



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

2021 Annual Performance Assessment (APA) Report

TARABA 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

Table of Contents

<u>1.</u>	<u>EXECUTIVE SUMMARY</u>	3
<u>2.</u>	<u>INTRODUCTION</u>	7
<u>2.1</u>	<u>OVERVIEW</u>	7
<u>2.2</u>	<u>SCOPE</u>	7
<u>3.</u>	<u>ASSESSMENT RESULTS</u>	8
<u>3.1</u>	<u>FINDINGS</u>	8
<u>D)</u>	<u>TABLE 3(I): DLI 9 31 DECEMBER 2021 STATE DEBT STOCK TABLES FOR TARABA STATE</u>	49
<u>E)</u>	<u>TABLE 3(II): DLI 9 31 DECEMBER 2021 - ADJUSTED REVENUE TABLES FOR TARABA STATE</u>	51
<u>4.</u>	<u>RESPONSE FROM THE STATE</u>	52

1. Executive Summary

This report details the outcome of the Annual Performance Assessment (APA) conducted on Taraba 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 Taraba and shows areas where the State was able to achieve results. In total, Taraba State achieved 5 (**Five**) 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

Key:	Achieved	Not Achieved	Previously Achieved
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Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 1: 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		The State published the report after the due date.
	DLR 1.2: FY21 deviation for total approved original budget expenditure is < 15%		Budget deviation was 31.96%
DLI 2: Increased openness and citizens' engagement in the budget process	DLR 2.1: Citizens' inputs from formal public consultations are published online, along with the proposed 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.		CAR did not contain Audit Findings
DLI 3: Improved cash management and reduced revenue leakages through the implementation of State TSA	DLR 3: TSA, based on a formally approved cash management strategy, established and functional, and covering a minimum of 80 percent of state government finances.		<ul style="list-style-type: none"> The State did not have a functional TSA The State did not have a Cash Management Strategy The State TSA did not cover a minimum of 80% of the Government finances.
DLI 4: Strengthened Internally Generated Revenue (IGR) collection	DLR 4.1: State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published	2019	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
	DLR 4.2: 2020-2021 annual nominal IGR growth rate meets target -Basic target: 20%-39% -Stretch target: 40% or more	Basic Target Met	
DLI 5: 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		The State has not conducted A Biometric exercise
	DLR 5.2: Link BVN data to at least 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		The State has not linked BVN details of civil servants and pensioners to its payroll system
DLI 6: Improved procurement practices for increased transparency and value for money	DLR 6.1: Existence of public procurement legal framework and procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) E-Procurement; 2) Establishment of an independent procurement regulatory agency; and 3) Cover all MDAs receiving funds from the state budget	2019	
	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 AND For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available		<ul style="list-style-type: none"> ● There was no publication of contract award information online. ● The State did not implement e-procurement in at least 4 MDAs by the due date.
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	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.		<ul style="list-style-type: none"> ● The Annual State Debt Sustainability Analysis report and medium-term debt management strategy report (SDSA-DMSR) was not published by the due date ● The Annual SDSA-DMSR did not include a detailed description of the State's debt portfolio and borrowing options.

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
<p>DLI 8: Improved clearance/reduction of the stock of domestic expenditure arrears</p>	<p>DLR 8: Domestic arrears as of end 2020 and end 2021 reported in an online publicly-accessible database, with verification process in place.</p> <p>AND</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>Basic target: At least a 5 percent decline or maintain stock below 5 billion naira</p> <p>Stretch target: More than 20 percent decline</p>		<ul style="list-style-type: none"> ● State has no Arrears Clearance Framework/The State ACF was not published online ● State has not established Internal Domestic Arrears Database [or it does not include the required information] ● The percentage decline in the verified stock of domestic arrears was less than 5% [or the stock of arrears was above 5 billion]
<p>DLI 9: Improved debt sustainability</p>	<p>Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021</p> <p>AND</p> <p>Total debt stock at end of December 2021 as a share of total revenue for FY2021 meets target: Basic target: < 120%, Stretch target: < 95%.</p>		<p>Total Debt Stock to revenue is $\geq 120\%$ by end December 2021.</p>

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 1.1: Budget implementation reports are published on the state official website within the due date.
2. DLR 1.2: Expenditure outturn deviation is reduced to a level within the annual limits proposed by the programme.
3. 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 the due date.
4. DLR 3.0: Develop a functional State-level TSA where all Government revenues (IGRs and FAAC) are credited into before expenditure. Formally approve and implement a cash management strategy. Increase the percentage of state government finances flowing through the TSA to eventually ensure that all government finances flow through the TSA.
5. DLR 5.1: Biometric data of all the State's civil servants and pensioners is captured and linked with the State's payroll to reduce fraud and identified ghost workers taken off the payroll.
6. DLR 5.2: The BVN data of all Civil servants and Pensioners is linked to the State's payroll to address payroll fraud.
7. DLR 6.2: e-Procurement should be implemented as soon as possible. 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.
8. DLR 7.2: Domestic Debt Stock reports are accepted by the DMO and annual State debt sustainability analysis and Debt Management Strategy Report is published within the required timeframe. The Annual State Debt Sustainability Analysis and Debt Management Strategy Report includes Medium Term Budget forecast; A detailed description of the State's debt portfolio and borrowing options; Analysis of the debt and fiscal figures

in the preceding year.; A summary analysis of the projections of performance indicators used to assess DMS throughout the period 2021-2025, and their implications for cost-risk profile of State debt portfolio in 2025.

9. DLR 8: A Domestic Arrears Clearance Framework (ACF) is established and an internal domestic arrears database with relevant balances is placed online through a publicly accessible portal. Domestic arrears are cleared year on year to achieve total arrears of less than N5bn or a year-on-year decline of at least 20%.
10. 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

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 had some input/support from the Debt Management Office (DMO), to review the legislation and returns in place in this State.

2.2 Scope

This Annual Performance Assessment (APA) Report covers the State’s performance in 2021 against the Disbursement Linked Results (DLRs) listed within the SFTAS DLI Matrix, guidelines, and verification protocol. Each State was earlier assessed against the Eligibility Criteria set in the protocol, to determine the state’s eligibility for grants under the 2021 APA.

