



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

2021 Annual Performance Assessment (APA) Report

YOBE 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

The report details the outcome of the Annual Performance Assessment (APA) conducted on Yobe 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 Yobe State and shows areas where the State was able to achieve results. In total, Yobe State achieved 14 (Fourteen) DLRs out of 15 (Fifteen) DLRs applicable to the 2021 APA, out of which 2 (Two) DLRs were achieved in the 2019 and 2020 APAs.

Table 1: Assessment Results

Key:				
	Achieved	Not Achieved	Previously Achieved	
Disbursement Linked Indicators	Disbursement Linked Results		Results	Remarks
DLI 1: Improved financial reporting and budget reliability	DLR 1.1: 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%			
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.			
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 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		2020	

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		
	DLR 5.2: Link BVN data to at least 95 percent of current civil servants and pensioners on the payroll and payroll fraud addressed		
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		
	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		
DLI 7: Strengthened public debt management and fiscal responsibility framework	DLR 7.1: State implementing state-level debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits.	2019	
	DLR 7.2: Quarterly state debt reports 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.		
DLI 8: 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. AND 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. Basic target: At least a 5 percent decline or maintain stock below 5 billion naira Stretch target: More than 20 percent decline	Basic Target Met	

Disbursement Linked Indicators	Disbursement Linked Results	Results	Remarks
DLI 9: Improved debt sustainability	Average monthly debt service deduction is < 40% of gross FAAC allocation for FY2021 AND Total debt stock at end of December 2021 as a share of total revenue for FY2021 meets target: Basic target: < 120%, Stretch target: < 95%.	Basic Target Met	

We further identified several areas where the State can improve its performance, and these are set out in detail within Section 3 of this report. In summary, the State should ensure the following:

1. **DLR 3.0:** Develop a functional State-level TSA where all Government revenues (IGRs ad FAAC) are credited into before expenditure. 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.

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 engaged the services of experts in Procurement, and some input/support from the Debt Management Office (DMO) for Debt Management related DLIs to review the legislation and returns in place for 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 program's requirements and the protocol for 2021. The assessment results are binary (achieved or not achieved), as that is how the Program for Results was designed.

In advance of the performance assessments, all States were provided with the detailed information requirements for the assessments, a proposed itinerary for the assessment visit, and a template with which to report the results achieved. The assessments were conducted between 24/07/2022 and 30/07/2022 with a team of six (6) persons, starting with an opening meeting where all the information requested was to be handed over. The visits were concluded with an exit meeting where initial findings were discussed, and each state was given a further opportunity to provide clarifications and/or additional information.

The draft conclusions from the work done 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
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		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?	<p>The Quarterly Budget Implementation Reports were posted online on</p> <p>Q1- 2021 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/41856307292021d3d7c07b-88dd-4068-9c9b-e2c70d8587a8.pdf&viwerid=17136</p> <p>Q2- 2021 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/30741852962021db1ea41e-4f77-4676-8d90-00ba13749ee0.pdf&viwerid=18136</p> <p>Q3- 2021: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpan</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>el.pfm.yb.gov.ng/documents/17586203492021a4c93830-4816-44aa-a80a-a41bac348366.pdf&viwerid=24192</p> <p>Q4- 2021 https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/07418529632022e997e445-7f14-4d08-b358-146157695f82.pdf&viwerid=28206</p> <p>The State website was accessed on (25/07/2022).</p> <p>The dates of online publication are as follows:</p> <ul style="list-style-type: none"> ● Q1 – 26/04/2021 - 3.71 weeks (26 days) ● Q2 – 25/07/2021 - 3.57 weeks (25 days) ● Q3 – 27/10/2021 - 3.86 weeks (27 days) ● Q4 – 28/01/2022 - 4.0 weeks (28 days) <p>Average days (weeks) for the online publication was computed based on the last 4 quarters, as below:</p> $\frac{26+25+27+28}{4}$ <p>Average = 26.5 days (3.79 weeks)</p> <p>We downloaded the Quarterly Budget Implementation Reports for all four quarters for the year 2021. IVA has also obtained and retained evidence of the timestamp of the publications.</p>		
2	Do the reports each include, at a minimum, the approved original AND revised (if applicable) budget appropriation for the year against each organizational units (MDAs) for each of the core economic classifications	<p>From our review of the Quarterly Budget Implementation Reports downloaded from the State’s website (see weblinks above) we observed the following:</p> <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>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	of expenditures (Personnel, Overheads, Capital, and others), the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.	<p>b) The Budget Implementation Reports included the actual expenditures for the quarter attributed to each as well as the cumulative expenditures for the year to date.</p> <p>c) The Budget Implementation Reports included the balances against each of the revenue and expenditure appropriations.</p> <p>d) The State has a revised budget.</p> <p>e) The Budget Implementation Reports showed both the approved original budget and the approved revised 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 cumulative expenditures for the year to date?	The IVA reviewed the State’s Budget Performance / Implementation Reports and confirmed that the report included the actual expenditures for each quarter attributed to each MDA, each expenditure classification, as well as the actual cumulative expenditures for the year to date.	Satisfactory	
4	Does the report state balance against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and ‘Other Expenditures’ which will include debt servicing, and	The State’s Budget Performance Reports shows the balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and ‘Other Expenditures’ which includes debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications.	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
	transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?															
DLR 1.2	FY [2021] deviation from total approved budget expenditure is less than 15%		Achieved													
1	<p>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> <p>Is the expenditure outturn deviation computed less than 15%</p>	<p>The State computed the budget deviation for 2021 to be (9.8%).</p> <p>The IVA computed the budget deviation for this APA year. See the computation below:</p> <table border="1" data-bbox="722 662 1360 971"> <thead> <tr> <th></th> <th>Total Approved Original Budget (₱)</th> <th>Actual Outturn (₱)</th> </tr> </thead> <tbody> <tr> <td>Capital Exp. (Page 1)</td> <td>42,937,928,009.00</td> <td>44,420,842,619.00</td> </tr> <tr> <td>Rec. Exp. (Page 1)</td> <td>63,960,571,767.00</td> <td>73,036,037,222.00</td> </tr> <tr> <td>Total</td> <td>106,898,499,776.00</td> <td>117,456,879,841.00</td> </tr> </tbody> </table> $\frac{\text{₱}106,898,499,776.00 - \text{₱}117,456,879,841.00}{\text{₱}106,898,499,776.00} \times 100 = (9.8\%)$ <p>The budget performance deviation is (9.8%)</p> <p>Source: Year 2021 Audited Financial Statement Page 1 of 75 and Approved Budget and Actual Expenditure or Appropriation Law Page 1.</p>		Total Approved Original Budget (₱)	Actual Outturn (₱)	Capital Exp. (Page 1)	42,937,928,009.00	44,420,842,619.00	Rec. Exp. (Page 1)	63,960,571,767.00	73,036,037,222.00	Total	106,898,499,776.00	117,456,879,841.00	Satisfactory	
	Total Approved Original Budget (₱)	Actual Outturn (₱)														
Capital Exp. (Page 1)	42,937,928,009.00	44,420,842,619.00														
Rec. Exp. (Page 1)	63,960,571,767.00	73,036,037,222.00														
Total	106,898,499,776.00	117,456,879,841.00														
DLI 2: Increased Openness and Citizens' Engagement																

