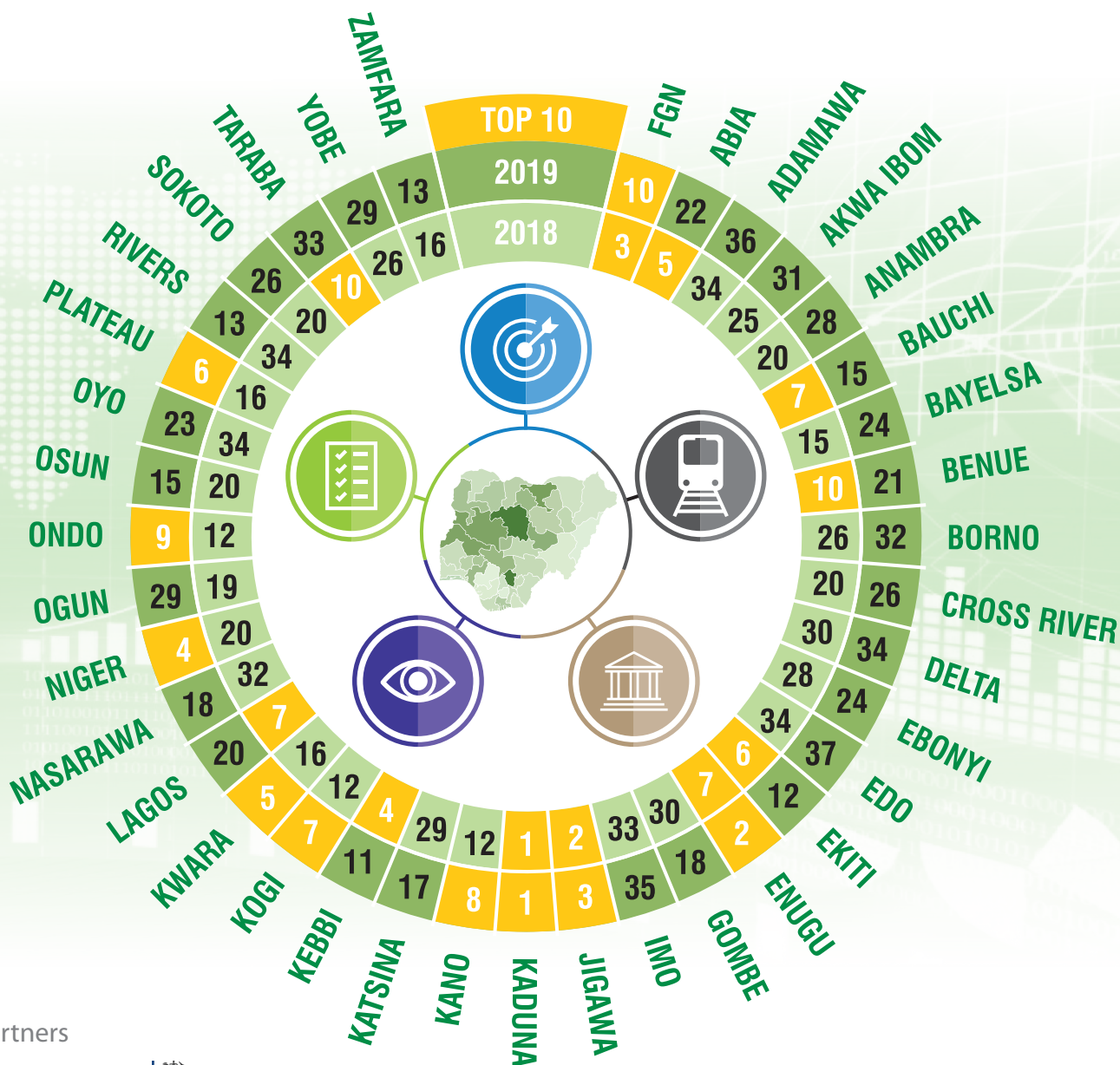# ICAN
## ACCOUNTABILITY INDEX (ICAN-AI)

### 2019 Assessment Report (for the 2018 Fiscal Year)

Published by the Institute of Chartered Accountants of Nigeria

ICAN

ACCURACY & INTEGRITY

TOP 10
2019
2018

States (clockwise from top): ZAMFARA, YOBE, TARABA, SOKOTO, RIVERS, PLATEAU, OYO, OSUN, ONDO, OGUN, NIGER, NASARAWA, LAGOS, KWARA, KOGI, KEBBI, KATSINA, KANO, KADUNA, JIGAWA, IMO, GOMBE, ENUGU, EKITI, EDO, EBONYI, DELTA, CROSS RIVER, BORNO, BENUE, BAYELSA, BAUCHI, ANAMBRA, AKWA IBOM, ADAMAWA, ABIA, FGN

FGN: 10 / 3
ABIA: 22 / 5
ADAMAWA: 36 / 34
AKWA IBOM: 31 / 25
ANAMBRA: 28 / 20
BAUCHI: 15 / 7
BAYELSA: 24 / 15
BENUE: 21 / 10
BORNO: 32 / 26
CROSS RIVER: 26 / 20
DELTA: 34 / 30
EBONYI: 24 / 28
EDO: 37 / 34
EKITI: 12 / 6
ENUGU: 2 / 7
GOMBE: 18 / 30
IMO: 35 / 33
JIGAWA: 3 / 2
KADUNA: 1 / 12
KANO: 8 / 1
KATSINA: 17 / 29
KEBBI: 11 / 4
KOGI: 7 / 12
KWARA: 5 / 16
LAGOS: 20 / 7
NASARAWA: 18 / 32
NIGER: 4 / 20
OGUN: 29 / 19
ONDO: 9 / 12
OSUN: 15 / 20
OYO: 23 / 34
PLATEAU: 6 / 16
RIVERS: 13 / 34
SOKOTO: 26 / 20
TARABA: 33 / 26
YOBE: 29 / 16
ZAMFARA: 13 / 10

Partners

IFAC — International Federation of Accountants

Department for International Development

Public Disclosure Authorised

# ICAN Accountability Index (ICAN-AI)

## 2019 Assessment Report (for the 2018 Fiscal Year)

### The Institute of Chartered Accountants of Nigeria

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

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

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

For any questions regarding this report, please contact the Deputy Registrar Technical of the Institute of Chartered Accountants of Nigeria, Dr. Ben Ukaegbu at beukaegbu@ican.org.ng or call +234 (0)1-454-2095.

