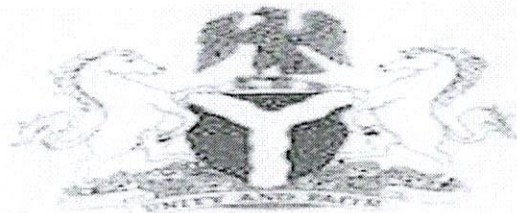




**NIGERIA GOVERNORS' FORUM**

**PEER REVIEW REPORT**

**ON**

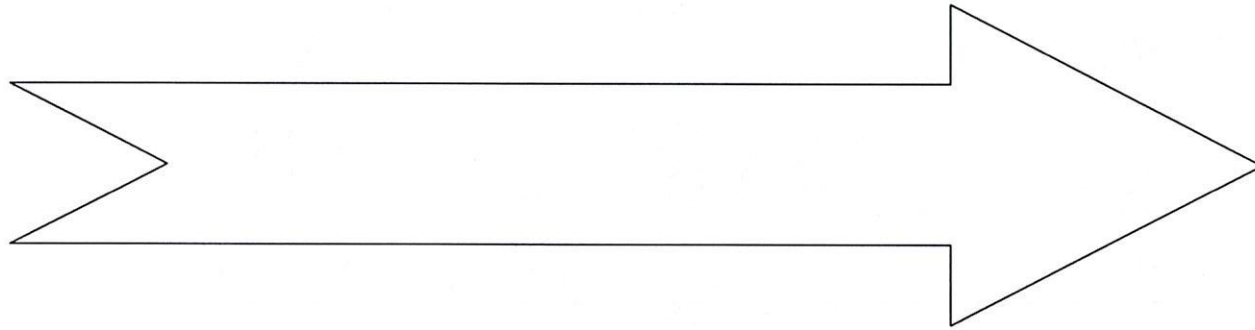


**ZAMFARA STATE**

December, 2010

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## **PART 1: PREAMBLE**

- ❖ Acknowledgements
- ❖ Political Map of the State
- ❖ State Fact Sheet
- ❖ Historical Background

## ACKNOWLEDGEMENTS

I wish to most sincerely thank His Excellency, Dr. Bukola Saraki, CON, Chairman of the Nigeria Governors' Forum and Executive Governor of Kwara State, for his excellent leadership of the Governors' Forum and the support he accorded to the 1<sup>st</sup> State Peer Review Exercise in Nigeria. I am equally thankful to all the 36 State Governors for their invaluable contribution to the success of the review and facilitating the State Peer Review Tours.

Our unalloyed gratitude goes to His Excellency Mahmud Shinkafi, the Executive Governor of Zamfara State, and the good people of Zamfara for their hospitality and warm reception of members of the Review Mission during the exercise.

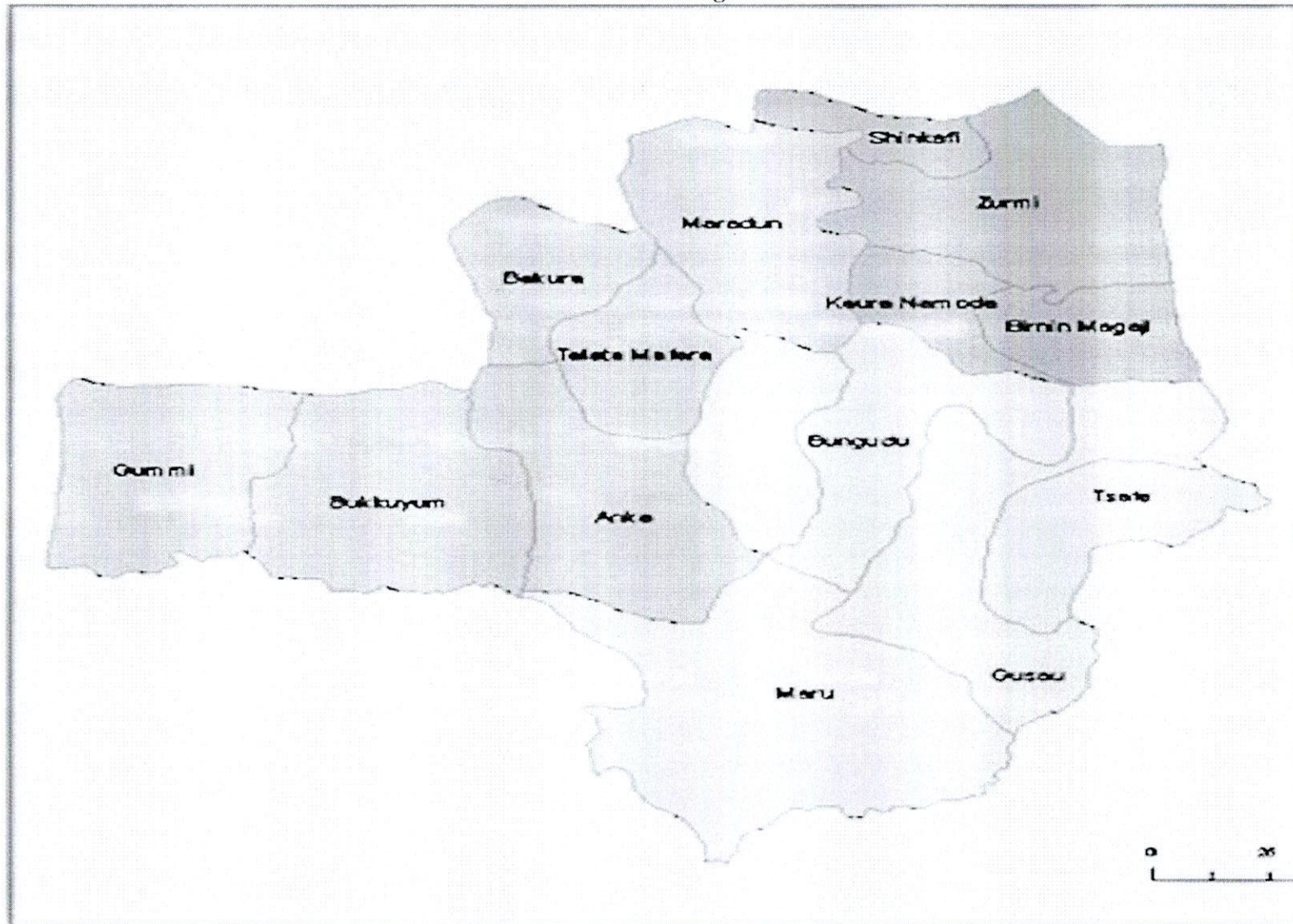
The mandate of the Peer Review Exercise is drawn from the National Economic Council's decision of January, 1999. It was decided that all thirty-six states of the federation should review themselves; modelled after the African Union (AU) Peer Review Exercise. The key objective is to benchmark best practices across states; develop learning-points; and create comparative indices within the sub-national governments. Pursuant to these objectives therefore, the NGF Secretariat identified the following core areas of focus: **Health; Education; Infrastructure; Agriculture & Water; Economy, Budget and Internally Generated Revenue (IGR)**. These areas of focus emerged from serious thought-provoking intellectual processes, and general consensus amongst the Governors.

I wish to thank our development partners, especially the Department For International Development (DFID), State Partnership for Accountability, Responsiveness and Capability for funding the development of tools for a comprehensive State Peer Review Mechanism (SPRM) which is expected to lay the framework that would be used across all thirty-six states of the Federation.

Finally, my sincere appreciation goes to the NGF Secretariat Peer Review Mission: the Secretariat's principal officers; policy consultants/advisors; researchers; the press; and the documentary team for the professionalism and dedication demonstrated during the visits.