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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	
1	<p>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>	<p>The documents obtained and reviewed include the following: Attendance register, pictures and minutes/report of the meeting.</p> <p>a) Some of the LGAs in attendance were: Damaturu, Potiskum, Nangere, Fika, Fune, Bade, Karasuwa, Nguru, Jakusko, Machina, Yusufzai, Gujza, etc.</p> <p>b) The Citizens include: Ali Danbaba (Potiskum LGA), Hon. Sani Audu(Ngere). The Citizens groups include: Hon. Musa Gametto Telah (Adviser youth and Sports), Builder Adamu Shuibu G. (Adviser Land and Solid Minerals).</p> <p>The CBO representatives in attendance includes: Musa Muhammed Musa (Yobe Youth Initiative and Community Development), Mohammed Yakubu (Yobe State Photographers Association).</p> <p>The CSO representatives in attendance include: Muhammad Baba Kucici (Network Yobe - CSO), Khadija</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>Muhammad (Initiative For Collective Development Effort).</p> <p>c) The sources of information from which our conclusions were drawn were minutes, pictures and attendance register.</p> <p>d) The date of the consultation was Wednesday 1st and Tuesday 7th September, 2021 and were held at the three Senatorial Districts of the State.</p> <p>e) A random sample of 10 attendees were called through phone calls and all confirmed that they were in attendance.</p> <p>f) The budget was drafted on 11th November 2021, however, evidence of budget presentation to the House of Assembly to confirm that the drafting of the budget took place after the consultation has been obtained and retained in the assessment file.</p> <p>g) The date of the Consultation was Wednesday 1st and Tuesday 7th September 2021 while the date of the draft Budget is 11th November 2021. The date of the consultation comes first.</p> <p>h) The date of online publication of the proposed budget was 11th November 2021</p> <p>i) It was published before the deadline of 31 January 2022</p> <p>j) The web link for the publication of the proposed budget (https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/185296307420220f6ef2f6-69b9-49b6-b32e-c69bf226787c.pdf&viwerid=28203). This was accessed on (25/07/2022).</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and posted on the official State website, alongside the proposed annual budget on or before 31 January 2021 to enable citizens to find the inputs easily?	<p>a) Some of the CSO that co-signed the Minutes are Muhammad Baba Kucici (Network Yobe - CSO), Khadija Muhammad (Initiative For Collective Development Effort). A copy of the signed minutes has been retained in a file.</p> <p>b) The title and date of the Minutes was: Report on Citizen Engagement and Budget Dialogue held at the Headquarters of the three Senatorial Districts of the State on Wednesday, 1st and Tuesday, 7th September, 2021 for inclusion into 2022 budget.</p> <p>c) The signatories represent: Network Yobe - CSO and Initiative For Collective Development Effort.</p> <p>d) The web link to the publication: https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/18529307462022f27615cc-938f-4305-8ee6-8bff00ffe8cc.pdf&viwerid=38241 and the date of publication is (28/01/2022). This was accessed on (25/07/2022).</p> <p>e) The published minutes were adequately sign-posted on the website.</p>	Satisfactory	
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 (28th April 2021) before the due date via: (https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/18426397502021addafb1c-fc33-473d-b197-b9e7bc865483.pdf&viwerid=17137). This was accessed on (25/07/2022).</p> <p>b) A comparison of the Approved Budget 2021 with the Citizens Budget was done and there were no significant 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</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>Template. There were no discrepancies exist among the following:</p> <ul style="list-style-type: none"> i. Simple explanation of the annual approved budget/citizens budget. Page 7 ii. The sources of revenues. Page 16 iii. Sources of domestic and foreign grants, domestic loans, and other financing sources. Page 16 iv. Total expenditure by economic classifications. v. The total revenue and grants, total expenditures, budget deficit, budget financing, and financing gap. Page 16 and 17 vi. Disclosure of Budget deficit (if any) and how it will be financed. None as the state has no Budget deficit. vii. Sectoral Allocation (by MDAs). Page 18 and 19 viii. Top Projects to be financed (at least 5). Page 20 to 25 <p>d) The minimum required budget information outlined above (extracted from the Citizen Budget User Manual and Template) has been included.</p> <p>e) No different format was used.</p>		
4	Is the Citizens Budget a comprehensible (to citizens) summary of the approved FY21 state budget?	<p>a) The Citizens Budget included an explanation of the key components /information in the Approved FY21 Budget.</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 functional feedback and response online mechanisms on its website.</p> <p>b) The type of feedback mechanism established on the State website is an online comment form.</p> <p>c) The State's feedback mechanism provides at a minimum:</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> i. IVA received an acknowledgement for the comment sent and the response was received within 24 hours. ii. The State responded to IVA's comment by attaching a link to the comment made to respond to IVA request. Evidence has been retained in a file. iii. The display of time frame is 24hours, the State's government contact details is attached to the weblink: https://pfm.yb.gov.ng/Contact.aspx Screen shot of evidences has been retained on a file. d) The test conducted was an online comment form filled by IVA which was sighted at the feedback mechanism section on the State official website to ascertain the functionality of the feedback mechanism and the state responded by attaching a link to the response made on IVA request. With the test conducted, the feedback mechanism is functional. Screenshot of evidence has been retained in the assessment file. e) A demonstration was done by the State Ministry of Finance to provide further evidence to demonstrate how the State has responded to feedback submitted online. Screenshot of the comment sent and feedback received were obtained and retained in an assessment file. f) The State's feedback mechanism is functional. g) The weblink is: https://pfm.yb.gov.ng/Contact.aspx 		
DLR 2.2 New	Citizen's Accountability Report based on audited financial statements/report published online for FY2020 not later than 30th September 2021.		Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
1.	Did the state conduct dissemination events to explain amendments to the FY2020 State budget and was adequate evidence of the events published online and by the due date?	<ul style="list-style-type: none"> a) The Citizen’s Accountability Report has been downloaded and retained in assessment file. b) A review has been done on the downloaded Citizens Accountability Report. c) The Citizen’s Accountability Report was published on 29th September, 2021 before September 30, 2021 and a copy has been retained on the file. d) The full Annual Audit Report for the year 2020 has been compared with the Citizen’s Accountability Report and there was no area of discrepancies identified. e) IVA has obtained and reviewed the evidence of public consultations with Citizens to explain the FY2020 financial statement. 	Satisfactory	
2 New	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?	<ul style="list-style-type: none"> a) The Citizens Accountability Report based on the Annual Audit Report (2020) was published before the deadline on (29/09/2021) via: (https://budget.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/23748590162021c890d45e-153b-47aa-b8f7-14f34cbe06a1.pdf&viwerid=22214) and was accessed by IVA on (26/07/2022). b) A comparison of the Annual Audit Report FY20 with the Citizens Accountability Report 2020 was done and found no areas of discrepancies. c) The Citizen’s Accountability Report was prepared according to the Template provided to the State. No discrepancies exist among the following: <ul style="list-style-type: none"> i. Simple explanation of the Citizens Accountability Report and Executive Summary. Pages 2 and 3 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<ul style="list-style-type: none"> ii. The Budget Outturn. Pages 2 to 4 iii. The Revenue Outturn. Pages 7 to 9 iv. The Expenditure Outturn. Pages 10 to 12 v. The Audit Findings. Pages 13 to 15 vi. The Audited Financial Statements. Pages 16 to 18 vii. Top Sectoral Allocations. Pages 19 to 25 viii. Top Value Capital Projects. Pages 26 to 31 ix. Citizens-Nominated Projects-Implementation Status Report. Pages 32 to 34 <p>d) The minimum required citizen’s accountability report information outlined above (extracted from the Template) has been included.</p> <p>e) A different format was not used.</p>		
3	Is the Citizens Accountability Report a comprehensible (to citizens) summary of the FY20 Annual Audit Report?	<p>The Citizen’s Accountability Report presents in a summarized manner the Audited Financial Statement or Annual Audit Report FY2020.</p> <p>The Citizens Accountability Report included a concise explanation of the key components of the FY2020 Audited Financial Statements.</p> <p>The evidence and details of the public consultation that was held is a minute of meeting for the presentation of an Audited Financial Statements for the year ended 31st December 2020 which was held on 1st July 2021 at the Audit Conference Hall, Audit premises Damaturu. The State included a presentation of the Annual Financial Statements (i.e. the Citizen’s Accountability Report for 2020). IVA has retained the copies of the evidence obtained in the assessment file.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		We confirmed that the FY20 Annual Audit Report or Audited Financial Statement was summarised in a comprehensible manner to the Citizens in the Citizens Accountability Report. We further confirmed that the CAR was published online by the deadline and presented at a public consultation held on [1st July 2021].		
<i>DLI 3: Improved Cash Management and reduced Revenue Leakages through Implementation of State TSA</i>				
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 has not established a functional state-level TSA.</p> <p>b. The State operates multiple accounts with the following details:</p> <ul style="list-style-type: none"> ● IGR Main Account: Yobe State Government IGR Account. Access Bank 0765651929 ● FAAC Account: Yobe State Government TSA Account. UBA 1022203758. ● VAT Account: Yobe State Government VAT Account. Access Bank. 0025885798 ● VAT Account 2: Yobe State Government VAT Account. UBA 1004054242. 	Unsatisfactory	The State should establish a functional TSA
2	<p>Is there a formally approved cash management strategy in place?</p> <p>The Strategy should cover the processes through which the</p>	<p>Yobe State has a Cash Management Strategy.</p> <p>a) The document's name is Yobe State Public Finance Management Law and Other Matters Related thereto 2019.</p>	Unsatisfactory	The State should ensure that the Cash Management Strategy contains a