Report covers the Fiscal Year
January 1st to 31st of December 2018

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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 |
| 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 2018 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 ICAN Secretariat.

ICAN Secretariat
November 2020

# Executive Summary

## Introduction

**Accountability in the management of public finance is a sensitive aspect of the activities of government at all levels.** In Nigeria, lack of accountability and transparency in public finance has stunted the growth and development in every sector of the economy. The country is very far from where it ought to be as a nation as Nigerians continually experience poverty, inequality, unemployment and underemployment, deplorable infrastructure, among other social ills. In Nigeria, accountability and transparency have become an aberration especially by those holding positions of responsibility in the public sector. ICAN's response to this situation is the development and launching of the ICAN Accountability Index (ICAN-AI). The ICAN-AI is one of a kind mechanism for assessing public finance management and public governance practices. The initiative was innovative, timely and a welcome contribution to accountability and transparency in Nigeria. The issue of unemployment has also not abated, rising to 23.1% in the fourth quarter of 2018. This is in the face of mounting Federal debts and budget deficits.



***Picture 1:*** *Launch of the ICAN-AI Report with the ICAN President and Steering Committee members*

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

**The primary focus of the ICAN-AI is the Federal, State and Local Governments.** This is premised on the logic that governments at all levels should be instruments of improving the welfare of society. This is exemplified under Section 16(1) of the 1999 Constitution aforementioned where States are required to harness the resources of the nation to promote

national prosperity and secure the economy while not sacrificing social justice and equity. This second edition 2019 ICAN-AI report for the 2018 fiscal year **included** the 774 Local Government Councils in Nigeria which were excluded in the maiden edition for logistics reasons.

**The assessment was carried out under the supervision of the ICAN-AI Steering Committee.** The Federal and State Governments were ranked according to their level of performance on the basis of a number of variables which included: policy-based fiscal strategy and budgeting; budget credibility; management of assets and debts; control in budget execution, accounting and reporting; and external audit & legislative scrutiny.

## Assessment of PFM Performance

**The assessment was quite comprehensive as the Federal, States and Local Governments participated even though responses to data collection remained poor.** Table 1 shows the ranking of the government in terms of overall performance. The maximum obtainable scores for all five pillars are ninety-eight (98) for pillar one, seventy-seven (77) for pillars two and three, one hundred and sixty-eight (168) for pillar four and seventy (70) for pillar five. Kaduna State ranked first with an overall score of 72.7% and Edo State ranked last with a score of 15.1%.

***Table 1: Country Ranking***

| Govt | Scores by Pillars | | | | | Total | Score % | Govt | Scores by Pillars | | | | | Total | Score % |
|------|----|----|----|-----|----|-------|---------|------|----|----|----|-----|----|-------|---------|
| | 1 | 2 | 3 | 4 | 5 | | | | 1 | 2 | 3 | 4 | 5 | | |
| | 98 | 77 | 77 | 168 | 70 | 490 | 100% [1] | | 98 | 77 | 77 | 168 | 70 | 490 | 100% |
| Kaduna | 84 | 31 | 55 | 140 | 46 | **356** | 72.7% | Nasarawa | 40 | 35 | 11 | 42 | 10 | **138** | 28.2% |
| Enugu | 80 | 20 | 41 | 116 | 28 | **285** | 58.2% | Lagos | 18 | 17 | 11 | 70 | 20 | **136** | 27.8% |
| Jigawa | 72 | 41 | 39 | 104 | 18 | **274** | 55.9% | Benue | 36 | 11 | 35 | 40 | 10 | **132** | 26.9% |
| Niger | 70 | 19 | 29 | 114 | 32 | **264** | 53.9% | Abia | 36 | 21 | 17 | 44 | 10 | **128** | 26.1% |
| Kwara | 58 | 17 | 25 | 112 | 36 | **248** | 50.6% | Oyo | 22 | 21 | 19 | 52 | 10 | **124** | 25.3% |
| Plateau | 72 | 17 | 41 | 84 | 22 | **236** | 48.2% | Ebonyi | 26 | 17 | 11 | 44 | 22 | **120** | 24.5% |
| Kogi | 80 | 25 | 23 | 60 | 28 | **216** | 44.1% | Bayelsa | 28 | 19 | 15 | 48 | 10 | **120** | 24.5% |
| Kano | 70 | 23 | 41 | 60 | 16 | **210** | 42.9% | Cross River | 22 | 17 | 11 | 44 | 24 | **118** | 24.1% |
| Ondo | 60 | 36 | 17 | 66 | 28 | **207** | 42.2% | Sokoto | 20 | 17 | 29 | 42 | 10 | **118** | 24.1% |
| FGN | 74 | 19 | 35 | 56 | 10 | **194** | 39.6% | Anambra | 22 | 11 | 21 | 38 | 22 | **114** | 23.3% |
| Kebbi | 34 | 11 | 23 | 106 | 16 | **190** | 38.8% | Yobe | 18 | 23 | 11 | 42 | 16 | **110** | 22.4% |
| Ekiti | 52 | 23 | 11 | 62 | 32 | **180** | 36.7% | Ogun | 32 | 17 | 11 | 40 | 10 | **110** | 22.4% |
| Rivers | 50 | 29 | 27 | 46 | 16 | **168** | 34.3% | Akwa Ibom | 18 | 11 | 11 | 50 | 16 | **106** | 21.6% |
| Zamfara | 68 | 25 | 21 | 36 | 18 | **168** | 34.3% | Borno | 14 | 11 | 11 | 50 | 16 | **102** | 20.8% |
| Bauchi | 26 | 23 | 25 | 56 | 20 | **150** | 30.6% | Taraba | 20 | 17 | 11 | 30 | 10 | **88** | 18.0% |
| Osun | 22 | 17 | 19 | 64 | 28 | **150** | 30.6% | Delta | 13 | 17 | 11 | 36 | 10 | **87** | 17.8% |
| Katsina | 26 | 11 | 21 | 72 | 18 | **148** | 30.2% | Imo | 16 | 10 | 11 | 34 | 10 | **81** | 16.5% |
| Gombe | 32 | 19 | 13 | 52 | 22 | **138** | 28.2% | Adamawa | 14 | 11 | 11 | 34 | 10 | **80** | 16.3% |
| | | | | | | | | Edo | 14 | 11 | 11 | 28 | 10 | **74** | 15.1% |

