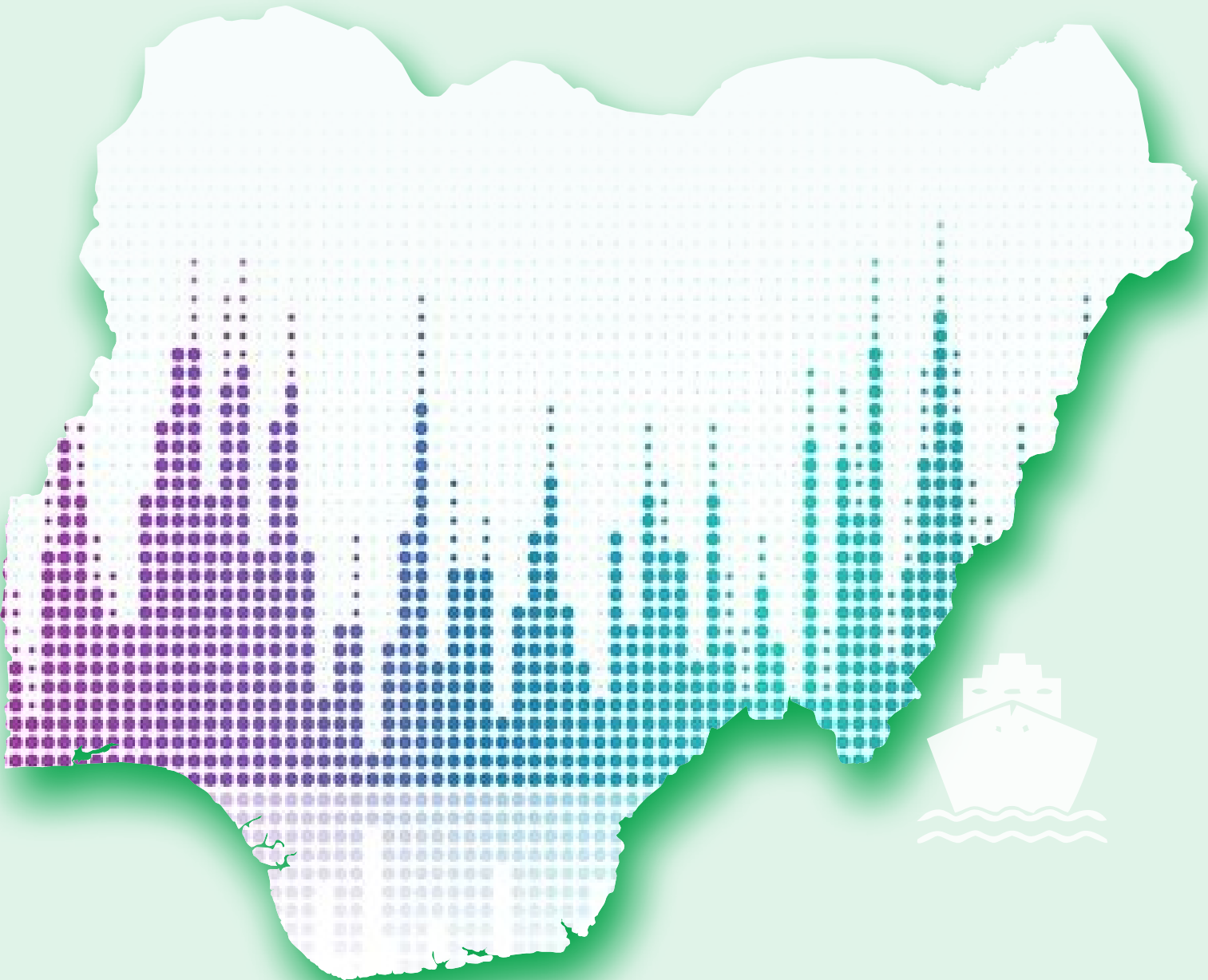


# ICAN ACCOUNTABILITY INDEX (ICAN-AI)



## 2022 ASSESSMENT REPORT (FOR THE 2021 FISCAL YEAR)

*Published by the Institute of Chartered Accountants of Nigeria*



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# ICAN ACCOUNTABILITY INDEX (ICAN-AI)

Assessment Report for 2021 Fiscal Year

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OF NIGERIA**

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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 Sections 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 2022 report for the 2021 Fiscal year.  
January 1, to December 31, 2021.



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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 2021 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  
May 2024





# Executive Summary

The Institute of Chartered Accountants of Nigeria (ICAN) has made significant strides in enhancing Public Financial Management (PFM) in Nigeria through the development and implementation of the ICAN Accountability Index (ICAN-AI). This innovative tool, introduced to address the pressing national issues of accountability, transparency, and prudence, aims to elevate the standards of fiscal governance across all governmental levels in Nigeria.

The genesis of the ICAN-AI traces back to the 46<sup>th</sup> ICAN Annual Conference in 2016, where the need for heightened accountability was strongly voiced. This led to the formation of a dedicated team that developed the ICAN-AI, drawing inspiration from global accountability frameworks and adapting them to the Nigerian context. The index focuses on key areas that are critical to improving governance and has been integrated into the assessment processes since its launch.

Key components of the ICAN-AI include a robust framework based on five primary pillars of PFM performance, which are assessed bi-annually to gauge progress and identify areas needing attention. These assessments have revealed both strengths and challenges in Nigeria's PFM, underscoring the ongoing need for reforms and capacity building.

The report also discusses the formation and efforts of the ICAN-AI Steering and Technical Committees, which play pivotal roles in the continual review and enhancement of the framework. Efforts to institutionalize the ICAN-AI within the Nigerian PFM landscape have been bolstered by strategic stakeholder engagement, including advocacy at various governmental levels and collaboration with international bodies like the International Federation of Accountants (IFAC).

Moreover, the ICAN-AI has prompted a more data-driven approach to PFM assessment, with a particular focus on enhancing transparency and accountability through improved data collection and reporting practices. Challenges such as funding constraints, the non-release of information, and the need for greater public awareness have been identified, with strategies being implemented to address these issues.

The assessment of aggregate PFM performance across these pillars reveals consistent areas of strength and weakness. Table 9 displays the aggregate performance by pillar for all governments. Indicator Nineteen (19) had their worst score of D, which indicates either low compliance or information not provided. This result reflects the level of apathy of the government toward compliance with best practices in public finance management. The worst scores were on Pillar Three (see page 31).

Government responses to the ICAN-AI assessments have been varied, with some entities showing considerable progress in adopting recommended practices, while others lag, particularly in data availability and legislative responsiveness. This variance underscores the necessity for continued advocacy and reform to embed the principles of transparency and accountability more deeply across all levels of government.

Furthermore, the report outlines relevant legislations that underpin PFM in Nigeria, providing a legal framework that supports the ongoing efforts to improve fiscal governance. These legislations not only guide the operations of public finance but also empower institutions like ICAN to advocate and enforce accountability standards.

In conclusion, while the ICAN-AI has spurred some positive changes in PFM practices within Nigeria, substantial work remains. The ongoing commitment of ICAN, coupled with cooperation from all levels of government and support from international bodies like IFAC, is essential for achieving the desired improvements in governance and public trust. This executive summary encapsulates the efforts, findings, and strategic recommendations that can guide policymakers and stakeholders towards a more accountable and transparent fiscal environment in Nigeria.

# 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 the 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 born. 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, State 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 will be reduced to the barest minimal in the country.

## 1.2 Maiden Edition - Starting Blocks

**The journey started during the 46<sup>th</sup> ICAN Annual Conference held in Abuja, Nigeria in October 2016.** During one of the sessions, Mr. Olusegun Banwo, the then 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). Expectedly, 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) increasing participation in national debates on Public Financial Management (PFM); and (b) championing reforms on PFM at all levels.

**After the 46<sup>th</sup> ICAN Annual Conference, Mr. Banwo met with the leadership of ICAN and impressed upon them the need for ICAN to take the leading role in pushing the accountability agenda in Nigeria.** The 52<sup>nd</sup> President of ICAN, Deacon Titus Soetan charged Mr. Banwo to devise 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 several surveys and indices, 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

The Steering Committee was set up by the Council to drive the process of assessing Public Financial Management in the country. At inception in 2017, the Steering Committee established a Technical Subcommittee whose primary responsibility was the design, implementation and reporting of the ICAN-AI assessment. **In 2023, the governance structure of the ICAN-AI assessment was modified to include a Stakeholder Engagement Subcommittee with the primary responsibility of intensifying advocacy to institutionalize ICAN-AI in Public Financial Management in Nigeria.**

**Table 1: ICAN-AI Assessors and Coordinators**

S/N	NAME	
1.	Mallam Tijjani Musa Isa (58 <sup>th</sup> President) *	- Chairman
2.	Chief Davidson Chizuo S. Alaribe	- Member
3.	Mallam Haruna N. Yahaya, mni	- Member
4.	Chief Oyemolu Olugbenga Akinsulire	- Member
5.	Chief Chibuzor Noel Anyanechi	- Member
6.	Mr Jude Sunny Egbo, mni	- Member
7.	Mr Jamiu Adeyemi Olakisan	- Member
8.	Mr Matthias Josiah Dafur	- Member
9.	Mr Oladele Nuraini Oladipo*	- Deputy Chairman
10.	Mr Oluseyi Oladimeji Olanrewaju	- Member
11.	Dr. Chris Nyong	- Member
12.	Mr Abdulkareem Babatunde Ahmed	- Member
13.	Prof. Kabiru Dandago Isa	- Member

S/N	NAME	
14.	Prof. Francis Iyoha	- Member
15.	Prof. Semiu Babatunde Adeyemi	- Member
16.	Mr. Taofeek Shittu	- Member
17.	Ms. Falilat Bakare	- Member
18.	Mr David Brown	- Member
19.	Mrs Yetunde Situ	- Member
20.	Mr. Lekan Adanijo	- Consultant
21.	Alh. Isma'ila Zakari (Past President)	- Adviser

\* Denotes Council member

**Table 2: ICAN-AI Technical Subcommittee Members**

S/N	NAME	
1.	Mr Oladele Nuraini Oladipo	- Chairman
2.	Dr Chris Nyong	- Member
3.	Prof. Kabiru Dandago Isa	- Member
4.	Prof. Francis Iyoha	- Member
5.	Mr David Brown	- Member
6.	Mr Abdulkareem Babatunde Ahmed	- Member
7.	Mrs Yetunde Situ	- Member
8.	Prof Semiu Babatunde Adeyemi	- Member
9.	Mr Taofeek Akande Shittu	- Member
10.	Mrs Falilat Bakare	- Member
11.	Mr Lekan Adanijo	- Consultant
12.	Alh. Isma'ila Zakari (PP)	- Adviser
13.	Mrs. Omobukola Kayode	- Minutes Secretary

**Table 3: ICAN-AI Secretariat Team**

S/N	NAME	
1.	Dr. Ijeoma Anaso	- (Secretary/Deputy Registrar, Technical Services)
2.	Dr. Yemisi Adedokun	- (Deputy Director, Technical & Education)
3.	Mr. Ikechukwu Osegbu	- (Assistant Director/HOD Research & Technical)
4.	Mrs. Remi Ogunleye	- (Senior Manager, Research & Technical)
5.	Mr. Adetayo Adegbola	- (Minutes Secretary/Manager, Research & Technical)
6.	Mrs. Omobukola Kayode	- (Minutes Secretary/Officer, Research & Technical)

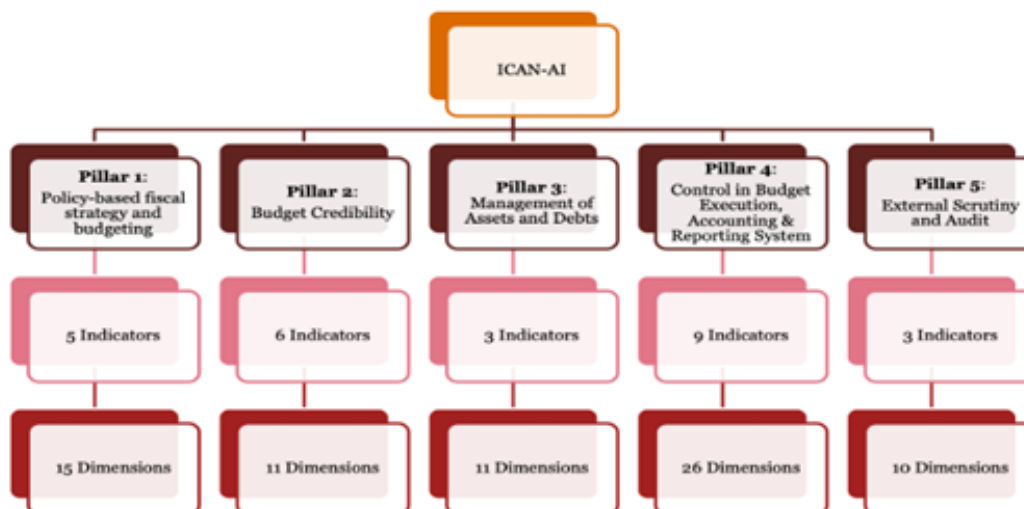
## 1.4 Selection of Adapted PEFA Framework

**After extensive deliberations, the Steering Committee resolved to utilise an adapted form of the PEFA framework.** The adaptation saw the ICAN-AI framework being based on five pillars, compared to the original PEFA framework which consists of seven pillars. This was necessary to enable the ICAN-AI framework 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. Likewise, another 3-day retreat was held in July 2023 to review and update the ICAN-AI framework in readiness for the 2022 and 2023 assessments.** Leveraging the expertise of members, the Technical Subcommittee updated the framework to reflect developments in the legal and regulatory landscape as well as developments relating to Social Inclusion responsiveness since the last assessment was carried out. The updated framework, comprising five (5) pillars, twenty-six (26) indicators, and seventy-three (73) dimensions, was approved by the Governing Council in September 2023. In addition to the approved framework, the Technical Subcommittee also noted certain developments in the public discourse (such as 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.



**Figure 1: Structure of ICAN-AI Framework**

Please note that in 2018, the ICAN-AI employed “indicator aggregate scores” to rank the 37 entities. This was changed in 2019, when the ICAN-AI to employ the “aggregate dimension score” to rank the 37 entities. This only affects the last visual with trend lines for the past 5 years and will only affect the 2022 report. With effect from 2019 and subsequent years, a simple aggregation of dimension scores was employed.

## 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, which were concluded in July 2018, addressed issues such as the nature and funding of the support, as well as access to the data gathered through the exercise. IFAC, through a selection process, engaged Mrs. Jadesola Bello, FCA, 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 ICAN-AI. Her input and insight brought significant value and quality to the report. Although the support has not been sustained, the Institute values IFACs contribution in that regard, and look forward to more collaboration in future.

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 foremost 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 recognised the need to appoint and train a field team, structured as follows:

- One (1) zonal coordinator for each of the six (6) geopolitical zones.
- Two (2) assessors for each state aside from Adamawa, Ogun and all the five (5) states of the South-East, which had three (3) assessors each.

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 Table 4 for the list of coordinators and assessors. The Technical Subcommittee conducted a 3-day physical training for assessors and coordinators from October 3 to 5, 2023 in Lagos. The training event was declared opened by the 59<sup>th</sup> President and Chairman of the Steering Committee, Dr Innocent Iweka Okwuosa, FCA. Other virtual meetings and training were held to better equip the Assessors and Coordinators on the intricacies of the exercise. The Technical Subcommittee thereafter converted the training materials to audio-visual materials, which the coordinators and assessors were required to go through. The training materials covered the concept of the ICAN-AI, introduction to the pillars, indicators and dimensions, data collection, scoring system and illustrative demonstration of the model.

Most of the coordinators and assessors were involved in previous assessments, 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.





**Figure 2: The 59<sup>th</sup> President with the Members of the Technical Subcommittee, Coordinators and Assessors from the South-South Region**



**Figure 3: The 59<sup>th</sup> President with the Members of the Technical Subcommittee, Coordinators and Assessors from the North-East Region**



**Figure 4: The 59<sup>th</sup> President, Malam Ismaila Zakari, PP (Visionary Creator of the ICAN-AI) the with the Members of the Technical Subcommittee**

**Table 4: ICAN-AI Assessors and Coordinators**

LIST OF NOMINATED ASSESSORS AND CO-ORIDNATORS				
ASSESSORS				
S/N	State of Assignment	First Name	Last Name	Membership Number
<b>NORTH EAST</b>				
1	Adamawa	Adenike	Adekeye	MB028911
2	Adamawa	Japhet	Dubukumah Wakili	MB045081
3	Adamawa	Abubakar	Isah Muhammed	MB042523
4	Bauchi	Zainab	Doma Shehu	MB022667
5	Bauchi	Rafu	Uthman	MB028473
6	Borno	Ali Usman	Mamuda	MB045066
7	Borno	Babagana	Abba	MB048503
8	Gombe	Mohammed	Ibrahim	MB041229
9	Gombe	MUHAMMAD	HASSAN	MB036280
10	Taraba	Gabriel	Olayinka	MB033986
11	Taraba	Adiga	Agor	MB032990
12	Yobe	Ejiro Rani	Ebireri	MB036179
13	Yobe	Musibau	Odedoyin	MB007992
<b>SOUTH EAST</b>				
14	Abia	Anthony Osita	Orah	MB006277
15	Abia	Michael Iro	Ibeh	MB019288
16	Abia	Ofor Nnamdi	Chinomnso Sandra	MB041441
17	Anambra	Obiageli	Ashara	MB026265
18	Anambra	Emmanuel	C. Modozie	MB040014

**LIST OF NOMINATED ASSESSORS AND CO-ORIDNATORS**

<b>ASSESSORS</b>				
<b>S/N</b>	<b>State of Assignment</b>	<b>First Name</b>	<b>Last Name</b>	<b>Membership Number</b>
19	Anambra	Onwugbufor	Tobechukwu Francis	MB032491
20	Ebonyi	John	Nwankwo	MB038842
21	Ebonyi	Lucy Chinwe	Obiekwe	MB029320
22	Ebonyi	Maria	Nneamaka Utara	MB034306
23	Enugu	Chidiebere	Ireh	MB010469
24	Enugu	Chinedu	Ngene	MB057424
25	Enugu	Ndidiamaka	Okenwa	MB049724
26	Imo	Ichie Chinedu	Emenalo	MB018321
27	Imo	Ndubuisi	Lilian	MB029401
28	Imo	Lady Ndidi	Nwagbo Agnes	MB047806
<b>SOUTH WEST</b>				
29	Ekiti	Saka	Adeleye	MB007729
30	Ekiti	Wilfred	Toluwase	MB021040
31	Lagos	Tajudeen	Mahmud	MB012296
32	Lagos	Sesan	Ogunjimi	
33	Ogun	Jubril	Lawal	MB005548
34	Ogun	Olufemi	Olubukonla Abosedede	MB030973
35	Ogun	Asade	Ameed	MB038645
36	Ondo	Enoch	Olowolaju	MB035474
37	Ondo	Oludipe	Femi	MB034341
38	Osun	Oluwasami	Kehinde Ayodeji	MB049665
39	Osun	Oguntade	Olajide Rafiu	MB019580
40	Oyo	OLONA	Yisa Aderoba	MB030869
41	Oyo	Oladeji	Thomas Olakunle	MB028087
<b>NORTH CENTRAL</b>				
42	Benue	Edigbo	Ikawu John	MB042319
43	Benue	Azoom	Susan Nguamo	MB051808
44	Kogi	Yehuza	Yunusa	MB034324
45	Kogi	Aminu	Isa	MB043666
46	Kwara	Idris	Adam	MB046902
47	Kwara	Abdulrahaman	Abdulmaliki	MB011375
48	Nasarawa	Titus	Ashiki Haruna	MB049262
49	Nasarawa	Bako	Joseph Garkiye	MB056959
50	Niger	Taofeek Adewale	Adeleke	MB031370
51	Niger	Adam Soja	Mohammed	MB026554
52	Plateau	Martins	Kutus	MB027772
53	Plateau	Moses	Adeboye	MB013268
54	FCT	Taofeek Ajao	ADEDIRAN	MB026080

**LIST OF NOMINATED ASSESSORS AND CO-ORIDNATORS**

<b>ASSESSORS</b>				
<b>S/N</b>	<b>State of Assignment</b>	<b>First Name</b>	<b>Last Name</b>	<b>Membership Number</b>
55	FCT	Victor Olusola	Adekunle	MB040338
<b>SOUTH SOUTH</b>				
56	Akwa Ibom	Godwin	Owonam	MB016900
57	Akwa Ibom	Imoh Gideon	Uko	MB031156
58	Bayelsa	Joseph	RONAMI	MB054586
59	Bayelsa	Amachree	Allison	MB021364
60	Cross River	Charley Joseph	Arako	MB020233
61	Cross River	Jospeh	Nkiri	MB032146
62	Delta	Eseoghene	Agbagbara	MB028682
63	Delta	Oguntayo	Peter Olusola	MB021889
64	Edo	Aimienrovbiye	Ehigie	MB033374
65	Edo	Dave	Ogiemudia	MB017298
66	Rivers	Irobuisi	Helen Chika	MB017359
67	Rivers	Iheme	Bright Uche	MB036307
<b>NORTH WEST</b>				
68	Jigawa	Ahmed	Mohammed Abdul	MB038579
69	Jigawa	Bilyaminu	Shittu Aminu	MB018204
70	Kaduna	Abdul-Azeez	Olayanju	MB011891
71	Kaduna	Osarenmwinda Sunny	Iserhienrhien	MB002828
72	Kano	Tijjani	Habibu Ahmad	MB031481
73	Kano	Abubakar	Umar Farouk	MB027573
74	Katsina	MUSTAPHA	Adeyemi	MB023588
75	Katsina	Kamar	Adeshina Abdulraheem	MB024970
76	Kebbi	TUKUR	Yahaya	MB046841
77	Kebbi	Bawa	Rashidi	MB053075
78	Sokoto	Ibrahim	Alkali	MB026226
79	Sokoto	Nurudeen	Mohammed Moshud	MB032128
80	Zamfara	Idris	Alhaji Bawa	MB047193
81	Zamfara	TAOFIK	Ajadi	MB030001
<b>COORDINATORS</b>				
	<b>Zone</b>	<b>First Name</b>	<b>Last Name</b>	<b>Membership Number</b>
1	NORTH EAST	Atabo	Okpanachi	MB031671
2	SOUTH EAST	Ifeoma	Otiji	MB029618
3		Ijeoma Okikechi	Chima	MB036565
4	SOUTH SOUTH	Bassey	Ibor	MB019292
5	NORTH CENTRAL	Tunde	Abdulkareem	MB013365
6	NORTH WEST	Kabiru Isa	Dandago	MB012223
7	SOUTH WEST	Gideon	Oladepo	MB003218

## 1.8 Data Gathering and Scoring

The most difficult aspect of the evaluation, as anticipated, was collecting the data. The President of the Institute, and other members of his team, gave several advocacy speeches to pertinent public sector stakeholders before the commencement of the fieldwork to acquaint them with the vision of ICAN AI. In addition, the 59<sup>th</sup> President of the Institute formally wrote to the President of the Federal Republic of Nigeria and the 36 State Governors informing them of the commencement of the assessment and soliciting their support as well as those of their officials. Also, letters of introduction on the respective State assessors and their coordinators were issued to all MDAs of the states and the Federal Capital Territory (FCT) to facilitate the assessors' data collection process.

At the conclusion of the training workshop for assessors and coordinators, in October 2023, fieldwork commenced in earnest and several agencies, including the Federal and State Ministries of Finance, Budget and Planning, as well as the offices of Accountants-General and Auditors-General were visited. The Technical Sub-Committee advised the assessors to start with data that was readily available on the websites of the various ministries and agencies, drawing on its experience from prior years' data collection exercises. Consequently, the first mandate to assessors was to obtain as much data as possible from the websites of the relevant MDAs. Assessors were obliged to physically visit government offices to gather information not available on the internet.

The Assessors received directions from Coordinators regarding how to request information from public officials. As with other evaluations, this turned out to be a challenging task that prevented access to some essential parts of the data sought. The security and sociopolitical climate in certain states of the federation made this issue much more difficult, which led to some of the government entities not turning in needed information, thereby receiving low scores on some dimensions.

The data gathering, compilation, and scoring Process involved several tiers of quality control. The documents obtained by the State Assessors were examined by Zonal Coordinators, who cross-checked them with supporting documentation and entries on the ICAN-AI portal. These were achieved through physical data quality control exercises conducted by each of the regions. Following this process, the entries were awarded a first-level approval.

In April 2024, the Technical Subcommittee reviewed and validated the submission of the coordinators and assessors. Despite the volume of information not obtained, the assessment was a positive experience, with the Technical Subcommittee identifying learning points that will benefit future assessments.





**Figure 5: ICAN-AI Assessment Validation Session**

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

**The ICAN-AI Assessment Tool (Cypher) is a custom- built role-based workflow and process automation solution.** The 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. Enhancements made to Cypher; in this round of assessment, included the ability of the tool to automatically assign reference numbers to documents uploaded to uniquely reflect the government entity, the pillar, indicator and dimensions. This significantly enhanced the efficiency of assessors, and integrity of documentation.

## 1.10 Insights from Previous Years' Reports

Analysing Data: Interpreting Meaning and Implications Across Pillars, Indicators, and Dimensions  
An examination of the data from the past three years reveals the performance dynamics of the five pillars within the ICAN Accountability Index. Based on the information provided over a three-year period, the average percentages for the 37 entities within the ICAN Accountability Index have been calculated. These percentages signify the degree of attainment relative to established best practices. Concurrently, the assigned ranks serve to illustrate the relative annual performance of each entity in comparison to one another.

**Table 5: Comparative Performance of the Pillars Over Three Years**

Fiscal Year	Report Year	Pillar 1		Pillar 2		Pillar 3		Pillar 4		Pillar 5	
		%age	Rank	%age	Rank	%age	Rank	%age	Rank	%age	Rank
2020	2021	40%	3	37%	4	29%	5	47%	1	43%	2
2019	2020	40%	1	25%	5	27%	3	36%	2	27%	3
2018	2019	40%	2	43%	1	23%	5	33%	3	25%	4

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

- i. **Stability:** Public-based fiscal strategy and budgeting shows remarkable consistency with a steady performance of 40% across all three years.
- ii. **Ranking Variability:** Despite consistent performance at 40% through the three years, its ranking fluctuates from 2<sup>nd</sup> in 2019, 1<sup>st</sup> in 2020 and 3<sup>rd</sup> in 2021, suggesting that while its absolute performance is stable, relative performance is affected by the changes in other pillars.

### Pillar 2: Budget Credibility

- i. **Volatility:** The performance of Pillar 2 is highly volatile. After performing best in 2019 (43%), it dropped to the worst rank in 2020 (25%), before partially recovering in 2021 (37%).
- ii. **Ranking Fluctuations:** This pillar's rank has changed each year, reflecting significant inconsistency in budget credibility.

### Pillar 3: Management of Assets and Liabilities

- i. **Underperformance:** Consistently the lowest or second-lowest performing pillar, never exceeding 30%, which is a concern given its importance in fiscal management.
- ii. **Consistent Ranking:** The consistently low ranking (5<sup>th</sup> twice, and 3<sup>rd</sup> once) indicates a systemic issue in managing assets and liabilities that requires targeted intervention.

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

- i. **Relative Strength:** This pillar showed the highest score (47%) in 2021 and had improved each year, suggesting enhancements in processes and controls over time.
- ii. **Ranking Improvement:** The rank improved each year, indicating not only intrinsic improvements but also relative to the other pillars.

### Pillar 5: External Audit and Legislative Scrutiny

- i. **Improvement Over Time:** This pillar improved from the lowest performance in 2019 (25%) to the second highest in 2020 (43%).
- ii. **Variable Ranking:** The ranking has improved significantly, suggesting that recent efforts to enhance audit and legislative scrutiny are bearing fruit.

### Overall Observations:

- a. **No Pillar at Best Practice:** No pillar has reached 50% of the best practice score, indicating room for significant improvement across the board.
- b. **Pillar 4 as a Benchmark:** Pillar 4's relative strength, particularly in 2020, could serve as a sustainability benchmark for other pillars.

- c. **Need for Comprehensive Review:** Given the underperformance in Pillar 3, a comprehensive review and overhaul of the public sector asset and liability management practices in Nigeria are necessary and should be prioritized.

## 1.11 Recommendations for Better PFM in Nigeria:

ICAN will leverage the data gathered over the years to obtain insights regarding the performance of the government entities across different pillars, indicators and dimensions. These insights will be deployed in our engagement with stakeholders in order to improve their response and action on the need to improve the quality of PFM in Nigeria.

- a. **Best Practices and Benchmarks:** Identify the motivation for the best practices from Pillar 4 and apply these learning to other pillars.
- b. **Sustainable Improvements:** Pillar 5's improvements should be studied to ensure they are sustainable and based on veritable structural actions rather than one-off factors.
- c. **Integrated Approach:** An integrated approach to managing all pillars should be adopted, recognizing their interdependencies.
- d. **Set Targets:** Aim to set progressive, realistic and measurable targets for each pillar, moving them closer to best practice benchmarks.

This analysis should help inform the strategic planning and resource allocation needed to address the shortcomings and enhance the overall governance framework represented by these pillars.

## 1.12 Impact of ICAN-AI on PFM Assessment in Nigeria

### a) Adoption of Best Practices:

Government Entities at all Levels are now complying with the requirements of relevant laws and regulations guiding PFM in Nigeria. This is evident in the increase in information available from 35% in 2019 to 53% in the 2021 assessments, for example. Further studies on their practices may provide more insight that could be replicated across other entities.

### b) Promotion of Healthy Competition:

Government officials at all levels now view ICAN-AI as an independent, professional and data driven assessment on transparency and accountability in governance. Accordingly, there is a healthy drive to outperform one another in the ICAN-AI assessment to enhance their ranking.

### c) Public Engagement by Citizens and Civil Society Organisations:

While there is room for improvement in this regard, the availability of ICAN-AI assessment has provided citizens and civil society organisations an opportunity to participate robustly in governance, by demanding accountability and transparency from government officials at all levels. When entities are held to account for their fiscal stewardship, it fosters a culture of



responsible expenditure and policymaking that resonates with the collective welfare of the populace.

#### **d) Institutional Reforms and Capacity Building:**

The integration of Key Performance Indicators (KPIs) for officials at the sub-national level with the ICAN-AI assessments has been a catalyst for limited reform and skill development within fiscal departments.

In the course of meeting the requirements of the ICAN-AI assessment, and in view of the linkage to PFM laws and regulations, some government entities have embarked on refresher courses for their staff. The Institute will pursue deliberate efforts to provide extensive support in capacity building.

## **1.13 Challenges**

### **1.13.1 Funding Constrains**

In our continuous efforts to champion the transparency and accountability of public financial management in Nigeria, we at ICAN have been fully funding the ICAN Accountability Index (ICAN-AI) assessment through the generous subscriptions of our dedicated members. This model of funding exemplifies the commitment of our professional community to enhance financial governance standards. Recognizing the need for a more robust financial base, we are actively exploring additional avenues to diversify our funding sources, ensuring the sustainability and expansion of our initiatives.

### **1.13.2 Non-availability and non-release of information**

Our assessment has occasionally encountered barriers, particularly a reluctance from some government officials to disclose necessary public financial management information. In addition, we observed that a lot of government entities have not optimised their websites. As such, reports and other documents which would enhance the ability of citizens to understand governments policies and activities are not readily available online.

To address this, we are not only refining our data collection methodologies but are also engaging in constructive dialogues to align our objectives with the interests of public offices, ensuring mutual understanding and cooperation.

### **1.13.3 Insufficient public awareness**

Despite the strides achieved by the Institute in advocacy and public engagement, there is room for significant improvement in the level of awareness by citizens, governments, civil society organisation, the media, academia, development partners and other stakeholders. ICAN will

continue its efforts in this regard, as we use this opportunity to seek enhanced collaboration with all stakeholders.

## **1.14 Compilation and Presentation of the ICAN-AI Report**

The compilation of the results and report writing were conducted in April 2024. This was presented to the Governing Council of the Institute, which approved the report for publication in May 2024.

## 2. Country Background Information

### 2.1 Preamble

Nigeria, officially known as the Federal Republic of Nigeria, is a vibrant and diverse multinational state located in West Africa. It is home to over 250 ethnic groups, each with its unique language and culture, with Hausa, Igbo, Yoruba, and Ijaw being some of the most prominent languages spoken. Nigeria's capital is Abuja, and the country spans an area of 923,768 square kilometers.

Predominantly agrarian, Nigeria's economy is bolstered by a rich tapestry of natural resources including crude oil, which stands as its principal revenue source, along with limestone, tin, iron ore, gold, lithium and cotton.

Geographically, Nigeria is bordered to the south by the expansive Gulf of Guinea, to the west by the Republic of Benin, to the east by Niger, and to the northeast, it is flanked by Lake Chad. As of 2021, Nigeria boasts a population of approximately 206.63 million, making it the most populous country in Africa and a pivotal player in both regional and global affairs. Its cultural richness and demographic diversity make Nigeria a microcosm of Africa's dynamic social tapestry.

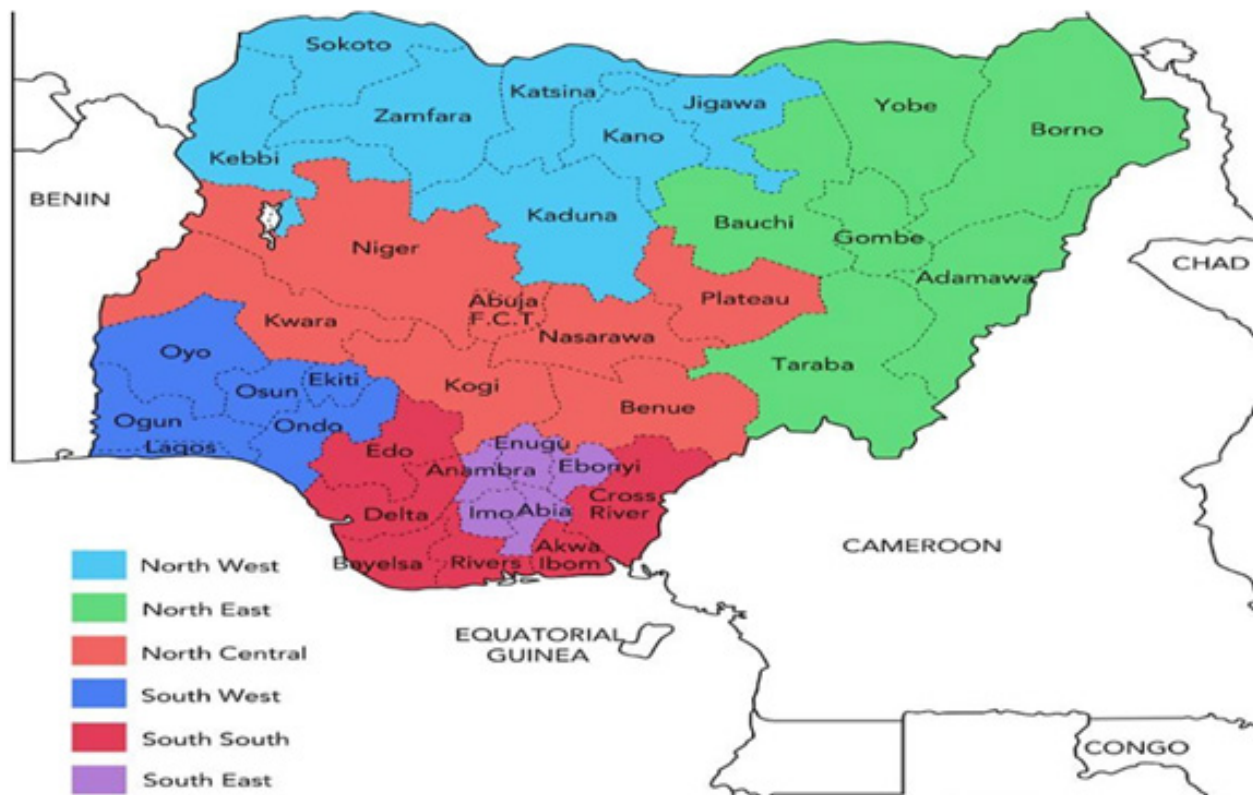


Figure 6: Map of Nigeria

In analyzing Nigeria's Gross Domestic Product (GDP) over the years 2019, 2020, and 2021, it's evident that the country experienced fluctuations due to global economic conditions, particularly the impacts of the COVID-19 pandemic. These changes reflect broader trends in the global economy and provide insight into Nigeria's economic resilience and challenges compared to other nations. Here's a narrative comparison based on data from the World Bank:

## 2.2 Country Economic Situation

### 2.2.1 Nigerian GDP Performance: 2019-2021

**2019:** Before the pandemic, Nigeria's economy was on a moderate growth trajectory. The GDP for 2019 was approximately \$448.12 billion, marking an increase from the previous year. This growth was driven by a relative stabilization in oil prices and increased production, alongside some growth in the non-oil sectors such as agriculture and services. This period highlighted Nigeria as a leading economy in Africa, buoyed by its rich natural resources and a burgeoning service sector.

**2020:** The advent of the COVID-19 pandemic in 2020 had a significant negative impact on the global economy, and Nigeria was no exception. The country's GDP fell to about \$432.29 billion, a decline of 3.53% from 2019. This downturn was a result of global lockdowns, a drastic fall in oil prices, and reduced economic activities both domestically and internationally. Nigeria's heavy reliance on oil for revenue and foreign exchange made it particularly vulnerable to global economic disruptions.

**2021:** In 2021, Nigeria's economy showed signs of recovery, although it was a slow and uneven process. The GDP slightly rebounded to approximately \$440.78 billion, indicating a partial recovery as oil prices began to stabilize and as domestic restrictions eased, allowing for a gradual resumption of economic activities. The non-oil sectors, particularly telecommunications and agriculture, played a crucial role in driving this recovery, highlighting the importance of economic diversification policies.

### 2.2.2 Comparison with Other Economies

When comparing Nigeria's economic performance to other major economies, several key points emerge:

- 1. Resilience of Diversified Economies:** Economies that are more diversified, such as India and China, tended to recover more robustly in 2021. These countries saw a quicker rebound in manufacturing and technology services sectors, less dependent on global commodity prices than oil.
- 2. Impact on Oil-dependent Economies:** Like Nigeria, other oil-dependent economies such as Saudi Arabia and Russia also experienced significant challenges. However,

these countries often have larger financial buffers and more extensive economic diversification plans, which cushioned the shocks compared to Nigeria.

3. **Global Economic Trends:** Most economies contracted in 2020, but the degree and speed of their recovery in 2021 varied. Advanced economies, particularly the United States and European Union countries, benefited from aggressive fiscal stimuli and rapid vaccine deployment, which were not as accessible or extensive in many emerging markets, including Nigeria.
4. **Regional Comparison:** Within Africa, Nigeria's economic performance was comparable to that of South Africa, which also faced significant downturns due to the pandemic. Both countries are striving for economic diversification to reduce dependency on specific sectors (oil in Nigeria and mining in South Africa).

The Table below offers a comparative analysis of the economic trajectories of five African nations from 2019 to 2021. It tracks the GDP per capita in constant dollars across Nigeria, South Africa, Egypt, Algeria, and Ethiopia, providing a clear visual representation of how each economy has evolved over these years. This allows us to observe the resilience or volatility of these economies within a changing global economic landscape, marked by various challenges such as the COVID-19 pandemic and fluctuations in global markets. The trends highlight the unique economic dynamics and policy impacts in each country, enabling a deeper understanding of regional economic performance in Africa.

**Table 6: GDP per capita in Constant Dollars Across 5 African Economies**

Year	Nigeria	South Africa	Egypt	Algeria	Ethiopia
2017	\$375.75B	\$349.55B	\$235.37B	\$167.56B	\$80.56B
2018	\$397.27B	\$368.29B	\$251.53B	\$172.78B	\$84.36B
2019	\$448.12B	\$358.84B	\$303.17B	\$169.98B	\$96.61B
2020	\$432.29B	\$335.44B	\$363.07B	\$145.16B	\$107.65B
2021	\$440.83B	\$419.95B	\$402.84B	\$163.81B	\$111.26B

**Source:** World Bank

### 2.2.3 Conclusion

Nigeria's economic performance, compared to other major economies, highlights the importance of diversification and resilience. While diversified economies like India and China have recovered swiftly post-pandemic, oil-dependent countries such as Saudi Arabia and Russia have leveraged their financial reserves, and diversification plans to manage better than Nigeria. This underscores the need for Nigeria to boost its economic resilience by actively diversifying its economy, enhancing governance, and investing in human capital to mitigate impacts from global shifts and internal challenges, thereby fostering a more stable and sustained growth trajectory.

