STATE RESULT SUBMISSION FORM
FOR THE SFTAS 2019 ANNUAL PERFORMANCE ASSESSMENT

INSERT STATE <u>BORNO STATE</u>..   **Please submit to the IVA as quickly as possible and by 5th August 2020.**

		DLI 1: Improved financial reporting and budget reliability	**Yes**	**No**	**Evidence Provided** Note: Please attach any evidence to support your responses.
DLI 1.1		**Financial Year 2019 quarterly budget implementation reports published on average within 6 weeks of each quarter- end to enable timely budget management**	✓		
1		*Has the state published its quarterly budget implementation report to the state official website within six weeks of the end of each quarter?*	✓		
2		*Does the reports include, at a minimum, the approved budget appropriation for the year for each organizational unit (MDAs), and for each of the core economic classifications of expenditure (Personnel, Overheads, Capital, and Other expenditures)?*	✓		
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 year to date?*	✓		
4		*Does the report state balances against each of the revenue and expenditure appropriations with balances provided on a consolidated basis across the four (4) expenditure classifications and 'Other Expenditures' which will include debt servicing, and transfers, or other expenditures not attributable to any of the other three (3) expenditure classifications?*	✓		
DLR 1.2		**FY [2019] deviation from total budget expenditure is less than 25%**	**Yes**	**No**	**Evidence Provided** Note: Please attach any evidence to support your responses.
1		*Has the State computed the difference between the original approved total budgeted expenditure for the fiscal/calendar year and the actual total budgeted expenditure in the fiscal/calendar year, divided by the original approved total budgeted expenditure, and expressed in positive percentage terms?*	✓		
2		*Is the expenditure outturn deviation computed less than 25% (State the calculated deviation in the comments section)*	✓		

	DLI 2: Increased openness and citizens' engagement in the budget process	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**
DLR 2.1.	**Citizens' inputs from formal public consultations are published online, along with the proposed FY [2020] budget**	✓		
1	*Did the state conduct at least one "town-hall" consultation before the proposed budget 2020 is drafted with participation of local government authorities and state-based CSOs?*	✓		
2	*Were the minutes of the public consultations jointly prepared with CSO representatives (shown by their signature to the minutes) and signposted on the home page of the website to enable citizens to find the inputs easily?*	✓		
DLR 2.2	**Citizens' budget based on approved annual State budget published online by end April 2019**	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**
1	*Did the State prepare and approve the State budget for the FY 2019 before 28 February 2019 in the format suggested to the States by the PCU (Home Finance Department)?*	✓		
2	*Did the State publish online, on the State website(s) the approved budget of the State government in a summarized but comprehensible manner for the citizens not later than 30 April 2019?*	✓		

	DLI 3: Improved cash management and reduced revenue leakages through implementation of State TSA	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**
DLR 3.0	**Improved cash management and reduced revenue leakages through implementation of State TSA**			
1	*Has the state established a functional state-level TSA?*		✓	
2	*(2a) Is there a formally approved cash management strategy in place?*		✓	
	(2b) Does the Strategy cover the processes through which the State Ministry of Finance or Budgets/Economic Planning is able to forecast cash commitments and requirements and provide reliable information on the availability of funds?			
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)?*			
4	*(4a) Does the TSA have one consolidated revenue treasury account for state revenues?*	✓		
	(4b) Confirm whether 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.			
5	*Does the TSA cover a minimum of 60% of the State Government's finances?*		✓	

	DLI 4: Strengthened Internally Generated Revenue (IGR) collection	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**
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.** ~~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 approved by the state legislature and published~~			
1	*Does the state have up-to-date consolidated revenue code which includes all the state's IGR sources and all the local governments (falling under that state) IGR sources?* *Note that IGR sources include presumptive tax, indirect taxes and levies (roads, hotels), fines, fees and charges. Personal income tax, including PAYE, which is collected by the State and covered by the federal tax code.*	✓		
2	*Does the consolidated revenue code stipulate that the State Bureau of Internal Revenues (SBIR) as the sole agency responsible for state revenue (tax and non-tax) collection and accounting in the state?*	✓		
3	*Is Collection of revenues made into accounts nominated by the SBIR for the SBIR to be deemed responsible for collection?*	✓		
4	*Is the code approved by the state legislature to have a legal basis, either as a law or a resolution?* *Note that it cannot be an executive order with no legal basis. The approval should occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.*	✓		
5	*Is the Publication published online, so it is automatically available to the public/all taxpayers?*		✓	
DLR 4.2	**Annual nominal IGR growth rate meets target**	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**

1	*Has the 2019-2018 annual nominal IGR growth rate* met the basic or stretch targets? *Basic Target: 20%-39%* *Stretch Target: 40% or more*	✓		