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	State Ministry of Finance or Budgets/Economic Planning can forecast cash commitments and requirements and provide reliable information on the availability of funds.	<ul style="list-style-type: none"> b) The document was produced on 15th January 2020 and was signed by the Executive Governor. c) The document includes a timeline for the preparation of cash commitment forecast on monthly basis. This is on pages 55-58 sections 76-79. d) The Cash Management Strategy does not contain a cash sweeping strategy. e) There was no evidence obtained due to non-availability of cash commitments forecast to verify implementations. 		cash sweeping strategy
3	Does the TSA have a system of cash management that allows for a central view of cash balances in bank accounts on a single electronic dashboard (based on the approved cash management strategy)?	<p>The State does not have a computer application where the State can view the cash balances in the bank account(s).</p> <ul style="list-style-type: none"> a) There was no name since the App was not created. b) This could not be determined since no App was created. c) There is no date of deployment. 	Unsatisfactory	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.
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"> a) From IVA interactions and interviews with the selected MDAs, IVA confirmed that the fees were collected in cash through Point of Sale (P.O.S) machine transactions. POS receipts were generated automatically upon payment of cash by the taxpayer. However, the cash collected were later paid into the State centralised IGR account mostly weekly. IVA also obtained information from some fees payers where they informed us that they paid cash through a POS machine where they collect the receipts immediately. b) Yobe State Government TSA Account UBA 1022203758 c) All Government monies do not go through this account. d) Government monies sit in the other revenue collecting banks. 	Unsatisfactory	The State's TSA should have one consolidated revenue treasury account for state revenues (FAAC and IGR)

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations												
5	<p>Does the TSA cover a minimum of 80% of the State Government's finances?</p> <p>e) The TSA bank statement was obtained from the State.</p> <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 Cashflow Statement for the year ended 2021.</p> <p>See the computation below:</p> <table border="1" data-bbox="697 548 1388 854"> <thead> <tr> <th></th> <th>Total Inflows (₱)</th> <th>Total Outflows (₱)</th> </tr> </thead> <tbody> <tr> <td>TSA Bank Statement**</td> <td>89,514,224,672</td> <td>88,610,851,773</td> </tr> <tr> <td>Government Finances*</td> <td>113,303,130,223</td> <td>117,456,879,841</td> </tr> <tr> <td>Percentage</td> <td>80</td> <td>75</td> </tr> </tbody> </table> <p>The average in percentage computation is:</p> $\frac{80\% + 75\%}{2}$ $= 78\%$ <p>The TSA covered 78% of the State's finances.</p> <p>*Sources: 2021 Audited Financial Statement (Cash flow Statement) Pages 45 (Pag 2-3 of 73) and the TSA Statement from (UBA Bank 1022203758) for (January 1, 2021, to December 31st 2021).</p> <p>The results of the review of inflows and outflows shown on the TSA Statements to identify spurious items that increase the</p>		Total Inflows (₱)	Total Outflows (₱)	TSA Bank Statement**	89,514,224,672	88,610,851,773	Government Finances*	113,303,130,223	117,456,879,841	Percentage	80	75	Unsatisfactory	The State's TSA should cover all of Government Finances.
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		<p>year end totals for no justifiable reason is as follows and the details on DLI 3-5b Yobe Reversal Schedule 2 in the drive.</p> <table border="1"> <thead> <tr> <th></th> <th>Inflows ₦</th> <th>Outflows ₦</th> </tr> </thead> <tbody> <tr> <td>Bal as per TSA</td> <td>90,765,649,038</td> <td>89,862,276,139</td> </tr> <tr> <td>Less Reversals</td> <td>(1,251,424,366)</td> <td>(1,251,424,366)</td> </tr> <tr> <td>Net TSA Bal.</td> <td>89,514,224,038</td> <td>88,610,851,773</td> </tr> </tbody> </table>		Inflows ₦	Outflows ₦	Bal as per TSA	90,765,649,038	89,862,276,139	Less Reversals	(1,251,424,366)	(1,251,424,366)	Net TSA Bal.	89,514,224,038	88,610,851,773		
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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		This DLR was Previously Achieved in 2020 APA													
1	Does the State have an up-to-date consolidated revenue code that includes all the	Previously Achieved in 2020 APA														