## 2.3 Fiscal and Budgetary Trends

### 2.3.1 Fiscal Performance

In 2022, Nigeria's fiscal performance was shaped by multiple factors including global economic conditions, domestic policy adjustments, and ongoing post COVID-19 recovery efforts (See Table 7 below). The country faced significant fiscal challenges characterized by high inflation rates, fluctuating oil prices, and pressing socio-economic demands. Despite these challenges, the government remained committed to implementing budgetary reforms aimed at enhancing transparency, accountability, and efficiency in public spending. The focus on diversifying revenue sources beyond oil and increasing capital expenditure on infrastructure and social services marked key aspects of Nigeria's fiscal strategy to stimulate growth and stability.

**Table 7: Summary of Nigeria's 2021 Fiscal Performance**

Category	Amount (in trillions of Naira)
Total Revenue	5.1
Total Expenditure	13.57
Deficit	8.37
Debt Servicing & Sinking Fund	4.22
Statutory Transfers	0.48
Capital Expenditure	3.42

**Source:** Data from National Bureau of Statistics and World Bank

### 2.3.2 Allocation of Resources

For 2021, the allocation of resources in Nigeria's budget was also thoughtfully designed to meet the nation's economic challenges and development priorities. Emphasizing the strategic shift towards reducing dependence on oil revenues, the government focused on reinforcing the foundations of the economy by channeling investments into key sectors such as education, health, infrastructure, and agriculture.

Here is a breakdown of how the resources were allocated:

- 1. Security:** Security received the highest budgetary allocation, highlighting the government's commitment to tackling internal security challenges and reinforcing national safety and stability. This move was crucial, given the array of security issues facing the country.
- 2. Education:** Substantial investments were directed towards the education sector with the objective of improving educational standards and increasing access to quality education for all. This investment was seen as pivotal for fostering human capital development and long-term economic growth.

3. **Health:** The health sector also received significant funding, reflecting the government's focus on enhancing healthcare delivery and outcomes. This was particularly vital in the wake of the global health crisis triggered by the COVID-19 pandemic, emphasizing the need for a resilient health system.
4. **Infrastructure:** Considerable resources were allocated to infrastructure development to bolster economic activities, improve connectivity, and attract more investments. The focus on infrastructure was aimed at supporting industrial growth and facilitating easier movement of goods and people.
5. **Agriculture:** The agriculture sector was targeted as a key area for development to ensure food security, reduce dependency on food imports, and increase job creation in rural areas.

These allocations were indicative of Nigeria's broader strategy to stimulate economic recovery, alleviate poverty, and ensure a sustainable economic environment through enhanced fiscal transparency and accountability in government spending.

## 2.3 The Annual Planning and Budgeting Process

### 2.4.1 National Level

Nigeria's annual planning and budgeting process for 2021 involved multiple stages, from the formulation and submission of the budget to legislative scrutiny and final approval. This process is vital for aligning government resources with the nation's strategic objectives, especially in a challenging economic landscape influenced by the COVID-19 pandemic. Here is an overview of how the process unfolded:

#### 2.4.1.1 Budget Preparation

The budgeting process typically begins with the Ministry of Finance and the Budget Office of the Federation setting guidelines (the Budget Circular) for budget preparation. For the 2021 budget, these guidelines emphasized resilience, economic recovery, and fiscal consolidation. Ministries, Departments, and Agencies (MDAs) were instructed to prepare their budgets in line with these themes and submit them to the Budget Office.

During this stage, the government also conducted consultations with stakeholders including state governments, the private sector, civil society organizations, and development partners. This was intended to ensure that the budget reflected a broad range of interests and priorities.

#### 2.4.1.2 Budget Proposal

Once the initial proposals from MDAs were collected and reviewed for alignment with national priorities, the President, through the Ministry of Budget and National Planning, presented the



proposed budget to the National Assembly. This proposal, known as the "Appropriation Bill," detailed the government's planned expenditures and expected revenues for the year.

The 2021 budget, tagged as the "Budget of Economic Recovery and Resilience," aimed to promote economic diversification and enhance the competitiveness of the Nigerian economy. It focused on key sectors such as healthcare, infrastructure, and security.

#### **2.4.1.3 Legislative Scrutiny**

After the presentation to the National Assembly, the Appropriation Bill was subjected to the first and second readings by the National Assembly in plenary to draw attention to the general principles of the budget. Thereafter, it underwent scrutiny, first by the relevant committees and then by the full session of the Assembly. This stage involved detailed reviews, public hearings, and consultations to refine and amend the proposed budget. Lawmakers assessed the feasibility of revenue targets and the appropriateness of allocated expenditures.

This phase is critical as it provides an opportunity for legislative oversight and ensures that budget allocations are justified and aligned with national objectives.

#### **2.4.1.4 Budget Approval and Signing**

Following the debates and adjustments, the National Assembly took the third reading of the budget and passed the budget, which was then returned to the President for assent. The President's approval officially enacted the Appropriation Bill into law, authorizing government spending for the fiscal year.

#### **2.4.1.5 Implementation**

With the budget signed into law, the focus shifted to implementation. The Ministry of Finance, through the Office of the Accountant General and the Budget Office, released funds to MDAs according to the budgetary provisions. MDAs then executed their programs and projects as planned.

Throughout the year, the Budget Office monitored and evaluated the progress of budget implementation, ensuring that funds were utilized efficiently and for the intended purposes. Regular performance reports were prepared and published to assert the impact of expenditure and compliance with the Appropriation Act.

#### **2.4.1.6 Evaluation and Audit**

At the end of the fiscal year, the budget process concluded with an evaluation of outcomes and an audit to assess the effectiveness of the spending and the accuracy of financial management. This audit was conducted by the Office of the Auditor-General for the Federation, which provided oversight and ensured accountability.



The annual planning and budgeting process for 2021 was particularly significant as it was designed to address the economic fallout from the COVID-19 pandemic and lay the groundwork for sustainable recovery and growth in the aftermath of the global crisis. This comprehensive approach aimed to ensure that all government spending was strategically focused on enhancing Nigeria's economic resilience and recovery.

## **2.4.2 Subnational Level**

In Nigeria, the annual planning and budgeting process not only involves the federal government but also extends to sub-national levels, which include state and local governments. Each level of government follows a similar budgetary procedure, tailored to its unique needs and responsibilities. The process at the sub-national level is crucial for addressing local issues and achieving developmental goals across the country. Here is how sub-national budgeting complemented the federal process in 2021:

### **2.4.2.1 Sub-National Budget Preparation**

Each state and local government in Nigeria has the autonomy to develop its budget based on local priorities, economic conditions, and fiscal capacities. This autonomy is crucial because it allows sub-national governments to tailor their budgets to address specific developmental needs such as local infrastructure, education, health, and social services that directly impact the lives of their constituents.

For the 2021 fiscal year, states and local governments were encouraged to focus on stimulating economic recovery and building economic resilience in response to the pandemic, by prioritising health care spending, small and medium enterprises development and infrastructure.

### **2.4.2.2 Coordination with Federal Government**

Coordination between federal and sub-national budget processes is facilitated through the Federal Ministry of Finance and the Federal Ministry of Budget and National Planning. This ensures that there is alignment particularly in areas of joint responsibility such as education, health, and infrastructure. Moreover, the Fiscal Responsibility Act (which has been domesticated by most of the sub-national governments) and the Nigerian Governors Forum (NGF) serve as platforms for fostering fiscal discipline and aligning budgetary practices across all levels of government.

### **2.4.2.3 Revenue Generation and Fiscal Autonomy**

State and local governments generate their revenues from various sources, including taxes (such as personal income tax and property tax), federal transfers, and other internally generated revenues. In 2021, with economic activities impacted by COVID-19, many sub-national governments intensified efforts to improve their internal revenue generation to lessen dependence on federal allocations, which were themselves under pressure due to fluctuating oil prices and reduced global economic activity.

#### **2.4.2.4 Legislative Scrutiny at the State Level**

Like the federal process, state budgets also undergo legislative scrutiny by state assemblies. This involves review, debate, amendment, and approval. Public hearings are also a widespread practice at the state level, allowing for a participatory budgeting process where citizens and civil society organizations can express their views and preferences.

#### **2.4.2.5 Implementation and Monitoring**

State and local governments are responsible for implementing their budgets according to approved allocations. State ministries and agencies carry out projects and programs that are designed to meet the specific needs of their populations. Monitoring and evaluation are conducted by state offices of budget and planning, which oversee the progress of initiatives and ensure funds budgeted and released are used efficiently.

#### **2.4.2.6 Challenges and Reforms**

Sub-national governments in Nigeria often face challenges such as limited fiscal capacity, dependence on federal transfers, and sometimes inefficiencies in revenue collection. In 2021, many states continued to implement reforms to enhance their fiscal management capabilities. These reforms included improving participation and transparency in budget processes, adopting modern budgeting software, and strengthening capacity for revenue generation and management.

#### **2.4.2.7 Conclusion**

In conclusion, the sub-national budgeting process in Nigeria plays a critical role in the overall economic health of the nation. By addressing local needs and aligning with federal economic policies, state and local governments contribute to the broader goals of national economic stability, resilience, and sustainable development. The coordination and integration of these multiple levels of budgeting are vital for achieving cohesive and comprehensive growth across Nigeria.

## 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 2022 Performance Indicators. The Table below shows the performance categories of the Federal Government and 36 State Government.

**Table 8: Performance Categories**

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 Indicators and Dimension

Here's a narrative analysis of the table provided for the Public Financial Management (PFM) performance indicators, highlighting key findings and implications of the scores and ratings across different dimensions and overall ratings:

#### PFM Performance Indicators Analysis

The table outlines several critical areas of Public Financial Management (PFM), each measured across multiple dimensions and consolidated into an overall rating. These ratings are essential for understanding the effectiveness of fiscal governance and compliance with best practices.

#### 1. Policy-based Fiscal Strategy and Budgeting

- a. Macroeconomic and Fiscal Forecasting: Maintains consistent performance across the first two dimensions with a slight drop in the third. This suggests a robust ability to forecast economic and fiscal conditions, although there might be room for improvement in specific forecasting areas.
- b. Fiscal Strategy: Shows a good initial understanding of fiscal strategy, though there is a noticeable drop in the second dimension, indicating potential weaknesses in mid-to-long-term fiscal planning.
- c. Medium-term Perspective in Expenditure Budgeting: Starts with lower scores but shows a remarkable improvement in the later dimensions, achieving perfect scores in the fourth dimension. This indicates significant strides in aligning medium-term expenditure with broader strategic goals.
- d. Budget Preparation Process: Demonstrates a worrying inconsistency, with a low starting point that improves in the second dimension but lacks data on further dimensions, suggesting potential gaps in the process.
- e. Legislative Scrutiny of Budgets: Displays the most variability, indicating a volatile process in legislative scrutiny, which may affect the quality and efficiency of budget approvals.

#### 2. Budget Credibility

- a. Total Expenditure Implementation: Scores poorly, reflecting challenges in aligning budget implementation with planned expenditures.
- b. Revenue Generation: Reveals weaknesses in effective revenue generation strategies, crucial for sustaining fiscal policies.
- c. Budget Documentation: Scores moderately well in the only dimension reported, indicating satisfactory but possibly incomplete documentation practices.

- d. Government Operations Outside Budget: Consistent scores across two dimensions suggest regularity but point to potential unaccounted-for operations.
- e. Public Access to Fiscal Information: Scores highly in its sole dimension, highlighting transparency in fiscal operations.

### **3. Management of Assets and Debts**

- a. Public Investment Management and Public Asset Management: Both show consistently low performance across multiple dimensions, underscoring a critical area of concern in managing public assets and investments effectively.
- b. Debt Management: Displays relatively better management and understanding, although there is a notable decline in the last dimension, possibly indicating issues in long-term debt sustainability practices.

### **4. Control in Budget Execution, Accounting, and Reporting**

- a. Unfulfilled Expenditures Arrears and Payroll Controls: These areas show moderate performance, suggesting room for improvement in managing expenditures and payroll systems to avoid arrears.
- b. Pension Controls: Indicates a need for better management of pension systems to ensure financial sustainability and reliability.
- c. Procurement and Internal Audit: The procurement process scores high initially but shows inconsistency in later dimensions. The internal audit function appears weak, likely affecting the overall integrity and efficiency of financial management.

### **5. External Audit & Legislative Scrutiny**

- a. External Audit: Shows a decent level of compliance but highlights the need for improvement to ensure thorough and effective auditing practices.
- b. Legislative Scrutiny of Audit Reports: This is the weakest area, with consistent underperformance, indicating significant issues in legislative oversight of audit processes.

#### **Overall Implications**

The ratings from "D+" to "C+" across various indicators suggest a PFM system that, while partially functional, reveals significant gaps in efficiency, compliance, and strategic alignment with best practices. These gaps could affect the government's ability to implement policies effectively, manage finances prudently, and maintain public trust and accountability.

This comprehensive assessment points to the need for targeted reforms, capacity building, and possibly a restructuring of processes to enhance the overall governance and effectiveness of PFM systems.

**Table 9: Conversion Table for Indicator Scores using the Averaging Method M2 (AV)**

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	75%	75%	61%	-	B
2	Fiscal Strategy	M2	74%	59%	-	-	B
3	Medium-term perspective in expenditure budgeting	M2	51%	47%	84%	100%	B
4	Budget Preparation Process	M2	27%	55%	-	-	C
5	Legislative Scrutiny of budgets	M1	47%	78%	29%	41%	D+
<b>Budget Credibility</b>							
6	Total Expenditure Implementation	M1	44%	51%	26%	-	D+
7	Revenue Generation	M2	54%	38%	-	-	C
8	Budget Documentation	M1	62%	-	-	-	C+
9	Government Operations Outside Budget	M2	65%	65%	46%	-	C+
10	Public Access to Fiscal Information	M1	79%	-	-	-	B+
11	Area/Local government council aggregate budget implementation	M2	47%	-	-	-	C
<b>Management of Assets and Debts</b>							
12	Public Investment Management	M2	26%	39%	30%	30%	D+
13	Public Asset Management	M2	37%	27%	14%	-	D+
14	Debt Management	M2	58%	66%	61%	43%	C+
<b>Control in Budget Execution, Accounting and Reporting</b>							
15	Unfulfilled Expenditures Arrears	M1	-	61%	-	-	C+
16	Payroll Controls	M1	58%	55%	40%	-	C
17	Pension Controls	M1	50%	49%	33%	-	D+
18	Procurement	M2	90%	50%	36%	49%	C+
19	Internal Audit	M1	33%	48%	31%	14%	D
20	Integrity in Financial Data	M1	33%	36%	-	-	D+
21	In-year budget reports	M1	91%	54%	-	-	C+
22	Annual financial reports	M1	79%	79%	74%	-	B
23	Local Government Annual Financial Reports	M1	56%	54%	64%	-	C+
<b>External Audit &amp; Legislative Scrutiny</b>							
24	External Audit	M1	54%	78%	54%	-	C+
25	Legislative scrutiny of audit reports	M2	35%	14%	27%	25%	D+
26	Local Governments External Audits	M1	53%	59%	41%	-	C

## 3.2 Scoring of Indicators with Multiple Dimensions

**Most indicators have a number of separate dimensions, each of which must be assessed separately.** This method is used for multidimensional indicators where poor performance of 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:

- 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; and
  - 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 “-” (minus) for any lower scoring dimensions e.g. if you score A, C, D = D+ and not “A-”, or “C-”.
- 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 the conversion table below. 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 (table 1) 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; and
  - 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.

**Table 10: PFM Performance Indicators showing Scoring Method, Dimension Ratings and Overall Rating**

DIMENSION SCORES		OVERALL M2 (AV) SCORE		
<b>2-DIMENSIONAL INDICATORS</b>				
D	D	D		
D	C	D+		
D	B	C		
D	A	C+		
C	C	C		
C	B	C+		
C	A	B		
B	B	B		
B	A	B+		
A	A	A		
<b>3-DIMENSIONAL INDICATORS</b>				
D	D	D	D	
D	D	C	D+	
D	D	B	D+	
D	D	A	C	
D	C	C	D+	
D	C	B	C	
D	C	A	C+	
D	B	B	C+	
D	B	A	B	
D	A	A	B	
C	C	C	C	
C	C	B	C+	
C	C	A	B	
C	B	B	B	
C	B	A	B	
C	A	A	B+	
B	B	B	B	
B	B	A	B+	
B	A	A	A	
A	A	A	A	
<b>NOTE:</b> Dimension scores can be counted in any order it is only the quantities of each score that are important for aggregation.				
The algorithm in Table 10 <b>MUST NOT</b> be applied to indicators using M1 (WL) scoring method.				
DIMENSION SCORES				OVERALL M2 (AV) SCORE
<b>4-DIMENSIONAL INDICATORS</b>				
D	D	D	D	D
D	D	D	C	D
D	D	D	B	D+
D	D	D	A	D+
D	D	C	C	D+
D	D	C	B	D+
D	D	C	A	C
D	D	B	B	C
D	D	B	A	C+
D	D	A	A	C+
D	C	C	C	D+
D	C	C	B	C
D	C	C	A	C+
D	C	B	B	C+
D	C	B	A	C+
D	C	A	A	B
D	B	B	B	C+
D	B	B	A	B
D	B	A	A	B
D	A	A	A	B+
C	C	C	C	C
C	C	C	B	C+
C	C	C	A	C+
C	C	B	B	C+
C	C	B	A	B
C	C	A	A	B
C	B	B	B	B
C	B	B	A	B
C	B	A	A	B+
C	A	A	A	B+
B	B	B	B	B
B	B	B	A	B+
B	B	B	B	B+
A	A	A	A	A
A	A	A	A	A



### 3.3 Specific Guidance and Scoring for each Indicator and Dimension

This section provides detailed guidance on the scoring of each indicator.

**Table 11: Composition of ICAN-AI Pillars, Indicators and Dimensions**

PILLARS		INDICATORS		DIMENSIONS
Policy-based Fiscal Strategy and Budgeting	1	Macroeconomic and Fiscal Forecasting	1.1	Macroeconomic Forecasts
			1.2	Fiscal Forecasts
			1.3	Fiscal Risk Analysis
	2	Fiscal Strategy	1.4	Fiscal Impact of Policy Proposals
			1.5	Fiscal Strategy Adoption
	3	Medium-Term Perspective in Expenditure Budgeting	1.6	Medium-Term Expenditure Estimates
			1.7	Medium-Term Expenditure Envelopes
			1.8	Alignment of Strategic Plans and Medium-Term Budgets
			1.9	Consistency of Budgets with Previous Year's Estimates
	4	Budget Preparation Process	1.10	Budget Calendar
			1.11	Guidance on Budget Preparation
	5	Legislative/Ministerial Scrutiny of Budgets	1.12	Legislative Procedures for Budget Scrutiny
			1.13	Ministerial Procedures for Budget Scrutiny
			1.14	Timeliness of Budget Approval
			1.15	Local Governments Budget Preparation and Procedures for Legislative Scrutiny
PILLARS		INDICATORS		DIMENSIONS
Budget Credibility	6	Total Expenditure Implementation	2.16	Aggregate budget implementation
			2.17	Capital and Recurrent Expenditure Ratio in the Budget
			2.18	Capital Budget Implementation
	7	Revenue Generation	2.19	Aggregate Revenue
			2.20	Controllable Revenue
	8	Budget Documentation	2.21	Budget Documentation
	9	Government Operations Outside Budget	2.22	Expenditure Outside the Budget
			2.23	Revenue Outside the Budget
			2.24	Transparency of Transfers to Local Government Councils
	10	Public Access to Fiscal Information	2.25	Public Access to Fiscal Information
	11	Local Governments Aggregate Budget Implementation	2.26	Local Governments Aggregate Budget Implementation

PILLARS	INDICATORS	DIMENSIONS	
Management of Assets & Debts	12 Public Investment Management	3.27 Economic Analysis of Capital Project Proposals	
		3.28 Capital Project Selection	
		3.29 Capital Project Costing	
		3.30 Capital Project Monitoring	
	13 Public Asset Management	3.31 Financial Asset Monitoring	
		3.32 Physical Asset Monitoring	
		3.33 Transparency of Asset Disposal	
	14 Debt Management	3.34 Recording And Reporting of Debt and Guarantees	
		3.35 Approval of Debt and Guarantees	
		3.36 Debt Management Strategy	
		3.37 Debt Servicing and Repayments	
	PILLARS	INDICATORS	DIMENSIONS
	Control in budget execution, Accounting and Reporting	15 Unfulfilled Expenditures Arrears	4.38 Stock of Expenditure Arrears
4.55 Expenditure Arrears Monitoring			
16 Salary Payroll Controls		4.39 Integration of Payroll and Personnel Records	
		4.40 Internal Control of Payroll	
		4.41 Payroll Audit	
17 Pension Controls		4.42 Integration of Pension and Personnel Records	
		4.43 Internal Control of Pension	
		4.44 Pension Payments & Audit	
18 Procurement		4.45 Procurement Legislation and Procedures	
		4.46 Procurement Monitoring	
		4.47 Public access to Procurement Information	
		4.48 Procurement Complaints Management	
19 Internal Audit		4.49 Independence of The Internal Audit Function.	
		4.50 Nature of Audits and Standards Applied	
		4.51 Implementation of Internal Audit and Reporting	
		4.52 Response to internal audit queries	
20 Account Reconciliation		4.53 Integrity in the Financial Data	
		4.54 Advances Accounts Reconciliation	
21 In-Year Budget Reports		4.56 Coverage and Comparability of Reports	
		4.57 Timing of in-year budget reports	
22 Annual Financial Reports		4.58 Timeliness of Annual Financial Reports	
		4.59 Submission of Reports for External Audit	
		4.60 Compliance with International Public Sector Accounting Standards (IPSAS)	
23 Local Governments Annual Financial Reports	4.61 Timeliness of annual financial reports		
	4.62 Submission of Reports for External Audit		
	4.63 Compliance with International Public Sector Accounting Standards (IPSAS) Accrual Basis		

PILLARS		INDICATORS		DIMENSIONS
External Audit and Legislative Scrutiny	24	External Audit	5.64	Audit Coverage and Standards
			5.65	Timely Submission of Audit Reports to the Legislature
			5.66	External Audit Follow-Up
	25	Legislative Scrutiny of Audit Reports	5.67	Timing of Audit Report Scrutiny
			5.68	Hearings on Audit Findings & Recommendations
			5.69	Timeliness of Legislative Resolution on Audit Reports
			5.70	Transparency of Legislative Scrutiny of Audit Reports
	26	Local Governments External Audit	5.71	Audit Coverage and Standards (LGAs)
			5.72	Timely Submission of Audit Reports to the Legislature (LGAs)
			5.73	External Audit Follow-Up (LGAs)



## PILLAR 1: POLICY-BASED FISCAL STRATEGY AND BUDGETING

A Fiscal Strategy paper clearly articulates governments' medium term financial objectives to the legislature and the public. The fiscal strategy document usually contains:

- a) medium term policies relating to taxation, recurrent (non-debt) expenditure, debt expenditure, capital expenditure, borrowings and other liabilities, lending, and investments, including governments' political, economic, social and developmental priorities for the next three financial years, and
- b) explanations on how the financial objectives, political, economic, social, and developmental priorities and fiscal measures relate to the economic objectives set out in Section 16 of the Nigerian Constitution.

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

### **INDICATOR 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 governments' capacity to estimate the fiscal impact of potential changes in economic circumstances. It contains three dimensions and uses M2 (AV) for aggregating dimension scores.

#### **1.1 MACROECONOMIC FORECASTS**

##### **Description**

This dimension assesses the extent to which comprehensive MTEF and MTSS and underlying assumptions are prepared for the purpose of informing the fiscal and planning- budgeting processes and are submitted to the legislature as part of the annual budgeting process.

##### **Measurement Guidance**

Forecasts must include at least estimates of GDP growth, inflation, interest rates, and the exchange rate. The projections should also analyse the extent to which macroeconomic forecasts and assumptions have been reviewed by the planning and budget ministry. For B and C scores, the official macroeconomic forecasts may be prepared by the National Bureau of Statistics (or statistical Unit at the state level).

## Dimension and Scoring

### 1.1: Macroeconomic 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.

Coverage: FGN, States. Time Period: One Year

## 1.2 FISCAL FORECASTS

### Description

Federal and State governments prepare forecasts of the main fiscal indicators, including revenues (by type and source), aggregate expenditure, and the budget balance.

### Measurement Guidance

This dimension assesses whether the government has prepared a fiscal forecast for the budget year and the two following fiscal years based on updated macroeconomic projections which reflects government- approved expenditure and revenue-policy settings. The updated revenue projections should be presented by revenue type and should clearly identify underlying assumptions (including rates, coverage, and projected growth). The updated revenue and expenditure estimates should consider the budget and medium-term fiscal impact of any post-budget expenditure policy decisions (including approved adjustments for inflation, exchange rate fluctuations and public service wages). Variations between the final approved fiscal forecast and the projections included in the previous year's approved budget should be explained and published as part of the annual budget process.

## Dimension and Scoring

### 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 following fiscal years.
D	Performance is less than a C score.

Coverage: FGN, States. Time Period: One Year

## 1.3 FISCAL RISK ANALYSIS

### Description

A fiscal strategy enables Federal and State governments to clearly articulate to the legislature, and the public its fiscal policy objectives, including specific quantitative and qualitative fiscal targets and constraints.

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

### Measurement Guidance

This dimension assesses the capacity of governments to develop and publish alternative fiscal risk scenarios based on likely unexpected changes in macroeconomic conditions or other external risk factors that have a potential impact on revenue, expenditure, and debt. Such analyses would typically involve an analysis of debt sustainability. This includes target inflation rate, target fiscal account balances, any other development target deemed appropriate; and Fiscal Risk Appendix evaluating the fiscal and other related risks to the annual budget and specifying measures to be taken to offset the occurrence of such risks.

### *Dimension and Scoring*

#### 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.

Coverage: FGN, States. Time Period: One Year

## **INDICATOR 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. It contains two dimensions and uses the M2 (AV) method for aggregating dimension scores.

### **1.4 FISCAL IMPACT OF POLICY PROPOSALS**

#### **Description**

This dimension assesses the capacity of the government to estimate the fiscal impact of revenue and expenditure policy proposals developed during budget preparation.

#### **Measurement Guidance**

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.

The fiscal impact of policy proposals should be documented and prepared by the Ministry of Finance and the Planning Commission/Ministry of Planning and budgets. Regarding revenue policy, assessors should focus on proposals with significant and direct impact on revenue, including, for example, changes to the rates and coverage of corporate income tax, value added tax, personal income tax, customs and excise taxes, and taxes on natural resources. Revenue policy proposals should specify the estimated revenue impact for the budget year and the two following fiscal years. Similarly, for expenditure policy proposals, the focus should be on ensuring that the cost of significant project proposals is fully determined for the budget year and the two following fiscal years, and that they include the recurrent costs associated with capital investment projects. For policy proposals that are expected to have only a limited effect on aggregate revenue or expenditure, such as minor changes to fees and charges or minor adjustments to line-item allocations, it is sufficient for the Ministry of Finance and Planning Commission/Ministry of Planning and budgets to prepare an estimate of the total fiscal impact of such adjustments for revenue and expenditure.

Details of the costs and assumptions of policy proposals approved by government should be included in the budget documentation, submitted to the legislature, and published for public consumption. Assessors should mention in the narrative if the significant fiscal implications of actions taken outside the budget process are also estimated, submitted to the legislature, and published.

## Dimension and Scoring

### 1.4: 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 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.

Coverage: FGN, States. Time Period: One Year

## 1.5 FISCAL STRATEGY ADOPTION

### Description

This dimension assesses the extent to which government prepares a fiscal strategy document that sets out fiscal objectives for at least the budget year and the two following fiscal years.

Measurement Guidance

A well-formulated fiscal strategy includes numerical objectives, targets or policy parameters (such as the level of fiscal balance), aggregate Federal and State governments' expenditures or revenues, and changes in the stock of financial assets and liabilities. A fiscal strategy may be presented as a formal statement or plan, specified as targets within the annual budget documentation, or as fiscal rules established through legislation.

## Dimension and Scoring

### 1.5: 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 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.

Coverage: FGN, States. Time Period: One Year



## INDICATOR 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. This indicator contains four dimensions.

### 1.6 MEDIUM-TERM EXPENDITURE ESTIMATES

#### Description

This dimension assesses the extent to which medium-term budget estimates are prepared and updated as part of the annual budget process. The preparation of medium-term estimates is intended to strengthen fiscal discipline and improve predictability of budget allocations.

#### Measurement Guidance

Medium-term estimates should be disaggregated by high-level administrative, economic, and programme or functional classification. The administrative classification should identify the relevant budget head of appropriation - for example, the ministry or department - to provide ministries and programme managers with the flexibility to manage and respond to budgetary pressures within their expenditure ceilings.

#### Dimension and Scoring

##### 1.6: Medium-Term Expenditure Estimates

Score	Minimum Requirements for Scoring
A	The annual budget presents estimate of expenditure for the budget year and the two following fiscal years allocated by administrative, economic, and programme (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 following fiscal years allocated by administrative or economic classification.
D	Performance is less than a C score.

Coverage: FGN, States. Time Period: One Year

### 1.7 MEDIUM-TERM EXPENDITURE ENVELOPES

#### Description

An expenditure envelope refers to the maximum amount of money allocated or budgeted for a specific purpose or area of spending within a government's financial plan. It sets a cap on

the total amount of funds that can be spent within that designated category or for a particular project.

### Measurement Guidance

This dimension assesses whether expenditure envelopes are applied to the estimates produced by ministries to ensure that expenditure beyond the budget year is consistent with government fiscal policy and budgetary objectives. Such envelopes should be issued to ministries when the first circular is distributed at the commencement of the annual budget preparation cycle.

### Dimension and Scoring

#### 1.7: Medium-Term Expenditure Envelopes

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

Coverage: FGN, States. Time Period: One Year

## 1.8 ALIGNMENT OF STRATEGIC PLANS AND MEDIUM-TERM BUDGETS

### Description

This dimension measures the extent to which approved expenditure policy proposals for medium term align with costing of ministry strategic plans or sector strategies. Strategic plans should identify resources required to achieve medium to long-term objectives and planned outputs and outcomes.

### Measurement Guidance

The plans should identify the cost implications of current policy commitments, including any funding gaps, as well as prioritize new expenditure policy proposals consistent with government policy objectives. Cost information should include recurring expenditures, capital costs, and future recurrent cost implications of investment commitments, as well as every source of funding. While sector plans tend to be aspirational, cost implications should be realistic. They should consider the government's fiscal policy objectives and the fiscal constraints these objectives impose on expenditure decision-making. Alignment between strategic plans and budget estimates will occur when they cover the same or similar policy objectives, initiatives, activities, or programmes.

## Dimension and Scoring

### 1.8: Alignment of Strategic Plans and Medium-Term Budgets

Score	Minimum Requirements for Scoring
A	Medium-term strategic plans are prepared, and their cost determined 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.

Coverage: FGN, States. Time Period: One Year

## 1.9 CONSISTENCY OF BUDGETS WITH PREVIOUS YEAR'S ESTIMATES

### Description

This dimension indicates to what extent the medium-term planning is embedded in the preparation of budgets and provides a means to strengthen fiscal discipline beyond a single year. The “last medium-term budget” relates to the budget approved by the legislature for last completed fiscal year and “the current medium-term budget” relates to the budget approved by the legislature for the current fiscal year.

### Measurement Guidance

This dimension assesses the extent to which the expenditure estimates in the last medium-term budget establishes the basis for the current medium-term budget. This will be the case if every expenditure variation between the corresponding years in each medium-term budget can be fully explained and quantified. If it is possible to reconcile and explain the differences, this shows that medium-term budgeting is operating as a dynamic process, with each subsequent budget building on its predecessor. Explanations of changes from the previous year’s medium-term budget may include references to changes in macroeconomic conditions, revision of important variables and coefficients, and changes to government policy and expenditure priorities.

## Dimension and Scoring

### 1.9: 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.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 4: BUDGET PARTICIPATION PROCESS

This indicator measures the effectiveness of participation by relevant stakeholders in the budget preparation process, including political leadership, and whether or not that participation is orderly and timely. It contains two dimensions and uses the M2 (AV) method for aggregating dimension scores.

### 1.10 BUDGET CALENDAR

#### Description

Effective participation requires an integrated top-down and bottom-up budgeting process, involving engagement from every party in an orderly and timely manner, in accordance with a predetermined budget preparation calendar.

#### Measurement Guidance

Budgetary units may, in practice, start work on the preparation of budget estimates much earlier than the start of the budget calendar, but it is important that they are given sufficient time to prepare their detailed budget proposals in compliance with the guidance, including budget expenditure ceilings, of the budget circular(s), if issued. Delays in the process and the passing of the budget may create uncertainty about approved expenditures and lead to delays in certain government activities, potentially including major contracts.

#### Dimension and Scoring

##### 1.10: 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 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 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.

Coverage: FGN, States. Time Period; One Year

## 1.11 GUIDANCE ON BUDGET PREPARATION

### Description

This dimension assesses the clarity and comprehensiveness of top-down guidance on the preparation of budget and submissions to budget stakeholders.

### Measurement Guidance

It examines the budget circular(s), to determine whether clear guidance on the budget process is provided, including whether expenditure envelopes or other allocation limits are set for ministries or other budgetary units or functional areas. The budget for the entire upcoming fiscal year (and relevant subsequent years for medium-term budget systems) should be covered in the guidance provided by the circular(s).

To avoid last-minute changes to budget proposals, it is important that political leadership is actively involved in setting aggregate allocations on expenditure priorities from an early stage of the budget preparation process. This should be initiated through review and approval of the ceilings in the budget circular, either by approving the budget circular or by approving a preceding proposal for aggregate envelopes - for example, in a budget outlook paper or approved medium-term fiscal outlook or framework.

### Dimension and Scoring

#### 1.11: 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 ministries' envelopes approved by the cabinet prior to the distribution of budget circulars 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.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 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 legislative procedures for scrutiny are well established and adhered to. It contains three dimensions and uses the M1 (WL) method for aggregating dimension scores.

## 1.12 LEGISLATIVE PROCEDURES FOR BUDGET SCRUTINY

### Description

This dimension assesses the extent to which legislative/ministerial review procedures are established and adhered to. This includes public consultation arrangements, internal organisational and committee arrangements, technical support, and negotiation procedures.

### Measurement Guidance

The existence and timing of relevant procedures should be verifiable by reference to records of legislative sessions and decisions.

### Dimension and Scoring

#### 1.12: Legislative procedures for budget scrutiny

Score	Minimum Requirements for Scoring
A	The legislative procedures to review budget proposals are approved by the legislature in advance of public presentation and are adhered to. The procedures include arrangements for public consultation at legislative levels. They also include internal organisational arrangements, such as specialized review committees, technical support, and negotiation procedures.
B	The legislative procedures to review budget proposals are approved by the legislature in advance of public presentation and are adhered to. The procedures include internal organisational arrangements such as specialised review committees, technical support, and negotiation procedures.
C	The legislative procedures to review budget proposals are approved by the legislature in advance of public presentations and are adhered to.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 1.13 MINISTERIAL PROCEDURES FOR BUDGET SCRUTINY

### Description

This dimension assesses the extent to which ministerial review procedures are established and adhered to. This includes public consultation arrangements, internal organisational and committee arrangements, technical support, and negotiation procedures.

### Measurement Guidance

The existence and timing of relevant procedures should be verifiable by reference to records of ministerial sessions and decisions.

## Dimension and Scoring

### 1.13: Ministerial procedures for budget scrutiny

Score	Minimum Requirements for Scoring
A	The ministerial procedures to review budget proposals are approved by the Ministry in advance of public presentation and are adhered to. The procedures include arrangements for public consultation at ministerial levels. They also include internal organisational arrangements, such as specialized review committees, technical support, and negotiation procedures.
B	The ministerial procedures to review budget proposals are approved by the ministry in advance of public presentation and are adhered to. The procedures include internal organisational arrangements such as specialised review committees, technical support, and negotiation procedures.
C	The ministerial procedures to review budget proposals are approved by the ministry in advance of public presentations and are adhered to.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 1.14 TIMELINES OF BUDGET APPROVAL

### Description

This dimension assesses the timeliness of the scrutiny process in terms of the legislature's ability to approve the budget before the start of the new fiscal year. The deadline is important so that budgetary units know at the beginning of the fiscal year what resources they will have at their disposal for service delivery.

### Measurement Guidance

The time available for scrutiny is largely determined by the timing of the submission of the executive's budget proposals to the legislature. The narrative of the assessment should specify the actual time that the legislature has spent in reviewing the budget proposal.

## Dimension and Scoring

### 1.14: Timelines of Budget Approval

Score	Minimum Requirements for Scoring
A	The legislature has approved the annual budget within 60 days of submission of the budget proposal by the executive.
B	The legislature has approved the annual budget within 90 days of submission of the budget proposal by the executive.
C	The legislature has approved the annual budget within 120 days of submission of the budget proposal by the executive.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

# 1.15 LOCAL GOVERNMENTS BUDGET PREPARATION AND PROCEDURES FOR LEGISLATIVE SCRUTINY

## Description

This dimension assesses the clarity and comprehensiveness of top-down guidance on the preparation of budget in Local Government and the extent to which state legislative review procedures are established and adhered to. This includes public consultation arrangements (public hearing on the budget), internal organisational and committee arrangements, technical support, and negotiation procedures.

## Measurement Guidance

The existence and timing of relevant procedures should be verifiable by reference to records of legislative sessions and decisions. It also assesses the clarity and comprehensiveness of top-down guidance on the preparation of Local Government budget submissions to the State legislature.

## Dimension and Scoring

### 1.15: 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 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 (public hearing on the budget). 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 distribution to budgetary units but before budgetary units have completed their submission. State 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. State Legislative procedures to review budget proposals prior to the approval are not followed.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year





## PILLAR 2: BUDGET CREDIBILITY

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

This aspect covers capital & recurrent expenditure and revenue generation.

### **INDICATOR 6: TOTAL EXPENDITURE IMPLEMENTATION**

**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.

## **2.16 AGGREGATE BUDGET IMPLEMENTATION**

### **Description**

This dimension measures the actual total expenditure by government and the originally approved budget estimate in the last fiscal year and in subsequent years. The total actual expenditure is the sum of all government expenses in a year, excluding suspense accounts or miscellaneous expenses.

### **Measurement Guidance**

Budgeted total expenditure is the total component of the originally approved budget, expressed in percentage. Actual total expenditure is the actual amount spent in a given year excluding amounts that are not accounted for in suspense and/or miscellaneous expenses.

Actual releases can deviate from the originally approved budget for reasons unrelated to the accuracy of forecasts - for example, as a result of a major macroeconomic shock or existence of supplementary budget in the year.

### **Dimension and Scoring**

#### **2.16: 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.

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C Actual total expenditure is within 70% to 130% of the budgeted total expenditure.

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D Performance is less than required for a C score.

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Coverage: FGN, States. Time Period: Last completed Fiscal year

## 2.17 CAPITAL AND RECURRENT EXPENDITURE RATIO IN THE BUDGET

### Description

This dimension measures the ratio of planned spending on capital and recurrent expenditure in a given year. It seeks to examine the spending nature of governments in their recurrent and capital expenditure profiles.

### Measurement Guidance

Aggregate budget is classified into capital and recurrent expenditure. The ratio of the recurrent expenditure against the capital expenditure in the originally approved budget is noted.

### Dimension and Scoring

#### 2.17: 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 required for a C score.

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Coverage: FGN, States. Time Period: Last completed fiscal year

## 2.18 CAPITAL BUDGET IMPLEMENTATION

### Description

This dimension measures the percentage of actual capital budget expenditure compared to the originally approved capital budget. Capital expenditure means spending on an asset that lasts for more than one financial year and expenses associated with the acquisition of such asset.

### Measurement Guidance

The actual total capital expenditure is compared to the original budget. Where actual is in

excess of 100%, assessor should seek to know if there was virement, supplementary budget, windfall or extra budgetary income received by State or FGN for the purpose. Such note should form part of the report.

## Dimension and Scoring

### 2.18: 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 required for a C score.

Coverage: FGN, States. Time Period: Last completed Fiscal year

## INDICATOR 7: REVENUE GENERATION

This Indicator measures budgeted revenue and actual collection as well as the composition of revenue types. It contains two dimensions and uses the M2 (AV) method for aggregating dimension scores.