*[1] Highest score attainable*

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



Score
72.7%

15.1%

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© GeoNames, Navteq, Wikipedia
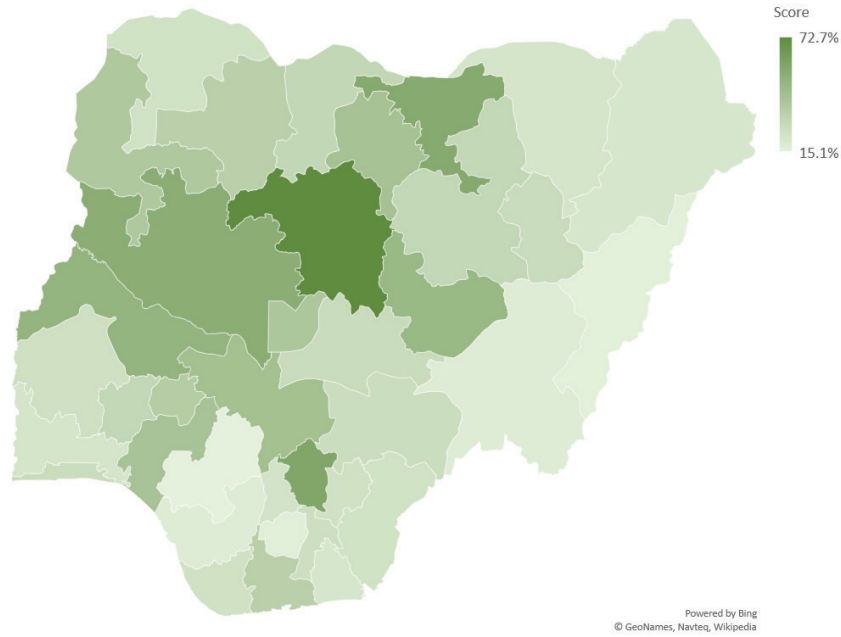
**Figure 2:** *Comparative Ranking & Top 10 Performers by Government (2019 vs 2018)*
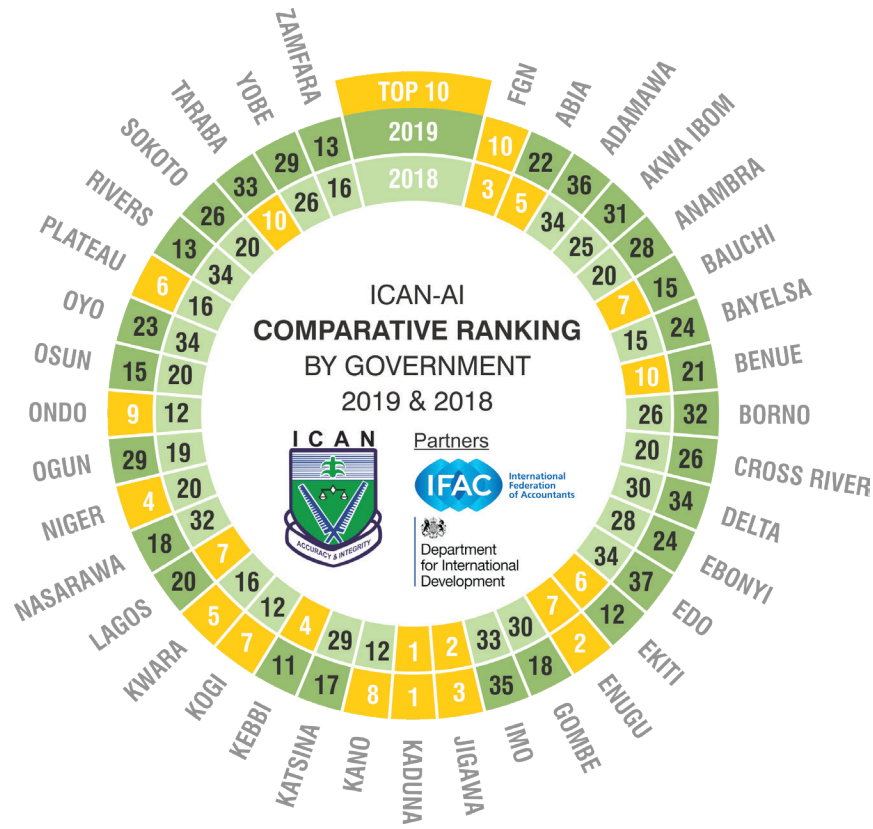
Table 2 provides data on the availability of information for our assessment. This serves as our measure of the level of transparency in public finance management.