**A.B. Okauru, Esq.**  
**Director-General**  
**Nigeria Governors' Forum**

## Zamfara State: Farming is Our Pride



### Zamfara State: Fact Sheet

|                            |                                   |
|----------------------------|-----------------------------------|
| COUNTRY                    | NIGERIA                           |
| STATE                      | ZAMFARA                           |
| DATE CREATED               | 1 <sup>st</sup> OCTOBER 1996      |
| CAPITAL                    | GUSAU                             |
| GOVERNOR                   | HIS EXCELLENCY<br>MAHMUD SHINKAFI |
| TOTAL AREA                 | 39,762km <sup>2</sup>             |
| AREA RANK                  | 7 <sup>TH</sup> /36               |
| LGAs                       | 14                                |
| POPULATION ESTIMATE (2006) | 3,278,873                         |
| POPULATION RANK            | 3rd /36                           |
| GDP (2007)                 | \$4.12 billion                    |
| GDP PER CAPITA (2007)      | \$1,237                           |

## Acronyms and Abbreviations

|           |  |
|-----------|--|
| APRM      | Africa Peer Review Mechanism                           |
| Arc.      | Architecture   |
| AU        | African Union  |
| CBWM      | Community-Based Water Management Committees            |
| DFID      | Department for International Development               |
| DG        | Director-General                                       |
| ECA       | Excess Crude Account                                   |
| E-Payment | Electronic Payment                                     |
| FCT       | Federal Capital Territory                              |
| FGN       | Federal Government of Nigeria                          |
| FRA       | Fiscal Responsibility Act                              |
| GDP       | Gross Domestic Product                                 |
| HDI       | Human Development Index                                |
| HIV       | Human Immune Deficiency Virus                          |
| ICT       | Information and Communication Technology               |
| IDB       | Islamic Development Bank                               |
| IGR       | Internally Generated Revenue                           |
| ILO       | International Labour Organisation                      |
| IRS       | Internal Revenue Service                               |
| IT        | Information Technology                                 |
| JVCs      | Joint Venture Contracts                                |
| ZM        | Zamfara  |
| ZMSG      | Zamfara State Government                               |
| LGAs      | Local Government Areas                                 |
| MDAs      | Ministries, Departments and Agencies                   |
| MDGs      | Millennium Development Goals                           |
| MOU       | Memorandum of Understanding                            |
| MVAO      | Motor Vehicle Administration Office                    |
| NEC       | National Economic Council                              |
| NECO      | National Examination Council                           |
| NEEDS     | National Economic Empowerment and Development Strategy |

|        |  |
|--------|--|
| NEPAD  | New Partnership for African Development                          |
| NGA    | National Governors Association                                   |
| NGF    | Nigeria Governors' Forum   |
| NPC    | National Planning Commission                                     |
| NRC    | Nigerian Railway Corporation                                     |
| NURTW  | National Union of Road Transport Workers                         |
| PFM    | Public Financial Management                                      |
| PHC    | Primary Health Care  |
| PPB    | Public Procurement Bill  |
| PPP    | Public-Private Partnership                                       |
| PRNS   | Peer Review of Nigeria States                                    |
| SA     | Special Assistant  |
| SCAC   | State Cash Allocation Committee                                  |
| SCIP   | Strategic Community Involvement Partnership                      |
| SCR    | Standard Control Reports   |
| SEEDS  | State Economic Empowerment and Development Strategy              |
| SLL    | Statements of Lessons Learnt                                     |
| SMDAs  | State Ministries, Departments and Agencies                       |
| SOPs   | Standard Operations Procedures                                   |
| SPRM   | State Peer Review Mechanism                                      |
| SPV    | Special Purpose Vehicle  |
| SSG    | Secretary to the State Government                                |
| TB     | Tuberculosis   |
| TWG    | Technical Working Group  |
| UN     | United Nations   |
| UNAIDS | Joint United Nations Programme on HIV/ AIDS                      |
| UNDP   | United Nations Development Programme                             |
| UNESCO | United Nations Educational, Scientific and Cultural Organisation |
| UNICEF | United Nations Children's Fund                                   |
| USA    | United States of America   |
| VVF    | Vesico - Vaginal Fistula   |
| WUA    | Water Users Association  |



**Slogan:** Farming is our pride

### **Historical Background**

Zamfara State is located in north-western Nigeria. It was created from Sokoto State on the 1<sup>st</sup> of October, 1996. It shares a common border with Sokoto State and Niger Republic to the North, Niger and Kaduna States on the South, Kebbi State to the West, and Katsina State to the East. The area today called Zamfara state was one of the old Hausa city-states like Kano, Katsina, Zazzau etc. Zamfara Kingdom was established in the 11th century and flourished up to 16th century as a city-state. Its capital shifted with the fortunes of the kingdom from place to place like Dutsi and Birnin Zamfara. In the first half of the 18th century, its then capital Birnin Zamfara, was destroyed by the Gobir Kingdom and a new capital was established in Anka by the second half of the 19th century. Zamfara had many centres of commerce and scholarship like the Yandoto city that attracted many scholars. It became part of the Sokoto Caliphate after the 1804 jihad by Usman dan Fodio. Zamfara state is currently governed by Mahmuda Aliyu Shinkafi.

### **Geography**

Zamfara state has a land area of 39,762 km<sup>2</sup> and co-ordinates of 12°10'N 6°15'E. The climate of Zamfara is warm tropical with temperature rising up to 38 °C (100.4 °F) between March and May. Rainy season starts in late May and continues till September while the cold season known as Harmattan lasts from December till February.

### **Local Government Areas**

The state has 14 local government areas: Anka, Bakura, Birnin-Magaji/Kiyaw, Bukkuyum, Bungudu, Gummi, Gusau, Kaura-Namoda, Maradun, Maru, Shinkafi, Talata-Mafara, Tsafe, Zurmi

### **Demography**

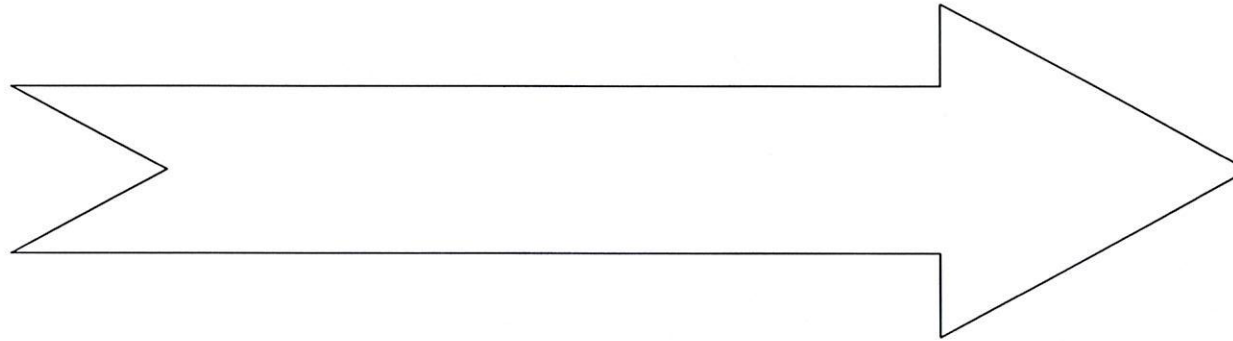
According to the population census of 2006, the state had 1,641,623 males and 1,637,250 females making a total of 3,278,873.

### **Ethnic Composition and Culture**

Zamfara State is mainly populated by Hausa and Fulani people, and some Gwari, Kamuku Kambari, Dukawa, Bussawa and Zabarma people. There are also some Nupe, Kanuri, Tiv, Igbo and Yoruba ethnic communities.

**Natural and Mineral Resources:**

Agriculture is the mainstay of the state's economy as enunciated in the state slogan. The people are predominantly farmers produce food as well as cash crops. The state is also blessed with mineral resources such as alluvial gold, chromate, chamovite, granite, clay, limestone, quartz and kaolin.



## **PART 2: PEER REVIEW REPORT HIGHLIGHTS**

- ❖ **The Nigeria Governors' Forum (NGF)**
- ❖ **Mandate of the States' Peer Review Exercise**
- ❖ **Purpose and Objectives**
- ❖ **Specific Key Areas of Focus**
- ❖ **Methodology of the Peer Review**
- ❖ **Limitations of the Peer Review Methodology**

## **The Nigeria Governors' Forum (NGF)**

The Nigeria Governors' Forum (NGF) was established in 1999 following a multi-party conference of all the thirty-six (36) democratically elected state governors. The conference which was held in Abuja, Nigeria can be rightly described as the inaugural meeting of the Forum. This meeting came in the wake of the general elections of 1999 and was supported by the National Democratic Institute (NDI), a US-based organization and the Canadian-based Forum of Federations (FF).

The NGF brings governors together to share experiences, promote cooperation among States, serve as a mechanism for conflict resolution between states and federal government on the other.

The Nigeria Governors' Forum is registered under Part C of the Companies and Allied Matters Act (CAMA) 1990. Since inception, the NGF has been chaired by:

- Alhaji (Dr) Abdullahi Adamu (Former Governor, Nasarawa State): 1999-2004
- Arc. (Obong) Victor Attah (Former Governor, Akwa Ibom State): 2004-2006
- Mr. Lucky Igbinedion (Former Governor, Edo State): 2006-2007
- Dr. Abubakar Bukola Saraki (Governor of Kwara State): 2007-Date.

In 2007, the NGF headed by Dr. Abubakar Bukola Saraki was restructured for the enormous challenges of governance and development. The first of the efforts to revitalize the Forum was the establishment of a new Secretariat headed by a Director-General and supported by two (2) Executive Directors. Further attempts at institutionalizing the Forum culminated in the appointment of Mr Peter Obi, Executive Governor of Anambra State as Vice-Chairman.