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	State's IGR sources and rates 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 2020 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 2020 APA		
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	Previously Achieved in 2020 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations																																								
	assessment to count for that 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 2020 APA																																										
DLR 4.2	Annual nominal IGR growth rate meets target		Achieved (Basic Target Met)																																									
1	<p>Has the 2021-2020 annual nominal IGR growth rate met the basic or stretch targets?</p> <p>Basic Target: 20% - 39%</p> <p>Stretch Target: 40% or more</p>	<p>a. The cash accounting basis was used for revenue reporting in 2020 and 2021 in the Audited Financial Statements.</p> <p>b. The IVA computed the annual nominal IGR growth rate for this year's APA. See the computation below:</p> <table border="1"> <thead> <tr> <th>REPORTING TEMPLATE: OPTION A</th> <th>N</th> <th>N</th> <th>% GRO WTH</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>6,810,915,628</td> <td>8,460,647,980</td> <td>24%</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>VALID IGR items to be counted as IGR</td> <td>6,603,293,664</td> <td>8,098,730,069</td> <td></td> </tr> <tr> <td>Direct tax</td> <td>5,090,607,182</td> <td>6,095,865,382</td> <td></td> </tr> <tr> <td>Personal income tax (PAYE)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Licenses</td> <td>82,936,304</td> <td>100,316,290</td> <td></td> </tr> <tr> <td>Levies</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fees</td> <td>599,519,972</td> <td>1,179,383,603</td> <td></td> </tr> </tbody> </table>	REPORTING TEMPLATE: OPTION A	N	N	% GRO WTH	Item	2020	2021		Memo: Reported IGR in AFS (Before Adjustments)	6,810,915,628	8,460,647,980	24%					VALID IGR items to be counted as IGR	6,603,293,664	8,098,730,069		Direct tax	5,090,607,182	6,095,865,382		Personal income tax (PAYE)				Licenses	82,936,304	100,316,290		Levies				Fees	599,519,972	1,179,383,603		Satisfactory	
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Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations	
		Fines	2,622,441	22,865,398				
		Charges						
		Sales of goods and services	710,299,489	226,394,852				
		Earnings (Excluding interest or investment income)	24,298,951	334,598,534				
		Rent of govt. property/building	91,721,535	5,210,000				
		Other	1,287,790	134,096,010				
		"Adjusted IGR" for DLI 4.2 Calculation						
		Sum of all VALID items of IGR if AFS has that detail	6,603,293,664	8,098,730,069	23%			
		$= \frac{8,098,730,069 - 6,603,293,664}{6,603,293,664} \times 100$ $= 23\%$						
		The annual nominal growth was 23%						
		Source: 2021 Audited Financial Statement (Page 2).						
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					Achieved		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	payroll, and identified ghost workers taken off the payroll			
1	Has the State used Biometrics to reduce payroll fraud through a completed biometric exercise for 90% of the current civil servants and pensioners on the State payroll?	<p>The State commenced the Biometric data capture of the civil servant and pensioners in August 2018, and it is still ongoing.</p> <p>a) It was outsourced to a consultant named Dada Books Nig. Ltd.</p> <p>b) The total number of Civil Servants is 27,200</p> <p>c) The total number of Pensioners is 5,432</p> <p>d) The total number of staff on the State Nominal roll is 32,632 and the total number of staff on the State Payroll is 32,632.</p> <p>e) The total number of Civil Servants and Pensioners on the Nominal roll and payroll changed by 0.11% in comparison with the previous year 2020 APA.</p> <p>f) The total biometrics data that has been captured is 32,632.</p> <p>g) The following are documentary evidence showing that the Biometric exercise was done:</p> <p>i. 2021 Implementation of Biometrics Register and BVN Reports (page 1);</p> <p>ii. Yobe State Biometrics and BVN Reports as at 31st December, 2021 (page 1);</p> <p>iii. Yobe State Consolidated Payroll Report (page 4 of 5)</p> $\frac{\text{No of Biometric Data Captured} \times 100}{\text{Total No of Civil Servants + Pensioners on payroll}} = \frac{32,632}{27,200 + 5,432} \times 100 = 100\%$	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		The State had captured 100% biometrics of the State's Civil Servants and Pensioners on its payroll.		
2	Has the State linked the biometrics data to the State payroll to identify ghost workers?	<ul style="list-style-type: none"> a) The State commenced the linkage of biometric data on 14 August 2018, and it is ongoing. b) The number of Civil Servants and Pensioner's Biometrics data linked to the payroll is 32,292. c) There were no ghost workers detected during the biometric validations. d) There were no ghost workers detected. Hence, no money was saved. e) In-year changes to the Civil Servant and Pensioner payrolls (as a result of starters, leavers, deaths, etc.) are captured by the biometric exercise. f) There are procedures in place for ensuring timely (within 3 months of the event) updates to the payroll to reflect leavers, retirees, and deaths. The IVA obtained a one-page report stating the procedures to support the conclusion. g) There were changes to the civil servant and pensioner payrolls during the fiscal year. h) These changes were captured by the biometric exercise. i) There is a monthly update of payroll where all variation orders received from MDAs in respect of exit from service are implemented. 	Satisfactory	
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"> a) There were no Ghost workers detected during the linkage. b) There were no ghost workers identified. Therefore, no records were kept. c) There were no ghost workers identified. Hence, there was no date of removal of ghost workers. 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>d) The payroll figure was ₦30,353,401,837.18 However, the figure did not change because there were no ghost workers identified in the year of assessment.</p> <p>e) The sources of this information is from the (1) one-page report on the Implementation of Biometrics Register and BVN Reports.</p>		
5.2	Link BVN data to at least [95] percent of current civil servants and pensioners on the payroll and payroll fraud addressed		Achieved	
1	Has the State linked the Bank Verification Number data to 95% of its current Civil Servants and pensioners on the State payroll?	<p>The State commenced the linkage of BVN data of the Civil Servant and Pensioners on 14 August 2018</p> <p>a) It was outsourced to Dada Books Nig. Ltd.</p> <p>b) The total number of Civil Servants is 27,200</p> <p>c) The total number of Pensioners is 5,432</p> <p>d) The total number of Civil Servants and number of Pensioners on the State Nominal roll and payroll is 32,632.</p> <p>e) A total number of 32,632 BVN data has been linked to the payroll.</p> <p>f) The following documents were obtained and retained in the assessment file to support the conclusion:</p> <p>i. 2021 Implementation of Biometrics Register and BVN Reports (page 1);</p> <p>ii. Yobe State Biometrics and BVN Reports as at 31st December, 2021 (page 1);</p> <p>iii. Yobe State Consolidated Payroll Report (page 4 of 5).</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		$\frac{\text{No of BVN Data Linked}}{\text{Total No of Civil Servants + Pensioners on payroll}} \times 100$ $= \frac{32,632}{27,200 + 5,432} \times 100$ $= 100\%$ <p>The State has linked 100% 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) Staff with BVN data totalled 27,180 while there is no staff without BVN data.</p> <p>b) There was no payroll fraud identified during the year of assessment. Therefore, no figure was stated.</p> <p>c) The IVA obtained a one-page report stating the Biometrics and BVN Register implementation. The Screenshots of the payroll database were obtained and retained in the assessment file.</p> <p>d) The payroll figure was ₦30,353,401,837.18 However, the figure did not change because there were no ghost workers identified in the year of assessment.</p> <p>e) No Change in the payroll figure because there were no ghost workers identified in the year of assessment.</p>	Satisfactory	
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		Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	UNCITRAL Model Law and provide for: 1) e-Procurement; 2) establishment of an independent procurement regulatory agency and 3) cover all MDAs receiving funds from the State budget			
1	Does the State have a public procurement legal framework that must be approved by the State legislature to have a legal basis, either as a law or a resolution?	<p>a) Yobe State has a Public Procurement Legal Framework.</p> <p>b) The Yobe State Bureau of Public Procurement Law 2016, (Amended) Law 2019 and 2021 has been passed by the State House of Assembly.</p> <p>c) The dates the laws were passed are: 22nd July, 2016, 31st December, 2019 and 23rd December 2021 respectively.</p> <p>d) The Yobe State Bureau of Public Procurement (Amended) Law has been passed.</p> <p>e) The authorising body/office is the Bureau for Public Procurement.</p> <p>f) The dates of approval of the laws are: 22nd July, 2016, 31st December 2019 and 23rd December 2021.</p> <p>However, the review by IVA Team revealed that “A Law to amend Bureau for Public Procurement as the Regulatory Authority responsible for the monitoring and oversight of public procurement (Amendment No. 2) Law 2019 and Other Matters Related Thereto” which was assented to by the Governor in December 2019 was not presented for APA 2020 exercise but now presented for 2021 APA assessment while the law to establish the Bureau which was assented to in 2016 and the law to amend Yobe State BPP which was signed in 2021 were presented for 2020 APA exercise.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations						
		An APA issue was raised on this and the State responded that; “The laws exist, but to oversight from the procurement officer it was not presented. Kindly find attached are the laws in respect of Procurement agency”.								
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.	<p>a) The Yobe State Public Procurement law conforms with the UNCITRAL Model law.</p> <p>b) The Yobe State Public Procurement Law is structured in line with the UNCITRAL Model and meets the requirements as shown below:</p> <p>1. E-Procurement - We noted the following during our review of legislation;</p> <ul style="list-style-type: none"> ● The Procurement Council is to approve changes in the procurement Process to adapt to improvements in modern technology. S. 64 (5&6) ● The Bureau is to establish a single internet portal that shall serve as a primary and definitive source of all information on government procurement. S. 64 (5) ● The Bureau is to introduce, develop, update and maintain related databases and technology. S. 64 (6) <p>The law, therefore, complies with the requirements for e-procurement.</p> <p>2. Independence - The results of our assessment of the legislation for independence are in the table below:</p> <table border="1"> <thead> <tr> <th>Required Provisions*</th> <th>Result</th> </tr> </thead> <tbody> <tr> <td>The Functions and Powers of the Agency</td> <td>Compliant; see sections 5-8</td> </tr> <tr> <td>The composition of the board</td> <td>Compliant; See section 4 (2)</td> </tr> </tbody> </table>	Required Provisions*	Result	The Functions and Powers of the Agency	Compliant; see sections 5-8	The composition of the board	Compliant; See section 4 (2)	Satisfactory	
Required Provisions*	Result									
The Functions and Powers of the Agency	Compliant; see sections 5-8									
The composition of the board	Compliant; See section 4 (2)									