The verification protocol was set early in the preparation for the Program and all States, implementing agencies and other key stakeholders have been continuously sensitized on the requirements of the program and the protocol for 2021. The assessment results are binary (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 15/07/2022) 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

3. Assessment Results

3.1 Findings

Table 2: Findings

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLI 1: Improved Financial Reporting and Budgeting Reliability				
DLR 1.1	Financial Year [2021] quarterly budget implementation reports published on average within [4 weeks] of quarter end to enable timely budget management		Not Achieved	
1	Has the State published its quarterly budget implementation report to the State official website on average within four weeks of the end of each quarter?	The Quarterly Budget Implementation Reports were posted online on: Q1- 2021: https://tarabastate.gov.ng/Finances/Taraba%20State%202021%20Q1%20Budget%20Performance%20Report%20Publication.pdf Q2- 2021: https://tarabastate.gov.ng/Finances/Taraba-State-2021-Q2-Budget-Performance-Report-Publication.pdf Q3- 2021: https://tarabastate.gov.ng/Finances/Taraba%20State%202021%20Q3%20Budget%20Performance%20Report%20Publication%20CR%20-%20FINAL2.pdf Q4- 2021	Unsatisfactory	The State should ensure all quarterly implementation reports are published within four weeks of the end of each quarter

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>https://www.tarabastate.gov.ng/2022/01/28/taraba-state-2021-q4-budget-performance-report-publication/ https://tarabastate.gov.ng/Finances/28-01-2022-Taraba%20State%202021%20Q4%20Budget%20Performance%20Report%20Publication%20-final.pdf</p> <p>The Quarterly budget Implementation Reports accessed on accessed on (11/07/2022).</p> <p>Dates of online publication are as follows:</p> <ul style="list-style-type: none"> ● Q1 – (27/04/2021) - 3.9 weeks (27 days) ● Q2 – (28/07/2021) - 4 weeks (28 days) ● Q3 – (28/10/2021) - 4 weeks (28 days) ● Q4 – (12/07/2022) – 27.6 weeks (193 days) <p>Average days (weeks) for the online publication was computed based on the last 4 quarters, as below:</p> $\frac{27+28+28+193}{4}$ <p>Average = <u>69 days (9.8 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> <p>An online search was done for the Q4 report and it was found on the State Govt website. The publication date in the 'document properties' is 12 July 2022.</p>		
2	Do the reports each include, at a minimum, the approved original	From our review of the Quarterly Budget Implementation Reports downloaded from the State's website (see web links above) we observed the following:	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	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>a) The Budget Implementation Reports included the approved budget appropriation for the year against each organizational unit (MDAs) for each of the core economic classifications of expenditures.</p> <p>b) The Budget Implementation Reports included the actual expenditures for the quarter attributed to each MDA as well as the actual cumulative expenditures for the year to date,</p> <p>c) The Budget Implementation Reports included the balances against each of the revenue and expenditure appropriations.</p> <p>d) The State has an amended/revised budget.</p> <p>e) The Budget Implementation Reports showed both the approved original budget AND the approved budget.</p> <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	Does the report state the actual expenditures for the quarter attributed to each MDA and each expenditure classification as well as the actual cumulative expenditures for the year to date?	The IVA reviewed the State's Budget Implementation Reports and confirmed that the report included the actual expenditures for each quarter attributed to each MDA, each expenditure classification, as well as the actual cumulative expenditures for the year to date.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations									
4	Does the report state balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?	The State's Budget Implementation Reports shows the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which includes debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.	Satisfactory										
DLR 1.2	FY [2021] deviation from total approved budget expenditure is less than 15%		Not Achieved										
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	<p>The State computed the budget deviation for 2021 to be 31.96%</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 10)</td> <td>59,382,795,310.90</td> <td>19,851,278,289.71</td> </tr> <tr> <td>Rec. Exp. (Page 10)</td> <td>82,242,640,650.90</td> <td>76,504,384,603.83</td> </tr> </tbody> </table>		Total Approved Budget (₱)	Actual Outturn (₱)	Capital Exp. (Page 10)	59,382,795,310.90	19,851,278,289.71	Rec. Exp. (Page 10)	82,242,640,650.90	76,504,384,603.83	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 10)	59,382,795,310.90	19,851,278,289.71											
Rec. Exp. (Page 10)	82,242,640,650.90	76,504,384,603.83											