### 2.19 AGGREGATE REVENUE

#### Description

This dimension measures the actual revenue as a percentage of the budgeted revenue in the original estimate.

#### Measurement Guidance

Accurate revenue forecasts are a key input to the preparation of a credible budget. Revenues allow the government to finance expenditures and deliver services to its citizens. Overly optimistic revenue forecasts can lead to unjustifiably large expenditure allocations that will eventually require either a potentially disruptive in-year reduction in spending or an unplanned increase in borrowing to sustain the spending level.

On the other hand, undue pessimism in the forecast can result in the proceeds of an over realisation of revenue being used for spending that has not been subjected to the scrutiny of the budget process. As the consequences of revenue under-realisation may be more severe, especially in the short term, the criteria used to score this indicator allow comparatively more flexibility when assessing an over-realisation.

The indicator focuses on both domestic and external revenue, which comprises taxes, social contributions, grants, and other revenues including those from natural resources, which may

include transfers from a revenue stabilisation fund or a sovereign wealth fund where these are included in the budget. External financing through borrowing is not included in the assessment of this indicator. This means that grants from development partners will be included in the revenue data used for the indicator rating, but borrowing on concessionary terms from development partners will not.

Revenue generation can deviate from the originally approved budget for reasons unrelated to the accuracy of forecasts, such as a major macroeconomic shock.

### **Dimension and Scoring**

#### **2.19: Aggregate Revenue**

<b>Score</b>	<b>Minimum Requirements for Scoring</b>
A	Actual total revenue is within 90% and 110% of the budgeted revenue.
B	Actual total revenue is within 80% and 120% of the budgeted revenue.
C	Actual total revenue is within 70% and 130% of the budgeted revenue.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## **2.20 CONTROLLABLE REVENUE**

### **Description**

This dimension measures the actual revenue (IGR) generated from various sources compared to budgeted revenue. Actual revenue is defined as IGR for States and total revenue for FGN.

### **Measurement Guidance**

The revenue to be assessed by type depends on the tier of government and the control over the revenue source. States will be assessed by total IGR generated compared to budget. FGN has control over their total budget so this will not be assessed under this dimension as total budget has been assessed under the previous dimension.

### **Dimension and Scoring**

#### **2.20: Controllable Revenue**

<b>Score</b>	<b>Minimum Requirements for Scoring</b>
A	The actual IGR collected is within 90% to 110% of the approved budget.
B	Actual total expenditure is within 80% to 120% of the budgeted total expenditure.
C	The actual IGR collected is within 60% to 140% of the approved budget.

Coverage: FGN, States. Time Period: One Year - Last completed fiscal year

## **INDICATOR 8: BUDGET DOCUMENTATION**

### **2.21 BUDGET DOCUMENTATION**

#### **Description**

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 (FSP). There is one dimension for this indicator.

#### **Measurement Guidance**

Annual budget documentation refers to the executive's budget proposals for the next fiscal year with supporting documents, as submitted to the legislature for scrutiny and approval. The set of documents provided by the executive should allow a complete picture of FGN and State government's fiscal forecasts, budget proposals, and performance of the current and previous fiscal years.

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; and
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**

1. Deficit financing, describing its anticipated composition;
2. 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;
3. Financial assets, including details at least for the beginning of the current fiscal year presented in accordance with GFS or another comparable standard;
  4. Summary information of fiscal risks, including contingent liabilities such as guarantees, and contingent obligations embedded in structured financing instruments such as public-private partnership (PPP) contracts, and so on; and
  5. Quantification of tax expenditures i.e., cost of collection.

## Dimension and Scoring

### 2.21: Budget Documentation

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

Coverage: FGN, States. Time Period: One Year

## INDICATOR 9: GOVERNMENT OPERATIONS OUTSIDE BUDGET

This indicator measures the extent to which government expenditure, revenue outside the budget, and the transparency of transfers to local government councils are communicated to the public in the audited financial statements. It contains three dimensions and uses the M2 (AV) method for aggregating dimension scores.

### 2.22 EXPENDITURE OUTSIDE THE BUDGET

#### Description

This dimension measures the extent to which FGN/ State government expenditure outside the audited financial statements are communicated to the public.

#### Measurement Guidance

Government financial reports available to the public should cover all budgetary and extra-budgetary activities to allow for a complete picture of revenue and expenditures across every category.

This dimension assesses the magnitude of expenditures incurred by budgetary and extra-budgetary units (including social security funds) that are reported in the government's

audited financial statements but not in the approved budget. Such expenditures may include expenditures from fees and charges collected and retained by budgetary and extra-budgetary units outside of the approved budget as well as expenditures on externally funded projects and activities where these are not reported in government financial reports.

Entities with individual budgets not fully covered by the main budget are considered extra-budgetary in accordance with the IMF’s GFS Manual 2014. Assessors should refer to the GFS manual for further guidance and explanation of which institutions’ revenues and expenditures are considered extra-budgetary when assessing this indicator.

## Dimension and Scoring

### 2.22: Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	Actual expenditure heads and sub-heads not included in the approved budget is less than 1% of the government’s total budgeted expenditure.
B	Actual expenditure heads and sub-heads not included in the approved budget is less than 5% of the approved government expenditure.
C	Actual expenditure heads and sub-heads not included in the approved budget is less than 10% of the approved government expenditure.
D	Performance is less than required for a C score.

Coverage: Government (States & Federal), Time Period: One Year

## 2.23 REVENUE OUTSIDE THE BUDGET

### Description

This dimension measures the extent to which FGN/State government revenue outside the budget are communicated to the public in the financial report.

### Measurement Guidance

The financial reports available to the government should cover all budgetary and extra-budgetary activities to allow a complete picture of revenue and expenditures across every category.

This dimension assesses the magnitude of revenues received by budgetary and extra-budgetary units (including social security funds) that are not reported in the government audited financial statements but not in the approved budget. Such revenues may include those received by extra-budgetary units from budgetary transfers or other revenues, revenue from donor-funded projects, and fees and charges outside the type or amounts approved by the budget, where any of these are not reported in government audited financial statements.

## Dimension and Scoring

### 2.23: Revenue Outside the Budget

Score	Minimum Requirements for Scoring
A	Actual revenue heads and sub-heads not included in the approved budget is less than 1% of the approved government revenue.
B	Actual revenue heads and sub-heads not included in the approved budget is less than 5% of the approved government revenue.
C	Actual revenue heads and sub-heads not included in the approved budget is less than 10% of the approved government revenue.
D	Performance is less than required for a C score.

Coverage: Government (States and Federal). Time Period: One Year

## 2.24 FREQUENCY AND TRANSPARENCY OF TRANSFERS TO AREA/LOCAL GOVERNMENT COUNCILS

### Description

This dimension measures how often the Joint Account Allocation Committee (JAAC) meetings are held for the purpose of transfers of Area/Local Government Councils' share of revenues from Federation Account and 10% of IGR of the FCT/State.

### Measurement Guidance

Regular/Monthly Joint Account Allocation Committee (JAAC) meetings where Area/Local Government Councils are briefed about their allocation from the Federation Account, their financial obligations and their share from the IGR of the FCT/State in the presence of all the stakeholders.

This dimension confirms if the JAAC meetings have been held and all stakeholders attended the meeting.

Stakeholders include the following:

- Minister of State FCT/Commissioner for Local Government (Chairman);
- Director of Treasury FCT/Commissioner of Finance;
- Accountant-General;
- Chairmen of each Area/Local Government Councils;
- Secretary of each Area / Local Government Councils;
- Treasurer of each Area /Local Government Councils; and
- Head of Area Council/Local Government Administration (HOLGA)/Head of Personnel Management.



## Dimension and Scoring

### 2.24: Transparency of Transfers to Area/Local Government Councils

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

Coverage: FGN/States. Time Period: One Year - Last fiscal year

## INDICATOR 10: PUBLIC ACCESS TO FISCAL INFORMATION

### 2.25 PUBLIC ACCESS TO FISCAL INFORMATION

#### Description

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.

#### Measurement Guidance

Fiscal transparency depends on whether information on government fiscal plans, positions, and performance is easily accessible to the general public. Public access is defined as availability without restriction, within time allowed by the law, free of charge and without requirement to register.

Justification provided by government for limits on access, where applicable, should be noted in the report. Public access to the following information is considered critical. Public access has been defined below.

#### Basic elements

1. **Annual executive budget proposal documentation.** A complete set of executive budget proposal documents is publicly available in a national daily, tenders journal, public notice boards or posting on official websites, within one week of the executive's submission of them to the legislature.
2. **Enacted budget.** The annual budget law approved by the legislature is publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, within two weeks of passage of the law.
3. **In-year budget execution reports.** The reports are publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, not later

than 30 days after the end of each quarter of their issuance as required by the Public Procurement Act (PPA).

4. **Annual budget execution report.** The report is publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, within three months of the fiscal year's end.
5. **Audited annual financial report, accompanied by the external auditor's report.** The reports are publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, not later than six months following the end of a financial year.

### **Additional elements**

1. **Pre-budget statement.** The broad parameters for the executive budget proposal regarding expenditure, planned revenue, and debt are publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, at least four months before the start of the fiscal year, that is Public Consultation should commence before August 31 of the preceding year.
2. **Other external audit reports.** All non-confidential reports on Federal and States governments consolidated operations are publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, within six months of submission.
3. **Summary of the budget proposal.** A clear, simple summary of the executive budget proposal or the enacted budget accessible to the non-budget experts, often referred to as a "citizens' budget," and where appropriate translated into the most commonly spoken local language, is publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, within two weeks of the executive budget proposal's submission to the legislature and within one month of the budget's approval. The citizen's budget is that prepared by the Federal and States Governments and not by NGOs, CSOs, etc.
4. **Macroeconomic forecasts.** The forecasts, as assessed in the dimension for Macroeconomic forecasts (Pillar 1, Dimension 1.1), are publicly available, in a national daily, tenders journal, public notice boards or posting on official websites, within one week of their endorsement.

### **Definition of Publicly Available Information**

This is information in the public domain. That is, the information is available in a form that is accessible to members of the public. For instance:

- Publishing financial statements/budget in the newspapers.
- Posting of financial statements/budget on a government website.
- Hard copies of public documents are made available for collection without hindrance.

## Dimension and Scoring

### 2.25: 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 required for a C score.

Coverage: FGN, States. Time Period: Public accounts of the last Fiscal Year and two preceding Fiscal Years

## INDICATOR 11: AREA/LOCAL GOVERNMENT COUNCILS AGGREGATE BUDGET IMPLEMENTATION

### 2.26 AREA/LOCAL GOVERNMENT COUNCILS AGGREGATE BUDGET IMPLEMENTATION

#### Description

This dimension measures the actual total expenditure for each Area Council in the FCT/Local Government Councils in the State and the approved budget estimates in the fiscal year under review. The total actual expenditure is the sum of the capital and recurrent expenses of each Area/ Local Government Council in a year, excluding expenditure balances held in suspense or miscellaneous accounts.

#### Measurement Guidance

Budgeted total expenditure of the Area Council in FCT/Local Government is the total component of the approved budget. Actual total expenditure of the Area Council in FCT/ Local Government is the actual amount spent in a given year, excluding expenditure balances held in suspense or miscellaneous accounts.

Actual releases can deviate from the approved budget for reasons unrelated to the accuracy of forecasts - for example, as a result of a major macroeconomic shock or existence of supplementary budget in the year.

## *Dimension and Scoring*

### **2.26: Local Governments Aggregate Budget Implementation**

<b>Score</b>	<b>Minimum Requirements for Scoring</b>
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 required for a C score.

Coverage: FGN/States. Time Period: Last completed Fiscal year



## PILLAR 3: MANAGEMENT OF ASSETS AND DEBTS

**This Pillar covers the management of tangible and intangible public assets, as well as public debts and liabilities.**

### **INDICATOR 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.** It contains four dimensions and uses the M2 (AV) method for aggregating dimension scores.

### **3.27 ECONOMIC ANALYSIS OF CAPITAL PROJECTS PROPOSALS**

#### **Description**

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 the analyses are published. There are different types of economic analysis with different coverage and areas of emphasis.

These include analysis of economic externalities - sometimes referred to as social or economic costs and policy benefits - and health and environmental impacts. Economic analysis shall involve the application of needs-based technique.

For the analysis to have objectivity, it must be reviewed by the Bureau of Public Procurement (BPP). The data used in the economic analysis shall not be older than two years preceding the decision date on the capital project proposal. Outdated analyses are not likely to be useful bases for decisions.

#### **Measurement Guidance**

Public investments are key prerequisites for achieving and sustaining economic growth, achieving strategic policy objectives, and addressing national service delivery needs. During periods of economic contraction, countries strive to protect fiscal resources for addressing investment needs. During periods of expansion, governments typically need to prioritise among many worthwhile investments. There are different governmental approaches to Public Investment Management (PIM). However, there are common features in terms of the functions they carry out.

This indicator attempts to distil the four most critical dimensions. The indicator spans every type of PFM system, including those with separate recurrent and capital budget management processes and institutions. The term “major capital projects” includes investments implemented through structured financing instruments such as PPPs.

## Dimension and Scoring

### 3.27: 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 results 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.28 CAPITAL PROJECT SELECTION

### Description

This dimension assesses the extent to which the project-selection process prioritises capital projects against clearly defined criteria. Rigorous and transparent arrangements for the selection of capital projects aim to strengthen the efficiency and productivity of public investments. The dimension requires that governments carry out a central review of major capital project appraisals before including projects in the budget submission to the legislature. It also requires that governments adhere to section 38 of the fiscal responsibility legislation for project selection.

### Measurement Guidance

This will be measured on the basis of how the capital project selection process complies with the fiscal responsibility legislation.

## Dimension and Scoring

### 3.28: Capital Project Selection

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

Coverage: FGN, States. Time Period: One Year- Last completed fiscal year

## 3.29 CAPITAL PROJECT COSTING

### Description

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. Projections of recurrent cost implications of projects are needed to plan and incorporate these costs into budgets going forward.

### Measurement Guidance

This dimension evaluates whether the budget documentation includes medium-term projections of capital projects and whether the budget process for capital and recurrent spending is fully integrated. The assessment should also consider how governments plan for the maintenance of capital projects over their life-cycle, including insurance cover and periodic replacement activities.

### Dimension and Scoring

#### 3.29: 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 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 recurrent costs for the next three 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.30 CAPITAL PROJECT MONITORING

### Description

This dimension assesses the extent to which effective project monitoring and reporting arrangements are in place for ensuring value for money and fiduciary integrity. The monitoring system should maintain records on both physical and financial progress, including estimates of work in progress, and produce periodic project-monitoring reports. Monitoring should cover projects from the point of approval and throughout implementation.

The system should allow supplier payments to be linked to Interim Payment Certificates (IPC). IPCs are issued by the monitoring and evaluation unit. Such a system should also identify deviations from plans (such as contract variations) and allow for identification of appropriate actions in response.

## Measurement Guidance

Refer to dimension scoring guidance below.

### Dimension and Scoring

#### 3.30: 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 during implementation by the monitoring and evaluation agency, with active support of the procuring 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 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.

### 3.31 FINANCIAL ASSET MONITORING

#### Description

This dimension assesses the nature of financial asset monitoring, which is critical to identifying and effectively managing the key financial exposures and risks to overall fiscal management. The rating criteria use the term “performance” to refer to the outcome in the form of dividends, interest, and capital appreciation or loss, rather than any specific target. Financial assets can be very diverse, including cash, securities, loans, and receivables owned by the government. They may also include foreign reserves and long-term funds such as sovereign wealth funds and equity in state-owned and private sector institutions.

#### Measurement Guidance

It is important that governments have systems for managing, monitoring, and reporting on financial assets, including robust risk management frameworks where necessary, and appropriate governance and transparency arrangements. The public finance laws require that all government financial assets should be documented, monitored, and evaluated.



## Dimension and Scoring

### 3.31: Financial Asset Monitoring

Score	Minimum Requirements for Scoring
A	The Ministry of Finance Incorporated (MOFI) / governments 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 is 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. Information on the performance of the major categories of financial assets is 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.32 PHYSICAL ASSET MONITORING

### Description

This dimension assesses the features of physical asset monitoring for government. Reporting on fixed assets should identify the assets and their use. Maintaining a register of fixed assets at historical cost is a basic requirement; up-to-date registers allow government to better utilize assets such as infrastructure, buildings, machinery and equipment, land, and motor vehicles, and to plan investment programmes and maintenance. If there are significant physical assets held by public corporations, these should be reported in the narrative for this dimension.

### Measurement Guidance

The assessment should include comments on the mechanisms used to capture information. The narrative should also comment on the completeness of the data obtained and should indicate which entities own or administer the assets.

## Dimension and Scoring

### 3.32: 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 updated at least annually.
B	The government maintains a register of its holdings of fixed assets, including information on their usage and age, which is updated.
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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.33 TRANSPARENCY OF ASSET DISPOSAL

### Description

This dimension assesses whether the procedures for transfer and disposal of assets are established through legislation, regulation, or approved procedures. It examines whether information is provided to the legislature or the public on transfers and disposals.

### Measurement Guidance

The assessment evaluates whether standard regulations were followed in the identification of assets for disposal, existence of the assets on the fixed assets register, and if government obtained a fair value for the assets disposed. Assessors are also required to evaluate the transparency of the disposal process. Indicators of transparency may include public advertisement, existence of a competitive bid or auction process and arm's length basis of transaction.

### Dimension and Scoring

#### 3.33: Transparency of Asset Disposal

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

Coverage: FGN, States. Time Period: One Year

## INDICATOR 14: DEBT MANAGEMENT

This indicator assesses the management of domestic and foreign debt 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.

## 3.34 RECORDING AND REPORTING OF DEBT AND GUARANTEES

### Description

This dimension assesses the integrity and comprehensiveness of domestic, foreign, and guaranteed debt recording and reporting.

## Measurement Guidance

A system to monitor and report regularly on the main features of the debt portfolio is critical for ensuring data integrity and effective management, such as accurate debt service budgeting, making timely debt service payments, and ensuring well-planned debt rollovers. Regular reporting enables the government to monitor the implementation of its debt management strategy and address any deviations that arise.

### Dimension and Scoring

#### 3.34: 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.35 APPROVAL OF DEBTS AND GUARANTEES

### Description

This dimension assesses the arrangements for the approval and control of the government's contracting of loans and issuing of guarantees, which is crucial to proper debt management performance. This includes the approval of loans and guarantees against adequate and transparent criteria by government entities as established in the primary legislation.

### Measurement Guidance

Documented policies and procedures should provide guidance for undertaking debt-related transactions. The narrative discussion on this dimension should present any evidence of compliance with the legislation and procedures and whether debt approvals and loan guarantees are consistent with the debt management strategy.

### Dimension and Scoring

#### 3.35: Approval of Debt 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 legislature.

B	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to entities 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 entities. These transactions are reported to and monitored by a single responsible entity. Annual borrowing must be approved by the legislature.
C	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to entities 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 entities. These transactions are reported to and monitored by a single responsible entity.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 3.36 DEBT MANAGEMENT STRATEGY

### Description

This dimension assesses whether the government has prepared a Debt Management Strategy (DMS) with the long-term objective of contracting debt within robust cost-risk trade-offs. Such a DMS 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.

### Measurement Guidance

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 - particularly the interest rate, exchange rate, and refinancing/rollover risks - and the future environment for debt management in terms of fiscal and debt projection. Crucially, the DMS should indicate strategic objectives in terms of the intended direction of or quantitative targets for the major indicators of risk.

The DMS should reflect the current debt situation and should be reviewed periodically, preferably yearly, as part of the budget preparation process. The DMS should be publicly available.

### Dimension and Scoring

#### 3.36: 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.

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D Performance is less than required for a C score.

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Coverage: FGN, States. Time Period: One Year

## 3.37 DEBT SERVICING AND REPAYMENTS

### Description

This dimension measures the extent to which government honours its debt obligations.

### Measurement Guidance

Provisions should be made in the annual budgets for debt servicing and repayments, in line with the debt agreements.

### Dimension and Scoring

#### 3.37: Debt Servicing and Repayments

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

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Coverage: FGN, States. Time Period: One Year



## PILLAR 4: CONTROL IN BUDGET EXECUTION, ACCOUNTING, AND REPORTING

This Pillar covers the budget execution, accounting, and reporting processes of governments.

### **INDICATOR 15: UNFULFILLED EXPENDITURES ARREARS**

This indicator measures the stock of arrears and expenditure arrears monitoring within the speculated period of the governments' obligations that are present as well as how well an adherent financing issue is being treated and controlled in this area and it really discourages the governments to defray from the obligations that it cannot be accomplished within its tenure. It has two dimensions and calculates aggregate dimension scores using the M1 (WL) method.

#### **4.38 STOCK OF EXPENDITURES ARREARS**

##### **Description**

Expenditure arrears are financial obligations or liabilities that remain unpaid after their due payment date. These arrears can arise across various sectors including salaries, capital projects, and loans. A high level of arrears may indicate financial management issues within a government entity, potentially leading to increased costs. This is because creditors might increase prices to compensate for the delayed payments, or operational inefficiencies may occur due to the delayed receipt of necessary inputs.

##### **Measurement Guidance**

Arrears are unpaid liabilities, obligations, or debts. They represent a type of opaque finance. Arrears can result in higher expenses for the government because creditors may raise prices to make up for late payments, or because the delivery of services may be hampered by delayed input deliveries. Numerous issues, including salaries, capital projects, loan facilities (especially long-term loan), may be indicated by a high amount of arrears.

##### **Dimension and Scoring**

##### **4.38: Stock of Expenditure Arrears**

Score	Minimum Requirements for Scoring
A	The stock of expenditure arrears is no more than 2% fulfillment of total expenditure in at least two of the last three completed fiscal years.
B	The stock of expenditure arrears is no more than 6% fulfillment of total expenditure in at least two of the last three completed fiscal years.

C	The stock of expenditure arrears is no more than 10% fulfillment of total expenditure in at least two of the last three completed fiscal years.
D	Performance is less than a C score.

Coverage: FGN, States. Time Period: Last three completed fiscal years.

## 4.55 EXPENDITURES ARREARS MONITORING

### Description

This assesses the degree to which any expenditure arrears are found and kept track of. It emphasizes on the parts of arrears that are tracked, as well as how frequently and rapidly the data is produced for all these obligation(s)

### Measurement Guidance

When a claim or obligation is not paid by the deadline specified in a contract or any other obligations which is against the applicable law, or a financial regulation, it is considered to be in arrears. If the beneficiaries are not informed of the problem prior to the payment deadline being reached, even inadmissible or incomplete payment, claims may result in arrears.

### Dimension and Scoring

#### 4.55: Expenditure Arrears Monitoring

Score	Minimum Requirements for Scoring
A	Data on the stock, age, and composition of expenditure arrears is generated quarterly within four weeks of the end of each quarter.
B	Data on the stock and composition of expenditure arrears is generated quarterly within eight weeks of the end of each quarter.
C	Data on the stock and composition of expenditure arrears is generated annually at the end of each fiscal year.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One fiscal year.

## INDICATOR 16: 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.

## 4.39 INTEGRATION OF PAYROLL AND PERSONNEL RECORDS

### Description

This dimension assesses the degree of integration between personnel payroll and budget data. Measurement Guidance

The wage bill is usually one of the largest items of government expenditure. It may be susceptible to weak controls and manipulation. Hence, payroll controls warrant close attention. Assessors should note that different segments of the public service may be covered by different payrolls. Every important payroll should be mentioned in the narrative and assessed in the scoring of this indicator.

The payroll should be underpinned by a personnel database that provides a list of staff to be paid every pay period. This list should be verified against the approved establishment list, or other approved staff and pensioners list on which budget allocations are based, as well as against individual personnel records and staff files. Controls should also ensure that staff employment, promotion and retirement are undertaken within approved personnel and pension budget allocations. The assessors should obtain evidence of the existence of monthly salary analysis.

### Dimension and Scoring

#### 4.39: 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, monthly reconciliation, and the system is automated.
B	Approved staff lists, personnel database, and payroll are not directly linked to ensure budget control, data consistency, monthly reconciliation, and system is automated.
C	Personnel databases exist but not linked and not reconciled to payroll and pension records.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year - Last fiscal Year

## 4.40 INTERNAL CONTROL OF PAYROLL

### Description

This dimension assesses the controls that are applied to the making of changes to personnel payroll data.

### Measurement Guidance

Effective internal controls should restrict the authority to change records and payroll require separate verification by the head of internal audit; and require production of an audit trail



that is adequate to maintain a permanent history of transactions together with details of the authorising officers.

### Dimension and Scoring

#### 4.40: 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 (Head of Service and 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 and AuGen
C	Sufficient controls exist to ensure the existence of an audit trail.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year - Last Fiscal year

## 4.41 PAYROLL AUDIT

### Description

This dimension assesses the degree of integrity of the payroll, and the ability of the audit process to detect ghost workers and pensioners. The payroll audit should also identify inconsistencies between the approved staff and pensioners list, personnel database, and payroll.

### Measurement Guidance

Payroll audits should be undertaken regularly to identify ghost workers and fill data gaps, identify inconsistencies in personnel data and identify control weaknesses.

### Dimension and Scoring

#### 4.41: Payroll Audit

Score	Minimum Requirements for Scoring
A	A strong system of <b>annual payroll audits</b> 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 government entities has been conducted at least once in <b>3 years</b> (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 <b>4 years</b> . The system may incorporate physical verification of workers and pensioners.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

# INDICATOR 17: 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.

## 4.42 INTEGRATION OF PENSION AND PERSONNEL RECORDS

### Description

This dimension assesses the degree of integration between pension nominal roll, pension payroll and budget data.

### Measurement Guidance

Pension bill is usually one of the largest items of government expenditure. It may be susceptible to weak controls and manipulation. Pension payroll controls thus warrant close attention. Assessors should note that different segments of the public service may be covered by different pension payrolls. Every important payroll should be mentioned in the narrative and assessed in the scoring of this indicator.

The payroll should be underpinned by a pension database that provides a list of pensioners to be paid every pay period. This list should be verified against the approved register/ pension data on which budget allocations are based, as well as against individual pensioner's records and files.

Controls should also ensure that transfers to pension/retirement are undertaken with due approval of the designated officers into the budget allocations. The Assessors should obtain evidence of the existence of monthly pension analysis.

### Dimension and Scoring

#### 4.42: Integration of Pension and Personnel Records

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

Coverage: FGN, States. Time Period: One Year

## 4.43 INTERNAL CONTROL OF PENSIONS

### Description

This dimension assesses the controls that are applied to the making of changes to pensioners and payroll data.

### Measurement Guidance

Effective internal controls should restrict the authority to change records and pension payroll, require separate verification by the head of internal audit; and require production of an audit trail that is adequate to maintain a permanent history of transactions together with details of the authorising officers.

### Dimension and Scoring

#### 4.43: 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 (Head of Service and 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. Authority is given by officers lower than the HoS and AuGen
C	Sufficient controls exist to ensure the existence of an audit trail.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.44 PENSION PAYMENTS AND AUDIT

### Description

This dimension assesses the degree of integrity of the pension, and the ability of the audit process to detect ghost /dead pensioners. The payroll audit should also identify inconsistencies between the approved pensioners list, pension database, and payroll.

### Measurement Guidance

Payroll audits should be undertaken regularly to identify dead/ghost pensioners, fill data gaps, identify inconsistencies in pension data and identify control weaknesses.

### Dimension and Scoring

#### 4.44: Pension Payments and Audit

Score	Minimum Requirements for Scoring
A	A strong system of <b>annual</b> 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 government entities has been conducted at least once in <b>3 years</b> (whether in stages or as one single exercise). The system may incorporate physical verification of pensioners.
C	Partial payroll audits of pension's surveys have been undertaken once within <b>4 years</b> . The system may incorporate physical verification of pensioners.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 18: 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.

### General Guidance

Significant public spending takes place through the public procurement system. A well-functioning procurement system ensures that money is used effectively in acquiring inputs for and achieving value for money in the delivery of programmes and services by a government. The principles of a well-functioning system need to be stated in a well-defined and transparent legal framework that clearly establishes appropriate policy, procedures, accountability, and controls. Key procurement principles include the use of transparent and competitive bidding as means to obtain fair and reasonable prices and overall value for money.

The scope of the indicator covers every procurement of goods, services, civil works, and major equipment investments, whether classified as recurrent or capital investment expenditure. It does not include the defense sector, for which information is typically classified and confidential by law.

## 4.45 PROCUREMENT LEGISLATION AND PROCEDURES

### Description

This dimension measures the extent to which the government has put in place the following:

- (1) Public Procurement Legislation, PPA 2007;
- (2) Procurement Procedures Manual; and
- (3) Public Procurement Bureau/Due Process Office.

## Measurement Guidance

This dimension measures the extent to which procurement practices are guided by legislation at the appropriate level of government. The Federal government is guided by the Public Procurement Act while the State governments are guided by the Public Procurement Law.

### Dimension and Scoring

#### 4.45: Procurement Legislation & Procedures

Score	Minimum Requirements for Scoring
A	All 3 elements exist
B	A Procurement legislation exists and only 1 out of the other criteria exists.
C	Only elements 2 and 3 exist
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.46 PROCUREMENT MONITORING

### Description

This dimension measures the extent to which the government maintains detailed records of procurements for goods, services and works with a view to ensuring transparency of the process.

### Measurement Guidance

Procurement monitoring dimension assesses the extent to which effective monitoring and reporting systems are in place within government for ensuring value for money and for promoting fiduciary integrity. Completeness refers to information on contracts awarded. The accuracy and completeness of information can be assessed by reference to the value for money audit reports.

### Dimension and Scoring

#### 4.46: 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 <b>all</b> procurement methods for goods, services and works.
B	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 <b>most</b> 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 <b>majority</b> of procurement methods for goods, services and works.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.47 PUBLIC ACCESS TO PROCUREMENT INFORMATION

### Description

This dimension measures the extent to which the government makes available procurement information to the public.

Key procurement information to be made available to the public comprises:

- (1) legal and regulatory framework for procurement (PPA 2007 & State Public Procurement Legislation);
- (2) government procurement plans (Annual Work Plans);
- (3) bidding opportunities (publication via tenders' journal and/or newspapers);
- (4) contract awards (purpose, contractor and value) - Contract Register; and
- (5) data on resolution of procurement complaints - Complaints Redress Mechanism.

### Measurement Guidance

This dimension reviews the level of public access to complete, reliable and timely procurement information. Public dissemination of information on procurement processes and their outcomes are also key elements of transparency. In order to generate timely and reliable data, a good information system will capture data on procurement transactions and will be secure. Information should be accessible without restriction, without requirement to register, and free of charge. Public access to procurement information is defined as publishing in a national daily, tenders journal, public notice boards or posting on official websites.

### Dimension and Scoring

#### 4.47: 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.48 PROCUREMENT COMPLAINTS MANAGEMENT

### Description

This dimension measures the extent to which the government has put in place mechanism for effectively handling complaints from aggrieved bidders.

### Measurement Guidance

This dimension assesses the existence and effectiveness of an independent, administrative complaint resolution mechanism. A good procurement system offers stakeholders access to such a mechanism as part of the control system, usually in addition to the general court system. To be effective, submission and resolution of complaints must be processed in a fair, transparent, independent, and timely manner. The timely resolution of complaints is necessary to allow contract awards to be effectively reversed where required.

### Dimension and Scoring

Complaints are reviewed by a body which:

- (1) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions;
- (2) does not charge fees that prohibit access by concerned parties;
- (3) follows processes for submission and resolution of complaints that are clearly defined and publicly available;
- (4) exercises the authority to suspend the procurement process;
- (5) issues decisions within the timeframe specified in the rules/regulations; and
- (6) issues decisions that are binding on every party (without precluding subsequent access to an external higher authority).

### 4.48: Procurement Complaints Management

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

Coverage: FGN, States. Time Period: One Year

## INDICATOR 19: INTERNAL AUDIT

This indicator assesses the standards and procedures applied in internal audit. It contains four dimensions and uses the (M1 (WL)) method for aggregating dimension scores.

## General Guidance

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.

Effectiveness of risk management, controls, 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.

These include:

- (1) appropriate structure particularly with regard to organisational independence;
- (2) sufficient breadth of mandate, access to information; and power to report; and
- (3) use of professional audit methods, including risk assessment techniques.

The internal audit function may be undertaken by an organisation with a mandate across entities of the government or by separate internal audit functions for individual government entities. The combined effectiveness of such audit organisations is the basis for rating this indicator.

Internal audit function is often concerned only with prepayment audit of transactions, which is considered part of the internal control system.

## 4.49 INDEPENDENCE OF THE INTERNAL AUDIT FUNCTION

### Description

This dimension measures the extent to which the internal audit function is truly independent. Measurement Guidance

The independence of the internal auditor can be evaluated based on considerations such as recruitment, deployment, and career path of the internal auditor. The internal auditor is free to carry out his functions without bias or fear of consequence.

### *Dimension and Scoring*

#### 4.49: Independence of the Internal Audit Function

Score	Minimum Requirements for Scoring
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A	The existence of a legislation that established internal audit function outside the scope of treasury function. The legislation should prescribe the minimum qualification, experience, and rank of the Head of Internal Audit.
B	The existence of a legislation that established internal audit function outside the scope of treasury function. The legislation should prescribe the minimum qualification and experience of the Head of Internal Audit.
C	The existence of a legislation that established internal audit function outside the scope of treasury function. The legislation does not prescribe the minimum qualification and experience of the Head of Internal Audit.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.50 NATURE OF AUDITS AND STANDARDS APPLIED

### Description

This dimension assesses the nature of audits performed and the extent of adherence to professional standards.

### Measurement Guidance

When internal audit activities focus only on financial compliance (reliability and integrity of financial and operational information and compliance with rules and procedures), the internal audit function provides limited assurance of the adequacy and effectiveness of internal controls. A wider approach as well as evidence of a quality assurance process is required to show adherence to professional standards.

### Dimension and Scoring

#### 4.50: 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.51 IMPLEMENTATION OF INTERNAL AUDIT AND REPORTING

### Description

This dimension measures the extent to which internal audit programmes are completed, and the reports are distributed to relevant parties.

## Measurement Guidance

This dimension assesses specific evidence of an effective internal audit (or internal controls system) function as shown by the preparation of annual audit programmes, and the actual execution including the availability of internal audit reports. The internal audit reports should be submitted to the Commissioner of the Ministry, with a quarterly report to Commissioner for Finance and the Auditor-General.

### Dimension and Scoring

#### 4.51: Implementation of Internal Audit and Reporting

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

Coverage: FGN, States. Time Period: One Year

## 4.52 RESPONSE TO INTERNAL AUDIT QUERIES

### Description

This dimension assesses the extent to which action is taken by management on internal audit findings. It also assesses the timeliness of such actions. This is of critical importance since the lack of action on findings undermines the rationale for the internal audit function.

### Measurement Guidance

Response means that management provides comments on the auditors' recommendations and takes appropriate action to implement them where necessary. Internal audit validates whether the response provided is appropriate.

### Dimension and Scoring

#### 4.52: Response to Internal Audit Queries

Score	Minimum Requirements for Scoring
A	Management provides a full response to audit recommendations within 14 days of the report being produced. The audit recommendations are fully implemented.
B	Management provides full response to audit recommendations within 21 days of the report being produced. Most of the audit recommendations are implemented.
C	Management provides full response to audit recommendations within 30 days of the report being produced. A part for the audit recommendations is implemented.

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D Performance is less than required for a C score.

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Coverage: FGN, States. Time Period: One Year

## **INDICATOR 20: ACCOUNT RECONCILIATION**

This indicator assesses the extent to which treasury bank accounts, and advance 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.

### **4.53 INTEGRITY IN THE FINANCIAL DATA**

#### **Description**

This indicator assesses the degree to which the treasury bank accounts, and advance accounts are routinely reconciled, as well as the degree to which the established procedures support the integrity of financial data. It has 2 dimensions and aggregates dimension scores using the M2 (AV) method.

#### **Measurement Guidance**

Government bank account transaction data and government cash books should be reconciled on a regular and timely basis. Reporting the findings of the comparisons and taking steps to resolve any discrepancies are both necessary. The accuracy of the accounting records and the financial statements depends on such a reconciliation. The reconciliation should be done monthly.

#### **Dimension and Scoring**

##### **4.53: Integrity in Financial Data**

<b>Score</b>	<b>Minimum Requirements for Scoring</b>
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 the Director 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.

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Coverage: FGN, States. Time Period: One Year

## 4.54 ADVANCES ACCOUNTS RECONCILIATION

### Description

This dimension assesses the extent to which advance accounts are reconciled and cleared.

### Measurement Guidance

Advances cover amounts paid to vendors under public procurement contracts, as well as travel advances, purchase advance and direct labour advances. Advances other than for payment to contractors will follow the Financial Regulations, which require that advances should be retired within 2 weeks of the completion of the intended travel, purchase, or direct labour advance. The present indicator does not cover intergovernmental transfers even though they may be called “advances”.

### Dimension and Scoring

#### 4.54: Advances Accounts Reconciliation

Score	Minimum Requirements for Scoring
A	Reconciliation of advance accounts takes place within two weeks from the end of each month. All advance accounts are retired in a timely manner.
B	Reconciliation of advance accounts takes place within four weeks from the end of each month. Most advance accounts are retired in a timely manner.
C	Reconciliation of advance accounts takes place within six weeks from the end of each month. Advance accounts may be retired with delay.
D	Performance is less than a C score.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 21: 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.

## 4.56 COVERAGE AND COMPARABILITY OF REPORTS

### Description

This dimension assesses the extent to which information is presented in in-year budget reports and in a form that is easily comparable to the original budget (i.e., with the same coverage, basis of accounting, and presentation).

## Measurement Guidance

The preparation of in-year budget report is a fundamental requirement for effective budget implementation. The report should cover all the budget items per period.

### Dimension and Scoring

#### 4.56: Coverage and Comparability of Reports

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 Ministries, Departments and Agencies (MDAs) are included in the reports.
B	Coverage and classification of data allows direct comparison to the original budget with partial aggregation. Expenditures made from transfers to Ministries, Departments and Agencies (MDAs) are included in the reports.
C	Coverage and classification of data allows direct comparison to the original budget for the main administrative headings
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 4.57 TIMING OF IN-YEAR BUDGET PERFORMANCE REPORTS

### Description

This dimension assesses whether this information is submitted in a timely manner and accompanied by an analysis and commentary on budget execution. The in-year budget performance report should be prepared on a quarterly basis.

## Measurement Guidance

The in-year budget reports disclose the extent of budget releases compared to the annual approved budgets. Assessors should identify the frequency of budget reports issued by the Budget Office, and how timely those reports are issued.

### Dimension and Scoring

#### 4.57: Timing of In-Year Budget Reports

Score	Minimum Requirements for Scoring
A	In-year budget reports are prepared monthly and issued within two weeks from the end of each month.
B	In-year budget reports are prepared monthly and issued within four weeks from the end of each month.
C	In-year budget reports are prepared monthly and issued within 8 weeks from the end of each month.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 22: 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.

### 4.58 TIMELINESS OF ANNUAL FINANCIAL REPORTS

#### Description

This dimension assesses the timeliness of preparation of the year-end financial reports as a key indicator of the effectiveness of the accounting and financial reporting system.

#### Measurement Guidance

Annual government financial reports are critical for accountability and transparency in the PFM system. The national accounting standard is International Public Sector Accounting Standards (IPSAS) accrual.

#### Dimension and Scoring

##### 4.58: Timeliness of Annual Financial Report

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

Coverage: FGN, States. Time Period: One Year

### 4.59 SUBMISSION OF REPORTS FOR EXTERNAL AUDIT

#### Description

This dimension assesses the timeliness of submission of year-end financial reports for external audit as a key indicator of the effectiveness of the accounting and financial reporting system.

#### Measurement Guidance

At the Federal Government level, MDAs issue reports that are subsequently consolidated by the Office of the Accountant-General of the Federation (OAGF). At the State Government level, every detail or part of the information for the report is held by the Office of the Accountant-General (OAG) of the state.

The actual date of submission is the date on which the Auditor-General considers the report complete and available for audit. In accordance with public finance law, this should be done within 3 months of the end of the financial year.

### *Dimension and Scoring*

#### **4.59: Submission of Reports for External Audit**

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

Coverage: FGN, States. Time Period: One Year

## **4.60 COMPLIANCE WITH INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) ACCRUAL**

### **Description**

This dimension measures the extent to which annual financial reports comply with IPSAS accrual and are understandable to the intended users and contribute to accountability and transparency.