The worst performer in terms of transparency was Edo State, where our assessors had access to only 3% of the required information. This is in comparison the best performer, Kaduna State, where we had access to 87% of the required information.

In general, the entire country showed a low level of transparency; this year's report showed a 7% improvement over last years assessment. This is in-spite of the plethora of legislations and laws in Nigeria mandating the availability of such information to stakeholders.



*Picture 2:* *President with Female Assessors and Coordinators during the ICAN-AI training Workshop*

## Table 2: *Access to Information 2019 vs 2018*

| | | 2019 | | | 2018 | |
|---|---|---|---|---|---|---|
| Rank | Government | Available | Not-Available | Change | Available | Not-Available |
| | | % | % | % | % | % |
| 1 | Kaduna | 87 | 13 | ▲(+13) | 74 | 26 |
| 2 | Enugu | 70 | 30 | ▲(+30) | 40 | 60 |
| 3 | Jigawa | 64 | 36 | ▼(-12) | 76 | 24 |
| 4 | Niger | 66 | 34 | ▲(+31) | 35 | 65 |
| 5 | Kwara | 63 | 37 | ▲(+37) | 26 | 74 |
| 6 | Plateau | 56 | 44 | ▲(+27) | 29 | 71 |
| 7 | Kogi | 47 | 53 | ▲(+12) | 35 | 65 |
| 8 | Kano | 53 | 47 | ▲(+29) | 24 | 76 |
| 9 | Ondo | 46 | 54 | ▲(+14) | 32 | 68 |
| 10 | FGN | 39 | 61 | ▼(-26) | 65 | 35 |
| 11 | Kebbi | 49 | 51 | ▼(-3) | 52 | 48 |
| 12 | Ekiti | 41 | 59 | ▼(-4) | 45 | 55 |
| 13 | Rivers | 37 | 63 | ▲(+35) | 2 | 98 |
| 13 | Zamfara | 40 | 60 | ▼(-5) | 45 | 55 |
| 15 | Bauchi | 34 | 66 | ▼(-6) | 40 | 60 |
| 15 | Osun | 34 | 66 | ▲(+15) | 19 | 81 |
| 17 | Katsina | 36 | 64 | ▲(+25) | 11 | 89 |
| 18 | Gombe | 30 | 70 | ▲(+9) | 21 | 79 |
| 18 | Nasarawa | 31 | 69 | ▲(+25) | 6 | 94 |
| 20 | Lagos | 29 | 71 | ▼(0) | 29 | 71 |
| 21 | Benue | 34 | 66 | ▲(+7) | 27 | 73 |
| 22 | Abia | 33 | 67 | ▼(-17) | 50 | 50 |
| 23 | Oyo | 24 | 76 | ▲(+14) | 10 | 90 |
| 24 | Ebonyi | 21 | 79 | ▲(+6) | 15 | 85 |
| 24 | Bayelsa | 23 | 77 | ▼(0) | 23 | 77 |
| 26 | Cross River | 26 | 74 | ▲(+7) | 19 | 81 |
| 26 | Sokoto | 30 | 70 | ▲(+9) | 21 | 79 |
| 28 | Anambra | 26 | 74 | ▼(-3) | 29 | 71 |
| 29 | Yobe | 19 | 81 | ▼(-2) | 21 | 79 |
| 29 | Ogun | 24 | 76 | ▲(+0) | 24 | 76 |
| 31 | Akwa Ibom | 21 | 79 | ▲(+5) | 16 | 84 |
| 32 | Borno | 19 | 81 | ▼(-2) | 21 | 79 |
| 33 | Taraba | 14 | 86 | ▼(-18) | 32 | 68 |
| 34 | Delta | 7 | 93 | ▼(-4) | 11 | 89 |
| 35 | Imo | 9 | 91 | ▼(-9) | 18 | 82 |
| 36 | Adamawa | 11 | 89 | ▲(+9) | 2 | 98 |
| 37 | Edo | 3 | 97 | ▼(-2) | 5 | 95 |

**This low level of information availability is not consistent with global best standards.** The situation does not only show lack of credibility on the part of governments at all levels; it also shows the need to identify and strengthen all areas militating against Public Finance Management system in Nigeria. There is the need to review a number of the laws which have become obsolete in the context of recent global and local developments and also harmonize the plethora of laws and legislations dealing with PFM system in Nigeria. Based on the Framework developed by the ICAN-AI Steering Committee on PFM best practices in Nigeria and in line with global standards (such as PEFA), the assessment of the entities was done based on four-grade scoring model as presented in Table 3 below:

**Picture 3:** *ICAN President with the North West Zone Coordinators and Assessors*

### Table 3: *Scoring Criteria*

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

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

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

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

**The Weakest Link Method (M1)**
This method is used for multidimensional indicators where poor performance of one dimension is likely to impact good performance of another dimension in the same indicator. In other words, this method is applied where there is a "weakest link" in the connected dimensions of an indicator.

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

1.  Each dimension is initially assessed separately and given a score on the 4 point calibration scale.
2.  The aggregate score for the indicator is the lowest score given for any dimension.
3.  Where any of the other dimensions score higher, a "+" is added to the indicator score (the lowest dimension score).