	DLI 5: Biometric registration and bank verification number (BVN) used to reduce payroll fraud	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
DLR 5.1	**Biometric capture of at least [75] percent of current civil servants [and pensioners] completed and linked to 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 75% of the current civil servants and pensioners on the state payroll?*	✓		
2	*Has the State linked the biometrics data to the state payroll to identify ghost workers?*	✓		
3	*Has the State removed confirmed ghost workers and ghost pensioners within three (3) months of each case being confirmed?*	✓		
DLR 5.2	**Link BVN data to at least [75] percent of current civil servants [and pensioners] on the payroll and payroll fraud addressed**	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
1	*Has the State linked the Bank Verification Number data to 75% of its current Civil Servants and Pensioners on the state payroll?*	✓		
2	*Has the State taken steps to identify payroll fraud?*	✓		

	DLI 6: Improved procurement practices for increased transparency and value for money	Yes	No	Evidence Provided Note: Please attach any evidence to support your responses.
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) eProcurement; 2) establishment of an independent procurement agency and 3) cover all MDAs receiving funds from the state budget. 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) eProcurement; 2) establishment of an independent procurement board and 3) cover all MDAs receiving funds from the state budget			
1	Does the State have a public procurement legal framework which must be approved by the state legislature to have a legal basis, either as a law or a resolution? Note that it cannot be an executive order with no legal basis. The approval of the public procurement legal framework should occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.	✓		
2	Does the law conform with the UNCIRTAL Model Law which should provide for: 1) eProcurement; 2) establishment of an independent procurement board; and 3) cover all MDAs receiving funds from the state budget including the LGAs.		✓	
	2) establishment of an independent procurement board; and	✓		
	3) cover all MDAs receiving funds from the state budget including the LGAs.	✓		
3	Has the state instituted an independent procurement regulatory function, which may be performed through one or a combination of the following: board, bureau, commission, council, agency or any other type of entity set up for the statutory purpose?			Legal frame-work to be provided by the State Procurement Agency

		Yes	No	
	Note: *The regulatory agency is the agency responsible for prescribing regulations and procedures for public procurements in accordance with the legal framework, with a view to improving governance, management, transparency, accountability and quality of public procurement of goods, works and services.* *The procurement regulatory agency will be adjudged to be independent if the followings provisions are included the procurement law:* • *The composition of the Board* • *Functions and powers of the agency* • *Membership of board/Council includes representatives from professional bodies/Associations* • *The grounds for the removal of the Chief Executive of the agency* • *Regarding the decisions of the Agency: Any other review after the Board's decision should be by judicial review*	✓		
DLR 6.2	**Publish contract award information above a threshold set out in the Operations Manual on a monthly basis in OCDS format on [the state website/ on the online portal]**	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
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(2019) that are above the threshold (as defined in the state procurement law or in the state procurement regulation(s)), in line with the Open Contracting Data Standards (OCDS).* *Note that for 2019, states can publish the information on the state official website or online portal if already established.*		✓	

	DLI 7: Strengthened public debt management and fiscal responsibility framework	Yes	No	Evidence Provided Note: Please attach any evidence to support your responses.
DLR 7.1	~~Approval of state-level public debt legislation, which stipulates: 1) responsibilities for contracting state debt; 2) responsibilities for recording/reporting state debt; and 3) fiscal and debt rules/limits~~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.			
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 PFM Law? Note: The approval of state-level public debt legislation shall occur by the 31 December of the year under assessment to count for that year, up to 31 December 2020.		✓	
2	Does the legislation provide for the creation of a State Debt Management Department (or Unit, Committee, Agency, Board, Bureau, Commission, Council)?		✓	
3	Does the legislation include provisions which 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.		✓	
4	Has the Unit (or Committee, Agency, Board, Bureau, Commission, Council)			

		Yes	No	
	created by law been operational during the APA year.	✓		
DLR 7.2	**Quarterly state debt reports accepted by the DMO on average two months or less after the end of the quarter in 2019**	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
1	*Has the State produced quarterly State Domestic Debt Reports (SDDR), which are approved by the DMO on average of two months after the end of each quarter in 2019?*	✓		

