

# ICAN ACCOUNTABILITY INDEX (ICAN-AI)



## 2021 ASSESSMENT REPORT (FOR THE 2020 FISCAL YEAR)

*Published by the Institute of Chartered Accountants of Nigeria*



### Partners



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# ICAN ACCOUNTABILITY INDEX (ICAN-AI)

## Assessment Report for 2020 Fiscal Year

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The Institute of Chartered Accountants of Nigeria Accountability Index (ICAN-AI) is a framework for assessing public finance management and public governance practices across the three tiers of the nation's public sector.

In developing the ICAN-AI, credibility was considered of great essence and as such the entire process was guided by the Fundamental Principles of the Accounting profession as contained in the ICAN Professional Code of Conduct for members and also by Section 23 of the 1999 Constitution of the Federal Republic of Nigeria (as amended) that deals with National Ethics as well as Section 162-168 on how revenue and expenditure are to be defrayed as well as other extant PFM legislations in Nigeria.

In context, the ICAN-AI initiative is not an inquisition, but a tool designed to modify both the overt and the covert behaviour of those charged with governance and accountability, induce reforms, healthy competition between and among States, empower citizens and ensure continuous improvements in Public Finance Management (PFM) systems and accountability in Nigeria in line with global best practices.

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This is the 2021 Report for the 2020 Fiscal year  
1 Jan to 31 Dec 2020.

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# List of Abbreviations

AI	Accountability Index
AGF	Accountant-General of the Federation
AuGF	Auditor-General for the Federation
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FY	Fiscal Year
GDP	Gross Domestic Product
GFS	Government Financial Statistics
HOLGA	Head of Local Government Administration
IAASB	International Auditing and Assurance Standards Board
IGR	Internally Generated Revenue
IFAC	International Federation of Accountants
INTOSAI	International Organisation Of Supreme Audit Institutions
IPSAS	International Public Sector Accounting Standards (of IFAC)
ISA	International Standards on Auditing
ISO	International Standards Organization
ISSAI	International Standards of Supreme Audit Institutions
ICAN	Institute of Chartered Accountants of Nigeria
IAI	ICAN AI Indicator
JAAC	Joint Account Allocation Committee
MOF	Ministry of Finance
MOFI	Ministry of Finance Incorporated
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategy
₦	Naira
OAGF	Office of the Accountant-General of the Federation
PFM	Public Financial Management
PPP	Public-Private Partnership
TSA	Treasury Single Account
VAT	Value Added Tax



## ICAN-AI

The Federal Republic of Nigeria

The Institute of Chartered Accountants of Nigeria  
Accountability Index (ICAN-AI)  
Assessment Report for 2020 Fiscal Year  
Based on the ICAN-AI Framework

The quality assurance process followed in the production of this report satisfies all the requirements of the Governing Council of the Institute of Chartered Accountants of Nigeria, ICAN

ICAN Council  
February 2023

# Executive Summary

## Introduction

Accountability and transparency in the management of public finance is a sensitive aspect of the activities of government at all levels. In Nigeria, lack of accountability and transparency in public finance has stunted the growth and development in every sector of the economy. The country is very far from where it ought to be as a nation as Nigerians continually experience poverty, inequality, insecurity, high inflation, unemployment and underemployment, deplorable infrastructure, among other social ills. Accountability and transparency have largely been compromised by those holding positions of responsibility in the public sector. There is the general perception among the populace that the so called dividends of democracy are not equitably shared. ICAN's response to this situation therefore is the development and launching of the ICAN Accountability Index (ICAN-AI). The ICAN-AI is one-of-a-kind mechanism for assessing public finance management and public governance practices. The initiative is innovative, timely and a welcome contribution to the promotion of accountability and transparency in Nigeria, especially against the backdrop of growing public debt and increased budget deficit financing.

**In operationalising the ICAN-AI, credibility was considered of great essence, and as such, the entire process was guided by the Fundamental Principles of the Accounting Profession as contained in the ICAN Professional Code of Conduct for members.** Further credibility relied on relevant sections of the 1999 Constitution of the Federal Republic of Nigeria (as amended), such as Section 23 which deals with National Ethics, Section 162-168 which focuses on how revenue and expenditure are to be defrayed; as well as other extant Public Finance Management (PFM) legislations in Nigeria. It is important to continuously emphasize that the ICAN-AI initiative is not an inquisition, but a tool designed to modify both the overt and covert behaviours of those charged with governance and accountability, induce reforms, healthy competition between and among States, empower citizens and ensure continuous improvements in PFM systems and accountability in Nigeria, in line with global best practices.

**The primary focus of the ICAN-AI is the enhancement of accountability in Federal, State and Local Governments.** This is premised on the logic that governments at all levels should be instruments for improving the welfare of society. This is exemplified under Section 16(1) of the 1999 Constitution where States are required to harness the resources of the nation to promote national prosperity and secure the economy while not sacrificing social justice and equity. The success of the 2018 and 2019 ICAN-AI assessment reports have led to calls to expand the scope to government Ministries, Agencies and Departments (MDAs). This is no doubt a laudable expansion to PFM assessment in Nigeria, and one which the Institute may consider in future.

**The assessment was carried out under the supervision of the ICAN-AI Steering Committee.** The Federal and State Governments were ranked according to their level of performance on the basis of several variables which included: policy-based fiscal strategy and budgeting;

budget credibility; management of assets and debts; control in budget execution, accounting and reporting; and external audit & legislative scrutiny. The ranking of the Federal and State governments also reflected the compliance by area councils (in the case of the federal government) and local governments (in the case of state governments) with PFM legislation applicable to local governments.

## Assessment of PFM Performance

The global outbreak of COVID-19 in December 2019, and the imposition of lockdown by the Federal Government in March 2020, coupled with the EndSARS protests later the same year, prevented the Institute from carrying out the 2020 assessment (based on 2019 fiscal year) in a timely manner. Accordingly in 2021, the Governing Council of the Institute decided to carry out the 2020 and 2021 assessments (based on 2019 and 2020 fiscal years) simultaneously to cover lost ground.

The assessment was quite comprehensive as the Federal, States and Local Governments participated, though responses to data collection have not reached desired levels. Table 1 shows the ranking of the governments in terms of overall performance. The maximum obtainable scores for all five pillars are ninety-eight (98) for pillar one, seventy-seven (77) each for pillars two and three, one hundred and sixty-eight (168) for pillar four and seventy (70) for pillar five. Jigawa State retained its first position overall score of 75.1%, followed closely by Kaduna State which retained its second position with an overall score of 74.7%. Rivers State ranked last with a score of 20.4%.

In ranking the entities, a number of factors were considered and aggregated to arrive at the scores and ranking of each entity. These factors are broadly classified as follows:

- a. The amount of information provided by the entities;
- b. The quality of the information; and
- c. The level of compliance with the relevant constitutional, legal and regulatory standards.

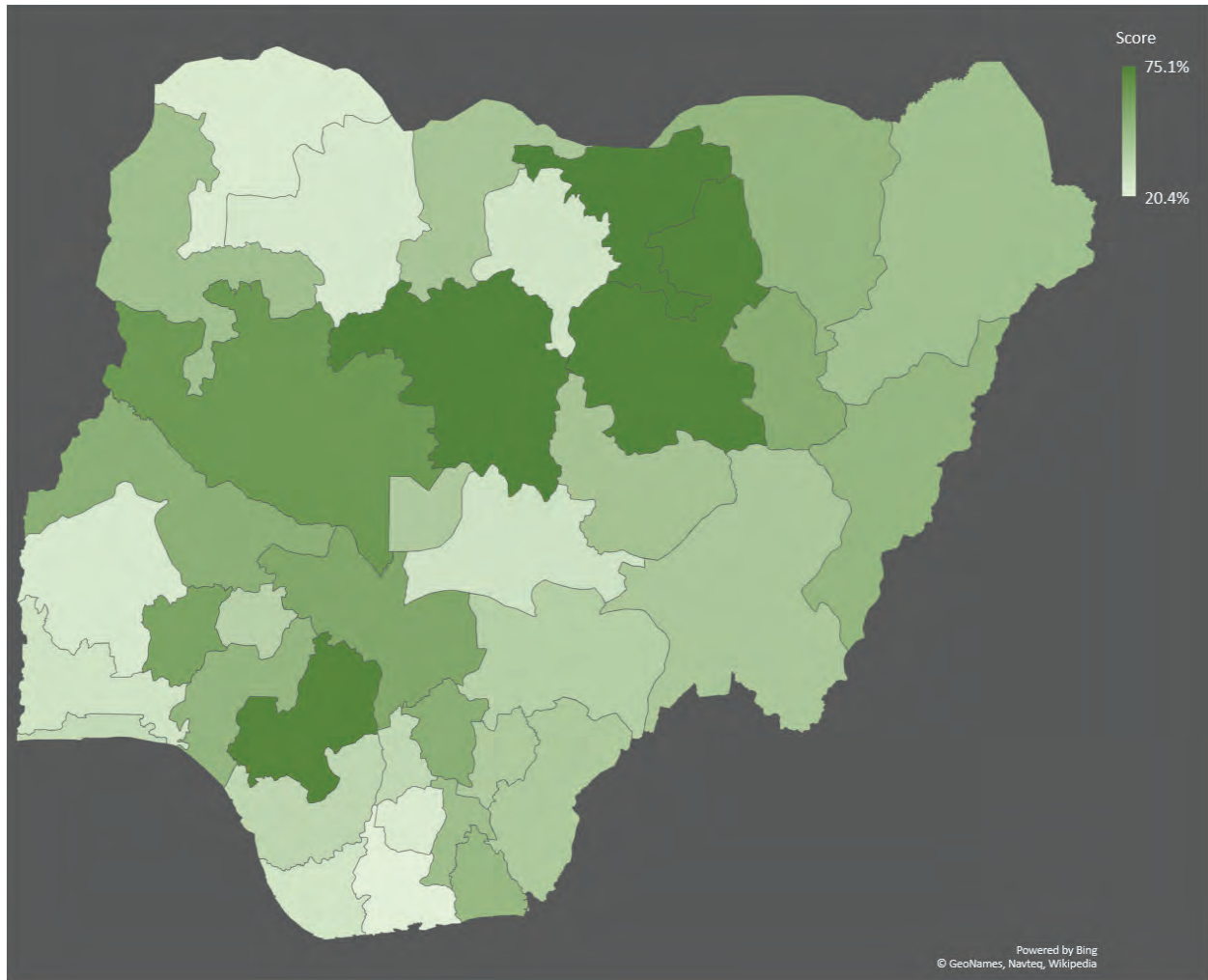
**Table 1: Country Ranking**

Rank	Government	Scores by Pillars					Total	Score %
		1	2	3	4	5		
		<b>98</b>	<b>77</b>	<b>77</b>	<b>168</b>	<b>70</b>	<b>490</b>	<b>100%</b> <sup>1</sup>
1	Jigawa	78	45	59	128	58	<b>368</b>	75.1%
2	Kaduna	74	39	55	146	52	<b>366</b>	74.7%
3	Bauchi	78	33	59	144	50	<b>364</b>	74.3%
4	Edo	74	43	55	136	52	<b>360</b>	73.5%
5	Niger	60	39	47	130	42	<b>318</b>	64.9%
6	Osun	68	45	21	102	54	<b>290</b>	59.2%
7	Kogi	68	17	29	124	44	<b>282</b>	57.6%
8	Gombe	66	29	33	102	38	<b>268</b>	54.7%
9	Enugu	68	41	29	92	32	<b>262</b>	53.5%
10	Kwara	66	37	27	102	28	<b>260</b>	53.1%
11	Ondo	60	41	33	74	38	<b>246</b>	50.2%
11	Yobe	56	45	27	92	26	<b>246</b>	50.2%
13	Adamawa	50	43	13	90	48	<b>244</b>	49.8%
14	Akwa Ibom	30	35	31	112	32	<b>240</b>	49.0%
15	Abia	72	27	31	60	34	<b>224</b>	45.7%
16	Kebbi	40	19	31	98	34	<b>222</b>	45.3%
17	Borno	50	39	15	70	46	<b>220</b>	44.9%
18	Plateau	62	25	17	88	20	<b>212</b>	43.3%
19	Katsina	30	27	19	92	40	<b>208</b>	42.4%
20	Taraba	48	35	21	70	28	<b>202</b>	41.2%
21	Cross River	28	21	11	102	34	<b>196</b>	40.0%
21	Ebonyi	38	35	23	68	32	<b>196</b>	40.0%
23	FGN	54	31	23	70	16	<b>194</b>	39.6%
24	Benue	22	27	23	90	22	<b>184</b>	37.6%
25	Ekiti	18	37	11	84	32	<b>182</b>	37.1%
26	Delta	20	29	11	80	28	<b>168</b>	34.3%
27	Anambra	42	39	11	52	20	<b>164</b>	33.5%
28	Lagos	34	41	17	56	10	<b>158</b>	32.2%
29	Nasarawa	14	35	17	62	10	<b>138</b>	28.2%
30	Kano	42	19	11	44	20	<b>136</b>	27.8%
30	Ogun	32	29	13	48	14	<b>136</b>	27.8%
32	Bayelsa	22	21	19	50	22	<b>134</b>	27.3%
33	Zamfara	16	31	11	48	16	<b>122</b>	24.9%
33	Imo	14	35	11	40	22	<b>122</b>	24.9%
35	Oyo	22	29	13	44	12	<b>120</b>	24.5%
36	Sokoto	26	11	17	40	22	<b>116</b>	23.7%
37	Rivers	14	27	11	32	16	<b>100</b>	20.4%

<sup>1</sup> Highest score attainable



**Figure 1: Map of Nigeria showing Country ranking by Government**



**Table 2: Comparative Ranking & Top 10 Performers by Government (2021 vs 2020 vs 2019 vs 2018)**

Government	2021	Change	2020	Change	2019
Jigawa	1	— (0)	1	▲ (+2)	3
Kaduna	2	— (0)	2	▼ (-1)	1
Bauchi	3	▲ (+17)	20	▼ (-5)	15
Edo	4	▼ (-1)	3	▲ (+34)	37
Niger	5	▼ (-1)	4	— (0)	4
Osun	6	▲ (+7)	13	▲ (+2)	15
Kogi	7	— (0)	7	— (0)	7
Gombe	8	▲ (+1)	9	▲ (+9)	18
Enugu	9	▼ (-3)	6	▼ (-4)	2
Kwara	10	▲ (+10)	20	▼ (-15)	5
Yobe	11	— (0)	11	▲ (+18)	29
Ondo	11	▲ (+1)	12	▼ (-3)	9
Adamawa	13	▲ (+12)	25	▲ (+11)	36
Akwa Ibom	14	▲ (+4)	18	▲ (+13)	31
Abia	15	▼ (-6)	9	▲ (+13)	22
Kebbi	16	▼ (-3)	13	▼ (-2)	11
Borno	17	▼ (-9)	8	▲ (+24)	32
Plateau	18	▼ (-2)	16	▼ (-10)	6
Katsina	19	▼ (-3)	16	▲ (+1)	17
Taraba	20	▼ (-15)	5	▲ (+28)	33
Cross River	21	▼ (-6)	15	▲ (+11)	26
Ebonyi	21	▲ (+5)	26	▼ (-2)	24
FGN	23	— (0)	23	▼ (-13)	10
Benue	24	▲ (+7)	31	▼ (-10)	21
Ekiti	25	▼ (-6)	19	▼ (-7)	12
Delta	26	▼ (-4)	22	▲ (+11)	33
Anambra	27	— (0)	27	▲ (+1)	28
Lagos	28	▼ (-4)	24	▼ (-4)	20
Nasarawa	29	▲ (+6)	35	▼ (-17)	18
Kano	30	▼ (-1)	29	▼ (-21)	8
Ogun	30	▲ (+3)	33	▼ (-4)	29
Bayelsa	32	▲ (+4)	36	▼ (-12)	24
Imo	33	▼ (-3)	30	▲ (+5)	35
Zamfara	33	▲ (+3)	36	▼ (-23)	13
Oyo	35	▼ (-1)	34	▼ (-11)	23
Sokoto	36	▼ (-8)	28	▼ (-2)	26
Rivers	37	▼ (-5)	32	▼ (-19)	13

Table 3 provides data on the availability of information for our assessment. This serves as our measure of the level of transparency in public finance management.

Kaduna State retained its top position in terms of transparency, where our assessors had access to 97% of the required information, a marginal increase of 1% from the previous year. This is in comparison to Rivers State, where we had access to only 19% of the required information.

**Table 3: Access to information 2021 vs 2020 vs 2019**

Rank	Government	2021			2020			2019	
		Available	Not-Available	Change	Available	Not-Available	Change	Available	Not-Available
		%	%	%	%	%	%	%	%
1	Jigawa	94	6	▲(+6)	89	11	▲(+24)	64	36
2	Kaduna	97	3	▲(+1)	96	4	▲(+9)	87	13
3	Bauchi	93	7	▲(+46)	47	53	▲(+13)	34	66
4	Edo	91	9	▲(+10)	81	19	▲(+79)	3	97
5	Niger	86	14	▲(+6)	80	20	▲(+14)	66	34
6	Osun	71	29	▲(+16)	56	44	▲(+21)	34	66
7	Kogi	73	27	▲(+6)	67	33	▲(+20)	47	53
8	Gombe	69	31	▲(+10)	59	41	▲(+29)	30	70
9	Enugu	71	29	▼(-6)	77	23	▲(+9)	69	31
10	Kwara	66	34	▲(+9)	57	43	▼(-6)	63	37
11	Yobe	63	37	▲(+1)	61	39	▲(+43)	19	81
11	Ondo	57	43	▲(+3)	54	46	▲(+10)	44	56
13	Adamawa	63	37	▲(+17)	46	54	▲(+34)	11	89
14	Akwa Ibom	64	36	▲(+7)	57	43	▲(+36)	21	79
15	Abia	61	39	▼(-11)	73	27	▲(+40)	33	67
16	Kebbi	63	37	▼(-1)	64	36	▲(+16)	49	51
17	Borno	53	47	▼(-11)	64	36	▲(+46)	19	81
18	Plateau	50	50	▼(-3)	53	47	▼(-3)	56	44
19	Katsina	51	49	▼(-6)	57	43	▲(+21)	36	64
20	Taraba	43	57	▼(-30)	73	27	▲(+59)	14	86
21	Cross River	61	39	▼(-3)	64	36	▲(+39)	26	74
21	Ebonyi	44	56	▲(+7)	37	63	▲(+16)	21	79
23	FGN	40	60	▼(-3)	43	57	▲(+4)	39	61
24	Benue	47	53	▲(+11)	36	64	▲(+1)	34	66
25	Ekiti	44	56	▼(-10)	54	46	▲(+13)	41	59
26	Delta	44	56	▲(+10)	34	66	▲(+29)	6	94
27	Anambra	33	67	▼(-3)	36	64	▲(+10)	26	74
28	Lagos	34	66	▼(-1)	36	64	▲(+7)	29	71
29	Nasarawa	27	73	▲(+6)	21	79	▼(-10)	31	69
30	Kano	30	70	▲(+1)	29	71	▼(-24)	53	47
30	Ogun	30	70	▲(+6)	24	76	—(0)	24	76
32	Bayelsa	30	70	▲(+7)	23	77	—(0)	23	77
33	Imo	21	79	▼(-4)	26	74	▲(+19)	7	93
33	Zamfara	20	80	▼(-1)	21	79	▼(-19)	40	60
35	Oyo	26	74	—(0)	26	74	▲(+1)	24	76
36	Sokoto	21	79	▼(-10)	31	69	▲(+1)	30	70
37	Rivers	19	81	▼(-6)	24	76	▼(-13)	37	63

Note: The Table above represents changes in availability of information between the 2019, 2020 and 2021 reports. The changes denoted in green and red indicate an increase ▲ or decrease ▼ respectively in information provided by the government between successive assessments.

On the average, 53% of the information required were provided across the various levels of government in the 2021 assessment, compared to only 50% and 35% average availability rates in 2020 and 2019 respectively. This demonstrates some increased level of awareness and improved compliance with the plethora of laws and regulations in Nigeria mandating the availability of such information to stakeholders. It also reflects a positive overall response to the efforts of ICAN in improving access to public financial information.

One means by which most governments and MDAs have achieved an improved level of transparency was by putting more information and documents on their websites.

The assessment revealed that 21 states recorded an increase in the level of information available between 2020 and 2021 while 15 states and the FGN (making 16 governments) either did not improve, or showed a decline in the level of information available. While the improvement is acknowledged, this level of information availability is still not consistent with global best standards. The situation does not only show lack of credibility on the part of governments at all levels; it also shows the need to identify and strengthen all areas militating against Public Finance Management system in Nigeria. There is the need to review several laws which have become obsolete in the context of recent global and local developments and also harmonize the plethora of laws and legislations dealing with PFM system in Nigeria.

Based on the framework approved by the Council of the Institute on PFM best practices in Nigeria and in line with global standards (such as PEFA), the assessment of the entities was done based on four-grade scoring model as presented in Table 4 below:

**Table 4: Scoring Criteria**

A	High level of performance that meets good international practices.
B	Sound performance above the basic level.
C	Basic level of performance broadly consistent with good international practices.
D	Either less than the basic level of performance or insufficiency of information to score (designated as D*).

“A” rating is attained when all aspects specified in the scoring requirements are met in accordance with best practices. “B” rating is attained when the requirements are largely but not wholly met while “C” grade reflects basic level of performance for each dimension measured. “D” rating means that the performance measured is less than the basic level while D\* indicates insufficiency of information to score.

In addition to the above four grade scoring model, the ICAN-AI framework also applies supplementary scores at the indicator level to account for indicators with multiple dimensions.

The scores for multiple dimensions are combined into the overall score for the indicator using either the weakest link (M1) method or the averaging method (M2).

### The Weakest Link Method (M1)

This method is used for multidimensional indicators where poor performance of one dimension is likely to impact good performance of another dimension in the same indicator. In other words, this method is applied where there is a "weakest link" in the connected dimensions of an indicator.

#### The steps in determining the aggregate indicator scores are as follows.

1. Each dimension is initially assessed separately and given a score on the 4-point calibration scale.
2. The aggregate score for the indicator is the lowest score given for any dimension.






Where any of the other dimensions score higher, a "+" is added to the indicator score (the lowest dimension score).

### The Averaging Method (M2)

Under this method, the aggregate indicator score awarded using this method is based on an approximate average of the scores of the individual dimension of an indicator.

Based on the scoring methodology, the results of the ICAN-AI 2020 performance indicators are summarized below:

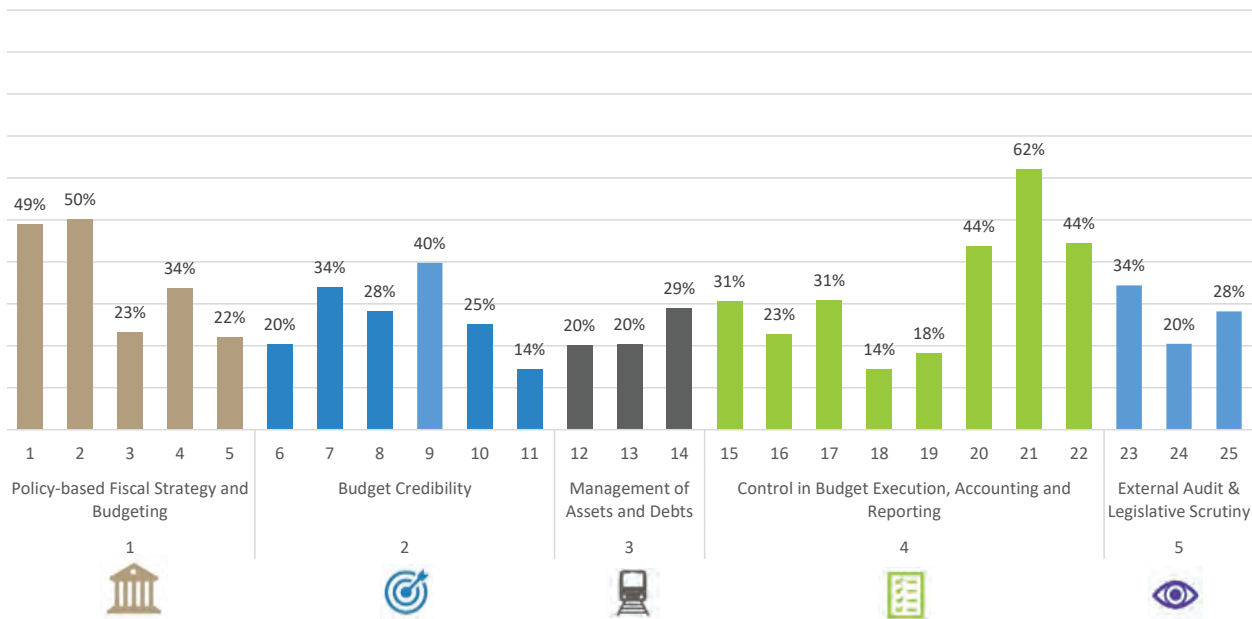
**Table 5: Aggregate Country Performance by Pillar**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	11.4%	5.9%	4.3%	9.7%	2.2%	0.5%	65.9%	100.0%
	2	Budget Credibility	6.8%	-	5.9%	4.1%	5.0%	2.7%	75.7%	100.0%
	3	Management of Assets and Debts	1.8%	6.3%	1.8%	3.6%	0.9%	-	85.6%	100.0%
	4	Control in Budget Execution, Accounting and Reporting	9.5%	2.4%	11.8%	-	8.8%	-	67.6%	100.0%
	5	External Audit & Legislative Scrutiny	8.1%	0.9%	7.2%	1.8%	2.7%	0.9%	78.4%	100.0%



**Table 4 displays the aggregate performance by pillar for all governments.** All the Pillars individually had their worst scores of D (which indicates either low compliance or information not provided). This result does not bode well for the governments, because it continues to reflect the level of apathy of the governments towards compliance with best practices in public finance management. The worst scores were on pillar 3 (Management of Assets and Debts). Pillar 1 (Policy-based Fiscal Strategy and Budgeting) had the best performance, with 11% of the governments scoring A indicating full compliance with the ideals of that pillar. This is largely consistent with the aggregate performance by Indicator (see Figure 3 below) which shows that governments performed best under Pillar 1 (Policy-based Fiscal Strategy and Budgeting) and Pillar 4 (Control in Budget Execution, Accounting and Reporting).

**Figure 2: Aggregate Country Performance by Indicator**



**Table 6: Overall Country Performance by Indicator and Dimension**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	62%	59%	54%	-	C+
2 Fiscal strategy	M2	55%	53%	-	-	C+
3 Medium-term perspective in expenditure budgeting	M2	49%	49%	14%	14%	D+
4 Budget preparation process	M2	28%	51%	-	-	C
5 Legislative scrutiny of budgets	M1	47%	76%	27%	-	D+
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	54%	53%	30%	-	D+
7 Revenue generation	M2	56%	14%	-	-	D+
8 Budget documentation	M1	28%	-	-	-	D+
9 Government operations outside budget	M2	62%	56%	54%	-	C+
10 Public access to fiscal information	M1	42%	-	-	-	C
11 Local government aggregate budget implementation	M2	14%	-	-	-	D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	24%	31%	31%	17%	D+
13 Public asset management	M2	37%	31%	14%	-	D+
14 Debt management	M2	47%	47%	39%	30%	C
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	37%	49%	46%	-	C
16 Pension controls	M1	39%	47%	33%	-	D+
17 Procurement	M2	84%	50%	31%	37%	C+
18 Internal audit	M1	41%	50%	36%	14%	D
19 Account reconciliation	M1	26%	25%	-	-	D+
20 In-year budget reports	M1	78%	49%	-	-	C
21 Annual financial reports	M1	75%	79%	76%	-	B
22 Local government annual financial reports	M1	59%	59%	63%	-	C+
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	57%	77%	47%	-	C
24 Legislative scrutiny of audit reports	M2	44%	14%	27%	24%	D+
25 Local governments external audit	M1	46%	61%	44%	-	C

With the exception of the preparation of annual financial reports with an overall score of B (consistent with the 2020 assessment), all other indicators were rated between C and D+. This indicates that despite the increased awareness and existence of laws and regulations promoting accountability, most governments have still not achieved the required level of compliance with PFM performance indicators.

# 1. Introduction

## 1.1 The Story of the ICAN Accountability Index (ICAN-AI)

**The story of the ICAN-AI is one of phases, people, sacrifice, deadlines, and timelines but, in all, it is the story of how the Institute went through a rigorous, laborious process in its quest of adding value to society and tackling one of the fundamental issues we face as a nation – that of accountability.** In the Institute's effort to achieve her public interest mandate, the ICAN-AI was birthed. The Accountability concept here also covers prudence and transparency. The objective of the ICAN-AI, therefore, remains to focus the attention of the various governments in Nigeria (Federal Government, State Governments and Local Governments) on the gaps in respect of prudence, transparency, and accountability in public financial management (PFM). This is in the hope that when these gaps are addressed and the trust-deficit resolved, corruption and other financial crimes would be reduced to the barest minimal in the country.

## 1.2 Maiden Edition - Starting Blocks

**The journey started during the 46th ICAN Annual Conference held in Abuja, Nigeria in October 2016.** During one of the sessions, Mr. Olusegun Banwo, the Chief Financial Officer of ExxonMobil Nigeria presented a paper titled "Accountability: A Collective Responsibility". Mr. Banwo spoke extensively about global views on accountability and the levels at which it is required (that is at the levels of individuals, corporate bodies, professional associations, and governments). Not unexpectedly, accountability often results in measures and score of how individuals and institutions measure up against set criteria. Mr. Banwo shared various elements of the global index of accountability, such as press freedom, budget transparency and judicial independence. In all of these, Nigeria consistently ranked low. The low country rating for Nigeria demonstrated a positive correlation between accountability and low GDP per capita.

**However, the discussion was not just about presenting a gloomy picture of poor accountability in Nigeria and other developing economies, but also a challenge to the Institute to do something in line with its mandate as an accountancy professional body.** In his conclusion, Mr. Banwo identified a path forward, in which all stakeholders have roles to play in improving accountability in Nigeria. For ICAN, those roles include (a) increase participation in national debates on public financial management (PFM); and (b) championing reforms on PFM at all levels.

**After the 46th ICAN Annual Conference, Mr. Banwo met with the leadership of ICAN and impressed upon them about the need for ICAN to take the leading role in pushing the accountability agenda in Nigeria.** The 52nd President of ICAN, Deacon Titus Soetan charged Mr. Banwo to come up with an initiative that would be driven by ICAN, focusing on accountability. In response, Mr. Banwo put together a team comprising members of the Institute

who shared a common vision of the strategic role ICAN can play in promoting accountability and transparency. The inaugural committee was set up in January 2017.

**The committee swung into action immediately, and deliberated on the framework of the accountability report.** At the end of its discussion, which included consideration of a number of surveys and indexes, the committee recommended the adoption of a modified form of the Ibrahim Index of African Governance (IIAG). This proposal required focusing on ten (10) impact areas of the IIAG considered to be of upmost significance to Nigeria, and benchmarking the country against selected African countries. The Institute would also prepare bi-annual and annual reports of its assessment.

**The committee met with the ICAN President, Registrar/CEO, and other senior members of the Institute in February 2017 to present its proposal.** The proposal was well received, and the team was mandated to develop a detailed project plan, including sustainability mechanism.

## 1.3 Establishment of the ICAN-AI Steering Committee

**In 2021, the governance structure of the ICAN-AI assessment was modified by the Council of the Institute.** The ICAN-AI Steering Committee is now made up of selected members of the Governing Council, which is now supported by a Technical Sub-Committee that has primary responsibility for the design, implementation and reporting of the ICAN-AI assessment.

### Box 1: ICAN-AI Steering Committee members

S/N	NAME
1.	Alh. Tijjani Musa Isa * - Chairman
2.	Mr Oladele Nuraini Oladipo * - Deputy Chairman
3.	Chief Davidson Chizuoke Stephen Alaribe *
4.	Alh. Haruna N. Yahaya *
5.	Chief Oyemolu Olugbenga Akinsulire *
6.	Chief Chibuzor Noel Anyanechi *
7.	Mr. Jude Sunny Egbo, mni *
8.	Mr. Jamiu Adeyemi Olakisan *
9.	Mr Matthias Josiah Dafur *
10.	Mr. Olanrewaju Oluseyi Oladimeji *
11.	Mr Chris Nyong
12.	Prof. Kabiru Dandago Isa
13.	Prof. Francis Iyoha
14.	Mr David Brown
15.	Mr Abdulkareem Babatunde Ahmed
16.	Mrs Yetunde Situ
17.	Prof Semiu Babatunde Adeyemi

18.	Mr Taofeeq Akande Shittu
19.	Mrs Falilat Oni
20.	Mr Lekan Adanijo – Consultant
21.	Alh. Isma'ila Zakari (PP) - Adviser
22.	Dr Ijeoma Anaso – Secretary/Deputy Registrar, Technical Services, ICAN

\* Denotes Council member

#### Box 2: ICAN-AI Technical Subcommittee members

S/N	NAME
1.	Mr Oladele Nuraini Oladipo - Chairman
2.	Mr Chris Nyong
3.	Prof. Kabiru Dandago Isa
4.	Prof. Francis Iyoha
5.	Mr David Brown
6.	Mr Abdulkareem Babatunde Ahmed
7.	Mrs Yetunde Situ
8.	Prof Semiu Babatunde Adeyemi
9.	Mr Taofeeq Akande Shittu
10.	Mrs Falilat Oni
11.	Mr Lekan Adanijo – Consultant
12.	Alh. Isma'ila Zakari (PP) - Adviser
13.	Dr Ijeoma Anaso – Secretary/Deputy Registrar, Technical Services, ICAN

## 1.4 Selection of Adapted PEFA Framework

**After extensive deliberations, the Steering Committee elected to utilize an adapted form of the PEFA framework.** The adaptation saw the ICAN-AI model being based on five pillars, compared to the original PEFA model consisting of seven models. This was necessary to enable ICAN-AI model to focus on the most critical pillars to the Nigerian PFM system, and which would be most impactful in promoting the accountability agenda in our society. In line with the PEFA Framework which is subject to reviews based on experience and developments in PFM, the ICAN-AI Framework would also be subject to reviews.