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations
	<p>2021, divided by the Original approved total budgeted expenditure and expressed in positive percentage terms?</p> <p>Is the expenditure outturn deviation computed less than 15%</p>	Total	141,625,435,961.80	96,355,662,893.54		
		$\frac{\text{₦}141,625,435,961.80 - \text{₦}96,355,662,893.54}{\text{₦}141,625,435,961.80} \times 100$ $= 31.96\%$ <p>The budget performance deviation is 31.96%</p> <p>Source: 2021 Audited Financial Statement (Pg10: Notes: 5 - 8 is recurrent expenditures + loan repayments, notes 24 and 25, while Notes: 9 - 22 is capital expenditures) and Approved Budget and Actual Expenditure or Appropriation Law Pg1 (Summary Table)</p>				
DLI 2: Increased Openness and Citizens' Engagement in the Budget Process						
DLR 2.1	<p>Citizens' inputs from formal public consultations are published online, along with the proposed FY [2022] budget</p> <p>AND</p> <p>Citizens' budget based on approved FY21 state budget published online by end April 2021 with functional online feedback mechanisms</p>				Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Did the State conduct at least one “town-hall” consultation before the proposed budget is drafted with the participation of local government authorities and State-based CSOs?	<p>The documents obtained and reviewed along with the attendance register include the following:</p> <ul style="list-style-type: none"> I. Minutes of Meeting of The Public Consultation II. Taraba State FY 2022 Budget III. Citizen's Guide to Taraba State 2021 Budget IV. Speech Delivered by His Excellency the Executive Governor On 2022 Proposed Budget to the House of Assembly V. 2021 Final Taraba State FY 2021 NCoA Compliant Budget VI. 2021-SEPT Taraba State Government Citizen's Accountability Report and VII. 2020 Audited Financial Statement <ul style="list-style-type: none"> a) IVA confirm that the LGAs in attendance are <ul style="list-style-type: none"> (i) Bali LGA (ii) Kurmi LGA (iii) Gassol LGA (iv) Sardauna LGA and (v) Takum LGA b) IVA confirmed and named some of CBOs representatives in attendance as <ul style="list-style-type: none"> i. Muslim Coalition - Yakubu B. Bello ii. NULGE – Abdulmumuni Isa iii. NCWS - Lami Mamman iv. TASCOTMAN – Jesse Denis <p>while, the CSOs representatives in attendance include the following</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<ul style="list-style-type: none"> i. Coalition of CSO- Saidu Umar Gaji ii. FOMWAN- Sa'adatu Abdulrahman iii. CDO Zing - James V. Sama iv. CDO Donga - Nukon Daniel Bibayo v. CDO USSA - Daniel Musa <p>c) The source of the information from which our conclusion was drawn is the Minutes Of Meeting Of The Public Consultation</p> <p>d) The date and venue of the consultation was on the 23rd of September 2021 at Bali Local Government Secretariat conference hall.</p> <p>e) 10 (Ten) attendees were called to confirm their attendance.</p> <p>f) The budget was drafted on the 19th November 2021. Evidence of the Governor's speech on the Budget presentation was obtained.</p> <p>g) The date of the consultation was 23rd September 2021 and the date of the draft budget was 19th November 2021. The consultation date came first.</p> <p>h) The date of publication of the Proposed Annual budget 2022 was 28th January, 2022.</p> <p>i) It was published before the deadline 31 January, 2022.</p> <p>j) The weblink is https://www.tarabastate.gov.ng/2022/01/28/taraba-state-fy-2022-budget-publication/?shared=email&msg=fail</p> <p>AND</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Ftarabastate.gov.ng%2FFinances%2F28-01-2022-Taraba%2520State%2520FY%25202022%2520Budget%2520-%2520Publication%2520Version.xlsx&wdOrigin=BROWSELINK This was accessed on (13/07/2022).</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) The CSO member that co-signed the minute is Mr. Joshua David Kaka and a copy has been retained.</p> <p>b) The title is: Minutes Of Meeting Of The Public Consultative Forum For Northern Zone On The 2022 Annual Budget Process Organized By Taraba State Ministry Of Budget And Economic Planning On The 23rd September, 2021 At Bali Local Government Secretariat Conference Hall and held on the 23rd September, 2021.</p> <p>c) The Organization the Signatory represent is the Civil Society Organization (CSO)</p> <p>d) The weblink is: https://www.tarabastate.gov.ng/project/sftas/budgets-and-debts/page/2/ AND https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Ftarabastate.gov.ng%2FFinances%2F28-01-2022-MINUTES%2520OF%2520TOWN%2520HALL%2520MEETING%2520FOR%25202022%2520BUDGET%2520PROCESS%2520AT%2520SOUTHERN%2520ZONE.docx&wdOrigin=BROWSELINK AND https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Ftarabastate.gov.ng%2FFinances%2F28-01-2022-MINUTES%2520OF%2520TOWN%2520HALL%2520MEETING%2520FOR%2520THE%25202022%2520BUDGET%2520PROCESS%2520</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>AT%2520CENTRAL%2520ZONE.docx&wdOrigin=BROWSELINK AND https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Ftarabastate.gov.ng%2FFinances%2F28-01-2022-MINUTES%2520OF%2520TOWN%2520HALL%2520MEETING%2520FOR%25202022%2520BUDGET%2520PROCESS%2520AT%2520NORTHERN%2520ZONE.docx&wdOrigin=BROWSELINK and date of publication (28/01/2022).</p> <p>This was accessed on (13/07/2022).</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 (20/4/2021) before the due date via https://tarabastate.gov.ng/Finances/Citizen's%20Guide%20to%20Taraba%20State%202021%20Budget.pdf</p> <p>b) A comparison of the full Annual Budget 2021 with the Citizens Budget has been done and there are no areas of discrepancies</p> <p>c) The Citizen's Budget was prepared in the format suggested to the States in the Citizen Budget User Manual and Excel Template and no discrepancies exist among the following:</p> <ol style="list-style-type: none"> i. Simple explanation of the annual budget/citizens budget in pages 5 to 7 ii. The sources of revenues on page 11. iii. Sources of domestic and foreign grants, domestic loans, and other financing sources on page 11. iv. Total expenditure by economic classifications in page 16. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> v. The total revenue and grants, total expenditures, budget deficit, budget financing and financing gap in page 12. vi. Disclosure of Budget deficit (if any) and how it will be financed on page 12. vii. Sectoral Allocation (by MDAs) on page 15. viii. Top Projects to be financed (at least 5) in pages 14, 23 and 24. <p>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included</p> <p>e) The suggested format was used and no difference identified</p>		
4	Is the Citizens Budget a comprehensible (to citizens) summary of the approved FY21 state budget?	<p>a) The Citizens Budget included on page 10 an explanation of the key components/information in the Approved FY21 Budget.</p> <p>We confirmed that the approved FY21 state budget was summarized in a comprehensible manner to the Citizens in the Citizens Budget.</p>	Satisfactory	
5	Does the State website have functional feedback and response online mechanisms?	<p>a) The State has established a functional feedback and response online mechanisms on its website</p> <p>b) The type of feedback mechanism established on the State website is known as "Formidable Forms Plugin"</p> <p>c) The State's feedback mechanism provides at minimum:</p> <ul style="list-style-type: none"> i. Acknowledgement of receipt of comments/feedbacks from citizens. ii. State's responses to comments/feedbacks. Display of timeframe and iii. the State's government contact details. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Evidence of all of the above e.g., screenshot of items (i to iii) has been obtained.</p> <p>d) A walkthrough test was conducted to ascertain the functionality of the feedback mechanism and the result of that test is a (Live Chat)</p> <p>e) A demonstration was done by the State Ministry of Finance to provide further evidence on how the State has responded to feedback submitted online. The process was that the citizen is expected to complete the form including his email and send the enquiry to the state. Automatically, the enquiry is acknowledged by a mail from the State. All responses are sent to the individual citizen's mailbox that is linked to the Google Form Citizen Feedback Mechanism..</p> <p>f) In conclusion, the State's feedback mechanism is functional.</p> <p>The web Links is: https://www.tarabastate.gov.ng/2020/03/05/taraba-state-citizens-guide-to-budget/#comment-59</p>		
DLR 2.2	Citizen's Accountability Report based on audited financial statements/report published online for FY2020 not later than 30th September 2021.		Not Achieved	
1	Did the State prepare the Citizens Accountability Report to explain the full Annual Audit Report in a summarized form?	<p>a) The Citizen's Accountability Report has been downloaded and a copy retained.</p> <p>b) A review was done on the downloaded Citizens Accountability Report</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>c) The Citizen's Accountability Report was published on 27th September 2021 before 30th September 2021 and a copy has been retained.</p> <p>d) The full Annual Audit Report for FY2020 with the Citizens Accountability Report has been compared. No areas of discrepancies</p> <p>e) IVA has obtained and reviewed the evidence of public consultation with Citizens to explain the FY2020 financial statement.</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 (27/09/2021) via https://tarabastate.gov.ng/Finances/PDF/2021-SEPT_Taraba%20State%20Government%20Citizen's%20Accountability%20Report.pdf and accessed by IVA on (13/07/2022).</p> <p>b) A comparison of the Annual Audit Report FY20 with the Citizens Accountability Report 2020 was done and no areas of discrepancies were found.</p> <p>c) The Citizen's Accountability Report was prepared according to the Template provided to the State and no discrepancies exist among the following:</p> <ol style="list-style-type: none"> i. Simple explanation of the annual Citizens Accountability Report and the Executive Summary in pages 2 and 3 ii. The Budget Outturn on page 4 iii. The Revenue Outturn on page 6. iv. The Expenditure Outturn on page 9. v. The Audit Findings. The 2020 CAR did not contain audit findings for the year. However, the 2020 AFS of Taraba State contained audit findings. See pages 11-16. vi. The Audited Financial Statements on page14. vii. Top Sectoral Allocations page 16 	Unsatisfactory	The State should ensure the CAR contains Audit findings.