Disbursement Linked Indicators (DLIs) and Tests	Findings		Conclusion	Recommendations						
		<table border="1"> <tr> <td data-bbox="695 240 940 412">Membership of the Board/Council includes representatives from professional bodies and associations.</td> <td data-bbox="940 240 1404 412">Compliant; see sections 4(2) (j) of the State Amended Law No 2 dated 31st December, 2019</td> </tr> <tr> <td data-bbox="695 412 940 529">The grounds for removal of the Chief Executive of the agency.</td> <td data-bbox="940 412 1404 529">Compliant; see section 9 (4).</td> </tr> <tr> <td data-bbox="695 529 940 701">Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review</td> <td data-bbox="940 529 1404 701">Compliant; See Section 55 (8)</td> </tr> </table> <p data-bbox="674 711 1024 740">*Provided by the World Bank</p> <p data-bbox="674 808 1404 870">3. Establishment of an independent procurement regulatory agency -</p> <p data-bbox="653 915 1404 1081">a) The law provides for the establishment of an independent procurement regulatory agency. Section 3 of the law states 'There is hereby established a body to be known as the Yobe State Bureau of Public Procurement (in this Law referred to as 'The Bureau').</p> <p data-bbox="653 1094 1404 1408">b) The law covers all MDAs receiving funds from the State budget. Section 17 (1a, b & c) ' The provision applies to all procurement of goods, works, and services carried out by a) the Government of Yobe State and all procurement entities. b) all entities outside subsection (1) of this section that derives funds appropriated or proposed to be appropriated for any type of procurement described in this Law from public funds. c) public procurement by Local Government in the State.</p>	Membership of the Board/Council includes representatives from professional bodies and associations.	Compliant; see sections 4(2) (j) of the State Amended Law No 2 dated 31st December, 2019	The grounds for removal of the Chief Executive of the agency.	Compliant; see section 9 (4).	Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review	Compliant; See Section 55 (8)		
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Regarding decisions of the Agency; Any other review after the Board's decision should be by judicial review	Compliant; See Section 55 (8)									