### **Measurement Guidance**

This requires that the basis of recording the government's operations and the accounting principles and national standards used be transparent. Higher scores require that the standards used for accounting are consistent with IPSAS accrual. For 'A' score the assessment report should explain that IPSAS accrual has been used and the information on compliance with IPSAS accrual is disclosed.

### *Dimension and Scoring*

#### **4.60: Compliance with IPSAS Accrual**

Score	Minimum Requirements for Scoring
A	The financial reports have been prepared under IPSAS accrual. The information on compliance with IPSAS accrual 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 accrual 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.

Coverage: FGN, States. Time Period: One Year

## **INDICATOR 23: LOCAL GOVERNMENTS ANNUAL FINANCIAL REPORTS**

This indicator assesses the extent to which annual financial statements of the Local Governments 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.

### **4.61 TIMELINESS OF ANNUAL FINANCIAL REPORTS**

#### **Description**

This dimension assesses the timeliness of preparation of the year-end financial reports of Local Governments as a key indicator of the effectiveness of the accounting and financial reporting system.

#### **Measurement Guidance**

Annual Local Governments financial reports are critical for accountability and transparency in the PFM system. The national accounting standard is International Public Sector Accounting Standards (IPSAS) accrual.

#### **Dimension and Scoring**

##### **4.61: Timeliness of Annual Financial Report**

<b>Score</b>	<b>Minimum Requirements for Scoring</b>
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 required for a C score.

Coverage: States. Time Period: One Year

### **4.62 SUBMISSION OF REPORTS FOR EXTERNAL AUDIT**

#### **Description**

This dimension assesses the timeliness of submission of year-end financial reports of Local



Governments for audit by the Auditor-General for Local Governments as a key indicator of the effectiveness of the accounting and financial reporting system.

### Measurement Guidance

At the Local Governments level, departments issue reports that are subsequently consolidated by the Treasurers of the Local Governments for submission to the Auditors-General for Local Governments.

The actual date of submission is the date on which the Auditors-General for Local Governments consider the reports complete and available for audit. In accordance with the Financial Memoranda, this should be done within 3 months of the end of the financial year.

### Dimension and Scoring

#### 4.62: 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 required for a C score.

Coverage: FGN (FCT-Area Councils), States. Time Period: One Year

## 4.63 COMPLIANCE WITH INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSAS) ACCRUAL (LOCAL GOVERNMENTS)

### Description

This dimension measures the extent to which annual financial reports of Local Governments comply with IPSAS accrual and are understandable to the intended users and contribute to accountability and transparency.

### Measurement Guidance

This requires that the basis of recording the Local Governments' operations and the accounting principles and national standards used be transparent. Higher scores require that the standards used for accounting are consistent with IPSAS accrual. For 'A' score, the assessment report should explain that IPSAS accrual has been used and the information on compliance with IPSAS accrual is disclosed.

## Dimension and Scoring

### 4.63: Compliance with IPSAS Accrual Basis (LGs)

Score	Minimum Requirements for Scoring
A	The financial reports have been prepared under IPSAS accrual. The information on compliance with IPSAS accrual 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 accrual 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.

Coverage: States. Time Period: One Year



## PILLAR 5: EXTERNAL AUDIT AND LEGISLATIVE SCRUTINY

This Pillar covers public finance management of external audits the scrutiny of the Legislative arm of government entities.

### **INDICATOR 24: EXTERNAL AUDIT**

Reliable and extensive external audit is an essential requirement for ensuring accountability and creating transparency in the use of public funds.

#### **5.64 AUDIT COVERAGE AND STANDARDS**

##### **Description**

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

The scope of audit indicates the entities and sources of funds that are audited in any given year and should include extra-budgetary funds and self-accounting entities. The latter may not always be audited by the Supreme Audit Institutions (SAI), as the use of other audit institutions may be foreseen. Where SAI capacity is limited, the audit programme may be planned by the SAI in line with legal audit obligations on a multiyear basis in order to ensure that high priority or risk-prone entities and functions are covered regularly, whereas other entities and functions may be covered less frequently. Audit work should cover total revenue, expenditure, assets and liabilities, regardless of whether these are reflected in financial reports.

The applicable auditing standards are issued by the International Organisation of Supreme Audit Institutions (INTOSAI); and by the Body of Federal and States Auditors-General in Nigeria.

##### **Dimension and Scoring**

##### **5.64: Audit Coverage and Standards**

Score	Minimum Requirements for Scoring
A	Financial reports including revenue, expenditure, assets, and liabilities of <b>all</b> government entities 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 entities representing <b>most</b> 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 entities representing the <b>majority</b> 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 5.65 TIMELY SUBMISSION OF AUDIT REPORTS TO THE LEGISLATURE

### Description

This dimension assesses the timeliness of submission of Government audited financial reports to the legislature, or those charged with governance of the audited entity, as a key element in ensuring timely accountability of the executive to the legislature and the public.

Measurement Guidance

This dimension requires timely production of government audited financial reports and submission to the legislature within 90 days of receipt of the financial statements from the Accountant-General.

If financial reports provided to the Auditor-General are not accepted, and are returned for completeness or corrections, the actual date of submission is the date on which the Auditor-General considers the financial reports complete and available for audit.

### Dimension and Scoring

#### 5.65: 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## 5.66 EXTERNAL AUDIT FOLLOW-UP

### Description

This indicator assesses the extent to which effective and timely response to Auditor-General's queries, observations or recommendations is undertaken by the executive or audited entity.

### Measurement Guidance

Evidence of effective follow up of the audit findings includes the issuance by the executive or audited entity of a formal written response to the audit findings indicating how these will be or already have been addressed, for example, a management letter. Reports on follow-up may provide evidence of implementation by summing up the extent to which the audited entities have cleared audit queries and implemented audit recommendations or observations.

### Dimension and Scoring

#### 5.66: External Audit 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 required for a C score.

Coverage: FGN, States. Time Period: Last three completed financial years

## INDICATOR 25: LEGISLATIVE SCRUTINY OF AUDIT REPORTS

### Description

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.

The legislature has a key role in exercising scrutiny over the execution of the budget that it approved. A common way in which this is done is through a legislative committee that examines the Auditor-General's report and questions responsible parties about the findings of the reports. A report on the results of review of the Auditor-General's report by the Public Accounts Committee should be submitted for consideration (and ideally debated) in the full chamber of the legislature in order to constitute a completed scrutiny. This is usually necessary before the executive can formally respond, though corrective action may be taken at any time.

# 5.67 TIMING OF AUDIT REPORT SCRUTINY

## Description

This dimension assesses the timeliness of the legislature’s scrutiny, which is a key factor in the effectiveness of the accountability function.

## Measurement Guidance

Timeliness can be affected by a surge in audit report submissions, for example where the Auditor-General is catching up on a backlog. In such situations, the Public Accounts Committee may decide to give priority to audit reports covering the last completed reporting periods.

Completion of the legislative scrutiny is evidenced by a resolution of the legislature on the AuditorGeneral’s report.

## Dimension and Scoring

### 5.67: 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 months from receipt of the reports.
B	Scrutiny of audit reports on annual financial reports has been completed by the legislature within six months from receipt of the reports.
C	Scrutiny of audit reports on annual financial reports has been completed by the legislature within nine months from receipt of the reports.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: Last three completed financial years

# 5.68 HEARINGS ON AUDIT FINDINGS AND RECOMMENDATIONS

## Description

This dimension assesses the extent to which hearings on findings of the Auditor-General take place.

## Measurement Guidance

Hearings on findings of Auditor-General’s reports can only be considered ‘in-depth’ if they include representatives from the Auditor-General to explain the observations and findings as well as from the audited agency to clarify and provide an action plan to remedy the situation.

## Dimension and Scoring

## 5.68: Hearings on Audit Findings and Recommendations

Score	Minimum Requirements for Scoring
A	In-depth hearings on findings of audit reports take place with responsible officers from <b>all</b> audited MDAs which received an exception report from the Auditor-General.
B	In-depth hearings on findings of audit reports take place with responsible officers from <b>most</b> audited MDAs which received an exception report from the Auditor-General.
C	In-depth hearings on findings of audit reports take place with responsible from, <b>few</b> of the audited MDAs which received an exception report from the Auditor-General.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 5.69 TIMELINESS OF LEGISLATIVE RESOLUTION ON AUDIT REPORT

### Description

The dimension assesses the extent to which the legislature issues recommendations and follows up on their implementation. The Committee may recommend actions and sanctions to be implemented by the executive, in addition to adopting the recommendations made by the Auditor-General. The Committee would be expected to have a follow-up system to ensure that such recommendations are appropriately considered by the executive in a timely manner.

### Measurement Guidance

The legislature is expected to track the actions to be implemented by the executive based on the resolution of the legislature and recommendations of the Auditor-General in a systematic manner. 'Systematically' is defined as: where a system for tracking recommendations exists and it is used to record recommendations and to record action or lack of action taken on recommendations, and where for every recommendation, the executive and the legislature are notified during subsequent hearings whether recommendations have or have not been implemented.

### Dimension and Scoring

#### 5.69: 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. <b>All</b> the recommendations were fully implemented.
B	The legislature issues recommendations on actions to be implemented by the executive and follows up on their implementation. <b>Most of the</b> recommendations were fully implemented.
C	The legislature issues recommendations on actions to be implemented by the executive. <b>Few of the</b> recommendations were implemented.
D	Performance is less than required for a C score.

Coverage: FGN, States. Time Period: One Year

## 5.70 TRANSPARENCY OF LEGISLATIVE SCRUTINY OF AUDIT REPORTS

### Description

This dimension assesses the transparency of the scrutiny function in terms of public access. Opening committee hearings to the public facilitates public scrutiny of the proceedings and is also a good opportunity for a legislative committee to inform the public about its work.

### Measurement Guidance

Hearings can be 'open' in a variety of ways, which range from allowing exceptional public access to the committee room, to inviting members of the public to speak on a subject.

Public scrutiny can also be achieved either by transmission of the proceedings by the mass media, i.e., radio or TV, which allows citizens to follow what is currently happening in committees.

### Dimension and Scoring

#### 5.70: 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 required for a C score.

Coverage: FGN, States. Time Period: One Year

## INDICATOR 26: LOCAL GOVERNMENTS EXTERNAL AUDIT

Reliable and extensive external audit is an essential requirement for ensuring accountability and creating transparency in the use of public funds at the Local Government level.



## 5.71 AUDIT COVERAGE AND STANDARDS

### Description

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

### Measurement Guidance

The scope of audit indicates the sources of funds that are audited in any given year and should include extra-budgetary funds and self-accounting entities. The latter may not always be audited by the AuditorGeneral for Local Governments, as the use of other audit institutions may be foreseen. Where the AuditorGeneral for Local Governments capacity is limited, the audit programme may be planned by the AuditorGeneral for Local Governments in line with legal audit obligations on a multi-year basis in order to ensure that high priority or risk-prone entities and functions are covered regularly, whereas other entities and functions may be covered less frequently. Audit work should cover total revenue, expenditure, assets, and liabilities, regardless of whether these are reflected in financial reports.

The applicable auditing standards are issued by the International Organisation of Supreme Audit Institutions (INTOSAI); and by the Body of Federal and States Auditors-General in Nigeria.

### Dimension and Scoring

#### 5.71: Audit Coverage and Standards (LGAs)

Score	Minimum Requirements for Scoring
A	Financial reports including revenue, expenditure, assets, and liabilities of <b>all</b> Local Governments 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 Local Governments representing <b>most</b> 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 Local Governments representing <b>majority</b> 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 required for a C score.

Coverage: States. Time Period: One Year

# 5.72 TIMELY SUBMISSION OF AUDIT REPORTS TO THE LEGISLATURE

## Description

This dimension assesses the timeliness of submission of Local Governments audited financial reports to the State House of Assembly, as a key element in ensuring timely accountability of the executive to the legislature and the public.

## Measurement Guidance

This dimension requires timely production of Local Governments audited financial reports and submission to the State House of Assembly within 90 days of receipt of the financial statements from the Treasurer of the Local Government.

If financial reports provided to the Auditor-General for Local Governments are not accepted, and are returned for completeness or corrections, the actual date of re-submission is the date on which the Auditor-General for Local Government considers the financial reports complete and available for audit.

## Dimension and Scoring

### 5.72: 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 required for a C score.

Coverage: States. Time Period: One Year

# 5.73 LOCAL GOVERNMENTS EXTERNAL AUDIT FOLLOW-UP

## Description

This indicator assesses the extent to which effective and timely response to Auditor-General for Local Government’s queries, observations or recommendations is undertaken by the executive at the Local Government.

## Measurement Guidance

Evidence of effective follow up of the audit findings includes the issuance by the executive of the Local Government of a formal written response to the audit findings indicating how these

will be or already have been addressed, for example, a management letter. Reports on follow-up may provide evidence of implementation by summing up the extent to which the audited entities have cleared audit queries and implemented audit recommendations or observations.

**Dimension and Scoring**

**5.73: Local Government External Audit 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 required for a C score.

Coverage: States. Time Period: Last three completed financial years

## 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, several factors were considered and aggregated to arrive at the scores and ranking of each. 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, Niger State ranked 1<sup>st</sup> Position, scoring 79.6%. Kaduna State ranked 2<sup>nd</sup> Position, scoring 78.5% and Edo State ranked 3<sup>rd</sup> Position, scoring 77.3%.

**Table 12: Country Ranking by Government**

Government	2022	Change from 2021	2021	Change from 2020	2020
Niger	1	▲ (+4)	5	▼ (-1)	4
Kaduna	2	— (0)	2	— (0)	2
Edo	3	▲ (+1)	4	▼ (-1)	3
Jigawa	4	▼ (-3)	1	— (0)	1
Bauchi	5	▼ (-2)	3	▲ (+17)	20
Lagos	6	▲ (+22)	28	▼ (-4)	24
Kwara	7	▲ (+3)	10	▲ (+10)	20
Ekiti	7	▲ (+18)	25	▼ (-6)	19
Osun	9	▼ (-3)	6	▲ (+7)	13
Abia	10	▲ (+5)	15	▼ (-6)	9
Ogun	11	▲ (+19)	30	▲ (+3)	33
Yobe	12	▼ (-1)	11	— (0)	11
Akwa Ibom	13	▲ (+1)	14	▲ (+4)	18
Zamfara	14	▲ (+19)	33	▲ (+3)	36
Cross River	15	▲ (+6)	21	▼ (-6)	15
Adamawa	16	▼ (-3)	13	▲ (+12)	25
Kogi	16	▼ (-9)	7	— (0)	7
Nasarawa	18	▲ (+11)	29	▲ (+6)	35
Kebbi	19	▼ (-3)	16	▼ (-3)	13
Ondo	20	▼ (-9)	11	▲ (+1)	12
Delta	21	▲ (+5)	26	▼ (-4)	22
Gombe	22	▼ (-14)	8	▲ (+1)	9
Sokoto	22	▲ (+14)	36	▼ (-8)	28
Taraba	24	▼ (-4)	20	▼ (-15)	5
Ebonyi	25	▼ (-4)	21	▲ (+5)	26
Kano	25	▲ (+5)	30	▼ (-1)	29
Benue	27	▼ (-3)	24	▲ (+7)	31
Enugu	28	▼ (-19)	9	▼ (-3)	6
Katsina	29	▼ (-10)	19	▼ (-3)	16
Oyo	30	▲ (+5)	35	▼ (-1)	34
FGN	31	▼ (-8)	23	— (0)	23
Rivers	32	▲ (+5)	37	▼ (-5)	32
Imo	32	▲ (+1)	33	▼ (-3)	30
Anambra	34	▼ (-7)	27	— (0)	27
Borno	35	▼ (-18)	17	▼ (-9)	8
Plateau	36	▼ (-18)	18	▼ (-2)	16
Bayelsa	37	▼ (-5)	32	▲ (+4)	36

## 4.2 Provision of Information by Government

**On average, 62% of the information required was provided across the various levels of government in the 2022 assessment, compared to only 53% and 50% average availability rates in 2021 and 2020 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 making more information available on their websites.

The table below represents changes in availability of information from 2020 to 2022 assessment years. The changes denoted in green and red indicate an increase ▲ or decrease ▼ respectively in information provided by the government.

**Table 13: Changes in Availability of Information**

Rank	Government	2022			2021			2020	
		Available	Not Available	Change	Available	Not Available	Change	Available	Not Available
		%	%	%	%	%	%	%	%
1	Niger	95	5	▲ (+9)	86	14	▲ (+6)	80	20
2	Kaduna	93	7	▼ (-4)	97	3	▲ (+1)	96	4
3	Edo	89	11	▼ (-2)	91	9	▲ (+10)	81	19
4	Jigawa	96	4	▲ (+2)	94	6	▲ (+6)	89	11
5	Bauchi	90	10	▼ (-2)	93	7	▲ (+46)	47	53
6	Lagos	85	15	▲ (+51)	34	66	▼ (-1)	36	64
7	Kwara	78	22	▲ (+12)	66	34	▲ (+9)	57	43
7	Ekiti	74	26	▲ (+30)	44	56	▼ (-10)	54	46
9	Osun	73	27	▲ (+1)	71	29	▲ (+16)	56	44
10	Abia	81	19	▲ (+19)	61	39	▼ (-11)	73	27
11	Ogun	73	27	▲ (+43)	30	70	▲ (+6)	24	76
12	Yobe	60	40	▼ (-3)	63	37	▲ (+1)	61	39
13	Akwa Ibom	68	32	▲ (+4)	64	36	▲ (+7)	57	43
14	Zamfara	62	38	▲ (+42)	20	80	▼ (-1)	21	79
15	Cross River	71	29	▲ (+10)	61	39	▼ (-3)	64	36
16	Adamawa	58	42	▼ (-5)	63	37	▲ (+17)	46	54
16	Kogi	52	48	▼ (-21)	73	27	▲ (+6)	67	33
18	Nasarawa	62	38	▲ (+35)	27	73	▲ (+6)	21	79
19	Kebbi	58	42	▼ (-5)	63	37	▼ (-1)	64	36
20	Ondo	52	48	▼ (-5)	57	43	▲ (+3)	54	46
21	Delta	53	47	▲ (+9)	44	56	▲ (+10)	34	66
22	Gombe	53	47	▼ (-15)	69	31	▲ (+10)	59	41
22	Sokoto	48	52	▲ (+27)	21	79	▼ (-10)	31	69
24	Taraba	53	47	▲ (+11)	43	57	▼ (-30)	73	27
25	Ebonyi	44	56	▼ (0)	44	56	▲ (+7)	37	63
25	Kano	45	55	▲ (+15)	30	70	▲ (+1)	29	71
27	Benue	48	52	▲ (+1)	47	53	▲ (+11)	36	64
28	Enugu	42	58	▼ (-29)	71	29	▼ (-6)	77	23
29	Katsina	47	53	▼ (-5)	51	49	▼ (-6)	57	43
30	Oyo	42	58	▲ (+17)	26	74	— (0)	26	74
31	FGN	40	60	▼ (0)	40	60	▼ (-3)	43	57
32	Rivers	38	62	▲ (+20)	19	81	▼ (-6)	24	76
32	Imo	41	59	▲ (+20)	21	79	▼ (-4)	26	74
34	Anambra	40	60	▲ (+7)	33	67	▼ (-3)	36	64
35	Borno	38	62	▼ (-15)	53	47	▼ (-11)	64	36
36	Plateau	32	68	▼ (-18)	50	50	▼ (-3)	53	47
37	Bayelsa	33	67	▲ (+3)	30	70	▲ (+7)	23	77






## 4.3 Overall Country Performance

Table 13 categorizes governance performance into various segments with grades from A to D, indicating levels from high to low performance across the five pillars:

1. **Policy-based Fiscal Strategy and Budgeting** shows significant challenges, with the majority of scores falling under the lowest category, D, accounting for 55%.
2. **Budget Credibility** similarly faces issues with over half of the scores (53%) also categorized as D.
3. **Management of Assets and Debts** reveals the most severe problems, with 79% receiving a D grade, pointing to critical deficiencies.
4. **Control in Budget Execution, Accounting, and Reporting** has 65% of its scores in the D category, indicating poor control mechanisms.
5. **External Audit & Legislative Scrutiny** is predominantly evaluated as D at 81%, reflecting substantial shortcomings in these functions.

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

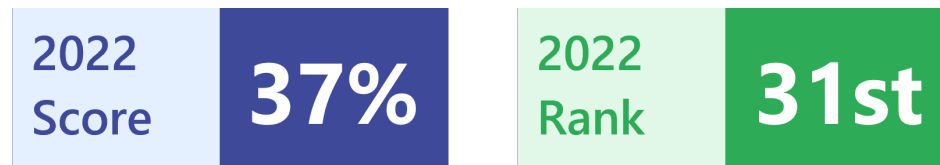
**Table 14: Country Aggregate Performance by Pillar**

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	16%	13%	4%	9%	3%	-	55%	100%
	2	Budget Credibility	18%	-	11%	3%	13%	2%	53%	100%
	3	Management of Assets and Debts	4%	10%	5%	1%	-	1%	79%	100%
	4	Control in Budget Execution, Accounting and Reporting	12%	3%	11%	-	9%	-	65%	100%
	5	External Audit & Legislative Scrutiny	10%	-	6%	1%	2%	-	81%	100%



## 4.4 Performance by Governments

### 4.4.1 FGN








The Federal Government of Nigeria (FGN) ranked 31<sup>st</sup> in the 2022 assessment year among the 37 government entities, experiencing a deterioration of 8 positions from its rank of 23<sup>rd</sup> in 2021. The FGN's previous rankings were stable at 23<sup>rd</sup> in 2020, but showed a significant decline from 10<sup>th</sup> in 2019 and 3<sup>rd</sup> in 2018. This pattern indicates a substantial fluctuation in performance over recent years. The State's score decreased by 2.6% from 39.6% in 2021 to 37.0% in 2022. Despite the overall decline in score, the percentage of information provided by the FGN remained consistent at 40% in both 2022 and 2021.

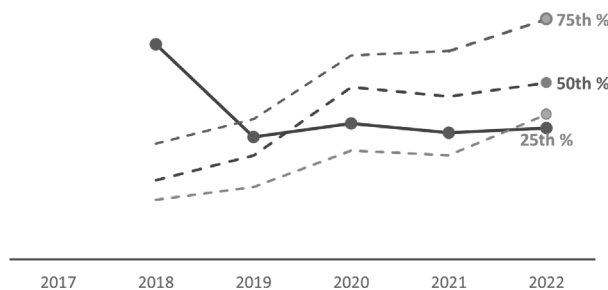
The FGN's performance has declined in ranking over the last five years. However, the Public Financial Management (PFM) compliance scores fluctuated during this period.

The FGN is at the lower 16<sup>th</sup> percentile of the 37 government entities as of the latest 2022 assessment year.

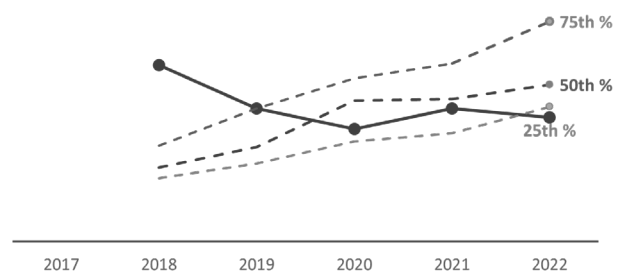
### 2022 Aggregate Performance by Pillar - FGN

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	40%	-	-	-	-	60%	100%
	2	Budget Credibility	17%	-	33%	-	-	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	33%	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

### Availability of Information Trend - FGN



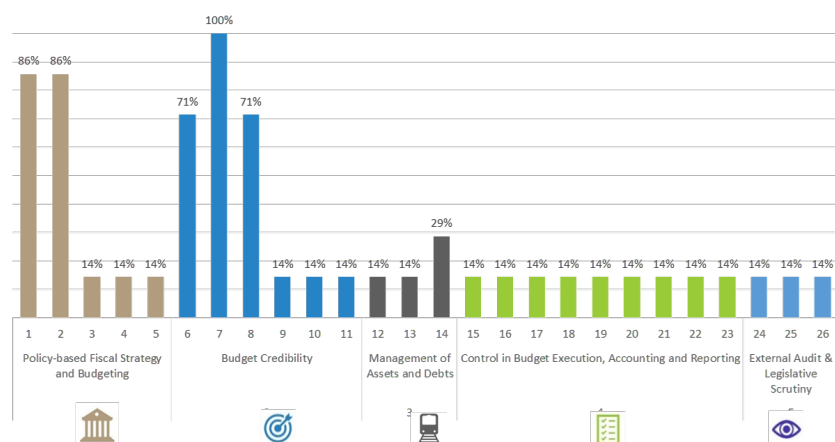
### Performance Score Trend - FGN



The performance score and data availability for the Federal Government of Nigeria over the past five years are depicted in the graph. In 2018, the data availability started at a high of 65.0%, accompanied by a Public Financial Management (PFM) compliance score of 52.6%. However, there was a notable decline in 2019, with the data availability dropping to 37% and the PFM compliance score falling to 39.6%. The downward trend continued into 2020; despite a rise in data availability to 41.1%, the PFM compliance score decreased further to 33.5%. A slight recovery was observed in 2021, with the PFM compliance score increasing to 39.6%, but this improvement was temporary as the score settled back to 37.0% in 2022. Throughout this period, the consistency of data availability indicates a continual and consistent disclosure of information each year.

FGN (Federal Government of Nigeria) achieved a score of 37%, which was a 2.6 percentage point decline in PFM compliance compared to the previous year. They ranked 31<sup>st</sup> in 2022, coming down 8 steps from 23<sup>rd</sup> in 2021. The FGN improved by 1.3 percentage points in 2022 with 39.7% of the information requested being made available compared to 38.4% in the prior year.

## 2022 Performance by Indicators - FGN



## 2022 Performance Status 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	A	C		B+
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	D*	D*		D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	B	B	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	B	A	A		B
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	B				B
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	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	B	C	D	D	D+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D			D
22 Annual financial reports	M1	D*	D*	C		D
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	D		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.2 ABIA STATE

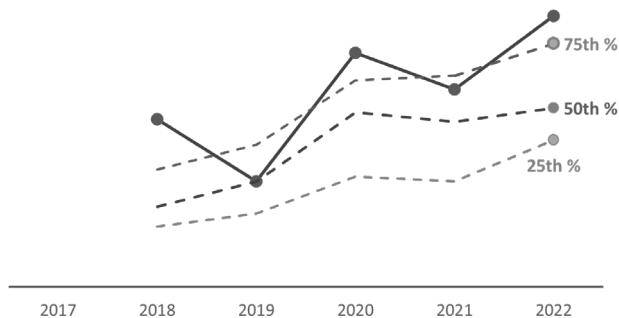
2022 Score	<b>66%</b>	2022 Rank	<b>10th</b>
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Abia State ranked 10<sup>th</sup> in the 2022 assessment year among the 37 government entities. This represents an improvement of 5 positions from its rank of 15<sup>th</sup> in 2021, a decline of 1 positions from its rank of 9<sup>th</sup> in 2020, a significant improvement of 13 positions from its rank of 22<sup>nd</sup> in 2019, and a decline of 17 positions from its rank of 5<sup>th</sup> in 2018. The State's score showed a substantial increase of 19.9% from 2021 to 2022. There was also an improvement in the percentage of information provided by Abia State from 58.9% in 2021 to 80.8% in 2022. Abia State's performance has demonstrated consistent improvement in ranking over the last five years. Additionally, the State's Public Finance Management (PFM) compliance scores have also consistently improved over the same period. The State is positioned at the 27<sup>th</sup> percentile of the 37 government entities in the 2022 assessment year. This trend indicates robust progress in governance and financial management, reflecting positively on the administration's efforts to enhance transparency and efficiency in public service delivery.

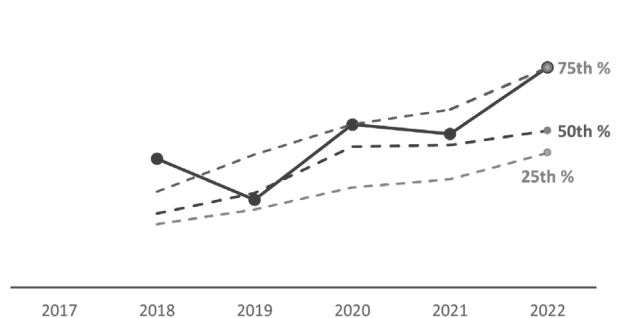
#### 2022 Performance by Indicators -ABIA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	40%	-	-	-	-	40%	100%
	2	Budget Credibility	17%	-	-	-	50%	-	33%	100%
	3	Management of Assets and Debts	33%	-	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	11%	11%	-	11%	-	44%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

#### Availability of Information Trend - ABIA STATE



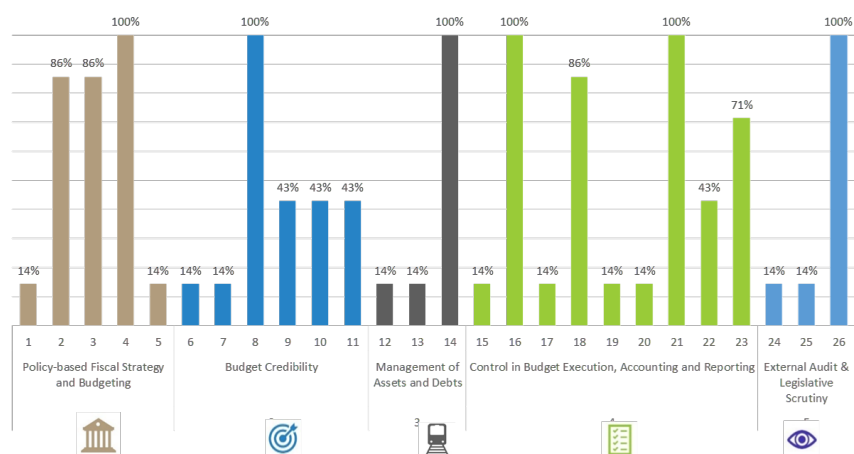
#### Performance Score Trend - ABIA STATE



In 2022, Abia State demonstrated a significant improvement in its Public Financial Management (PFM) compliance, recording a score of 65.6%. This marked a substantial increase from the previous year's score of 45.7%. Notably, the PFM compliance score has shown a remarkable recovery following a steep decline to 26.1% in 2019, down from 38.3% in 2018. Additionally, the data availability for Abia State, as shown by the grey line on the graph, reached an all-time high of 80.8% in 2022. This represents a significant rise from the 58.9% recorded in 2021, making it the highest data availability score over the five-year period depicted in the graph. This increase indicates that Abia State has improved the transparency and accessibility of its financial management information, achieving greater openness in its governmental processes.

Abia State achieved a score of 65.6% which was a 19.9 percentage point increase in PFM compliance compared with the previous year. They ranked 10<sup>th</sup> in 2022, remaining 5 steps from 15<sup>th</sup> in 2021. The data availability score improved by 21.9 percentage points in 2022 with 80.8% of information requested being made available compared to 58.9% in the prior year.

## 2022 Performance by Indicators - ABIA STATE



## 2022 Performance Status 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	D*		D
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	A	A			A
5 Legislative Scrutiny of budgets	M1	D*	C	B	A	D
<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		C
10 Public Access to Fiscal Information	M1	A				C
11 Area/Local government council aggregate budget implementior	M2	C				C
<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	A	A	A	B	A
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	B	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D*	D	A	D
20 Integrity in Financial Data	M1	D	A			D
21 In-year budget reports	M1	A	A			A
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	A	A	D	D*	D
26 Local Governments External Audits	M1	A	A	A		A

### 4.4.3 ADAMAWA STATE

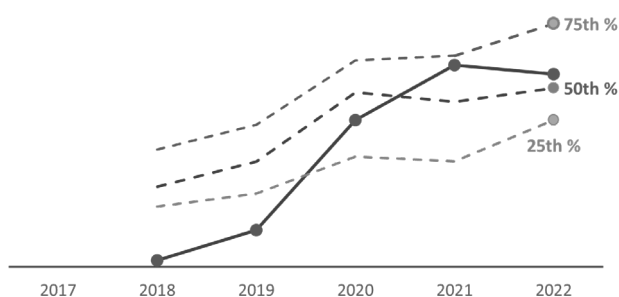
2022 Score	<b>50%</b>	2022 Rank	<b>16th</b>
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Adamawa State ranked 16<sup>th</sup> in the 2022 assessment year among the 37 government entities, marking a decline of 3 positions from its rank of 13<sup>th</sup> in 2021. This performance signifies a continued downward trend from previous years, as the State's score has consistently decreased. The percentage of information provided by Adamawa State declined from 60.3% in 2021 to 57.5% in 2022, indicating a slight decline but maintaining a high level of transparency. Adamawa State's performance has shown consistent improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also steadily improved over the same period, reflecting ongoing enhancements in governance and financial management. Adamawa State is now positioned in the upper half of the government entities, demonstrating its progress in public finance management. This trend illustrates Adamawa State's commitment to improving its PFM systems and transparency, contributing positively to its governance and administrative capabilities.

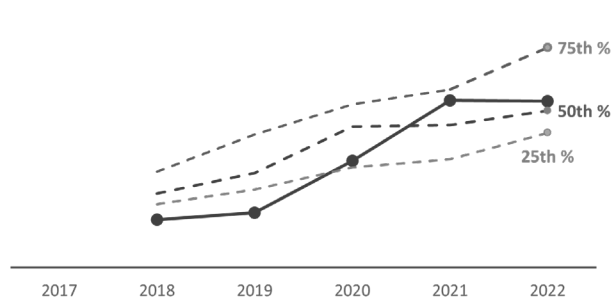
### 2022 Aggregate Performance by Pillar - ADAMAWA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	-	-	-	-	80%	100%
	2	Budget Credibility	-	-	-	-	33%	-	67%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	22%	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ADAMAWA STATE

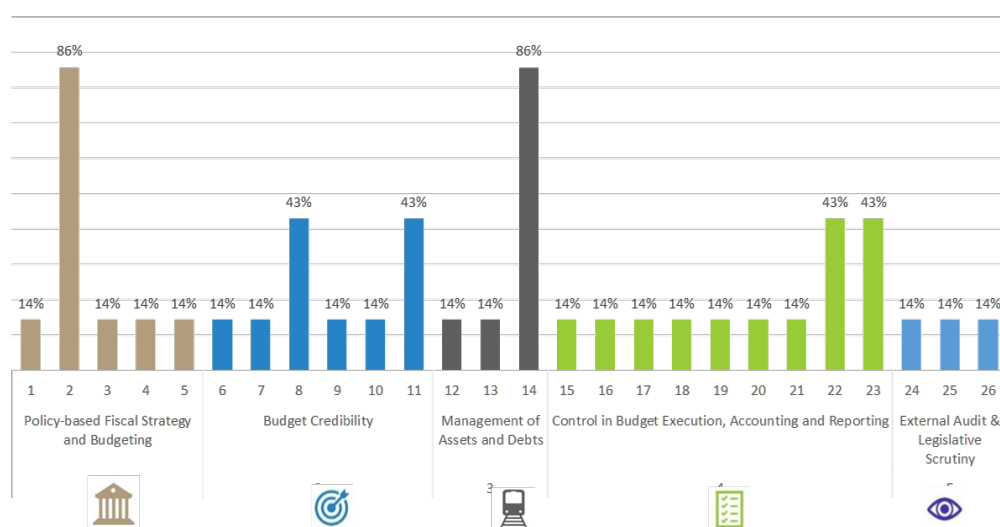


Performance Score Trend - ADAMAWA STATE



Adamawa State achieved a score of 49.5% which was a 0.3 percentage point decline compared to the previous year. They ranked 16th in 2022, coming down 3 steps from 13th in 2021. On the availability of data, the state has declined by 2.8 percentage points in 2022 with 57.5% of the information requested for being made available compared to 60.3% in the prior year.

## 2022 Aggregate Performance by Pillar - ADAMAWA STATE



## 2022 Aggregate Performance by Pillar - 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	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	C	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	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementation	M2	C				C
<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	D	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	C	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	C	A		D

#### 4.4.4 AKWA IBOM STATE

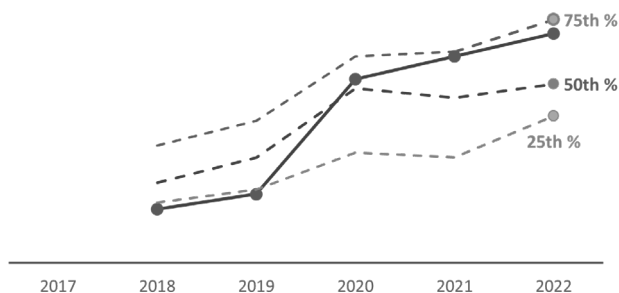
2022 Score	<b>51%</b>	2022 Rank	<b>13th</b>
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Akwa Ibom State ranked 13<sup>th</sup> in the 2022 assessment year among the 37 government entities, an improvement of 1 position from its rank of 14<sup>th</sup> in 2021. This reflects a stable performance trend, with moderate improvements over the years. The State's score has shown a steady increase, and the percentage of information provided by Akwa Ibom State improved significantly from 62% in 2021 to 69% in 2022. Akwa Ibom State's performance has demonstrated consistent advancement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have steadily improved during this period. Akwa Ibom State is now positioned in the upper third of the government entities, showing its progress in public finance management. This trend underscores Akwa Ibom State's dedication to enhancing its governance structures and transparency, which positively impacts its administrative and financial management practices.

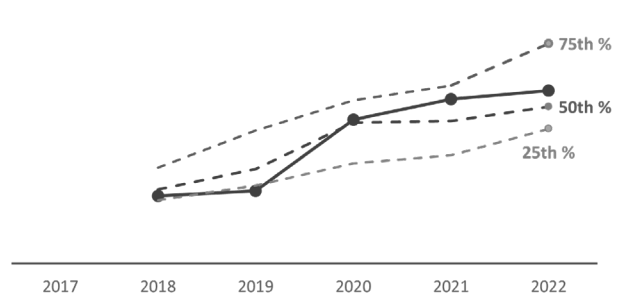
#### 2022 Aggregate Performance by Pillar - AKWA IBOM STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	40%	-	-	60%	100%
	2	Budget Credibility	-	-	17%	-	17%	17%	50%	100%
	3	Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	22%	-	-	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - AKWA-IBOM STATE

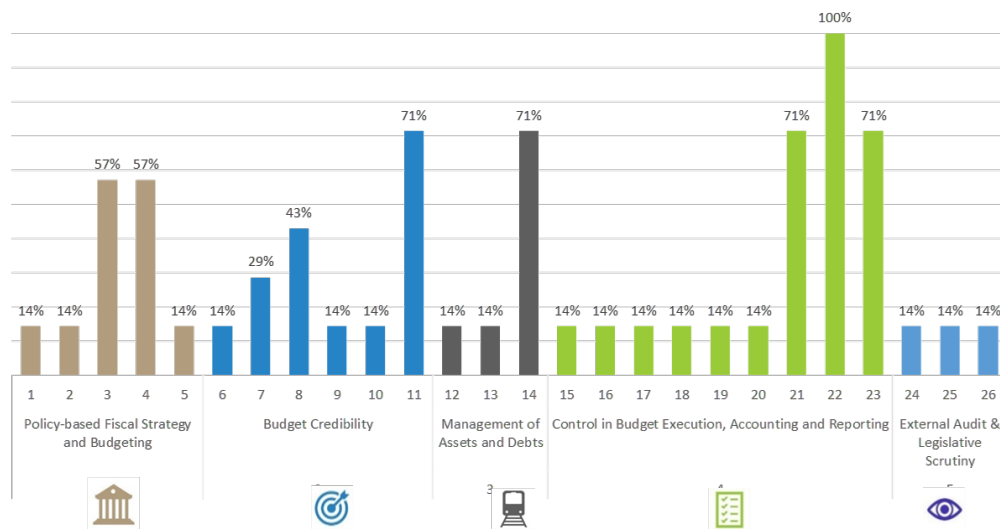


#### Performance Score Trend - AKWA-IBOM STATE



Akwa Ibom State achieved a score of 51.5% which was a 2.5 percentage point increase compared to the previous year. They ranked 13<sup>th</sup> in 2022, remaining at 1 step from 14<sup>th</sup> in 2021. On the availability of data, the state has improved by 6.9 percentage points in 2022 with 68.5% of the information requested for being made available compared to 61.6% in the prior year.