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>viii. Top Value Capital Projects on page 20.</p> <p>ix. Citizens-Nominated Projects- Implementation Status Report page 22.</p> <p>d) The minimum required citizen's accountability report information outlined above (extracted from the Template) has been included</p> <p>e) The suggested format was used, and no discrepancies were identified.</p>		
3	Is the Citizens Accountability Report a comprehensible (to citizens) summary of the FY20 Annual Audit Report?	<p>a) The Citizen's Accountability Report presents in a summarized manner the Audited Financial Statement or Annual Audit Report FY2020.</p> <p>b) The Citizens Accountability Report included a concise explanation of the key components of the FY2020 Audited Financial Statements.</p> <p>c) The evidences are:</p> <p>(i) Minutes Of Meeting Of The Public Consultative Forum For Central Zone On The 2020 Annual Audited Financial Statements Organized By Taraba State Auditor General Office On The 11th September, 2021 At Bali Local Government Secretariat Conference Hall</p> <p>(ii) Minutes Of Meeting Of The Public Consultative Forum For Northern Zone On The 2020 Annual Audited Financial Statements Organized By Taraba State Auditor General Office On The 11th September, 2021 At Zing Local Government Secretariat Conference Hall</p> <p>(iii) Minutes Of Meeting Of The Public Consultative Forum For Southern Zone On The 2020 Annual Audited Financial Statements Organized By Taraba State Auditor General Office On</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>The 11th September, 2021 At Takum Local Government Secretariat Conference Hall</p> <p>It included a presentation of the annual financial statements (i.e., the Citizen's Accountability Report for 2020) and copies have been retained.</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 (27/9/2021) by the deadline and presented at a public consultation held on [11/9/2021].</p>		
DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA				
DLR 3.0	Improved cash management and reduced revenue leakages through the implementation of State TSA		Not Achieved	
1	Has the State established a functional State-level TSA?	<p>a. The State does not have a functional State-level TSA.</p> <p>b. The State operates one account: TSA: Account Name: TARABA STATE GOVT.- FEDERATION A/C Bank Name: Zenith Bank Plc Account Number: 1010166191</p>	Unsatisfactory	The State should establish a functional TSA
2	Is there a formally approved cash	The State does not have a Cash Management Strategy.	Unsatisfactory	The State should implement an approved cash management

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	<p>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>strategy that covers the processes through which the State can forecast cash commitments and requirements and provide reliable information on the availability of funds.</p>
3	<p>Does the TSA have a system of cash management that allows for a central view of cash balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?</p>	<p>The State does not have a computer application where the State can view the cash balances in the bank account(s).</p>	Unsatisfactory	<p>The State should establish a cash management system that allows for a central view of cash balances in bank accounts on a single electronic dashboard and should be in line with the approved Cash Management Strategy.</p>
4	<p>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</p>	<p>a) The tests performed include interviews with relevant govt officials, and the deployment of questionnaires at the three MDAs. The findings from the above tests are:</p> <p>MINISTRY OF EDUCATION (SECONDARY AND BASIC EDUCATION) The sources of revenue in the Ministry are:</p> <ol style="list-style-type: none"> i. Registration for private schools ii. Yearly renewal of license 	Unsatisfactory	<p>The State's TSA should have one consolidated revenue treasury account for state revenues (FAAC and IGR)</p>

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>at different commercial banks but are brought into the consolidated revenue account as part of the TSA.</p>	<p>iii. Sales of Establishment form Junior WAEC registration Basic and Mock. The Ministry's revenue is collected by a BIRS officer who is stationed at the Ministry and he issues receipts to the payers. The BIRS officer then pays the monies collected as revenue to any of the collecting banks. The ministry keeps record of collections.</p> <p>MINISTRY OF WORKS The sources of revenue in the Ministry are:</p> <ul style="list-style-type: none"> i. Tender fees ii. Community Services Reg. of Contractors iii. Earning from Government Plant iv. Laboratory Services. <p>The Ministry's revenue is collected by a BIRS officer who is stationed at the Ministry and he issues receipts to the payers. The BIRS officer then pays the monies collected as revenue to any of the collecting banks. The ministry keeps records of collections.</p> <p>MINISTRY OF HEALTH The sources of revenue in the Ministry are:</p> <ul style="list-style-type: none"> i. Registration of Private Clinic ii. Renewal of license iii. Registration of Private laboratories. <p>The Ministry's revenue is collected by a BIRS officer who is stationed at the Ministry and he issues receipts to the payer. The BIRS officer then pays the monies collected as revenue to any of the collecting banks. The ministry keeps record of collections.</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		b) Detail of TSA:Account Name: TARABA STATE GOVT.- FEDERATION A/C Bank Name: Zenith Bank Plc Account Number: 1010166191 c) Not All Government monies goes through this account. d) All Government monies do not sit in the other revenue collecting banks. e) The TSA bank Statement was obtained.														
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>54,011,884,122.80</td> <td>51,946,737,006.31</td> </tr> <tr> <td>Government Finances*</td> <td>92,644,139,764.42</td> <td>96,355,662,894.43</td> </tr> <tr> <td>Percentage</td> <td>58%</td> <td>54%</td> </tr> </tbody> </table> <p>The average percentage computation is:</p> $\frac{58\% + 54\%}{2} = 56\%$ <p>The TSA covered 56 % of the State's finances.</p> <p>*Sources: 2021 Audited Financial Statement (Cash flow Statement) Page 10 and the TSA Statement from Zenith Bank for the period January - December 2021.</p>		Total Inflows (₦)	Total Outflows (₦)	TSA Bank Statement	54,011,884,122.80	51,946,737,006.31	Government Finances*	92,644,139,764.42	96,355,662,894.43	Percentage	58%	54%	Unsatisfactory	The State's TSA should cover all of Government Finances.
	Total Inflows (₦)	Total Outflows (₦)														
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Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
DLI 4: Strengthened Internally Generated Revenue (IGR) Collection			
DLR 4.1	State implementing a consolidated state revenue code covering all state IGR sources and stipulating that the state bureau of internal revenue is the sole agency responsible for state revenue collection and accounting. Code must be approved by the state legislature and published		Previously Achieved in 2019 APA
1	Does the State have an up-to-date consolidated revenue code that includes all the State's IGR sources and rates and all the local governments (falling under that State) IGR sources and rates?	Previously Achieved in 2019	
2	Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) or the State Internal	Previously Achieved in 2019	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	Revenue Service (SIRS) as the sole agency responsible for State revenue (tax and non-tax) collection and accounting in the State?			
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		
4	Is the code approved by the State legislature to have a legal basis, either as a law or a resolution? It cannot be an executive order with no legal basis. The approval shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2021.	Previously Achieved in 2019		
5	Is the Publication published online, so it is automatically available	Previously Achieved in 2019		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																								
	to the public/all taxpayers?																											
DLR 4.2	Annual nominal IGR growth rate meets target		Achieved (Basic Target Met)																									
1	Has the 2021-2020 annual nominal IGR growth rate met the basic or stretch targets? Basic Target: 20% - 39% Stretch Target: 40%	<p>a. The accounting basis used for revenue reporting in 2020 and 2021 from the Audited Financial Statements is the cash basis.</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year APA. See the computation below:</p> <table border="1"> <thead> <tr> <th>REPORTING TEMPLATE: OPTION B</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>1. Reported IGR in AFS (Before Adjustments)</td> <td>8,114,973,143</td> <td>9,753,942,714</td> <td>20.2</td> </tr> <tr> <td>3. INVALID items to be deducted IF reported as part of IGR</td> <td>-</td> <td>-</td> <td></td> </tr> <tr> <td>3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)</td> <td>8,114,973,143</td> <td>9,753,942,714</td> <td>20.2</td> </tr> </tbody> </table> <p style="text-align: center;">$\frac{₱9,753,942,714 - ₱8,114,973,143}{₱8,114,973,143} \times 100$</p>	REPORTING TEMPLATE: OPTION B	₱	₱	% GROWTH	Item	2020	2021		1. Reported IGR in AFS (Before Adjustments)	8,114,973,143	9,753,942,714	20.2	3. INVALID items to be deducted IF reported as part of IGR	-	-		3. "Adjusted IGR" for DLI 4.2 Calculation (A OR B)				Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	8,114,973,143	9,753,942,714	20.2	Satisfactory	
REPORTING TEMPLATE: OPTION B	₱	₱	% GROWTH																									
Item	2020	2021																										
1. Reported IGR in AFS (Before Adjustments)	8,114,973,143	9,753,942,714	20.2																									
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Take reported total IGR and deduct any INVALID items i.e. (1) minus (2)	8,114,973,143	9,753,942,714	20.2																									