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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?	<ul style="list-style-type: none"> a) The State has instituted an independent procurement regulatory function. b) The function is being performed by the Bureau for Public Procurement. c) The Bureau for Public is the agency responsible for prescribing regulations and procedures for public procurements by the legal framework. d) IVA conducted interviews with the Chief Executive (Director General) and with some selected staff of the Bureau. It was confirmed that the Bureau is efficient and active. A number of 110 contracts as shown in the schedule were awarded for the year 2021. IVA also conducted a physical inspection of the agency which affirms that the Bureau is independent, functional and autonomous. Pictures of the signpost were taken and retained while 5 cases were selected to perform a walkthrough test. e) A total number of 110 transactions were handled by the Agency in 2021 and 5 cases were used in performing the walkthrough to confirm the effective handling of the selected cases. 	Satisfactory	
DLR 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		Achieved	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	For those MDAs without e-procurement: Publish contract award information above a threshold set out in the State's procurement law/regulation every month in OCDS format on the state website or online portal if available.			
1	Has the State achieved open contracting component of the DLI by publishing online, contract award information for all contracts awarded during the fiscal year (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) IVA compared the procurement listed in the schedule of contracts awarded in the year 2021 by the State with the procurements published online by the State, it was confirmed that the schedule is complete and comprehensive. The variance between the sum of contracts awarded and the State's actual capital expenditure was approximately N9.9bn.</p> <p>The sum of Contracts awarded =N 33,923,348,087.</p> <p>The State's CAPEX = N44,420,842,612.</p> <p>The Accountant General's Report showed that N44,420,842,612 was paid which was the same as the figure in the AFS.</p> <p>An APA issue was raised on the difference between the sum of contracts awarded in 2021 and the State's actual CAPEX. The following are the responses given by the State on the variance: (a) The provision of The State law does not apply to the procurement of special goods, works or services involving State Security. (b) Contracts below N5 million shall not be forwarded to BPP for vetting before approval or are not handled by BPP. The details can be</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>found in the attachment uploaded in the drive tagged 'Yobe APA issue response on DLI 6.2.</p> <p>c) The State published the information on all contracts awarded for the year under assessment above the threshold online. The Procurement threshold is N250 million.</p> <p>d) The list of contracts published online is complete based on a review against the schedule of all contracts provided.</p> <p>e) The data published online is in line with the Open Contracting Data Standards (OCDS).</p> <p>f) The source of the publication is https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/19520647382022aed0134c-21f7-414d-89d5-4ae2be4ee717.pdf&viwerid=35240</p> <p>g) IVA searched the State's Procurement portal where all the contract information for each MDAs were published to confirm that all contract information published are above the threshold and in line with the OCDS format.</p> <p>h) The minimum contract award information that was published are:</p> <ol style="list-style-type: none"> i. Project name, ii. Awarding institution, iii. Award date, iv. Name of contractor, and v. The contract amount. <p>i) Only Awarding institution was replaced with Project funding.</p> <p>j) The web link where data was published is https://bpp.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpan</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>el.pfm.yb.gov.ng/documents/19520647382022aed0134c-21f7-414d-89d5-4ae2be4ee717.pdf&viwerid=35240</p> <p>k) The contract award information published on the state official website was accessible to the public.</p>		
2 New	<p>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?</p>	<p>a) The State has implemented e-procurement in at least four (4) MDAs (including Education, Health and Public Works) before 30th June, 2022. bpp.pfm.yb.gov.ng</p> <p>b) A report on all transactions for the four MDAs during the period 1 January 2021 to 30 June 2022 directly from the e-procurement systems was obtained.</p> <p>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 obtained.</p> <p>d) The go-live date for e-procurement at the 4 MDAs is November 3rd, 2021 and the evidence obtained to prove the go-live date for each of the five expected minimum functionalities is the copy of back end timestamp obtained from the IT staff and was retained in the assessment file.</p> <p>e) After go-live of all four MDAs, a comparison 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 2022 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 which included at least two categories of expenditure (goods, works or services).</p> <p>g) The selected transactions followed the procurement lifecycle.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p>h) All the transactions were conducted within the e-procurement system.</p> <p>i) The e-Registration, e-Publishing/Notification, e-Tendering and e-Evaluation/e-Awarding modules have been implemented and transactions processed through them for the period 1 January 2022 to 30 June 2022.</p> <p>j) The State had 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.</p> <p>k) IVA obtained the screenshots of the selected sample transactions from the e-procurement portal as evidence.</p> <p>l) However, the review by IVA Team revealed that there was a discrepancy between the schedule of 2021 total contract awards figure of Thirty-three billion, nine hundred and twenty three million, three hundred and forty eight thousand, eighty-seven naira only, (₦33,923,348,087) and the total capital expenditures amount of Forty-four billion, Four hundred and twenty million, eight hundred and forty two thousand, six hundred and nineteen naira only, (₦44,420,842,612) reported in the 2021 AFS. This resulted to a difference of Nine billion, nine hundred and thirty million, nine hundred and ninety nine thousand and Five hundred and twenty five naira only, (₦9,930,999,525) to be reconciled by the State.</p> <p>An APA issue was raised on the discrepancy and the State responded that; “You may wish to note that the reason for the discrepancy between the 2021 schedule of total contracts awarded figure of ₦33,923,348,087.00 published online and the total capital expenditure of</p>		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>₦44,420,842,612.00 a difference of ₦9,930,999,525.00 reported in the 2021 AFS stems from the fact that some of the capital and recurrent expenditures of the State were not captured as a result of. Section 17 (2a) inter alia; states that “the provision of this law shall not apply: to the procurement of special goods, works and services involving State security, and also item 7 of the public procurement guidelines states that after completing all the process of bidding of contracts, project designs (where applicable) bills of quantities and tendering documents in respect of any construction work, procurement or service contracts whose value exceed 5 Million shall be forwarded to the Bureau for Public Procurement for vetting and certification before seeking approval. Hence a myriad of expenditures below 5 Million are usually executed by MDAs and Local Government Councils without recourse to us.</p> <p>2. Moreover, there are also counterparts funding in conjunction with the State which are not vetted by the Bureau in the 2021 schedules of total contract award published online”...</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 contracting state debt; 2) responsibilities for recording/reporting state debt, and 3) fiscal and debt rules/limits.			

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
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 2019 APA		
2	Does the legislation include provisions that establish the following? 1) Responsibilities for contracting state debt; 2) Responsibilities for recording/reporting state debt; and 3) Fiscal and debt rules/limits for the state.	Previously Achieved in 2019 APA		
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 2019 APA		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
DLR 7.2	<p>Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2021</p> <p>AND</p> <p>Annual state debt sustainability analysis and Medium-term debt management strategy published by end of December 2021</p>		Achieved	
1	<p>Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average of two months after the end of the quarter in 2021?</p>	<p>a) We obtained evidence that the State produced approved quarterly State Domestic Debt Reports (SDDR) (final versions), which were submitted on an average of 2 months after the end of each quarter and received by the DMO as follows:</p> <ul style="list-style-type: none"> ● Q1 submitted on (06/05/2021) 36 days, ● Q2 submitted on (09/08/2021) 40 days, ● Q3 submitted on (02/11/2021) 33 days and ● Q4 submitted on (04/02/2022) 35 days. $= \frac{36+40+33+35}{4}$ <p>Average = 36 days (5.14 weeks)</p> <p>The SDDRs were submitted within an average of two (2) months i.e. 1.28 months (the average number of days is 36).</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
2	<p>Note: Have you reviewed for accuracy and completeness from the DMO:</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) The DMO's Report on State Domestic and External Debt Report (SDEDR) has been compared with the Yobe State Debt Domestic Report along with all underlying 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 has been compared with that of the State's Audited Financial Statement.</p> <p>e) There are differences in the names of some of the liabilities, as being called in the SDDR as against the AFS. However, the State presented a note to reconcile the name of each liabilities as guided by DMO's template. A copy of the note is uploaded in the DLR7.2 folder. After the reconciliation, there was no disparity in figures as indicated below.</p> <p>i.SDDR Figure: ₦82,461,349,492.75 ii.AFS Figure: ₦82,461,349,492.75 iii.Difference: Nil</p> <p>f) 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>	N/A	
3	<p>Has the State published online the State Debt Sustainability Analysis and Debt Management Strategy Report</p>	<p>a) The State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published on the State's official website.</p> <p>b) The date of publication is 15th December, 2021.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	(SDSA-DMSR) by 31 December 2021?	<p>c) The State Debt Sustainability Analysis and Debt Management Strategy Report (SDSA-DMSR) was published before the 31st December, 2021 deadline. IVA obtained and retained in the assessment file, screenshots taken from the IT back end of the State's website showing date of online publication.</p> <p>d) The web link is: https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/630741852920211ea82f66-5080-46ba-8298-85e14eed9d7e.pdf&viwerid=27192</p>		
4	Does the SDSA - DMSR include the following: 1) medium-term budget forecasts; 2) detailed and adequate description of the debt portfolio and borrowing options; including a summary analysis of the projections of performance indicators used to assess Debt Management Strategy, and their implications for cost-risk profile of State debt portfolio in 2025; and 3) adequate analysis of the debt and fiscal figures in the preceding calendar year?	<p>Upon review of the SDSA -DMSR, it included the following:</p> <p>(1) Adequate presentation of medium-term budget forecasts, including:</p> <p>(a) Presentation of MTB forecasts in either a table OR chart(s) (OR both table and chart(s)) with projected annual figures from 2021 to 2024.</p> <p>(b) Description of assumptions underpinning the MTB forecasts from 2021 to 2024: either a table with assumptions OR corresponding explanations in writing (OR both).</p> <p>(c) A summary analysis of MTB forecasts and their implications for fiscal and debt policies throughout the period 2021-2024</p> <p>(d) The presentation and analysis in the entire forecast period need to be of adequate quality, and do not contain illogical statements (e.g. negative figures for debt stock; contradictory or illogical statements or arguments, etc.)</p> <p>(2) A detailed and adequate description of the debt portfolio and borrowing options, including:</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<ul style="list-style-type: none"> (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) © A summary analysis of the debt projections and their implications for debt sustainability and fiscal policies throughout the period 2021-2030 (e) 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; <ul style="list-style-type: none"> (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 (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. The presentation and analysis in the entire historical period need to be of adequate quality, and do not contain 		