## 2022 Performance by Indicators - AKWA-IBOM STATE



## 2022 Performance Status 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	A	D	D*		D
2 Fiscal Strategy	M2	B	D*			D
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*	D*	A	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	C				C
9 Government Operations Outside Budget	M2	D*	D*	D		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	D*	D	D
13 Public Asset Management	M2	A	D	D*		D
14 Debt Management	M2	A	A	C	D	B
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	A	A		D
17 Pension Controls	M1	D*	D	A		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	B	B	B		B
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D	A	A		D
25 Legislative scrutiny of audit reports	M2	A	C	D*	D	D
26 Local Governments External Audits	M1	D*	D*	D		D








#### 4.4.5 ANAMBRA STATE

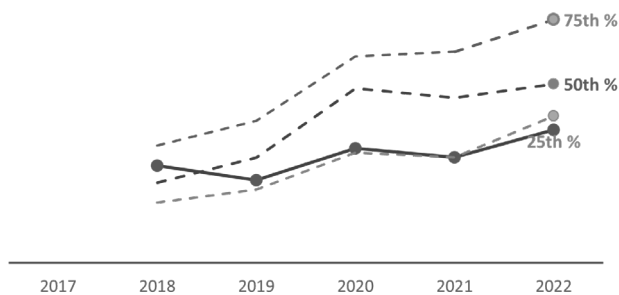
2022 Score	<b>35%</b>	2022 Rank	<b>34th</b>
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Anambra State ranked 34<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 7 positions from its rank of 27<sup>th</sup> in 2021. This downturn highlights a challenging year for Anambra, with a notable drop in both ranking and performance scores compared to previous years. The percentage of information provided by Anambra State remained relatively steady, slightly decreasing from 32% in 2021 to 40% in 2022. Anambra State's performance has demonstrated a decrease in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also reflected this downward trend during the same period. Anambra State is now positioned near the lower end of the government entities, illustrating the need for significant improvements in its public finance management systems. This trend indicates a critical period for Anambra State, necessitating focused efforts to enhance its governance frameworks and financial management practices to reverse the recent declines and regain its previous standings.

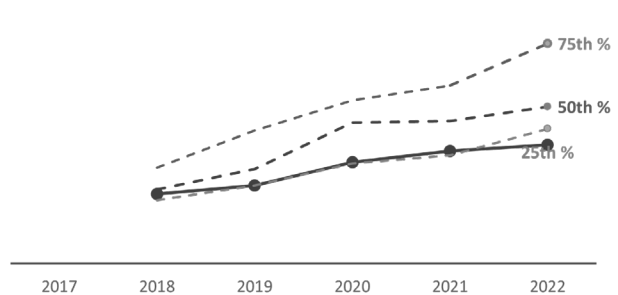
#### 2022 Aggregate Performance by Pillar - ANAMBRA STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2 Budget Credibility	-	-	17%	-	-	-	83%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	11%	-	11%	-	-	-	78%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ANAMBRA STATE

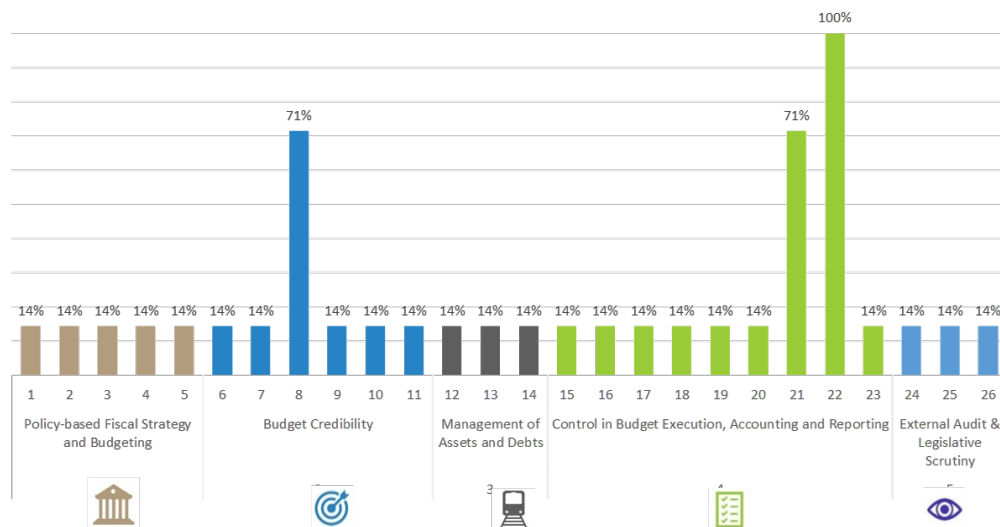


Performance Score Trend - ANAMBRA STATE



Anambra State achieved a score of 35.4% which was a 1.9 percentage point increase compared to the previous year. They ranked 34<sup>th</sup> in 2022, coming down 7 steps from 27<sup>th</sup> in 2021. On the availability of data, the state has improved by 8.2 percentage points in 2022 with 39.7% of the information requested for being made available compared to 31.5% in the prior year.

## 2022 Performance by Indicators - ANAMBRA STATE



## 2022 Performance Status 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	B	D*			D
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*	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	B				B
9 Government Operations Outside Budget	M2	D	D	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D	A		D

#### 4.4.6 BAUCHI STATE

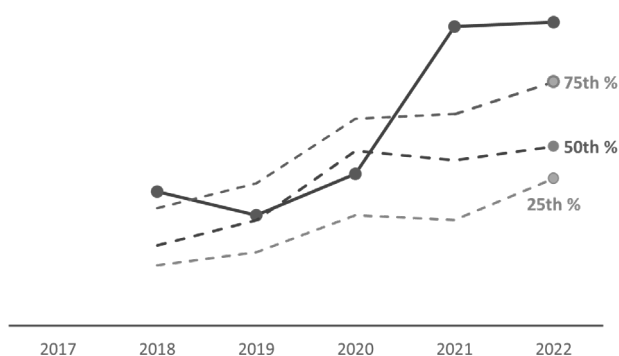
2022 Score	<b>73%</b>	2022 Rank	<b>5th</b>
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Bauchi State ranked 5<sup>th</sup> in the 2022 assessment year among the 37 government entities, a decrease of 2 positions from its rank of 3<sup>rd</sup> in 2021. This marks a significant downward trend for Bauchi, which has consistently improved over the past few years. The State's score has shown a notable increase, and the percentage of information provided by Bauchi State has also risen, from 89% in 2021 to 90% in 2022. Bauchi State's performance has demonstrated considerable and consistent improvement in ranking over the last five years. Additionally, the State's Public Financial Management (PFM) compliance scores have consistently improved over the same period, reflecting strong governance and efficient financial management. Bauchi State is now positioned in the top tier of the government entities, signaling its success in public finance management. This trend highlights Bauchi State's commitment to improving its administrative capacities and transparency, contributing positively to its governance quality and service delivery.

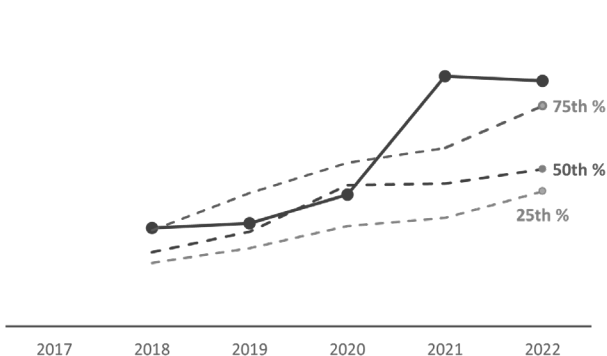
#### 2022 Aggregate Performance by Pillar - BAUCHI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	20%	20%	-	20%	100%
	2	Budget Credibility	67%	-	-	-	-	-	33%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	11%	44%	-	-	-	44%	100%
	5	External Audit & Legislative Scrutiny	33%	-	33%	-	-	-	33%	100%

Availability of Information Trend - BAUCHI STATE

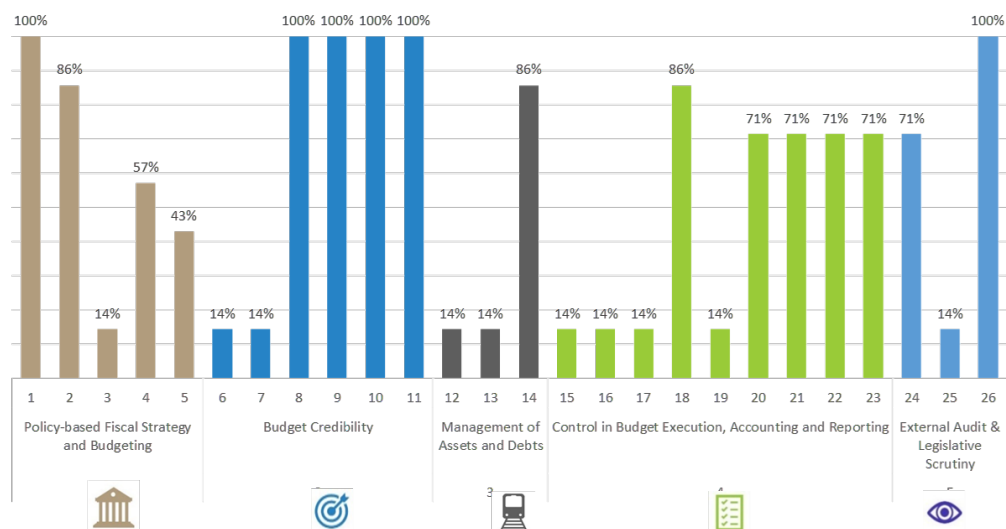


Performance Score Trend - BAUCHI STATE



Bauchi State achieved a score of 73.0% which was a 1.3 percentage point decline compared to the previous year. They ranked 5<sup>th</sup> in 2022, coming down 2 steps from 3<sup>rd</sup> in 2021. On the availability of data, the state has improved by 1.4 percentage points in 2022 with 57.5% of the information requested for being made available compared to 60.3% in the prior year.

## 2022 Performance by Indicators - BAUCHI STATE



## 2022 Performance Status 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	A	D*	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	C	A	A	A	C
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	D		D
7 Revenue Generation	M2	D	D			D
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	A				A
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	C	D*	D
13 Public Asset Management	M2	A	D*	D*		D
14 Debt Management	M2	A	A	A	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D*	A	A		D
17 Pension Controls	M1	D*	A	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D	B	A	A	D
20 Integrity in Financial Data	M1	B	B			B
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	A	A		B
23 Local Government Annual Financial Reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	B	A	A		B
25 Legislative scrutiny of audit reports	M2	A	D	D	D*	D
26 Local Governments External Audits	M1	A	A	A		A

#### 4.4.7 BAYELSA STATE

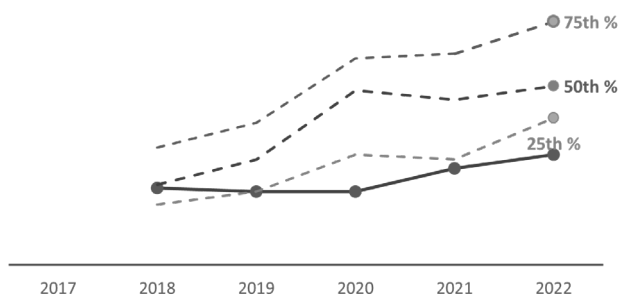
2022 Score	<b>31%</b>	2022 Rank	<b>37th</b>
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Bayelsa State ranked 37<sup>th</sup> in the 2022 assessment year among the 37 government entities, indicating a decline of 5 positions from its rank of 32<sup>nd</sup> in 2021. This ranking places Bayelsa at the bottom of the list, reflecting significant challenges in performance over the past year. The percentage of information provided by Bayelsa State increased marginally, moving from 29% in 2021 to 33% in 2022. Bayelsa State's performance has shown a notable decline in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have consistently been low during this period, indicating ongoing issues in governance and financial management. Bayelsa State is currently positioned at the lowest percentile of the government entities, emphasizing a critical need for improvements in its public administration systems. This trend underscores the urgent need for Bayelsa State to enhance its governance frameworks and financial management practices to address its current deficiencies and improve its standing in future assessments.

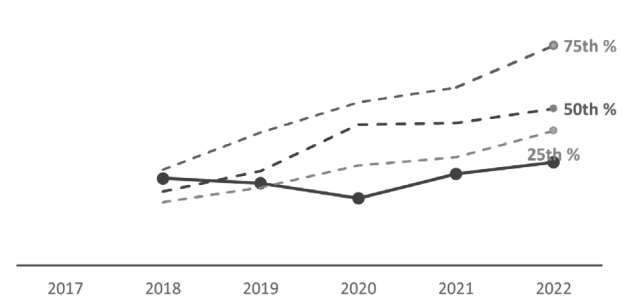
#### 2022 Aggregate Performance by Pillar - BAYELSA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2	Budget Credibility	-	-	17%	-	-	17%	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - BAYELSA STATE

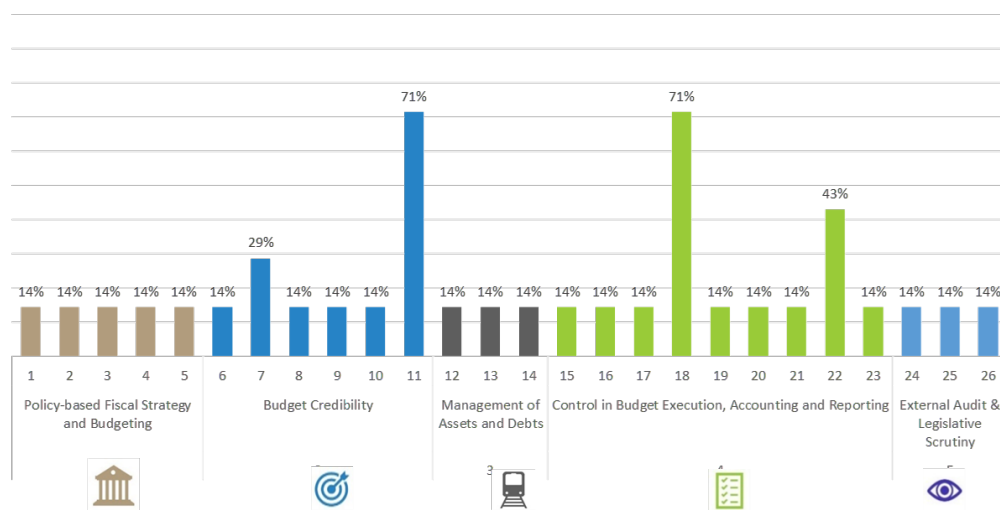


Performance Score Trend - BAYELSA STATE



Bayelsa State achieved a score of 30.7% which was a 3.4 percentage point increase compared to the previous year. They ranked 37<sup>th</sup> in 2022, coming down 5 steps from 32<sup>nd</sup> in 2021. On the availability of data, the state has improved by 4.1 percentage points in 2022 with 32.9% of the information requested for being made available compared to 28.8% in the prior year.

## 2022 Performance by Indicators - BAYELSA STATE



## 2022 Performance Status 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	A	A	C	D*	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	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	B				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<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	D*	D*	D		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	B	C	C	B
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.8 BENUE STATE

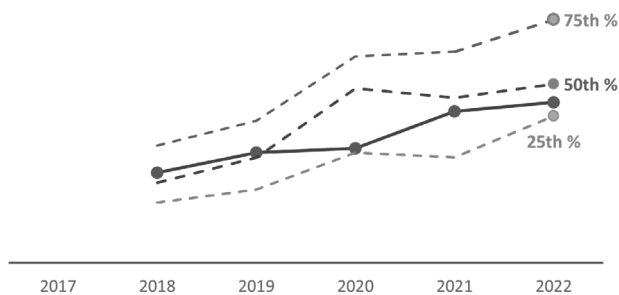
2022 Score	<b>41%</b>	2022 Rank	<b>27th</b>
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Benue State ranked 27<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 3 positions from its rank of 24<sup>th</sup> in 2021. This movement indicates some challenges in the state's performance, although it has maintained a relatively mid-tier position. The percentage of information provided by Benue State saw an improvement, increasing from 45% in 2021 to 48% in 2022. Benue State's performance has demonstrated slight fluctuations in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have not shown significant improvement, reflecting ongoing challenges in governance and financial management. Benue State is positioned in the lower mid-range of the government entities, highlighting areas that need targeted improvements. This trend suggests that while there are ongoing efforts to enhance governance in Benue State, more focused strategies are needed to address specific areas of weakness and to elevate its performance in future assessments.

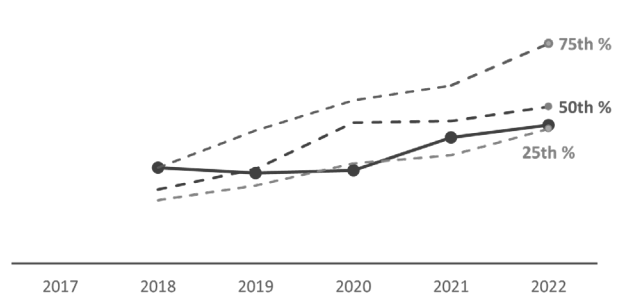
#### 2022 Aggregate Performance by Pillar - BENUE STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20%	-	-	80%	100%
	2	Budget Credibility	-	-	-	-	-	-	100%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	11%	-	11%	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	33%	-	-	-	67%	100%

#### Availability of Information Trend - BENUE STATE

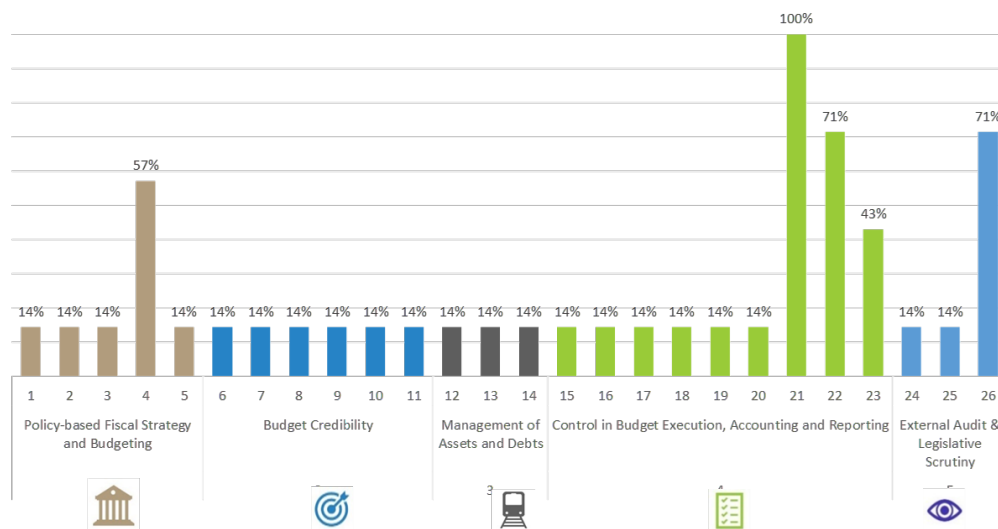


#### Performance Score Trend - BENUE STATE



Benue State achieved a score of 41.3% which was a 3.7 percentage point increase compared to the previous year. They ranked 27<sup>th</sup> in 2022, coming down 3 steps from 24<sup>th</sup> in 2021. On the availability of data, the state has improved by 2.7 percentage points in 2022 with 47.9% of the information requested for being made available compared to 45.2% in the prior year.

## 2022 Performance by Indicators - BENUE STATE



## 2022 Performance Status 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	A	D*	D*		D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	C	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	C	C		D
7 Revenue Generation	M2	D	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 Area/Local government council aggregate budget implementior	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	C	B		D
18 Procurement	M2	B	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	A	A			A
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	C	B	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D	D*	D*		D
26 Local Governments External Audits	M1	B	A	A		B








#### 4.4.9 BORNO STATE

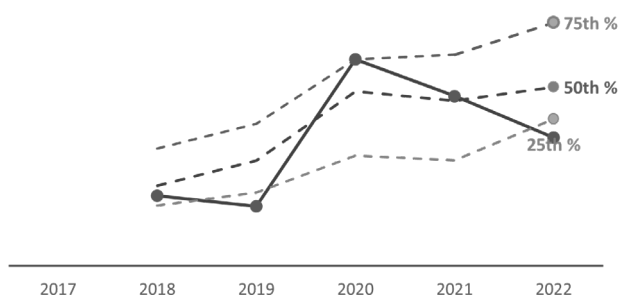
2022 Score	<b>33%</b>	2022 Rank	<b>35th</b>
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Borno State ranked 35<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 18 positions from its rank of 17<sup>th</sup> in 2021. This significant drop indicates substantial challenges in the state's performance over the past year. The percentage of information provided by Borno State decreased from 51% in 2021 to 38% in 2022, suggesting a decrease in transparency or data availability. Borno State's performance has shown a marked decline in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have been inconsistent, reflecting persistent difficulties in addressing governance and financial management issues. Borno State is now near the bottom of the government entities, emphasizing a critical need for comprehensive reforms and improvements. This trend underscores the urgency for Borno State to implement robust governance frameworks and financial management practices to reverse the recent declines and improve its standing in future assessments.

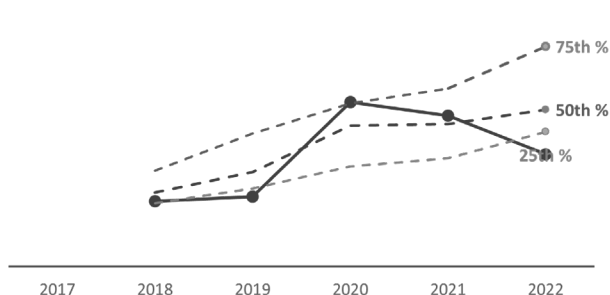
#### 2022 Aggregate Performance by Pillar - BORNO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20%	-	-	80%	100%
	2	Budget Credibility	-	-	50%	-	-	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - BORNO STATE

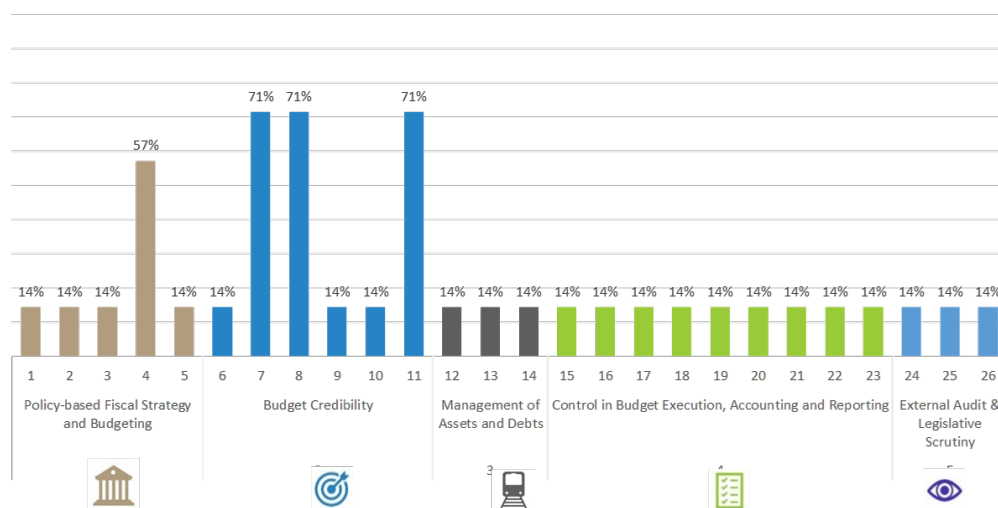


#### Performance Score Trend - BORNO STATE



Borno State achieved a score of 33.5% which was a 11.4 percentage point decline compared to the previous year. They ranked 35<sup>th</sup> in 2022, coming down 18 steps from 17<sup>th</sup> in 2021. On the availability of data, the state has declined by 12.3 percentage points in 2022 with 38.4% of the information requested for being made available compared to 50.7% in the prior year.

## 2022 Performance by Indicators - BORNO STATE



## 2022 Performance Status 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	C	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	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	B				B
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	B	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	D*	C	B		D
23 Local Government Annual Financial Reports	M1	D*	C	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	D		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	A		D

#### 4.4.10 CROSS RIVER STATE

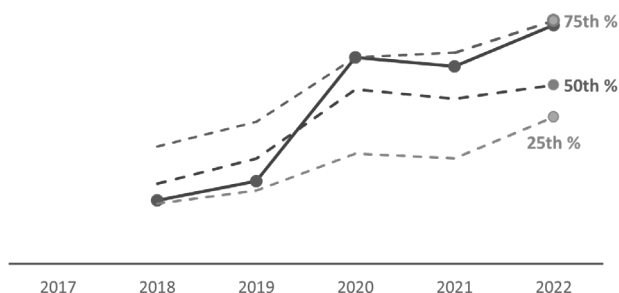
2022 Score	<b>50%</b>	2022 Rank	<b>15th</b>
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Cross River State ranked 15<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a significant improvement of 6 positions from its rank of 21<sup>st</sup> in 2021. This advancement reflects a positive trend in the state's performance, indicating progress in public financial management and governance. The percentage of information provided by Cross River State also saw a notable increase, moving from 59% in 2021 to 71% in 2022. Cross River State's performance has demonstrated consistent improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have steadily increased, suggesting effective reforms and management strategies are in place. Positioned in the upper middle range of the government entities, Cross River State is showcasing its commitment to enhancing transparency and efficiency in its operations. This trend highlights Cross River State's dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and positioning it as a model of good practice in public financial management.

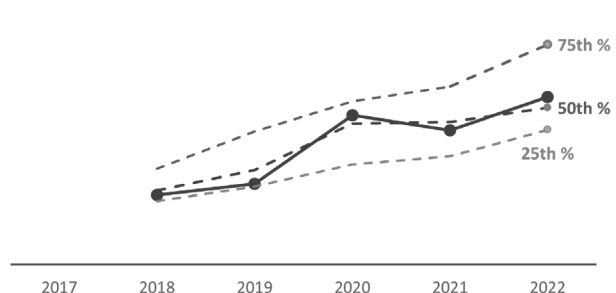
#### 2022 Aggregate Performance by Pillar - CROSS RIVER STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	20%	-	-	-	60%	100%
	2	Budget Credibility	-	-	-	-	33%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	11%	11%	-	33%	-	33%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - CROSS-RIVER STATE

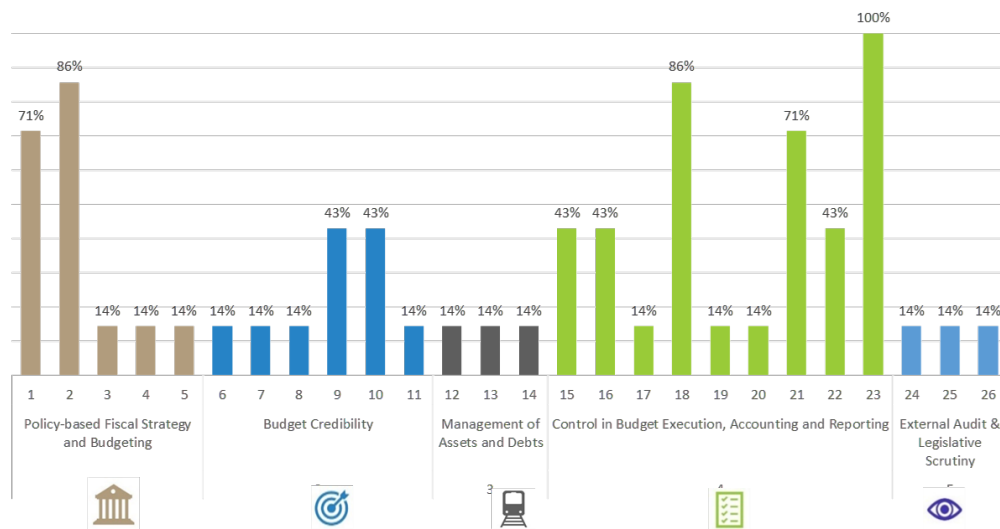


#### Performance Score Trend - CROSS-RIVER STATE



Cross River State achieved a score of 49.9% which was a 9.9 percentage point increase compared to the previous year. They ranked 15<sup>th</sup> in 2022, remaining 6 steps from 21<sup>st</sup> in 2021. On the availability of data, the state has improved by 12.3 percentage points in 2022 with 71.2% of the information requested for being made available compared to 58.9% in the prior year.

## 2022 Performance by Indicators - CROSS-RIVER STATE



## 2022 Performance Status 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	A	B	C		B
2 Fiscal Strategy	M2	A	B			B+
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*	D	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	D	D		C
10 Public Access to Fiscal Information	M1	A				C
11 Area/Local government council aggregate budget implementior	M2	D*				D
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	D*	D*		D
13 Public Asset Management	M2	D	D*	D*		D
14 Debt Management	M2	B	D	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	C	A	A		C
17 Pension Controls	M1	D*	C	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D	B	A	D
20 Integrity in Financial Data	M1	D	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	C	A		D
25 Legislative scrutiny of audit reports	M2	B	D	D*	D	D
26 Local Governments External Audits	M1	D*	C	B		D

### 4.4.11 DELTA STATE

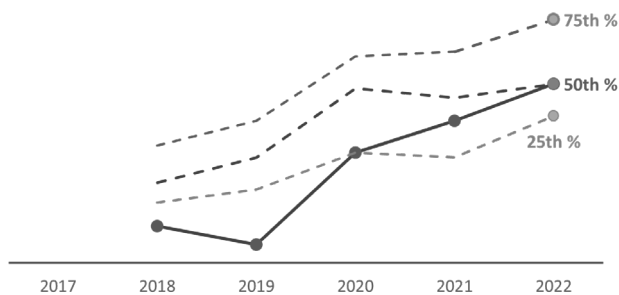
2022 Score	<b>46%</b>	2022 Rank	<b>21st</b>
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Delta State ranked 21<sup>st</sup> in the 2022 assessment year among the 37 government entities, demonstrating an improvement of 5 positions from its rank of 26<sup>th</sup> in 2021. This upward movement reflects a positive shift in the state's overall performance, particularly in its public financial management systems. The percentage of information provided by Delta State has increased significantly, moving from 42% in 2021 to 53% in 2022. Delta State's performance has shown a gradual improvement in ranking over the last five years. While the State's Public Financial Management (PFM) compliance scores have experienced moderate increases, it indicates that there are ongoing efforts to enhance governance and financial transparency. Delta State is now positioned in the middle range of the government entities, highlighting its ongoing commitment to improve and stabilize its administrative functions. This trend indicates Delta State's focus on strengthening its governance frameworks and financial management practices, aiming to boost its rankings and effectiveness in future assessments.

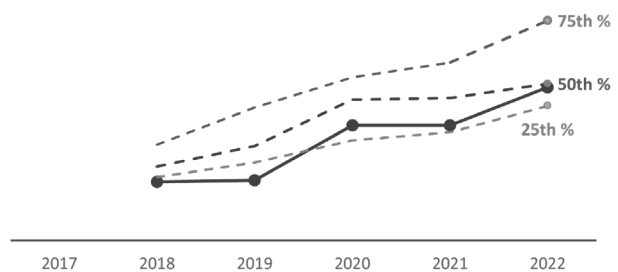
### 2022 Aggregate Performance by Pillar - DELTA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20%	-	-	80%	100%
	2	Budget Credibility	17%	-	-	-	33%	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	11%	11%	-	-	-	56%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

### Availability of Information Trend - DELTA STATE

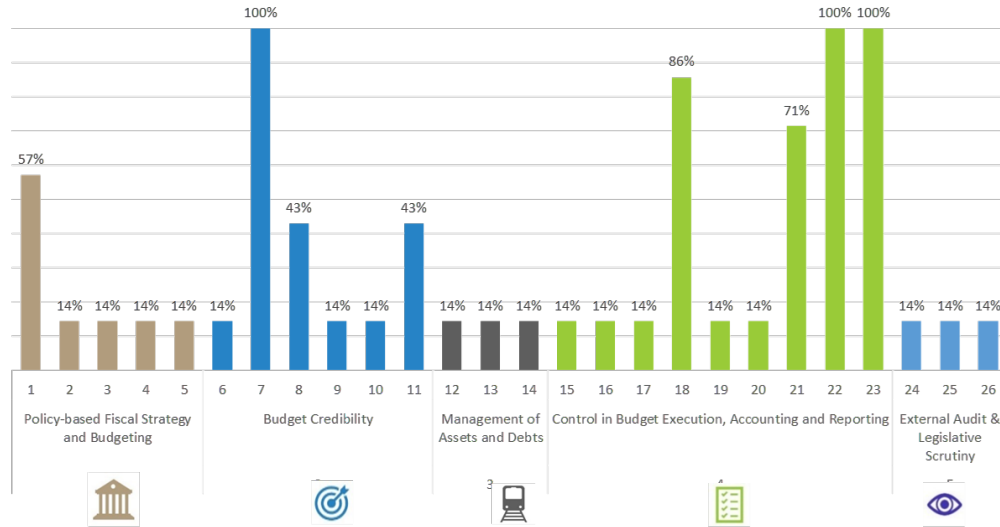


### Performance Score Trend - DELTA STATE



Delta State achieved a score of 45.6% which was a 33.0 percentage point increase compared to the previous year. They ranked 21<sup>st</sup> in 2022, remaining 5 steps from 26<sup>th</sup> in 2021. On the availability of data, the state has improved by 25.8 percentage points in 2022 with 53.4% of the information requested for being made available compared to 42.5% in the prior year.

## 2022 Performance by Indicators - DELTA STATE



## 2022 Performance Status 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	B	B	D		C+
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D*	D*		D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	C	A		D
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	C				C
<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	C	C	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	D*	D	D	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D	A		D

#### 4.4.12 EBONYI STATE

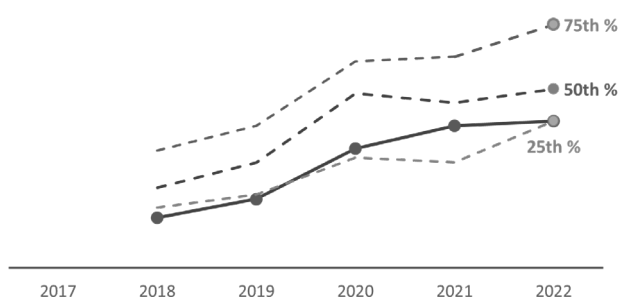
2022 Score	<b>42%</b>	2022 Rank	<b>25th</b>
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Ebonyi State ranked 25<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 4 positions from its rank of 21<sup>st</sup> in 2021. This indicates some challenges in the state's performance over the past year. The percentage of information provided by Ebonyi State saw a slight decrease, moving from 42% in 2021 to 44% in 2022. Ebonyi State's performance has been somewhat volatile over the last five years. The State's Public Financial Management (PFM) compliance scores have not shown significant improvement, reflecting ongoing difficulties in fully implementing governance and financial management reforms. Positioned in the lower mid-range of the government entities, Ebonyi State faces ongoing challenges that require targeted interventions to enhance its public administration and financial management systems. This trend suggests that while there are ongoing efforts to improve governance in Ebonyi State, more effective strategies and robust policies are needed to address the areas of weakness and to elevate its performance in future assessments.

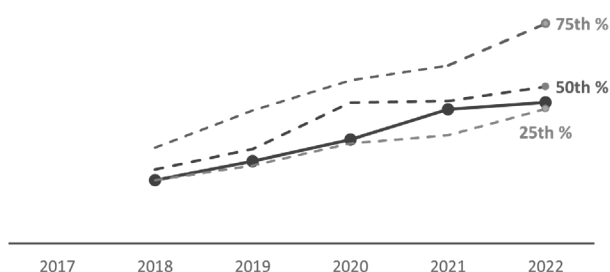
#### 2022 Aggregate Performance by Pillar - EBONYI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2	Budget Credibility	33%	-	17%	-	-	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - EBONYI STATE

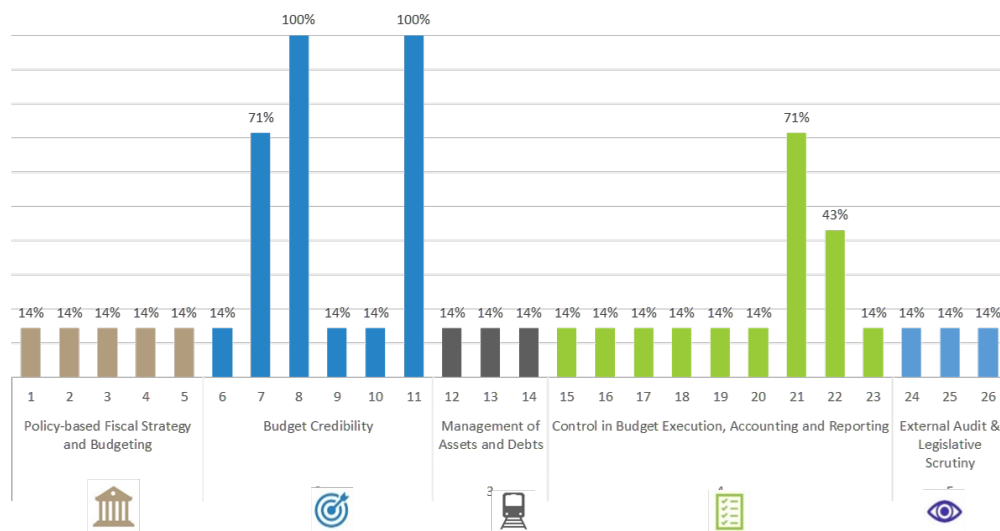


#### Performance Score Trend - EBONYI STATE



Ebonyi State achieved a score of 42.1% which was a 5.2 percentage point increase compared to the previous year. They ranked 25<sup>th</sup> in 2022, coming down 4 steps from 21<sup>st</sup> in 2021. On the availability of data, the state has improved by 3.2 percentage points in 2022 with 43.8% of the information requested for being made available compared to 42.5% in the prior year.

## 2022 Performance by Indicators - EBONYI STATE



## 2022 Performance Status 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	C	D*		D
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	D*	D	D
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	B	B			B
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	A				A
<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	B	C	C	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	C	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	D		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	A	A		D








#### 4.4.13 EDO STATE

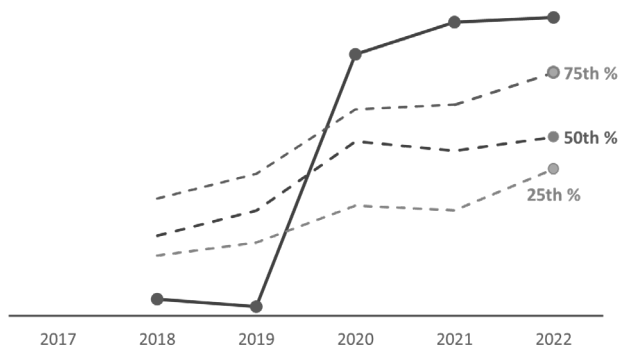
2022 Score	<b>77%</b>	2022 Rank	<b>3rd</b>
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Edo State ranked 3<sup>rd</sup> in the 2022 assessment year among the 37 government entities, marking an improvement of 1 position from its rank of 4<sup>th</sup> in 2021. This improvement reflects a strong trend in the state's performance, indicating significant advancements in public financial management and governance. The percentage of information provided by Edo State increased significantly, rising from 88% in 2021 to 89% in 2022. Edo State's performance has demonstrated consistent improvement in ranking over the last five years, with a notable surge from a much lower position of 15<sup>th</sup> in 2019. The State's Public Financial Management (PFM) compliance scores have consistently improved, suggesting effective implementation of reforms and management strategies. Positioned in the top tier of the government entities, Edo State showcases its commitment to enhancing transparency and efficiency in its operations. This trend highlights Edo State's dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and positioning it as a model of good practice in public financial management.