### **Benchmarking State Governments: Lessons from Previous Efforts**

Following the articulation of the National Economic Empowerment and Development Strategy (NEEDS), the National Planning Commission (NPC) in collaboration with development partners developed a set of benchmarks for measuring four areas of state governments' performance in 2005: policy, budget and fiscal management, service delivery, and communication and transparency. The four areas were those highlighted in the State Economic Empowerment and Development Strategy (SEEDS) developed by States in 2004. SEEDS drew on the federal government's National Economic Empowerment and Development Strategy (NEEDS) adopted in early 2004 that articulated national programmes for economic growth, public sector reforms and poverty reduction. A second SEEDS benchmarking exercise was carried out in 2006 and a report on the achievements and weaknesses of States as revealed by the exercise were published. Since several States reacted negatively to the ranking in the benchmarking report of 2005, the 2006 benchmarking report was not ranked and subsequent rounds beyond 2006 were discontinued.

### **Mandate of the States' Peer Review Exercise**

At the onset of debates regarding the best way to optimize the utilization of the Excess Crude Account (ECA), the National Economic Council, (NEC), in 2007, concluded that there was the need for the States throughout the federation to peer review themselves. Consequently, the NEC, which also has all the 36 (thirty-six) States Governors as members, agreed and mandated its Secretariat to carry out a peer review exercise across the 36 States of the Federation. As a follow-up to the NEC decision, NGF mandated its Secretariat to engage a pool of Policy Consultants/Advisors across key sectors that would carry out the exercise.

It is important to note that, the Secretariat of the NGF toured the 36 states of the federation as part of a preliminary effort to gather general information, develop a set of benchmarks, identify unique practices and document challenges to development efforts at the state level. The NGF Secretariat now has a robust library of information on all the states in addition to reaching out to the networks of officials, persons and institutions around our principals.

### **Purpose and Objectives**

The objective of this initial peer review tour is to assist States to improve their development performance through periodic reviews of progress in the implementation of their development policies, plans and programmes.

The exercise is also expected to achieve the following key objectives:

- a. Evaluate the existing capacity around the State Chief Executive, the Governor.*
- b. Benchmark commendable and innovative practices by the State that could be of mutual or exclusive benefit to other states and promote cooperation among states; and encourage experience sharing through peer pressure.*
- c. Assess the states' strengths and challenges within the identified thematic areas on the basis of which a state's Programme of Action will be drawn up to redress the identified challenges as part of the review process.*

- d. *Make appropriate value-based recommendation(s) for the Government's optimal performance within the thematic areas of: agriculture and water resources, economy and budget, education, health, infrastructure and finance, and internally generated revenue.*
- e. *Promote good governance through enhancement of transparency, accountability, participation and communication; achieving better service delivery (timeliness, quality and public access) nation-wide through the progressive improvement of policies, planning, budgeting and public service reform on the one hand, and core sectors such as education, health, roads, and agriculture on the other.*

### **Specific Key Areas of Focus**

The State Peer Review Exercise was focused on some key thematic areas critical to the fulfilment of the constitutional responsibility of state governments. The functions assigned to State Governments under the constitution are partly shared concurrently with the Federal Government, and partly with local governments. All the non-enumerated or residual functions are the exclusive responsibility of the State Governments. Typically, there were clear jurisdictional overlaps, which sometimes made it difficult to precisely determine and assess the performance of each tier of government in the delivery of certain services.

Typically, the scope of the Peer Review essentially covered only a select set of core sector areas common to all state governments. Therefore, the following core sectors formed the basis for this exercise: **health, education, agriculture, environment, economy and budget, internally generated revenue, and infrastructure** (*i.e. roads and physical construction in core sectors and public financial management*). These sectors were assessed taking into account the following:

- **Governance and Strategy:** *Existence of evidence-based policies; reflection of state priorities; existence of strategies that would actualize policies; existence of targets to measure policy actualization.*
- **Financial Resource Management:** *Prudence in fiscal and budget management; linkage of budget to policies and strategies in the core sectors; existence of realistic budget; timelines for budget implementation with expected deliverables; mechanisms that support better public service delivery; use of State resources to support economic development and growth.*
- **Service Quality Assurance:** *Access to service, quality of service, efficiency (timeliness) of service and customer satisfaction in the core sectors.*
- **Citizens' Engagement:** *Participatory inclusiveness of policy and planning process, budgeting process; role of civil society in policy process; existence of feedback mechanism for citizens to report on service dissatisfaction.*
- **Monitoring and Evaluation:** *Existence of performance monitoring and evaluation system in the areas of plans, budget, programmes and projects; use of findings to improve performance; data quality; data presentation and availability to end-users.*

Zamfara State was, however, assessed against general good practice on each indicator and not against other states as part of the guiding principles adopted by the technical panel.

### **Methodology of the Peer Review**

The Assessment Instrument for the Peer Review of Zamfara State subsumed the entire state's executive, legislative and judicial arms of government into one entity which was further divided into 6 (six) key thematic policy areas thus: agriculture and water resources, economy and budget, education, health, infrastructure and finance, and internally generated revenue. The thematic areas were delineated along the line of what is considered as fully



representative of the various critical sectors of the economy. Thus, the assessment instruments were developed by the Policy Consultants/Advisors to cover three core issues: (i) the objectives of the assessment for each thematic/sectoral area to be assessed; (ii) the relevant standards, codes and conventions and best practices; and (iii) the questions that the assessment will seek answers to and their specific indicators and benchmarks. Meanwhile, the guiding principles ensured that the peer review assessment process was participatory and inclusive, credible, politically non-threatening, and professionally competent. The following were key steps adopted that defined the methodology:

- a. The data and evidence reviews were managed through three principal layers: MDAs' Interactive Sessions in plenary, Technical Sessions with designated State Officials, and a Debriefing Session with the Governor. The MDAs' Interactive Session in plenary was followed up with physical, confirmatory and observatory guided inspection visits to designated projects and activity areas.
- b. Two major sources of data constitute the evidence base for this assessment; data from primary and secondary sources. These were instrumented through a randomly domesticated questionnaire which was complemented by desk research for reviewing relevant documentation on the thematic areas. There were also elite/decision-maker interviews and focused group inspection of project sites, operational documents, work decision tools and focused group discussions.
- c. The General Session was conducted to provide opportunity for the State Officials to present their programmes, achievements and challenges in plenary.

- d. Technical Interactive Session was conducted to assist the Peer Review Team to weigh the balance of reliability of the information and related matters contained in the substantive submissions and presentations by the State. Thus, the technical session provided a good opportunity for comprehensive discussions on all issues that would have been otherwise considered too ‘sensitive’ to be discussed openly in plenary; or those other matters that may have been considered boring to non-related technical persons.
- e. The scheduled visit to Zamfara State took place from Tuesday, 27<sup>th</sup> April - Friday, 30<sup>th</sup> April 2010. The NGF Secretariat Mission comprised of its Principal officers, Policy Consultants/Advisors, Researchers and Media Team; each of the six (6) thematic areas were anchored by a dedicated Policy Consultant/Advisor i.e. those of agriculture and water resources, economy and budget, education, health, infrastructure and finance, and internally generated revenue.
- f. On Wednesday, 28<sup>th</sup> April 2010, the team attended a briefing session with the state Commissioners and Special Advisers at the Presidential Lodge, Gusau where various activities of Ministries , Departments and Agencies of Zamfara state government since the inception of the Shinkafi administration were highlighted.
- g. The tour of Zamfara State ended with a courtesy call to His Excellency, Alhaji Mahmud Aliyu Shinkafi. The governor informed the team of his administration efforts to make positive impact in the education of the secondary school students with rehabilitations ongoing in most schools and his administration’s 100% NECO/WAEC fees payment. While efforts were also geared towards providing adequate water for the

people of Zamfara State, the government was exploring the available solid mineral deposits in the state to provide employment and increase the IGR base of the state.

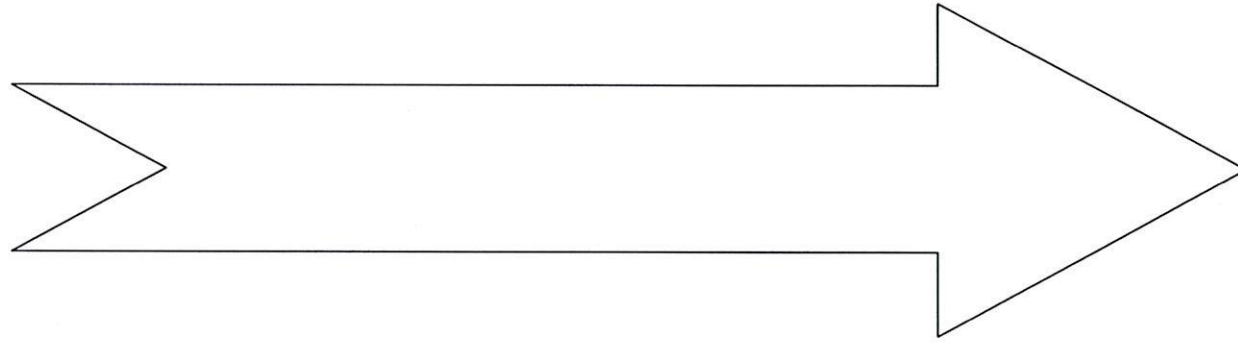
- h. His Excellency thanked every member on the team and expressed his eagerness to read through the reports of the team's findings in Zamfara State when made available.