## 1.5 Development of the ICAN-AI Framework

**The Steering Committee held its inaugural retreat in January 2018.** At the retreat, the Steering Committee critically examined the seven (7) pillars, thirty-one (31) indicators and ninety-four (94) dimensions in the PEFA Framework. With the Steering Committee members' experience drawn from the public sector (such as serving and former state accountants-general and auditors general), academia, the private sector, and information technology, the Steering Committee emerged with a structure for the ICAN-AI comprising five (5) pillars, twenty-three (23) indicators, and sixty-four (64) dimensions.

**In October 2021, the Technical Subcommittee held a 3-day retreat to review and update the ICAN-AI framework in readiness for the 2020 and 2021 assessments.** Leveraging the expertise of members, the Technical Subcommittee updated the framework to reflect developments in the legal and regulatory landscape since the last assessment was carried out. The updated framework was presented to the Governing Council for approval. In addition to the approved framework, the Technical Subcommittee also noted certain developments in the public discourse, in particular climate change and gender equality, and how these would impact PFM assessment. The Technical Subcommittee resolved to monitor framework development on these matters from PEFA and similar organisations, with a view to incorporating them in future assessments.

## 1.6 IFAC Support

**Following the decision to carry out a PFM assessment in Nigeria using the ICAN-AI model, the Institute interacted with the International Federation of Accountants (IFAC) with a view to securing their support.** The discussions with IFAC addressed issues such as the nature and funding of the support, as well as access to the data gathered through the exercise. The discussions were concluded in July 2018, and IFAC engaged Mrs Jadesola Bello, FCA through a selection process as a Consultant to the Steering Committee. Members of the Steering Committee met with Mrs. Bello to examine her background and experience, and concluded that she had the appropriate profile to lend her expertise to the ICAN-AI.

IFAC remains very supportive of the ICAN-AI assessment, and the Institute is continuously seeking opportunities to expand the scope of the collaboration in order to further deepen accountability and transparency in Nigeria.

## 1.7 Manpower Training

**The ICAN-AI is the first PFM assessment of its kind to be held in Nigeria, and on a large scale. The assessment covered the Federal Government and the thirty-six (36) State Governments in the first instance.** Given this ambitious coverage, the Steering Committee quickly recognized the need to appoint and train a field team. The field teams were structured as follows:

- One (1) zonal coordinator was appointed for each of the six (6) geopolitical zones.
- Two (2) state assessors were appointed for each state.

**Some coordinators and assessors were selected based on their performance from previous ICAN-AI assessments, while new ones were drawn from members with public sector experience.** See Box 3 for the list of coordinators and assessors. See Box 3 for the list of coordinators and assessors.

**As a result of the increased exposure to virtual trainings and meetings, the Technical Subcommittee resolved in October 2021 that the training events for the 2020 and 2021 should be virtual.** Accordingly, members of the Technical Subcommittee converted the training materials to audio-visual materials, which the coordinators and assessors were required to go through. The training materials and covered the concept of the ICAN-AI, introduction to the pillars, indicators and dimensions, data collection, scoring system and illustrative demonstration of the model.

A virtual meeting/training was then held with the coordinators and assessors in December 2021 at which detailed explanations were given to the training materials in particular, and the assessment process in general.

**Most of the coordinators and assessors were involved in previous assessment, and hence had relevant knowledge and experience. A critical element of the interaction with the coordinators and assessors was exposing them to the updated data gathering model and portal.** The development and updates of the model were led by Mr. Lekan Adanijo, a member of the Technical Subcommittee and an IT consultant, with input from other members of the Technical Subcommittee.

## 1.8 Data Gathering and Scoring

**As expected, data gathering proved to be the most challenging phase of the assessment.** Prior to the commencement of fieldwork, the Institute had met with relevant stakeholders in the Public Sector to share the vision of the ICAN-AI with them. These included a virtual meeting with the Federation Accounts Allocation Committee (FAAC) in June 2021. In addition, the President of the Institute formally wrote to the 36 State Governors informing them of the commencement of the assessment and soliciting their support as well as those of their officials. Some States' Governors were also personally visited by the President.

**Assessors commenced their fieldwork earnestly in January 2022 and visited a number of offices such as the Federal and State Ministries of Finance, Budget and Planning, Accountants-General and Auditors-General Offices.** With the advent of COVID-19 and increased use of online means of communication, the Technical Subcommittee was optimistic that more information would be available online from the federal and state governments. As such, the first mandate to assessors was to obtain as much data as possible from the websites

of the relevant MDAs. Where such information is not available online, assessors were required to physically visit government offices to obtain information.

Coordinators provided guidance to the Assessors on how to interact with the public officials. They were also to leverage relationships in getting access to information. Similar to previous assessments however, this proved to be a difficult challenge, resulting in non-access to some relevant portions of the information requested. This challenge was exacerbated by the security and socio-political situation in some states of the federation, inevitably resulting in the low scoring of the federal and state governments over a number of dimensions.

**There were different levels of quality control in the data gathering, compilation and scoring process.** Zonal Coordinators reviewed the documents gathered by the State Assessors and cross-checked with evidence and ratings entered in the ICAN-AI portal. It was after this process that the ratings were approved. The Technical Subcommittee members reviewed the scoring for the Federal Government and each of the State Governments.

**The Zonal Coordinators prepared their zonal reports for review by the Technical Subcommittee in May 2022.** All documents gathered during the assessment were sent to the ICAN Secretariat in Lagos for review by the Technical Subcommittee, which gave feedback to the zonal coordinators and assessors and identified areas for further work.

**In August 2022, the Technical Subcommittee members once again reviewed the submission of the coordinators and assessors.** Despite the volume of information not obtained, the assessment was considered to be a positive experience, with the Technical Subcommittee identifying learning points that will be addressed in future assessments. Follow-up data gathering activities continued into September 2022.

## 1.9 The ICAN-AI Assessment Tool (Cipher)

**The ICAN-AI Assessment Tool (Cypher) is a custom- built role-based workflow and process automation solution.** Cypher which is built to be intuitive, contains web applications and Application Programming Interphase (API) that have smart user access and data entry validation routines. These routines not only validate entries but enforce approval processes and other activity rules. Cypher marks validated entries, scores and grades them, and generates reports using the ICAN-AI Framework.

### 1.10 Compilation and Presentation of the ICAN-AI Report

The compilation of the results and report writing commenced in December 2022 and was concluded in January 2023. The Technical Subcommittee held a retreat in January 2023 to review the final draft of the report. This was presented to the Governing Council of the Institute, which approved the report for publication in January 2023.

## 1.11 Conclusion and Appreciation

**The Steering Committee and its Technical Subcommittee would like to express their profound gratitude to all those who have been involved in initiating and delivering this noble idea, including but not limited to state assessors, zonal coordinators, other members of the Institute and public officials who supported this initiative.** The Steering Committee is particularly grateful that despite the challenges of the post COVID-19 era and other socio-political challenges, members of our great Institute made the sacrifice needed for the successful delivery of the mandate.

**ICAN remains resolute in its belief that the insights provided in the ICAN-AI reports will provide a solid foundation for promoting accountability and transparency in public finance management.** The Institute will collaborate with the government, media, civil society organisations, academia and other stakeholders in improving accountability.

### Box 3: 2021 ICAN-AI Regional Coordinators, Assessors and Secretariat Team

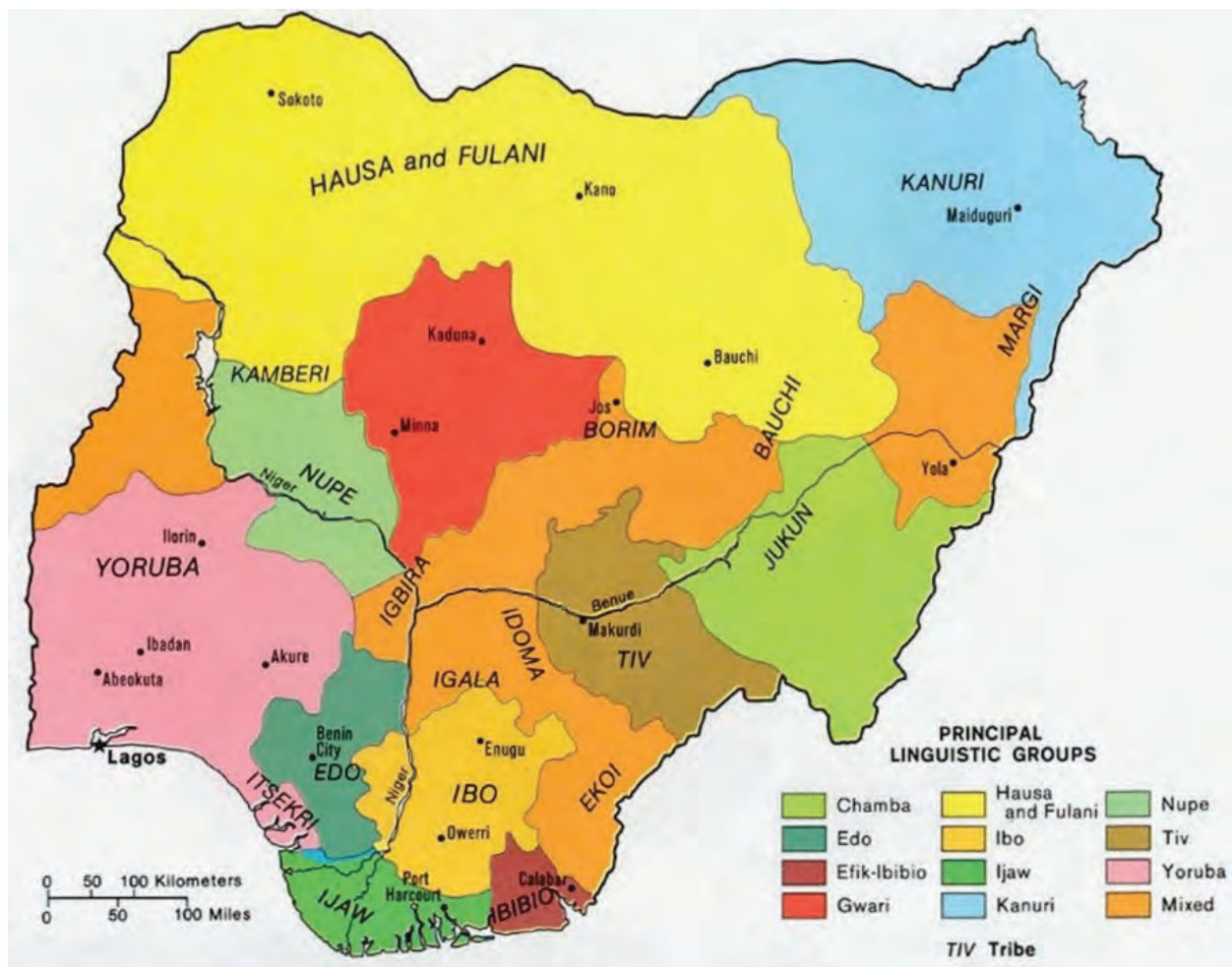
<b>Regional Coordinators, Assessors and ICAN Secretariat Team who participated in the 2021 Assessment Report (for 2020 Fiscal Year).</b>			
<b>Regional Coordinators</b>		<b>ICAN Secretariate Team</b>	
Tunde Abdulkareem	North Central / FGN	Prof Ahmed M. Kumshe - Registrar/CEO	
Atabo Okpanachi	North East	Dr Ijeoma Anaso - Deputy Registrar, Technical Services	
Prof. Kabiru Isa Dandago	North West	Dr Yemisi Adedokun – Deputy Director, Technical & Education	
Chima Nwosu	South East	Ikechukwu Osegbu – Assistant Director/HOD, Research & Technical	
Bassey Ibor	South South	Odunayo Adebayo – Principal Manager, Research & Technical	
Gideon Oladepo	South West	Femi Alatise – Manager, Research & Technical	
		Bukola Oloko - Officer, Research & Technical	
<b>Assessors</b>			
<b>FGN</b>			
Adediran Taofeek Victor Adekunle	FGN		
<b>North Central</b>		<b>South East</b>	
Achi Michael	Benue	Orah Anthony Osita	Abia
Dzungwe Terkula Bishop	Benue	Michael Iro Ibeh	Abia
Dr Onoja Emmanuel	Kogi	Umezulike Prince	Anambra
Isa Aminu	Kogi	Kingsley Dim	Anambra
Abdulmalik Anaza A.	Kwara	Obiageli Ashara	Anambra
Idris Adam	Kwara	John Nwankwo	Ebonyi
Akande Niyi	Nasarawa	Lucy Chinwe Obiekwe	Ebonyi
Sule John Shilo	Nasarawa	Andy Epie-Sona Ireh Chidiebere	Enugu
Mohammed Adam A.S.	Niger	Emenalo Chinedu Anselm	Enugu
Adeleke Taofeek	Niger	Ndubuisi Lilian Ijeoma	Imo
Kutus, Martins Oloruntoba	Plateau		Imo
Moses Omoniyi Adeboye	Plateau		
<b>North East</b>		<b>South South</b>	
Adenike Adekeye	Adamawa	Joseph Etefia Inyang	Akwa Ibom
Abubakar Isah Muhammed	Adamawa	Godwin Johnny Owonam	Akwa Ibom
Japheth Wakili	Adamawa	Allison, Amachree Rollins	Bayelsa
Uthman Amao	Bauchi	Joseph Ronami	Bayelsa
Rafiu Zainab Shehu Doma	Bauchi	Charley Joseph Arako	Cross River
Ali Mamuda	Borno	Nnoeyi Ofem Okon	Cross River
Babagana Abba	Borno	Agbagbara Eseoghene	Delta
Muhammad Ibrahim	Gombe	Oguntayo Peter	Delta
Muhammad Hassan	Gombe	Dave Ogiemudia	Edo
Olayinka Gabriel Motunrayo	Taraba	Aimienrovbiye Ehigie	Edo
Adiga Maurice Agor	Taraba	Abah Oloche	Rivers
Odedoyin Musibau	Yobe	Irobuisi Helen C.	Rivers
Ebireri Ejiro Rani	Yobe		
<b>North West</b>		<b>South West</b>	
Aliyu Aminu Ibrahim	Jigawa	Toluwase Adesuyi Wilfred	Ekiti
Emilagba Oludowole	Jigawa	Hammed Afolabi Bakare	Ekiti
Iserhienrhien Osarenmwinda	Kaduna	Olufela Sokenu	Lagos
Olayanju Abdulazeez	Kaduna	Taiwo Rasulu	Lagos
Ukueje Mike	Kano	Afolabi R.Adegboyega	Ogun
Farouk Abubakar	Kano	Lawal Jubril Olawale	Ogun
Adeyemi Mustapha	Katsina	Oludipe Femi Michael	Ondo
Kamar Adeshina	Katsina	Olowolaju Enoch Adewumi	Ondo
Yusuf Usman Jega	Kebbi	Oguntade Rafiu Olajide	Osun
Tukur Yahaya	Kebbi	Taiwo Adewale Olusesan	Osun
Ibrahim Alkali	Sokoto	Oyedele Joshua Olusegun	Oyo
Moshud Nurudeen Mohammed	Sokoto	Olona Yisa Aderogba	Oyo
Toafik Ajadi	Zamfara		
Idris Bawa	Zamfara		



## 2. Country Background Information

The country Nigeria which officially is known as the Federal Republic of Nigeria is a multinational state in West Africa with over 250 ethnic groups of distinct languages and cultures. The prominent languages are Hausa, Ibo, Ijaw and Yoruba. Nigeria has its capital as Abuja and a land area of 923,768km<sup>2</sup> with its population mainly into Agriculture.

To the south it is surrounded by the Gulf of Guinea, the west- the Republic of Benin, the east -Niger Republic and to the North-East and south it has the Lake Chad. Nigeria is blessed with the highest rate of twins birth, population of 206.63million and huge natural resources such as crude oil, limestone, tin, Iron ore, cotton etc.



Nigeria GDP for the year 2019 was \$448.12B, which was a 12.82% increase from the 2018. In the year 2020, the GDP was \$432.29B, a decline of 3.53% from 2019. According to official data from World Bank, Nigeria's GDP represents 0.05% of the world economy. The largest economy in Africa and the largest country in African by population, so it is very critical for Africa's progress.

**Oil and gas exports account for approximately 90% of its export earnings.** Successive governments have consistently sought to diversify the economy and promote non-oil exports however, these have been met with limited success.

## 2.1 Country Economic Situation

Nigeria's recovery in 2017 after the 2016 recession is premised on luck and cyclical upturn rather than hard work, counter cyclical policies nor positive economic reforms. Policies would be required to open up Nigeria for investment inflows that will rebuild the needed infrastructures. Although some progress has been made in rail transportation and energy infrastructure, a more focused and increased foreign investment are needed nationwide to make agriculture, manufacturing and mining more competitive. Services currently boom in Nigeria, and it is growing as a share of GDP in the face of stagnation in the share of agriculture in GDP and a decline in the share of oil and non-oil industry in GDP.

## 2.2 Fiscal and Budgetary Trends

### Fiscal Performance

The 2019 Budget was themed Budget of Continuity and intended to continue Nigeria's quest for inclusive growth, economic diversification and sustainable development. The policy thrust of the 2019 Budget was tied to the objectives of the country's Economic Recovery and Growth Plan (ERGP), which rests on the tripod of growth restoration, investment in people through various social investment programmes and building a globally competitive economy by focusing on critical infrastructure.

Critical transformation initiatives have continued to be applied leading to the budget progressively being used as a significant tool for the delivery of government objectives. Despite the socio-economic challenges that continued to face the Nigerian economy, government was able to deliver billion of Capital expenditures.

### Allocation of Resources

**The Federal Government allocates resources to all sectors of the economy through the budget.** In the last five years, Defence and Education have the highest average amount of funds allocated with NGN 966.41 billion and NGN 701.40 billion, respectively in 2021. More recently, budgetary allocations to housing, power and work have also increased significantly. These reflect the Federal Government's focus on national security, education and infrastructure.



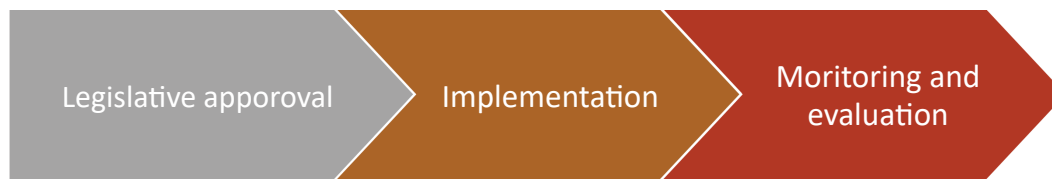
## 2.3 The Annual Planning and Budgeting Process

Figure 3: Planning and Budgeting Process



Source: CBN, Budget Office of the Federation.

**Figure 4: Stages of the Budget Process**



Source: CBN.

This process starts in June with the issuance of a Call Circular from the FMOF to MDAs to submit their expenditure proposals, which are set within the spending limits. A draft bill is prepared by October by the FMFBNP and sent to the NASS through the Presidency. Technically, before the legislature's December recess, the bill could be passed with any agreed amendments. The President thereafter assents to the Bill to become law in January.

A clause also allows the President to spend from the previous year's budget, which must be within the time limit of six (6) months, although there has to be an awaiting Appropriation Act for the current fiscal year. Despite this provision, the 2021 federal government was approved in December 2020.

During the 2020 Appropriation Bill cycle, the federal government introduced the Finance Bill to amend various tax laws. This was a positive development to make the tax system dynamic and responsive to changes in the economy.

## 3. ASSESSMENT OF AGGREGATE PFM PERFORMANCE

This section presents an assessment of the key elements of Nigeria's PFM system based on the ICAN-AI 2021 performance indicators. The table below shows the overall performance of the Federal Government and 36 state governments.

A	High level of performance that meets good international practices.
B	Sound performance above the basic level.
C	Basic level of performance broadly consistent with good international practices.
D	Either less than the basic level of performance or insufficient information to score.

### 3.1 Overall Country performance by Indicator and Dimension

**Table 7: Overall Country performance by Indicator and Dimension**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	62%	59%	54%	-	C+
2 Fiscal strategy	M2	55%	53%	-	-	C+
3 Medium-term perspective in expenditure budgeting	M2	49%	49%	14%	14%	D+
4 Budget preparation process	M2	28%	51%	-	-	C
5 Legislative scrutiny of budgets	M1	47%	76%	27%	-	D+
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	54%	53%	30%	-	D+
7 Revenue generation	M2	56%	14%	-	-	D+
8 Budget documentation	M1	28%	-	-	-	D+
9 Government operations outside budget	M2	62%	56%	54%	-	C+
10 Public access to fiscal information	M1	42%	-	-	-	C
11 Local government aggregate budget implementation	M2	14%	-	-	-	D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	24%	31%	31%	17%	D+
13 Public asset management	M2	37%	31%	14%	-	D+
14 Debt management	M2	47%	47%	39%	30%	C
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	37%	49%	46%	-	C
16 Pension controls	M1	39%	47%	33%	-	D+
17 Procurement	M2	84%	50%	31%	37%	C+
18 Internal audit	M1	41%	50%	36%	14%	D
19 Account reconciliation	M1	26%	25%	-	-	D+
20 In-year budget reports	M1	78%	49%	-	-	C
21 Annual financial reports	M1	75%	79%	76%	-	B
22 Local government annual financial reports	M1	59%	59%	63%	-	C+
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	57%	77%	47%	-	C
24 Legislative scrutiny of audit reports	M2	44%	14%	27%	24%	D+
25 Local governments external audit	M1	46%	61%	44%	-	C

## 3.2 Scoring of Indicators with Multiple Dimensions

**Most indicators have a number of separate dimensions, each of which must be assessed separately.** The overall score for an indicator is based on the scores for the individual dimensions. The scores for multiple dimensions are combined into the overall score for the indicator using either the Weakest Link (WL) method or the Averaging (AV) method. Each indicator specifies the method to be used.

- 1. Weakest link method: M1 (WL).** This method is used for multidimensional indicators where poor performance on one dimension is likely to undermine the impact of good performance on other dimensions of the same indicator. In other words, this method is applied where there is a “weakest link” in the connected dimensions of the indicator. The steps in determining the aggregate indicator score are as follows:
  - Each dimension is initially assessed separately and given a score on the four-point calibration scale.
  - The aggregate score for the indicator is the lowest score given for any dimension.
  - Where any of the other dimensions score higher, a “+” is added to the indicator score. Note: It is NOT acceptable to choose the score for one of the higher-scoring dimensions and add a “-” for any lower scoring dimensions.
- 2. Averaging method: M2 (AV).** The aggregate indicator score awarded using this method is based on an approximate average of the scores for the individual dimensions of an indicator, as specified in a conversion table (table 1). Use of this method is prescribed for selected multidimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of a high score on another dimension of the same indicator. Though all dimensions of an indicator fall within the same area of the PFM system, in certain areas progress on some individual dimensions can be independent of the others. The steps in determining the aggregate indicator score are as follows:
  - Each dimension is initially assessed separately and given a score on the four-point calibration scale.
  - Refer to the conversion table for indicator scores using the averaging method and find the appropriate section of the table—that is, whether there are two, three, or four dimensions for the indicator.
  - Identify the row in the table that matches the scores for each dimension of the indicator; the ordering of the dimension scores does not matter.
  - Enter the corresponding overall score for the indicator.

**The conversion table applies to indicators using M2 (AV) scoring methodology only.** Using it for indicators designated for M1 (WL) will result in an incorrect score. The conversion table is intended for use on individual indicators only and is not suitable for aggregating scores across the full set, or subsets, of indicators. No standard methodology has been developed for aggregation across indicators because each indicator measures a different subject and has no standard, quantitative relationship with other indicators.



## Pillar 1: Policy-Based Fiscal Strategy and Budgeting

**A fiscal strategy clearly articulates the legislature and the public, government's medium term financial objective and policies in the medium term relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and investment as set out in Section 16(2) of the 1999 Constitution (as amended).**

**It provides a framework against which the fiscal impact of revenue and expenditure policy proposals can be assessed during the annual budget preparation and implementation process.** This ensures that budget policy decisions align with fiscal objectives.

## P1-1 Macroeconomic and Fiscal Forecasting

This indicator measures the ability of governments to develop robust macroeconomic and fiscal forecasts, which are crucial to developing a sustainable fiscal strategy and ensuring greater predictability of budget allocations. It also assesses the government's capacity to estimate the fiscal impact of potential changes in economic circumstances.

### *Dimension and Scoring*

#### P1-1.1 Microeconomic Forecasts

Score	Minimum Requirements for Scoring
A	Government prepares forecasts of key macroeconomic indicators, which, together with the underlying assumptions, are included in budget documentation submitted to the legislature. These forecasts are updated at least once a year. The forecasts cover the budget year and the two following fiscal years. The projections have been reviewed by the planning commission / ministry of planning and budget.
B	Government prepares forecasts of key macroeconomic indicators, which, together with the underlying assumptions, are included in budget documentation submitted to the legislature. These forecasts cover the budget year and the two following fiscal years.
C	Government prepares forecasts of key macroeconomic indicators for the budget year and the two following fiscal years.
D	Performance is less than a "C" score.

#### P1-1.2 Fiscal Forecasts

Score	Minimum Requirements for Scoring
A	The government prepares forecasts of the main fiscal indicators, including revenues (by type), aggregate expenditure, and the budget balance, for the budget year and two following fiscal years. These forecasts, together with the underlying assumptions and an explanation of the main differences from the forecasts made in the previous year's budget, are included in budget documentation submitted to the legislature.
B	The government prepares forecasts of the main fiscal indicators, including revenues (by type), aggregate expenditure, and the budget balance, for the budget year and two following fiscal years. These forecasts, together with the underlying assumptions, are included in budget documentation submitted to the legislature.
C	The government prepares forecasts of revenue, expenditure and the budget balance for the budget year and the two (2) following fiscal years.
D	Performance is less than a "C" score.

#### P1-1.3 Fiscal Risk Analysis

Score	Minimum Requirements for Scoring
A	The government prepares a range of fiscal forecast scenarios based on alternative macroeconomic assumptions, and these scenarios are published, together with its central forecast.
B	The government prepares, for internal use, a range of fiscal forecast scenarios based on alternative macroeconomic assumptions. The budget documents include discussion of forecast sensitivities.
C	The macro fiscal forecasts prepared by the government include a qualitative assessment of the impact of alternative macroeconomic assumptions.
D	Performance is less than a "C" score.

## Summary of Scores and Performance for P1.1 – Macroeconomic and Fiscal Forecasting (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P1.1 – Macroeconomic and Fiscal Forecasting</b>	<b>C+</b>	<p>The Federal Ministry of Budget and National Planning and Ministries of Budget and Planning and/or Finance (at the States level) develop robust macroeconomic and fiscal forecasts, which are crucial to a sustainable fiscal strategy and ensuring greater predictability of budget allocations.</p> <p>Budget information is captured in the Medium Term Expenditure Framework (MTEF) and the Fiscal Strategy Paper (FSP). The MTEF and FSP include forecasts of the main fiscal indicators, including revenues (by type), aggregate expenditure, and the budget balance, for the budget year and two following fiscal years.</p> <p>The MTEF and FSP are then presented to the national and state assemblies as the assumptions for the budget.</p> <p>P1.1.3 (Fiscal risk analysis) was not assessed due to the absence of an appropriate sensitivity analysis framework can be developed to evaluate alternative macro-fiscal scenarios. In addition, for some governments, the MTEF and FSP do not include adequate qualitative assessment of the impact of alternative macroeconomic assumptions.</p> <p>Sixteen (16) entities (43.2%) scored A, B, or B+, only one entity (2.7%) scored C with twenty (20) entities (54.1%) scored D. The M2 (average) score for this indicator is therefore C+.</p>

## P1-2 Fiscal Strategy

**This indicator provides an analysis of the capacity to develop and implement a clear fiscal strategy.** It also measures the ability to develop and assess the fiscal impact of revenue and expenditure policy proposals that support the achievement of the government’s fiscal goals.

### Dimension and Scoring

#### P1-2.1 Fiscal Impact of Policy Proposals

Score	Minimum Requirements for Scoring
A	The government prepares estimates of the fiscal impact of all proposed changes in revenue and expenditure policy for the budget year and the following two fiscal years, which are submitted to the legislature.
B	The government prepares estimates of the fiscal impact of all proposed changes in revenue and expenditure policy for the budget year and the following two (2) fiscal years.
C	The government prepares estimates of the fiscal impact of all proposed changes in revenue and expenditure policy for the budget year.
D	Performance is less than a “C” score.

#### P1-2.2 Fiscal Strategy Adoption

Score	Minimum Requirements for Scoring
A	The government has adopted and submitted to the legislature, a current fiscal strategy that includes explicit time-based quantitative fiscal goals and targets, together with qualitative objectives for at least the budget year and the following two (2) fiscal years
B	The government has adopted and submitted to the legislature a current fiscal strategy that includes quantitative or qualitative fiscal objectives for at least the budget year.



C	The government has prepared for its internal use a current fiscal strategy that includes qualitative objectives for fiscal policy.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P1.2 – Fiscal Strategy (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P1.2 – Fiscal Strategy</b>	<b>C+</b>	<p>The assessment of the fiscal implications of policy changes is critical to ensure that policies are affordable and sustainable. A failure to accurately estimate the fiscal implication of policies may result in a shortfall in revenues or higher expenditures, leading to unintended deficits and increased debt, undermining the ability of the government to deliver services to its citizens.</p> <p>The government's fiscal strategy is included in the MTEF and FSP and is presented in the budget document presented to the legislature, but does not present systematically the fiscal impact of policy changes. Nonetheless, the MTEF and FSP are acceptable to the legislature.</p> <p>Sixteen (16) entities (43.2%) had strong results, scoring A, B or B+. Twenty-one (21) entities (57.8%) scored C+ or D.</p>

## P1-3 Medium Term Perspective in Expenditure Budgeting

This indicator examines the extent to which expenditure budgets are developed for the medium term within explicit medium-term budget expenditure ceilings. It also examines the extent to which annual budgets are derived from medium-term estimates and the degree of alignment between medium-term budget estimates and strategic plans.

### Dimension and Scoring

#### P1-3.1 Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	The annual budget presents estimate of expenditure for the budget year and the two (2) following fiscal years allocated by administrative, economic, and program (or functional) classification, based on the strategic plan.
B	The annual budget presents estimate of expenditure for the budget year and the two following fiscal years allocated by administrative and economic classification, based on the strategic plan.
C	The annual budget presents estimate of expenditure for the budget year and the two (2) following fiscal years allocated by administrative or economic classification.
D	Performance is less than a "C" score.

## P1-3.2 Medium Term Expenditure Envelopes

Score	Minimum Requirements for Scoring
A	Aggregate and ministry-level expenditure envelopes for the budget year and the two (2) following fiscal years are approved by government when the first budget circular is issued.
B	Aggregate expenditure envelopes for the budget year and the two (2) following fiscal years and ministry-level envelopes for the budget year are approved by government when the first budget circular is issued.
C	Aggregate expenditure envelopes for the budget year and the two (2) following fiscal years are approved by the government when the first budget circular is issued.
D	Performance is less than a "C" score.

## P1-3.3 Alignment of Strategic Plans and Medium Term Budgets

Score	Minimum Requirements for Scoring
A	Medium-term strategic plans are prepared and costed for over 75% of the ministries. Most expenditure policy proposals in the approved medium-term budget estimates align with the strategic plans.
B	Medium-term strategic plans are prepared for more than 60% but less than 75% of ministries, and include cost information. The majority of expenditure policy proposals in the approved medium-term budget estimates align with the strategic plans.
C	Medium-term strategic plans are prepared for more than 45% but less than 60% of ministries. Some expenditure policy proposals in the annual budget estimates align with the strategic plans.
D	Performance is less than a "C" score.