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>₦8,114,973,143 =20.2 %</p> <p>The annual nominal growth was 20.2%</p> <p>Source: 2021 Audited Financial Statement Page 10</p>		
DLI 5: 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		Not Achieved	
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?	The State has not used Biometrics to reduce payroll fraud through a completed biometric exercise for 95% of the current Civil Servants and Pensioners on the State payroll.	Unsatisfactory	<p>The State should ensure the biometric safeguards in place within the payroll cover all current civil servants and pensioners</p> <p>The State should ensure that biometric data is fully linked with payroll</p>
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	The State has not linked the biometrics data to the State payroll to identify ghost workers.	Unsatisfactory	The data from the State's biometric exercise should be linked with payroll

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		An APA Issue Report was given to the State and the State's response was: "Biometric capture is not yet done but still in process."		
3	Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?	The State has not identified and removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed	Unsatisfactory	The State should complete the process of capturing all civil servants in the State and linking their biometric data to the payroll to identify ghost workers
5.2	Link BVN data to at least [95] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Not Achieved	
1	Has the State linked the Bank Verification Number data to 95% of its current Civil Servants and pensioners on the State payroll?	The State has not linked the Bank Verification Number data to 95% of its current Civil Servants and Pensioners on the State payroll An APA Issue Report was given to the State and the State's response was: "Biometric capture is not yet done but still in process."	Unsatisfactory	The State should link the Bank Verification Numbers of all its Civil Servants and Pensioners to the State payroll to prevent fraud.
2	Has the State taken steps to identify payroll fraud?	The State has not taken steps to identify payroll fraud	Unsatisfactory	The State should take steps to combat payroll fraud and ensure these steps and results achieved are

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
				documented and verifiable.
DLI 6: Improved Procurement Practices for Increased Transparency and Value for Money				
DLR 6.1	Existence of a public procurement legal framework and a procurement regulatory agency. Said legal framework should conform with the UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget		Previously Achieved In 2018 APA	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 2018 APA		
2	Does the law conform with the UNCITRAL Model Law which should provide for? 1) e-Procurement; 2) establishment of an independent procurement regulatory agency; and 3) cover all MDAs receiving funds from the State budget.	Previously Achieved in 2018 APA		
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 2018 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 6.2	<p>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</p> <p>AND</p> <p>For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.</p>		Not Achieved	
1	Has the State achieved open contracting component of the DLI by publishing online, contract award	a) IVA did not obtain a schedule of all contracts awarded during the year under assessment, as it was not provided by the State.	Unsatisfactory	The State should adopt the OCDS and publish <u>all</u> contract award information online as required under the

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>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>	<p>The IVA raised an APA Issue report and the State responded thus:</p> <p>“The State is more concerned to procure and implement E – Procurement before the deadline but is not possible. Since the State has to implement E-procurement in four (4) MDAs and to also publish all contracts both within and outside the system before achieving the DLI, therefore providing the schedule of all contracts will not hold water that is why it was not provided to the IVA during APA.”</p> <p>b) IVA could not conduct a check to confirm whether the schedule is indeed complete and comprehensive, and any discrepancies that were identified (in particular, those indicating the schedule may be incomplete).</p> <p>c) The State did not publish the information on all contracts awarded for the year under assessment above the threshold online (the State Procurement law does not clearly state the threshold upon which to publish on-line its procurements).</p> <p>d) IVA cannot confirm if the list of contracts published online is complete based on a review against the schedule of all contracts provided as the State did not publish its data online, nor did they provide IVA with a schedule of all contracts.</p> <p>e) IVA cannot state whether the data published is in line with the Open Contracting Data Standards (OCDS), as the State did not publish its data online.</p> <p>f) The State did not publish its data online, hence no source of publication and no work was done or test carried out.</p> <p>g) IVA cannot state if the minimum contract award information (i to v) listed below was published as the State did not publish its contract award information online.</p>		<p>standards, and in line with thresholds stated within legislation and guidance.</p>