	DLI 8: Improved clearance/reduction of stock of domestic expenditure arrears	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
DLR 8.0	**Domestic arrears as of end 2019 reported in an online publicly accessible database, with a verification process in place and an arrears clearance framework established AND** **Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target [basic or stretch] and is consistent with the state's arrears clearance framework.** -**Basic target:** At least a 5% decline or maintain stock below N5 billion -**Stretch target:** More than 20% decline	✓		
1	*Has the State established an expenditure 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.			
		✓		
3	*Has the ACF been published on a state official website?*		✓	
4	*Has the State established an Internal Domestic Expenditure Arrears Database which includes all of the requirements below?* *Note:* *The internal domestic arrears database must include the following information:* • *The aggregate and individual amounts of contractors' arrears. For contractors' arrears, at a minimum, the internal domestic arrears database must include the name of the contractor, the amount due at end-of-year, the nature of the goods and services procured that generated the claim, and billing data (as applicable). The database shall show the total domestic arrears stock at the end of each year.* • *The aggregate amount of pension and gratuity arrears.* • *The aggregate amount of salary arrears and other staff claims.*	✓		
5	*Has the State published online elements of the internal domestic arrears database for the **FY 2018** and **FY 2019** reported on the state official website, which constitutes the online publicly-accessible expenditure arrears database and includes all of the information contained in the protocol?*		✓	
6	*(ii) Percentage decline in the verified stock of domestic arrears at end 2019 compared to end 2018 meets target and is consistent with the state's arrears clearance framework.* *-Basic target: At least a 5% year-on-year decline or maintain stock or arrears below N5billion.* *-Stretch target: More than 20% year-on-year decline.*	✓		

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 year, compared to the previous year, expressed in percentage terms.			

	DLI 9: Improved debt sustainability	Yes	No	Evidence Provided **Note: Please attach any evidence to support your responses.**
DLR 9.0	**Average monthly debt service deduction is < 40% of gross FAAC allocation for FY [2019]** **AND** **Total debt stock at end Dec [2019] as a share of total revenue for FY [2019] meets target:** **-Basic target: < [140%]** **-Stretch target: < [115%]**	✓		
	Has the State met: *(i) the ratio of total debt stock at end-of-year (31ˢᵗ December 2019) of the year of assessment to the total revenue collected during the calendar year of the year of assessment (1ˢᵗ January to 31ˢᵗ December 2019)?* *-Basic target: < [140%]* *-Stretch target: < [115%]* *State the calculated percentage within the comments section*	✓		
	Has the State met: *(i) the ratio of total monthly debt service (principal and interest) deductions from FAAC allocation during the calendar year of the year of assessment (1ˢᵗ January to 31ˢᵗ December 2019) to the gross FAAC allocation for the same calendar year?* *Less than :< [40%]* *State the calculated percentage within the comments section* *Guidance:* *Total state debt stock is the sum of the domestic debt (which includes commercial bank borrowing, domestic bonds, debt associated with the two financial assistance packages from FGN, domestic arrears) stock and the*	✓		

	external debt (multilateral loans) stock.			
	State debt stock data used to calculate the debt-to-revenue indicator must be obtained from the annual State Domestic and External Debt Report (SDEDR) for each state issued by the DMO for the year under assessment. The DMO will indicate whether the domestic debt component of the SDEDR has been assessed by the DMO as accurate and complete. For states which do NOT have their domestic debt component assessed by the DMO as accurate and complete in the SDEDR, the SDEDR will not be used and the debt to revenue indicator will be deemed as not achieved for the year under assessment.			
	Total state revenue includes statutory transfers, IGR and grants.			
	Deductions for debt service payments refer to the sum of the monthly deductions from the gross FAAC allocation to States during the calendar year, made to cover debt service obligations on external borrowing and other State borrowing that is serviced through irrevocable standing payment orders (ISPOs).			
	NEW DLI 1: Published and approved amended 2020 COVID-19 responsive budget	**Yes**	**No**	**Evidence Provided** **Note: Please attach any evidence to support your responses.**
NEW DLI 1	**Published and approved amended 2020 COVID-19 responsive budget**			
1	Has the amended budget has been approved by the State House of Assembly, obtained the Governor's assent and published online on a State official website by 31 July 2020.	✓		
2	Does the amended budget contain all four required elements as per the DLI definition in the Verification Protocol and in the DLI guidelines? *a. Revision of the gross statutory (federation account) allocation projections.* *b. Reduction in non-essential overheads and non-essential capital expenditures compared to the original budget.* *c. Allocation of expenditures to COVID-19 response programs for relief, restructuring and recovery. Total COVID-19 response expenditures should*	✓		

	represent at least 10% of amended total budget expenditures. d. Identification of the financing sources to fully finance the budget deficit without accumulation of new domestic expenditure arrears.			
3	Does the amended budget documentation contain the following ~~documentation~~documentations? a. A detailed budget expenditure allocation table which should tag (in a separate column) each budget line item as either COVID-responsive, or not. b. A Summary Table. ~~a.~~c. Three (3) sets of explanatory notes as required by the verification protocols.	✓		
4	Has the four required elements being demonstrated through the required inclusion of the following in the amended budget documentation?	✓		