## P1-3.4 Consistency of Budgets with Previous Year's Estimates

Score	Minimum Requirements for Scoring
A	The budget documents provide an explanation of more than 75% of the changes to expenditure estimates between the last medium-term budget and the current medium-term budget at the ministry level.
B	The budget documents provide an explanation of more than 60% but less than 75% of changes to expenditure estimates between the second year of the last medium-term budget and the first year of the current medium-term budget at the ministry level.
C	The budget documents provide an explanation of more than 45% but less than 60% of the changes to expenditure estimates between the second year of the last medium-term budget and the first year of the current medium-term budget at the aggregate level.
D	Performance is less than a "C" score.

### *Summary of Scores and Performances for P1.3 – Medium-Term Perspective in Expenditure Budgeting (M2 Averaging Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P1.3 – Medium-term perspective in expenditure budgeting</b>	<b>D+</b>	<p>Expenditure budgeting includes medium-term expenditure ceilings and uses the MTEF and FSP templates as strategic guides for budget preparation.</p> <p>However, the annual and medium-term budgets diverge from the sector strategic plans prepared by the line ministries due to changing policies and priorities.</p> <p>Eight (8) entities (21.6%) scored C or C+. However, twenty-nine (29) entities (78.4%) scored D, indicating that either did not provide the required information, or their performance was below the level of good international practices.</p> <p>Hence the score for this indicator is assessed as "D+".</p>

## P1-4 Budget Preparation Process

This indicator measures the effectiveness of participation by relevant stakeholders in the budget preparation process, including political leadership, and whether that participation is orderly and timely. It contains two dimensions and uses the M2 (AV) method for aggregating dimension scores.

### Dimension and Scoring

#### P1-4.1 Budget Calendar

Score	Minimum Requirements for Scoring
A	A clear annual budget calendar exists, is generally adhered to, and allows budgetary units at least six (6) weeks from receipt of the budget circular to meaningfully complete their detailed estimates on time.
B	A clear annual budget calendar exists and is largely adhered to. The calendar allows budgetary units at least four (4) weeks from receipt of the budget circular. Most budgetary units are able to complete their detailed estimates on time.
C	An annual budget calendar exists which allows budgetary units less than four weeks to complete their detailed estimates. Some budgetary units comply with it and meet the deadlines for completing estimates.
D	Performance is less than a "C" score.

#### P1-4.2 Guidance on Budget Preparation

Score	Minimum Requirements for Scoring
A	A comprehensive and clear budget circular or circulars are issued to budgetary units, covering total budget expenditure for the full fiscal year. The budget reflects ministry envelopes approved by the cabinet prior to the circular's distribution to budgetary units.
B	A comprehensive and clear budget circular or circulars are issued to budgetary units, covering total budget expenditure for the full fiscal year. The budget reflects ministry envelopes submitted to the cabinet. The approval of envelopes by the cabinet may take place after the circular's distribution to budgetary units, but before budgetary units have completed their submission.
C	A budget circular or circulars are issued to budgetary units, including envelopes for administrative or functional areas. Total budget expenditure is covered for the full fiscal year. The budget estimates are reviewed and approved by cabinet after they have been completed in every detail by budgetary units.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P1.4 – Budget Preparation Process (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P1.4 – Budget Preparation Process</b>	<b>C</b>	<p>The budget preparation process is clearly spelt out in the Constitution of the Federal Republic of Nigeria, as well as subsidiary legislation such as the Fiscal Responsibility Act.</p> <p>In practice, budgetary units start work on the preparation of budget estimates much earlier than the start of the budget calendar. Sufficient time and political support are key ingredients in preparing detailed budget proposals in compliance with the guidance, including budget expenditure ceilings, of the budget circular(s).</p> <p>As a result of the non-compliance particularly with the budget calendars across most governments, twenty-five (25) entities (67.6%) performed below good international standards, and were rated D or D+. Eight (8) entities (21.6%) were only able to meet basic level of international practices, scoring between B and C+ while 4 entities (10.8%) met international best practices.</p> <p>Accordingly, the aggregate score for this indicator is "C".</p>

## P1-5 Legislative Scrutiny of Budgets

**This indicator assesses the nature and extent of legislative scrutiny of the annual budget.** It considers the extent to which the legislature scrutinizes, debates, and approves the annual budget, including the extent to which the legislature's procedures for scrutiny are well established and adhered to. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

### *Minimum Requirements for Scoring*

#### P1-5.1 Legislative Procedures for Budget Scrutiny

Score	Minimum Requirements for Scoring
A	The legislature's procedures to review budget proposals are approved by the legislature in advance of budget hearings and are adhered to. The procedures include arrangements for public consultation. They also include internal organizational arrangements, such as specialized review committees, technical support, and negotiation procedures.
B	The legislature's procedures to review budget proposals are approved by the legislature in advance of budget hearings and are adhered to. The procedures include internal organizational arrangements such as specialized review committees, technical support, and negotiation procedures.
C	The legislature's procedures to review budget proposals are approved by the legislature in advance of budget hearings and are adhered to.
D	Performance is less than a "C" score.

#### P1-5.2 Timelines of Budget Approval

Score	Minimum Requirements for Scoring
A	The legislature has approved the annual budget within sixty (60) days of submission of the budget proposal by the executive.
B	The legislature has approved the annual budget within ninety (90) days of submission of the budget proposal by the executive.
C	The legislature has approved the annual budget within one hundred and twenty (120) days of submission of the budget proposal by the executive.
D	Performance is less than a "C" score.

## P1-5.3 Local Governments Budget Preparation and Procedures for Legislative Scrutiny

Score	Minimum Requirements for Scoring
A	A comprehensive and clear budget circular or circulars are issued to budgetary units, covering total revenue and expenditure budgets for the full fiscal year. The budgets reflect departmental envelopes approved by the Local Governments Councils prior to the circular's distribution to budgetary units. The budget reflects an approval process and legislative procedure exists for its review and approval. The procedures include arrangements for public consultation. They also include internal organisational arrangements, such as specialised review committees, technical support, and negotiation procedures.
B	A comprehensive and clear budget circular or circulars are issued to Local Governments departments, covering total revenue and expenditure budgets for the full fiscal year. The budgets reflect departmental envelopes submitted to the Local Government Councils. The approval of envelopes by the Council may take place after the circular's distribution to budgetary units but before budgetary units have completed their submission. Legislative procedures exist for the review and approval of Local Governments budget proposals.
C	A budget circular or circulars are issued to Local Governments departments, including envelopes for administrative or functional areas. Total revenue and expenditure budgets are covered for the full fiscal year. Legislative procedures to review budget proposals prior to the approval are not followed.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P1.5 – Legislative Scrutiny of Budgets (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P1.5 – Legislative Scrutiny of Budgets</b>	<b>D+</b>	<p>Legislative scrutiny of the budget requires a review of the fiscal policies and detailed estimates of revenues and expenditures, including the underlying budget assumptions. This scrutiny typically involves public hearings with members of the budget ministries and government MDAs.</p> <p>The scrutiny may result in adjustments to the estimates. However, there are statutory timelines for the approval of budgets.</p> <p>Only two (2) entities (5.4%) scored A in this indicator, showing a good sound level of performance, while three (3) entities (8.1%) scored B or C. The remaining thirty-two (32) entities (86.5%) scored D.</p> <p>However, given the M1 scoring methodology, this is rated as D+.</p>



## Pillar 2: Budget Credibility

**Budget credibility seeks to measure the consistency of budget input and actual implementation over time.** It is about actual expenditure compared with the originally approved budget estimates.

This aspect covers capital and recurrent expenditure, as well as revenue generation.

### P2-6 Total Expenditure Information

**This Indicator measures the actual budget expenditure and the originally approved budget expenditure in the last fiscal year.** It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

#### *Dimension and Scoring*

##### P2-6.1 Aggregate Budget Implementation

Score	Minimum Requirements for Scoring
A	Actual total expenditure is within 90% to 110% of the budgeted total expenditure.
B	Actual total expenditure is within 80% to 120% of the budgeted total expenditure.
C	Actual total expenditure is within 70% to 130% of the budgeted total expenditure.
D	Performance is less than a "C" score.

##### P2-6.2 Capital and Recurrent Expenditure ratio in the Budget

Score	Minimum Requirements for Scoring
A	Recurrent and capital expenditure profile is within 50 – 50 ratio.
B	Recurrent and capital expenditure profile is within 60 – 40 ratio.
C	Recurrent and capital expenditure profile is within 70 – 30 ratio.
D	Performance is less than a "C" score.

## P2-6.3 Capital Budget Implementation

Score	Minimum Requirements for Scoring
A	Actual total capital expenditure is within 90% and 110% of the originally approved budget.
B	Actual total capital expenditure is within 80% and 120% of the originally approved budget.
C	Actual total capital expenditure is within 70% and 130% of the originally approved budget.
D	Performance is less than a "C" score.

### *Summary of Scores and Performance for P2.6 – Total Expenditure Implementation (M1 Weakest Link Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P2.6 – Total Expenditure Implementation</b>	<b>D+</b>	<p>Only four (4) entities (10.8%) met the basic standard, scoring A, B or C in the assessment. Thirty-three (33) entities (89.2%) did not meet the basic level of good international practices as their actual expenditure profile were significantly out of tune with their budget estimate, or lacking adequate data for the assessment. Hence, these entities scored D.</p> <p>Accordingly, the overall score for this indicator is a D+ based on the M1 scoring methodology.</p>



## P2-7 Revenue Generation

This indicator measures budgeted revenue and actual collection, as well as the composition of revenue types.

### *Dimension and Scoring*

#### P2-7.1 Aggregate Revenue

Score	Minimum Requirements for Scoring
A	Actual total revenue is within 90% to 110% of the budgeted revenue.
B	Actual total revenue is within 80% to 120% of the budgeted revenue.
C	Actual total revenue is within 60% to 140% of the budgeted revenue.
D	Performance is less than a "C" score.

#### P2-7.2 Controllable Revenue

Score	Minimum Requirements for Scoring
A	Actual IGR for States (total revenue for FGN) collected is within 90% to 110% of the approved budget.
B	Actual IGR for States (total revenue for FGN) collected is within 80% to 120% of the approved budget.
C	Actual IGR for States (total revenue for FGN) collected is within 60% to 140% of the approved budget.
D	Performance is less than a "C" score.

### *Summary of Scores and Performance for P2.7 – Revenue Generation (M2 Average Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P2.7 – Revenue Generation</b>	<b>D+</b>	<p>Eighteen (18) entities (48.6%) scored C or C+, suggesting that actual revenue collection was within at least 60% to 140% of the budgeted revenue, while the remaining nineteen (19) entities (51.4%) either did not provide information, or their performance was below the basic level of good international practice. Accordingly, these were assessed D or D+.</p> <p>The aggregate score therefore was D+.</p>

## P2-8 Budget Documentation

**This Indicator assesses the comprehensiveness of the information provided in the annual budget documentation, as measured against the Medium Term Expenditure Framework (MTEF) guidelines and Fiscal Strategy Paper.** There is one dimension for this indicator.

**The dimension scoring requirements refer to the number of elements that are included in the last annual budget proposals submitted by the FGN and State governments.** The full specification of the information benchmark must be met to be counted in the score.

The elements are as follows:

### Basic Elements

1. Government Policy Document
2. Macroeconomic assumptions, including at least estimates of GDP growth, inflation, interest rates, and the exchange rate (MTSS).
3. Documentation on the medium-term fiscal forecasts (MTEF).
4. Forecast of the fiscal deficit or surplus or accrual operating result.
5. Previous year's budget performance presented in the same format as the budget proposal.
6. Current fiscal year's budget presented in the same format as the budget proposal. This can be either the revised budget or the estimated performance.
7. Aggregated budget data for both revenue and expenditure according to the main heads of the classifications used, including data for the current and previous year with a detailed breakdown of revenue and expenditure estimates.

### Additional Elements

8. Deficit financing, describing its anticipated composition.
9. Debt stock, including details at least for the beginning of the current fiscal year presented in accordance with Government Financial Statistics (GFS) or other comparable standard.
10. Financial assets, including details at least for the beginning of the current fiscal year presented in accordance with GFS or other comparable standard.
11. Summary information of fiscal risks, including contingent liabilities such as guarantees, and contingent obligations embedded in structure financing instruments such as public-private partnership (PPP) contracts, and so on.
12. Quantification of tax expenditures i.e. cost of collection.

## Dimension and Scoring

### Budget Documentation

Score	Minimum Requirements for Scoring
A	Budget documentation fulfils nine (9) elements, including every basic element (1–7).
B	Budget documentation fulfils six (6) elements, including at least four (4) basic elements (1–7).
C	Budget documentation fulfils at least four (4) basic elements (1–7).
D	Performance is less than a “C” score.

### Summary of Scores and Performance for P2.8 – Budget Documentation

Pillar/Indicator	Score	Brief Justification for Score
Overall for P2.8 – Budget Documentation	D+	Six (6) entities (16.2%) scored A while the remaining thirty-one (31) entities (83.8%) scored D.

## P2-9 Government Operations Outside the Budget

This indicator measures the extent to which government revenue and expenditure exist outside the budget.

### Dimension and Scoring

#### P2-9.1 Government Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	Expenditure outside budget is less than 1% of total expenditure.
B	Expenditure outside budget is less than 5% of total expenditure.
C	Expenditure outside budget is less than 10% of total expenditure.
D	Performance is less than a “C” score.

## P2-9.2 Revenue Outside the Budget

Score	Minimum Requirements for Scoring
A	Revenue outside budget is less than 1% of total revenue.
B	Revenue outside budget is less than 5% of total revenue.
C	Revenue outside budget is less than 10% of total revenue.
D	Performance is less than a "C" score.

## P2-9.3 Transparency of Transfers to Local Government Councils

Score	Minimum Requirements for Scoring
A	The meeting held every month of the year (12).
B	The meeting held at least 10 times in the year.
C	The meeting held at least 8 times in the year.
D	Performance is less than a "C" score.

### *Summary of Scores and Performance for P2.9 – Government Operations Outside the Budget (M2 Average Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P2.9 – Government Operations Outside the Budget</b>	<b>C+</b>	Six (6) entities (16.2%) scored A while eight (8) entities (21.6%) scored B or C. Twenty-three (23) entities (62.2%) scored D.

## P2-10 Public Access to Fiscal Information

This indicator assesses the comprehensiveness of fiscal information available to the public based on specified elements of information to which public access is considered critical. There is one dimension for this indicator.

### Dimension and Scoring

#### P2.10.1 Public Access to Fiscal Information

Score	Minimum Requirements for Scoring
A	The government makes available to the public 8 elements, including all 5 basic elements, in accordance with the specified time frames.
B	The government makes available to the public 6 elements, including at least 4 basic elements, in accordance with the specified time frames.
C	The government makes available to the public 4 basic elements, in accordance with the specified time frames.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for Indicator P2.10 – Public access to fiscal information (M1 Weakest link methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P2.10 – Public access to fiscal information</b>	<b>C</b>	<p>Fiscal transparency depends on whether information on public fiscal plans, positions, and performance is easily accessible to the general public. Public access is defined as availability without restriction, and within time allowed by the law, without a requirement to register free of charge, unless otherwise justified in relation to specific circumstances.</p> <p>Our assessment showed that two (2) entities (5.4%) scored A and also four (4) entities (10.8%) scored B. Thirty-one (31) entities (83.8%) scored D, indicating that they did not provide public access to at least 4 elements of fiscal information, as defined under public finance management requirements.</p> <p>This level of compliance has been reflected in the overall rating of a C score for this dimension.</p>

## P2-11 Local Governments Aggregate Budget Implementation

This dimension measures the actual total expenditure for each Local Government in the State and the originally approved budget estimate in the last fiscal year and in subsequent years. The total actual expenditure is the sum of the capital and recurrent expenditure of each Local Government in a year, excluding suspense accounts or miscellaneous expenses.

### *Dimension and Scoring*

#### P2-11.1 Aggregate Budget Implementation

Score	Minimum Requirements for Scoring
A	Actual total expenditure is within 90% to 110% of the budgeted total expenditure.
B	Actual total expenditure is within 80% to 120% of the budgeted total expenditure.
C	Actual total expenditure is within 70% to 130% of the budgeted total expenditure.
D	Performance is less than a "C" score.

### *Summary of Scores and Performance for Indicator P2.11 – Local Governments Aggregate Budget Implementation (M2 Average methodology)*

Pillar/Indicator	Score	Brief Justification for Score
Overall for Indicator P2.11 – Local Governments Aggregate Budget Implementation	D	All governments were assessed as D as actual budget implementation was less than the expected budgeted total expenditure ranges for A to C.



## Pillar 3: Management of Assets and Debts

This covers the management of public tangible and intangible assets, as well as public debt and liabilities.

### P3-12 Public Investment Management

This indicator assesses the economic appraisal, selection, costing, and monitoring of capital projects by the government, such as roads, bridges, schools, hospitals, and power infrastructure.

#### *Dimension and Scoring*

##### P3-12.1 Economic Analysis of Capital Projects

Score	Minimum Requirements for Scoring
A	Economic analyses are conducted, as established by the BPP, to assess more than 75% of all major capital projects and the results are published. The analyses are reviewed by the BPP.
B	Economic analyses are conducted, as established by the BPP, to assess more than 60%, but less than 75%, of major capital projects, and some re-sults are published. The analyses are reviewed by the BPP.
C	Economic analyses are conducted to assess more than 45%, but less than 60%, of the major capital projects.
D	Performance is less than a "C" score.

##### P3-12.2 Capital Project Selection

Score	Minimum Requirements for Scoring
A	Prior to their inclusion in the budget, more than 75% of major capital projects are prioritized by government on the basis of fiscal responsibility legislation for project selection.
B	Prior to their inclusion in the budget, more than 60%, but less than 75%, of major capital projects are prioritized by government on the basis of fiscal responsibility legislation for project selection.
C	Prior to their inclusion in the budget, more than 45%, but less than 60%, of the major capital projects are prioritized by government.
D	Performance is less than a "C" score.



### P3-12.3 Capital Project Costing

Score	Minimum Requirements for Scoring
A	Projections of the total life-cycle cost of major capital projects, including both capital and recurrent costs together with a year-by-year breakdown of the costs for at least the next three (3) years, are included in the budget documents.
B	Projections of the total capital cost of major capital projects, together with a year-by-year breakdown of the capital costs and estimates of the re-current costs for the next three (3) years, are included in the budget documents.
C	Projections of the total capital cost of major capital projects, together with the capital costs for the forthcoming budget year, are included in the budget documents.
D	Performance is less than a "C" score.

### P3-12.4 Capital Project Monitoring

Score	Minimum Requirements for Scoring
A	The total cost and physical progress of major capital projects are monitored during implementation by the monitoring and evaluation agency, with active support of the procuring agency. There is more than 75% level of compliance with the public procurement legislation and rules for project implementation that have been put in place. Information on the implementation of major capital projects is published in the budget documents or in other reports annually.
B	The total cost and physical progress of major capital projects are monitored by the monitoring and evaluation agency, with active support of the pro-curing agency. Public procurement legislation and rules for project implementation are in place, and information on implementation of major capital projects is published annually. The level of compliance with the legislation and rules is above 60%, but less than 75%.
C	The total cost and physical progress of major capital projects are monitored by the monitoring and evaluation agency, with active support of the procuring agency. Information on implementation of major capital projects is prepared annually. The level of compliance with the legislation and rules is above 45%, but less than 60%.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P3.12 – Public Investment Management (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P3.12 – Public Investment Management</b>	<b>D+</b>	<p>This dimension assesses the extent to which robust appraisal methods, based on economic analysis, are used to conduct feasibility or prefeasibility studies for major capital projects and whether the results of analyses are published. The economic analysis is conducted by the Bureau of Public Procurement (BPP).</p> <p>The Tenders Board reviews major capital project appraisals before inclusion in the budget. Sound budget management requires the preparation of comprehensive and forward-looking project budget plans for capital and recurrent costs over the life of the capital project. Prudent project monitoring and reporting arrangements should be in place for ensuring value for money and fiduciary integrity.</p> <p>Three (3) entities (8.1%) scored B+ while the remaining thirty-four (34) entities (91.9%) scored D, particularly due to absence of forward-looking plans across the life of the capital projects; as well as lack of monitoring and reporting arrangements.</p> <p>Hence, this indicator is assessed as a "D+" score.</p>

## P3-13 Public Asset Management

This indicator assesses the management and monitoring of government assets and the transparency of asset disposal. It contains three dimensions and uses the M2 (AV) method for aggregating dimension scores.

### *Dimension and Scoring*

#### P3-13.1 Financial Asset Monitoring

Score	Minimum Requirements for Scoring
A	The Ministry of Finance Incorporated (MoFI)/government holding companies or equivalent government body maintains a record of its holdings in all categories of financial assets, which are recognized at fair or market value. Information on the performance to date on the portfolio of financial assets published annually.
B	The Ministry of Finance Incorporated (MoFI) or equivalent government body maintains a record of its holdings in major categories of financial assets, which are recognized at their acquisition cost or fair value. Information on the performance of the major categories of financial assets is and published annually.
C	The Ministry of Finance Incorporated (MoFI) or equivalent government body maintains a record of its holdings in major categories of financial assets.
D	Performance is less than a "C" score.

#### P3-13.2 Physical Asset Monitoring

Score	Minimum Requirements for Scoring
A	The government maintains a register of its holdings of fixed assets, including information on their historical cost, usage and age, which is published at least annually.
B	The government maintains a register of its holdings of fixed assets, including information on their usage and age, which is published.
C	The government maintains a register of its holdings of fixed assets, and collects partial information on their usage and age.
D	Performance is less than a "C" score.

### P3-13.3 Transparency of Asset Disposal

Score	Minimum Requirements for Scoring
A	Procedures and rules for the transfer or disposal of financial and physical assets are established, including information to be submitted to the Auditor-General for verification and approval. Information on transfers and disposal is included in financial reports, or other reports.
B	Procedures and rules for the transfer or disposal of physical assets are established, including information to be submitted to the Auditor-General for verification and approval. Information on transfers and disposals is included in financial reports, or other reports.
C	Procedures and rules for the transfer or disposal of physical assets are established. Partial information on transfers and disposals is included in financial reports, or other reports. Inadequate transparency on the assets' disposal process.
D	Performance is less than a "C" score.

#### *Summary of Scores and Performance for P3.13 – Public Asset Management (M2 Average Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P3.13 – Public Asset Management</b>	<b>D+</b>	Five (5) entities (13.5%) scored B, C or C+, while the remaining thirty-two (32) entities (86.5%) scored D, resulting in M2 rating of "D+".

## P3-14 Debt Management

This indicator assesses the management of domestic and foreign debts and guarantees. Domestic Debt includes liabilities owed to contractors, pensions and intervention funds. It seeks to identify whether satisfactory management practices, records, and controls are in place to ensure efficient and effective arrangements. It contains three dimensions and uses the M2 (AV) method for aggregating scores.

### Dimension and Scoring

#### P3-14.1 Recording and Reporting of Debt and Guarantees

Score	Minimum Requirements for Scoring
A	There exists a functional Debt Management Department/Unit. Domestic, foreign debt and guarantees records are complete, accurate, updated, and reconciled monthly. Comprehensive management and statistical reports covering debt service, stock, and operations are produced quarterly.
B	There exists a functional Debt Management Department/Unit. Domestic, foreign debt and guarantees records are complete, accurate, and updated quarterly. Most information is reconciled quarterly. Comprehensive management and statistical reports covering debt service, stock, and operations are produced annually.
C	There exists a functional Debt Management Department/Unit. Domestic and foreign debt and guarantees records are updated annually. Reconciliations are performed annually. Areas where reconciliation requires additional information to be complete are acknowledged as part of documentation of records.
D	Performance is less than a "C" score.

#### P3.14.2 Approval of Debts and Guarantees

Score	Minimum Requirements for Scoring
A	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to a single responsible debt management entity. Documented policies and procedures provide guidance to borrow, issue new debt and undertake debt-related transactions, issue loan guarantees, and monitor debt management transactions by a single debt management entity. Annual borrowing must be approved by the government or legislature.
B	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to governments specifically included in the legislation. Documented policies and procedures provide guidance for undertaking borrowing other debt-related transactions and issuing loan guarantees to one or several governments. These transactions are reported to and monitored by a single responsible entity. Annual borrowing must be approved by the government or legislature.
C	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to governments specifically included in the legislation. Documented policies and procedures provide guidance for undertaking borrowing and other debt-related transactions and issuing loan guarantees to one or several governments. These transactions are reported to and monitored by a single responsible entity.
D	Performance is less than a "C" score.

#### P3-14.3 Debt Management Strategy

Score	Minimum Requirements for Scoring
A	A current medium-term debt management strategy covering existing and projected government debt, with a horizon of at least three years, is publicly reported. The strategy includes target ranges for indicators such as interest rates, refinancing, and foreign currency risks. Annual reporting against debt management objectives is provided to the legislature. The government's annual plan for borrowing is consistent with the approved strategy.

B	A current medium-term debt management strategy, covering existing and projected government debt, with a horizon of at least three years, is publicly reported. The strategy includes target ranges for indicators such as interest rates, refinancing, and foreign currency risks.
C	A current medium-term debt management strategy covering existing and projected government debt is publicly available. The strategy indicates at least the preferred evolution of risk indicators such as interest rates and refinancing, and foreign currency risks.
D	Performance is less than a "C" score.

### P3.14.4 Debt Servicing and Repayments

Score	Minimum Requirements for Scoring
A	The government pays all of its budgeted debt obligations during the year.
B	The government pays most of its budgeted debt obligations during the year.
C	The government pays majority of its budgeted debt obligations during the year.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P3.14 – Debt Management (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P3.14 – Debt Management</b>	<b>D+</b>	<p>Robust PFM requires the establishment of rules and procedures, including the requirement for legislative approval, over government borrowings and issuance of guarantees. Regular reporting of debts enables the government to monitor the implementation of its debt management strategy and address any deviations that arise.</p> <p>A Debt Management Strategy should cover at least the medium term (three to five years), and it should include a description of the existing debt portfolio's composition and evolution over time. The DMS should consider the market risks being managed and the future environment for debt management in terms of fiscal and debt projection.</p> <p>Six (6) entities (16.2%) scored A B+, two (2) entities (5.4%) scored C+ while the remaining twenty-nine (29) entities (78.4%) scored D, indicating that they did not meet the basic level of good international standard required by PFM.</p>



## Pillar 4: Control in Budget Execution, Accounting, and Reporting

### P4-15 Salary Payroll Controls

This indicator is concerned with the payroll for public servants only; how it is managed, how changes are handled, and the consistency with which personnel records management is achieved. This indicator contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

#### *Dimension and Scoring*

#### P4-15.1 Integration of Payroll and Personnel Records

Score	Minimum Requirements for Scoring
A	Approved staff lists, personnel database, and payroll are directly linked to ensure budget control, data consistency, and monthly reconciliation.
B	Approved staff lists, personnel database, and payroll are not directly linked to ensure budget control, data consistency, and monthly reconciliation.
C	Personnel database exists but not linked and not reconciled to payroll and pension records.
D	Performance is less than a "C" score.

#### P4-15.2 Internal Control of Payroll

Score	Minimum Requirements for Scoring
A	Authority to change records and payroll is restricted to the highest level in the public service (such as Head of Service and/or the Auditor-General) and is programmed. This control results in an audit trail and is adequate to ensure full integrity of data.
B	Authority and basis for changes to personnel records and the payroll are clear and adequate to ensure high integrity of data. Authority is given by officers lower than the HoS / or AuGen
C	Sufficient controls exist to ensure the existence of an audit trail.
D	Performance is less than a "C" score.

#### P4-15.3 Payroll Audit

Score	Minimum Requirements for Scoring
A	A strong system of annual payroll audits exists to expose control weaknesses, identify ghost workers and identify inconsistencies in personnel data. The system should also incorporate the use of biometric data for the verification of workers.
B	A payroll audit covering all governments has been conducted at least once in 3 years (whether in stages or as one single exercise). The system may incorporate physical verification of workers and use of biometric data.
C	Partial payroll audits or staff and pensioners surveys have been undertaken once within 4 years. The system may incorporate physical verification of workers and pensioners.
D	Performance is less than a "C" score.

## Summary of Scores and Performance for Indicator P4.15 – Salary payroll controls (M1 Weakest link methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for Indicator P4.15 – Payroll Controls	C	Salary payroll costs are one of the largest components of government expenditure. Eight (8) entities (21.6%) scored A, B or C. Despite its criticality, twenty-nine (29) entities (78.4%) scored D, indicating that they the entities either did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM.

### P4-16 Pension Controls

**This indicator is concerned with the payroll of pensions of the public servants only; how it is managed, how changes are handled, and the consistency with which pension records management is achieved.** This indicator contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

#### Dimension and Scoring

##### P4-16.1 Integration of Payroll and Pensioners Records

Score	Minimum Requirements for Scoring
A	Approved pensioners' lists, pensioners' database, and payroll are directly linked to ensure budget control, data consistency, and monthly recon-ciliation.
B	Pensioner payroll is supported by full documentation for all changes made to pension's records each month and checked against the previous month's payroll data. Pensioners database is controlled by list of new entrants and deletion of dead pensioners form the database.
C	Reconciliation of the payroll with pension's records takes place at least every 6 months. Staff hiring, promotion and retirements are checked against the approved budget prior to authorization.
D	Performance is less than a "C" score.

##### P4-16.2 Internal Control of Pension

Score	Minimum Requirements for Scoring
A	Authority to change records and payroll is restricted to the highest level in the public service (such as Head of Service and/or the Auditor-General) and programmed. This control results in an audit trail and is adequate to ensure full integrity of data.
B	Authority and basis for changes to personnel and pension records and the payroll are clear and adequate to ensure high integrity of data.
C	Sufficient controls exist to ensure the existence of an audit trail.
D	Performance is less than a "C" score.



## P4-16.3 Pension Audit

Score	Minimum Requirements for Scoring
A	A strong system of annual payroll audits exists to expose control weaknesses, identify dead/ ghost pensioners and identify inconsistencies in pension data. The system should also incorporate the use of biometric data for the verification of pensioners.
B	A payroll audit covering all governments has been conducted at least once in 3 years (whether in stages or as one single exercise). The system may incorporate physical verification of pensioners.
C	Partial payroll audits of pensioners' surveys have been undertaken once within 4 years. The system may incorporate physical verification of pensioners.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for Indicator P4.16 – Pension Controls (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.16 – Pension Controls</b>	<b>D+</b>	<p>Similar to salary payroll costs, pension costs are also a significant element of government expenditure. However, only three (3) entities (8.1%) scored A, two (2) entities (5.4%) scored C while thirty-two (32) entities (86.5%) scored D, indicating that the entities did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM over pension costs.</p> <p>Accordingly, this indicator has been assessed as D+ using the M1 methodology.</p>

## P4-17 Procurement

**This indicator examines key aspects of procurement management.** It focuses on transparency of arrangements, emphasis on open and competitive procedures, monitoring of procurement results, and access to appeal and redress arrangements. It contains five dimensions and uses the M2 (AV) method for aggregating dimension scores.

### *Dimension and Scoring*

#### P4-17.1 Procurement Legislation and Procedures

Score	Minimum Requirements for Scoring
A	All three (3) elements exist.
B	A procurement legislation exists and one (1) out of the other criteria.
C	Only elements two (2) and three (3) exist.
D	Performance is less than a "C" score.

#### P4-17.2 Procurement Monitoring

Score	Minimum Requirements for Scoring
A	Databases or contract registers /records are maintained for contracts including data on what has been procured, value of procurement and who has been awarded contracts. The data are accurate and complete for all procurement methods for goods, services and works.
B	Databases or records are maintained for contracts including data on what has been procured, value of procurement and who has been awarded contracts. The data are accurate and complete for most procurement methods for goods, services and works.
C	Databases or contract registers /records are maintained for contracts including data on what has been procured, value of procurement and who has been awarded contracts. The data are accurate and complete for the majority of procurement methods for goods, services and works.
D	Performance is less than a "C" score.

#### P4-17.3 Public Access to Procurement Information

Score	Minimum Requirements for Scoring
A	Every key procurement information element is complete and reliable for government units representing all procurement operations and is made available to the public in a timely manner.
B	At least three of the key procurement information elements are complete and reliable for government units representing most procurement operations and are made available to the public in a timely manner.
C	At least two of the key procurement information elements are complete and reliable for government units representing the majority of procurement operations and are made available to the public.
D	Performance is less than a "C" score.