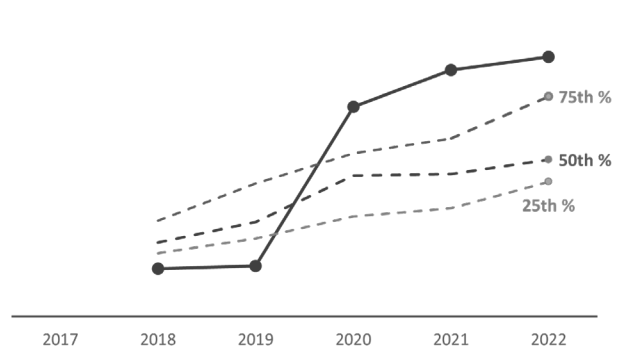
#### 2022 Aggregate Performance by Pillar - EDO STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	60%	-	20%	-	-	20%	100%
	2 Budget Credibility	50%	-	33%	-	17%	-	-	100%
	3 Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	44%	11%	11%	-	-	-	33%	100%
	5 External Audit & Legislative Scrutiny	-	-	33%	-	-	-	67%	100%

#### Availability of Information Trend - EDO STATE

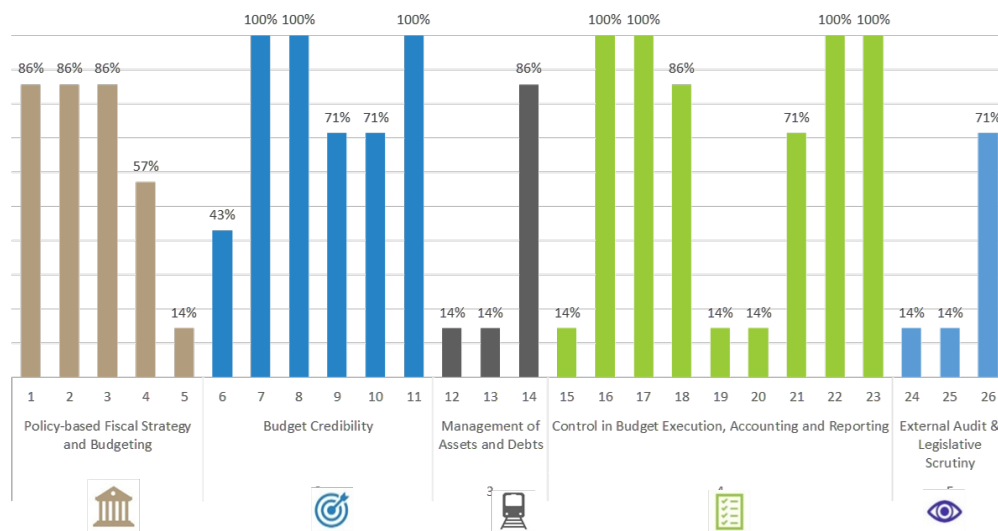


#### Performance Score Trend - EDO STATE



Edo State achieved a score of 77.3% which was a 5.2 percentage point increase compared to the previous year. They ranked 3<sup>rd</sup> in 2022, remaining 1 step from 4<sup>th</sup> in 2021. On the availability of data, the state has improved by 1.6 percentage points in 2022 with 89.0% of the information requested for being made available compared to 87.7% in the prior year.

## 2022 Performance by Indicators - EDO STATE



## 2022 Performance Status 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	C		B+
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	C	B+
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	A	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	C	B	A		C
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D		B
10 Public Access to Fiscal Information	M1	A				B
11 Area/Local government council aggregate budget implementior	M2	A				A
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	D*	D	D
13 Public Asset Management	M2	A	D*	D*		D
14 Debt Management	M2	A	A	A	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D	D	B	A	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	A	A	B	D*	D
26 Local Governments External Audits	M1	B	B	A		B

#### 4.4.14 EKITI STATE

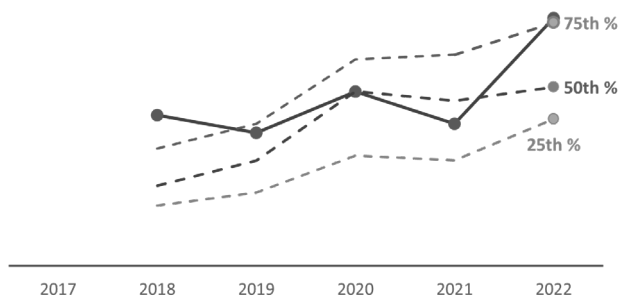
2022 Score	<b>67%</b>	2022 Rank	<b>7th</b>
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Ekiti State ranked 7<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a substantial improvement of 18 positions from its rank of 25<sup>th</sup> in 2021. This significant advancement highlights a successful year for Ekiti, marked by considerable progress in public financial management and governance. The percentage of information provided by Ekiti State increased markedly, moving from 42% in 2021 to 74% in 2022. Ekiti State's performance has demonstrated a remarkable improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have consistently improved, reflecting strong governance and effective financial management strategies. Positioned in the upper tier of the government entities, Ekiti State is signaling its success in public finance management and administrative efficiency. This trend underscores Ekiti State's commitment to enhancing its governance frameworks and transparency, contributing positively to its administrative capabilities and public service delivery.

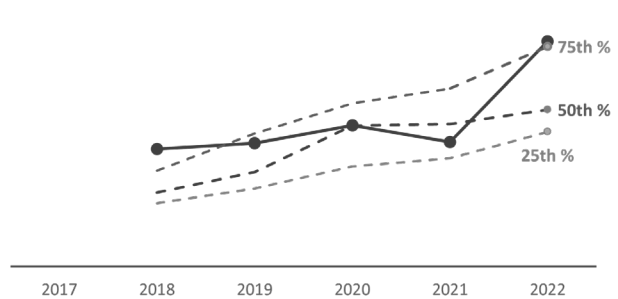
#### 2022 Aggregate Performance by Pillar - EKITI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	-	20%	-	-	60%	100%
	2	Budget Credibility	17%	-	33%	-	17%	-	33%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	44%	-	11%	-	11%	-	33%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	33%	-	67%	100%

#### Availability of Information Trend - EKITI STATE

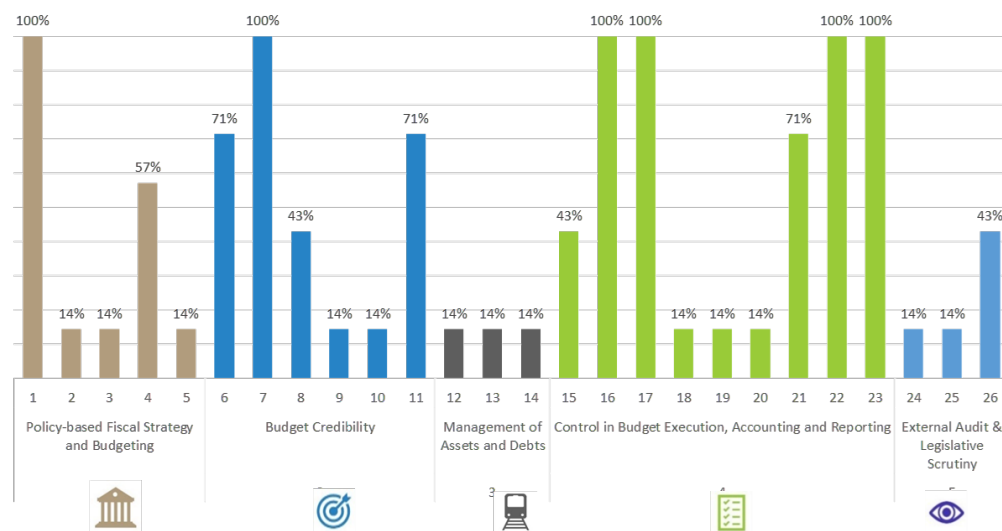


#### Performance Score Trend - EKITI STATE



Ekiti State achieved a score of 67.1% which was a 30.0 percentage point increase compared to the previous year. They ranked 7<sup>th</sup> in 2022, remaining at 18 steps from 25<sup>th</sup> in 2021. On the availability of data, the state has improved by 74.2 percentage points in 2022 with 74.0% of the information requested for being made available compared to 42.5% in the prior year.

## 2022 Performance by Indicators - EKITI STATE



## 2022 Performance Status 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	A	A	A		A
2 Fiscal Strategy	M2	A	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	B	B	A		B
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	B	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 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D	B	A	A	D
20 Integrity in Financial Data	M1	D*	D			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	A	B	D*	D	D
26 Local Governments External Audits	M1	C	A	A		C

#### 4.4.15 ENUGU STATE

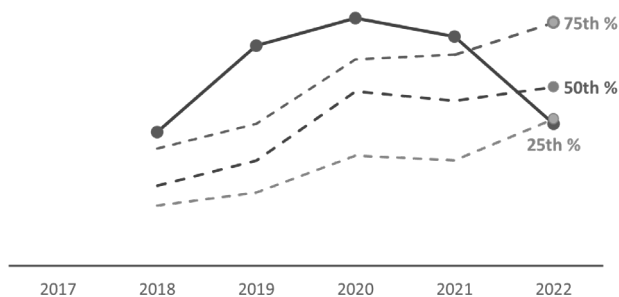
2022 Score	<b>40%</b>	2022 Rank	<b>28th</b>
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Enugu State ranked 28<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a significant decline of 19 positions from its rank of 9<sup>th</sup> in 2021. This substantial drop reflects a challenging year for Enugu, indicating setbacks in public financial management and governance. The percentage of information provided by Enugu State decreased, moving from 68% in 2021 to 42% in 2022. Enugu State's performance has shown considerable fluctuation in ranking over the last five years, with a notably high position in earlier years that has not been sustained. The State's Public Financial Management (PFM) compliance scores have seen a decline, suggesting issues in maintaining consistent governance and financial management practices. Currently positioned near the lower end of the government entities, Enugu State faces critical challenges that require focused efforts to improve its public administration systems. This trend highlights the need for Enugu State to implement robust governance frameworks and financial management practices to address its recent declines and improve its standing in future assessments.

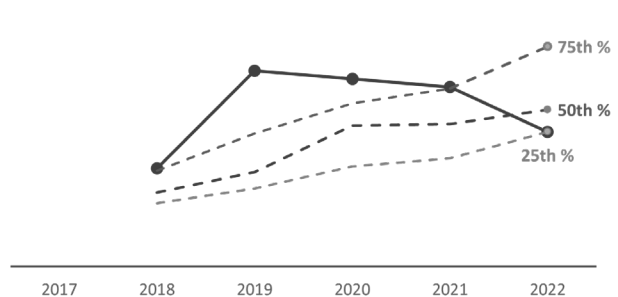
#### 2022 Aggregate Performance by Pillar - ENUGU STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	-	-	-	-	-	40%	100%
	2	Budget Credibility	-	-	17%	-	17%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ENUGU STATE

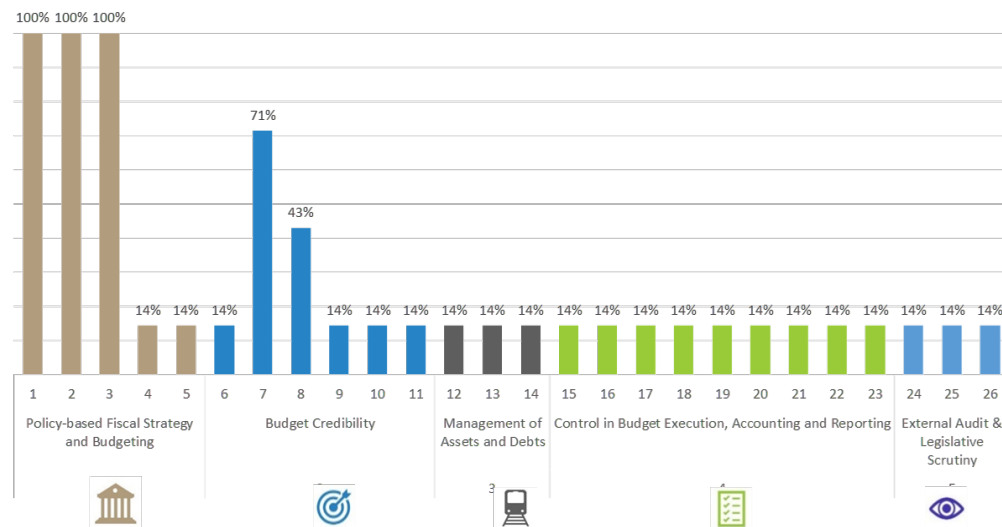


Performance Score Trend - ENUGU STATE



Enugu State achieved a score of 40.1% which was 25 percentage point decline compared to the previous year. They ranked 28<sup>th</sup> in 2022, coming down 19 steps from 9<sup>th</sup> in 2021. On the availability of data, the state has declined by 38 percentage points in 2022 with 42.5% of the information requested for being made available compared to 68.5% in the prior year.

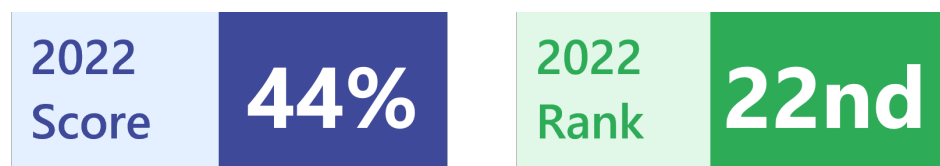
## 2022 Performance by Indicators - ENUGU STATE



## 2022 Performance Status 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	A		A
2 Fiscal Strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	D		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	C				D
11 Area/Local government council aggregate budget implementior	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	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	D*	D*	B		D
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	D		D
25 Legislative scrutiny of audit reports	M2	B	D*	D*		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.16 GOMBE STATE

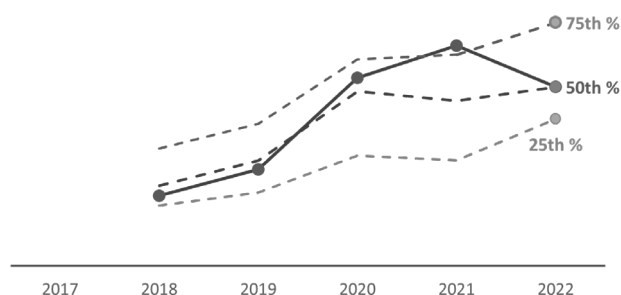


Gombe State ranked 22<sup>nd</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 14 positions from its rank of 8<sup>th</sup> in 2021. This significant drop reflects some challenges in the state's performance over the past year. The percentage of information provided by Gombe State remained relatively stable, with a slight decrease from 66% in 2021 to 53% in 2022. Gombe State's performance has shown a noticeable decrease in ranking over the last five years. Although it previously ranked higher, the State's Public Financial Management (PFM) compliance scores have not shown significant improvement, indicating ongoing challenges in governance and financial management. Positioned in the middle range of the government entities, Gombe State is facing important challenges that require targeted improvements to enhance its public administration and financial management systems. This trend suggests that Gombe State needs to strengthen its governance frameworks and implement effective financial management practices to reverse the recent declines and improve its standing in future assessments.

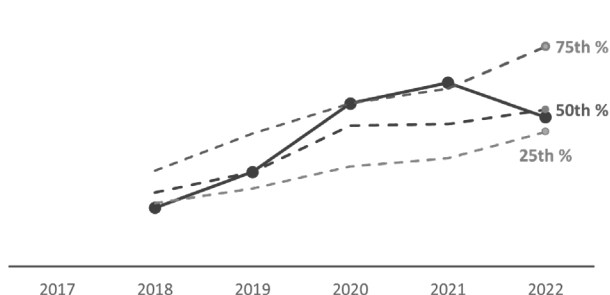
#### 2022 Aggregate Performance by Pillar - GOMBE STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	20%	-	20%	-	-	-	60%	100%
	2 Budget Credibility	-	-	-	-	17%	-	83%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	11%	-	22%	-	11%	-	56%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - GOMBE STATE

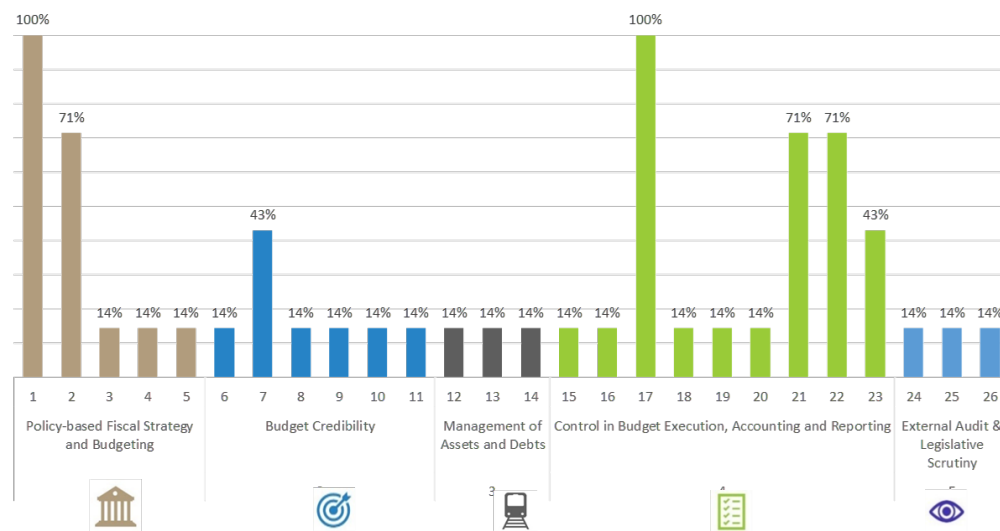


#### Performance Score Trend - GOMBE STATE



Gombe State achieved a score of 44.4% which was an 18.8 percentage point decline compared to the previous year. They ranked 22<sup>nd</sup> in 2022, coming down 14 steps from 8<sup>th</sup> in 2021. On the availability of data, the state has declined by 18.8 percentage points in 2022 with 53.4% of the information requested for being made available compared to 65.8% in the prior year.

## 2022 Performance by Indicators - GOMBE STATE



## 2022 Performance Status 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	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	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 Area/Local government council aggregate budget implementior	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	B	C	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D*	D*	C		D
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	B	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	C	C	B		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D	D*	D*		D
26 Local Governments External Audits	M1	D*	D*	A		D








#### 4.4.17 IMO STATE

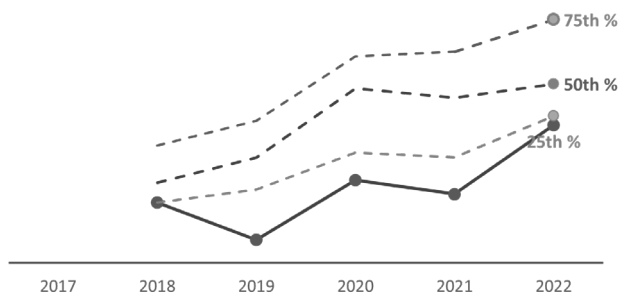
2022 Score	<b>36%</b>	2022 Rank	<b>32nd</b>
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Imo State ranked 32<sup>nd</sup> in the 2022 assessment year among the 37 government entities, marking a slight improvement of 1 position from its rank of 33<sup>rd</sup> in 2021. This modest ascent indicates a stabilization in the state's performance, although significant challenges remain. The percentage of information provided by Imo State increased from 21% in 2021 to 41% in 2022, showing a considerable improvement in transparency. Imo State's performance has demonstrated some volatility in ranking over the last five years, with a general trend towards the lower end of the spectrum. The State's Public Financial Management (PFM) compliance scores have shown some improvement, but not enough to significantly alter its position near the bottom of the government entities. Imo State remains in a challenging position that necessitates comprehensive reforms and strategic improvements in governance and financial management. This trend highlights the critical need for Imo State to enhance its administrative capabilities and public service delivery, aiming to boost its rankings and effectiveness in future assessments through more robust governance and enhanced transparency.

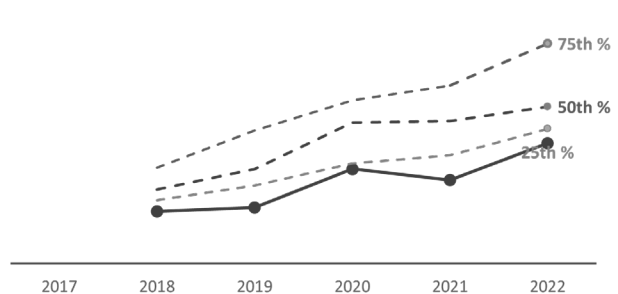
#### 2022 Aggregate Performance by Pillar - IMO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	-	-	-	60%	100%
	2	Budget Credibility	17%	-	-	-	17%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	11%	-	89%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - IMO STATE

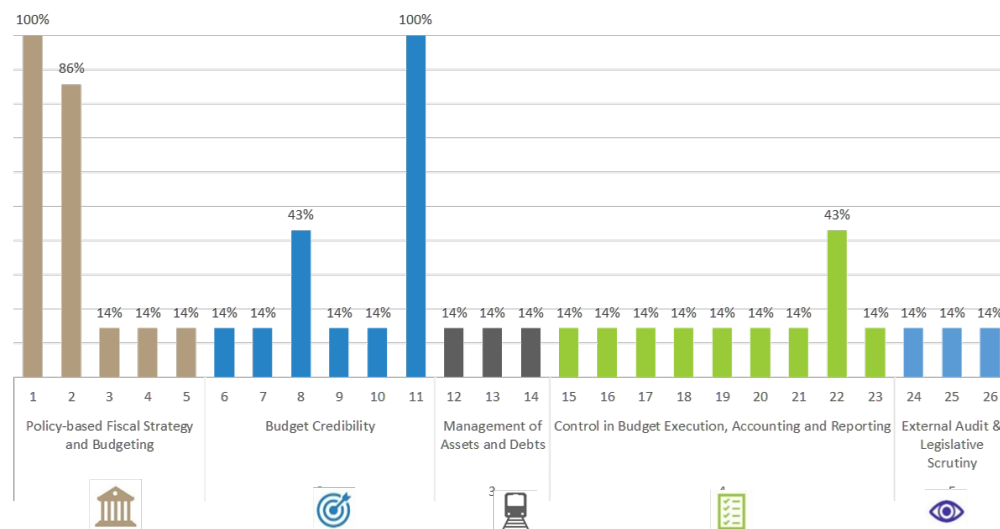


Performance Score Trend - IMO STATE



Imo State achieved a score of 35.8% which was a 43.8 percentage point increase compared to the previous year. They ranked 32<sup>nd</sup> in 2022, remaining at 1 step from 33<sup>rd</sup> in 2021. On the availability of data, the state has improved by 100 percentage points in 2022 with 41.1% of the information requested for being made available compared to 20.5% in the prior year.

## 2022 Performance by Indicators - IMO STATE



## 2022 Performance Status 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	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	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	C				C
9 Government Operations Outside Budget	M2	D*	D*	D		D
10 Public Access to Fiscal Information	M1	C				D
11 Area/Local government council aggregate budget implementior	M2	A				A
<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	B	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D*			D
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.18 JIGAWA STATE

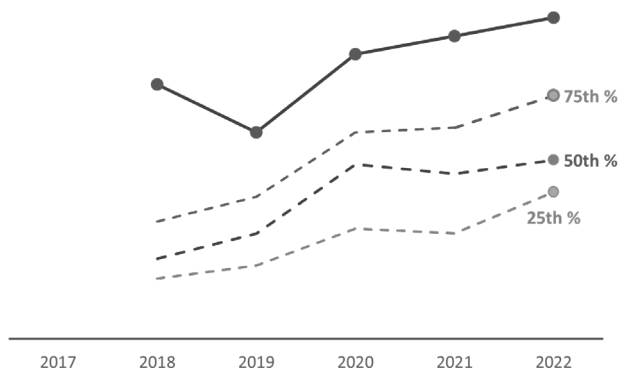
2022 Score	<b>76%</b>	2022 Rank	<b>4th</b>
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Jigawa State ranked 4<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a slight decline of 3 positions from its top rank of 1<sup>st</sup> in 2021. This slight drop still reflects a strong performance overall, with Jigawa maintaining its position among the top performers in public financial management and governance. The percentage of information provided by Jigawa State remained impressively high, slightly increasing from 90% in 2021 to 96% in 2022. Jigawa State's performance has been consistently high over the last five years, regularly ranking near the top of the government entities. The State's Public Financial Management (PFM) compliance scores have consistently been robust, indicating effective governance and financial management practices. Positioned in the upper echelons of the government entities, Jigawa State showcases its commitment to transparency and effective public administration. This trend underscores Jigawa State's ongoing dedication to maintaining high standards in governance, contributing positively to its administrative capabilities and setting a benchmark for public service delivery across the region.

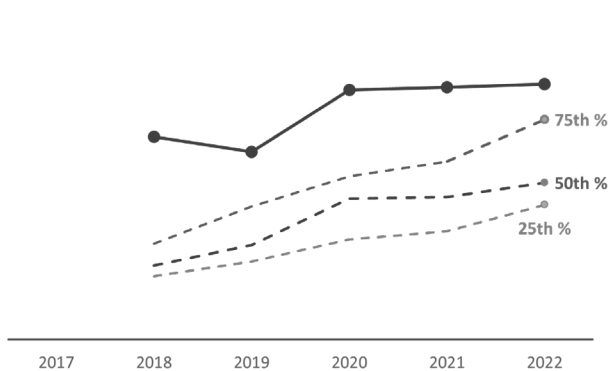
#### 2022 Aggregate Performance by Pillar - JIGAWA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	20%	-	20%	-	-	-	100%
	2	Budget Credibility	50%	-	-	-	17%	17%	17%	100%
	3	Management of Assets and Debts	33%	-	67%	-	-	-	-	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	11%	11%	-	22%	-	44%	100%
	5	External Audit & Legislative Scrutiny	-	-	33%	33%	-	-	33%	100%

#### Availability of Information Trend - JIGAWA STATE

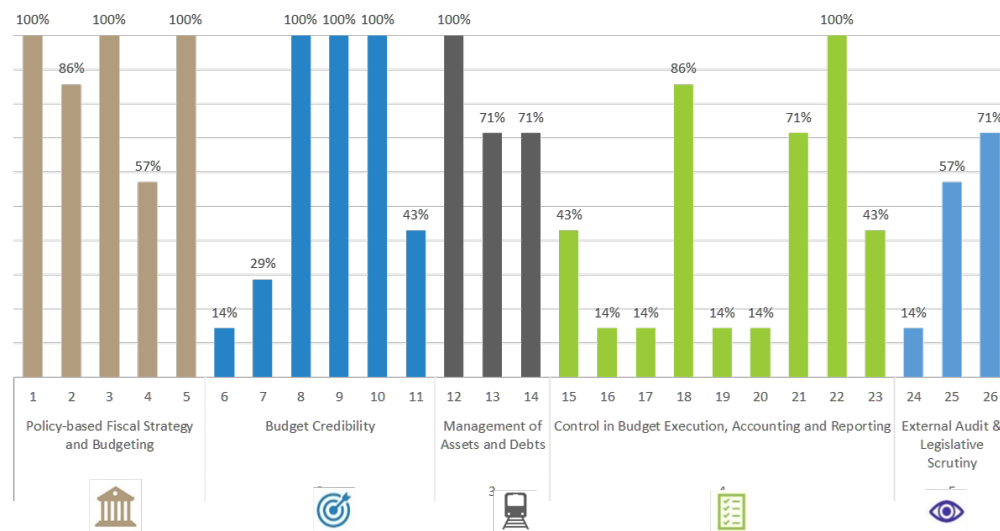


#### Performance Score Trend - JIGAWA STATE



Jigawa State achieved a score of 76.1% which was a 1.4 percentage point increase compared to the previous year. They ranked 4<sup>th</sup> in 2022, coming down 3 steps from 1<sup>st</sup> in 2021. On the availability of data, the state has improved by 6.1 percentage points in 2022 with 95.9% of the information requested to be made available compared to 90.4% in the prior year.

## 2022 Performance by Indicators - JIGAWA STATE



## 2022 Performance Status 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	A	A	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	A	A	A	A	A
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	C		D
7 Revenue Generation	M2	C	D			D+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	C				C
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	A	A	A
13 Public Asset Management	M2	A	A	D		B
14 Debt Management	M2	A	A	B	D	B
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	D	B	A		D
17 Pension Controls	M1	D	B	A		D
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	B	A	A	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	C	A		D
25 Legislative scrutiny of audit reports	M2	A	B	D	D	C+
26 Local Governments External Audits	M1	B	A	A		B

#### 4.4.19 KADUNA STATE

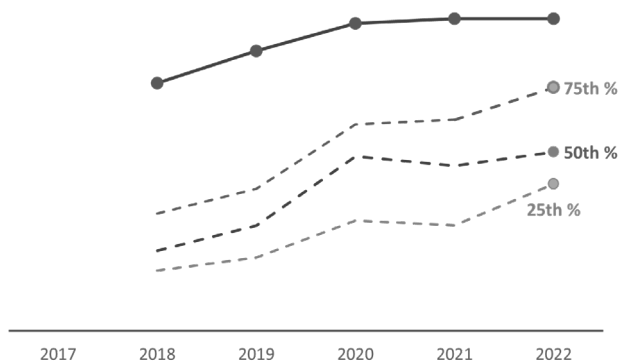
2022 Score	<b>78%</b>	2022 Rank	<b>2nd</b>
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Kaduna State ranked 2<sup>nd</sup> in the 2022 assessment year among the 37 government entities, maintaining its position from 2021. This consistent high ranking reflects Kaduna's strong performance in public financial management and governance. The percentage of information provided by Kaduna State remains very high, with a slight increase from 93% in 2021 to 93% in 2022, indicating sustained transparency and accessibility in its public administration. Kaduna State's performance has been outstanding over the last five years, consistently ranking at or near the top of the government entities. The State's Public Financial Management (PFM) compliance scores are among the best, showcasing effective governance and innovative financial management strategies. Positioned in the top tier of government entities, Kaduna State exemplifies excellence in public administration. This trend highlights Kaduna State's commitment to maintaining high standards in governance and public service delivery, contributing positively to its reputation as a leader in administrative efficiency and transparency.

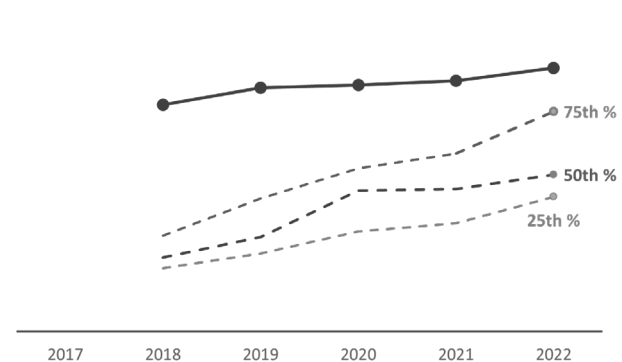
#### 2022 Aggregate Performance by Pillar - KADUNA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	20%	-	20%	-	-	-	100%
	2	Budget Credibility	67%	-	-	-	-	17%	17%	100%
	3	Management of Assets and Debts	-	67%	33%	-	-	-	-	100%
	4	Control in Budget Execution, Accounting and Reporting	33%	11%	11%	-	22%	-	22%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	33%	-	67%	100%

#### Availability of Information Trend - KADUNA STATE

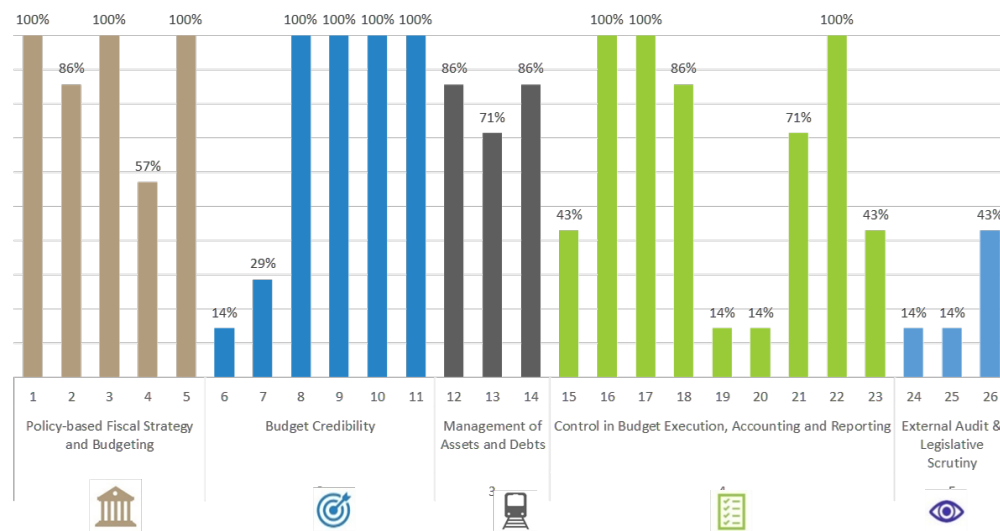


#### Performance Score Trend - KADUNA STATE



Kaduna State achieved a score of 78.5% which was 5.1 percentage point increase compared to the previous year. They ranked 2<sup>nd</sup> in 2022, remaining at the same position in 2021. On the availability of data, the state has remained static in 2022 with 93.2% of the information requested to be made available compared to 93.2% in the prior year.

## 2022 Performance by Indicators - KADUNA STATE



## 2022 Performance Status 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	A	A	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	A	A	A	A	A
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	C	D			D+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	B		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	A				A
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	A	D	B+
13 Public Asset Management	M2	A	B	D		B
14 Debt Management	M2	A	A	A	D	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	D*	B	A	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	A	A	D	D*	D
26 Local Governments External Audits	M1	C	A	A		C

#### 4.4.20 KANO STATE

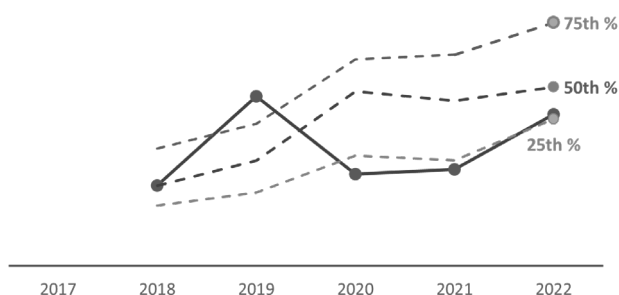


Kano State ranked 25<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing an improvement of 5 positions from its rank of 30<sup>th</sup> in 2021. This advancement indicates some progress in the state's performance, though it still positions Kano in the lower middle range of the government entities. The percentage of information provided by Kano State increased from 29% in 2021 to 45% in 2022, suggesting an effort to enhance transparency and data availability. Kano State's performance has been somewhat fluctuating over the last five years, with occasional improvements but generally remaining in the lower tiers. The State's Public Financial Management (PFM) compliance scores have shown modest improvements, reflecting ongoing challenges in achieving consistent advances in governance and financial management. Kano State faces significant challenges that require ongoing reforms and strategic improvements to elevate its performance in future assessments. This trend suggests that while there are efforts underway to improve governance in Kano State, more robust and effective strategies are needed to address systemic issues and to significantly boost its standing among the government entities.

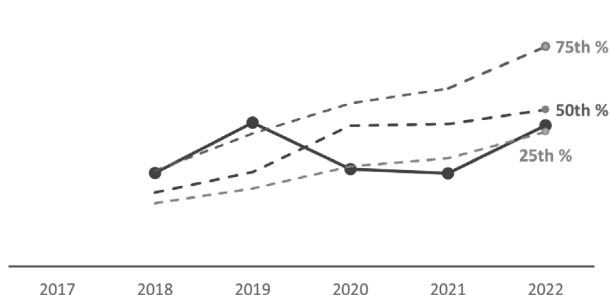
#### 2022 Aggregate Performance by Pillar - KANO STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	20%	20%	-	-	20%	-	40%	100%
	2 Budget Credibility	-	-	33%	-	17%	-	50%	100%
	3 Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - KANO STATE

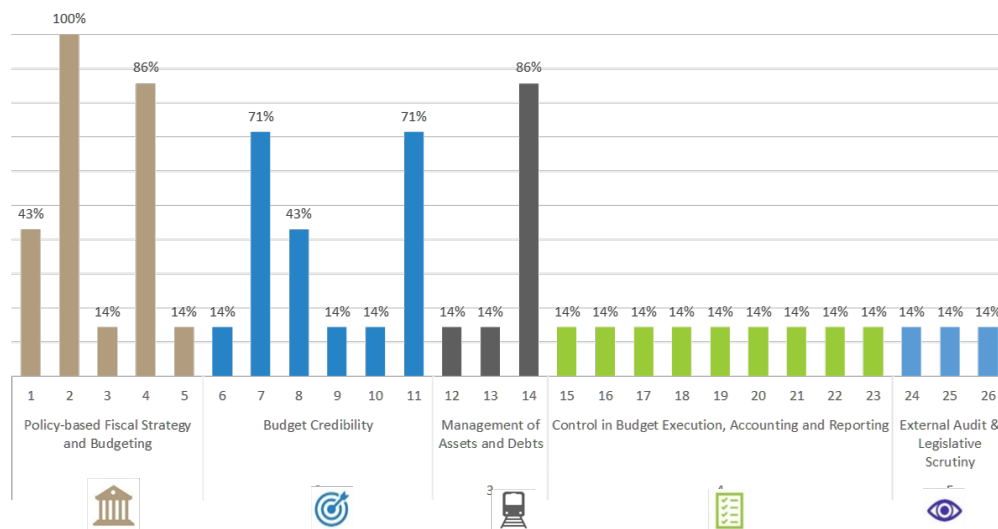


#### Performance Score Trend - KANO STATE



Kano State achieved a score of 42.1% which was a 14.3 percentage point increase compared to the previous year. They ranked 25<sup>th</sup> in 2022, remaining at 5 steps from 30<sup>th</sup> in 2021. On the availability of data, the state has improved by 16.4 percentage points in 2022 with 45.2% of the information requested for being made available compared to 28.8% in the prior year.

## 2022 Performance by Indicators - KANO STATE



## 2022 Performance Status 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	B	C	D		C
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	A	B			B+
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D*	D	A		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	D*				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	D	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D*			D
22 Annual financial reports	M1	D*	D*	A		D
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	A	A		D








#### 4.4.21 KATSINA STATE

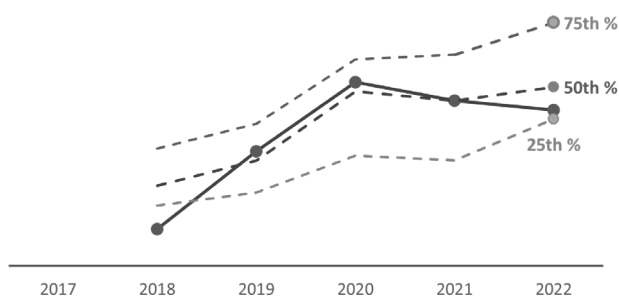
2022 Score	<b>40%</b>	2022 Rank	<b>29th</b>
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Katsina State ranked 29<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 10 positions from its rank of 19<sup>th</sup> in 2021. This decrease indicates significant challenges that the state faced over the past year, affecting its overall performance in public financial management and governance. The percentage of information provided by Katsina State decreased slightly from 49% in 2021 to 47% in 2022, suggesting a small drop in transparency. Katsina State's performance has shown considerable fluctuations over the last few years, with a general trend towards lower rankings. The State's Public Financial Management (PFM) compliance scores have not shown significant improvement, reflecting ongoing difficulties in managing governance and financial management efficiently. Positioned towards the lower end of the government entities, Katsina State needs focused efforts to improve its public administration and financial systems. This trend underscores the need for Katsina State to implement robust governance frameworks and effective financial management practices to address its recent declines and improve its standing in future assessments. The state faces urgent challenges that require comprehensive reforms to enhance its administrative capabilities and public service delivery.

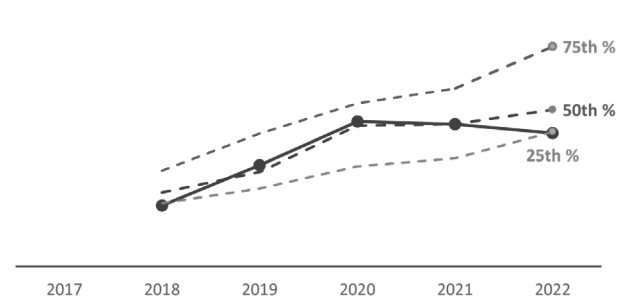
#### 2022 Aggregate Performance by Pillar - KATSINA STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	20%	-	80%	100%
	2 Budget Credibility	-	-	-	-	33%	-	67%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	11%	-	11%	-	11%	-	67%	100%
	5 External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - KASTINA STATE

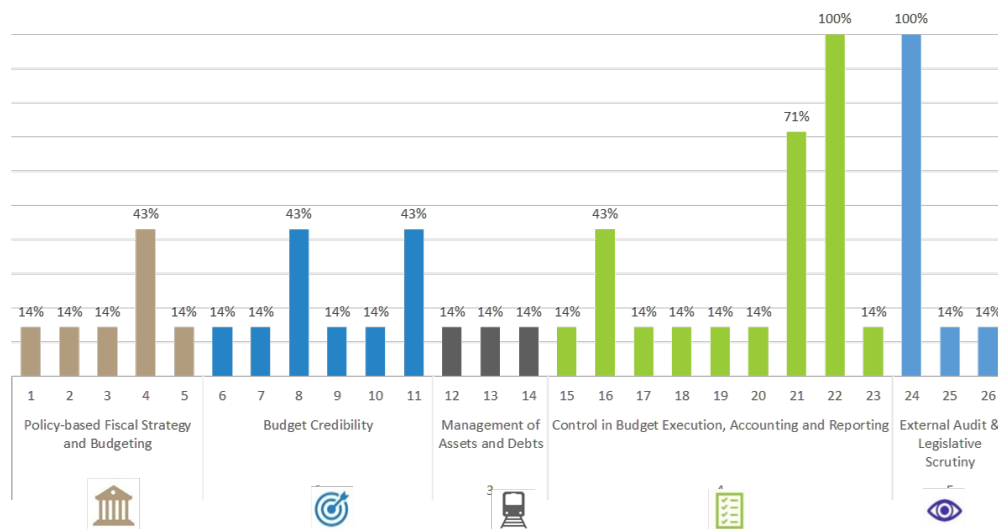


Performance Score Trend - KASTINA STATE



Katsina State achieved a score of 39.7% which was a 2.7 percentage point decline compared to the previous year. They ranked 29<sup>th</sup> in 2022, coming down 10 steps from 19<sup>th</sup> in 2021. On the availability of data, the state has declined by 2.7 percentage points in 2022 with 46.6% of the information requested for being made available compared to 49.3% in the prior year.