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> (i) Project name, (ii) awarding institution, (iii) award date, (iv) name of contractor, and (v) the contract amount was published. <ul style="list-style-type: none"> h) All items from (g) above were not published. i) There is no web link as the State did not publish its data online. j) The State did not publish its contract award information. 		
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 2021 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?	<ul style="list-style-type: none"> a) The State has not implemented e-procurement in at least four (4) MDAs (including Education, Health and Public Works) by 30 June 2022. b) A report on all transactions for the four MDAs during the period 1 January 2022 to 30 June 2022 directly from the e-procurement systems was not obtained as the State did not establish an e-procurement system. c) A separate report of procurements for all four MDAs for the period 1 January 2021 to 30 June 2022 from the Accountant General was not obtained, as it was not provided by the State. d) The State has not established an e-procurement system, therefore did not go live for e-procurement at the 4 MDA's. e) The State did not go live for e-procurement at the 4 MDA's, hence no system generated report for comparison to confirm that all transactions after go-live stated in the Accountant General's report for the period 1 January 2022 to 30 June 2022 were conducted through the e-procurement system. f) The State did not go live for e-procurement at the 4 MDAs, hence a sample of five (5) transactions at random for each 	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>of the 4 MDAs could not be selected and a walkthrough test of the procurement lifecycle was not conducted.</p> <p>g) IVA did not select transactions to conduct a walkthrough to confirm if selected transactions followed procurement lifecycle, as the state did not establish e-procurement in the 4 MDAs.</p> <p>h) IVA did not select transactions to conduct a walkthrough to confirm if selected transactions followed procurement lifecycle, as the State did not establish e-procurement in the 4 MDAs.</p> <p>i) The e-Registration, e-Publishing/Notification, e-Tendering and e-Evaluation/e-Awarding modules have not been implemented and had transactions processed through them for the period 1 January 2021 to 30 June 2022, as State has not established e-procurement in the 4 MDA's.</p> <p>j) The State has not processed all of its procurement transactions at the 4 MDAs through the five minimum required modules after go-live for the period of 1 January 2022 to 30 June 2022 as the State did not establish an e-procurement system.</p> <p>k) IVA did not select transactions to conduct a walkthrough to confirm if selected transactions followed procurement lifecycle, as the state did not establish e-procurement in the 4 MDAs therefore no evidence was obtained.</p>		
DLI 7: Strengthened Public Debt Management and Fiscal Responsibility Framework				
DLR 7.1	State implementing state-level debt legislation, which stipulates: 1) responsibilities for			

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

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	3) Fiscal and debt rules/limits for the state.			
3	Has the State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council) been operational during the APA year and performing the core function of recording and reporting state debt?	Previously Achieved in 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		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average two months after the end of the quarter in 2021?	<p>a) On average, the State submitted the quarterly State Domestic Debt Reports (SDDR) to the Federal DMO within 2 months (4.964 weeks) after the end of the quarter.</p> <p>We obtained evidence that the State produced approved quarterly SDDRs, which were submitted and received by the DMO as follows:</p> <ul style="list-style-type: none"> • Q1 submitted on the 28th of April 2021, 28 days after the end of the 1st quarter, • Q2 submitted on 29th of July 2021, 29 days after the end of the 2nd quarter, • Q3 submitted on 10th of November 2021, 41 days after the end of the 3rd quarter <p>And</p> <ul style="list-style-type: none"> • Q4 submitted on 10th of February 2022, 41 days after the end of the 4th quarter $\frac{28 + 29 + 41 + 41}{4}$ <p>Average = 4.964 Weeks (34.75 days)</p> <p>The SDDRs were submitted within an average of 1.24 Months (34.75 days).</p>	Satisfactory	
2	<p>Note: Have you reviewed for accuracy and completeness from the DMO:</p> <p>The State Domestic and External Debt Report</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) The State Domestic and External Debt Report (SDED) from the Federal DMO, CBN, and FMOF, along with all underlying data has been compared with the supporting documents</p>	N/A	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
<p>(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>We reviewed the DMO's Report on State Domestic and External Debt Report (SDEDR) with the Taraba State Debt Domestic Report along with all underlying data. The report was supported with the DMO's templates and guidelines.</p> <p>We reviewed the DMO report and the DMO report confirmed the <u>accuracy</u> and <u>completeness</u> of the State Domestic Debt Report.</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 has been compared with the State Audited Financial Statement</p> <p>d) The debt stock figures reported in the SDDR has been compared with that of the State's Audited Financial Statement</p> <p>e) IVA noted a discrepancy of ₦5,518,120,570.21. See below for details</p> <p>i. SDDR Figure: ₦93,194,991,218.26</p> <p>ii. AFS Figure: ₦98,703,111,788.47</p> <p>iii. Difference (If any): ₦5,518,120,570.21</p> <p>f) An APA issue was sent to the State and the IVA is awaiting a response from the State</p> <p>g) The State Domestic and External Debt Report (SDEDR) from the Federal DMO has been compared with the Quarterly</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		State Domestic Debt Reports (SDDR) submitted by the State.		
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 SDSA-DMSR was published on the 15th of December 2021</p> <p>c) The SDSA-DMSR had been published by 31 December 2021. A screenshot of the timestamp showing the date of publication was obtained.</p> <p>https://www.tarabastate.gov.ng/Finances/Taraba%20State%20DSA%20Report-2021.pdf</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	<p>a) Upon review of the State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR), we noted it did not include the following:</p> <p>1) medium-term budget forecasts.</p> <p>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</p> <p>a) A review and comparison between the information (figures) contained in the assessment report of the SDSA-DMSR obtained from the DMO and the SDSA-DMSR obtained from the State Website was conducted.</p> <p>b) No differences were identified.</p>	Unsatisfactory	The State should ensure that the SDSA - DMSR includes the following: 1) medium-term budget forecasts; 2) a detailed description of the debt portfolio and borrowing options

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	preceding calendar year?			
DLI 8: Improved Clearance/Reduction of Stock of Domestic Expenditure Arrears				
DLR 8.0	<p>Domestic arrears as of end 2020 and end 2021 reported in an online publicly accessible database, with verification process in place.</p> <p>AND</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>Basic Target: At least a 5 percent decline or maintain stock below 5 billion naira</p> <p>Stretch Target: More than 20 percent decline</p>		Not Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1	Has the State established an Arrears Clearance Framework (ACF)?	<p>a) The State has not established an Arrears Clearance Framework (ACF)</p> <p>b) A copy of the ACF has not been obtained from the state</p> <p>c) The establishment of the ACF has yet to occur by 30 June 2021</p> <p>d) IVA is unable to determine the duration of time between the establishment of ACF and the 31 December 2021 because the establishment of the ACF has yet to occur.</p> <p>An APA issue report was given to the State and the response was thus: “Nothing was done on DLI 8”</p>	Unsatisfactory	The State should establish an Arrears Clearance Framework (ACF)
2	Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit prioritization of expenditure arrears to be settled.	<p>a) The State has not established an Arrears Clearance Framework (ACF); there exists no explicit prioritization of expenditure arrears to be settled.</p> <p>b) The State has not established an Arrears Clearance Framework (ACF)</p> <p>c) The State has not established an Arrears Clearance Framework (ACF)</p>	Unsatisfactory	<p>The ACF should contain:</p> <p>1) Planned actions to settle arrears</p> <p>2) An explicit prioritization of expenditure arrears to be settled</p>
3	Has the ACF been published on a State official website?	<p>a) The ACF has not been published on a State official website</p> <p>b) We have been unable to download a copy of the ACF for validation</p> <p>c) No weblink and evidence obtained to confirm the date of publication</p>	Unsatisfactory	The State should ensure the ACF is published on her Official website
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	The clearance of domestic expenditure arrears has not been submitted, also, due to the non-existence of an ACF, we cannot verify the consistency of the domestic expenditure arrears with the ACF	Unsatisfactory	The State should ensure that the clearance of domestic expenditure arrears is consistent with the ACF