### **Limitations of the Peer Review Methodology**

The methodology adopted was, however, limited by the inability of the Policy Consultants/Advisors to access operational source documents in some cases. It was evident that the State officials were not briefed beforehand on the format and extent of technical information that would be required of them. It is noted that the initiative of Peer Review by NGF Secretariat is novel, so this limitation is normal and expected. Thus, the following limitations were observed particularly in Zamfara:

- i. Zamfara Government officials did not meet the expected desire of getting public disclosure of their operations. This meant that more efforts were required to ease the difficulty arising from achieving the minimum information on routine Government activities. Thus, it was not possible to access the Audit Working Paper of the Government External Auditors. It was not also possible to examine the Minutes of Meeting of the State's Tenders Board and the Auditors' Report thereon without any problem.
- ii. Zamfara State officials were full of lavish praises for the Government. This, in most cases, was in personal capacity. This has increased the level of discount placed on oral submissions as well as the degree of reliance on published documents that are not supported by appropriate schedules and related archival details.

- iii. In addition to the Government's responses to the survey instrument, the assessment of civil society organisations, private sector and the public opinion on service delivery quality were tested through an opinion poll. Thus, Consultants ought to have been engaged for the exercise and the State did not put in place quality assurance measures that would guarantee that the assessment was carried out in accordance with the principles enunciated to guide it.



## **PART 3: REPORTS ON THE CORE SECTORS**

- ❖ **Agriculture and Water Resources**
- ❖ **Education**
- ❖ **Economy/Fiscal Policy**
- ❖ **Health**
- ❖ **Infrastructure**
- ❖ **Internally Generated Revenue (IGR)**

## **AGRICULTURE AND WATER**

### **A) Assessment Indicators: Water**

- ✓ Water Treatment Plants (with potentials of meeting the water needs of the century)
- ✓ UN standard of 100 litres/person with running capacity of at least 12 hours per day
- ✓ Availability of solar-based plants
- ✓ Maximal reticulation within the state
- ✓ A buffer stock of treatment chemicals
- ✓ Quality of manpower
- ✓ Presence of WUA (Water Users Association) and CBWM (Community-Based Water Management Committees)
- ✓ Installed storage tank of 1 million litres
- ✓ Absence of water hawkers on major streets

### **B) Assessment Indicators: Agriculture**

- ✓ Comprehensive Agricultural Policy
- ✓ Effective and efficient fertilizer distribution system
- ✓ Effective tractor hiring unit ( at least 100 units)
- ✓ Micro-credit facilities to farmers
- ✓ Rapid pest control mechanism squad for pest control
- ✓ Well trained extension delivery system
- ✓ Presence of post-harvest processing and storage facilities
- ✓ Co-operatives, farm centres, agricultural, vocational and skill acquisition centres
- ✓ Specialised livestock units

### **Identified Benchmarks**

- ❖ The Bakolori Dam Irrigation Project is the largest in the country. Rice is planted twice in a year and yield had increased by 300%.
- ❖ The Youth Agro-business Scheme, which was aimed at training and resettling 1000 youths annually in the various areas of agricultural production.
- ❖ The repayment of loans through kind by farmers.
- ❖ Development of ZACAREP.

### **Key Observations and Other Findings**

- ❖ 100 new tractors and complementary implements were purchased for loan to farmers, with the refurbishment of old ones.
- ❖ 70,000 metric tonnes of assorted grains were purchased from farmers as a grain reserve strategy.
- ❖ Provision of logistics to frontline Extension Workers e.g. Mobility and Payment of Monthly Project Allowances.
- ❖ Strengthening collaboration with SG 2000, IAR/ABU and WARDA for inputs supply, technology transfer and supervision.
- ❖ Introduction of Double Rice under the Bakolori Irrigation Project.
- ❖ Establishment of Demonstration plots on NERICA Rice varieties at Talata Mafara, Bakura and Maradun.
- ❖ Provision and distribution of 279,810 kg of improved seeds free of charge to about 30,000 target farmers.

- ❖ Provision and distribution of 612,194 units of Agro-chemicals such as herbicides, insecticides, fungicides and seed-dressing chemicals to target farmers with 90,000 ha farms.
- ❖ Provision and distribution of 29,182.8 metric tonnes of Assorted Fertilizers to target farmers.
- ❖ Provision of 15 units each of Groundnut Extractors and Rice Per-boilers to ZACAREP Rice Farmers Group.
- ❖ Training of 1,200 Extension Personnel on crop-based technologies, and women groups on improved rice processing methods.
- ❖ Distribution of 1,400 water pumps to Dry Season Small-Scale Farmers on loan basis.
- ❖ Registration of 40,000 target farmers, 130,000 ha of farmlands, and distribution of 791,675 bags of fertilizers, 320,064 units of chemicals and 319,140 kg of improved seeds.
- ❖ Though with several rivers and dams, and Bakolori as the largest in the country, provision of potable water supply was greatly inadequate in Zamfara State.
- ❖ The State proposed 30 additional dams and 3 (one in each Senatorial Zone) and they are under construction. The Saba Dam is handled by China Zhong Hoa Nigeria Limited at a cost of ₦273, 892,071.00 and was completed in 2008. It had an impounding capacity of 3.8 million cubic metres and 750 ha length embankment. The height is 12m, and the width of the embankment is 6m, with a spillway width of 30m. Water levels within the vicinity of the dam increased tremendously due to recharge from the dams.
- ❖ Fishing was boosted thereby improving the socio-economic and nutritional status of the people.
- ❖ Irrigation activities were further boosted.



- ❖ About 800 boreholes had been drilled in the State.
- ❖ Provision of 10 tanks to ease water situation in Gusau.
- ❖ Construction of 2 new 1-million-gallon tanks at North of Sokoto bypass and along Zaria Road, all in Gusau.

### **Key Challenges**

- ❖ Power is a problem in the state that hinders investment
- ❖ Low Capital is a matter that the government should look into.
- ❖ Low manpower base has to be tackled so that the state moves forward.
- ❖ Very high illiteracy rate has to be faced by encouraging education at all levels
- ❖ Birds especially at the Bakolori dam site should be farmed.

### **Policy Recommendations:**

- ❖ The increased tonnage from the farmers must be mopped up through a well articulated marketing channel. The Commodity Boards of the past can be re-introduced.
- ❖ Development of Agro-processing Plants to reduce post-harvest losses and increase farmers' income.
- ❖ The recent "Lead" poisoning through obnoxious mining activities must be tackled seriously, already several hectarages of farmlands had been lost, and several active farmers had been demobilized either through death, or sickness associated with the local poisoning. A total 166 youths died in the affected areas of Bikkuyu. Mining of Lead in the state needs to be regulated.

- ❖ The sunny weather of the state can be used to harness solar-based water plants across the state.
- ❖ The capacity of the Water Board needs to be increased to enable its supply of adequate water needs to the entire city of Gusau. The buffer stock of treatment chemicals should be adequate at all times for steady and smooth operations of the Water Board.
- ❖ As an agrarian state, a comprehensive policy on agriculture needs to be provided.
- ❖ The state government should encourage the creation of agricultural cooperative societies in all districts or wards in the state.

## **EDUCATION**

### **Assessment Indicators**

- ✓ Policy Document on Standards.
- ✓ Education database.
- ✓ Percentage of annual budget for education.
- ✓ Existence of Special Education (From special need to the exceptional).
- ✓ Extent of IT infusion in curriculum and institution.
- ✓ Curricular Focus, Alignment and Registration, Numeracy and Literacy and extend Maths, Science and Technology.
- ✓ Existence and scope of Vocational / Technical skills, Training for adults and School dropouts.
- ✓ Quality of learning environment.
- ✓ Educational support facilities (Libraries, media centre, laboratories).
- ✓ Functional Educational Inspectorate Infrastructure.
- ✓ Existence of effective professional learning programmes.
- ✓ Existence of teacher resource facilities.
- ✓ Teacher remuneration / welfare package.
- ✓ Students' feeding programmes.
- ✓ Functional Performance evaluation instruments.
- ✓ Standard of sanitary services (custodial).
- ✓ Student support services (Guidance / Counselling; parenting classes, social work).