## P4-17.4 Procurement Complaints Management

Score	Minimum Requirements for Scoring
A	The procurement complaint system meets every criterion.
B	The procurement complaint system meets criterion one (1), and three (3) of the other criteria.
C	The procurement complaint system meets criterion one (1), and one (1) of the other criteria.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for P4.17 – Procurement (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.17 – Procurement</b>	<b>C+</b>	<p>The three (3) elements of a procurement legislation are:</p> <ol style="list-style-type: none"> <li>(1) Public Procurement Legislation; PPA 2007</li> <li>(2) Procurement Procedures Manual; and</li> <li>(3) Public Procurement Bureau / Due Process Office</li> </ol> <p>Reliable databases, including contract registers, and public access to procurement information are fundamental to promoting transparency in the public procurement process.</p> <p>Complaints arising from public procurement activities should be reviewed by a body which:</p> <ol style="list-style-type: none"> <li>(6) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions</li> <li>(6) does not charge fees that prohibit access by concerned parties</li> <li>(6) follows processes for submission and resolution of complaints that are clearly defined and publicly available</li> <li>(6) exercises the authority to suspend the procurement process</li> <li>(6) issues decisions within the timeframe specified in the rules/regulations, and</li> <li>(6) issues decisions that are binding on every party (without precluding subsequent access to an external higher authority).</li> </ol> <p>Nine (9) (24.3%) governments were rated either B or B+, while 28 entities (75.7%) assessed did not meet the criteria for basic level of performance relating to public procurement.</p>

## P4-18 Internal Audit

**This indicator assesses the standards and procedures applied in internal audit.** It contains four dimensions.

### Dimension and Scoring

#### P4-18.1 Independence of the Internal Audit Function

Score	Minimum Requirements for Scoring
A	The existence of legislation that established internal audit function outside the scope of treasury function. Status of the head of internal audit is not less than a director level.
B	The existence of legislation that established internal audit function outside the scope of treasury function. Status of the head of internal audit is less than a director level.
C	The existence of legislation that established internal audit function outside the scope of treasury function.
D	Performance is less than a "C" score.

## P4-18.2 Nature of Audits and Standards Applied

Score	Minimum Requirements for Scoring
A	Internal audit activities are focused on evaluations of the adequacy and effectiveness of internal controls. A quality assurance process is in place within the internal audit function and audit activities meet professional standards, including focus on high-risk areas.
B	Internal audit activities are focused on evaluations of the adequacy and effectiveness of internal controls.
C	Internal audit activities are primarily focused on prepayment audits
D	Performance is less than a "C" score.

## P4-18.3 Implementation of Internal Audit Reports

Score	Minimum Requirements for Scoring
A	Annual audit programmes exist. All programmed audits are completed, as evidenced by the distribution of their reports to the appropriate parties.
B	Annual audit programmes exist. Most programmed audits are completed, as evidenced by the distribution of their reports to the appropriate parties.
C	Annual audit programmes exist. The majority of programmed audits are completed, as evidenced by the distribution of their reports to the appropriate parties.
D	Performance is less than a "C" score.

## P4-18.4 Response to Internal Audit Queries

Score	Minimum Requirements for Scoring
A	Management provides a full response to audit recommendations within 7 days of the report being produced. The audit recommendations are fully implemented.
B	Management provides full response to audit recommendations within 14 days of the report being produced. Most of the audit recommendations are implemented.
C	Management provides full response to audit recommendations within 21 days of the report being produced. A part for the audit recommendations is implemented.
D	Performance is less than a "C" score.

## Summary of Scores and Performance for Indicator P4.18 – Internal Audit (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for Indicator P4.18 – Internal Audit	D	<p>Regular and adequate feedback to management is required on the performance of the internal control systems, through an internal audit function (or equivalent systems monitoring function). Such a function should use a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. In the public sector, the function is primarily focused on assuring the adequacy and effectiveness of internal controls: the reliability and integrity of financial and operational information; the effectiveness and efficiency of operations and programmes; the safeguarding of assets; and compliance with laws, regulations, and contracts.</p> <p>Effectiveness of risk management, control, and governance processes should be evaluated by following professional standards such as the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors.</p> <p>These include:</p> <ol style="list-style-type: none"> <li>(1) appropriate structure particularly with regard to organizational independence;</li> <li>(2) sufficient breadth of mandate, access to information; and power to report; and</li> <li>(3) use of professional audit methods, including risk assessment techniques.</li> </ol> <p>Our assessment indicates that all the 37 entities scored D. The internal audit function in all the entities is concerned with prepayment audit of transactions, which is part of the internal controls system. Internal audit activities do not comply with international professional standards, and recommendations in audit reports are not implemented.</p> <p>Accordingly, the overall assessment for internal audit is "D".</p>

## P4-19 Account Reconciliation

**This indicator assesses the extent to which treasury bank accounts, and advances accounts are regularly reconciled and how the processes in place support the integrity of financial data.** It contains two dimensions and uses the M1 (WL) method for aggregating dimension scores.

### Dimension and Scoring

#### P4-19.1 Bank Account Reconciliation

Score	Minimum Requirements for Scoring
A	Monthly bank reconciliation for all government bank accounts takes place at aggregate and detailed levels, usually within two weeks after the end of each month and are endorsed by Directory of Treasury.
B	Monthly bank reconciliation for all government bank accounts takes place monthly no more than four weeks in arrears.
C	Monthly bank reconciliation for all government bank accounts takes place monthly no more than six weeks in arrears.
D	Performance is less than a "C" score.

## P4-19.2 Advances Accounts Reconciliation

Score	Minimum Requirements for Scoring
A	Reconciliation of advances accounts takes place within two (2) weeks from the end of each month. All advance accounts are cleared in a timely manner – 100%.
B	Reconciliation of advances accounts takes place within four (4) weeks from the end of each month. Most advance accounts are cleared in a timely manner – 75%.
C	Reconciliation of advances accounts takes place within 6 weeks from the end of each month. Advances accounts may be cleared with delay – 50%.
D	Performance is less than a “C” score.

### Summary of Scores and Performance for Indicator P4.19 – Account Reconciliation (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.19 – Account Reconciliation</b>	<b>D+</b>	Thirty-five (35) entities (94.6%) were assessed with a D score, while only 2 (two) entities (5.4%) scored A or B. This is indicative of the findings that bank accounts reconciliations do not take place within 6 weeks of the relevant month-end (where it is done); and that advances are cleared and reconciled within 2 months of collection.  Hence the overall rating for this indicator is “D+”.

## P4-20 In-Year Budget Reports

**This indicator assesses the comprehensiveness, accuracy and timeliness of information on budget execution.** In-year budget reports must be consistent with budget coverage and classifications to allow monitoring of budget performance and, if necessary, timely use of corrective measures. This indicator contains two dimensions and uses the M1 (WL) method for aggregating dimension scores.

### Dimension and Scoring

#### P4-20.1 Aggregate Revenue

Score	Minimum Requirements for Scoring
A	Coverage and classification of data allows direct comparison to the original budget. Information includes all items of budget estimates.  Expenditures made from transfers to decentralized units within FGN are included in the reports – this being only applicable at the federal government level.
B	Coverage and classification of data allows direct comparison to the original budget with partial aggregation.  Expenditures made from transfers to decentralized units within the FGN are included in the reports – this being only applicable at the federal government level.
C	Coverage and classification of data allows direct comparison to the original budget for the main administrative headings.
D	Performance is less than a “C” score.

## P4-20.2 Timing of In-Year Budget Reports

Score	Minimum Requirements for Scoring
A	Budget execution reports are prepared monthly, and issued within two (2) weeks from the end of each month.
B	Budget execution reports are prepared monthly, and issued within four (4) weeks from the end of each month.
C	Budget execution reports are prepared monthly, and issued within eight (8) weeks from the end of each month.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for Indicator P4.20 – In-Year Budget Reports (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.20 – In-Year Budget Reports</b>	<b>C</b>	<p>Nineteen (19) governments (51.4%) did not provide information to demonstrate compliance with the basic level of performance required for good international practice, such as comparability of financial reports to the approved budget, as well as issuance of budget execution reports within the required timeframe. This resulted in a D assessment for those governments.</p> <p>However, there were seventeen (17) instances (45.9) where the performance was rated A or B, and one (1) instance (2.7%) where it was rated C based on the information provided, resulting in overall rating of "C" for this indicator.</p>

## P4-21 Annual Financial Reports

This indicator assesses the extent to which annual financial statements are complete, timely, and consistent with generally accepted accounting principles and standards. This is crucial for accountability and transparency in the PFM system. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

### Dimension and Scoring

#### P4-21.1 Timeliness of Annual Financial Report

Score	Minimum Requirements for Scoring
A	Financial reports are prepared by the government within three (3) months after the end of the fiscal year.
B	Financial reports are prepared by the government within six (6) months after the end of the fiscal year.
C	Financial reports are prepared by the government within nine (9) months after the end of the fiscal year.
D	Performance is less than a "C" score.



## P4-21.2 Submission of Reports for External Audit

Score	Minimum Requirements for Scoring
A	Financial reports of government are submitted for external audit within three (3) months of the end of the financial year.
B	Financial reports of government are submitted for external audit within six (6) months of the end of the financial year.
C	Financial reports of government are submitted for external audit within nine (9) months of the end of the financial year.
D	Performance is less than a "C" score.

## P4-21.3 Compliance with IPSAS

Score	Minimum Requirements for Scoring
A	The financial reports have been prepared under IPSAS accrual. The information on compliance with IPSAS has been disclosed in the Accountant-General's Statement of Responsibility and Accounting Policy.
B	The financial reports have not been prepared under IPSAS accrual, but comply with the framework issued by the Federation Accounts Allocation Committee (FAAC). Variations between IPSAS and the FAAC framework are disclosed and any gaps are explained.  The information on compliance with the FAAC framework has been disclosed in the Accountant-General's Statement of Responsibility.
C	Performance is less than a "B" score.
D	Not applicable.

### *Summary of Scores and Performance for Indicator P4.21 – Annual Financial Reports (M1 Weakest Link Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.21 – Annual Financial Reports</b>	<b>B</b>	Annual financial reports are not prepared and submitted for audit within the required timeframe prescribed under the public finance law. Majority of the governments assessed have also not adopted accrual IPSAS.  Twelve (12) entities (32.4%) scored A, eight (8) entities (21.6%) scored B, ten (10) entities (27.0%) scored C and seven (7) entities (19%) scored D.

## P4-22 Local Governments Annual Financial Reports

This indicator assesses the extent to which annual financial statements of the Local Government are complete, timely, and consistent with generally accepted accounting principles and standards. This is crucial for accountability and transparency in the PFM system of Local Governments. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

### *Dimension and Scoring*

#### P4-22.1 Timeliness of Annual Financial Report

Score	Minimum Requirements for Scoring
A	Financial reports are prepared by the Local Governments within 3 months after the end of the fiscal year.
B	Financial reports are prepared by the Local Governments within 6 months after the end of the fiscal year.
C	Financial reports are prepared by the Local Governments within 9 months after the end of the fiscal year.
D	Performance is less than a "C" score.

#### P4-22.2 Submission of Reports for External Audit

Score	Minimum Requirements for Scoring
A	Financial reports for Local Governments are submitted to the Auditor-General for Local Governments for audit within 3 months of the end of the financial year.
B	Financial reports for Local Governments are submitted to the Auditor-General for Local Governments for audit within 6 months of the end of the financial year.
C	Financial reports for Local Governments are submitted to the Auditor-General for Local Governments for audit within 9 months of the end of the financial year.
D	Performance is less than a "C" score.

## P4-22.3 Compliance with IPSAS

Score	Minimum Requirements for Scoring
A	The financial reports have been prepared under IPSAS accrual. The information on compliance with IPSAS has been disclosed in the Treasurers' Statements of Responsibility and Accounting Policy.
B	The financial reports have not been prepared under IPSAS accrual, but comply with the framework issued by the Federation Accounts Allocation Committee (FAAC). Variations between IPSAS and the FAAC framework are disclosed and any gaps are explained.  The information on compliance with the FAAC framework has been disclosed in the Treasurers' Statements of Responsibility.
C	Performance is less than a "B" score.
D	Not applicable.

### *Summary of Scores and Performance for Indicator P4.22 – Annual Financial Reports (M1 Weakest Link Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P4.22 – Local government annual financial reports</b>	<b>C+</b>	Local governments' annual financial reports are not prepared and submitted for audit within the required timeframe prescribed under the public finance law. Majority of the governments assessed have also not adopted accrual IPSAS.  Three (3) entity (8.1%) scored A, nine (9) entities (24.3%) scored B, twelve (12) entities (32.4%) scored C, thirteen (13) entities (35.2%) scored D..



## Pillar 5: External Audit and Legislative Scrutiny

### P5-23 External Audit

**This indicator assesses key elements of external audit in terms of the scope and coverage of audit as well as adherence to auditing standards.** It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

#### *Dimension and Scoring*

##### P5-23.1 Audit Coverage and Standards

Score	Minimum Requirements for Scoring
A	Financial reports including revenue, expenditure, assets, and liabilities of government have been audited using INTOSAI and/or national public sector auditing standards. The audits have highlighted any relevant material issues and systemic and control risks.
B	Financial reports of government representing most total expenditures and revenues have been audited using INTOSAI and/or national public sector auditing standards. The audits have highlighted any relevant material issues and systemic and control risks.
C	Financial reports of government representing the majority of total expenditures and revenues have been audited, using INTOSAI and/or national public sector auditing standards. The audits have highlighted any relevant significant issues.
D	Performance is less than a "C" score.

##### P5-23.2 Timely Submission of Audit Reports to the Legislature

Score	Minimum Requirements for Scoring
A	Audit reports were submitted to the legislature within three months from receipt of the financial reports by the Auditor-General.
B	Audit reports were submitted to the legislature within six months from receipt of the financial reports by the Auditor-General.
C	Audit reports were submitted to the legislature within nine months from receipt of the financial reports by the Auditor-General.
D	Performance is less than a "C" score.

### P5-23.3 Auditor-General Follow-Up

Score	Minimum Requirements for Scoring
A	There is clear evidence of effective and timely response by the executive or the audited entity on audits' queries, observations and recommendations for which follow-up was expected, during the last three completed financial years.
B	A formal, comprehensive, and timely response was made by the executive or the audited entity on audits for which follow-up was expected during the last two completed financial years.
C	A formal response was made by the executive or the audited entity on audits for which follow up was expected, during the last completed financial year.
D	Performance is less than a "C" score.

### Summary of Scores and Performance for Indicator P5.23 – External Audit (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P5.23 – External Audit</b>	<b>C</b>	<p>Audits are carried out using the INTOSAI standards. Ten (10) entities (27.0%) scored A or B, while two (2) entities (5.4%) scored C. However, twenty-five (67.6%) entities had not carried out their audits, and there were no reports presented to the legislature. In other instances, there is no evidence of follow-up on audit reports.</p> <p>Accordingly, the overall score for this indicator is "C".</p>

## P5-24 Legislative Scrutiny of Audit Reports

This indicator focuses on legislative scrutiny of the audited financial reports of government. It has three dimensions and uses the M2 (AV) method for aggregating dimension scores.

### Dimension and Scoring

#### P5-24.1 Timing of Audit Report Scrutiny

Score	Minimum Requirements for Scoring
A	Scrutiny of audit reports on annual financial reports has been completed by the legislature within three (3) months from receipt of the reports.
B	Scrutiny of audit reports on annual financial reports has been completed by the legislature within six (6) months from receipt of the reports.
C	Scrutiny of audit reports on annual financial reports has been completed by the legislature within nine (9) months from receipt of the reports.
D	Performance is less than a "C" score.

#### P5-24.2 Hearings on Audit Findings and Recommendations

Score	Minimum Requirements for Scoring
A	In-depth hearings on findings of audit reports take place regularly with responsible officers from all audited entities which received a qualified or adverse audit opinion or a disclaimer.
B	In-depth hearings on findings of audit reports take place with responsible officers from most audited entities which received a qualified or adverse audit opinion or a disclaimer.
C	In-depth hearings on findings of audit reports take place occasionally, covering a few audited entities.
D	Performance is less than a "C" score.

#### P5-24.3 Timeliness of Implementation of Legislative Resolution on Audit Report

Score	Minimum Requirements for Scoring
A	The legislature issues recommendations on actions to be implemented by the executive and systematically follows up on their implementation. All the recommendations were fully implemented
B	The legislature issues recommendations on actions to be implemented by the executive and follows up on their implementation. Most of the recommendations were fully implemented
C	The legislature issues recommendations on actions to be implemented by the executive. Few of the recommendations were implemented
D	Performance is less than a "C" score.

## P5-24.4 Transparency of Legislative Scrutiny of Audit Reports

Score	Minimum Requirements for Scoring
A	All hearings are conducted in public except for strictly limited circumstances such as discussions related to national security. Public Accounts Committee (PAC) reports are debated in the full chamber of the legislature and published on an official website or by any other means easily accessible to the public.
B	Hearings are conducted in public with a few exceptions in addition to national security or similar sensitive discussions. PAC reports are provided to the full chamber of the legislature and published on an official website or by any other means easily accessible to the public.
C	Hearings are not conducted in public, but PAC reports are published on an official website or by any other means easily accessible to the public.
D	Performance is less than a "C" score.

### *Summary of Scores and Performance for Indicator P5.24 – Legislative Scrutiny of Audit Reports (M2 Average Methodology)*

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for P5.24 – Legislative Scrutiny of Audit Reports</b>	<b>D+</b>	Two (2) entity (5.4%) scored B or B+ and two (2) entity (5.4%) scored C+. The remaining thirty-three (33) entities (89.2%) scored either D or D+, indicating that we were not provided with any evidence where audit reports have been scrutinized by the legislature and no public hearings have been conducted on audit reports.  Accordingly, the overall score for this indicator is "D+."



## P5-25 Local Governments External Audit

This indicator assesses key elements of external audit in terms of the scope and coverage of audit as well as adherence to auditing standards for local governments. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

### Dimension and Scoring

#### P5-25.1 Audit Coverage and Standards (LGAs)

Score	Minimum Requirements for Scoring
A	Financial reports including revenue, expenditure, assets, and liabilities of all Local Governments have been audited using INTOSAls and/or national public sector auditing standards. The audits have highlighted any relevant material issues and systemic and control risks.
B	Financial reports of Local Governments representing most total expenditures and revenues have been audited using INTOSAls and/or national public sector auditing standards. The audits have highlighted any relevant material issues and systemic and control risks.
C	Financial reports of Local Governments representing the majority of total expenditures and revenues have been audited, using INTOSAls and/or national public sector auditing standards. The audits have highlighted any relevant significant issues.
D	Performance is less than a "C" score.

#### P5-25.2 Timely Submission of Audit Reports to the State House of Assembly

Score	Minimum Requirements for Scoring
A	Audited reports of the Local Governments were submitted to the State House of Assembly within three months from receipt of the financial reports by the Auditor-General for Local Governments.
B	Audited reports of the Local Governments were submitted to the State House of Assembly within six months from receipt of the financial reports by the Auditor-General for Local Governments.
C	Audited reports of the Local Governments were submitted to the State House of Assembly within nine months from receipt of the financial reports by the Auditor-General for Local Governments.
D	Performance is less than a "C" score.

#### P5-25.3 Auditor-General for Local Government Follow-Up

Score	Minimum Requirements for Scoring
A	There is clear evidence of effective and timely response by the executive of the Local Government on audits' queries, observations and recommendations for which follow-up was expected, during the last three completed financial years.
B	A formal, comprehensive, and timely response was made by the executive of the Local Government on audits for which follow-up was expected during the last two completed financial years.
C	A formal response was made by the executive of the Local Government on audits for which follow up was expected, during the last completed financial year.
D	Performance is less than a "C" score.

**Summary of Scores and Performance for Indicator P5.25 – Legislative scrutiny of audit reports (M1 Weakest Link methodology)**

Pillar/Indicator	Score	Brief Justification for Score
<b>Overall for Indicator P5.25 – Local Government external audit</b>	<b>C</b>	Six (6) entities (16.2%) scored A or B, while one (1) entity (2.7%) scored C. Thirty (30) entities (81.1%) scored D, indicating that we were not provided with evidence of where audit reports have been scrutinized by the legislature in 26 entities.  Accordingly, the overall score for this indicator is C.

## 4. Assessment of PFM Performance by Government

**This section presents an assessment of the key elements of Nigeria's Public Financial Management System on the ICAN AI performance indicators.**

In ranking the entities, a number of factors were considered and aggregated to arrive at the scores and ranking of each entity. These factors are broadly classified as follows:

- a. The amount of information provided by the entities
- b. The quality of the information.
- c. The level of compliance with the relevant constitutional, legal and regulatory standards.

## 4.1 Country Ranking by Government

In this year's assessment, six governments (Jigawa, Kaduna, Edo, Niger, Kogi and Gombe) maintained their top 10 ranking. Jigawa State ranked first position, scoring 75.1%.

Government	2021	Change	2020	Change	2019
Jigawa	1	— (0)	1	▲ (+2)	3
Kaduna	2	— (0)	2	▼ (-1)	1
Bauchi	3	▲ (+17)	20	▼ (-5)	15
Edo	4	▼ (-1)	3	▲ (+34)	37
Niger	5	▼ (-1)	4	— (0)	4
Osun	6	▲ (+7)	13	▲ (+2)	15
Kogi	7	— (0)	7	— (0)	7
Gombe	8	▲ (+1)	9	▲ (+9)	18
Enugu	9	▼ (-3)	6	▼ (-4)	2
Kwara	10	▲ (+10)	20	▼ (-15)	5
Yobe	11	— (0)	11	▲ (+18)	29
Ondo	11	▲ (+1)	12	▼ (-3)	9
Adamawa	13	▲ (+12)	25	▲ (+11)	36
Akwa Ibom	14	▲ (+4)	18	▲ (+13)	31
Abia	15	▼ (-6)	9	▲ (+13)	22
Kebbi	16	▼ (-3)	13	▼ (-2)	11
Borno	17	▼ (-9)	8	▲ (+24)	32
Plateau	18	▼ (-2)	16	▼ (-10)	6
Katsina	19	▼ (-3)	16	▲ (+1)	17
Taraba	20	▼ (-15)	5	▲ (+28)	33
Cross River	21	▼ (-6)	15	▲ (+11)	26
Ebonyi	21	▲ (+5)	26	▼ (-2)	24
FGN	23	— (0)	23	▼ (-13)	10
Benue	24	▲ (+7)	31	▼ (-10)	21
Ekiti	25	▼ (-6)	19	▼ (-7)	12
Delta	26	▼ (-4)	22	▲ (+11)	33
Anambra	27	— (0)	27	▲ (+1)	28
Lagos	28	▼ (-4)	24	▼ (-4)	20
Nasarawa	29	▲ (+6)	35	▼ (-17)	18
Kano	30	▼ (-1)	29	▼ (-21)	8
Ogun	30	▲ (+3)	33	▼ (-4)	29
Bayelsa	32	▲ (+4)	36	▼ (-12)	24
Imo	33	▼ (-3)	30	▲ (+5)	35
Zamfara	33	▲ (+3)	36	▼ (-23)	13
Oyo	35	▼ (-1)	34	▼ (-11)	23
Sokoto	36	▼ (-8)	28	▼ (-2)	26
Rivers	37	▼ (-5)	32	▼ (-19)	13

## 4.2 Provision of Information by Government

On the average, 53% of the information required were provided across the various levels of government in the 2021 assessment, compared to only 50% and 35% average availability rates in 2020 and 2019 respectively. This demonstrates some increased level of awareness and improved compliance with the plethora of laws and regulations in Nigeria mandating the availability of such information to stakeholders. It also reflects a positive overall response to the efforts of ICAN in improving access to public financial information.

One means by which most governments and MDAs have achieved an improved level of transparency was by putting more information and documents on their websites.

The Table below represents changes in availability of information from 2019 to 2021 assessment years. The changes denoted in green and red indicate an increase ▲ or decrease ▼ respectively in information provided by the government.

**Table 8: Changes in availability of information**






Rank	Government	2021			2020			2019	
		Available	Not-Available	Change	Available	Not-Available	Change	Available	Not-Available
		%	%	%	%	%	%	%	%
1	Jigawa	94	6	▲(+6)	89	11	▲(+24)	64	36
2	Kaduna	97	3	▲(+1)	96	4	▲(+9)	87	13
3	Bauchi	93	7	▲(+46)	47	53	▲(+13)	34	66
4	Edo	91	9	▲(+10)	81	19	▲(+79)	3	97
5	Niger	86	14	▲(+6)	80	20	▲(+14)	66	34
6	Osun	71	29	▲(+16)	56	44	▲(+21)	34	66
7	Kogi	73	27	▲(+6)	67	33	▲(+20)	47	53
8	Gombe	69	31	▲(+10)	59	41	▲(+29)	30	70
9	Enugu	71	29	▼(-6)	77	23	▲(+9)	69	31
10	Kwara	66	34	▲(+9)	57	43	▼(-6)	63	37
11	Yobe	63	37	▲(+1)	61	39	▲(+43)	19	81
11	Ondo	57	43	▲(+3)	54	46	▲(+10)	44	56
13	Adamawa	63	37	▲(+17)	46	54	▲(+34)	11	89
14	Akwa Ibom	64	36	▲(+7)	57	43	▲(+36)	21	79
15	Abia	61	39	▼(-11)	73	27	▲(+40)	33	67
16	Kebbi	63	37	▼(-1)	64	36	▲(+16)	49	51
17	Borno	53	47	▼(-11)	64	36	▲(+46)	19	81
18	Plateau	50	50	▼(-3)	53	47	▼(-3)	56	44
19	Katsina	51	49	▼(-6)	57	43	▲(+21)	36	64
20	Taraba	43	57	▼(-30)	73	27	▲(+59)	14	86
21	Cross River	61	39	▼(-3)	64	36	▲(+39)	26	74
21	Ebonyi	44	56	▲(+7)	37	63	▲(+16)	21	79
23	FGN	40	60	▼(-3)	43	57	▲(+4)	39	61
24	Benue	47	53	▲(+11)	36	64	▲(+1)	34	66
25	Ekiti	44	56	▼(-10)	54	46	▲(+13)	41	59
26	Delta	44	56	▲(+10)	34	66	▲(+29)	6	94
27	Anambra	33	67	▼(-3)	36	64	▲(+10)	26	74
28	Lagos	34	66	▼(-1)	36	64	▲(+7)	29	71
29	Nasarawa	27	73	▲(+6)	21	79	▼(-10)	31	69
30	Kano	30	70	▲(+1)	29	71	▼(-24)	53	47
30	Ogun	30	70	▲(+6)	24	76	—(0)	24	76
32	Bayelsa	30	70	▲(+7)	23	77	—(0)	23	77
33	Imo	21	79	▼(-4)	26	74	▲(+19)	7	93
33	Zamfara	20	80	▼(-1)	21	79	▼(-19)	40	60
35	Oyo	26	74	—(0)	26	74	▲(+1)	24	76
36	Sokoto	21	79	▼(-10)	31	69	▲(+1)	30	70
37	Rivers	19	81	▼(-6)	24	76	▼(-13)	37	63

## 4.3 Overall Country Performance

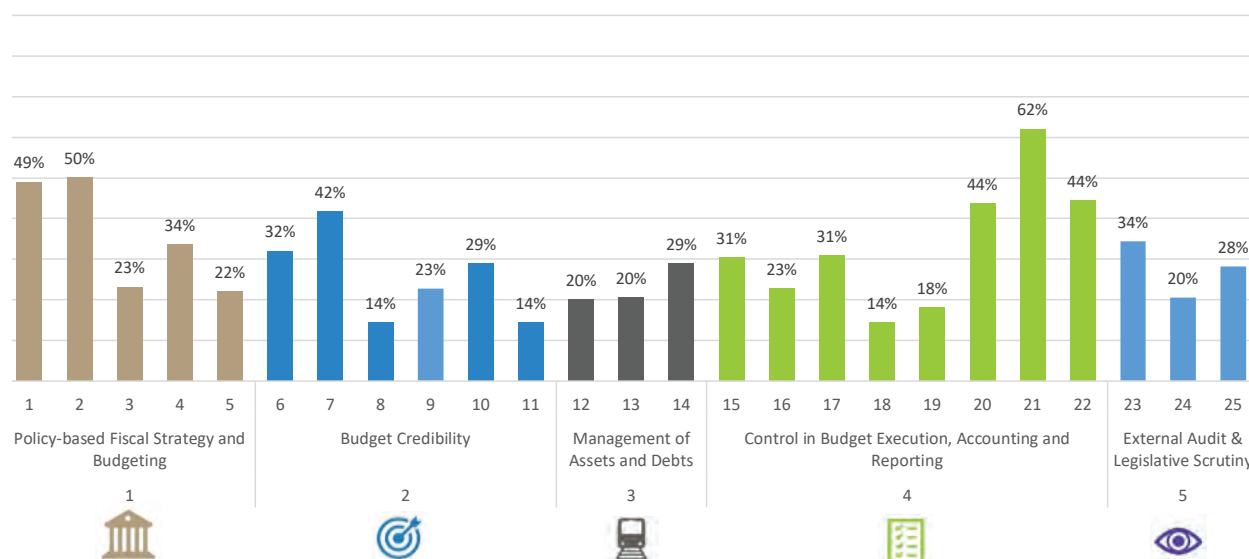
On average the country scored 43.9%, gaining a total of 7,962 points out of a possible 18,130 for 70 dimensions assessed for all 37 governments under review.

Below is the aggregate performance of Nigeria, as assessed by our ICAN-AI Model.

**Table 9: Country Aggregate Performance by Pillar**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	11.4%	5.9%	4.3%	9.7%	2.2%	0.5%	65.9%	100.0%
	2	Budget Credibility	6.8%	-	5.9%	4.1%	5.0%	2.7%	75.7%	100.0%
	3	Management of Assets and Debts	1.8%	6.3%	1.8%	3.6%	0.9%	-	85.6%	100.0%
	4	Control in Budget Execution, Accounting and Reporting	9.5%	2.4%	11.8%	-	8.8%	-	67.6%	100.0%
	5	External Audit & Legislative Scrutiny	8.1%	0.9%	7.2%	1.8%	2.7%	0.9%	78.4%	100.0%

**Figure 5: Country Aggregate Performance by Indicator**



**Table 10: Overall Country performance by Indicator and Dimension**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	62%	59%	54%	-	C+
2 Fiscal strategy	M2	55%	53%	-	-	C+
3 Medium-term perspective in expenditure budgeting	M2	49%	49%	14%	14%	D+
4 Budget preparation process	M2	28%	51%	-	-	C
5 Legislative scrutiny of budgets	M1	47%	76%	27%	-	D+
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	54%	53%	30%	-	D+
7 Revenue generation	M2	56%	14%	-	-	D+
8 Budget documentation	M1	28%	-	-	-	D+
9 Government operations outside budget	M2	62%	56%	54%	-	C+
10 Public access to fiscal information	M1	42%	-	-	-	C
11 Local government aggregate budget implementation	M2	14%	-	-	-	D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	24%	31%	31%	17%	D+
13 Public asset management	M2	37%	31%	14%	-	D+
14 Debt management	M2	47%	47%	39%	30%	C
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	37%	49%	46%	-	C
16 Pension controls	M1	39%	47%	33%	-	D+
17 Procurement	M2	84%	50%	31%	37%	C+
18 Internal audit	M1	41%	50%	36%	14%	D
19 Account reconciliation	M1	26%	25%	-	-	D+
20 In-year budget reports	M1	78%	49%	-	-	C
21 Annual financial reports	M1	75%	79%	76%	-	B
22 Local government annual financial reports	M1	59%	59%	63%	-	C+
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	57%	77%	47%	-	C
24 Legislative scrutiny of audit reports	M2	44%	14%	27%	24%	D+
25 Local governments external audit	M1	46%	61%	44%	-	C






## 4.4 Fgn

The FGN ranked 23<sup>rd</sup> in the 2021 assessment year among the 37 government entities, retaining its rank of 23<sup>rd</sup> in 2020 and a decline of 13 positions from its rank of 10<sup>th</sup> in 2019. The FGN's score improved by 6.1% from 2020 to 2021. There was a decline in the percentage of information provided by FGN from 42.9% in 2020 to 40.0% in 2021. FGN's scores fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021.

