned   |                       |
| 4.3 Miscellaneous   |                       |
| <b>Total Revenues and Grants Calculations</b>   |                       |
| <b>A) Total Revenues and Grants is (1+2+3+4A)</b>   | <b>94,547,707,123</b> |

5. **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   |
|-----|--|--|
| 1a. | <p>RESPONSE ON DLR 2.1: Every item on Plateau State is indexed on the official website <a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a> as observed with error in dating, this was occasioned by the use of old templates that were used to fit the current year, however, the sites were also a subject of hacked which created multiple files and in some cases module up two or more files together. The State ICT Team was able to do a recovery and clean-up of most files, we therefore plea that you kindly consider and reassess those files as provided in the links below.</p> <p>The State published the Citizens' Engagement/Stakeholder Minutes of meeting for the Proposed Budget 2022, see link/screenshot of the document below;</p> <p><a href="http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202022%20MINUTES%20OF%20%20TOWNHALL%20MEETING%20ON%20CITIZENS%20ENGAGEMENT.pdf">http://plateaudatadump.com.ng/pdf_files/PLATEAU%20STATE%202022%20MINUTES%20OF%20%20TOWNHALL%20MEETING%20ON%20CITIZENS%20ENGAGEMENT.pdf</a></p>  <p>The State published an Addendum of the Citizens Budget based on the Approved Budget (2021) to capture the sourcing of financing and grants on the State Official Website <a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a> , see link/screenshot below.</p> <p><a href="http://plateaudatadump.com.ng/pdf_files/ADDENDUM%20PLATEAU%20STATE%202021%20CITIZENS%20BUDGET.pdf">http://plateaudatadump.com.ng/pdf_files/ADDENDUM%20PLATEAU%20STATE%202021%20CITIZENS%20BUDGET.pdf</a></p> | <p>IVA notes the State’s response and has included same in the report.</p> |

| S/N | State Response to the draft report  | IVA Follow-up, response, treatment  |
|-----|---|---|
|     |   |   |
| 1b. | <p><b>RESPONSE ON DLR 2.2</b></p> <p>The State did published the Citizens Accountability Reports on the State official website <a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a> within the time frame, see link/ screenshot of the document below.</p> <p><a href="http://plateaumatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf">http://plateaumatadump.com.ng/pdf_files/Plateau%20State%20Citizens%20Accountability%20Report%20v6.pdf</a></p>  <p>The Minutes of the Town Hall consultative forum on Citizens Accountability Reports was published on the State official website <a href="http://www.plateaustate.gov.ng/budget">www.plateaustate.gov.ng/budget</a> within the time frame, see link/ screenshot of the document below</p> <p><a href="http://plateaumatadump.com.ng/pdf_files/PLATEAU%20STATE%20MINUTES%20AND%20REPORT%20OF%20CITIZENS%20ENGAGEMENT%20IN%20THE%20BUDGET%20PROCESS.pdf">http://plateaumatadump.com.ng/pdf_files/PLATEAU%20STATE%20MINUTES%20AND%20REPORT%20OF%20CITIZENS%20ENGAGEMENT%20IN%20THE%20BUDGET%20PROCESS.pdf</a></p> | <p>IVA notes the State’s response and have included same in the report.</p> |

| S/N | State Response to the draft report  | IVA Follow-up, response, treatment  |
|-----|---|---|
|     |   |   |
| 2   | <p><b>RESPONSE ON DLR 6.2</b></p> <p>Having gone through the Draft Report of DLR6.2, we humbly request the reevaluation of DLR6.2 as we anticipate the status to change to achieve.</p> <p>We had some technical hitches which had since been rectified;</p> <ol style="list-style-type: none"> <li>1. The Prior information Notices (OCDS), content can be accessed via <a href="https://portal.plateaustatebpp.com/projects">https://portal.plateaustatebpp.com/projects</a></li> <li>2. We confirm that All modules are functional and have several inter-links steps with the determinant outcome, see <a href="https://plateaustatebpp.com">https://plateaustatebpp.com</a></li> </ol> <p>The links for the modules are as follows;</p> <ol style="list-style-type: none"> <li>i. Access to Procurement Plan – <a href="https://portalplateaustatebpp.com/procurement-plans">https://portalplateaustatebpp.com/procurement-plans</a></li> <li>ii. Access to Advertisement – <a href="https://portal.plateaustatebpp.com/advertisements">https://portal.plateaustatebpp.com/advertisements</a><br/>(Only active advertisements are displayed and the system knocks it off when the bidding period have closed)</li> <li>iii. Access to contract Awards – <a href="https://portal.plateaustatebpp.com/table">https://portal.plateaustatebpp.com/table</a></li> <li>iv. Access to Bids – <a href="https://portal.plateaustatebpp.com/bids">https://portal.plateaustatebpp.com/bids</a><br/><u>(Information on tendering or Bidding process)</u></li> </ol> <ol style="list-style-type: none"> <li>3. The e-procurement portal has no access restriction to users to view activities of procurement. However, for participation, upload of contractual details and other technical activities, there is a need for restriction to avoid spamming. A view only access has been created for your perusal of the portal and its workability. Login details (email: <a href="mailto:walkthrough@logicaladdress.com">walkthrough@logicaladdress.com</a> password: faker00tX)</li> </ol> | <p>IVA notes the State’s response and has included it in the report.</p> <p>Details should be checked in the report.</p> <p>The issue of 2021 Contracts awarded in OCDS format was not addressed by the State and further review of the weblinks provided did not show the 2021 contracts awarded and published above threshold in line with the OCDS format.</p> |

| S/N | State Response to the draft report   | IVA Follow-up, response, treatment                                       |
|-----|--|--|
| 3   | <p><b>RESPONSE ON DLR 8.0</b></p> <p>The State has settled the total sum of 5.316b for Pensions, Gratuity and death benefit as stated on the internal domestic expenditure arrears database and evidence to confirm the genuity of these is the attached payment vouchers.</p> <p>Details of the breakdown is as follows;</p> <p>Gratuity = 2.512b</p> <p>Pension Arrears = 2.014b</p> <p>Death benefits = 789.5m. Therefore; cumulative settlements in 2021 is 5.316b.</p> <p>Sample of payment vouchers is hereby attached to the email.</p> | <p>IVA notes the State's response and has included it in the report.</p> |
| 4   |  |  |