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>illogical statements (e.g. negative figures for debt and borrowing projections; contradictory or illogical statements or arguments, etc.)</p> <p>b) A review and comparison between the information (figures) contained in the assessment report of the SDSA-DMSR obtained from the DMO and the SDSA-DMSR obtained from the State Website was done.</p> <p>c) There were no differences identified.</p>		
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><u>Basic Target:</u> At least a 5 percent decline or maintain stock below 5 billion naira</p>		Achieved (Basic Target Met)	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	Stretch Target: More than 20 percent decline.			
1	Has the State established an Arrears Clearance Framework (ACF)?	<ul style="list-style-type: none"> a) The State has established an Arrears Clearance Framework (ACF). b) We obtained a copy of the ACF from the State. c) The establishment of the ACF occurred by 31 December, 2020. d) The ACF obtained was established on 19th December 2020, about 12 months between the date it was established and the 31st December 2021 year-end, which is adequate to allow time for the implementation of the ACF. e) IVA noted that there had been an earlier version of the ACF established in December 2018 which had been modified in 2020 and 2021 respectively. f) IVA determined the implementation of the ACF by observing that the clearance of arrears made in the course of the year corresponded with what had been stated in the State's 2021 ACF. g) The comparison was done with the 2021 ACF, however the 2021 ACF was a modification of the one from the previous year. 	Satisfactory	
2	Does the ACF contain: 1) the planned actions to settle arrears; and 2) an explicit	<ul style="list-style-type: none"> a) The ACF contains planned actions to settle arrears and an explicit prioritization of expenditure arrears to be settled. b) Page 6 of the ACF contains planned actions to clear arrears, while page 10 contains prioritization criteria for arrears to be settled in the implementation of the ACF. The other 	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
	prioritization of expenditure arrears to be settled.	<p>document submitted by the state to confirm that the ACF exists is the (SARVCR).</p> <p>The cleared domestic arrears are consistent with the established ACF as regards:</p> <ul style="list-style-type: none"> i. Planned actions to settle expenditure arrears. ii. Prioritization of domestic expenditure arrears to be settled. <p>c) Detailed cash book with on-payment was obtained and the prioritisation criteria stated in the ACF were evidently applied. Approximately ₦100m was paid monthly to pensioners. This confirms that the ACF exists. Other documents provided include; the internal Domestic arrears database as at 2021; and the SARVCR for 2021.</p>		
3	Has the ACF been published on a State official website?	<ul style="list-style-type: none"> a) The IVA confirmed that the ACF was published on the State official website at the time of verification. b) The IVA has downloaded a copy of the ACF for validation. c) Weblink - https://finance.pfm.yb.gov.ng/pdf_viwer.aspx?id=https://cpanel.pfm.yb.gov.ng/documents/52963074182022b7d571cb-d28f-43a9-a98a-b11d029ae4fe.pdf&viwerid=38242 A timestamp was taken, and a screenshot obtained from the IT backend, showing the date of publication as evidence, and retained in the assessment file. 	Satisfactory	
4.	Is the clearance of domestic expenditure arrears consistent with the ACF, once the ACF has been established?	<p>The Established ACF is consistent with the clearance of Domestic Expenditure Arrears.</p> <p>A walkthrough test was conducted using the ACF and the SARVCR to confirm the clearance of arrears by the State. The IVA observed that the process of domestic Debt reduction is</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>consistent with the ACF and the State's SARVCR as stated in Page 10 of the SARVCR. Gratuity payment schedule was obtained and payments made via a sample of 6 payment vouchers were traced therein. All names and amounts traced into the payment schedule were seen.</p> <p>Also, review of the cashbook obtained showed that approximately ₦100m payment was made monthly for almost all the months.</p> <p>The result was that there was no inconsistency noted in the test carried out.</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> <ul style="list-style-type: none"> a. The database shows the total domestic arrears stock at the end of each year. b. The aggregate amount of contractors' arrears. ₦2,794,882.00 c. The aggregate amount of pension and gratuity/death benefits arrears. ₦3,220,755328.74 d. The aggregate amount of salary arrears. NIL e. The aggregate debt/arrears stock. ₦82,461,349,492.75 <p>c) The verification process of the consistency and accuracy of the information on the arrears database is in place.</p> <p>d) IVA confirmed through the evidence provided by the State that the State has conducted verification of arrears</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>balances. The report of the committee set up for this purpose was obtained and retained in the assessment file.</p> <p>e) IVA conducted tests to ascertain the accuracy of the figure in the internal domestic arrears database, including cross-checking with State cashbook, gratuity payment schedules and vouchers.</p> <p>f) The state submitted to the IVA the annual state arrears recording, verification, and clearance report (SARVCR).</p>		
6	<p>Has the State published online elements of the internal domestic arrears database for the FY 2020 and FY 2021 reported on a State official website, which constitutes the online publicly accessible arrears database?</p>	<p>a) The State has published online the required elements of the Internal Domestic Arrears Database as at the end of 2020 and 2021.</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 his/her claim. If the State Ministry of Finance confirms the validity of this claim, it shall be added to the internal domestic arrears database and included as relevant in the online publicly accessible arrears database.</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>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations
		<p>e) The form was filled and successfully submitted. A Screenshot of the result was taken and retained in the assessment file.</p> <p>f) The State did not receive any report on omissions by contractors in 2021.</p> <p>g) IVA could not confirm that any omission of contractor arrears was found to be valid and subsequently included in the internal domestic arrears database because the State did not receive any report by contractors in 2021.</p> <p>h) The web link to the online publicly accessible arrears database is: https://finance.pfm.yb.gov.ng/Contract.aspx</p>		
7.	<p>Does the online publication include?</p> <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</p>	<p>The online publication includes the aggregate amount for two out of the four types of arrears, because it does not have Salary arrears and other types of domestic arrears'.</p> <p>No contractor is owed ₦20m and above in arrears.</p>	Satisfactory	