### **Identified Benchmarks:**

- ❖ Zamfara State's efforts at educating the girl-child and empowerment of women through a very impressive skills acquisition programme.
- ❖ Construction of model primary schools across the State.

### **Key Observations**

- ❖ Government had provided for annual purchase of forms from the Federal College of Education (Technical), Gasau and free admission for girls that were qualified.
- ❖ Registration and payment of WAEC/NECO examination fees for final year students was embarked upon to encourage interest in academic pursuit by the teeming youth.
- ❖ Award of contracts for the construction and rehabilitation of all schools in the state had gone a long way.
- ❖ Vehicle loans to both principals and teachers to boost the morale of teachers who often felt they were at the lower carder of society.
- ❖ Scholarships awarded to 1500 students studying in the country in the bid to encourage interest in education. In addition, government given scholarship to about 250 students studying outside the country.
- ❖ Government had provided for recruitment of 2500 teachers.
- ❖ The percentage of the state's annual budget for the education sector over the years was below the UN minimum standard.
- ❖ Most of the Secondary Schools were seen to have poor or no adequate science laboratories and libraries.

### **Policy Recommendations:**

- ❖ As a matter of policy, there is need to institute clear and enforceable standards for the establishment of public and private schools.
- ❖ Government must collect, maintain a comprehensive school data and let the data inform all decisions to revamp education in the State. Examples: you might have a teacher concentration in urban areas, therefore the teacher shortage issue might not be as acute or it might be more perceived than real. Equally, it is possible for your data to reveal the need to consolidate schools and create feeder patterns and attendance zones.
- ❖ Scholarships should be provided with a proviso or compact for a timed service to the State, to be rendered by graduate recipients.
- ❖ As a standard, all schools must have a source of potable, water or be in very close proximity to one.
- ❖ As a standard, all schools must have a gated perimeter fence to safeguard the sanctity of the learning environment; protect students and discourage community encroachment.
- ❖ As a matter of policy, the ministry of education must work to reduce the teacher / student ratio to between 1:30 and 1:33 (effective school research). This enhances teachers' performance and students' achievement. In one of the State schools yesterday, it was between 1:120 – 1:128. This might represent

the picture across the State, hence the need for proper data.

- ❖ The State's standards must be developed into performance evaluation instruments for teachers / principals, with implications for retention and promotion. Once standards are set, you must inspect what you expect to obtain desired results.
- ❖ As a matter of policy, all classrooms, student dormitories, science laboratories and computer laboratories must be fully equipped.
- ❖ The world has transitioned from the Industrial to the Information Age, therefore school curriculum must be ICT-driven. A piece of chalk, a blackboard, notebooks and textbooks, no longer suffices. Consider how poorly students performed at NECO and WAEC recently and think of how they will perform at the international level with Europeans, Asians, Americans and even fellow Africans, like Ghanaians and South Africans.
- ❖ As a matter of policy, the State needs to spend at least 26% of her annual budget prudently, on education (UNESCO Prescription).
- ❖ The State, must of necessity, prioritize developmental efforts and education must be right next to peace and security, not just because the sector had suffered criminal neglect and bastardization in the past, but because it is the only known socio-economic liberator, the only vehicle to improve the human condition.
- ❖ It is in this light that education must be ALL inclusive. Zamfara State, like other States must have special

education in the real sense and not just a place to house the handicapped. Physical handicap does not mean mental handicap.

- ❖ Also in the same vein, Zamfara State like other Northern States, must create boarding primary schools to educate “almajirais”, to reduce the incidence of child beggars and vendors on our streets. If the concern is fiscal challenge, find out what other states are doing in the spirit of fraternal cooperation. For instance, you will find money through a special programme to address the issue of “Almajirais”.
- ❖ Needs to improve on the annual fiscal statutory allocation to education.
- ❖ The government needs to focus on an improved science and technical education including equipping all public schools with adequate science laboratories and workshops.
- ❖ Schools libraries need to be well stocked with relevant books whereas expanded library centres should be established across the state to encourage reading culture amongst all.

## **ECONOMY AND BUDGET**

### **Assessment Indicators**

- ✓ Gross Domestic Product (GDP)
- ✓ Per Capita Income
- ✓ Natural Resource Endowment/Exploitation
- ✓ Index of Economic Activities
- ✓ Poverty Level
- ✓ Inequality Measure
- ✓ Human Development Indicator
- ✓ Frameworks for Public-Private- Partnership (PPP) Arrangement
- ✓ Documents on Development Plan
- ✓ Data Availability

### **Assessment Indicator Budget**

- ✓ Budget Size
- ✓ Recurrent Expenditure component (as a percentage) of total expenditure
- ✓ Capital Expenditure component (as a percentage) of total expenditure
- ✓ Internally generated revenue component of Total Revenue
- ✓ Budget/project monitoring frameworks
- ✓ Budgeting process
- ✓ Linkage between budget and development plan goals
- ✓ Legislation on Fiscal Responsibility Act (FRA) and Public Procurement Bill (PPB).



## Key Observations

- ❖ In a drive towards poverty reduction, government had provided for the disbursement and recovery of loans to the tune of N3, 359,812,942.
- ❖ The Shinkafi administration survey of the state's natural and mineral resources had resulted in the identification of areas of potential development which had turned the state into a catalyst for growth. Major deposits of copper, tin, gold and iron had been identified. Those minerals were in sufficient quantities for commercial viability. Hence, Shinkafi administration had initiated the process of private-public sector partnership to develop the key infrastructural facilities needed to exploit those minerals.
- ❖ Efforts at fully harnessing the potentials of the state's solid mineral deposits had resulted in the establishment of Brightway Mining and Mineral Processing Ltd in partnership with Chinese investor. The company which had been granted licence for prospecting and exploiting the mineral resources in Zamfara State was consummated on ratio 45% and 55% ownership with Zamfara State having lesser share in the production of copper for steel and electric cable production. The company also had the potentials to produce gold.
- ❖ The team was conducted round the facilities on ground at the company by Engineer Garba Mohammed, Special Assistant on ICT and Managing Director of the new company, who explained

that the state government which had committed N3 billion in the project would be responsible for the provision of the local content components of the company while the Chinese partners would provide necessary offshore facilities.

- ❖ The factory which had the capacity to produce 100tonnes of copper per day was about 85% completed with partial production of copper ongoing.
- ❖ Also, the administration of Alhaji Mahmud Shinkafi, had concluded plans to establish food processing factory in Talata Mafara and Shinkafi for the preservation and storage of perishable agricultural produce. Efforts at establishing those facilities were geared towards creating employment and to bring development to Zamfara State.
- ❖ Apart from the modest achievements recorded in the provision of housing accommodation for the people, appreciable efforts had also been expended towards provision of befitting and conducive office accommodation and lodges for the public officers and especially for the state ministries and commissions that were accommodated in rented quarters. Hence, the government has awarded contracts for the execution of the following housing projects:
  - ✓ Decent office accommodation for the Executive Governor, completed with council chamber, mosques etc
  - ✓ Presidential Lodge, tastily furnished with a mini zoo of rare bird species attached

- ✓ New secretariat for the Ministry of Religious Affairs and other Sharia Related Organizations
- ✓ New secretariat for the Civil Service Commission etc
- ❖ The administration was committed to promoting the ideals of the National Youth Service Corps (NYSC) scheme. The government had completed a permanent orientation camp for the NYSC scheme at Tsafe .The camp, with capacity for 3,000 corps members, was provided with necessary facilities for minimum comfort of the corps member while in camp. The project had so far cost ₦380 million.
- ❖ The government of Zamfara State in its efforts to attract investors to the state conceived the establishment of an Investment House to boost the business potentials of the state. However, the state government had made a forward review of the status of the 7-floor investment building to Zamfara International Hotel. That hotel, with 150 rooms and facilities of 5-stars hotels, had been awarded for redesign to Design and Build Nigeria Ltd at ₦4.5 billion.

### **Policy Recommendations**

- ❖ The state government needs to formulate and document its development and rolling plans to guide its implementation of Zamfara Master Plan.
- ❖ The PPP framework needs fostering to encourage private sector involvement in financing and managing developmental plans.
- ❖ A centralized Projects Monitoring needs to be put in place.

## STATUS OF THE FISCAL RESPONSIBILITY AND PUBLIC PROCUREMENT BILLS

The Peer Review team learnt that **Zamfara State** was yet to pass either the Fiscal Responsibility or Public Procurement Bills. The team urged the State to hasten action on these bills and impressed upon the State the importance of these legislations.