**Picture 4:** *Presentation of ICAN-AI to the Minister of Finance, Budget & National Planning*

**The Averaging Method (M2)**
Under this method, the aggregate indicator score awarded using this method is based on an approximate average of the scores of the individual dimension of an indicator.

Based on the scoring methodology, the results of the ICAN-AI 2019 performance indicators are summarized below:

**Table 4:** *Aggregate Country Performance by Pillar*

| | | | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 11% | 4% | 3% | 6% | 1% | 1% | 74% | 100% |
| 🎯 | 2 | Budget Credibility | 1% | - | 1% | 3% | 4% | 2% | 89% | 100% |
| 🚆 | 3 | Management of Assets and Debts | 1% | 5% | - | - | - | - | 95% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | 4% | 1% | 3% | - | 7% | - | 84% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | 2% | - | 2% | - | 1% | - | 95% | 100% |

**Table 4 displays the aggregate performance by pillar for all governments.** All the Pillars individually had their worst scores of D (which indicates either low compliance or information not provided). This result does not bode well for the governments, because it reflects the level of apathy of the governments towards compliance with best practices in public finance management. The worst scores were on pillars 3 (management of assets & debts) and 5 (external audit and legislative scrutiny). Pillar 1 has the best performance, with 11% scoring A indicating full compliance with the ideals of that pillar.

**The assessment (see Figure 3 below) shows that all the 25 indicators scored far below average with a range of 30% (highest 44% and lowest of 14%).** The best of the indicators (1 – Macroeconomic and fiscal forecasting) has a score of 44% and the worst seven indicators were 8, 9, 10, 11, 13, 18, and 24 (budget documentation, government operations outside budget, public access to fiscal information, local government aggregate budget implementation, public asset management, internal audit, and legislative scrutiny of audit reports) with a score of 14% each.

**Figure 3:** *Aggregate Country Performance by Indicator*

## Table 5: *Overall Country performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1 Macroeconomic and fiscal forecasting | M2 | 48% | 44% | 51% | - | C |
| 2 Fiscal strategy | M2 | 40% | 49% | - | - | C |
| 3 Medium-term perspective in expenditure budgeting | M2 | 45% | 37% | 18% | 31% | D+ |
| 4 Budget preparation process | M2 | 27% | 53% | - | - | C |
| 5 Legislative scrutiny of budgets | M1 | 46% | 57% | 18% | - | D |
| **Budget Credibility** | | | | | | |
| 6 Total expenditure implementation | M1 | 31% | 43% | - | - | D+ |
| 7 Revenue generation | M2 | 24% | 47% | - | - | D+ |
| 8 Budget documentation | M1 | 14% | - | - | - | D |
| 9 Government operations outside budget | M2 | 19% | 19% | - | - | D |
| 10 Public access to fiscal information | M1 | 17% | 32% | 21% | - | D |
| 11 Local government aggregate budget implementation | M2 | 14% | - | - | - | D |
| **Management of Assets and Debts** | | | | | | |
| 12 Public investment management | M2 | 19% | 21% | 31% | 20% | D+ |
| 13 Public asset management | M2 | 36% | 17% | 19% | - | D+ |
| 14 Debt management | M2 | 44% | 38% | 29% | 29% | D+ |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15 Salary payroll controls | M1 | 33% | 45% | 33% | - | D+ |
| 16 Pension controls | M1 | 24% | 36% | 27% | - | D+ |
| 17 Procurement | M2 | 60% | 32% | 27% | 24% | C |
| 18 Internal audit | M1 | 34% | 35% | 26% | 17% | D |
| 19 Account reconciliation | M1 | 29% | 24% | - | - | D+ |
| 20 In-year budget reports | M1 | 52% | 20% | - | - | D |
| 21 Annual financial reports | M1 | 54% | 60% | 60% | - | C+ |
| 22 Local government annual financial reports | M1 | 27% | 27% | 51% | - | D+ |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23 External audit | M1 | 43% | 51% | 31% | - | D+ |
| 24 Legislative scrutiny of audit reports | M2 | 21% | 17% | 16% | 14% | D |
| 25 Local governments external audit | M1 | 30% | 27% | 17% | - | D |

# 1. Introduction

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

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

## 1.2. Maiden Edition - Starting Blocks

**The journey started during the 46th ICAN Annual Conference held in Abuja, Nigeria in October 2016.** During one of the sessions, Mr. Olusegun Banwo, the Chief Financial Officer of ExxonMobil Nigeria presented a paper titled "Accountability: A Collective Responsibility". Mr. Banwo spoke extensively about global views on accountability and the levels at which it is required (that is at the levels of individuals, corporate bodies, professional associations, and governments). Not unexpectedly, accountability often results in measures and score of how individuals and institutions measure up against set criteria. Mr. Banwo shared various elements of the global index of



**Picture 5:** *ICAN-AI Presentation at the FAAC Meeting*

accountability, such as press freedom, budget transparency and judicial independence. In all of these, Nigeria consistently ranked low. The low country rating for Nigeria demonstrated a positive correlation between accountability and low GDP per capita.

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

in national debates on public financial management (PFM); and (b) championing reforms on PFM at all levels.