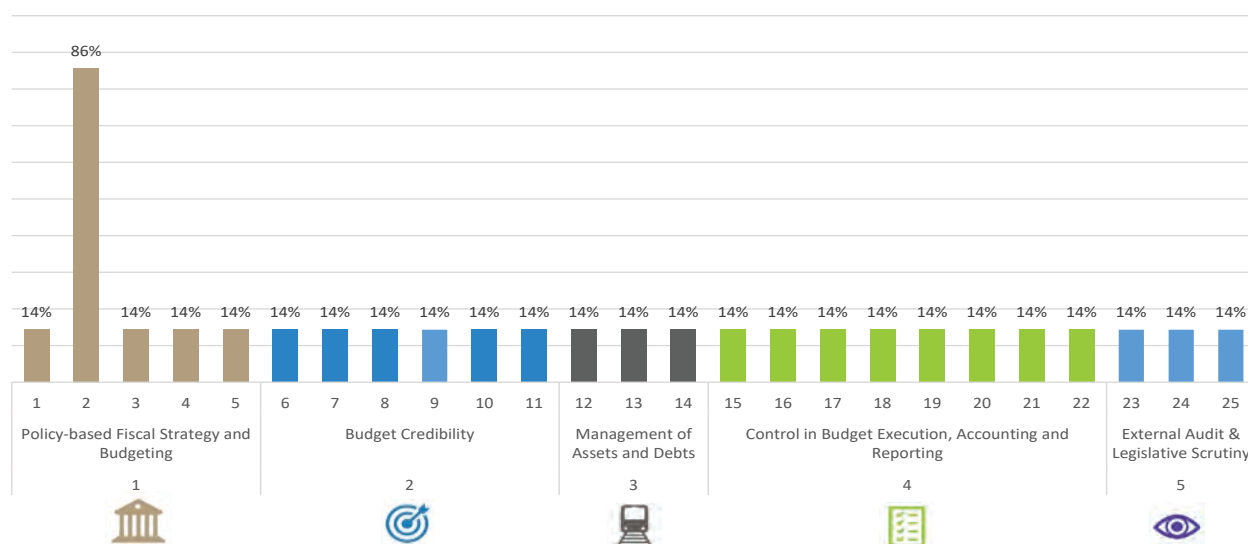
FGN is at 39<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 11: 2021 Aggregate Performance by Pillar - FGN**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20.0%	-	-	-	-	80.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 6: 2021 Performance by Indicators - FEDERAL GOVERNMENT OF NIGERIA**



**Table 12: 2021 Performance at a Glance - FGN**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	B	D*		D
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	C	D*	D	D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D*	C	A		D
7 Revenue generation	M2	D	D*			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	A	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	A		D
16 Pension controls	M1	D*	D*	A		D
17 Procurement	M2	A	A	C	D*	D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	A			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	D*	D*	C		D
22 Local government annual financial reports	M1	D*	C	B		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	D		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D	A		D

## 4.5 Abia State

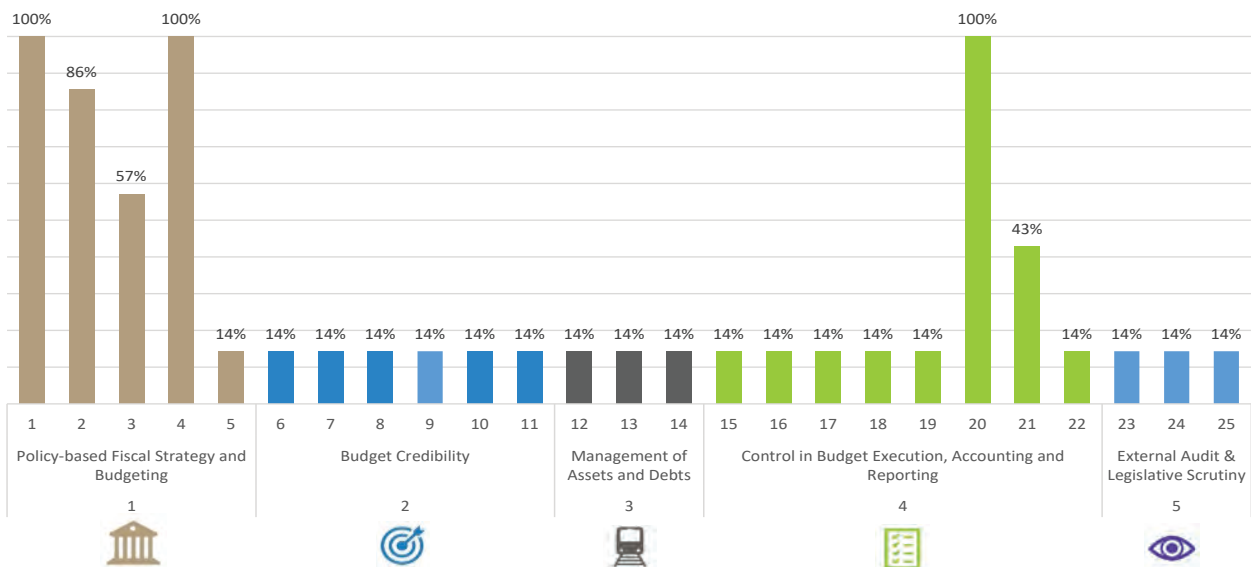
Abia State ranked 15<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 6 positions from its rank of 9<sup>th</sup> in 2020 and an improvement of 7 positions from its rank of 22<sup>nd</sup> in 2019. The State's score declined by 2.9% from 2020 to 2021. There was a decline in the percentage of information provided by Abia State from 72.9% in 2020 to 61.4% in 2021. The State's performance fluctuated over the last three years, improved between 2019 and 2020 and declined between 2020 and 2021, both in scores and ranking.

The State is at 61<sup>st</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 13: 2021 Aggregate Performance by Pillar - ABIA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	20.0%	-	20.0%	-	-	20.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	16.7%	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	-	-	12.5%	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 7: 2021 Performance by Indicators - ABIA STATE**



**Table 14: 2021 Performance at a Glance - ABIA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	B	D	D	C+
4 Budget preparation process	M2	A	A			A
5 Legislative scrutiny of budgets	M1	D*	C	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	C	C		B
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	B	C	D*	D	D
13 Public asset management	M2	C	D*	D*		D
14 Debt management	M2	A	A	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	A	A			A
21 Annual financial reports	M1	C	B	B		C
22 Local government annual financial reports	M1	D	C	A		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	B	D*	D*		D
25 Local governments external audit	M1	D	C	A		D

## 4.6 Adamawa State

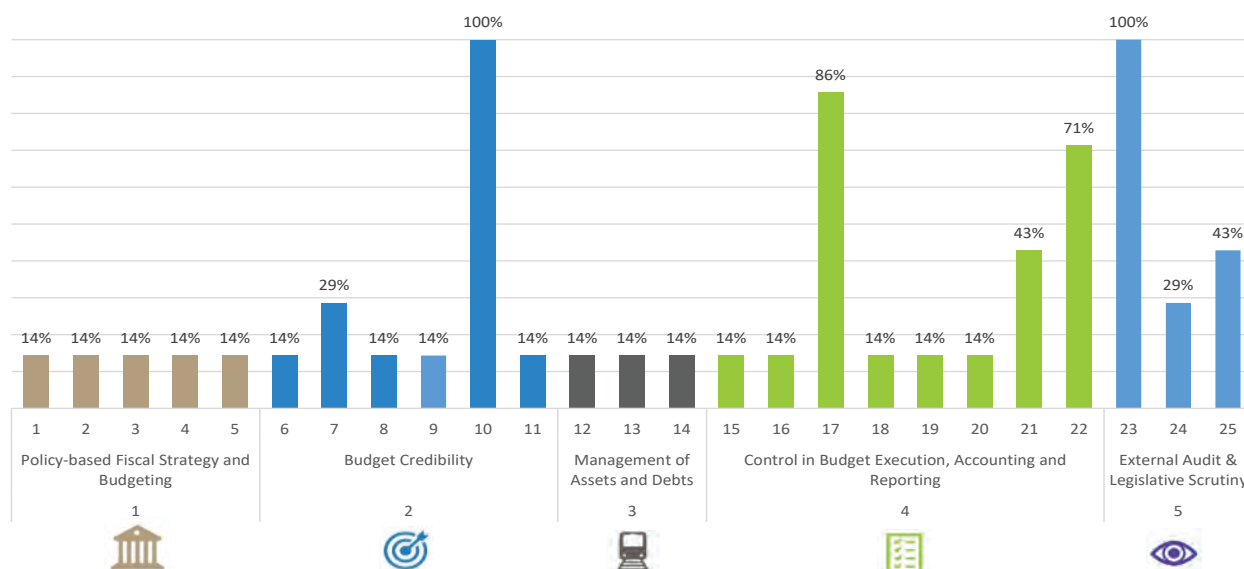
Adamawa State ranked 13<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 12 positions from its rank of 25<sup>th</sup> in 2020 and 22 positions from its rank of 35<sup>th</sup> in 2019. The State's score improved by 18.0% from 2020 to 2021. There was an improvement in the percentage of information provided by Adamawa State from 45.7% in 2020 to 62.9% in 2021. The State's performance has consistently improved over the last three years, both in scores and ranking.

The State is at 67<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 15: 2021 Aggregate Performance by Pillar - ADAMAWA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	33.3%	-	-	-	-	16.7%	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	12.5%	12.5%	-	12.5%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	33.3%	-	-	-	33.3%	33.3%	-	<b>100.0%</b>

**Figure 8: 2021 Performance by Indicators - ADAMAWA STATE**



**Table 16: 2021 Performance at a Glance - ADAMAWA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	D*		D
2 Fiscal strategy	M2	A	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D*	D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	A		A
10 Public access to fiscal information	M1	A				A
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	C	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	A	A	C	B+
18 Internal audit	M1	D	B	A	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	C	B	A		C
22 Local government annual financial reports	M1	B	B	B		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	A	A	A		A
24 Legislative scrutiny of audit reports	M2	A	D	D	D	D+
25 Local governments external audit	M1	C	A	A		C

## 4.7 Akwa Ibom State

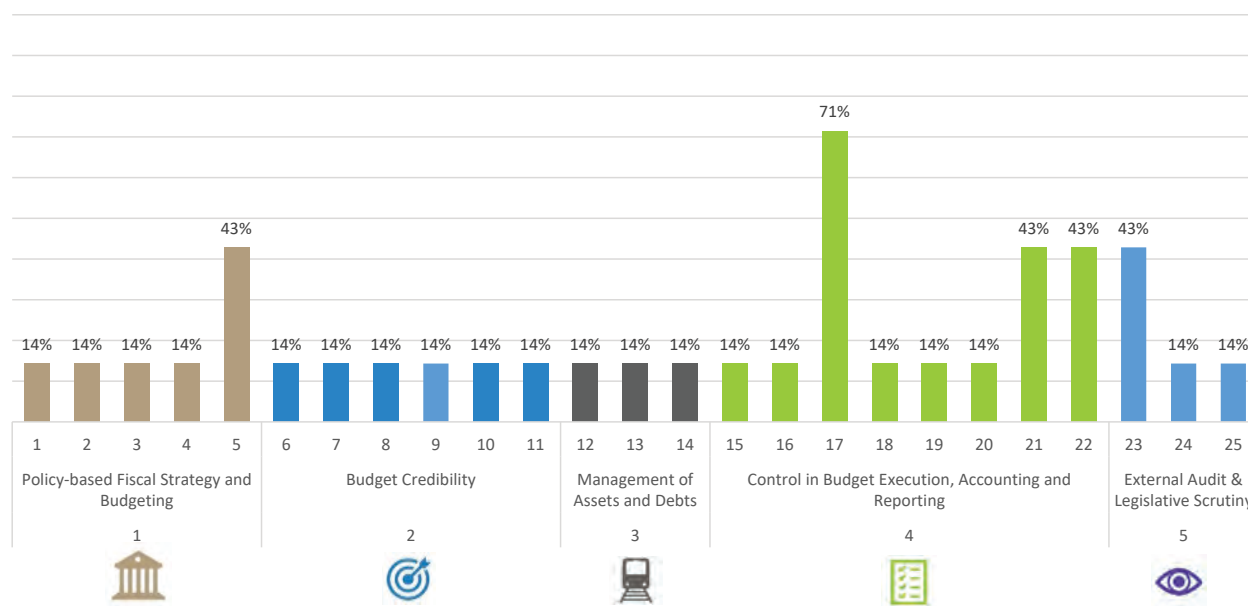
Akwa Ibom State ranked 14<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 4 positions from its rank of 18<sup>th</sup> in 2020 and 17 positions from its rank of 31<sup>st</sup> in 2019. The State's score improved by 6.1% from 2020 to 2021. There was an improvement in the percentage of information provided by Akwa Ibom State from 57.1% in 2020 to 64.3% in 2021. The State's performance consistently improved over the last three years, both in scores and ranking.

The State is at 64<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 17: 2021 Aggregate Performance by Pillar - AKWA IBOM STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	20.0%	-	80.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	12.5%	-	25.0%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	33.3%	-	66.7%	<b>100.0%</b>

**Figure 9: 2021 Performance by Indicators - AKWA IBOM STATE**



**Table 18: 2021 Performance at a Glance - AKWA IBOM STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D	D*	D*		D
2 Fiscal strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	C	B	A		C
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	A		A
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	D*	D*		D
13 Public asset management	M2	A	A	D*		D
14 Debt management	M2	C	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	A	A		D
16 Pension controls	M1	D*	A	A		D
17 Procurement	M2	A	B	B	C	B
18 Internal audit	M1	D*	B	A	A	D
19 Account reconciliation	M1	D*	A			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	C	B	B		C
22 Local government annual financial reports	M1	C	B	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	C	B	A		C
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	B	A		D






## 4.8 Anambra State

Anambra State ranked 27<sup>th</sup> in the 2021 assessment year among the 37 government entities, retaining its rank of 27<sup>th</sup> in 2020 and an improvement of one (1) position from its rank of 28<sup>th</sup> in 2019. The State's score improved by 3.3% from 2020 to 2021. There was a decline in the percentage of information provided by the State from 35.7% in 2020 to 32.9% in 2021. Anambra's State's scores have consistently improved over the last three years.

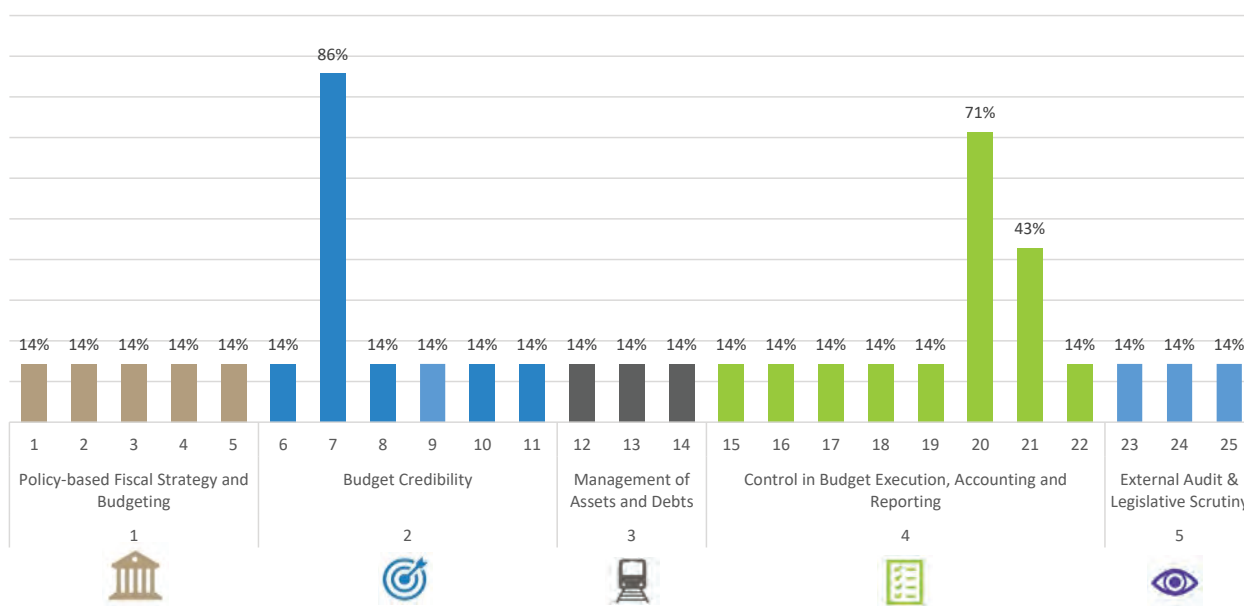
The State is at 28<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 19: 2021 Aggregate Performance by Pillar - ANAMBRA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	16.7%	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	12.5%	-	12.5%	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 10: 2021 Performance by Indicators - ANAMBRA STATE**



**Table 20: 2021 Performance at a Glance - ANAMBRA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	B	D*		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D*	D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	B		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	C	B	A		C
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	A		D
24 Legislative scrutiny of audit reports	M2	B	D*	D*		D
25 Local governments external audit	M1	D*	D*	D		D

## 4.9 Bauchi State

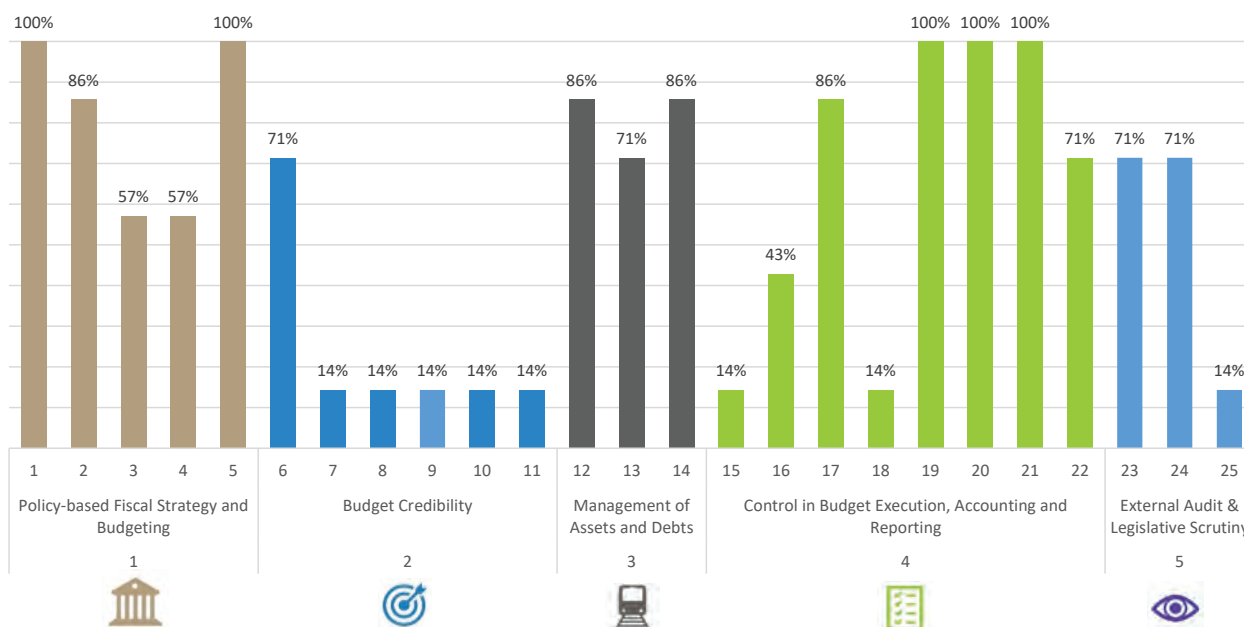
Bauchi State ranked 3<sup>rd</sup> in the 2021 assessment year among the 37 government entities, an improvement of 17 positions from its rank of 20<sup>th</sup> in 2020 and 12 positions from its rank of 15<sup>th</sup> in 2019. The State's score improved by 35.1% from 2020 to 2021. There was an improvement in the percentage of information provided from 47.1% in 2020 to 92.9% in 2021. Bauchi State's performance in ranking fluctuated over the last three years, declined between 2019 and 2020 and improved between 2020 and 2021. However, the State's scores consistently improved over the same period.

The State is at 94<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 21: 2021 Aggregate Performance by Pillar - BAUCHI STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	20.0%	-	40.0%	-	-	-	100.0%
	2	Budget Credibility	16.7%	-	-	-	-	-	83.3%	100.0%
	3	Management of Assets and Debts	-	66.7%	33.3%	-	-	-	-	100.0%
	4	Control in Budget Execution, Accounting and Reporting	37.5%	12.5%	12.5%	-	12.5%	-	25.0%	100.0%
	5	External Audit & Legislative Scrutiny	-	-	66.7%	-	-	-	33.3%	100.0%

**Figure 11: 2021 Performance by Indicators - BAUCHI STATE**



**Table 22: 2021 Performance at a Glance - BAUCHI STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	A	A	A		A
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	B	A		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	A	D*	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	A	A	D	B+
13 Public asset management	M2	A	A	D		B
14 Debt management	M2	A	A	A	D	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	A	A		D
16 Pension controls	M1	C	A	A		C
17 Procurement	M2	A	A	A	C	B+
18 Internal audit	M1	D	B	A	A	D
19 Account reconciliation	M1	A	A			A
20 In-year budget reports	M1	A	A			A
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	B	A	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	A	A		B
24 Legislative scrutiny of audit reports	M2	A	A	B	D	B
25 Local governments external audit	M1	D*	C	A		D

## 4.10 Bayelsa State

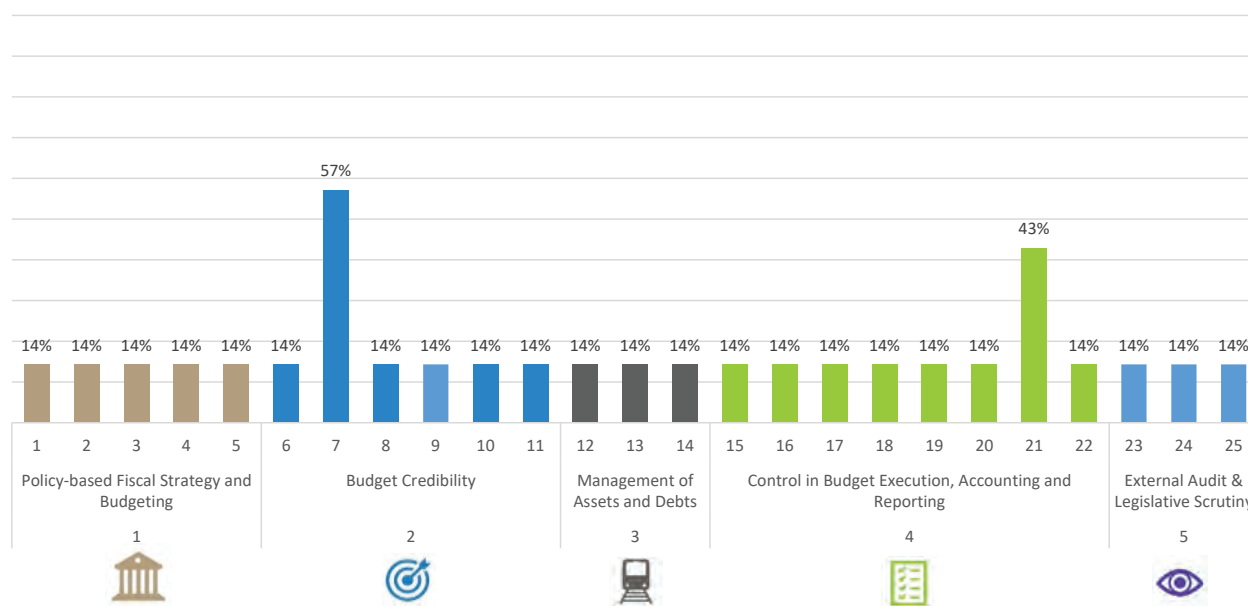
Bayelsa State ranked 32<sup>nd</sup> in the 2021 assessment year among the 37 government entities, an improvement of 4 positions from its rank of 36<sup>th</sup> in 2020 and a decline of 8 positions from its rank of 24<sup>th</sup> in 2019. The State's score improved by 7.3% from 2020 to 2021. There was an improvement in the percentage of information provided by Bayelsa State from 22.9% in 2020 to 30.0% in 2021. Bayelsa State's performance fluctuated over the last 3 years, declined between 2019 and 2020 and improved between 2020 and 2021, both in scores and ranking.

The State is at 14<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 23: 2021 Aggregate Performance by Pillar - BAYELSA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	16.7%	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	12.5%	-	87.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 12: 2021 Performance by Indicators - BAYELSA STATE**



**Table 24: 2021 Performance at a Glance - BAYELSA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	C	D*	D*		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	B	C	D	D*	D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	B		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	A	D*	D*		D
14 Debt management	M2	C	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	C	A	A		C
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	A		D

## 4.11 Benue State

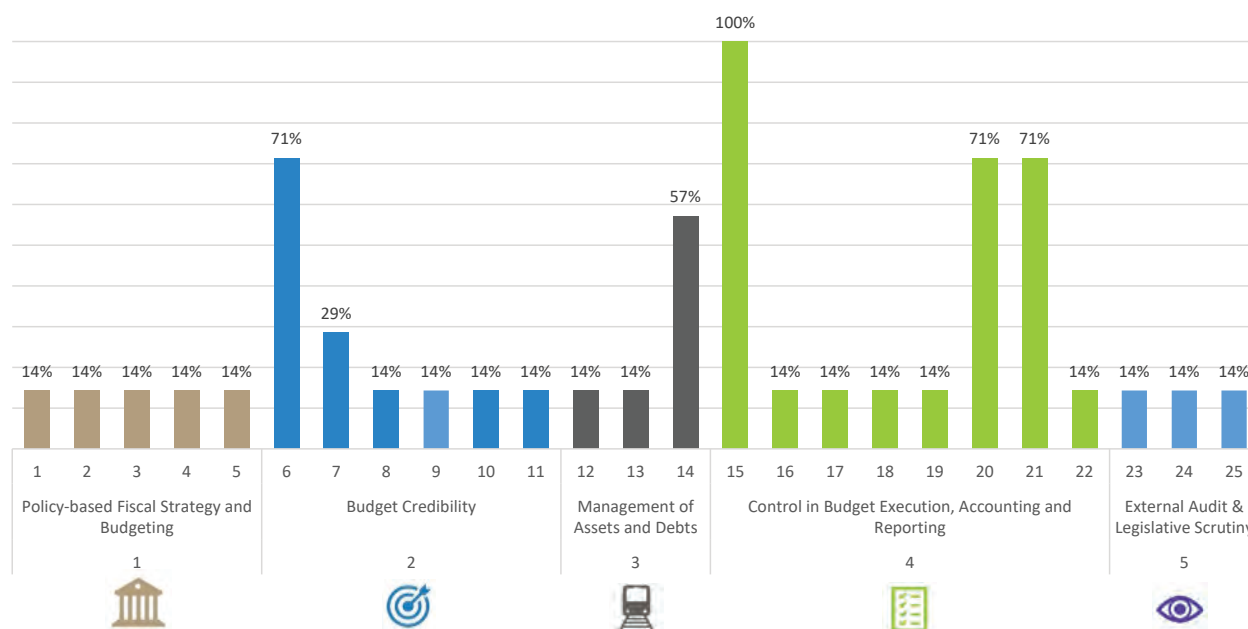
Benue State ranked 24<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 6 positions from its rank of 30<sup>th</sup> in 2020 and a decline of 3 positions from its rank of 21<sup>st</sup> in 2019. The State's score improved by 9.8% from 2020 to 2021. There was an improvement in the percentage of information provided by Benue State from 35.7% in 2020 to 47.1% in 2021. Benue State's performance in ranking fluctuated over the last 3 years, declined between 2019 and 2020 but improved between 2020 and 2021. However, the scores consistently improved over the same period.

The State is at 36<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 25: 2021 Aggregate Performance by Pillar - BENUE STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	16.7%	16.7%	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	33.3%	-	-	66.7%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	25.0%	-	-	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 13: 2021 Performance by Indicators - BENUE STATE**



**Table 26: 2021 Performance at a Glance - BENUE STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	C	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	B	B		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	D	D		C
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	B	C	D	C+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	D*	A	A		D
17 Procurement	M2	A	B	C	D*	D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	B	B	B		B
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	D	D*	D*		D
25 Local governments external audit	M1	D*	D*	D		D






## 4.12 Borno State

Borno State ranked 17<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 9 positions from its rank of 8<sup>th</sup> in 2020 and an improvement of 15 positions from its rank of 32<sup>nd</sup> in 2019. The State's score declined by 4.1% from 2020 to 2021. There was a decline in the percentage of information provided by Borno State from 64.3% in 2020 to 52.9% in 2021. Borno State's performance fluctuated over the last three years, improved between 2019 and 2020 and declined between 2020 and 2021, both in scores and ranking.

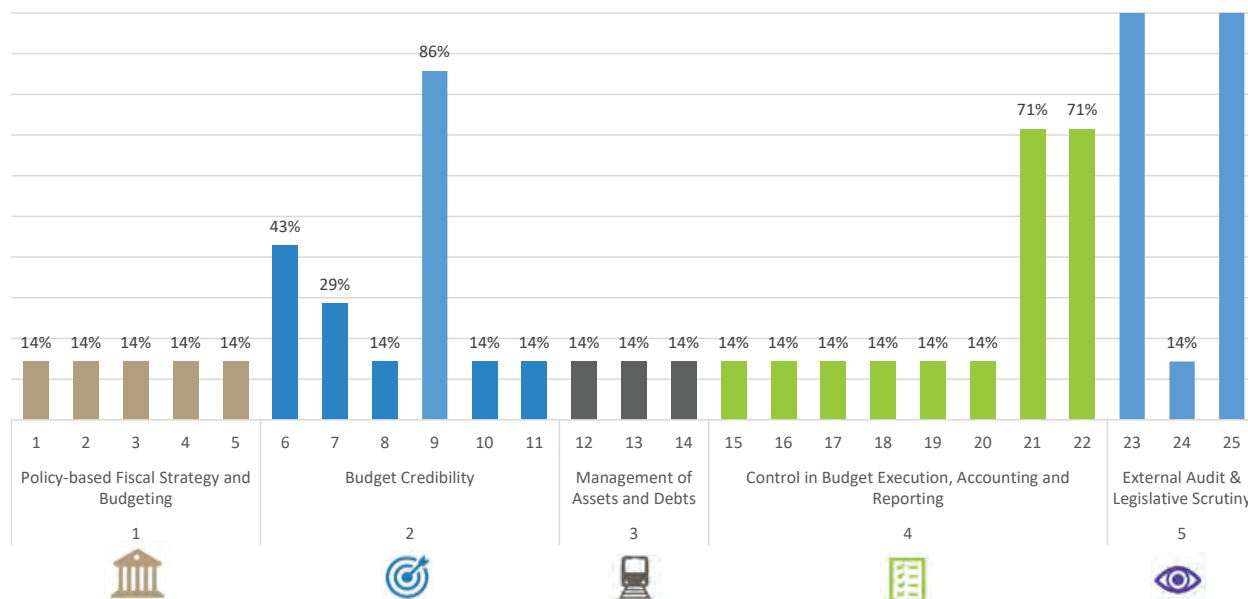
The State is at the 56<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 27: 2021 Aggregate Performance by Pillar - BORNO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	16.7%	-	-	16.7%	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	25.0%	-	-	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	66.7%	-	-	-	-	-	33.3%	<b>100.0%</b>

**Figure 14: 2020 Performance by Indicators - BORNO STATE**



**Table 28: 2021 Performance at a Glance - BORNO STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	D*		D
2 Fiscal strategy	M2	A	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	C	A		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	A	B	C		B
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	B	D*	D*		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D	A			D
21 Annual financial reports	M1	B	B	A		B
22 Local government annual financial reports	M1	B	A	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	A	A	A		A
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	A	A	A		A

## 4.13 Cross River State

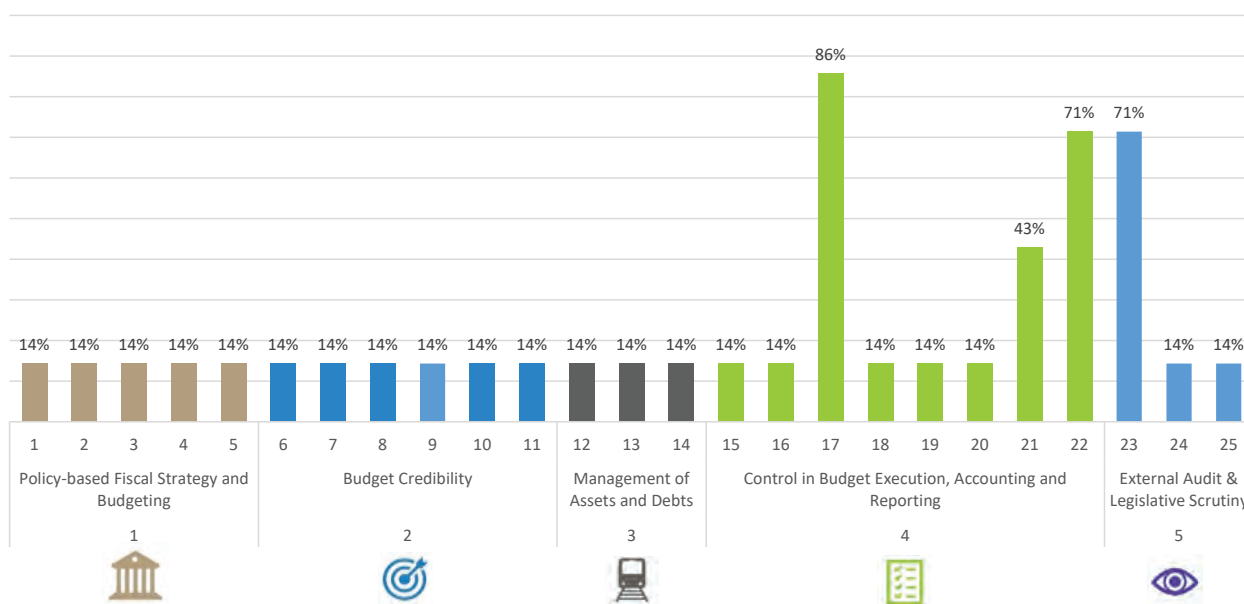
Cross River State ranked 21<sup>st</sup> in the 2021 assessment year among the 37 government entities, a decline of 6 positions from its rank of 15<sup>th</sup> in 2020 and an improvement of 5 positions from its rank of 26<sup>th</sup> in 2019. The State's score declined by 4.5% from 2020 to 2021. There was a decline in the percentage of information provided by Cross River State from 64.3% in 2020 to 61.4% in 2021. Cross River State's performance fluctuated over the last three years, improved between 2019 and 2020 and declined between 2020 and 2021, both in scores and ranking.