## HEALTH

### Assessment Indicators

- ✓ Programmes Functionality of Strategic health plan
- ✓ Access to health services through PHC
- ✓ Budget health percentage with performance
- ✓ Implementation of Maternal and Infant mortality programmes
- ✓ Implementation of Immunization Programmes
- ✓ Functionality of Health Financing programmes
- ✓ Development of Health systems
- ✓ Access to Emergency Medical Services
- ✓ Health Training Institutions in the state
- ✓ Special Intervention

## Key Observations and Other Findings

### ❖ Health manpower

| CATEGORY                        | PUBLIC | PRIVATE | TOTAL |
|---------------------------------|--------|---------|-------|
| Doctors                         | 164    | NA*     | 164   |
| Pharmacists                     | 20     | NA      | 20    |
| Pharmacy technicians            | 144    | NA      | 144   |
| Pharmacy Assistants             | 55     | NA      | 55    |
| Laboratory scientists           | 92     | NA      | 92    |
| Laboratory Technologists        | 33     | NA      | 33    |
| Laboratory technicians          | 187    | NA      | 187   |
| Nurses/Midwives                 | 595    | NA      | 595   |
| CHEW                            | 1,081  | NA      | 1,081 |
| Medical records officers        | 62     | NA      | 62    |
| Medical records technicians     | 109    | NA      | 109   |
| Medical records assistants      | 316    | NA      | 316   |
| Radiographers                   | 3      | NA      | 3     |
| Physiotherapists                | 9      | NA      | 9     |
| Dental Surgeons                 | 5      | NA      | 5     |
| Dental technologists            | 2      | NA      | 2     |
| Dental technicians              | 9      | NA      | 9     |
| CHO                             | 83     | NA      | 83    |
| Environmental health officers   | 108    | NA      | 108   |
| Environmental health assistants | 318    | NA      | 318   |

|                          |    |    |    |
|--------------------------|----|----|----|
| Nutritionists/Dieticians | 16 | NA | 16 |
|--------------------------|----|----|----|

NA\* - information not available

❖ Health Facilities

| FACILITY              | PUBLIC | PRIVATE | TOTAL |
|-----------------------|--------|---------|-------|
| Dispensaries          | 470    | NA      | 470   |
| Primary health care   | 44     | 141     | 185   |
| Secondary health care | 18     | NA      | 18    |
| Tertiary health care  | 1      | 0       | 1     |
| Total                 | 533    | 141     | 674   |

❖ Health care policy

- ✓ State Strategic Health Development plan (SSHDP) – not available
- ✓ 2010 Operational Health plan available
- ✓ No Primary Health Care Development Agency yet!
- ✓ Free medical services to under-5 and pregnant women

- ✓ Communities are involved in the management of health facilities but do not own the facilities.
- ❖ Training
  - ✓ Training of middle level manpower in the College of Nursing and Midwifery, Gusau, and College of Health technology.
  - ✓ No information on in-service training
- ❖ Health Care Financing
  - ✓ 3.4% of 2010 budget dedicated to Health
  - ✓ Health care financing is mostly by government through taxes and revenues
  - ✓ User fees also being practised
  - ✓ Community health care financing yet to be implemented
  - ✓ Public-Private Partnership yet to be explored.
- ❖ Service delivery
  - ✓ Established and upgraded 13 General hospitals
  - ✓ Established Specialist Hospital, Gusau
  - ✓ Construction of Millenium Hospital, Gusau (ongoing; equipment already on site)
  - ✓ Construction of 3 Referral hospitals (1 ongoing)
  - ✓ Establishment of Specialist clinics in the area of Renal dialysis, ENT, and dental
- ❖ Health indices
  - ✓ Maternal mortality rate                      109/100,000



✓ Infant mortality rate 105/100,000

❖ Challenges

✓ Human resources for health

✓ Health care financing

Apart from the above accomplishments, government had made the following achievements:

✓ Construction of 28 PHCs at the cost of N647,564,940

✓ Renovation of 9 health care facilities at the cost of N49,846,480

✓ Supply of hospital equipments and drugs to 18 PHCs at the cost of N142,005,060

✓ Provision of solar electrification to 22 communities at the cost of N512,551,600

✓ Construction of 11 PHCs at the cost of N185,168,358

✓ Supply of medical equipment and drugs to 25 hospitals at the cost of N140,000,000

✓ Upgrading of 9 dispensaries to PHCs at the cost of N240,358,106

✓ Construction and equipping of 11 skills acquisition centres at the cost of N115,865,847

✓ Construction and maintenance of 4 Youth Agro-business facilities at the cost of N535,219,781

✓ Drilling of 105 hand-pump boreholes at the cost of N125,881,403

✓ Training of youths in agro-business scheme at the cost of N119,900,000

## Policy Recommendations

- ❖ Complete Millennium Hospital as soon as possible
- ❖ Complete construction of referral hospitals
- ❖ Get state NPHCDA up and running as soon as possible
- ❖ Upgrade SACA to an agency as soon as possible
- ❖ Encourage community ownership of health facilities
- ❖ Increase statutory allocation to health as a matter of urgency
- ❖ Explore public-private-partnership in health care delivery
- ❖ Encourage private sector participation
- ❖ Expand community health insurance
- ❖ Expand NHIS coverage
- ❖ Focus on essential services and quality of care
- ❖ Health facilities to meet standard
- ❖ Effective and participatory monitoring and evaluation system to be in place
- ❖ Inspectorate division to be reactivated and functional
- ❖ Might want to explore Tele-medicine to expand health care coverage to rural and hard-to-reach areas

## **INFRASTRUCTURE AND FINANCE**

### **Assessment Indicators**

This Report identifies twelve (12) principal assessment indicators for infrastructure, and eight (8) key primary assessment criteria for State Government finance evaluation.

#### **Infrastructure:**

For the purpose of assessing the State's infrastructure, the indicators used are as follows:

##### **A) Regulatory Framework:**

- ✓ Infrastructure Reporting Architecture
- ✓ Project Planning
- ✓ Project Expenditure Appraisal/and Project Costing
- ✓ Value-For-Money Analysis
- ✓ Project Ownership/Concentration Analysis
- ✓ Project Monitoring
- ✓ Post- Project Execution Audit
- ✓ Core Statement of Lessons Learnt
- ✓ Sustainability Indicators (Maintenance, Tracking, Swaption, Cash-flow Management, Contract Risk Analysis)
- ✓ Environmental Impact Appraisal
- ✓ Green Index.

## **B) Finance:**

The quality of infrastructure delivery is directly linked to the State's Public Sector Financial Management system, PFM. The PFM addresses critical questions of finance source optimization, proper valuation, custody and security of Government assets; proper measurement and accounting for Government liabilities. To achieve this, eight (8) key PFM indicators are however specified in this Report.

These are as follows:

- ✓ Statutory Framework for PFM
- ✓ Government Accounting Indicators (Timing of Report, Content and Scope of Financial Reports, External Audit, Publications)
- ✓ State Government Asset Register for Assets Custody and Liabilities Measurement
- ✓ Auditor-General's Report (Legislative Accountability)
- ✓ Internal Control and Quality Assurance
- ✓ Project Finance (Capital Market, Money Market, Borrowings, Grants/Aids, Special Interventions, Recoveries)
- ✓ MDA's Financial Operations
- ✓ Management of Special Funds and Designated Accounts/Accounts Maintained in Foreign Currencies and Foreign Banks

### **Benchmarks for Zamfara State**

- ❖ Compared to most States in Nigeria, Zamfara State was outstanding in the model of ZAKKAT Management. This was a model of citizen empowerment and poverty alleviation that helped to create the middle class for economic sustenance.
- ❖ Its model of NYSC Camp was worth replicating in other States.

### **Key Observation and Other Findings**

- ❖ The issue of power and electricity was at a critical state in Zamfara State. There was no evidence that the State Government was pursuing any initiative outside those of the Federal Government in providing electricity. Zamfara State should attempt to contain the power and electricity problem by evolving practical supplementary power generation programme in addition to those of the Federal Government.
- ❖ Gusau, the State capital, has a fairly good road network. The state of the Federal Road linking Gusau was good.
- ❖ There was no potential for an electric cable fire disaster in Gusau, unlike what obtains in most State capitals within the same vicinity.
- ❖ There was a well developed NYSC Camp in Zamfara State. The use of the Camp was optimized through other uses during the off-season.