**After the 46ᵗʰ ICAN Annual Conference, Mr. Banwo met with the leadership of ICAN and impressed upon them about the need for ICAN to take the leading role in pushing the accountability agenda in Nigeria.** The 52ⁿᵈ President of ICAN, Deacon Titus Soetan charged Mr. Banwo to come up with an initiative that would be driven by ICAN, focusing on accountability. In response, Mr. Banwo put together a team comprising members of the Institute who shared a common vision of the strategic role ICAN can play in promoting accountability and transparency. The inaugural committee was set up in January 2017 and made up of the following:

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

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

## 1.3. Preliminary Interactions with ICAN Governing Council and Establishment of the ICANAI Steering Committee

**A first draft of the accountability report based on the IIAG was presented to the ICAN Governing Council Retreat in July 2017.** At the same meeting, Mr. Soji Apampa, the CEO of the Convention on Business Integrity also presented a model for the assessment of accountability and integrity in the public space. Members of the Governing Council of ICAN interrogated both ideas, including their scope, procedures and reporting framework, and took a positive view to both models.
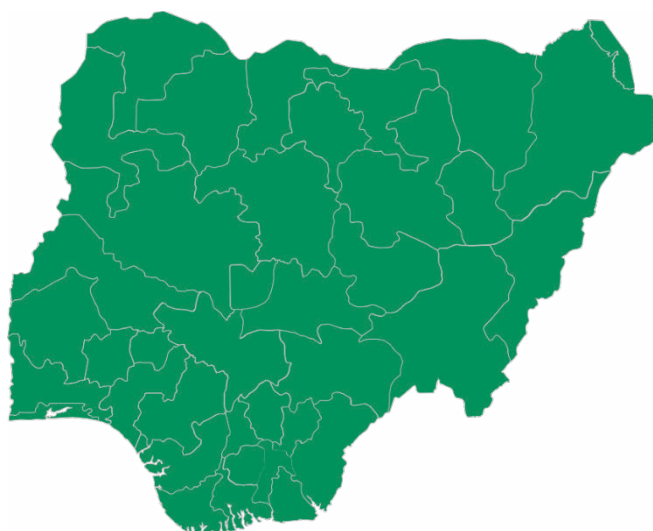
**In the meantime, the 53ʳᵈ President of ICAN, Mallam Isma'ila Zakari, approached Mr. Chris Nyong, the Auditor-General of Cross River State, who had been involved in Public Finance Management reforms in Nigeria to share his perspectives on the ICAN-AI.** Mr. Nyong presented a lead paper at the 47ᵗʰ Annual

Accountants Conference, articulating the path for the Index and recommended the adoption of PEFA framework.

**Subsequent to the 47th Accountants Conference, the Council set up the ICAN Accountability Index (ICAN-AI) Steering Committee to serve as the coordinating body for the implementation and reporting of the ICAN-AI.** The Steering Committee is made up of the following personalities:

**The Steering Committee set about its work earnestly, driven by the terms of reference issued by the Council.** In addition to considering the models discussed at the Council Retreat, the Steering Committee also invited Professor Chinedum Nwoko to share his experience in conducting accountability assessments in the public sector. At a presentation to the Steering Committee in 2017, Professor Nwoko discussed extensively on the accountability framework established by the Public Expenditure and Financial Accountability (PEFA). The PEFA model is a framework for assessing public financial management (PFM) initiated in 2001 by seven International Development Partners: The European Commission, International Monetary Fund, World Bank, and the governments of France, Norway, Switzerland, and the United Kingdom. The partners realized that effective institutions and systems of PFM play a critical role in the implementation of national policies concerning development and poverty reduction.

**Box1: 2018 ICAN-AI STEERING COMMITTEE MEMBERS**

| ICAN-AI Committee Members |
| --- |
| • Mallam Isma'ila Zakari, FCA (IPP) |
| • Mr. Chris Nyong, FCA |
| • Professor Kabiru Dandago, FCA |
| • Mr. David Brown, FCA |
| • Mrs. Yetunde Shittu, FCA |
| • Alhaji Tunde Abdulkareem, FCA |
| • Mr. Oladele Oladipo, FCA |
| • Professor Francis Iyoha, FCA (ICAN Research Fellow) |
| • Mr. Lekan Adanijo |
| • Dr. Ben Ukaegbu, ACA – Deputy Registrar, Technical Services (Secretary) |

## 1.4. Selection of Adapted PEFA Framework

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

## 1.5. Development of the ICAN-AI Framework

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

**In February 2018, the Steering Committee presented the concept of the adapted PEFA Framework to the ICAN Governing Council.** The presentation focused on the following:

- Objectives of the ICAN-AI

- Structure of the ICAN-AI

- Scoring guidance

- Governance structure

- Data sources

- Cost considerations

- Sustainability



***Picture 6:*** *ICAN-AI Presentation at the FAAC Meeting*

**The session was very interactive, as members of the Governing Council sought and obtained detailed insights on the appropriateness of the framework, scope, resource requirements, and benefits to ICAN, the potential impact of the reports and sustainability.** In addition, the Governing Council also suggested new areas that the framework should consider. With this feedback, the Steering Committee met severally between February and June 2018 in preparing the details of the ICAN-AI framework, including the adaptation of each pillar, indicator and dimension, consideration of the scoring guidance, data sources, potential challenges, timelines, and resource requirements. Considerable efforts went into identifying

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the constitution and other regulatory provisions guiding PFM in Nigeria, at both the national and subnational levels. Leveraging the experience of members, the Steering Committee was able to develop a compendium of relevant PFM provisions, including identifying relevant reports/documents and responsibilities of specific public officials.

## 1.6. IFAC Support

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



*Picture 7:* *IFAC Support of the ICAN-AI Framework*

## 1.7. Manpower Training

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

- One (1) zonal coordinator was appointed for each of the six (6) geopolitical zones.

- Two (2) state assessors were appointed for each state.