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
5.	Has the State established an Internal Domestic Arrears Database?	<ul style="list-style-type: none"> a) The state has not established an Internal Domestic Arrears Database b) The Internal c) Domestic Arrears Database does not include the following: <ul style="list-style-type: none"> a. The aggregate and individual amounts of contractors' arrears. For contractors' arrears, the internal domestic arrears database does not include the name of the contractor, the amount due at the end-of-year, the nature of the goods and services procured that generated the claim and billing data. The database has not been established.at the end of each year. b. The aggregate amount of pension and gratuity arrears. c. The aggregate amount of salary arrears and other staff claims. d. The aggregate amount of other types of domestic arrears d) A verification process is not in place for the arrears in the database e) The IVA is unable to confirm that the state conducted verification of the arrears balances because SARVCR and other evidence were not provided. f) No tests were conducted because the state has not established an internal domestic arrears database g) The State did not submit the Annual State Arrears Recording, Verification, and Clearance Report (SARVCR) to the IVA. 	Unsatisfactory	<ul style="list-style-type: none"> a) The state should ensure they establish an internal domestic arrears database. b) The Internal Domestic Arrears Database should include aggregate and individual amounts of contractors' arrears; the aggregate amount of pension and gratuity arrears; the aggregate amount of salary arrears and other staff claims
6	Has the State published online elements of the internal domestic arrears database for the	<ul style="list-style-type: none"> a) The State has not published online the required elements of the Internal Domestic Arrears Database as at the end of 2020 and 2021 online. 	Unsatisfactory	The State should ensure they publish online, elements of the

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	FY 2020 and FY 2021 reported on a State official website, which constitutes the online publicly accessible arrears database?	<p>b) The IVA is unable to compare the aggregate and individual information available on the online publicly-accessible arrears database with the information in the internal domestic arrears database for verification of the consistency and accuracy of the information on the online publicly-accessible arrears database because the state has not published online arrears database and internal domestic database.</p> <p>c) There is no website supporting the online publicly-accessible arrears database which 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.</p> <p>d) The IVA was not provided any online web pages that include a facility for contractors with arrears (creditors) to report any omission to the state.</p> <p>e) The IVA is unable to carry out test due to lack of information and any online weblink.</p> <p>f) The state has not provided records on the omissions reported by contractors in each year and how they were treated.</p> <p>g) The IVA could not confirm that any omissions of contractor arrears that were found to be valid were subsequently included in the internal domestic arrears database because the state had not established it.</p> <p>h) The source of information (i.e. weblinks to the online publicly accessible arrears database) were not made available.</p>		Internal domestic arrears database.
7.	Does the online publication include?	There is no online publication which includes the aggregate amount for the four types of arrears.	Unsatisfactory	a) The State should ensure they publish online lists of

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	<p>1) the aggregate amount of contractors' arrears;</p> <p>2) the aggregate amount of pension and gratuity arrears;</p> <p>3) the aggregate amount of salary arrears and other staff claims;</p> <p>4) other types of domestic arrears and</p> <p>5) a list of names of contractors with recognized arrears exceeding ₦20 million and information for contractors to be able to verify that their claims are being accurately reported in the database.</p>	There is no online publication which contains names of contractors with recognized arrears exceeding 20 million naira.		<p>contractors with recognized arrears exceeding ₦20 million.</p> <p>b) The state should ensure contractors can verify that their claims are accurately reported</p>												
8.	<p>Has the State met the following?</p> <p>(i) Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the</p>	<table border="1"> <thead> <tr> <th>Aggregate Amount of:</th> <th>2021 (₦)</th> <th>2020 (₦)</th> <th>Diff. (%)</th> </tr> </thead> <tbody> <tr> <td>Contractors Arrears</td> <td>226,370,675.00</td> <td>226,370,675.00</td> <td>0%</td> </tr> <tr> <td>Pension and Gratuity arrears</td> <td>18,832,968,810.09</td> <td>16,071,073,695.00</td> <td>17.19%</td> </tr> </tbody> </table>	Aggregate Amount of:	2021 (₦)	2020 (₦)	Diff. (%)	Contractors Arrears	226,370,675.00	226,370,675.00	0%	Pension and Gratuity arrears	18,832,968,810.09	16,071,073,695.00	17.19%	Unsatisfactory	The State should ensure a reduction of domestic arrears debt stock to below ₦5 billion
Aggregate Amount of:	2021 (₦)	2020 (₦)	Diff. (%)													
Contractors Arrears	226,370,675.00	226,370,675.00	0%													
Pension and Gratuity arrears	18,832,968,810.09	16,071,073,695.00	17.19%													

Disbursement Linked Indicators (DLIs) and Tests		Findings			Conclusion	Recommendations															
	<p>state's arrears clearance framework.</p> <p>Basic target: At least a 5 percent decline or maintain stock below 5 billion naira</p> <p>Stretch target: More than 20 percent decline</p> <p>The clearance/reduction of domestic expenditure arrears (contractors, pension and gratuity arrears, salary arrears, and other staff claims) is defined as the decline in the nominal stock of total domestic expenditure arrears at the end of the year, compared to the previous year, expressed in percentage terms.</p>	<table border="1"> <tr> <td>Salary arrears and Staff claims</td> <td>0</td> <td>0</td> <td>0%</td> </tr> <tr> <td>Judgment Debt</td> <td>0</td> <td>0</td> <td>0%</td> </tr> <tr> <td>Other types of domestic expenditure arrears</td> <td>0</td> <td>0</td> <td>0%</td> </tr> <tr> <td>Total Domestic Arrears</td> <td>19,059,339,485.09</td> <td>16,297,444,370.00</td> <td>16.95%</td> </tr> </table>	Salary arrears and Staff claims	0	0	0%	Judgment Debt	0	0	0%	Other types of domestic expenditure arrears	0	0	0%	Total Domestic Arrears	19,059,339,485.09	16,297,444,370.00	16.95%			
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Other types of domestic expenditure arrears	0	0	0%																		
Total Domestic Arrears	19,059,339,485.09	16,297,444,370.00	16.95%																		
		<p>a. We could not obtain the Domestic arrears figure from the State Internal Domestic Arrears (SIDA), however the figures from AFS for 2021 (Pg No 11 Note 32 and 33) were used.</p> $\frac{\text{₦16,297,444,370.00} - \text{₦19,059,339,485.09}}{\text{₦16,297,444,370.00}} \times 100 = 16.95\%$ <p>The State domestic arrears increased by 16.95%</p> <p>Source: Audited Financial Statements for 2021 (Pg No 11 Note 32 & 33)</p>																			
DLI 9: Improved Debt Sustainability																					
DLR 9.0	<p>Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021</p> <p>AND</p>				Not Achieved																