The State is at 42<sup>nd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 29: 2021 Aggregate Performance by Pillar - CROSS RIVER STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	16.7%	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	12.5%	12.5%	-	12.5%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	33.3%	-	-	-	66.7%	<b>100.0%</b>

**Figure 15: 2021 Performance by Indicators - CROSS RIVER STATE**



**Table 30: 2021 Performance at a Glance - CROSS RIVER STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D	D*	D*		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	A	D*			D
5 Legislative scrutiny of budgets	M1	D*	C	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	D		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	B	D		B
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D	D*	D*		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	C	A		D
16 Pension controls	M1	D	C	A		D
17 Procurement	M2	A	A	B	C	B+
18 Internal audit	M1	D	C	B	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	C	B	B		C
22 Local government annual financial reports	M1	B	A	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	A	A		B
24 Legislative scrutiny of audit reports	M2	D	D	D*	D	D
25 Local governments external audit	M1	D	B	B		D

## 4.14 Delta State

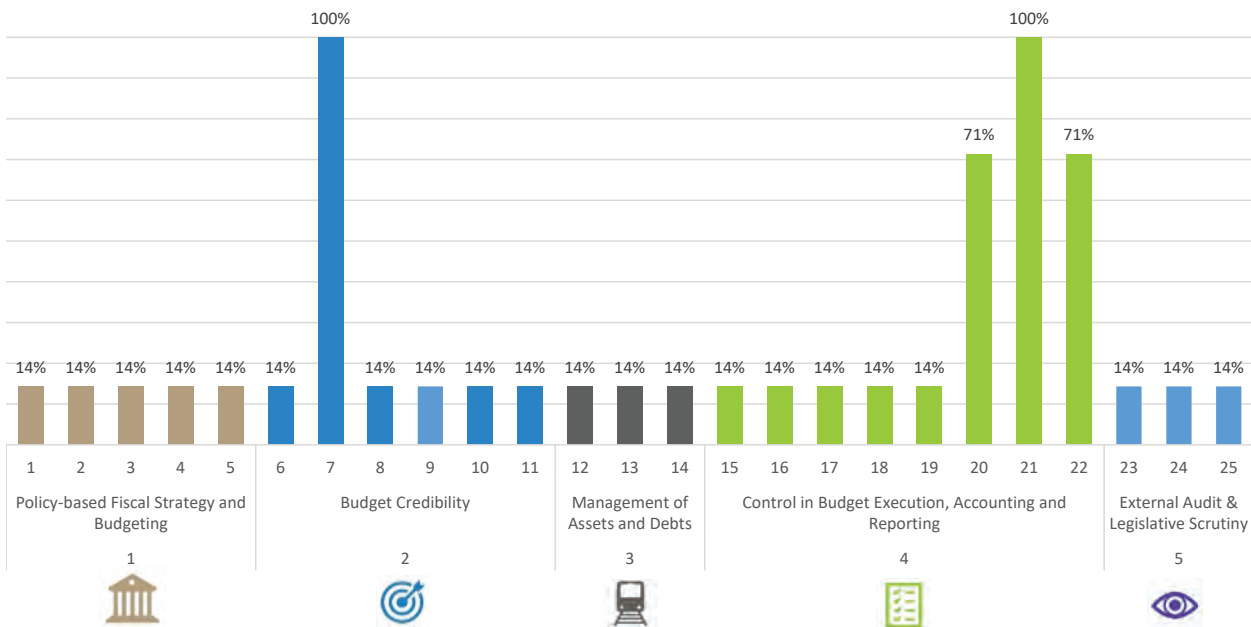
Delta State ranked 26<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 4 positions from its rank of 22<sup>nd</sup> in 2020 and an improvement of 7 positions from its rank of 33<sup>rd</sup> in 2019. The State retained its score of 34.3% from 2020 to 2021 which was an improvement from 18.0% in 2019. There was an improvement in the percentage of information provided by Delta State from 34.3% in 2020 to 44.3% in 2021. Delta State's performance in ranking fluctuated over the last three years, improved between 2019 and 2020, but declined between 2020 and 2021.

The State is at 31<sup>st</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 31: 2021 Aggregate Performance by Pillar - DELTA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	16.7%	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	25.0%	-	-	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 16: 2021 Performance by Indicators - DELTA STATE**



**Table 32: 2021 Performance at a Glance - DELTA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	D	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D	D*	D*		D
14 Debt management	M2	D	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	C	D*	D	D
18 Internal audit	M1	D*	D*	D	D	D
19 Account reconciliation	M1	D*	A			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	C	A		D
24 Legislative scrutiny of audit reports	M2	D	D*	D*		D
25 Local governments external audit	M1	D*	B	A		D

## 4.15 Ebonyi State

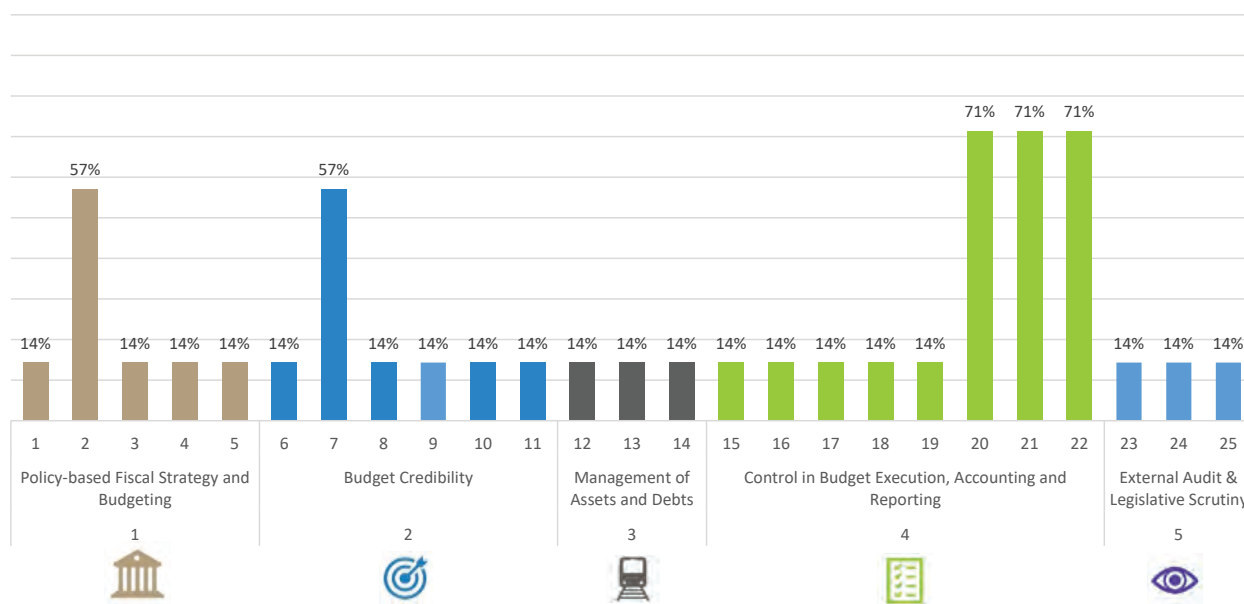
Ebonyi State ranked 21<sup>st</sup> in the 2021 assessment year among the 37 government entities, an improvement of 5 positions from its rank of 26<sup>th</sup> in 2020 and 3 positions from its rank of 24<sup>th</sup> in 2019. The State's score improved by 9.0% from 2020 to 2021. There was an improvement in the percentage of information provided by Ebonyi State from 37.1% in 2020 to 44.3% in 2021. Ebonyi State's performance in ranking fluctuated over the last three years, declined between 2019 and 2020, but improved between 2020 and 2021. However, the State's scores have consistently improved over the same period.

The State is at 42<sup>nd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 33: 2021 Aggregate Performance by Pillar - EBONYI STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20.0%	-	-	80.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	16.7%	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	37.5%	-	-	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 17: 2020 Performance by Indicators - EBONYI STATE**



**Table 34: 2021 Performance at a Glance - EBONYI STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	D*		D
2 Fiscal strategy	M2	B	C			C+
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	A	D	D*	D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D	A	A		D
24 Legislative scrutiny of audit reports	M2	A	A	A	D	B+
25 Local governments external audit	M1	D	A	A		D






## 4.16 Edo State

Edo State ranked 4<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of one (1) position from its rank of 3<sup>rd</sup> in 2020 and an improvement of 33 positions from its rank of 37<sup>th</sup> in 2019. The State's score improved by 11.0% from 2020 to 2021. There was an improvement in the percentage of information provided by Edo State from 81.4% in 2020 to 91.4% in 2021. Edo State's performance in ranking fluctuated over the last three years, improved between 2019 and 2020 but declined between 2020 and 2021. The State scores consistently improved over the same period.

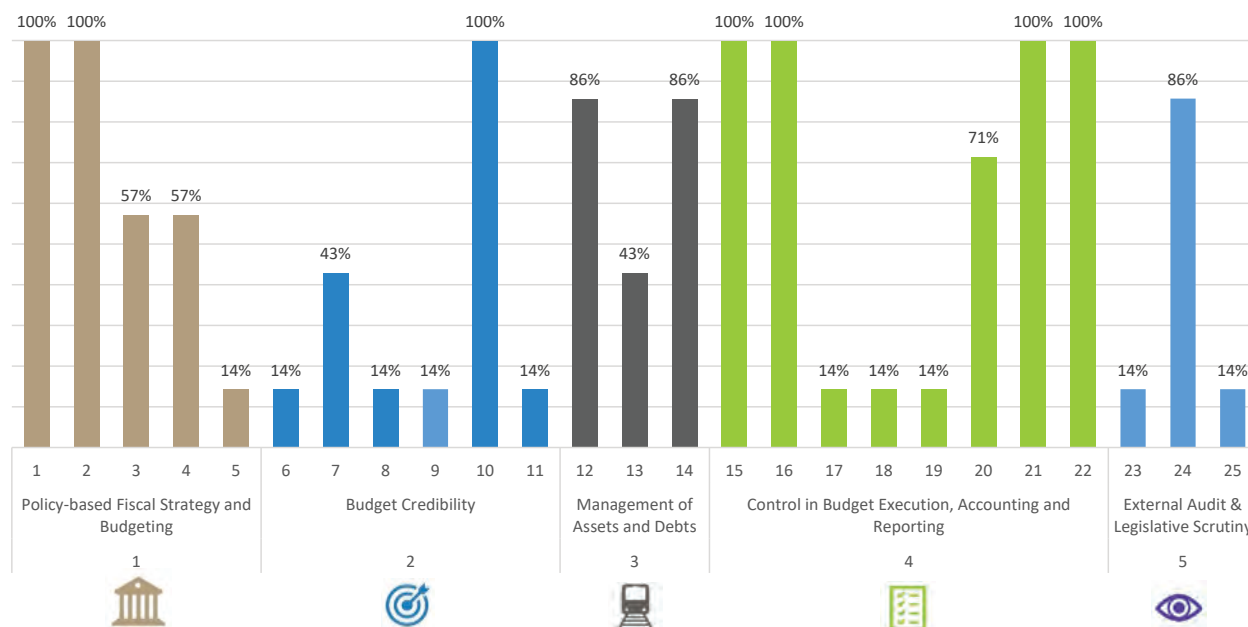
The State is at 92<sup>nd</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 35: 2021 Aggregate Performance by Pillar - EDO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	-	-	40.0%	-	-	20.0%	<b>100.0%</b>
	2	Budget Credibility	33.3%	-	-	-	16.7%	-	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	66.7%	-	-	33.3%	-	-	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	50.0%	-	12.5%	-	-	-	37.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	33.3%	-	-	-	-	66.7%	<b>100.0%</b>

**Figure 18: 2021 Performance by Indicators - EDO STATE**



**Table 36: 2021 Performance at a Glance - EDO STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	B		A
10 Public access to fiscal information	M1	A				A
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	A	A	D	B+
13 Public asset management	M2	A	D	D		C
14 Debt management	M2	A	A	A	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	A	A	A		A
17 Procurement	M2	A	A	C	D*	D
18 Internal audit	M1	D*	B	A	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D	A	A		D
24 Legislative scrutiny of audit reports	M2	A	A	A	D	B+
25 Local governments external audit	M1	D	A	A		D

## 4.17 Ekiti State

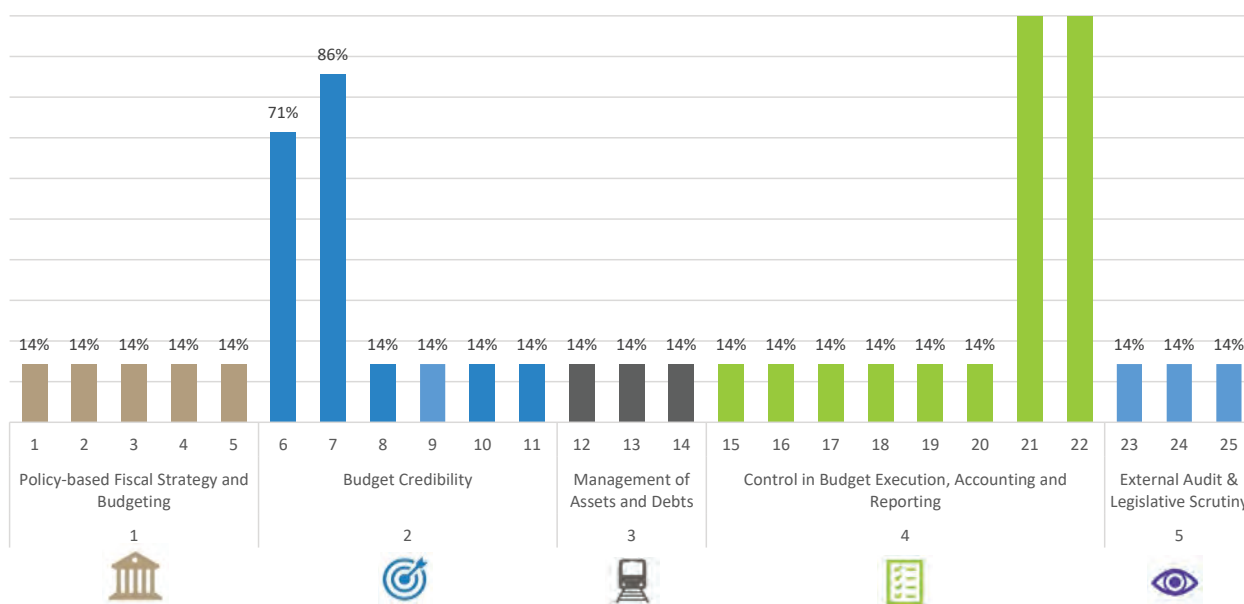
Ekiti State ranked 25<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 7 positions from its rank of 18<sup>th</sup> in 2020 and 13 positions from its rank of 12<sup>th</sup> in 2019. The State's score declined by 4.9% from 2020 to 2021. There was a decline in the percentage of information provided by Ekiti State from 54.3% in 2020 to 44.3% in 2021. Ekiti State's performance in ranking has consistently declined over the last three years. However, the scores have fluctuated over the same period, improved between 2019 and 2020 but declined between 2020 and 2021.

The State is at 33<sup>rd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 37: 2021 Aggregate Performance by Pillar - EKITI STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	16.7%	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	25.0%	-	-	-	-	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 19: 2021 Performance by Indicators - EKITI STATE**



**Table 38: 2021 Performance at a Glance - EKITI STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	C	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	C		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	B	B	A		B
7 Revenue generation	M2	A	D*			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	D*	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	A		D
16 Pension controls	M1	D*	D*	A		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D	C	C	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	B			D
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	D		D
24 Legislative scrutiny of audit reports	M2	A	B	D	D*	D
25 Local governments external audit	M1	D	A	A		D

## 4.18 Enugu State

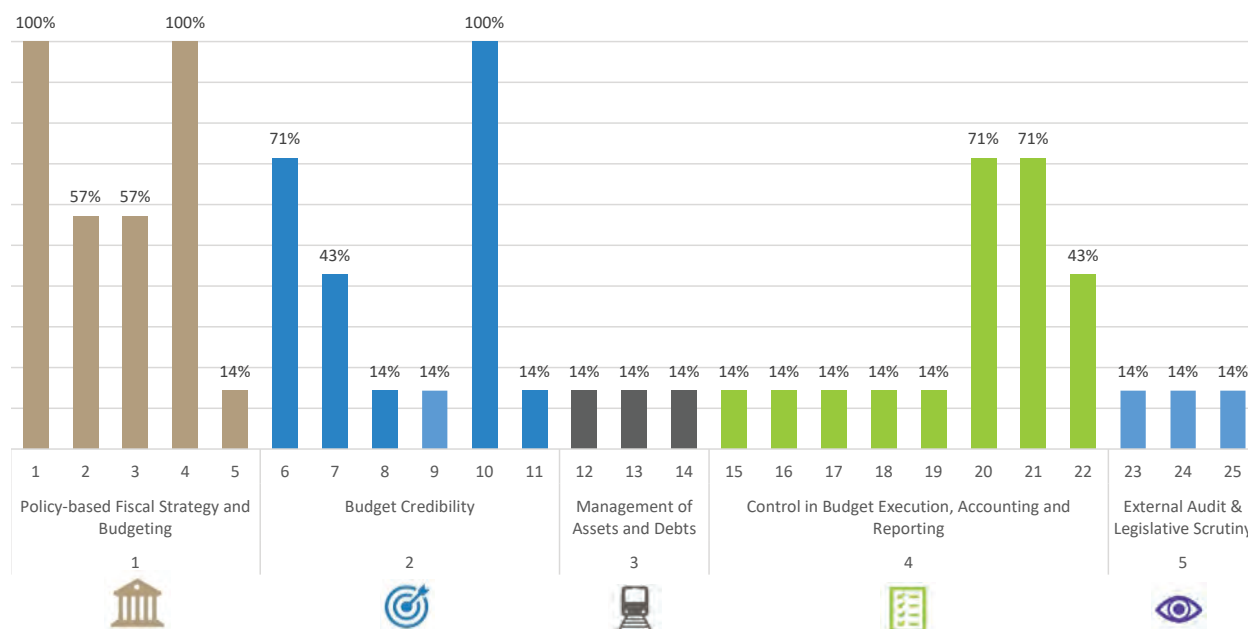
Enugu State ranked 9<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 3 positions from its rank of 6<sup>th</sup> in 2020 and a decline of 7 positions from its rank of 2<sup>nd</sup> in 2019. The State's score declined by 2.4% from 2020 to 2021. There was a decline in the percentage of information provided by Enugu State from 77.1% in 2020 to 71.4% in 2021. Enugu State's performance has consistently declined over the last three years, both in scores and ranking.

The State is at 78<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 39: 2021 Aggregate Performance by Pillar - ENUGU STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	-	-	40.0%	-	-	20.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	33.3%	-	16.7%	-	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	25.0%	-	12.5%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 20: 2021 Performance by Indicators - ENUGU STATE**



**Table 40: 2021 Performance at a Glance - ENUGU STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	B		A
2 Fiscal strategy	M2	A	D			C+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	A			A
5 Legislative scrutiny of budgets	M1	D*	C	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	B	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	B	D		B
10 Public access to fiscal information	M1	A				B
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	D*	D*		D
13 Public asset management	M2	C	D*	D*		D
14 Debt management	M2	A	B	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	B	A		D
16 Pension controls	M1	D*	D	B		D
17 Procurement	M2	A	A	C	D*	D
18 Internal audit	M1	D*	D*	D	B	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	B	A	A		B
22 Local government annual financial reports	M1	C	B	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	A	D*	D*		D
25 Local governments external audit	M1	D*	D	B		D

## 4.19 Gombe State

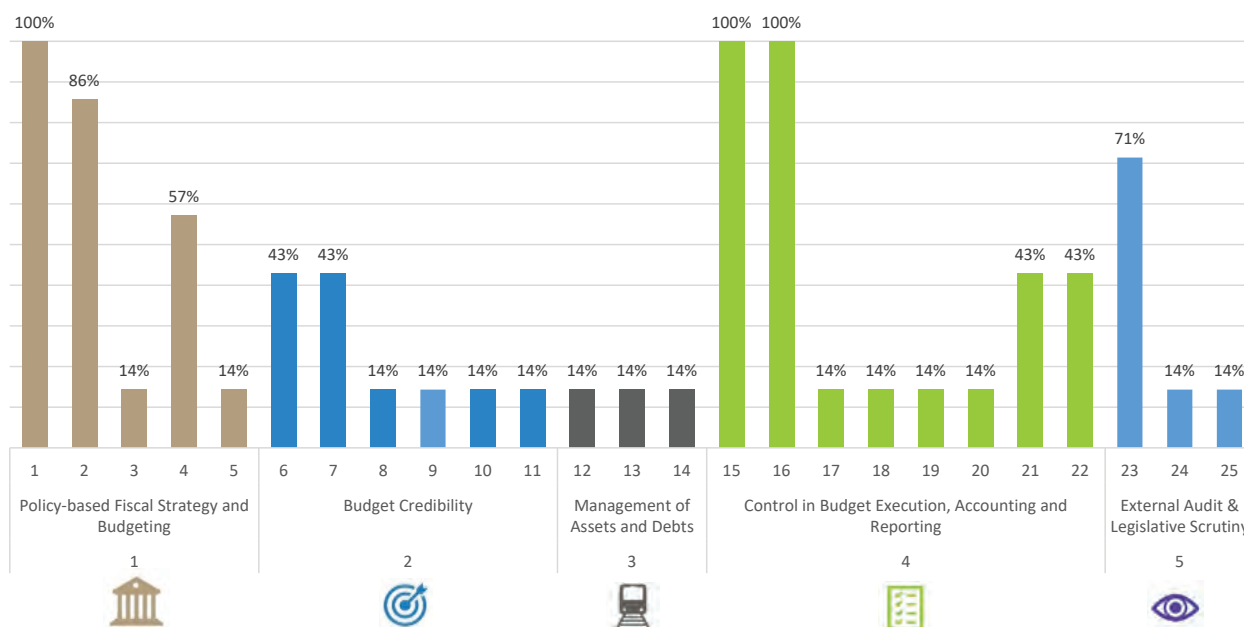
Gombe State ranked 8<sup>th</sup> position in the 2021 assessment year among the 37 government entities, an improvement of one (1) position from its rank of 9<sup>th</sup> in 2020 and an improvement of 10 positions from its rank of 18<sup>th</sup> in 2019. The State's score improved by 6.1% from 2020 to 2021. There was an improvement in the percentage of information provided by Gombe State from 58.6% in 2020 to 68.6% in 2021. Gombe State's performance has consistently improved over the last three years, both in scores and rankings.

The State is at 81<sup>st</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 41: 2021 Aggregate Performance by Pillar - GOMBE STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20.0%	20.0%	-	20.0%	-	-	40.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	16.7%	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	25.0%	-	-	-	25.0%	-	50.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	33.3%	-	-	-	66.7%	<b>100.0%</b>

**Figure 21: 2021 Performance by Indicators - GOMBE STATE**



**Table 42: 2021 Performance at a Glance - GOMBE STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	C	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D	D	D*		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	A	A	D*		D
14 Debt management	M2	A	C	C	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	A	A	A		A
17 Procurement	M2	A	D*	D*		D
18 Internal audit	M1	D*	B	A	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	C	B	A		C
22 Local government annual financial reports	M1	C	C	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	A	A		B
24 Legislative scrutiny of audit reports	M2	D	D*	D*		D
25 Local governments external audit	M1	D*	A	A		D






## 4.20 Imo State

Imo State ranked 33<sup>rd</sup> position in the 2021 assessment year among the 37 government entities, a dip of 3 positions from its rank of 30<sup>th</sup> in 2020 and an improvement of two position from its rank of 35<sup>th</sup> in 2019. The State's score declined by 3.3% from 2020 to 2021. There was a decline in the percentage of information provided by Imo State from 25.7% in 2020 to 21.4% in 2021. Imo State's performances fluctuated over the last three years, improved between 2019 and 2020 but declined between 2020 and 2021, both in scores and ranking.

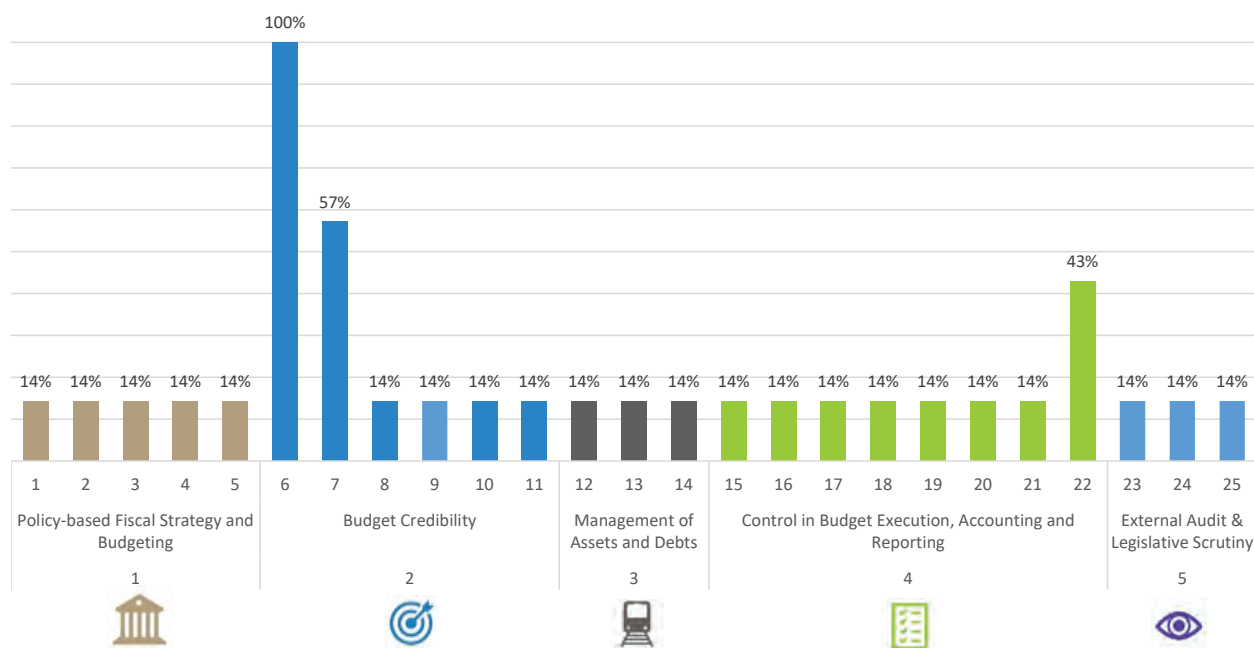
The State is at 8<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 43: 2021 Aggregate Performance by Pillar - IMO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	16.7%	-	-	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	12.5%	-	87.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 22: 2021 Performance by Indicators - IMO STATE**








**Table 44: 2021 Performance at a Glance - IMO STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	A	A	A		A
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	D*	D*	D		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	D*	C	B		D
22 Local government annual financial reports	M1	C	B	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	A		D

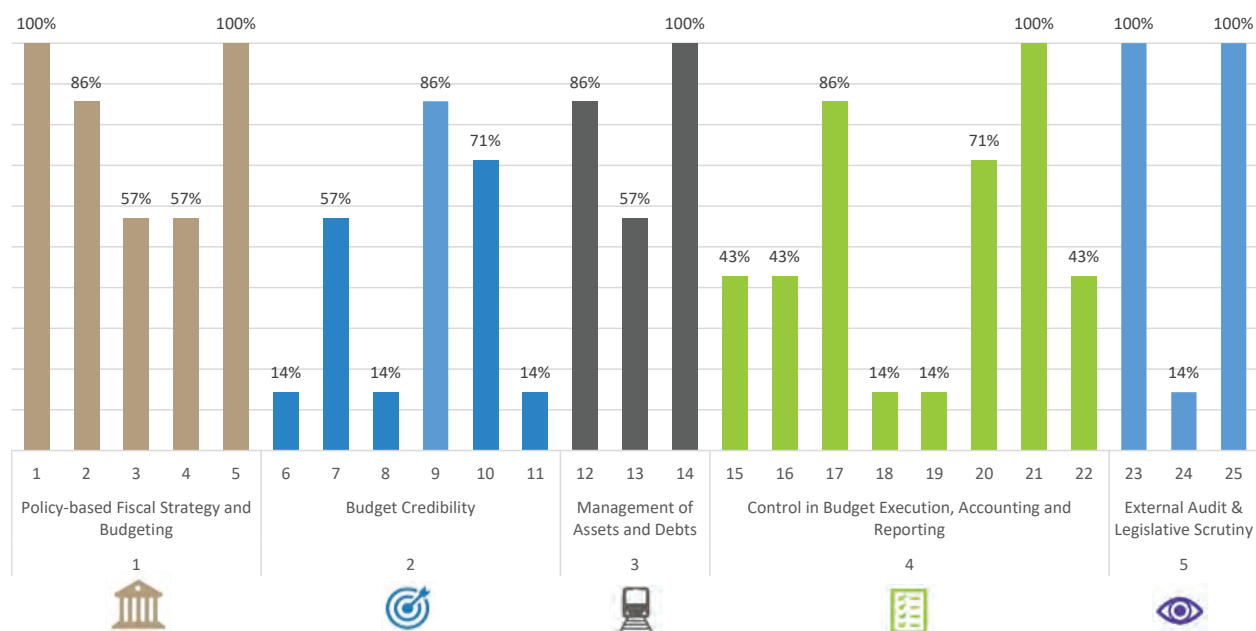
## 4.21 Jigawa State

Jigawa State ranked 1<sup>st</sup> position in the 2021 assessment year among the 37 government entities, maintaining its 1<sup>st</sup> position of 2020 and an improvement of 2 positions from its rank of 3<sup>rd</sup> in 2019. The State's score improved by 0.8% from 2020 to 2021. There was an improvement in the percentage of information provided by Jigawa State from 88.6% in 2020 to 94.3% in 2021. Jigawa State's performance has consistently improved over the last three years, both in scores and ranking.

**Table 45: 2021 Aggregate Performance by Pillar - JIGAWA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	20.0%	-	40.0%	-	-	-	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	33.3%	16.7%	-	-	33.3%	<b>100.0%</b>
	3	Management of Assets and Debts	33.3%	33.3%	-	33.3%	-	-	-	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	12.5%	12.5%	-	37.5%	-	25.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	66.7%	-	-	-	-	-	33.3%	<b>100.0%</b>

**Figure 23: 2021 Performance by Indicators - JIGAWA STATE**



**Table 46: 2021 Performance at a Glance - JIGAWA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	A	A	A		A
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	A	B	D		B
10 Public access to fiscal information	M1	A				B
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	A	A	D	B+
13 Public asset management	M2	A	C	D		C+
14 Debt management	M2	A	A	A	B	A
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	C	B	A		C
16 Pension controls	M1	C	A	A		C
17 Procurement	M2	A	A	A	C	B+
18 Internal audit	M1	D	B	A	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	A	A	A		A
24 Legislative scrutiny of audit reports	M2	A	A	D*	D	D
25 Local governments external audit	M1	A	A	A		A

## 4.22 Kaduna State

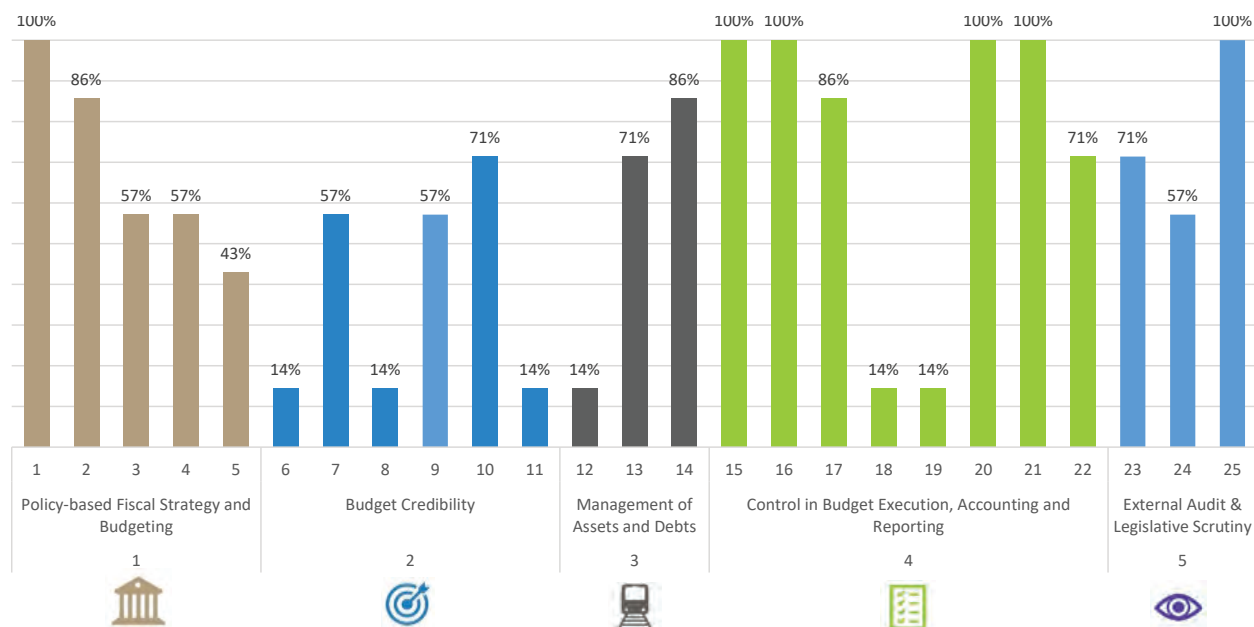
Kaduna ranked 2<sup>nd</sup> position in the 2021 assessment year among the 37 government entities, maintaining its 2<sup>nd</sup> position as in 2020 and a decline of 1 position from its rank of 1<sup>st</sup> in 2019. The State's score improved by 1.2% from 2020 to 2021. There was an improvement in the percentage of information provided by Kaduna State from 95.7% in 2020 to 97.1% in 2021. Kaduna State's performance has consistently improved in scores over the last three years.