## 2022 Performance by Indicators - KASTINA STATE



## 2022 Performance Status at a Glance - KASTINA 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	A	D*	D*		D
4 Budget Preparation Process	M2	B	D			C
5 Legislative Scrutiny of budgets	M1	D*	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	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	C				C
<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	C	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	C	A	A		C
17 Pension Controls	M1	D*	D*	C		D
18 Procurement	M2	B	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	A		D

#### 4.4.22 KEBBI STATE

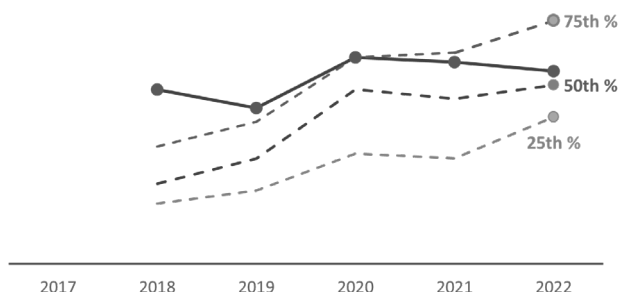
2022 Score	<b>47%</b>	2022 Rank	<b>19th</b>
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Kebbi State ranked 19<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a decline of 3 positions from its rank of 16<sup>th</sup> in 2021. This modest drop reflects some challenges in the state's performance over the past year, impacting its standing in public financial management and governance. The percentage of information provided by Kebbi State decreased slightly from 60% in 2021 to 58% in 2022, maintaining a relatively high level of transparency. Kebbi State's performance has been stable over the last few years, ranking in the middle tiers of the government entities. The State's Public Financial Management (PFM) compliance scores have shown some improvement, indicating ongoing efforts to enhance governance and financial management. Positioned in the mid-range of the government entities, Kebbi State demonstrates a commitment to maintaining a decent level of governance and public administration. This trend suggests that while Kebbi State has faced challenges, it continues to strive for improvements in its administrative systems and public service delivery. Efforts to strengthen governance frameworks and enhance financial management practices are essential for Kebbi State to improve its rankings and effectiveness in future assessments.

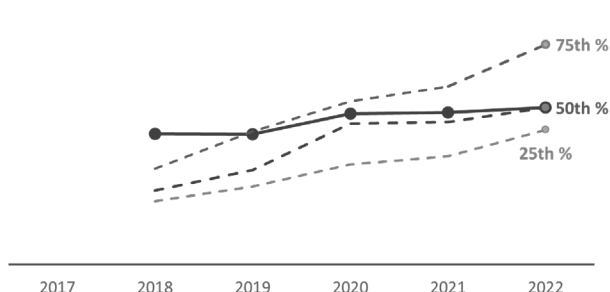
#### 2022 Aggregate Performance by Pillar - KEBBI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	20%	-	-	-	60%	100%
	2	Budget Credibility	33%	-	-	-	17%	-	50%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	22%	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - KEBBI STATE

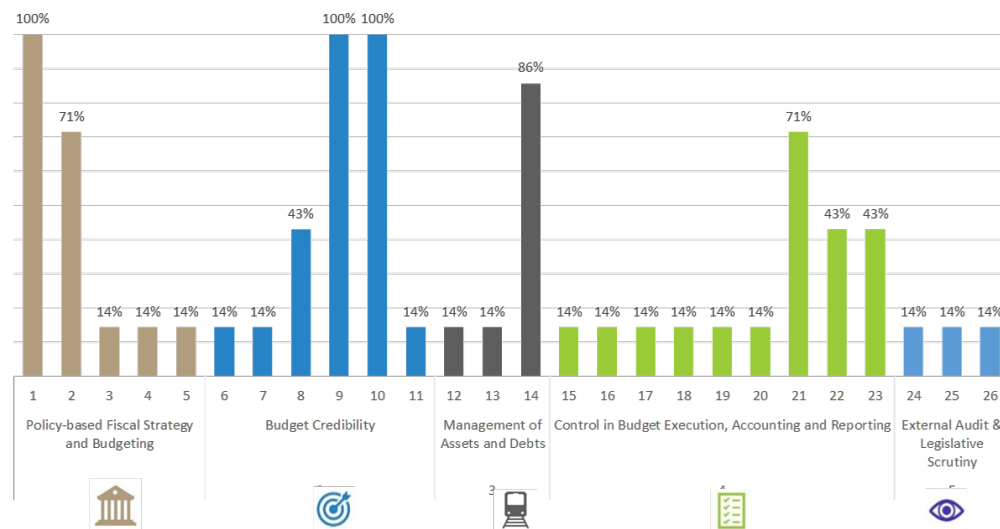


#### Performance Score Trend - KEBBI STATE



Kebbi State achieved a score of 46.8% which was a 1.5 percentage point increase compared to the previous year. They ranked 19<sup>th</sup> in 2022, coming down 3 steps from 16<sup>th</sup> in 2021. On the availability of data, the state has declined by 2.8 percentage points in 2022 with 57.5% of the information requested for being made available compared to 60.3% in the prior year.

## 2022 Performance by Indicators - KEBBI STATE



## 2022 Performance Status 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	A	B		A
2 Fiscal Strategy	M2	B	B			B
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*	D	D*	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	C				C
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	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	B	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D*	B	A		D
17 Pension Controls	M1	D*	B	A		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	B		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D	C		D

#### 4.4.23 KOGI STATE

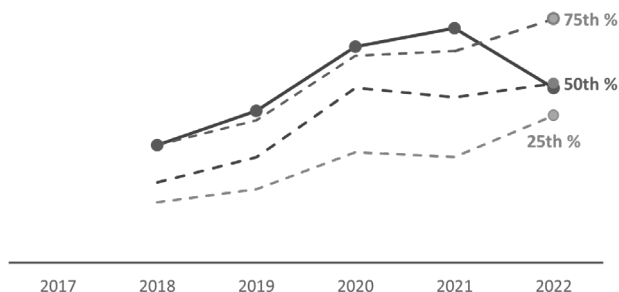
2022 Score	<b>50%</b>	2022 Rank	<b>16th</b>
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Kogi State ranked 16<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 9 positions from its rank of 7<sup>th</sup> in 2021. This significant decrease indicates challenges that have impacted the state's performance in public financial management and governance over the past year. The percentage of information provided by Kogi State remained relatively stable, with a decrease significantly from 70% in 2021 to 52% in 2022, suggesting a considerable reduction in transparency and data availability. Kogi State's performance has seen some fluctuations over the last five years, with periods of higher rankings followed by recent declines. The State's Public Financial Management (PFM) compliance scores have shown variable improvement, reflecting the challenges in maintaining consistent governance and financial management practices. Positioned in the middle range of the government entities, Kogi State is at a critical juncture where focused improvements could enhance its public administration and financial systems. This trend indicates a need for Kogi State to address its governance frameworks and implement effective financial management practices vigorously. These efforts are essential for reversing the recent downward trends and improving Kogi State's standing in future assessments, ensuring better governance and public service delivery.

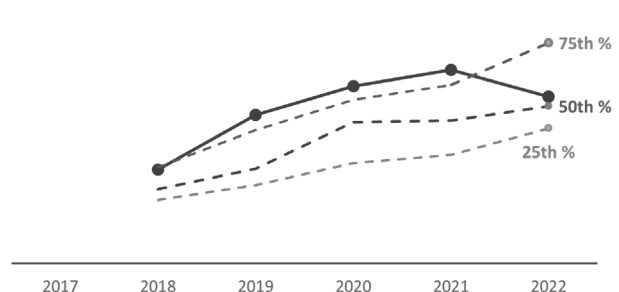
#### 2022 Aggregate Performance by Pillar - KOGI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	20%	-	-	-	-	20%	100%
	2	Budget Credibility	-	-	33%	-	-	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	11%	-	89%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - KOGI STATE

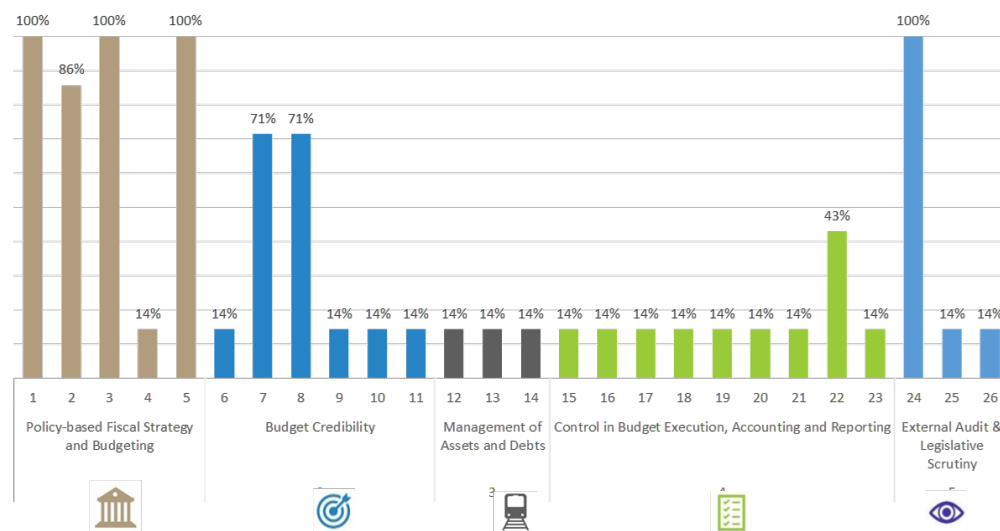


Performance Score Trend - KOGI STATE



Kogi State achieved a score of 49.5% which was an 8.1 percentage point decline compared to the previous year. They ranked 16<sup>th</sup> in 2022, coming down 9 steps from 7<sup>th</sup> in 2021. On the availability of data, the state has declined by 17.8 percentage points in 2022 with 52.1% of the information requested for being made available compared to 69.9% in the prior year.

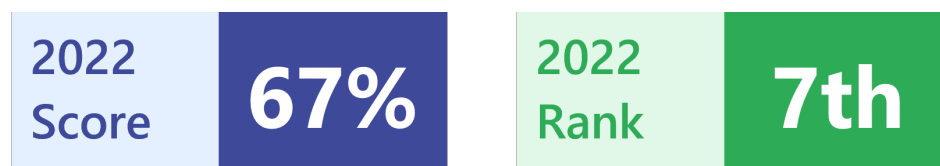
## 2022 Performance by Indicators - KOGI STATE



## 2022 Performance Status 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	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	A	A	A	A	A
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	B	B			B
8 Budget Documentation	M1	B				B
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	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	C	C	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	C	A	A		C
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	C		D

#### 4.4.24 KWARA STATE

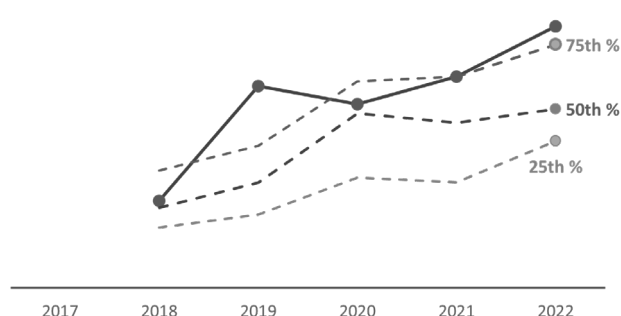


Kwara State ranked 7<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing an improvement of 3 positions from its rank of 10<sup>th</sup> in 2021. This rise signifies a positive trend in the state's performance in public financial management and governance, maintaining a position within the top tiers. The percentage of information provided by Kwara State increased significantly, moving from 63% in 2021 to 78% in 2022, indicating enhanced transparency and accessibility in its public administration. Kwara State's performance has demonstrated consistent improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also seen substantial growth, suggesting effective reforms and management strategies are being implemented. Positioned in the upper echelons of the government entities, Kwara State highlights its commitment to enhancing governance and efficiency in its operations. This trend underscores Kwara State's dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and positioning it as a model of good practice in public financial management.

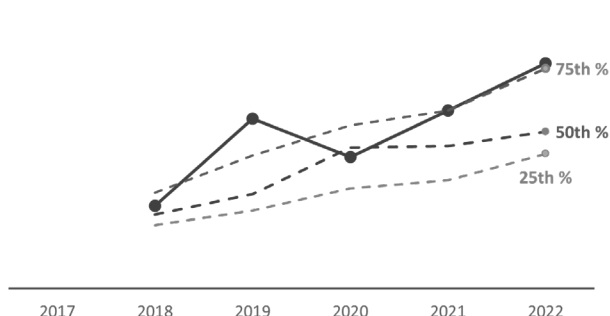
#### 2022 Aggregate Performance by Pillar - KWARA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	20%	20%	20%	-	20%	100%
	2	Budget Credibility	17%	-	33%	-	-	-	50%	100%
	3	Management of Assets and Debts	33%	-	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	11%	11%	-	22%	-	44%	100%
	5	External Audit & Legislative Scrutiny	33%	-	33%	-	-	-	33%	100%

#### Availability of Information Trend - KWARA STATE

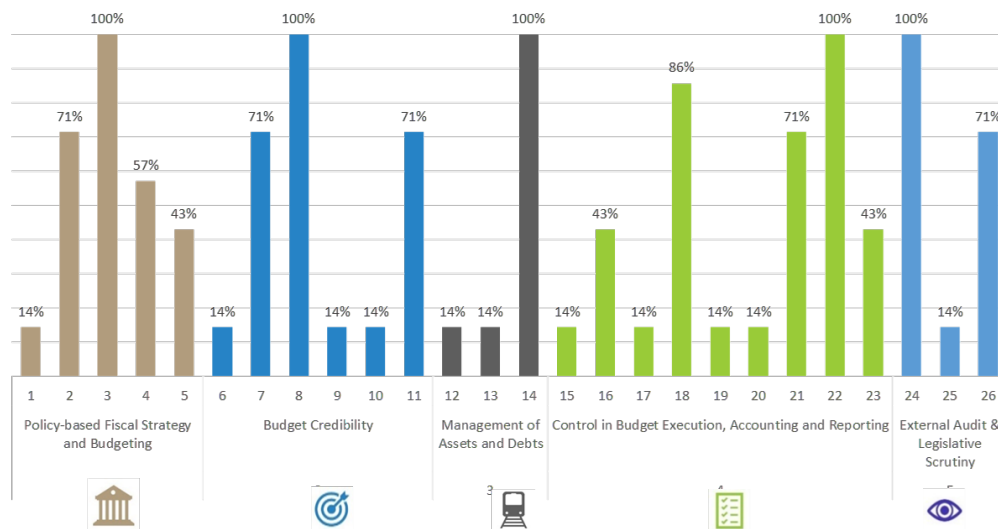


#### Performance Score Trend - KWARA STATE



Kwara State achieved a score of 67.1% which was a 14-percentage point increase compared to the previous year. They ranked 7<sup>th</sup> in 2022, remaining at 3 steps from 10<sup>th</sup> in 2021. On the availability of data, the state has improved by 15.1 percentage points in 2022 with 78.1% of the information requested for being made available compared to 63.0% in the prior year.

## 2022 Performance by Indicators - KWARA STATE



## 2022 Performance Status 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	C			B
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	C	A	A	A	C
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	C				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<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	B	A
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	C	A	A		C
17 Pension Controls	M1	D*	A	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D	B	A	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D	D*	D*		D
26 Local Governments External Audits	M1	B	B	A		B








#### 4.4.25 LAGOS STATE

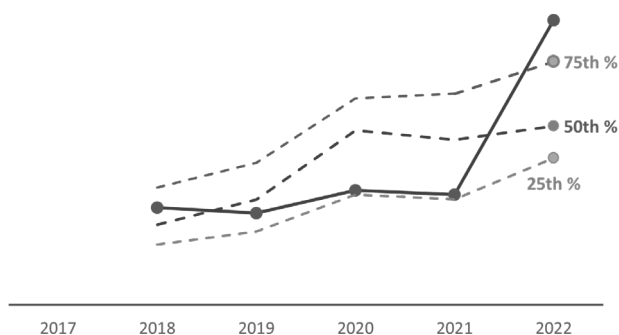
2022 Score	<b>71%</b>	2022 Rank	<b>6th</b>
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Lagos State improved 22 places from its 2021 ranking of 28<sup>th</sup> to 6<sup>th</sup> place among the 37 government entities in the 2022 assessment year. This increase shows that the state is continuing to perform well in public financial management and governance, keeping it in the top ranks. Lagos State supplied 85% of the information in 2022 compared to 34% in 2021, a considerable increase that suggests improved accessibility and transparency in the state's public administration. Over the last five years, Lagos State's performance has shown a steady improvement in ranking. Significant improvement has also been observed in the State's Public Financial Management (PFM) compliance scores, indicating the use of successful management techniques and reforms. Located at the top of the government structure, Lagos State demonstrates its dedication to improving governance and operational efficiency. The trend highlights Lagos State's commitment to enhancing its administrative capacities and public service delivery, thereby augmenting the quality of its governance and establishing it as a prototype of exemplary public financial management.

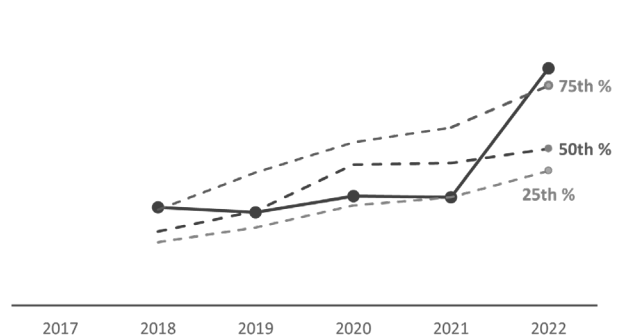
#### 2022 Aggregate Performance by Pillar - LAGOS STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	40%	-	-	60%	100%
	2 Budget Credibility	50%	-	17%	-	17%	-	17%	100%
	3 Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	44%	-	11%	-	-	-	44%	100%
	5 External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

#### Availability of Information Trend - LAGOS STATE

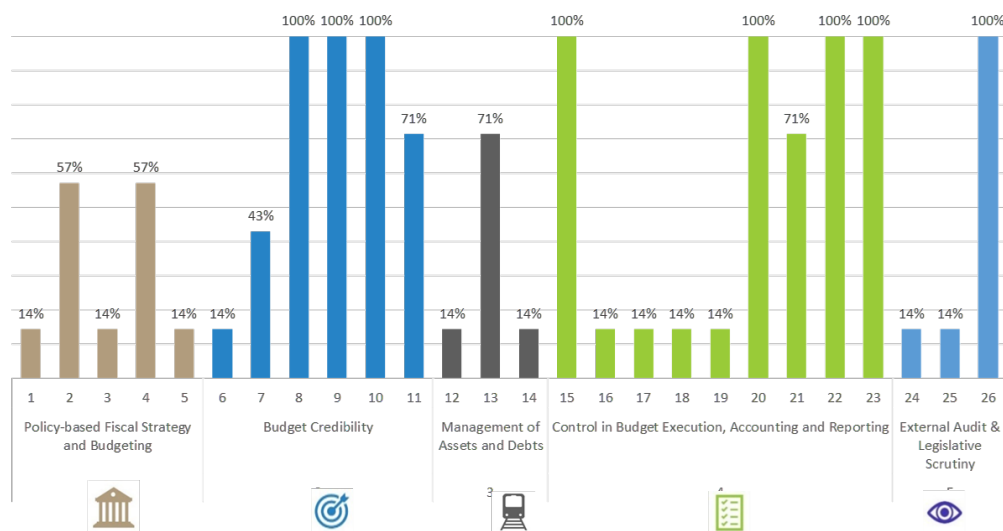


#### Performance Score Trend - LAGOS STATE



Lagos State achieved a score of 70.6% which was a 38.4 percentage point increase compared to the previous year. They ranked 6<sup>th</sup> in 2022, remaining at 22 steps from 28<sup>th</sup> in 2021. On the availability of data, the state has improved by 52 percentage points in 2022 with 84.9% of the information requested for being made available compared to 32.9% in the prior year.

## 2022 Performance by Indicators - LAGOS STATE



## 2022 Performance Status 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	B	C	D*		D
2 Fiscal Strategy	M2	A	D			C+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D	D*	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	B	A	A	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	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	B				B
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	D*	D	D
13 Public Asset Management	M2	A	A	D		B
14 Debt Management	M2	A	A	A	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	A	A			A
16 Payroll Controls	M1	D	A	A		D
17 Pension Controls	M1	D	A	A		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D	C	B	A	D
20 Integrity in Financial Data	M1	A	A			A
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	B	D*	D*		D
26 Local Governments External Audits	M1	A	A	A		A

#### 4.4.26 NASARAWA STATE

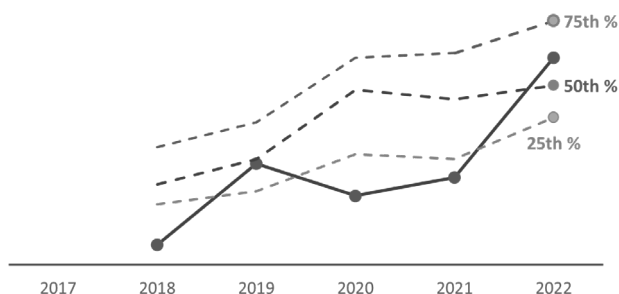
2022 Score	<b>47%</b>	2022 Rank	<b>18th</b>
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Nasarawa State ranked 18<sup>th</sup> in the 2022 assessment year among the 37 government entities, demonstrating a significant improvement of 11 positions from its rank of 29<sup>th</sup> in 2021. This notable ascent reflects a year of positive changes in public financial management and governance, moving Nasarawa toward the middle range of the rankings. The percentage of information provided by Nasarawa State saw a substantial increase, moving from 26% in 2021 to 62% in 2022, indicating a remarkable improvement in transparency and data availability. Nasarawa State's performance has shown a consistent upward trajectory over the last few years, with a particularly strong improvement noted this year. The State's Public Financial Management (PFM) compliance scores have significantly improved, suggesting effective governance reforms and management strategies are taking effect. Currently positioned in the mid-range of government entities, Nasarawa State is demonstrating its commitment to enhancing governance and financial management practices. This trend highlights Nasarawa State's efforts to bolster its administrative systems and public service delivery, aiming to sustain and build on this momentum to further elevate its performance in future assessments.

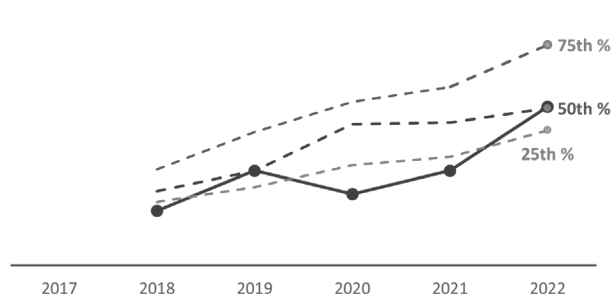
#### 2022 Aggregate Performance by Pillar - NASARAWA STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	40%	-	20%	-	40%	100%
	2 Budget Credibility	17%	-	-	17%	-	-	67%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	11%	-	22%	-	11%	-	56%	100%
	5 External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

#### Availability of Information Trend - NASARAWA STATE

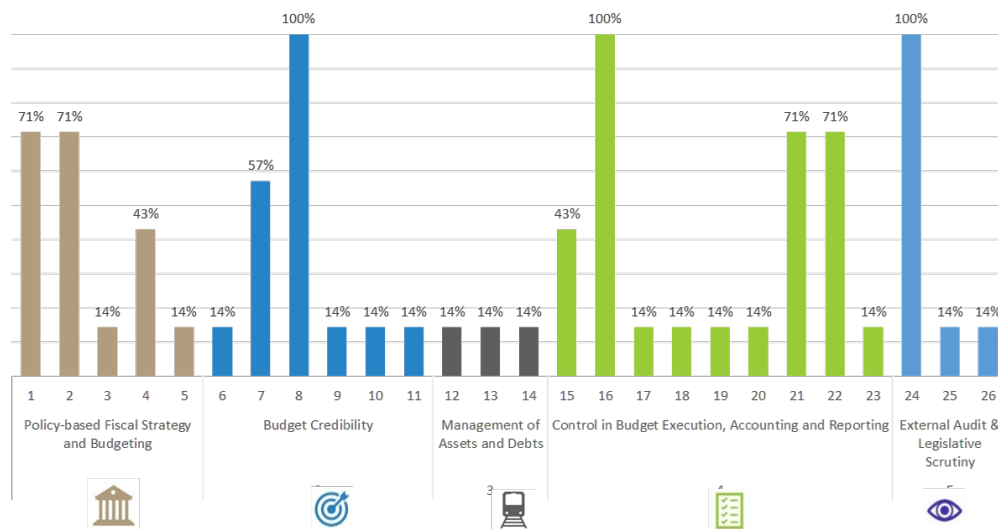


#### Performance Score Trend - NASARAWA STATE



Nasarawa State achieved a score of 47.2% which was a 19-percentage point increase compared to the previous year. They ranked 18<sup>th</sup> in 2022, remaining 11 steps from 29<sup>th</sup> in 2021. On the availability of data, the state has improved by 35.6 percentage points in 2022 with 61.6% of the information requested for being made available compared to 26.0% in the prior year.

## 2022 Performance by Indicators - NASARAWA STATE



## 2022 Performance Status 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	A	C	C		B
2 Fiscal Strategy	M2	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	B	D			C
5 Legislative Scrutiny of budgets	M1	D*	D*	C	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	B	C			C+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	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	B	C	D	D*	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	D	D		D
18 Procurement	M2	A	C	D	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	B		B
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.27 NIGER STATE

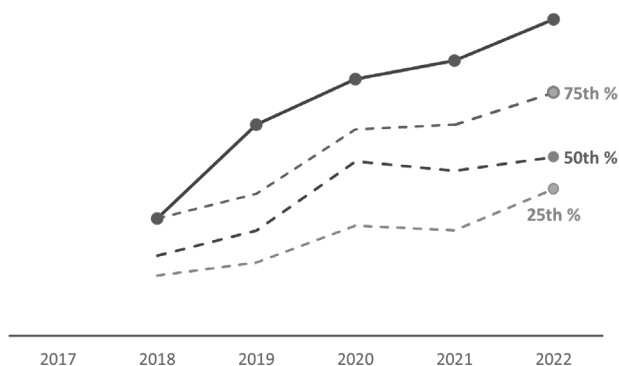
2022 Score	<b>80%</b>	2022 Rank	<b>1st</b>
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Niger State ranked 1<sup>st</sup> in the 2022 assessment year among the 37 government entities, showing a remarkable improvement of 4 positions from its rank of 5<sup>th</sup> in 2021. This significant advancement highlights a successful year for Niger, characterized by substantial improvements in public financial management and governance. The percentage of information provided by Niger State remained impressively high, slightly increasing from 82% in 2021 to 95% in 2022, indicating continued transparency and effective public administration. Niger State's performance has been consistently strong over the last five years, consistently ranking near the top of the government entities. The State's Public Financial Management (PFM) compliance scores have been outstanding, highlighting exceptional governance and innovative financial management strategies. Positioned at the top of the government entities, Niger State exemplifies excellence in public administration, setting a high standard for others to follow. This trend underscores Niger State's commitment to maintaining high standards in governance and public service delivery, contributing positively to its reputation as a leader in administrative efficiency and transparency.

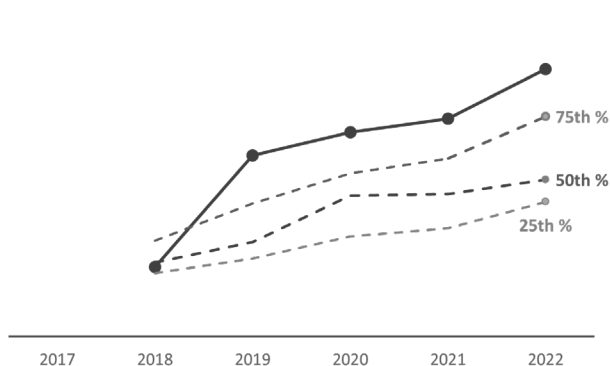
#### 2022 Aggregate Performance by Pillar - NIGER STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40%	20%	-	20%	-	-	20%	100%
	2	Budget Credibility	17%	-	17%	17%	-	-	50%	100%
	3	Management of Assets and Debts	33%	-	33%	-	-	-	33%	100%
	4	Control in Budget Execution, Accounting and Reporting	56%	11%	11%	-	-	-	22%	100%
	5	External Audit & Legislative Scrutiny	33%	-	33%	-	-	-	33%	100%

Availability of Information Trend - NIGER STATE

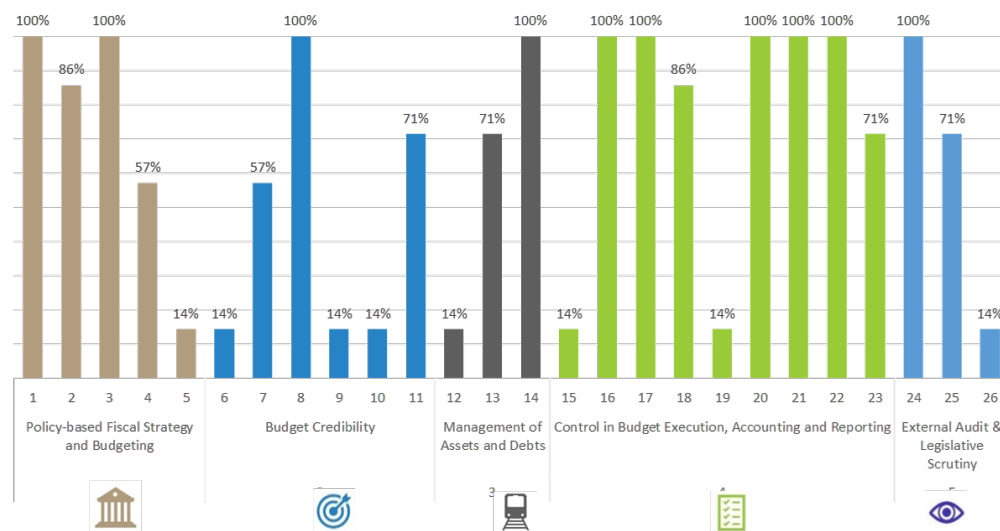


Performance Score Trend - NIGER STATE



Niger State achieved a score of 79.6% which was a 14.7 percentage point increase compared to the previous year. They ranked 1<sup>st</sup> in 2022, remaining at 4 steps from 5<sup>th</sup> in 2021. On the availability of data, the state has improved by 12.3 percentage points in 2022 with 94.5% of the information requested for being made available compared to 82.2% in the prior year.

## 2022 Performance by Indicators - NIGER STATE



## 2022 Performance Status 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	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	A	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	A				A
9 Government Operations Outside Budget	M2	D	D	D		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	B				B
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	A	A	D*	D
13 Public Asset Management	M2	A	A	D		B
14 Debt Management	M2	A	A	A	A	A
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D	B	A	A	D
20 Integrity in Financial Data	M1	A	A			A
21 In-year budget reports	M1	A	A			A
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	B	A	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	A	A	B	D	B
26 Local Governments External Audits	M1	D*	A	A		D

#### 4.4.28 OGUN STATE

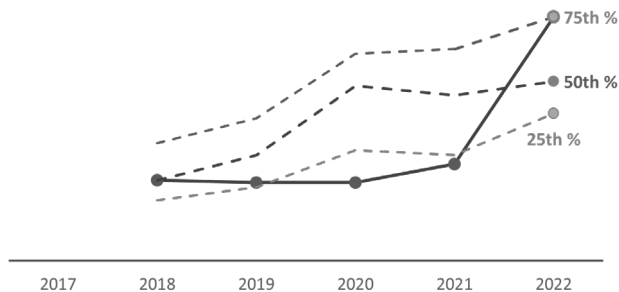
2022 Score	<b>64%</b>	2022 Rank	<b>11th</b>
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Ogun State ranked 11<sup>th</sup> in the 2022 assessment year among the 37 government entities, marking a significant improvement of 19 positions from its rank of 30<sup>th</sup> in 2021. This dramatic rise indicates a successful year for Ogun, characterized by substantial progress in public financial management and governance. The percentage of information provided by Ogun State showed an impressive increase, rising from 29% in 2021 to 73% in 2022, demonstrating a commitment to enhanced transparency and data availability. Ogun State's performance has shown notable improvement over the last few years, particularly in 2022, which has moved it significantly up the ranking ladder. The State's Public Financial Management (PFM) compliance scores have also seen substantial growth, reflecting the effectiveness of recent governance reforms and financial management strategies. Now positioned in the upper middle tier of the government entities, Ogun State is demonstrating its potential and commitment to continuing this upward trajectory. This trend underscores Ogun State's ongoing dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and establishing it as an emerging leader in public financial management.

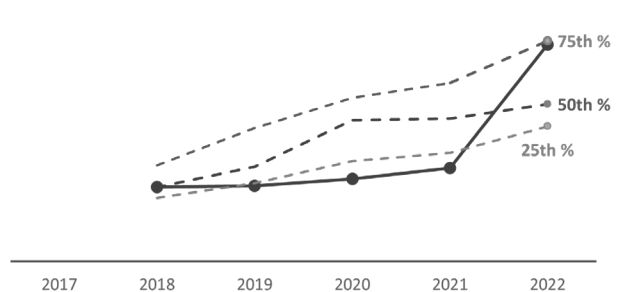
#### 2022 Aggregate Performance by Pillar - OGUN STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	20%	-	-	40%	100%
	2	Budget Credibility	50%	-	-	17%	-	-	33%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	33%	11%	-	-	11%	-	44%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - OGUN STATE

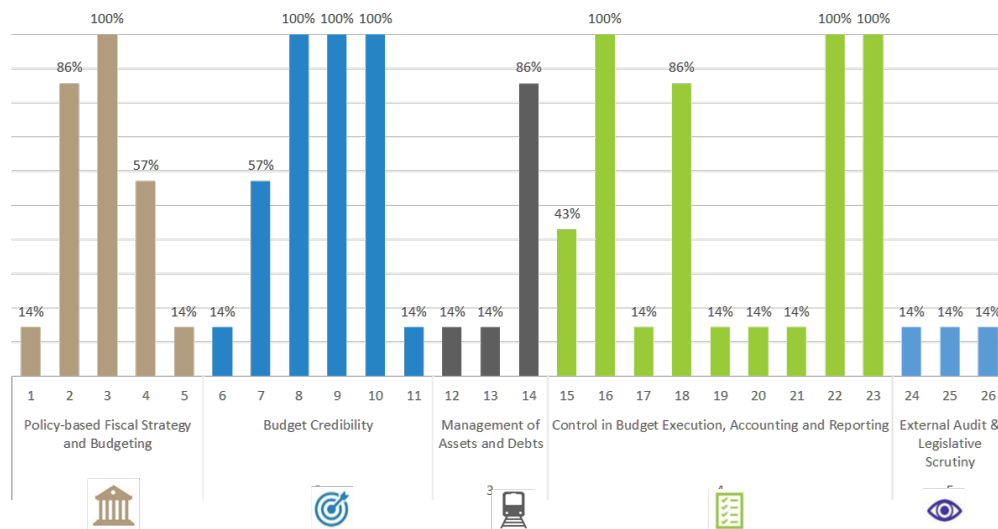


#### Performance Score Trend - OGUN STATE



Ogun State achieved a score of 64.4% which was a 36.6 percentage point increase compared to the previous year. They ranked 11<sup>th</sup> in 2022, remaining at 19 steps from 30<sup>th</sup> in 2021. On the availability of data, the state has improved by 43.8 percentage points in 2022 with 72.6% of the information requested for being made available compared to 28.8% in the prior year.

## 2022 Performance by Indicators - OGUN STATE



## 2022 Performance Status 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	A	D*		D
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	A	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	B	C			C+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	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	B	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	A	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D*	A	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D*			D
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	C	B		D
25 Legislative scrutiny of audit reports	M2	C	C	D*	D	D
26 Local Governments External Audits	M1	D*	B	A		D








#### 4.4.29 ONDO STATE

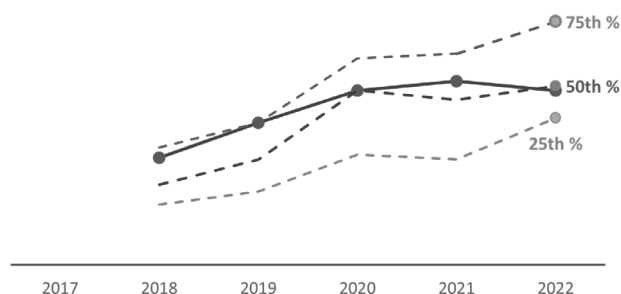
2022 Score	<b>46%</b>	2022 Rank	<b>20th</b>
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Ondo State ranked 20<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a decline of 9 positions from its rank of 11<sup>th</sup> in 2021. This drop suggests some challenges that the state faced over the past year, impacting its performance in public financial management and governance. The percentage of information provided by Ondo State declined slightly, moving from 54.8% in 2021 to 52.1% in 2022, indicating a minor decrease in transparency and data availability. Ondo State's performance has been somewhat variable over the last few years, with notable fluctuations in its rankings. While it previously achieved higher positions, the State's Public Financial Management (PFM) compliance scores have not shown significant improvement recently, reflecting ongoing challenges in maintaining consistent governance and financial management practices. Positioned towards the middle range of the government entities, Ondo State is at a critical juncture where focused improvements could enhance its public administration and financial systems. This trend highlights the need for Ondo State to address its governance frameworks and implement effective financial management practices vigorously. These efforts are essential for reversing the recent declines and improving Ondo State's standing in future assessments, ensuring better governance and public service delivery.

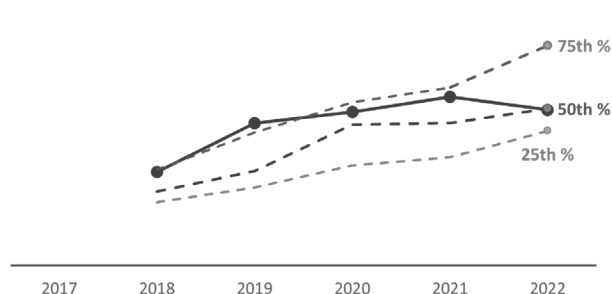
#### 2022 Aggregate Performance by Pillar - ONDO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	-	-	-	60%	100%
	2	Budget Credibility	33%	-	-	-	17%	17%	33%	100%
	3	Management of Assets and Debts	-	-	-	33%	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ONDO STATE

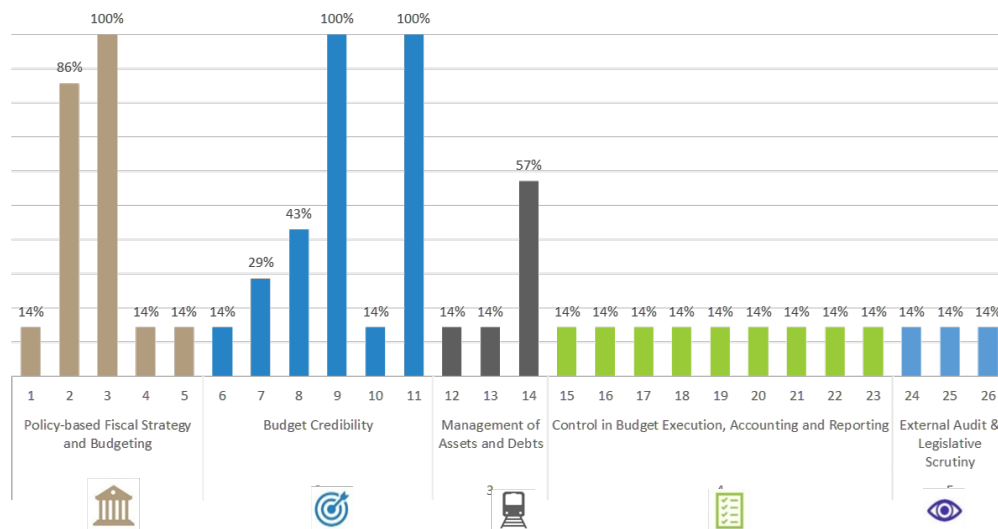


Performance Score Trend - ONDO STATE



Ondo state achieved a score of 46.4% which was a 3.8 percentage point decline compared to the previous year. They ranked 20<sup>th</sup> in 2022, coming down 9 steps from 11<sup>th</sup> in 2021. On the availability of data, the state has declined by 2.7 percentage point in 2022 with 52.1% of the information requested for being made available compared to 54.8% in the prior year.