- ❖ The capital city itself appeared too cold, without industries that could sustain an active industrial base. Most of the city buildings are caked and shaky. The concentration of buildings in small narrow clusters within Zamfara, presents a major environmental challenge to both the Government and the people. Consequently, Gusau was not green enough; Oxygen replenishment may be a material issue within government and household infrastructures.
- ❖ The State was therefore, under threat of industrial un-sustainability in the medium to long-term.
- ❖ Regarding the status of Infrastructure Reporting Mechanism, there was absence of comprehensive data on all projects in a manner that clearly show the status of projects at the beginning of the year, the current year's additions, particulars of payment history in the course of the year, an inclusion statement on the expected and actual funding gaps per project, and project's cash-flow projection. There were no clear-cut indicators that suggested that rigorous algorithms existed for the purpose of project costing and infrastructure investment appraisal. Thus, data was not adequately available for the purpose of quantitative value -for -money analysis.
- ❖ However, it was not possible to confirm whether there was a system of post-project execution audit. It was observed that multiple project monitoring mechanisms exist within the State. The risk of uncoordinated project monitoring mechanism may arise within the State.

- ❖ Furthermore, the absence of a centralized co-ordinating monitoring mechanism implied that it might be hard to generate and optimize the benefit of having a catalogue of Statements of Lessons Learnt, SLL. Lack of SLL did not enable the State to optimize the benefit of learning from experience.
- ❖ Evidences existed, showing the technical capacity around the Governor in the State was not adequate; there were minor cases of placing non-core expertise outside their area of cognate training. The Zamfara State Civil Service was ageing; a case of an inverted pyramid.
- ❖ There were wide indications that sale of fuel, premium motor spirit, PMS, in jerry cans did not constitute an offence in the State. PMS was recklessly handled all around the State capital, and its environs, despite its high combustibility. There was therefore a high potential of a chain and spiral fire outbreak within the capital city of the State, and adjoining towns.
- ❖ It appeared that contracts were awarded to individuals, rather than corporate entities. It was perhaps very dangerous if this was the situation. They could account for 97.25% of construction contracts awarded in the education sector. In the Works constructions, there was also the risk of over-concentration on particular corporate contractors.
- ❖ The shareholding distribution in the Solid Mineral Processing Plant, the Brightway Mineral and Mining Co Ltd, needs to be worked out properly in order to protect the State Government's interest. There is doubt whether the 55/45% shareholding distribution between the Chinese/ Zamfara State Government was justified.

## **Finance:**

### **Key Observations and other Findings**

- ❖ It was hard establishing the existence of adequate debt management infrastructure in Zamfara State.
- ❖ It was not possible to take a position on the presence of considerable level of accountability and public disclosure of financial information in Zamfara State, including the timing of the preparation and audit of Government financial operations.
- ❖ There is evidence to support the conclusion that the Auditor- General's roles and functions in the State need to be stepped up. There were inadequate evidence to show that specialized audit of specific MDAs and some designated Special Funds were being timely conducted in the State
- ❖ There were also insufficient evidence to conclude that the State operates a comprehensive Asset and Liability Register. The scope and depth of tracking and custody of Government Assets, and the process of measuring Government liabilities does not appear adequate.
- ❖ Zamfara State adopted the recommended format for the preparation of Government Financial Statements. However, the State did not appear capable of being one of the States that was expected to move beyond the Cash Basis of accounting to near-Accrual Basis. However, there was no comprehensive Chart of Accounts as at the time of this review.



- ❖ It was observed that there was no separate accounting for donor funds. This posed considerable challenge towards maximization of value arising from donor interventions and allied matters. There were also indications of low access to donor assistance by Zamfara State.
- ❖ There was need to improve the speed of Parliamentary Action on the financial architecture of the State; the timing of Parliamentary action on Government's financial reports was usually very discouraging.
- ❖ It was not possible to confirm the existence of Standard Control Reports, SCR for funds, debt servicing, fiscal, credit and monetary policy operations of Government in Zamfara State.



### **Policy Recommendations**

The following recommendations constitute the summary statement-of- way- forward arising from the sample review:

- ❖ There is the need to improve the greenery of Zamfara State. The State should also initiate the provision of alternative supplementary source of power in addition to what the Federal Government is doing currently.

- ❖ The State requires a comprehensive Mast Map in line with the recommendations and requirements of the Federal Ministry of Environment to contain the hazards of base stations of communication masts. There is also the need to curtail the incidence of running high tension cables over buildings and shops.
- ❖ There is the need to build capacity in discrete project monitoring and evaluation and post -project execution audit. Special skills are required for monitoring projects classified as Constituency projects, Donor-assisted projects, and projects financed with Grants and Aids. A centralized project coordinating mechanism should be put in place.
- ❖ In a similar vein, the need to properly safeguard the assets of Government, and ensure adequate measurement of its liabilities has become critical. The Government must move very fast to install a reliable and comprehensive Asset and Liability Register to secure custody of all Government's moveable and immoveable Assets. This is very pertinent especially for the purpose of accounting for loans and grants interventions; a sizeable component of these loans come in form of fixed assets transfers.
- ❖ A formal operational reporting framework should be put in place for effective project monitoring. Standard project appraisal algorithms should be established to ensure project sustainability. Indicators using Discounted Cash-flow analysis and arithmetical Pay-Back-Period are good examples of prolific

methods of project appraisal that need to be deployed in pre-investment project evaluation. This requirement is a necessary condition in signing on the State in projects under Public-Private-Partnership, PPP, Special Purpose Vehicle, SPV, and Joint Venture Contracts, JVCs.

- ❖ Zamfara State should increase capacity designed to advance skills towards the adoption of accrual basis of accounting in Government. This must be preceded by a comprehensive Chart of Accounts that would define and specify the scope and means of documenting Government financial transactions.
- ❖ It is further required that the State upscale mechanism towards robust accounting intelligence that would enable it access early warning signals in its operations, especially in the financial area. The Government should conduct due diligence on a routine basis on banks where it has deposits in excess of N5 million, at least, bi-monthly. This should address the state of health of the banks, as well as the accuracy and completeness of its interest earnings.
- ❖ It is equally important that the State installs a strong mechanism for the purpose of monitoring its local and international debts.
- ❖ As it is in most Governments, management of cash advances, travelling and tour advances, is very critical in funds management. Proper standards should be set with regards to the advances rating category that should be applicable to political appointees, like DGs and SAs.

- ❖ Perhaps, it is time for any State that is bold enough to establish the State equivalent of the Federal anti-corruption agencies, and it is felt that Zamfara State has the capacity to bell the cat.
- ❖ There is the need to centralize all the revenue collected by all Ministries, Departments, and Agencies.
- ❖ The Government must evolve a means of ensuring timely and well-equipped succession plan in the State's Civil Service. There is need for a consistently balanced skill renewal plan. Capacity building among the work force should be taken very seriously. The Government should also establish a mechanism that would enable it track all allocations to it in Federal appointments at all levels.
- ❖ There is the need for Zamfara to save for tomorrow, and back the 'Saving for Tomorrow' Programme of Government with the appropriate legislation. The State could proceed to set out a legislation that transforms the savings into a wealth fund.

## **INTERNALLY GENERATED REVENUE (IGR)**

### **Assessment Indicators**

- ✓ Involvement of Government in IGR matters at the highest level.
- ✓ Autonomy of Internal Revenue Service (IRS) from the main Civil Service Bureaucracy.
- ✓ The Percentage Contribution of Internally Generated Revenue in Funding State Projects.
- ✓ Level of ICT infusion in Tax Administration.
- ✓ Non-Direct Tax Sources of Revenue.
- ✓ Debt Recovery Strategy.
- ✓ Level of Involvement of Internal Revenue Service (IRS) on Tax Payers' Education Campaign (Materials and Programmes).
- ✓ Dispute Resolution and Feedback Mechanism between Tax Payers and Internal Revenue Service (IRS).
- ✓ Extent to which the Informal Sector is integrated into tax system.

### **Identified Benchmarks**

- ✓ Political Will From The Government: Granting of Autonomy to the State IRS – (Just as contained in the FIRS Establishment (ACT) 2007).
- ✓ Technical Capability: Application of IRS Performance Score Card: - Details of Financial and Non-financial Operational Matrix

- ✓ Tax Administration Reforms: Deployment of Modern Technology in Revenue Generation using e-Payment technology; Systematic Computation of Time-taken on Tax Assessment & Compendium of Tax Assessment Forms as well as The Implementation of Strategic Community Involvement Partnership (SCIP) model for Enhancing Revenue Generation.
- ✓ Operational Efficiency: Revenue congruence across all channels/sources: Integration of all revenue sources from Ministries and MDAs and the Integration of The Tax Management Office within The IRS premises (FRSC, Banks and GICT Desk for TIN).