The State is at 97<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 47: 2021 Aggregate Performance by Pillar - KADUNA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20.0%	20.0%	-	40.0%	20.0%	-	-	<b>100.0%</b>
	2	Budget Credibility	-	-	33.3%	16.7%	-	-	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	33.3%	33.3%	-	-	-	33.3%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	50.0%	12.5%	12.5%	-	-	-	25.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	33.3%	-	33.3%	33.3%	-	-	-	<b>100.0%</b>

**Figure 24: 2021 Performance by Indicators - KADUNA STATE**



**Table 48: 2021 Performance at a Glance - KADUNA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	C	A	A		C
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	B		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D				D
9 Government operations outside budget	M2	A	A	D		B
10 Public access to fiscal information	M1	A				B
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	A	C	D*	D
13 Public asset management	M2	A	A	D		B
14 Debt management	M2	A	A	A	D	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	A	A	A		A
17 Procurement	M2	A	A	A	C	B+
18 Internal audit	M1	D	B	A	A	D
19 Account reconciliation	M1	D*	A			D
20 In-year budget reports	M1	A	A			A
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	B	A		B
24 Legislative scrutiny of audit reports	M2	A	C	C	D	C+
25 Local governments external audit	M1	A	A	A		A

## 4.23 Kano State

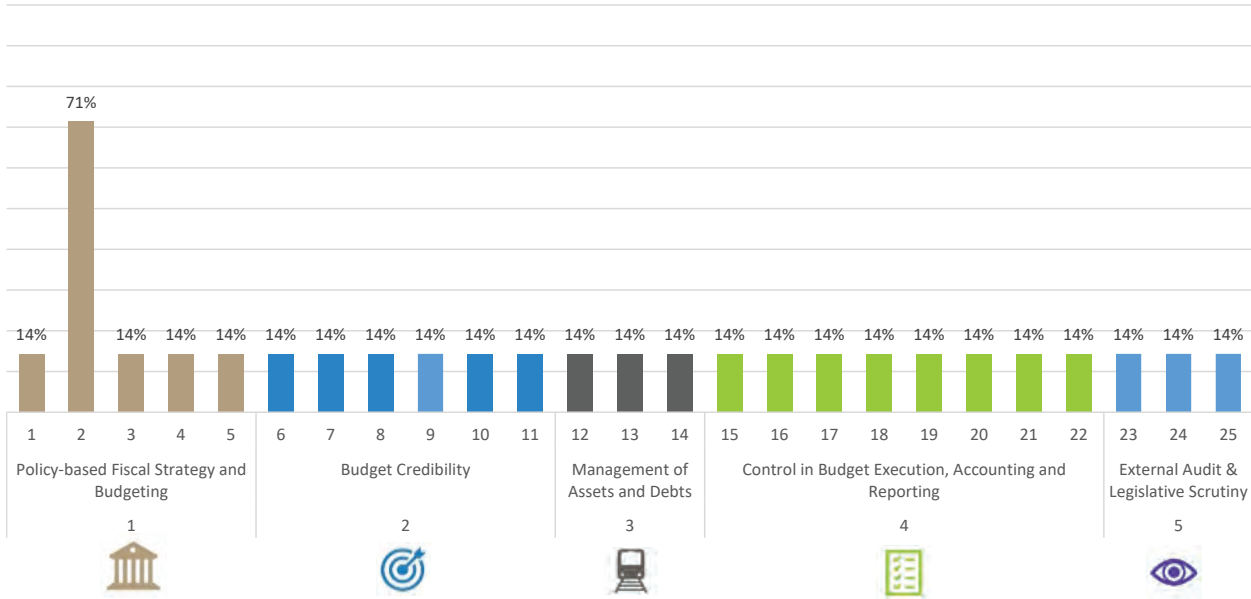
Kano State ranked 30<sup>th</sup> position in the 2021 assessment year among the 37 government entities, a decline of one (1) position from its rank of 29<sup>th</sup> in 2020 and a decline of 22 position from its rank of 8<sup>th</sup> in 2019. The State's score declined by 1.2% from 2020 to 2021. There was an improvement in the percentage of information provided by Kano State from 28.6% in 2020 to 30% in 2021. Kano State's performance has consistently declined over the last three years, both in scores and ranking.

The State is at 17<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 49: 2021 Aggregate Performance by Pillar - KANO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20.0%	-	-	-	80.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 25: 2021 Performance by Indicators - KANO STATE**



**Table 50: 2021 Performance at a Glance - KANO STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	C	D*		D
2 Fiscal strategy	M2	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	A	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	C		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	C	D*	D	D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	D*	D*	A		D
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	B	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D






## 4.24 Katsina State

Katsina State ranked 19<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 3 positions from its rank of 16<sup>th</sup> in 2020 and 2 positions from its rank of 17<sup>th</sup> in 2019. The State's score declined by 0.8% from 2020 to 2021. There was a decline in the percentage of information provided by Katsina State from 57.1% in 2020 to 51.4% in 2021. Katsina State's performances fluctuated over the last three years, improve between 2019 and 2020, but declined between 2020 and 2021, both in scores and ranking.

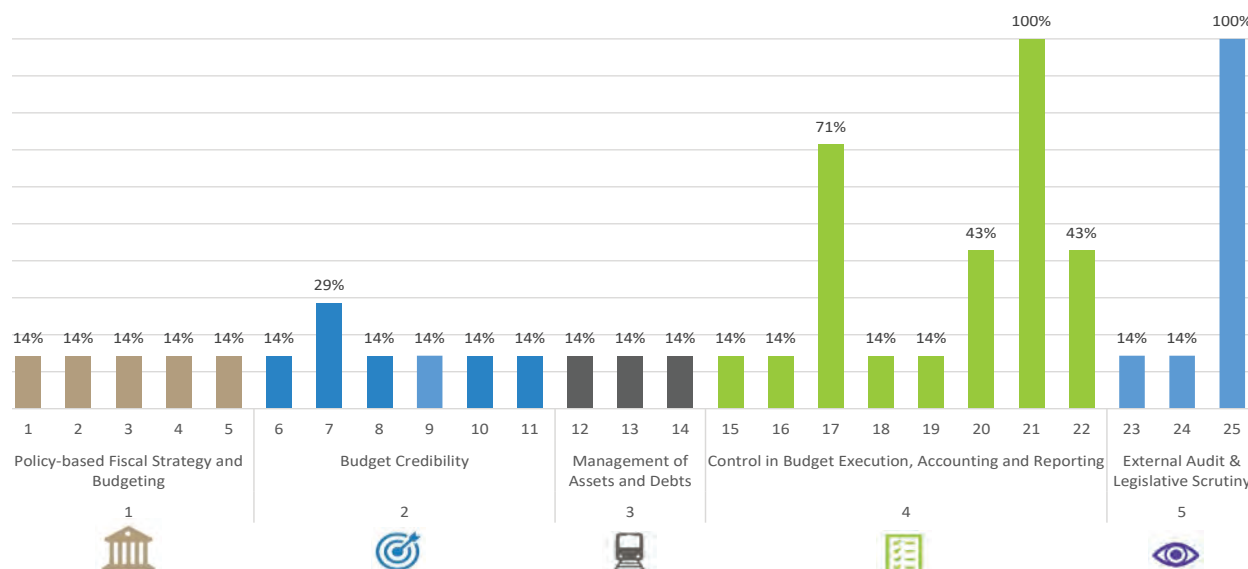
The State is at 50<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 51: 2021 Aggregate Performance by Pillar - KATSINA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	16.7%	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	12.5%	-	25.0%	-	50.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	33.3%	-	-	-	-	-	66.7%	<b>100.0%</b>

**Figure 26: 2021 Performance by Indicators - KATSINA STATE**



**Table 52: 2021 Performance at a Glance - KATSINA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	C	D*	D*		D
2 Fiscal strategy	M2	C	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D*	D*	D		D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	C		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	B	C	D*		D
14 Debt management	M2	C	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	A		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	A	C	C	B
18 Internal audit	M1	D*	D*	B	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	C	A			C
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	C	B	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	A	A	A		A

## 4.25 Kebbi State

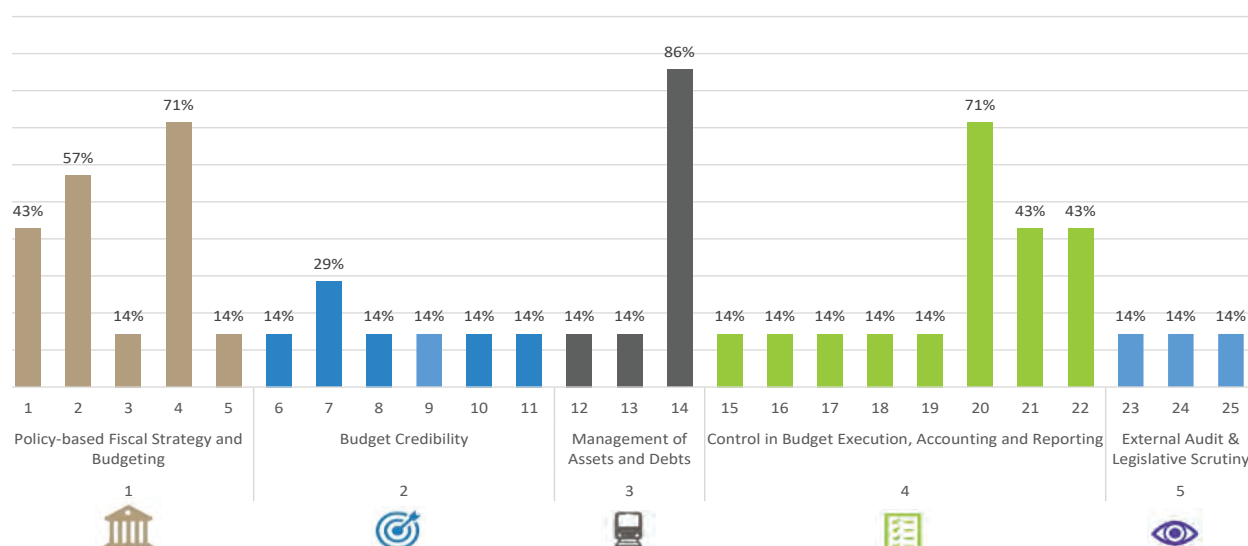
Kebbi State ranked 16<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 3 positions from its rank of 13<sup>th</sup> in 2020 and 5 positions from its rank of 11<sup>th</sup> in 2019. The State's score improved by 0.4% from 2020 to 2021. There was a decline in the percentage of information provided by Kebbi State from 64.3% in 2020 to 62.9% in 2021. Kebbi State's performance in ranking has consistently declined over the last three years. However, the scores have consistently improved over the same period.

The State is at 58<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 53: 2021 Aggregate Performance by Pillar - KEBBI STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20.0%	20.0%	20.0%	-	40.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	16.7%	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	33.3%	-	-	-	-	66.7%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	12.5%	-	25.0%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 27: 2021 Performance by Indicators - KEBBI STATE**



**Table 54: 2021 Performance at a Glance - KEBBI STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	D	D		C
2 Fiscal strategy	M2	B	C			C+
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	A	C			B
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	D		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	D*	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	A	A	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D	A	A		D
16 Pension controls	M1	D	A	A		D
17 Procurement	M2	A	B	C	D*	D
18 Internal audit	M1	D*	D	D	B	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	C	A	A		C
22 Local government annual financial reports	M1	C	B	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	C	D*	D*		D
25 Local governments external audit	M1	D*	B	A		D

## 4.26 Kogi State

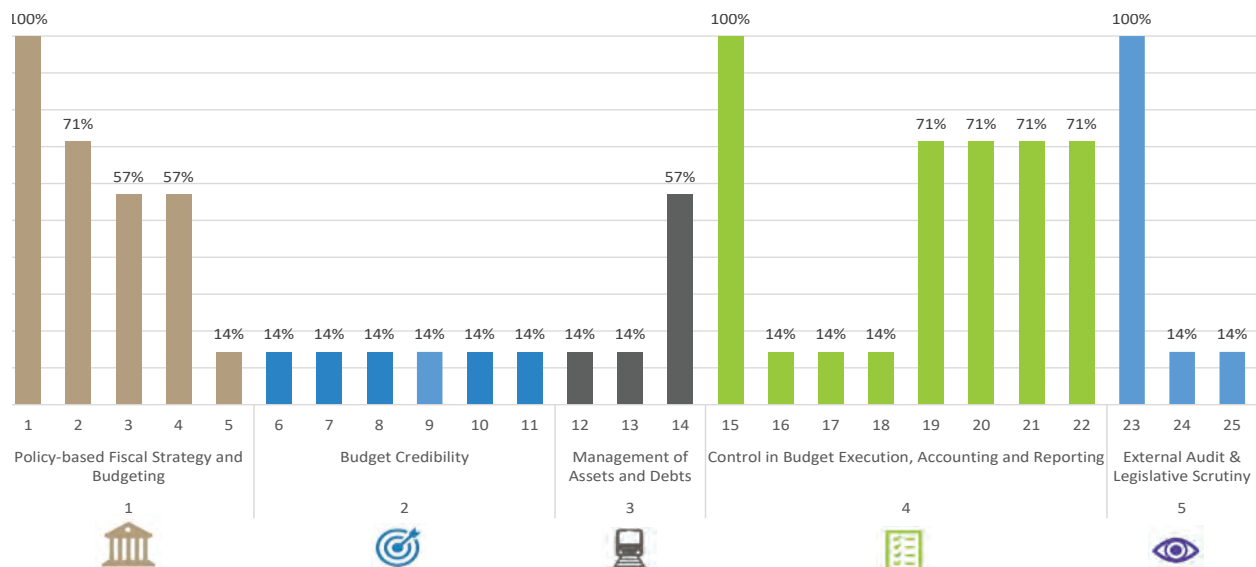
Kogi State ranked 7<sup>th</sup> in the 2021 assessment year among the 37 government entities, retaining the same position as in 2019 and 2020. The State's score improved by 4.9% from 2020 to 2021. There was an increase in the percentage of information provided by Kogi State from 67.1% in 2020 to 72.9% in 2021. Kogi State's scores have consistently improved over the last three years.

The State is at 83<sup>rd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 55: 2021 Aggregate Performance by Pillar - KOGI STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20.0%	-	20.0%	40.0%	-	-	20.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	33.3%	-	-	66.7%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	50.0%	-	-	-	37.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	33.3%	-	-	-	-	-	66.7%	<b>100.0%</b>

**Figure 28: 2021 Performance by Indicators - KOGI STATE**



**Table 56: 2021 Performance at a Glance - KOGI STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	B		A
2 Fiscal strategy	M2	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D	C+
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	D		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	C	D*	D	D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	C	C	D	C+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	D*	B	A		D
17 Procurement	M2	A	C	C	D*	D
18 Internal audit	M1	D*	D*	A	A	D
19 Account reconciliation	M1	B	A			B
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	B	A	A		B
22 Local government annual financial reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	A	A	A		A
24 Legislative scrutiny of audit reports	M2	A	D*	D*		D
25 Local governments external audit	M1	D*	B	A		D

## 4.27 Kwara State

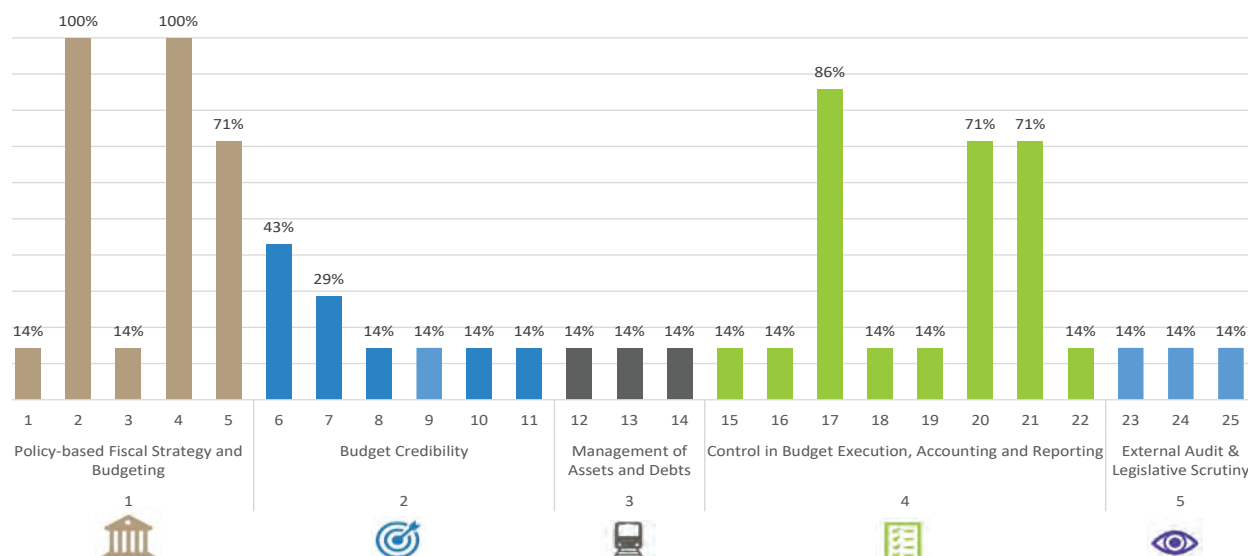
Kwara State ranked 10<sup>th</sup> in 2021 among the 37 government entities, an improvement of 10 positions from its rank of 20<sup>th</sup> in 2020 and a decline of 5 positions from its rank of 5<sup>th</sup> in 2019. The State's score improved by 13.9% from 2020 to 2021. There was an improvement in the percentage of information provided by Kwara State from 57.1% in 2020 to 65.7% in 2021. Kwara State's performance fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021, both in scores and ranking.

The State is at 75<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 57: 2021 Aggregate Performance by Pillar - KWARA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	-	20.0%	-	-	-	40.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	-	16.7%	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	12.5%	25.0%	-	-	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 29: 2021 Performance by Indicators - KWARA STATE**



**Table 58: 2021 Performance at a Glance - KWARA STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	D*		D
2 Fiscal strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	D	D	D*	D	D
4 Budget preparation process	M2	A	A			A
5 Legislative scrutiny of budgets	M1	B	A	A		B
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	C	B		D
7 Revenue generation	M2	C	D			D+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	A		A
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	C	D*	D*		D
14 Debt management	M2	A	A	C	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	A	A		D
16 Pension controls	M1	D*	A	A		D
17 Procurement	M2	A	A	B	C	B+
18 Internal audit	M1	D*	D	B	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	B	B	A		B
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D	A	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D	A		D






## 4.28 Lagos State

Lagos State ranked 28<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 4 positions from its rank of 24<sup>th</sup> in 2020 and a decline of 8 positions from its rank of 20<sup>th</sup> in 2019. The State's score declined by 0.4% from 2020 to 2021. There was a decline in the percentage of information provided by Lagos State from 35.7% in 2020 to 34.3% in 2021. Lagos State's performance in ranking consistently declined over the last three years. However, the State's scores fluctuated over the same period, improved between 2019 and 2020 but declined between 2020 and 2021.

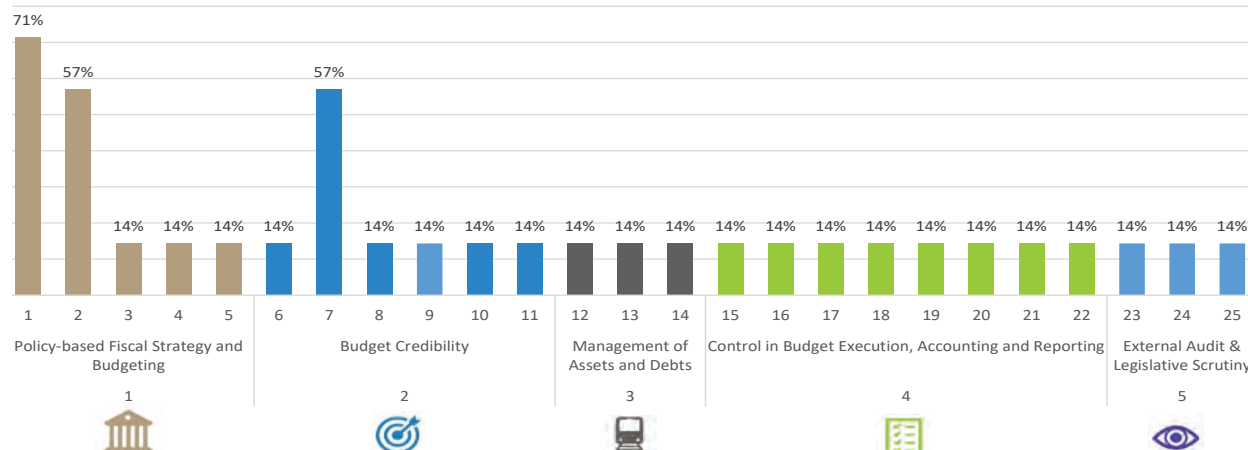
The State is at 25<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 59: 2021 Aggregate Performance by Pillar - LAGOS STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20.0%	20.0%	-	-	60.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	16.7%	-	-	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 30: 2021 Performance by Indicators - LAGOS STATE**



**Table 60: 2021 Performance at a Glance - LAGOS STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	B	C		B
2 Fiscal strategy	M2	B	C			C+
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	C	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	A		A
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	A	D*	D*		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	C	D*	D	D
18 Internal audit	M1	D*	D*	D	A	D
19 Account reconciliation	M1	D*	C			D
20 In-year budget reports	M1	D*	B			D
21 Annual financial reports	M1	D*	D*	A		D
22 Local government annual financial reports	M1	D*	C	B		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	D		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D

## 4.29 Nasarawa State

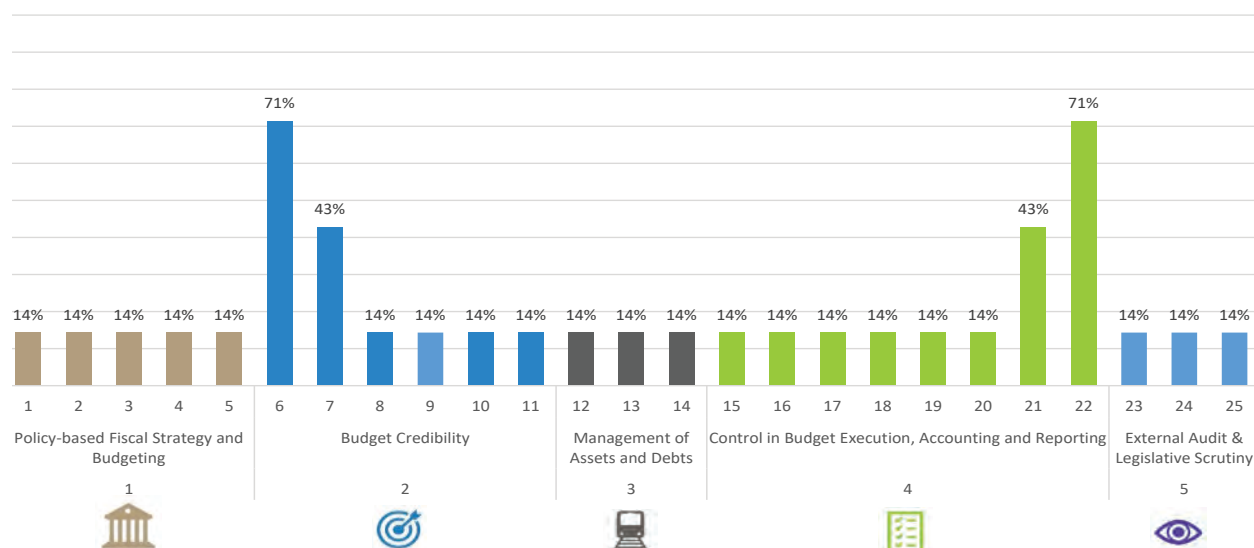
Nasarawa State ranked 29<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 6 position from its rank of 35<sup>th</sup> in 2020 and a decline of 11 positions from its rank of 18<sup>th</sup> in 2019. The State's score improved by 6.9% from 2020 to 2021. There was an improvement in the percentage of information provided by Nasarawa State from 21.4% in 2020 to 27.1% in 2021. Nasarawa State's performance fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021, both in scores and ranking.

The State is at 22<sup>nd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 61: 2021 Aggregate Performance by Pillar - NASARAWA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	16.7%	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	12.5%	-	12.5%	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 31: 2021 Performance by Indicators - NASARAWA STATE**



**Table 62: 2021 Performance at a Glance - NASARAWA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	B	B		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	C	B	A		C
22 Local government annual financial reports	M1	B	A	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	D		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D

## 4.30 Niger State

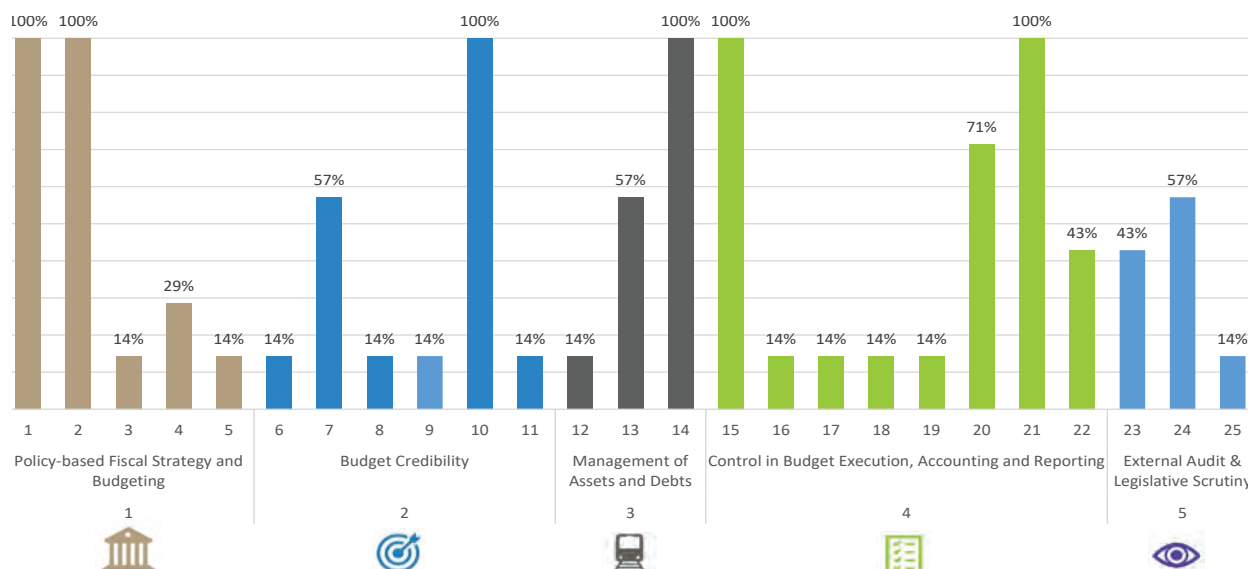
Niger State ranked 5<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of one (1) position from its rank of 4<sup>th</sup> in 2020 and 2019. The State's score improved by 4.1% from 2020 to 2021. There was an improvement in the percentage of information provided by Niger State from 80.0% in 2020 to 85.7% in 2021. Niger State's performance in ranking was stable between 2019 and 2020 but declined between 2020 and 2021. However, the scores have consistently improved over the same period.

The State is at 89<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 63: 2021 Aggregate Performance by Pillar - NIGER STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	-	-	-	-	20.0%	40.0%	100.0%
	2	Budget Credibility	-	-	33.3%	16.7%	-	-	50.0%	100.0%
	3	Management of Assets and Debts	33.3%	-	-	33.3%	-	-	33.3%	100.0%
	4	Control in Budget Execution, Accounting and Reporting	25.0%	-	12.5%	-	12.5%	-	50.0%	100.0%
	5	External Audit & Legislative Scrutiny	-	-	-	33.3%	33.3%	-	33.3%	100.0%

**Figure 32: 2021 Performance by Indicators - NIGER STATE**



**Table 64: 2021 Performance at a Glance - NIGER STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	C	D			D+
5 Legislative scrutiny of budgets	M1	D*	C	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	A	D			C+
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	B	D		B
10 Public access to fiscal information	M1	A				B
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	A	D*	D*		D
13 Public asset management	M2	A	C	D		C+
14 Debt management	M2	A	A	A	B	A
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	A	A	A		A
16 Pension controls	M1	D*	A	A		D
17 Procurement	M2	A	A	C	D*	D
18 Internal audit	M1	D	B	B	A	D
19 Account reconciliation	M1	D*	A			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	C	B	A		C
24 Legislative scrutiny of audit reports	M2	A	B	C	D	C+
25 Local governments external audit	M1	D*	B	B		D

## 4.31 Ogun State

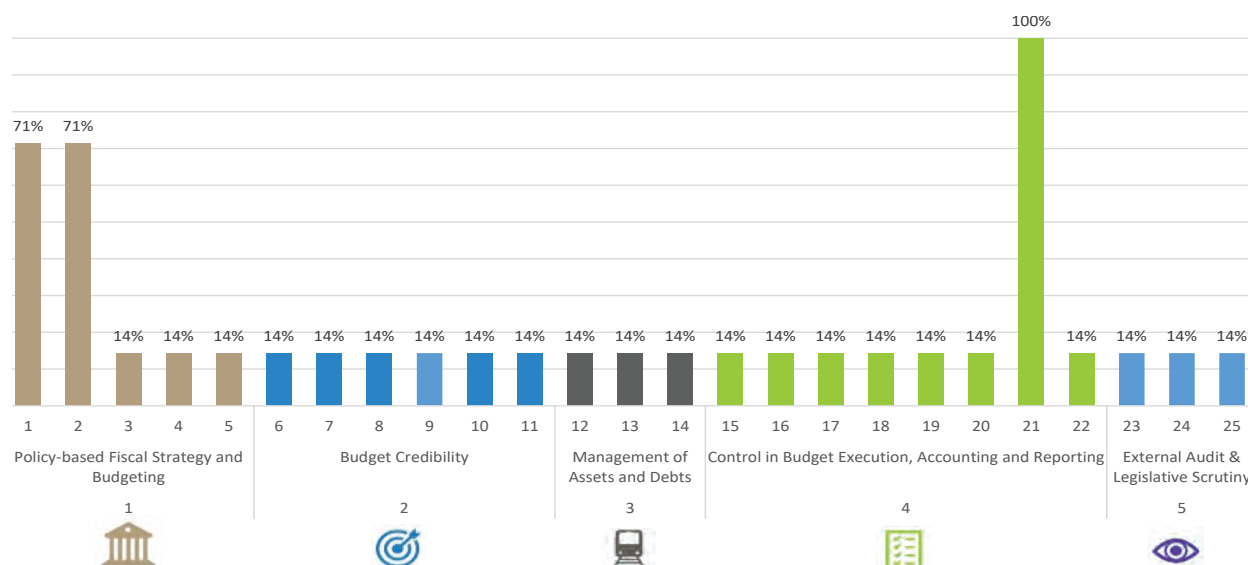
Ogun State ranked 30<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 2 positions from its rank of 32<sup>nd</sup> position in 2020 and a decline of one (1) position from its rank of 29<sup>th</sup> in 2019. The State's score improved by 3.3% from 2020 to 2021. There was an improvement in the percentage of information provided by Ogun State from 24.3% in 2020 to 30.0% in 2021. Ogun State's performances in ranking fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021. However, the scores have consistently improved over the same period.

The State is at 17<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 65: 2021 Aggregate Performance by Pillar - OGUN STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	40.0%	-	-	-	60.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	-	-	-	-	87.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 33: 2021 Performance by Indicators - OGUN STATE**



**Table 66: 2021 Performance at a Glance - OGUN STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	C	C		B
2 Fiscal strategy	M2	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	C	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	B	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	B		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D






## 4.32 Ondo State

Ondo State ranked 11<sup>th</sup> in the 2021 assessment years among the 37 government entities, an improvement of one (1) position from its rank of 12<sup>th</sup> in 2020 and a decline of 2 positions from its rank of 9<sup>th</sup> in 2019. The State's score improved by 4.5% from 2020 to 2021. There was an improvement in the percentage of information provided by the State from 54.3% in 2020 to 57.1% in 2021. Ondo State's performance in ranking fluctuated over the last three years, declined between 2019 and 2020 and improved between 2020 and 2021. However, the scores consistently improved over the same period.