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations																						
	<p>Total debt stock at end of December 2021 as a share of total revenue for FY 2021 meets target:</p> <p>-Basic target: < 120%</p> <p>-Stretch target: < 95%</p>																								
<p>1</p> <p>Has the State met:</p> <p>(i) the ratio of total debt stock at end-of-year (31st December 2021) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1st January to 31st December 2021)?</p> <p>-Basic target:< [120%]</p> <p>-Stretch target: < [95%]</p> <p>(ii) Average monthly debt service deduction is < 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><u>Total Public Debt*</u></p> <table border="1" data-bbox="646 743 1423 1062"> <thead> <tr> <th></th> <th>Financial Statements (₦)</th> <th>DMO/ SDEDR Figures (₦)</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>98,703,111,788.47</td> <td>102,221,482,357.35</td> </tr> <tr> <td>Total External Debts</td> <td>9,888,559,728.60</td> <td>9,723,514,957.89</td> </tr> <tr> <td>Total Public Debts</td> <td>108,591,671,517.07</td> <td>111,944,997,315.24</td> </tr> </tbody> </table> <p><u>Total annual revenue</u></p> <table border="1" data-bbox="667 1166 1423 1435"> <tbody> <tr> <td>2021 Adjusted IGR (see DLI 4.2)</td> <td>₦9,753,942,714.00</td> </tr> <tr> <td>Gross FAAC Allocation**</td> <td>₦58,729,607,742.00</td> </tr> <tr> <td>Grants</td> <td>₦5,880,416,882.00</td> </tr> <tr> <td>Other Revenues</td> <td>₦15,814,311.70</td> </tr> <tr> <td>Total Revenue</td> <td>₦74,379,781,649.00</td> </tr> </tbody> </table>		Financial Statements (₦)	DMO/ SDEDR Figures (₦)	Total Domestic Debts	98,703,111,788.47	102,221,482,357.35	Total External Debts	9,888,559,728.60	9,723,514,957.89	Total Public Debts	108,591,671,517.07	111,944,997,315.24	2021 Adjusted IGR (see DLI 4.2)	₦9,753,942,714.00	Gross FAAC Allocation**	₦58,729,607,742.00	Grants	₦5,880,416,882.00	Other Revenues	₦15,814,311.70	Total Revenue	₦74,379,781,649.00	<p>Unsatisfactory</p>	<p>The State should reduce its debt to revenue ratio and ensure debt is sustainable. As a general guide, debt should not be more than 120% of Revenues and should ideally be much less.</p>
	Financial Statements (₦)	DMO/ SDEDR Figures (₦)																							
Total Domestic Debts	98,703,111,788.47	102,221,482,357.35																							
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Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>a. The State’s domestic debt stock figure in the Federal DMO State Domestic and External Debt Report for 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> $\frac{\text{₦}111,944,997,315.24 \times 100}{\text{₦}74,379,781,649.37} = 150.5\%$ <p>We have computed the total debt service deduction / Gross FAAC Allocation percentage for the 2021 year, as follows:</p> $\frac{\text{₦}12,148,964,508 \times 100}{\text{₦}58,729,607,742} = 20.686\%$ <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>Sources:</p> <ul style="list-style-type: none"> i. For Total Revenue 2021 Audited Financial Statement, Page 10 ii. For Total Public Debt from DMO* as at December 31, 2021 iii. NBS/OAGF (FAAC) <p>*Table 3(i) below holds a breakdown of the Total Debt.</p> <p>** Refer to the FAAC table on DLI9 provided.</p>		

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

S/N	TARABA STATE	2021 - AMOUNT (₦)
1	BUDGET SUPPORT LOAN (SOURCE FMOF)	21,943,540,631.39
2	BAIL OUT (SALARIES) (SOURCE CBN)	9,110,719,465.33
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	10,244,225,694.96
4	EXCESS CRUDE ACCOUNT-BACKED LOAN (SOURCE CBN)	9,678,919,117.86
5	STATE BONDS	-
6	COMMERCIAL BANK LOANS	23,255,655,752.48
7	CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	4,490,957,164.92
8	ACCELERATED AGRIC DEVELOPMENT SCHEME LOAN	
9	BAIL-OUT (INFRASTRUCTURE)	
10	CBN DIFFERENTIATED CASH RESERVE REQ LOAN	
11	HEALTHCARE DEDUCTIONS	
12	BRIDGE FINANCE FACILITY	3,053,241,757.40
13	FAMILY HOMES FUND	
14	ANCHOR BORROWERS PROGRAMME	
15	OTHER FGN INTERVENTIONS	
16	MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	2,154,783,402.00
17	JUDGEMENT DEBTS	-
18	GOVT - GOVT DEBTS	-
19	CONTRACTORS' ARREARS	226,370,675.00

S/N	TARABA STATE	2021 - AMOUNT (₦)
20	PENSION AND GRATUITY ARREARS	18,063,068,696.02
21	SALARY ARREARS AND OTHER CLAIMS	-
22	OTHER DEBTS	-
	TOTAL DOMESTIC DEBT (TDD)	102,221,482,357.35
	TOTAL EXTERNAL DEBT (TED)	9,723,514,957.89
	TOTAL PUBLIC DEBT (TED+TDD)	111,944,997,315.24

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

TEMPLATE: OPTION A	₦
Item	2021
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	58,729,607,742
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	39,986,002,035
1.1.1 Gross statutory allocation	34,006,667,954
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	5,979,334,081
1.2 VAT	18,743,605,707
2. Internally Generated Revenues (IGR) - Adjusted	9,753,942,714
3. Grants (internal and external)	5,880,416,882
4A. Other revenues (4.1 + 4.2 + 4.3)	15,814,312
4.1 Investment Income (e.g. dividends)	
4.2 Interest Earned	14,509,569
4.3 Miscellaneous	1,304,743
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	74,379,781,649

4. Response from the State

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

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