**The coordinators and assessors were selected through the Institute's District Societies, and drew membership from members with public sector experience.**

**A four (4) day training event was organized for the coordinators and assessors in Lagos in July 2018 to familiarize them with the requirements of ICAN-AI.** The sessions were led by members of the Steering Committee and the IFAC consultant, and covered the concept of the ICAN-AI, introduction to the pillars, indicators and dimensions, data collection, scoring system and illustrative demonstration of the model.

**During the intensive training sessions, the coordinators and assessors highlighted a number of peculiarities regarding the law and practice of PFM in their States.** Instructors and participants deliberated extensively on how to gather data, including addressing potential delays and resistance from the respondents. Where necessary, updates were made to the description and measurement guidance of the indicators contained in the ICAN-AI framework.

**A critical element of the training was exposing assessors to the data gathering model and portal.** The development of the model was led by Mr. Lekan Adanijo, a member of the Steering Committee and an IT consultant, with input from other members of the Steering Committee. The training ended with a commitment from the coordinators and assessors to carry out the assessment with diligence and professionalism.

## 1.8. Data Gathering and Scoring

**As expected, data gathering proved to be the most challenging phase of the assessment.** Prior to the commencement of fieldwork, the Institute had met with relevant stakeholders in the Public Sector to share the vision of the ICAN-AI with them. This included meeting with the Honourable Minister of Finance, the Federation Accounts Allocation Committee (FAAC) and States' Accountants-General. In addition, the President of the Institute formally wrote to the 36 State Governors informing them of the commencement of the assessment and soliciting their support as well as those of their officials.

**Assessors commenced their fieldwork earnestly in August 2018 and visited a number of offices such as the Federal and State Ministries of Finance, Budget and Planning, Accountants-General and Auditors-General Offices.** Coordinators provided guidance to the Assessors on how to interact with the public officials. They were also to leverage relationships in getting access to information. Nonetheless, this proved to be a difficult challenge, resulting in non-access to some relevant portions of the information requested. This scenario inevitably reflected in the low scoring of the federal and state governments over a number of dimensions.

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

**The Zonal Coordinators prepared their zonal reports for review by the Steering Committee.** All documents gathered during the assessment were sent to the ICAN Secretariat in Lagos for review by the Steering Committee and custody of the Institute, as per the provisions of Relevant Documents Retention law.

**In September 2018, the Steering Committee met with the IFAC Consultant to review the outcome of the exercise.** Despite the volume of information not obtained, the assessment was considered to be a positive experience, with the Steering Committee identifying learning points that will be addressed in future assessments.

## 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.** 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, grades and generate reports using the ICAN-AI Framework.

See Box 3 for the list of Regional Coordinators and State Assessors that used the Cypher Tool to assess the Federal Government, all 36 States, 774 Local Government Councils and 6 Area Councils of the FCT on PFM performance, using the ICAN-AI Framework.

**Picture 8:** *Presenting the ICAN-AI Report to the Auditor General for the Federation*

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

**The Steering Committee met during the 48ᵗʰ ICAN Annual Conference in October 2018, wherein it compiled the overall report of the ICAN-AI for the Federal and State Governments.** The report, along with the experiences gathered during the assessment was discussed with the Governing Council, which approved the release of the report.

The Chairman of the Steering Committee, who was by now the Immediate Past President (IPP), presented highlights of the ICAN-AI at the conference and also shared the web address for accessing the scores.

## 1.11. Second Edition

**Plans for the second edition of the ICAN-AI started immediately after the launch of the maiden edition.** Work started in earnest in the last quarter of 2019 with plans to conclude and launch in March 2020. However, due to the coronavirus (COVID-19) pandemic, the ICAN-AI Steering Committee was unable to conclude on the mandate. Work resumed August 2020 and several quality assurance tests were carried out to ensure that the process is accurate in line with the Institute's motto of *Accuracy and Integrity*.

In this second edition, the ICAN-AI Framework was reviewed and comprised; 5 Pillars, 25 Indicators and 70 Dimensions.

We included 2 new Indicators and 8 new dimensions all focused on assessing the 774 Local Governments through the Ministry of Local Governments in each of the 36 States and the 6 Area Councils of the FCT.

We also merged 4 dimensions into 2 that were hitherto separately measuring FGN and State Governments on the same criteria.

The membership of the Steering Committee was expanded and now consists of the as following personalities:



**Picture 9:** *ICAN President presenting the ICAN-AI Report to the Oyo State Governor*

**Box2: 2019 ICAN-AI STEERING COMMITTEE MEMBERS**

| ICAN-AI Committee Members |
|---|
| • Mallam Isma'ila Zakari, FCA, Chairman |
| • Mr Chris Nyong, FCA, Vice Chairman |
| • Mrs Comfort Eyitayo, FCA, Member |
| • Professor Kabiru Dandago, FCA, Member |
| • Mr David Brown, FCA, Member |
| • Prof Semiu Adeyemi, FCA, Member |
| • Ms. Falilat Bakare, FCA, Member |
| • Alhaji Tunde Abdulkareem, FCA, Member |
| • Mr Oladele Oladipo, FCA, Member |
| • Professor Francis Iyoha, FCA, Member |
| • Mr Lekan Adanijo Member-Consultant |
| • Dr Ben Ukaegbu, ACA, Deputy Registrar |

# 1.12. Conclusion and Appreciation

**Despite the challenges faced, the Steering Committee and the Institute are optimistic that the users of this report will find tremendous value in the insights provided as a tool for promoting public prudence, transparency, and accountability.** This current edition has been expanded to cover all the 774 Local Governments in Nigeria.

**The Steering Committee would like to express its profound gratitude to all those who have been involved in initiating and delivering this noble idea.** In addition, the Committee would like to thank the state assessors, zonal coordinators and public officials who supported this noble course. Finally, the Committee's gratitude goes to ICAN Governing Council for the opportunity to serve the Institute and the country as a whole through this noble project. The Committee also appreciates the staff of the ICAN-AI secretariat for their support.