Disbursement Linked Indicators (DLIs) and Tests		Findings				Conclusion	Recommendations																												
	accurately reported in the database.																																		
8.	<p>Has the State met the following?</p> <p>(i) Percentage decline in the verified stock of domestic arrears at end 2021 compared to end 2020 meets target and is consistent with the state's arrears clearance framework.</p> <p>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><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"> <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>2,794,882.00</td> <td>2,794,882.00</td> <td>0</td> </tr> <tr> <td>Pension and Gratuity arrears</td> <td>3,220,755,328.74</td> <td>2,696,998,903.62</td> <td>19.42</td> </tr> <tr> <td>Salary arrears and Staff claims</td> <td>0</td> <td>0</td> <td></td> </tr> <tr> <td>Judgment Debt</td> <td>0</td> <td>0</td> <td></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>3,223,550,210.74</td> <td>2,699,793,785.62</td> <td>-19</td> </tr> </tbody> </table> <p>We obtained the Domestic arrears figure from the State Internal Domestic Arrears (SIDA) database, and it is confirmed to be the same as the balances stated within the SDDR and the AFS for 2021.</p> $\frac{\text{₦2,699,793,785.62} - \text{₦3,223,550,210.74}}{\text{₦2,699,793,785.62}} \times 100 = -19\%$ <p>The percentage increase is 19%</p> <p>The domestic arrears have increased by 19% but total debt stock is ₦3,223,550,210.74 as at 31st December, 2021 which is</p>				Aggregate Amount of:	2021 (₦)	2020 (₦)	Diff. (%)	Contractors Arrears	2,794,882.00	2,794,882.00	0	Pension and Gratuity arrears	3,220,755,328.74	2,696,998,903.62	19.42	Salary arrears and Staff claims	0	0		Judgment Debt	0	0		Other types of domestic expenditure arrears	0	0	0	Total Domestic Arrears	3,223,550,210.74	2,699,793,785.62	-19	Satisfactory	
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Disbursement Linked Indicators (DLIs) and Tests		Findings	Conclusion	Recommendations												
		below ₦5 billion which implies that the State meets the Basic Target. Source: 2021 Audited Financial Statements, page 76, note 20.														
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> <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>		Achieved (Basic Target Met)													
1	<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%] -Stretch target: < [95%]</p> <p>(ii) Average monthly debt service deduction is < 40% of</p>	<p>The following tables show the calculations and adjustments made to arrive at the appropriate figures for this comparison.</p> <p>Total Public Debt</p> <table border="1"> <thead> <tr> <th></th> <th>Financial Statements (₦)</th> <th>DMO/SDEDR Figures (₦)</th> </tr> </thead> <tbody> <tr> <td>Total Domestic Debts</td> <td>82,461,348,382.75</td> <td>87,921,459,171.69</td> </tr> <tr> <td>Total External Debts</td> <td>10,224,756,167.37</td> <td>10,224,756,167.38</td> </tr> <tr> <td>Total Public Debts</td> <td>92,686,104,550.12</td> <td>98,146,215,339.07</td> </tr> </tbody> </table> <p>Total Annual Revenue</p>		Financial Statements (₦)	DMO/SDEDR Figures (₦)	Total Domestic Debts	82,461,348,382.75	87,921,459,171.69	Total External Debts	10,224,756,167.37	10,224,756,167.38	Total Public Debts	92,686,104,550.12	98,146,215,339.07	Satisfactory	
	Financial Statements (₦)	DMO/SDEDR Figures (₦)														
Total Domestic Debts	82,461,348,382.75	87,921,459,171.69														
Total External Debts	10,224,756,167.37	10,224,756,167.38														
Total Public Debts	92,686,104,550.12	98,146,215,339.07														

Disbursement Linked Indicators (DLIs) and Tests		Findings		Conclusion	Recommendations
gross FAAC allocation for FY2021.	2021 Adjusted IGR (see DLI 4.2)	8,098,730,069			
	Gross FAAC Allocation	62,104,379,463			
	Grants	9,917,320,000			
	Other Revenues	15,562,202,059			
	Total Revenue	95,682,631,391			
	<p>a. The State’s domestic debt stock figure in the Federal DMO has been obtained and confirmed that the 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 contained in the 2021 AFS, as follows:</p> <p>AFS DEBT COMPUTATION</p> $\frac{\text{₱}92,686,104,550.12 \times 100}{\text{₱}95,682,631,391.00} = 96.87\%$ <p>DMO DEBT COMPUTATION</p> $\frac{\text{₱}98,146,215,339.07 \times 100}{\text{₱}95,682,631,391.00} = 102.57\%$ <p>We have computed the total debt service deduction / Gross FAAC Allocation percentage for the 2021 year as contained in the 2021 AFS, as follows:</p> $\text{₱}5,626,105,867 \times 100$				

Disbursement Linked Indicators (DLIs) and Tests	Findings	Conclusion	Recommendations
	<p style="text-align: center;">#62,104,379,463 =9.1%</p> <p>b. The comparison of the debt stock stated in the Federal DMO State Domestic and External Debt Report and the debt stock stated in the audited financial statement has been done.</p> <p>Sources:</p> <ul style="list-style-type: none"> i. For Total Revenue 2021 Audited Financial Statement, Page 15. 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. ** Refer to the FAAC table on DL19 provided.</p>		

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

S/N	YOBE STATE	2021 - AMOUNT (₦)
1	BUDGET SUPPORT LOAN (SOURCE FMOF)	21,955,277,617.69
2	BAIL OUT (SALARIES) (SOURCE CBN)	-
3	RESTRUCTURED COMMERCIAL BANK LOANS (FGN BOND)	-
4	EXCESS CRUDE ACCOUNT BACKED LOAN (SOURCE CBN)	9,747,541,625.59
5	STATE BONDS	-
6	COMMERCIAL BANK LOANS	12,710,386,640.78
7	CBN COMMERCIAL AGRIC LOAN (SOURCE CBN)	- -
8	ACCELERATED AGRIC DEVELOPMENT SCHEME LOAN	-
9	BAIL-OUT (INFRASTRUCTURE)	-
10	CBN DIFFERENTIATED CASH RESERVE REQ LOAN	19,411,071,915.20
11	HEALTHCARE DEDUCTIONS	1,868,415,668.83
12	BRIDGE FINANCE FACILITY	3,048,013,177.37
13	FAMILY HOMES FUND	15,957,202,315.50
14	ANCHOR BORROWERS PROGRAMME	-
15	OTHER FGN INTERVENTIONS	-
16	MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	-
17	JUDGEMENT DEBTS	-

S/N	YOBE STATE	2021 - AMOUNT (₦)
18	GOVT - GOVT DEBTS	-
19	CONTRACTORS' ARREARS	2,794,882.00
20	PENSION AND GRATUITY ARREARS	3,220,755,328.74
21	SALARY ARREARS AND OTHER CLAIMS	-
22	OTHER DEBTS	-
	TOTAL DOMESTIC DEBT (TDD)	87,921,459,171.69
	TOTAL EXTERNAL DEBT (TED)	10,224,756,167.38
	TOTAL PUBLIC DEBT (TED+TDD)	98,146,215,339.07

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

TEMPLATE: OPTION A	₦
Item	2021
1. Total Gross FAAC allocation: Statutory Transfers and VAT (1.1 + 1.2)	62,104,379,463
1.1 Statutory transfers (1.1.1 + 1.1.2 + 1.1.3)	41,842,870,447
1.1.1 Gross statutory allocation	35,056,509,242
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	6,786,361,205
1.2 VAT	20,261,509,016
2. Internally Generated Revenues (IGR) - Adjusted	8,098,730,069
3. Grants (internal and external)	9,917,320,000
4A. Other revenues (4.1 + 4.2 + 4.3)	15,562,202,059
4.1 Investment Income (e.g. dividends)	-
4.2 Interest Earned	-
4.3 Miscellaneous	15,562,202,059
Total Revenues and Grants Calculations	
A) Total Revenues and Grants is (1+2+3+4A)	95,682,631,391

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		