



# KOGI STATE GOVERNMENT

STATE ARREARS REPORTING VERIFICATION AND CLEARANCE REPORT (SARVCR)

2019

Table 1: Breakdown of Kogi State Domestic Expenditure Arrears (2015-2019)

SUMMARY OF KOGI STATE DOMESTIC EXPENDITURE ARREARS FOR FIVE (5) YEARS 2015-2019						
COA-CODE	DOMESTIC EXPENDITURE ARREARS DETAILS	2019 FINANCIAL YEAR	2018 FINANCIAL YEAR	2017 FINANCIAL YEAR	2016 FINANCIAL YEAR	2015 FINANCIAL YEAR
41040105	CONTRACTUAL OBLIGATIONS	111,680,614.00	28,934,435,963.24	18,798,931,683.39	4,968,245,969.44	2,854,528,053.22
41040101	SALARY/PERSONNEL ARREARS	131,874,099.00	16,340,838,225.51	10,813,271,705.88	14,926,274,292.55	12,776,385,122.45
41040102	PENSION & GRATUITY ARREARS	592,474,560.00	12,216,707,890.00	14,504,353,299.50	18,091,113,648.18	18,730,264,173.64
	ANNUAL TOTAL	836,029,273.00	57,491,982,078.75	44,116,556,688.77	37,985,633,910.17	34,361,177,349.31
<b>NOTE: THE ARREARS FIGURES REPORTED IS IN NAIRA ( ₦) AND IT IS THE TOTAL AMOUNT OF EACH TYPE OF ARREARS AS PER DOMESTIC DATABASE FOR THE YEAR ENDING 31ST DECEMBER, 2019.</b>						
						
	Asiru Asiwaju Idris (FCA)				Alhaji Momoh Jibrin (CNA)	
	Hon. Commissioner of Finance, Kogi State.				Accountant-General, Kogi State.	

In an attempt to strengthen the recording, verification and reporting, Kogi State Government set up a Domestic Arrears Clearance Committee saddled with the responsibility of ensuring proper and adequate overall arrears clearance process, including recording, verification, classification, reporting, prioritization and clearance of government domestic expenditure arrears in the State and to oversee the work of the State towards achieving the key result of debt sustainability.

The duties of the committee include the following:

- Introduction of specific guidelines setting out the roles and responsibilities of individuals and institutions for the recording of domestic arrears. (i.e. the roles and responsibilities of each Primary Record Holder the entity primarily responsible for keeping the records for each type of arrears). This will include specific reporting requirements (i.e. the use of agreed recording templates and any supporting schedules) and timelines for submission to the committee (monthly).
- Introduction of specific guidelines setting out the roles and responsibilities of individuals and institutions for the verification of domestic arrears balances. i.e. the role of Internal Audit, Inspectorates, and contracted consultants. This will include reporting requirements (a validated copy of the agreed recording templates and any supporting schedules) and time-lines for submission to the Domestic Arrears Clearance Committee (monthly).
- The creation, maintenance and regular (monthly) update of an accurate internal domestic expenditure arrears database and the publicly-accessible online version of the database.

- Oversight of the overall recording, verification and reporting processes for domestic expenditure arrears to ensure that they meet the requirements of SFTAS DLI #8 as described in the SFTAS verification protocols.
- Ensure adequate classification of the arrears for prioritization purposes.
- Develop the State's Arrears Clearance Framework (ACF), including policies on prioritization and clearance of arrears.
- Provide accurate monthly, quarterly, and annual reports that present the position for verified domestic arrears and the progress made in implementing the State's ACF.
- Provide data/documentation to support the verification of SFTAS DLI #8, including the State Arrears Recording, Verification and Clearance Report.

The Committee reports directly to the State Governor through the Honourable Commissioner for Finance and Economic Development, keeping the appointed SFTAS focal persons informed.

The Committee used its delegated authority to request for all necessary information which facilitates effective discharge of its functions.

In the process of performing its function, the Committee engaged the service of professional assistance for web design and management and incurred expenditures through the established procurement systems and in line with annual budget of the secretariat.

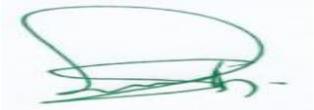
Within this reporting year, the state through the Domestic Arrears Clearance Committee requested that the primary record holders present contractors' arrears records which were subjected to verification by the Monitoring and Evaluation dept of Ministry of Budget and Planning and Bureau of Public Procurement. As such, the arrears were verified

appropriately. For the salaries and others staff claims, the arrears were also verified by the committee through the screening exercise conducted during the year.

**Signed**



**Asiru Asiwaju Idris  
Hon. Commissioner of Finance**



**Momoh Jibrin  
State Accountant General**