## 2022 Performance by Indicators - ONDO STATE



## 2022 Performance Status 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	D*		D
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	B	A
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	C	D			D+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	D*				D
11 Area/Local government council aggregate budget implementior	M2	A				A
<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	D	D	C+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	D*	A	A		D
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	A		D

### 4.4.30 OSUN STATE

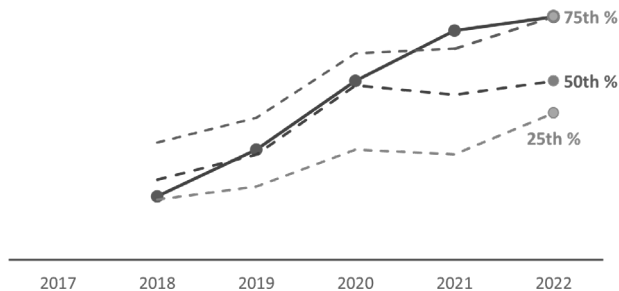
2022 Score	<b>66%</b>	2022 Rank	<b>9th</b>
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Osun State ranked 9<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a decline of 3 positions from its rank of 6<sup>th</sup> in 2021. This slight drop reflects some challenges but still positions Osun as a strong performer in public financial management and governance. The percentage of information provided by Osun State remained relatively high, increasing from 68.5% in 2021 to 72.6% in 2022, indicating a continued commitment to transparency. Osun State's performance has generally been strong over the last five years, consistently ranking in the upper tiers of the government entities. The State's Public Financial Management (PFM) compliance scores have shown robust performance, indicating effective governance and financial management practices. Positioned in the upper middle range of government entities, Osun State demonstrates its ongoing commitment to maintaining high standards in its public administration. This trend underscores Osun State's dedication to enhancing its governance frameworks and transparency, contributing positively to its administrative capabilities and public service delivery, maintaining its position as a model of good practice in public financial management.

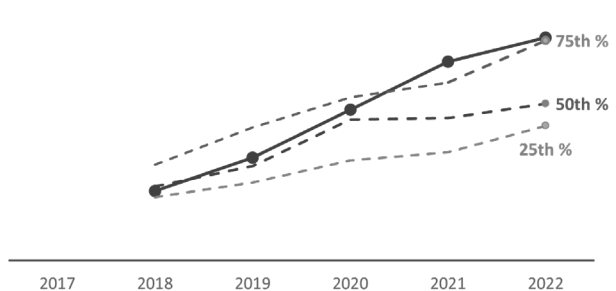
### 2022 Aggregate Performance by Pillar - OSUN STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	20%	20%	-	20%	-	-	40%	100%
	2 Budget Credibility	17%	-	-	-	33%	-	50%	100%
	3 Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	33%	-	11%	-	-	-	56%	100%
	5 External Audit & Legislative Scrutiny	67%	-	-	-	-	-	33%	100%

### Availability of Information Trend - OSUN STATE

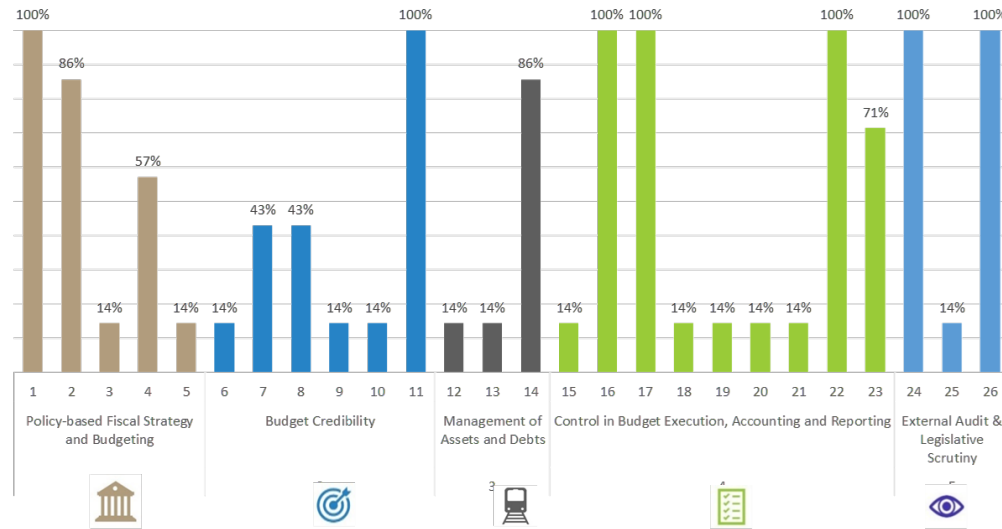


### Performance Score Trend - OSUN STATE



Osun state achieved a score of 66.3% which was a 7.1 percentage point increase compared to the previous year. They ranked 9<sup>th</sup> in 2022, declining by 3 steps from a rank of 6<sup>th</sup> in 2021. On the availability of data, the state has improved by 4.1 percentage points in 2022 with 72.6% of the information requested for being made available compared to 68.5 in the prior year

## 2022 Performance by Indicators - OSUN STATE



## 2022 Performance Status 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	A	A	D*	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	A	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	C				C
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	A				A
<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	A	A	A	C	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D*	D	C	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D	A			D
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	B	B	A		B
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	A	A	A		A

### 4.4.31 OYO STATE

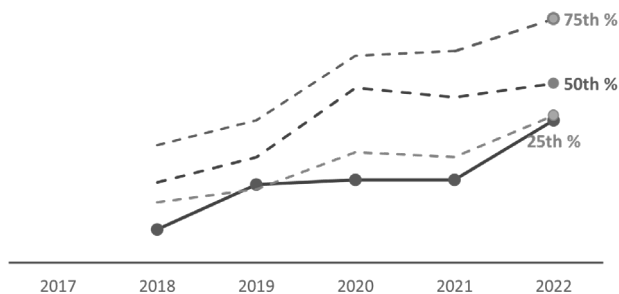
2022 Score	<b>37%</b>	2022 Rank	<b>30th</b>
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Oyo State ranked 30<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing an improvement of 5 positions from its rank of 35<sup>th</sup> in 2021. This advancement indicates a positive shift in the state's performance, though it remains in the lower tiers of the government entities. The percentage of information provided by Oyo State increased significantly, moving from 24.7% in 2021 to 42.5% in 2022, suggesting efforts to enhance transparency and accessibility in its public administration. Oyo State's performance has demonstrated some upward movement over the last few years but has generally hovered in the lower rankings. The State's Public Financial Management (PFM) compliance scores have shown modest improvements, reflecting ongoing but slow progress in addressing governance and financial management challenges. Positioned towards the bottom range of the government entities, Oyo State faces important challenges that require focused and effective reforms to enhance its public administration and financial systems. This trend indicates that while there are ongoing efforts to improve governance in Oyo State, more robust and targeted strategies are needed to significantly elevate its performance in future assessments and ensure better governance and public service delivery.

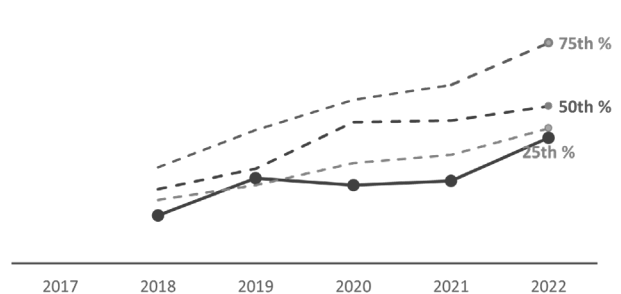
### 2022 Aggregate Performance by Pillar - OYO STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2 Budget Credibility	-	-	-	-	-	-	100%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	11%	-	22%	-	67%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - OYO STATE

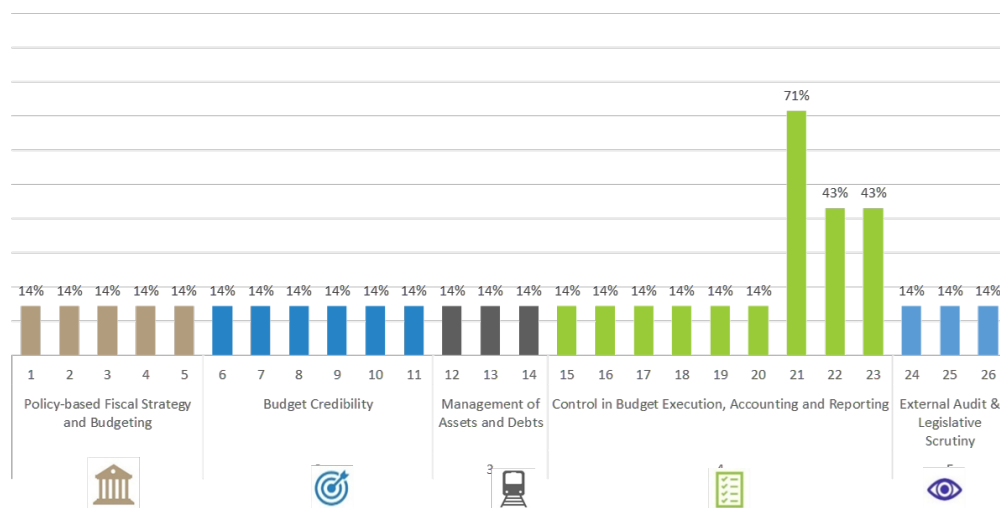


Performance Score Trend - OYO STATE



Oyo state achieved a score of 37.4% which was a 12.9 percentage point increase compared to the previous year. They ranked 30<sup>th</sup> in 2022, improving at 5 steps from 35<sup>th</sup> in 2021. On the availability of data, the state has improved by 17.8 percentage points in 2022 with 42.5% of the information requested for being made available compared to 24.7% in the prior year.

## 2022 Performance by Indicators - OYO STATE



## 2022 Performance Status 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	A	D*	D*		D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	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	A	D*		D
10 Public Access to Fiscal Information	M1	C				D
11 Area/Local government council aggregate budget implementior	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	B	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	B	A		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	C	B	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	A	A		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	B		D

#### 4.4.32 PLATEAU STATE

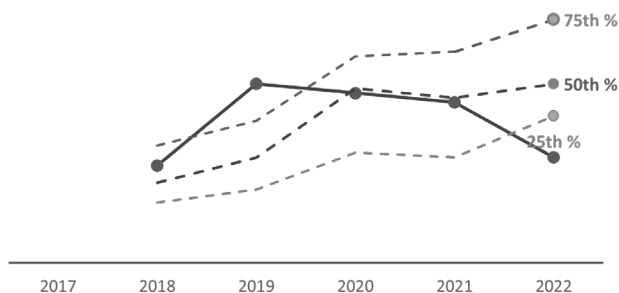
2022 Score	<b>32%</b>	2022 Rank	<b>36th</b>
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Plateau State ranked 36<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a substantial decline of 18 positions from its rank of 18<sup>th</sup> in 2021. This significant drop highlights severe challenges in public financial management and governance over the past year. The percentage of information provided by Plateau State saw a decline, moving from 48% in 2021 to 32% in 2022, indicating a decrease in transparency and data availability. Plateau State's performance has shown dramatic fluctuations over the last few years, with a notable decline this year pushing it towards the bottom of the government entities. The State's Public Financial Management (PFM) compliance scores have clearly been affected, reflecting the need for urgent and comprehensive measures to address governance deficiencies and financial management issues. Positioned nearly at the lowest tier, Plateau State urgently needs to implement robust reforms and strategic improvements to recover its previous standings. This trend underscores a critical period for Plateau State, necessitating focused efforts to enhance its governance frameworks and financial management practices to reverse the recent declines and improve its standing in future assessments.

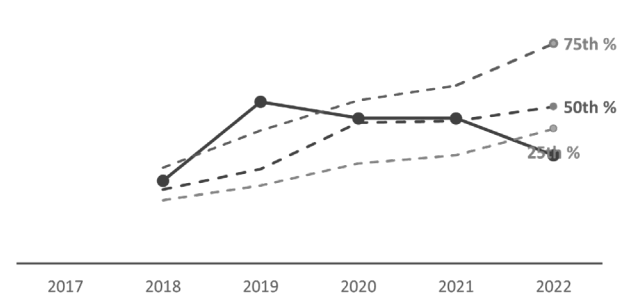
#### 2022 Aggregate Performance by Pillar - PLATEAU STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2 Budget Credibility	-	-	-	17%	17%	-	67%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	11%	-	-	-	89%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - PLATEAU STATE

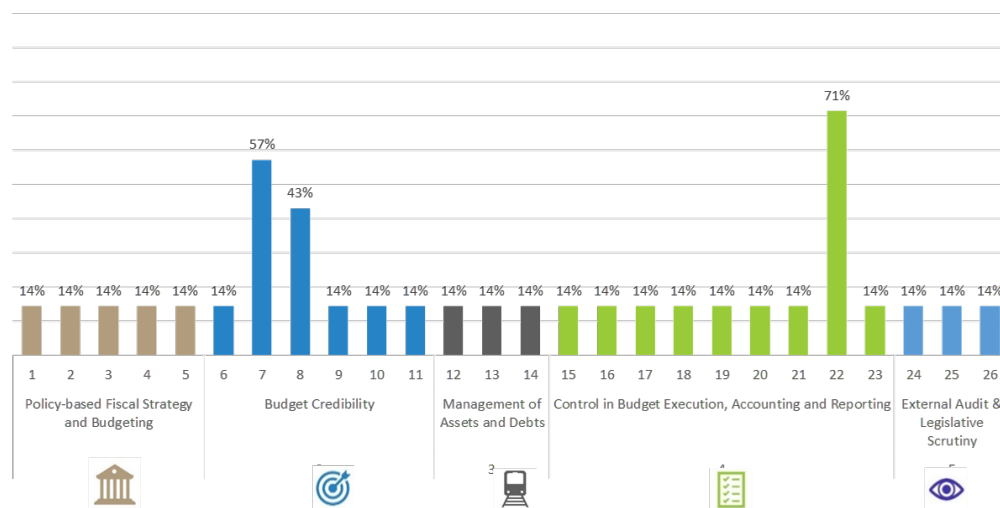


#### Performance Score Trend - PLATEAU STATE



Plateau state achieved a score of 32.3% which was a 11-percentage point decline compared to the previous year. They ranked 36<sup>th</sup> in 2022, coming down 18 steps from 18<sup>th</sup> in 2021. On the availability of data, the state has declined by 16.4 percentage points in 2022 with 31.5% of the information requested for being made available compared to 47.9% in the prior year.

## 2022 Performance by Indicators - PLATEAU STATE



## 2022 Performance Status 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	D*	D*	D		D
2 Fiscal Strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D*	D*		D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	C	B		D
7 Revenue Generation	M2	A	D			C+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	D	D*	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	D*	D*	D		D
19 Internal Audit	M1	D*	D*	A	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	B	A	A		B
23 Local Government Annual Financial Reports	M1	D*	C	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D








### 4.4.33 RIVERS STATE

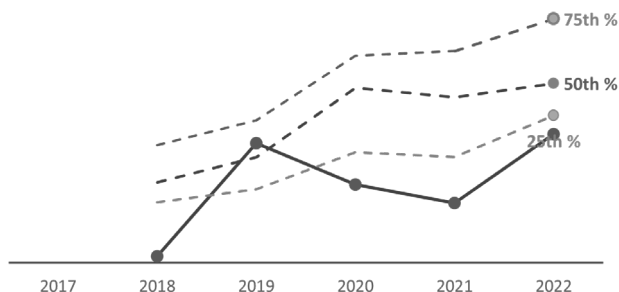
2022 Score	<b>36%</b>	2022 Rank	<b>32nd</b>
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Rivers State ranked 32<sup>nd</sup> in the 2022 assessment year among the 37 government entities, showing an improvement of 5 positions from its rank of 37<sup>th</sup> in 2021. This progress suggests a positive development in the state's performance, although it still remains near the lower end of the ranking spectrum. The percentage of information provided by Rivers State increased from 17.8% in 2021 to 38.4% in 2022, reflecting a substantial enhancement in transparency and data availability. Rivers State's performance has been consistently lower in the rankings over the last few years, but the recent improvement indicates efforts to address past challenges. The State's Public Financial Management (PFM) compliance scores have shown some signs of recovery, suggesting that governance reforms and management strategies might be starting to take effect. Positioned towards the bottom of the government entities, Rivers State is at a crucial juncture where continued improvements could significantly influence its future rankings and overall governance quality. This trend highlights the importance of sustained efforts in Rivers State to strengthen its governance frameworks and enhance financial management practices. These efforts are crucial for building on the current momentum and ensuring better public service delivery and governance in the coming years.

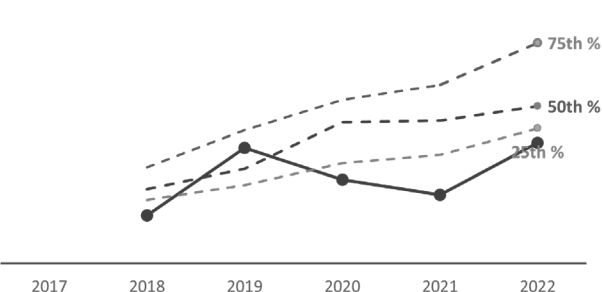
### 2022 Aggregate Performance by Pillar - RIVERS STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2 Budget Credibility	-	-	-	-	33%	-	67%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5 External Audit & Legislative Scrutiny	-	-	33%	-	-	-	67%	100%

### Availability of Information Trend - RIVERS STATE

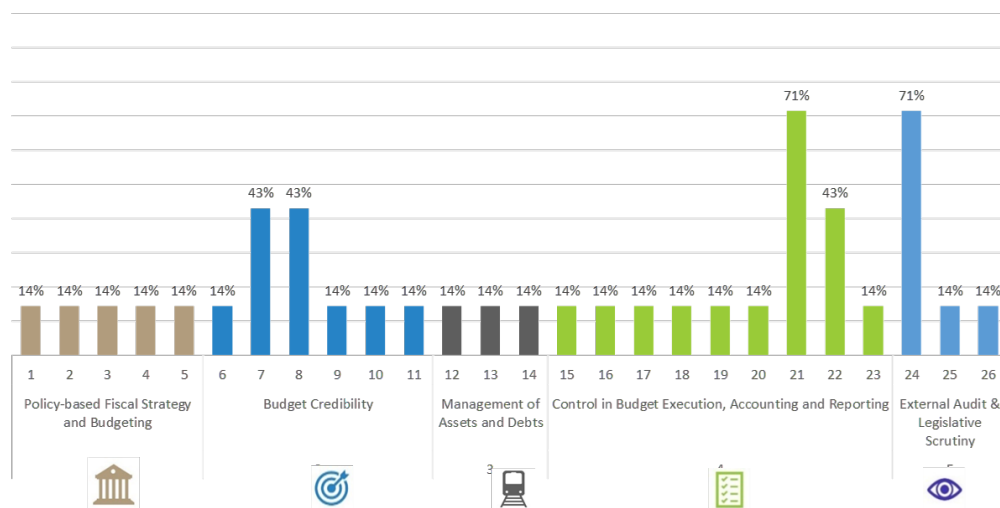


### Performance Score Trend - RIVERS STATE



Rivers state achieved a score of 35.8% which was a 15.4 percentage point increase compared to the previous year. They ranked 32<sup>nd</sup> in 2022, remaining 5 steps from 37<sup>th</sup> in 2021. On the availability of data, the state has improved by 20.6 percentage points in 2022 with 38.4% of the information requested for being made available compared to 17.8% in the prior year.

## 2022 Performance by Indicators - RIVERS STATE



## 2022 Performance Status 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	B	C	D*		D
2 Fiscal Strategy	M2	B	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*	D	D*	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	C				C
9 Government Operations Outside Budget	M2	A	D	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	A	A		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	B	A	A		B
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.34 SOKOTO STATE

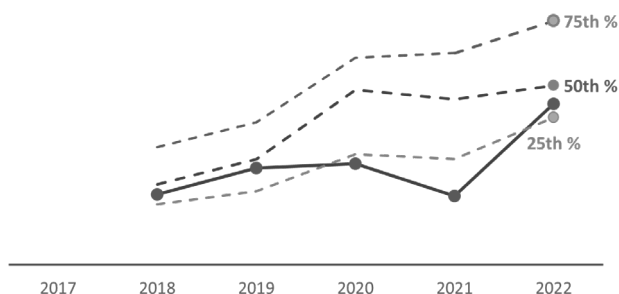
2022 Score	<b>32%</b>	2022 Rank	<b>36th</b>
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Sokoto State ranked 22<sup>nd</sup> in the 2022 assessment year among the 37 government entities, marking a substantial improvement of 14 positions from its rank of 36<sup>th</sup> in 2021. This significant ascent reflects a successful year for Sokoto, characterized by noticeable improvements in public financial management and governance. The percentage of information provided by Sokoto State increased from 21% in 2021 to 48% in 2022, indicating a commitment to enhanced transparency and better access to public information. Sokoto State's performance has shown marked improvement over the last year, reversing a trend of lower rankings. The State's Public Financial Management (PFM) compliance scores have improved considerably, suggesting effective governance reforms and strategic management initiatives are beginning to yield positive results. Positioned in the middle range of the government entities, Sokoto State demonstrates its potential for further improvement and stability in its administrative functions. This trend underscores Sokoto State's ongoing dedication to enhancing its governance frameworks and public service delivery, contributing positively to its administrative capabilities and establishing a foundation for continued progress in public financial management.

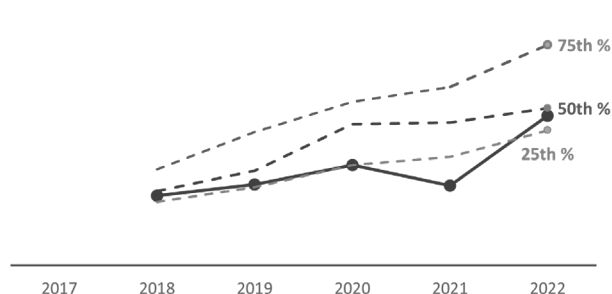
#### 2022 Aggregate Performance by Pillar - SOKOTO STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	40%	20%	20%	-	-	-	20%	100%
	2 Budget Credibility	-	-	17%	-	17%	-	67%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - SOKOTO STATE

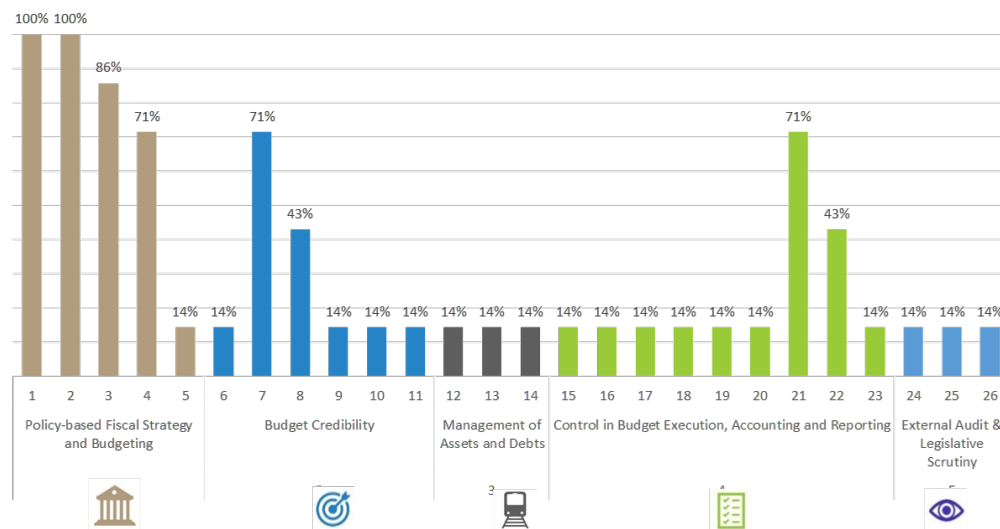


#### Performance Score Trend - SOKOTO STATE



Sokoto state achieved a score of 44.4% which was a 20.7 percentage point increase compared to the previous year. They ranked 22<sup>nd</sup> in 2022, declining 14 steps from 36<sup>th</sup> in 2021. On the availability of data, the state has improved by 27.4 percentage points in 2022 with 47.9% of the information requested for being made available compared to 20.5% in the prior year

## 2022 Performance by Indicators - SOKOTO STATE



## 2022 Performance Status 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	A	A	A		A
2 Fiscal Strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	A	C			B
5 Legislative Scrutiny of budgets	M1	D*	C	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	B	B		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	D	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	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	C	D*		D
14 Debt Management	M2	A	D*	D*		D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

#### 4.4.35 TARABA STATE

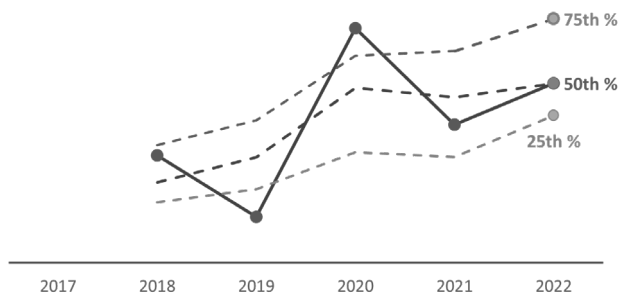
2022 Score	<b>42%</b>	2022 Rank	<b>24th</b>
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Taraba State ranked 24<sup>th</sup> in the 2022 assessment year among the 37 government entities, experiencing a decline of 4 positions from its rank of 20<sup>th</sup> in 2021. This drop indicates some challenges that the state faced over the past year, impacting its performance in public financial management and governance. The percentage of information provided by Taraba State has increased from 41% in 2021 to 53% in 2022, reflecting efforts to improve transparency and data availability. Taraba State's performance has been somewhat volatile over the last few years, with fluctuations in its rankings. The State's Public Financial Management (PFM) compliance scores have shown some improvement, but the recent decline suggests ongoing challenges in maintaining consistent governance and financial management practices. Positioned towards the middle range of the government entities, Taraba State is at a critical juncture where focused improvements could enhance its public administration and financial systems. This trend highlights the need for Taraba State to address its governance frameworks and implement effective financial management practices vigorously. These efforts are essential for reversing the recent declines and improving Taraba State's standing in future assessments, ensuring better governance and public service delivery.

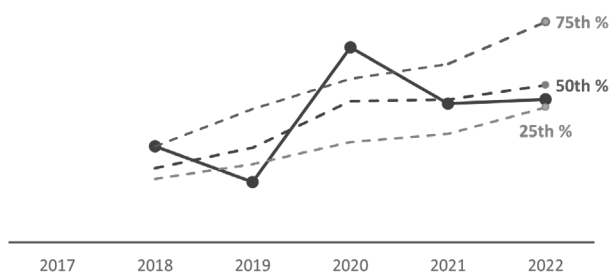
#### 2022 Aggregate Performance by Pillar - TARABA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40%	20%	-	-	-	-	40%	100%
	2	Budget Credibility	-	-	33%	-	17%	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	22%	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - TARABA STATE

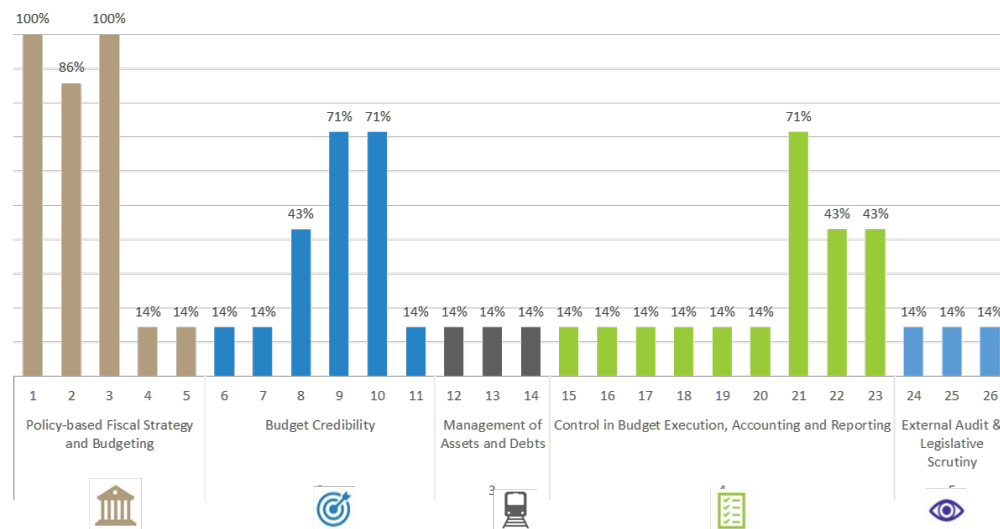


#### Performance Score Trend - TARABA STATE



Taraba state achieved a score of 42.5% which was a 1.3% increase compared to the previous year. They ranked 24<sup>th</sup> in 2022, coming down 4 steps from 20<sup>th</sup> in 2021. On the availability of data, the state has improved by 12.3 percentage points in 2022 with 53.4% of the information requested for being made available compared to 41.1% in the prior year.

## 2022 Performance by Indicators - TARABA STATE



## 2022 Performance Status 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	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	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	C				C
9 Government Operations Outside Budget	M2	A	A	D		B
10 Public Access to Fiscal Information	M1	A				B
11 Area/Local government council aggregate budget implementior	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	D*	D	D
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	C	C		C
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	C	B		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	A	A		D

#### 4.4.36 YOBE STATE

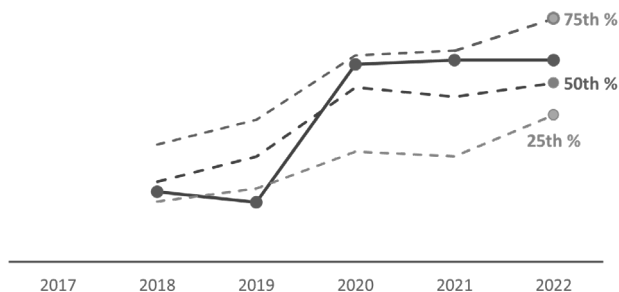
2022 Score	<b>52%</b>	2022 Rank	<b>12th</b>
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Yobe State ranked 12<sup>th</sup> in the 2022 assessment year among the 37 government entities, showing a slight decline of 1 position from its rank of 11<sup>th</sup> in 2021. This minor drop indicates that while Yobe faced some challenges, it largely maintained a strong performance in public financial management and governance. The percentage of information provided by Yobe State remained relatively stable, with a static percentage of 60.3% in 2021 to 60.3% in 2022, indicating sustained transparency. Yobe State's performance has been consistently strong over the last few years, generally ranking in the upper tiers of the government entities. The State's Public Financial Management (PFM) compliance scores have shown robust performance, reflecting effective governance and financial management practices. Positioned in the upper middle range of government entities, Yobe State continues to demonstrate its commitment to high standards in its public administration. This trend underscores Yobe State's dedication to maintaining and enhancing its governance frameworks and transparency, contributing positively to its administrative capabilities and public service delivery, and ensuring it remains a model of good practice in public financial management.

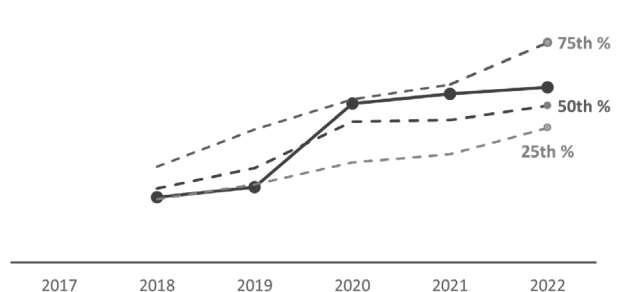
#### 2022 Aggregate Performance by Pillar - YOBE STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	20%	20%	-	-	-	-	60%	100%
	2 Budget Credibility	17%	-	-	17%	-	-	67%	100%
	3 Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	11%	22%	-	-	-	67%	100%
	5 External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - YOBE STATE

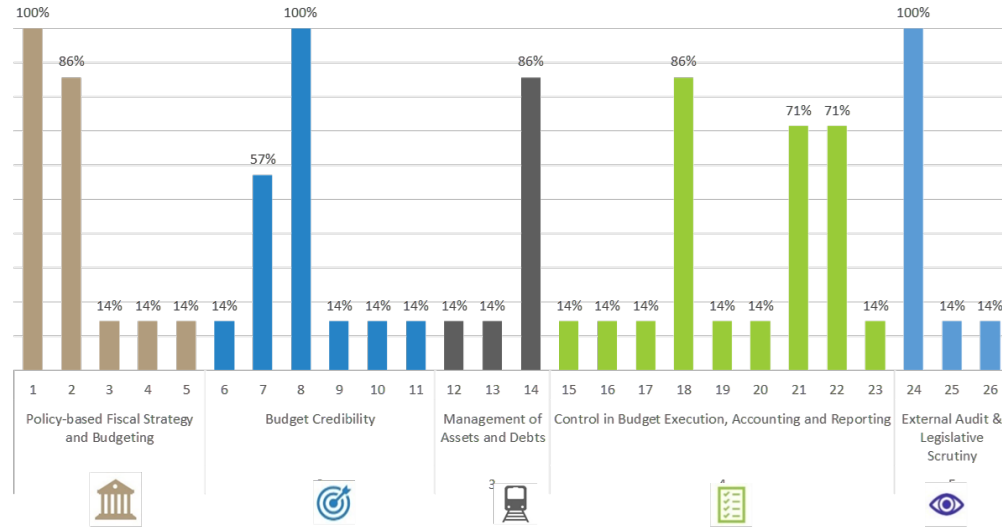


Performance Score Trend - YOBE STATE



Yobe state achieved a score of 52.3% which was a 2.1 percentage point increase compared to the previous year. They ranked 12<sup>th</sup> in 2022, coming down by 1 step from 11<sup>th</sup> in 2021. On the availability of data, the State remained static in 2022 with 60.3% of the information requested for being equally available when compared to 60.3% in the previous year.

## 2022 Performance by Indicators - YOBE STATE



## 2022 Performance Status 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	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	C	D*	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	B	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	B	B		D
7 Revenue Generation	M2	A	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 Area/Local government council aggregate budget implementior	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	B	B	B+
<b>Control in Budget Execution, Accounting and Reporting</b>						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	D*	D	B	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	A	B	D	D*	D
26 Local Governments External Audits	M1	D*	D*	D		D








#### 4.4.37 ZAMFARA STATE

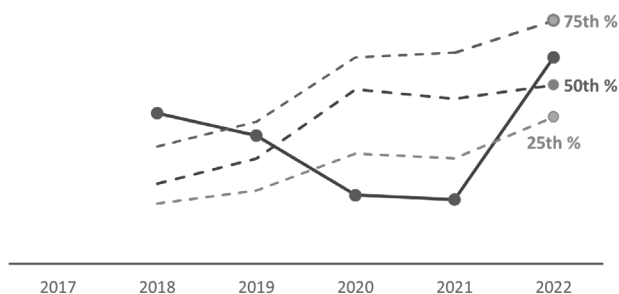
2022 Score	<b>51%</b>	2022 Rank	<b>14th</b>
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Zamfara State ranked 14<sup>th</sup> in the 2022 assessment year among the 37 government entities, marking a significant improvement of 19 positions from its rank of 33<sup>rd</sup> in 2021. This dramatic rise indicates a successful year for Zamfara, characterized by substantial progress in public financial management and governance. The percentage of information provided by Zamfara State increased significantly, moving from 19% in 2021 to 62% in 2022, reflecting a strong commitment to enhanced transparency and data availability. Zamfara State's performance has shown remarkable improvement over the last year, reversing a trend of lower rankings. The State's Public Financial Management (PFM) compliance scores have improved significantly, suggesting that recent governance reforms and strategic management initiatives are beginning to yield positive results. Positioned in the upper middle range of government entities, Zamfara State demonstrates its potential for continued improvement and stability in its administrative functions. This trend underscores Zamfara State's ongoing dedication to enhancing its governance frameworks and public service delivery, contributing positively to its administrative capabilities and establishing a foundation for sustained progress in public financial management.

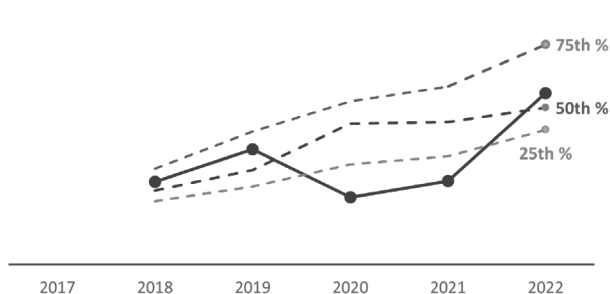
#### 2022 Aggregate Performance by Pillar - ZAMFARA STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	40%	-	20%	-	-	40%	100%
	2 Budget Credibility	50%	-	-	17%	-	-	33%	100%
	3 Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	11%	-	-	-	89%	100%
	5 External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

#### Availability of Information Trend - ZAMFARA STATE

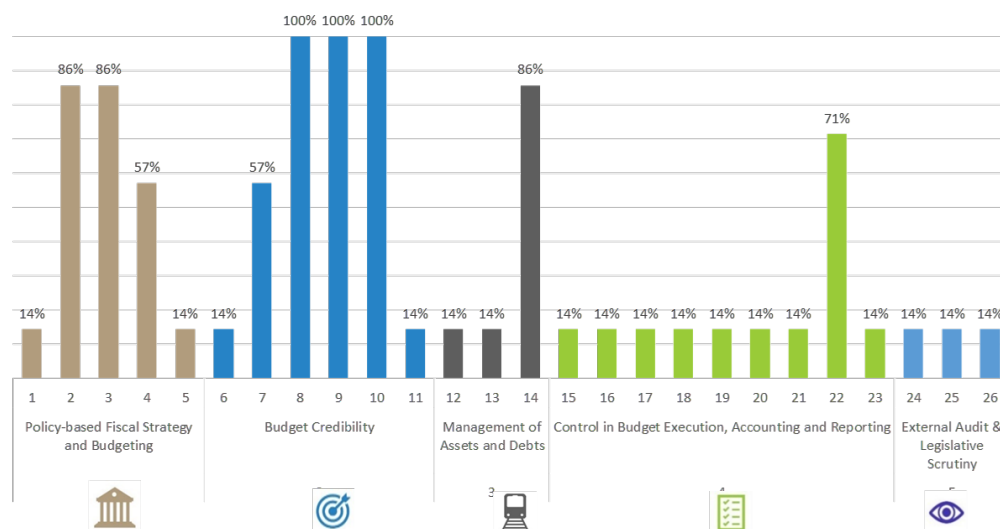


#### Performance Score Trend - ZAMFARA STATE



Zamfara state achieved a score of 51.1% which was a 26.2 percentage point increase compared to the previous year. They ranked 14<sup>th</sup> in 2022, an improvement of 19 steps from 33<sup>rd</sup> in 2021. On the availability of data, the state has improved by 42.4 percentage points in 2022 with 61.6% of the information requested for being made available compared to 19.2% in the prior year.

## 2022 Performance by Indicators - ZAMFARA STATE



## 2022 Performance Status 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	A	A	D*		D
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	A	A	D
<b>Budget Credibility</b>						
6 Total Expenditure Implementation	M1	D	C	B		D
7 Revenue Generation	M2	B	C			C+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	B				A
11 Area/Local government council aggregate budget implementior	M2	D				D
<b>Management of Assets and Debts</b>						
12 Public Investment Management	M2	A	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	A	A		D
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	D*	D*	D		D
19 Internal Audit	M1	D*	D	C	B	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	B	B	B		B
23 Local Government Annual Financial Reports	M1	D	D	B		D
<b>External Audit &amp; Legislative Scrutiny</b>						
24 External Audit	M1	D*	D*	B		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	C	A		D

# 5. Conclusion of the Analysis of PFM Systems

## 5.1 List of Legislation Applicable to PFM in Nigeria

### Box: The Legislations relevant to the ICAN-AI

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