#### **Key Challenges**

- ✓ Huge financial and business activities outside government control or the organized private sector, contributing neither in taxes nor part of the state's Gross Domestic Product (GDP), is larger than those under the purview of formal control in Zamfara State. This is evident from the low level of Registered Business Premises/Taxable corporate entities in the state.
- ✓ Lack of modern Lands and Urban Development technology such as Digital Mapping & GIS and modern surveying equipment.
- ✓ Lack of Operational and Financial Autonomy for the Tax Authority & Oversight Powers over MDAs; Comprehensive Taxpayer Enumeration; Building an Integrated Tax Management Office (Business Premises, Motor Vehicle Administration Office (MVAO)).

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## **Policy Recommendations**

- ❖ Building the Professional Capacity of the Workforce of the State Board of Internal Revenue to adequately harvest into the tax net, the large threshold of the informal sector operators that control huge financial and business activities outside government control.
- ❖ Institutionalizing operational and financial autonomy frameworks for the Tax Authority and Oversight Powers over MDAs; Comprehensive Taxpayer Enumeration; Building an Integrated Tax Management Office (Business Premises, Motor Vehicle Administration Office (MVAO).
- ❖ Deployment of Digital Mapping and Geographic Information System (GIS) for lands administration and urban development.
- ❖ Building a robust re-engineering framework that integrates urban planning, development of rural areas and a systematic Data Bank for Tax Planning and Enumeration of Taxable Persons.
- ❖ Collaboration between and amongst various Government agencies to harvest data for Tax DataBank collation, compilation and eventual enforcement of legal provisions.
- ❖ Establishment of “Grazing Reserves” to substitute the “traditional herding free range system” with significant private sector participation to cater for millions of livestock in Zamfara State.
- ❖ Zamfara State has the propensity of increasing its ranking amongst African Governed Entities. The State Gross Domestic Product (GDP), (\$4.12 billion) is greater than that of 17 African countries GDP. Thus, the State should invite international rating agencies for proper appraisal of the state financial status with a view of attracting Foreign Direct Investment. These countries are listed on the following table.

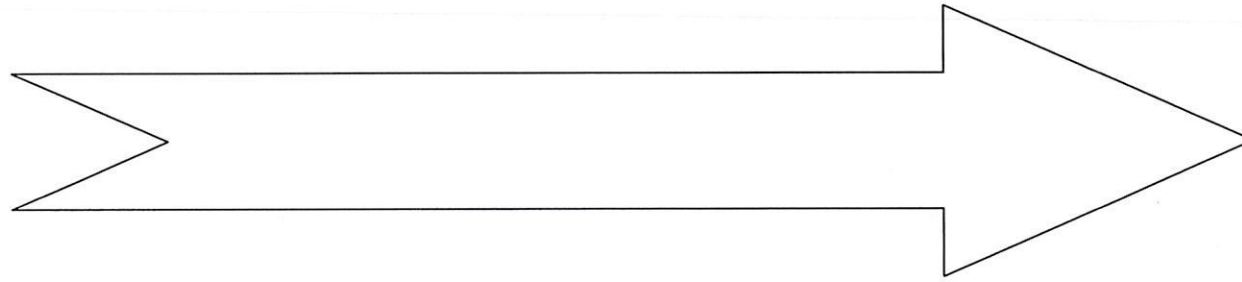


### ZAMFARA STATE 2007 GDP COMPARED WITH AFRICAN COUNTRIES

Zamfara State Gross Domestic Product (GDP), (\$4.12billion) is greater than 17 African countries' Gross Domestic Products (GDPs).

| S/N | AFRICA                   | GDP(\$) BILLION |
|-----|--------------------------|-----------------|
| 1   | Mauritania               | 3.16            |
| 2   | Zimbabwe                 | 3.15            |
| 3   | Togo                     | 2.89            |
| 4   | Swaziland                | 2.84            |
| 5   | Central African Republic | 2.00            |
| 6   | Sierra Leone             | 1.95            |
| 7   | Cape Verde               | 1.74            |
| 8   | Lesotho                  | 1.62            |
| 9   | Eritrea                  | 1.48            |
| 10  | Burundi                  | 1.10            |
| 11  | Djibouti                 | 0.98            |
| 12  | Liberia                  | 0.85            |
| 13  | Seychelles               | 0.82            |
| 14  | The Gambia               | 0.81            |
| 15  | Comoros                  | 0.53            |
| 16  | Guinea Bissau            | 0.46            |
| 17  | Sao Tome and Principe    | 0.18            |
| 18  | Zamfara State            | 4.12            |

Source: CANBACK GLOBAL INCOME DISTRIBUTION DATABASE (C-GIDD)



## **PART 4: TECHNICAL WORKING GROUP (TWG) FOR REPORT IMPLEMENTATION**

- ❖ **Policy Consultants/Advisors**
- ❖ **Development Partners**
- ❖ **NGF Secretariat**
- ❖ **Annexure**

### **Technical Working Group (TWG) for the Report's Implementation**

#### **❖ Policy Consultants/Advisors**

The Technical Working Group (TWG) for the implementation of the findings of this report will be composed of all the Policy Consultants/Advisors that conducted the 1<sup>st</sup> Peer Review Exercise. Additionally, other subject experts and seasoned practitioners - drawn from academia and private sector – shall also serve as review experts. Accordingly, the Policy Consultants/Advisors through the NGF Secretariat shall be responsible for assisting Zamfara State Government in the full implementation of the highlighted policy recommendations as contained in this Report.

#### **❖ Development Partners**

A lot of development partners have indicated interest in supporting the Peer Review Exercise. While the first Peer Review Exercise was still ongoing, the Department For International Development (DFID) had already started funding the development of a comprehensive State Peer Review Mechanism (SPRM). Besides, the UN, the World Bank and the entire international community have taken interest in assisting Zamfara State especially in those areas of weakness highlighted in this Report. Therefore, the Zamfara State Government is expected to leverage this advantage by working with the NGF Secretariat to explore the huge Technical Assistance opportunity that this Peer Review Exercise provides through the Development Partners.

#### **❖ NGF Secretariat**

The NGF Chairman, shall provide the overall leadership; this should be supported by all the Governors, especially in ensuring that the highlighted critical observations are noted and the policy recommendations implemented. The Director-General of NGF via the NGF Secretariat shall implement all decisions arising from the Peer Review Report after consultations with and the approval of His Excellency, The Executive Governor of Zamfara State.

**ANNEXURE (1)**  
**TECHNICAL PANEL ON PEER REVIEW**  
**NGF SECRETARIAT PEER REVIEW MISSION: PRINCIPAL OFFICERS**

| S/N | NAME            | DESIGNATION                                     |
|-----|-----------------|---|
| 1.  | A.B. Okauru     | Director-General                                |
| 2.  | L.O.T. Shittu   | Executive Director (Strategy and Research)      |
| 3.  | M.A. Jibia      | Executive Director (Administration and Finance) |
| 4.  | C.C. Chuku      | Head (Legal)                                    |
| 5.  | Bode Aiyenimelo | Head (Documentary and Press)                    |

**NGF SECRETARIAT PEER REVIEW MISSION: POLICY CONSULTANTS/ADVISORS**

| S/N | NAME  | DESIGNATION                                      |
|-----|---|--|
| 1.  | G.U. Owoh B.Sc, M.Sc, Ph.D, FCA                   | Policy Consultant (Infrastructure and Finance)   |
| 2.  | A.B. Gambo B.Sc, M.Sc, Ph.D                       | Policy Consultant (Water and Agriculture)        |
| 3.  | Olufemi Ayewoh BA, MA, Ph.D                       | Policy Consultant (Education)                    |
| 4.  | Dale Ogunbayo MBBS, MBA                           | Policy Consultant (Health)                       |
| 5.  | Prof. Phillips A. Olomola B.Sc, M.Sc, Ph.D        | Policy Consultant (Economy and Budget)           |
| 6.  | I.B. Gashinbaki B.Sc, MLC, CNA, ACTI, CFE, ACSCMP | Policy Consultant (Internally Generated Revenue) |

## **ANNEXURE (2)**

### **LIST OF DEVELOPMENT PARTNERS & DONORS SUPPORTING IMPLEMENTATION OF THE PEER REVIEW REPORTS**

- **Department For International Development (DFID)**
- **World Bank**
- **United Nations Development Programme (UNDP)**
- **United Nations Children’s Fund (UNICEF)**
- **Bill and Melinda Gates Foundation**
- **National Governors Association (NGA) USA**
- **International Labour Organisation (ILO)**
- **United Nations AIDS (UNAIDS)**
- **United Nations Educational, Scientific and Cultural Organisation (UNESCO)**

**ANNEXURE (3)**  
**CONTACT INFORMATION FOR NGF SECRETARIAT PEER REVIEW MISSION**

**NIGERIA GOVERNORS' FORUM**

**The Secretariat**

**1, Deng Xiaoping Street, Off AIT Junction, Asokoro Extension, Abuja**

**(234)-09-8703926, 09-8703927, 09-8703928**

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