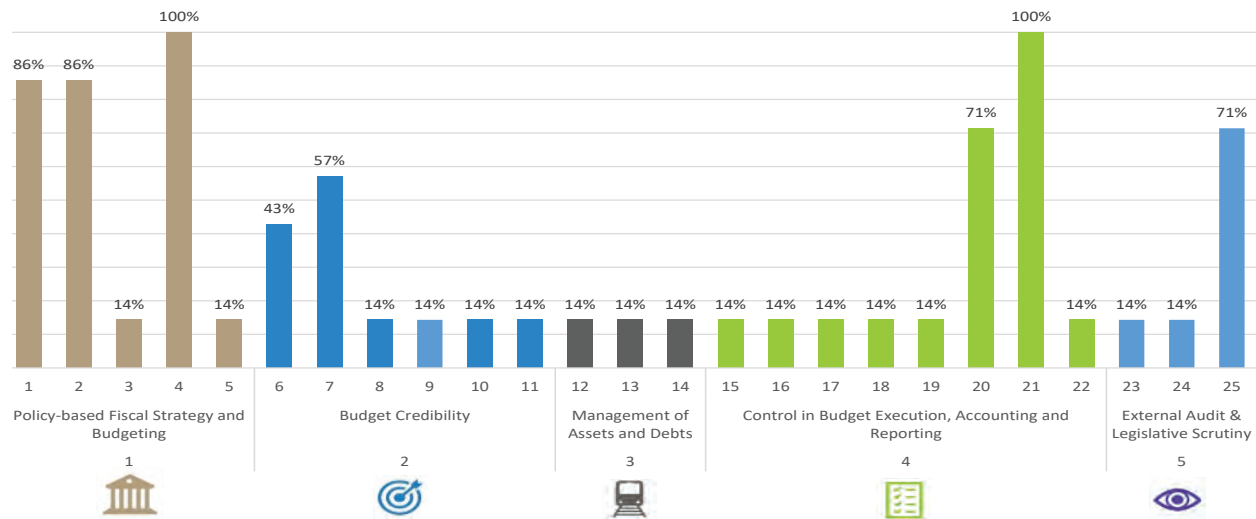
The State is at 69<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 67: 2021 Aggregate Performance by Pillar - ONDO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20.0%	40.0%	-	-	-	-	40.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	33.3%	-	50.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	12.5%	-	-	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	33.3%	-	-	-	66.7%	<b>100.0%</b>

**Figure 34: 2021 Performance by Indicators - ONDO STATE**



**Table 68: 2021 Performance at a Glance - ONDO STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	C		B+
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	B	D	D*	D	D
4 Budget preparation process	M2	A	A			A
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	C	C	B		C
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	A		A
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	A	D*	D*		D
14 Debt management	M2	A	A	B	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	C	C		D
16 Pension controls	M1	D*	D*	C		D
17 Procurement	M2	A	C	D*	D	D
18 Internal audit	M1	D*	D*	D	C	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	D*	D*	A		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	A	A		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	B	A	A		B

## 4.33 Osun State

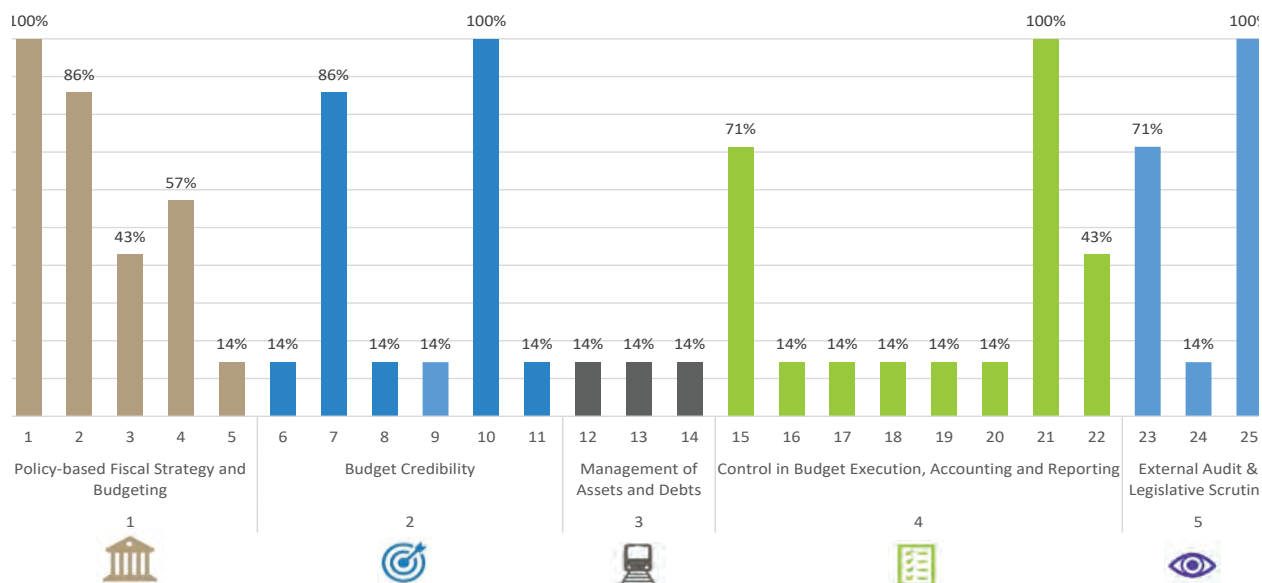
Osun State ranked 6<sup>th</sup> in the 2021 assessment year among the 37 government entities, an improvement of 7 positions from its rank of 13<sup>th</sup> in 2020 and 9 positions from its rank of 15<sup>th</sup> in 2019. The State's score improved by 14.3% from 2020 to 2021. There was an improvement in the percentage of information provided by Osun State from 55.7% in 2020 to 71.4% in 2021. Osun State's performance consistently improved over the last three years, both in scores and ranking.

The State is at 86<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 69: 2021 Aggregate Performance by Pillar - OSUN STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20.0%	20.0%	-	20.0%	20.0%	-	20.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	16.7%	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	12.5%	-	12.5%	-	12.5%	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	33.3%	-	33.3%	-	-	-	33.3%	<b>100.0%</b>

**Figure 35: 2021 Performance by Indicators - OSUN STATE**



**Table 70: 2021 Performance at a Glance - OSUN STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	C	D	D	C
4 Budget preparation process	M2	A	D			C+
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	A	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D	D*	D*		D
13 Public asset management	M2	B	D*	D*		D
14 Debt management	M2	A	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	B	A	A		B
16 Pension controls	M1	D*	A	A		D
17 Procurement	M2	A	A	C	D*	D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	B			D
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	A	A		B
24 Legislative scrutiny of audit reports	M2	A	B	D	D*	D
25 Local governments external audit	M1	A	A	A		A

## 4.34 oyo state

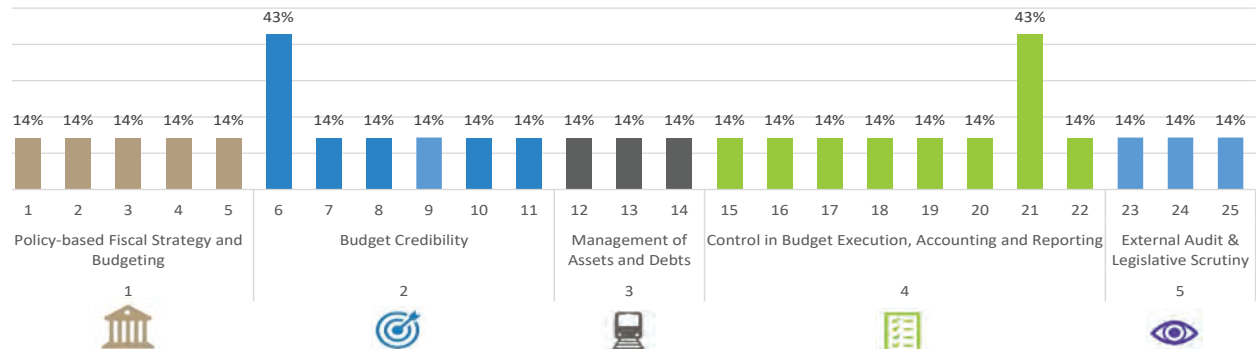
Oyo State ranked 35<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of one (1) position from its rank of 34<sup>th</sup> in 2020 and 12 positions from its rank of 23<sup>rd</sup> in 2019. The State's score improved by 1.2% from 2020 to 2021. The percentage of information provided by Oyo State from 2020 to 2021 was static at 25.7%. The State's scores fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021.

The State is at 6<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 71: 2021 Aggregate Performance by Pillar - OYO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	12.5%	-	87.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 36: 2021 Performance by Indicators - OYO STATE**



**Table 72: 2021 Performance at a Glance - OYO STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D*	D*	D		D
4 Budget preparation process	M2	C	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	C	B		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	C	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	C	D*	D	D
18 Internal audit	M1	D*	D*	D	D	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	C	B	B		C
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	C		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D

## 4.35 Plateau State

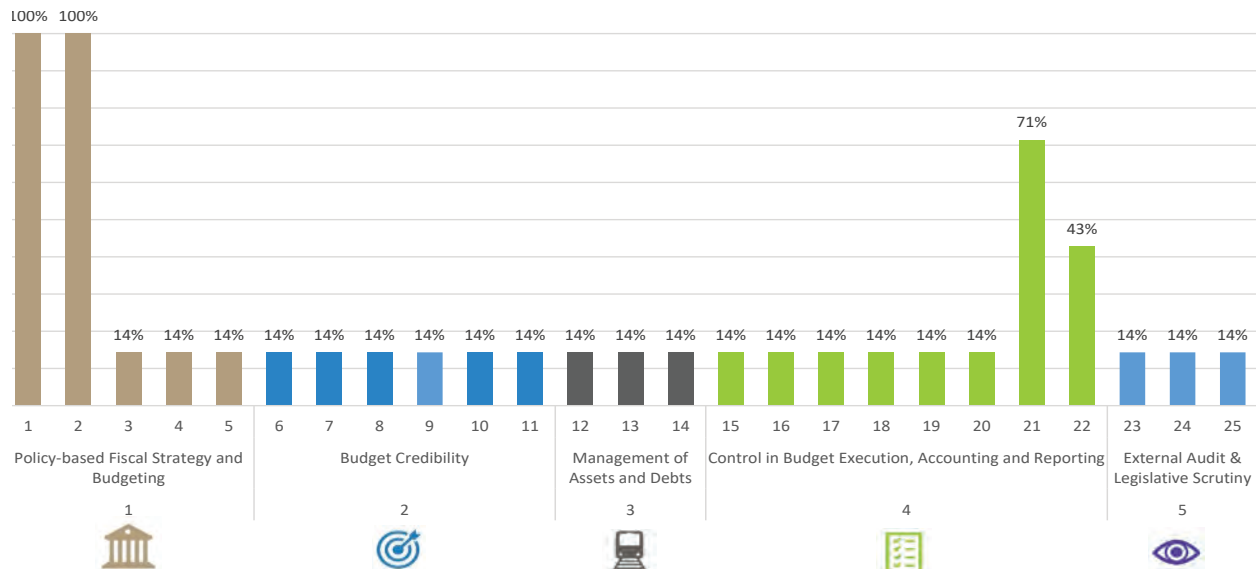
Plateau State ranked 18<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 2 positions from its rank of 16<sup>th</sup> in 2020 and 12 positions from its rank of 6<sup>th</sup> in 2019. The State's score was static between 2020 to 2021. There was a decline in the percentage of information provided by Plateau State from 52.9% in 2020 to 50.0% in 2021. Plateau State's performance in ranking has consistently declined over the last three years. However, the scores fluctuated over the same period, declining between 2019 and 2020 but static between 2020 and 2021.

The State is at 53<sup>rd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 73: 2021 Aggregate Performance by Pillar - PLATEAU STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40.0%	-	-	-	-	-	60.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	12.5%	-	12.5%	-	75.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 37: 2021 Performance by Indicators - PLATEAU STATE**



**Table 74: 2021 Performance at a Glance - PLATEAU STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	A		A
2 Fiscal strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D*	D
4 Budget preparation process	M2	D	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	C		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	A	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	C	A		D
16 Pension controls	M1	D*	D*	A		D
17 Procurement	M2	A	A	D*	D	D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	B			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	B	A	A		B
22 Local government annual financial reports	M1	C	B	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	B		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	C	B		D

## 4.36 Rivers State

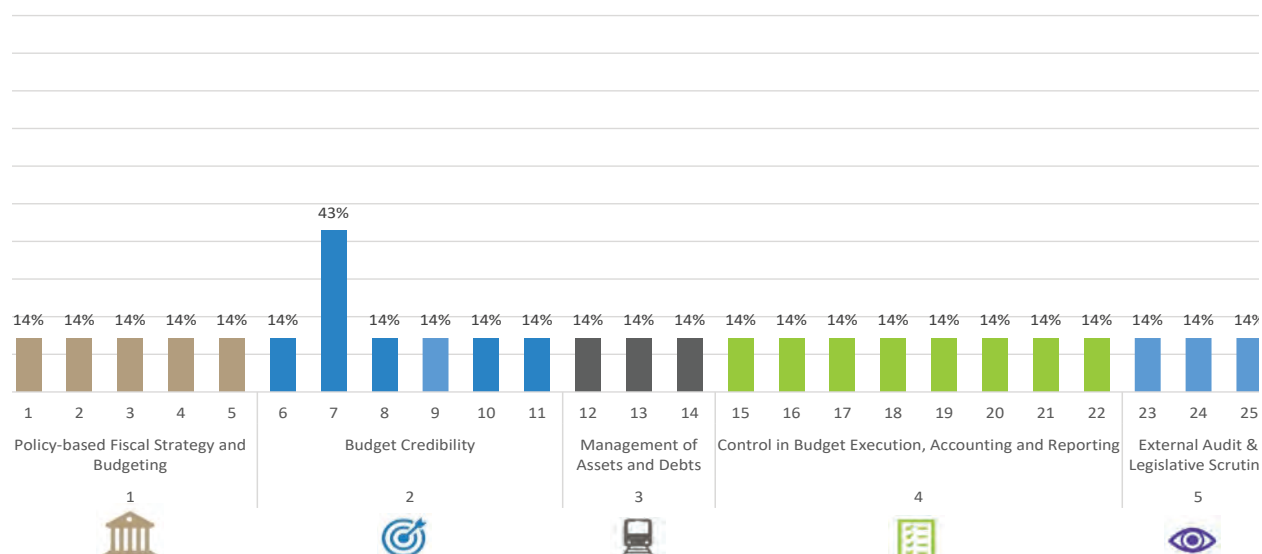
Rivers State ranked lowest in the 2021 assessment year among the 37 government entities, a decline of 5 positions from its rank of 32<sup>nd</sup> in 2020 and 24 positions from its rank of 13<sup>th</sup> in 2019. The State's score declined by 4.5% from 2020 to 2021. There was a decline in the percentage of information provided by Rivers State from 24.3% in 2020 to 18.6% in 2021. Rivers State's performance consistently declined over the last three years, both in scores and ranking.



**Table 75: 2021 Aggregate Performance by Pillar - RIVERS STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	16.7%	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 38: 2021 Performance by Indicators - RIVERS STATE**



**Table 76: 2021 Performance at a Glance - RIVERS STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D	D*	D*		D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	A	D	D*		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	D*	D*	D		D
18 Internal audit	M1	D*	D*	D	B	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	D*	D*	C		D
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	C	B		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D

## 4.37 Sokoto State

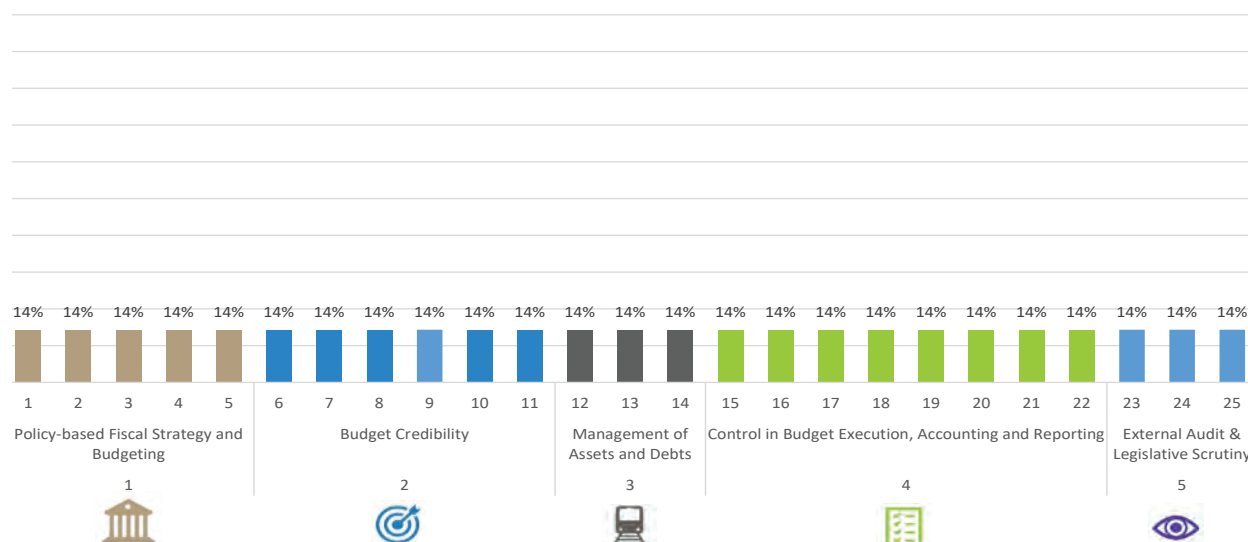
Sokoto State ranked 36<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 8 positions from its rank of 28<sup>th</sup> in 2020 and 10 positions from its rank of 26<sup>th</sup> in 2019. The State's score declined by 6.1% from 2020 to 2021. There was a decline in the percentage of information provided by Sokoto State from 31.4% in 2020 to 21.4% in 2021. Sokoto State's performance in ranking has consistently declined over the last three years. However, the State's scores fluctuated over the same period, improved between 2019 and 2020 but declined between 2020 and 2021.

The State is at 3<sup>rd</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 77: 2021 Aggregate Performance by Pillar - SOKOTO STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 39: 2021 Performance by Indicators - SOKOTO STATE**



**Table 78: 2021 Performance at a Glance - SOKOTO STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D*	D*	D		D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	A	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	D		D
7 Revenue generation	M2	D	D			D
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	A			D
21 Annual financial reports	M1	D*	D*	C		D
22 Local government annual financial reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	D		D
24 Legislative scrutiny of audit reports	M2	A	A	D*	D	D
25 Local governments external audit	M1	D*	D*	D		D

## 4.38 Taraba State

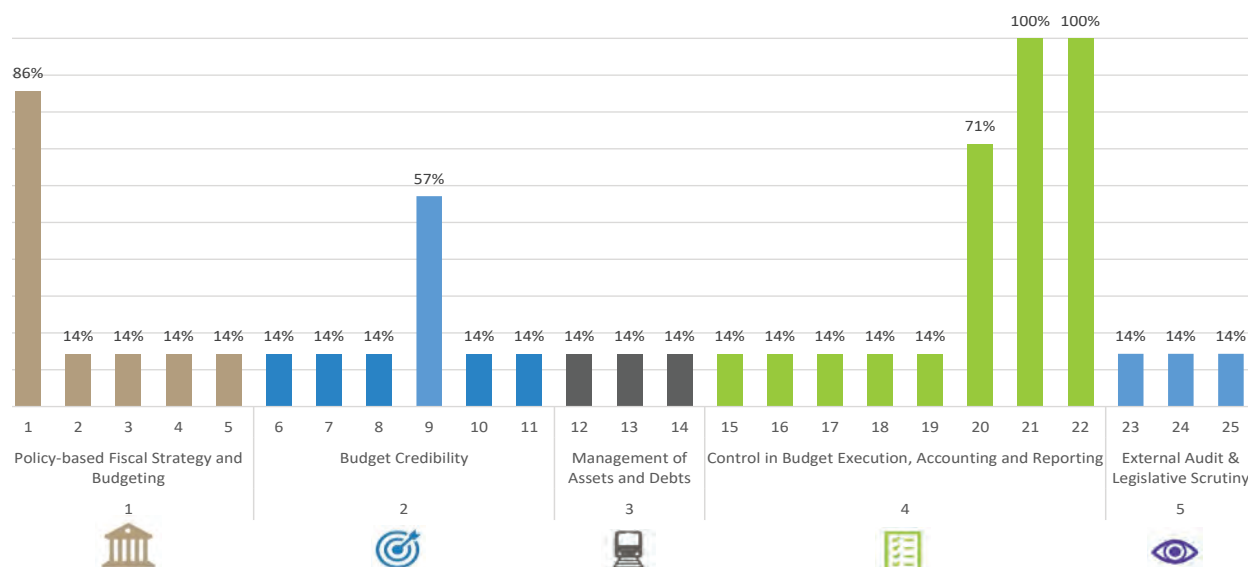
Taraba State ranked 20<sup>th</sup> in the 2021 assessment year among the 37 government entities, a decline of 15 positions from its rank of 5<sup>th</sup> in 2020 and an improvement of 13 positions from its rank of 33<sup>rd</sup> in 2019. The State's score declined by 16.7% from 2020 to 2021. There was a decline in the percentage of information provided by Taraba State from 72.9% in 2020 to 42.9% in 2021. Taraba State's performance fluctuated over the last three years, improving between 2019 and 2020 but declined between 2020 and 2021, both in scores and ranking.

The State is at 47<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 79: 2021 Aggregate Performance by Pillar - TARABA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20.0%	-	-	-	-	80.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	-	-	83.3%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	25.0%	-	12.5%	-	-	-	62.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 40: 2021 Performance by Indicators - TARABA STATE**



**Table 80: 2021 Performance at a Glance - TARABA STATE**






PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	C		B+
2 Fiscal strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	A	D*			D
5 Legislative scrutiny of budgets	M1	D*	C	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	D	A		D
7 Revenue generation	M2	D*	D*			D
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	A	D	D*		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	C	D*	D*		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	C	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	D*	D*	D		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	A	A	A		A
22 Local government annual financial reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	D*	A		D
24 Legislative scrutiny of audit reports	M2	A	D*	D*		D
25 Local governments external audit	M1	D*	D*	A		D

## 4.39 Yobe State

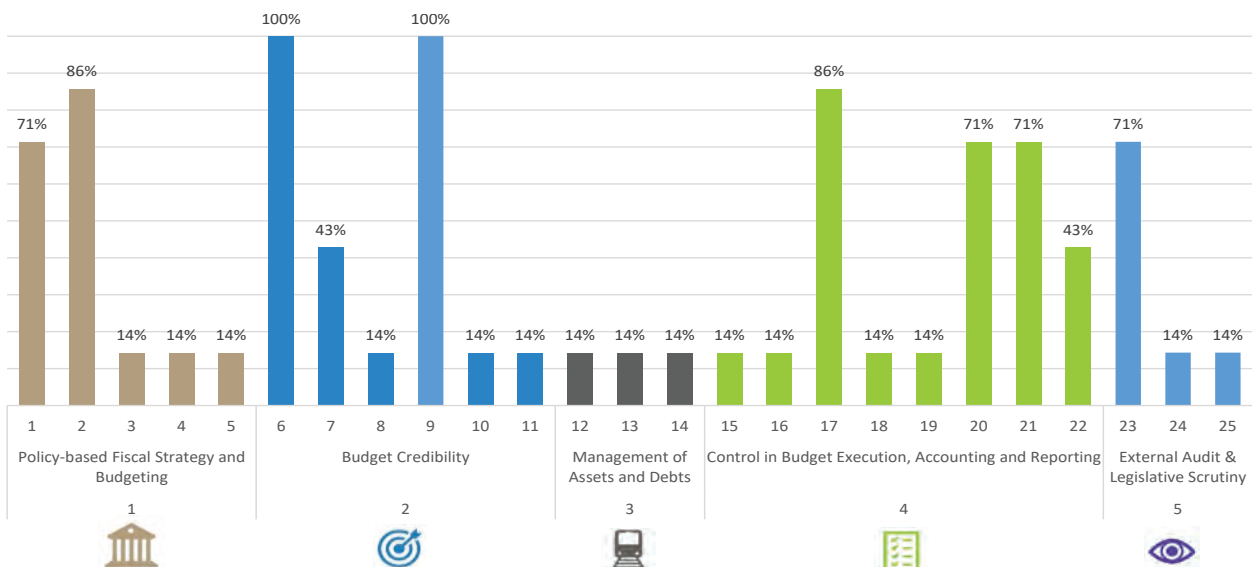
Yobe State ranked 11<sup>th</sup> in the 2021 assessment year among the 37 government entities, retaining its position in 2020 and an improvement of 18 positions from its rank of 29<sup>th</sup> in 2019. The State's score improved by 2.9% from 2020 to 2021. There was an improvement in the percentage of information provided by Yobe State from 61.4% in 2020 to 62.9% in 2021. Yobe State's performance in ranking fluctuated over the last three years, improved between 2019 and 2020 but static between 2020 and 2021. However, the scores have consistently improved over the same period.

The State is at 69<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.

**Table 81: 2021 Aggregate Performance by Pillar - YOBE STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20.0%	20.0%	-	-	-	60.0%	<b>100.0%</b>
	2	Budget Credibility	16.7%	-	-	-	16.7%	-	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	12.5%	25.0%	-	12.5%	-	50.0%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	33.3%	-	-	-	66.7%	<b>100.0%</b>

**Figure 41: 2021 Performance by Indicators - YOBE STATE**



**Table 82: 2021 Performance at a Glance - YOBE STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	A	A	D		B
2 Fiscal strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	D	D	D*	D
4 Budget preparation process	M2	B	D*			D
5 Legislative scrutiny of budgets	M1	D*	B	A		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	D	A	A		D
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	A				A
9 Government operations outside budget	M2	A	D	D*		D
10 Public access to fiscal information	M1	A				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	C	D*	D*		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	A	A	C	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	A	A	C	B+
18 Internal audit	M1	D*	B	A	A	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	B	A			B
21 Annual financial reports	M1	B	A	A		B
22 Local government annual financial reports	M1	C	C	C		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	B	B	A		B
24 Legislative scrutiny of audit reports	M2	D	D*	D*		D
25 Local governments external audit	M1	D*	D*	C		D






## 4.40 Zamfara State

Zamfara State ranked 33<sup>rd</sup> in the 2021 assessment year among the 37 government entities, an improvement of 3 positions from its rank of 36<sup>th</sup> in 2020 but a decline of 20 positions from its rank of 13<sup>th</sup> in 2019. The State's score improved by 4.9% from 2020 to 2021. There was a decline in the percentage of information provided by Zamfara State from 21.4% in 2020 to 20.0% in 2021. Zamfara State's performance fluctuated over the last three years, declined between 2019 and 2020 but improved between 2020 and 2021, both in scores and ranking.

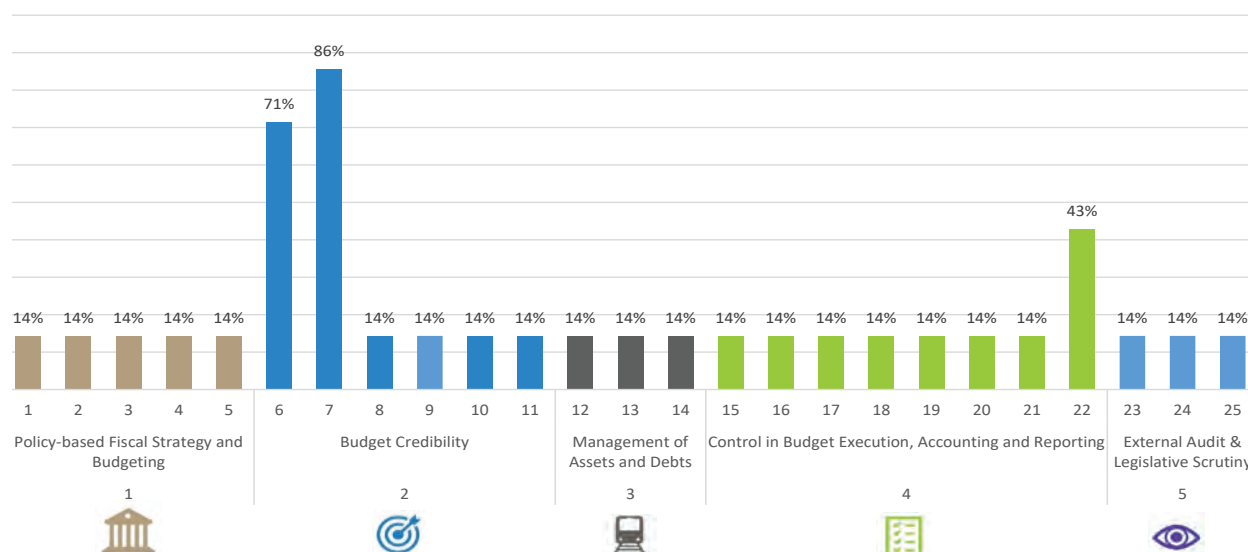
The State is at 8<sup>th</sup> percentile of the 37 government entities in the 2021 assessment year.



**Table 83: 2021 Aggregate Performance by Pillar - ZAMFARA STATE**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	2	Budget Credibility	-	-	16.7%	-	16.7%	-	66.7%	<b>100.0%</b>
	3	Management of Assets and Debts	-	-	-	-	-	-	100.0%	<b>100.0%</b>
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	12.5%	-	87.5%	<b>100.0%</b>
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100.0%	<b>100.0%</b>

**Figure 42: 2021 Performance by Indicators - ZAMFARA STATE**



**Table 84: 2021 Performance at a Glance - ZAMFARA STATE**

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
<b>Policy-based Fiscal Strategy and Budgeting</b>						
1 Macroeconomic and fiscal forecasting	M2	D*	D*	D		D
2 Fiscal strategy	M2	C	D*			D
3 Medium-term perspective in expenditure budgeting	M2	D*	D*	D		D
4 Budget preparation process	M2	D*	D*			D
5 Legislative scrutiny of budgets	M1	D*	D*	D		D
<b>Budget Credibility</b>						
6 Total expenditure implementation	M1	B	A	A		B
7 Revenue generation	M2	B	D			C
8 Budget documentation	M1	D*				D
9 Government operations outside budget	M2	D*	D*	D		D
10 Public access to fiscal information	M1	D*				D
11 Local government aggregate budget implementation	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public investment management	M2	D*	D*	D		D
13 Public asset management	M2	D*	D*	D		D
14 Debt management	M2	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Salary payroll controls	M1	D*	D*	D		D
16 Pension controls	M1	D*	D*	D		D
17 Procurement	M2	A	D*	D*		D
18 Internal audit	M1	D*	D*	D	D*	D
19 Account reconciliation	M1	D*	D*			D
20 In-year budget reports	M1	D*	D*			D
21 Annual financial reports	M1	D*	B	A		D
22 Local government annual financial reports	M1	C	C	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
23 External audit	M1	D*	C	B		D
24 Legislative scrutiny of audit reports	M2	D*	D*	D		D
25 Local governments external audit	M1	D*	D*	D		D

# 5. Conclusion of the Analysis of PFM Systems

## 5.1 List of Legislation Applicable to PFM in Nigeria

### Box 4: The Legislations relevant to the ICANAI

The Legislations relevant to the ICANAI are as follows:-

1. 1999 Constitution (as amended) of the Federal Republic of Nigeria.
  - a. Budget, States Section 121 (FGN section 81).
  - a. Audited Financial Statements, Auditor General shall submit within ninety (90) days of receipt of Accountants General's Financial Statements to the State House of Assembly Section 125, Sub-Section 5 (FGN Section 85 Sub-Section 5).
2. State Joint Local Government Account (JAAC) Section 162, Sub-Section 6.
  - a. Transparency and Accountability.
  - b. Fiscal Responsibility Act (FGN) & Law for States. PART X1 Sections 48 up to 50 provides for full and timely disclosure of fiscal and financial affairs of Government. Audited consolidated accounts are required to be published within six (6) MONTHS of Financial year end.
  - c. This section also gives anybody access to the Courts regarding enquiry into any financial activity of the FGN (States) and its Agents.
  - d. Part II deals with Medium Term Expenditure Framework (MTEF) while Part III deals with the Annual Budget. Part IX deals with Debt and Indebtedness
3. Debt Management Office (Establishment) Act, 2003 Act No. 18.
4. Public Procurement Act 2007.
5. Finance, Control and Management Act 1958, as amended.
6. Audit Law 1956 (State), as amended.
7. Financial Regulation.
8. Freedom of Information Act, among others, provides for free access to all PFM information.
9. Local Government Financial Memoranda