**Box3: 2019 ICAN-AI Regional Coordinators, Assessors and Secretariat Team**

Regional Coordinators, Assessors and ICAN Secretariat Team who participated in the 2019 Assessment Report (for 2018 Fiscal Year).

**Regional Coordinators**

| | |
|---|---|
| Tunde Abdulkareem | North Central / FGN |
| Dr Ijeoma Ogochukwu Anaso | North East |
| Prof. Kabiru Isa Dandago | North West |
| Tom Onyeagwa | South East |
| Kelly Ayamba | South South |
| Gideon Oladepo | South West |

**ICAN Secretariate Team**

Prof Ahmed M. Kumshe - Registrar/CEO
Dr Ben Ukaegbu - Deputy Registrar, Technical Services
Dr Ijeoma Anaso - Director, Technical and Education
Ikechukwu Osegbu - HOD, Research & Technical
Odunayo Adebayo - Senior Manager, Research & Technical
Femi Alatise - Manager, Research & Technical

**Assessors**

**FGN**

| | |
|---|---|
| Adediran Taofeek | FGN |

**North Central**

| | |
|---|---|
| Achi Michael | Benue |
| Dzungwe Terkula Bishop | Benue |
| Dr Onoja Emmanuel | Kogi |
| Sadiq Umoru Ozigi | Kogi |
| Shittu Akande Taofeeq | Kwara |
| Abdulmalik Anaza A. | Kwara |
| Akande Niyi | Nasarawa |
| Sule John Shilo | Nasarawa |
| Mohammed Adam A.S. | Niger |
| Adeleke Taofeek | Niger |
| Kutus, Martins Oloruntoba | Plateau |
| Moses Omoniyi Adeboye | Plateau |

**South East**

| | |
|---|---|
| Nwosu Ikechukwu | Abia |
| Orah Anthony Osita | Abia |
| Okechukwu Obiechina, Daniel | Anambra |
| Umezulike Prince | Anambra |
| Elias Uthulor | Ebonyi |
| Cyril Agbo | Ebonyi |
| Andy Epie-Sona | Enugu |
| Ireh Chidiebere | Enugu |
| Emenalo Chinedu Anselm | Imo |
| Ndubuisi Lilian Ijeoma | Imo |

**North East**

| | |
|---|---|
| Godo Bitrus | Adamawa |
| Adenike Adekeye | Adamawa |
| Uthman Amao Rafiu | Bauchi |
| Zainab Shehu Doma | Bauchi |
| Abubakar Garba Kantoma | Borno |
| Atabo Okpanachi | Borno |
| Hassan Muhammed | Gombe |
| Muhammad Ibrahim | Gombe |
| Olayinka Gabriel Motunrayo | Taraba |
| Adiga Maurice Agor | Taraba |
| Odedoyin Musibau | Yobe |
| Ebireri Ejiro Rani | Yobe |

**South South**

| | |
|---|---|
| Joseph Etefia Inyang | Akwa Ibom |
| Godwin Johnny Owonam | Akwa Ibom |
| Tabowei Philomena Ifem | Bayelsa |
| Allison, Amachree Rollins | Bayelsa |
| Charley Joseph Arako | Cross River |
| Nnoeyi Ofem Okon | Cross River |
| Agbagbara Eseoghene | Delta |
| Oguntayo Peter | Delta |
| Dr Atu Omimi-Ejoor Oasretin Kingsley | Edo |
| Dave Ogiemudia | Edo |
| Abah Oloche | Rivers |
| Irobuisi Helen C. | Rivers |

**North West**

| | |
|---|---|
| Aliyu Aminu Ibrahim | Jigawa |
| Emilagba Oludowole | Jigawa |
| Iserhienrhien Osarenmwinda | Kaduna |
| Olayanju Abdulazeez | Kaduna |
| Salihu Mohammed Metala | Kano |
| Ukueje Mike | Kano |
| Adeyemi Mustapha | Katsina |
| Kamar Adeshina | Katsina |
| Abubakar Modibbo | Kebbi |
| Yusuf Usman Jega | Kebbi |
| Ibrahim Alkali | Sokoto |
| Moshud Nurudeen Mohammed | Sokoto |
| Murtala G. Ajadi | Zamfara |
| Toafik Ajadi | Zamfara |

**South West**

| | |
|---|---|
| Toluwase Adesuyi Wilfred | Ekiti |
| Hammed Afolabi Bakare | Ekiti |
| Olufela Sokenu | Lagos |
| Ayoade Adebayo | Lagos |
| Afolabi R.Adegboyega | Ogun |
| Lawal Jubril Olawale | Ogun |
| Oludipe Femi Michael | Ondo |
| Olowolaju Enoch Adewumi | Ondo |
| Oguntade Rafiu Olajide | Osun |
| Taiwo Adewale Olusesan | Osun |
| Olojede, Gbola Olusola Duro | Oyo |
| Oyedele Joshua Olusegun | Oyo |

# 2. Country Background Information

**Nigeria is a country in West Africa with its capital in Abuja.** The Gulf of Guinea lies to the south of the country, and it borders the Republic of Benin to the west, Niger Republic to the north, the Lake Chad to its north-east and to the south. It has a land area size of 923,768 sq km and a large percentage of its population are employed by the agricultural sector. Its most prominent physical features include the River Niger, River Benue, the Niger Delta and Mambila Plateau. Nigeria is blessed with natural resources such as crude oil, natural gas, iron ore, coal and gold.
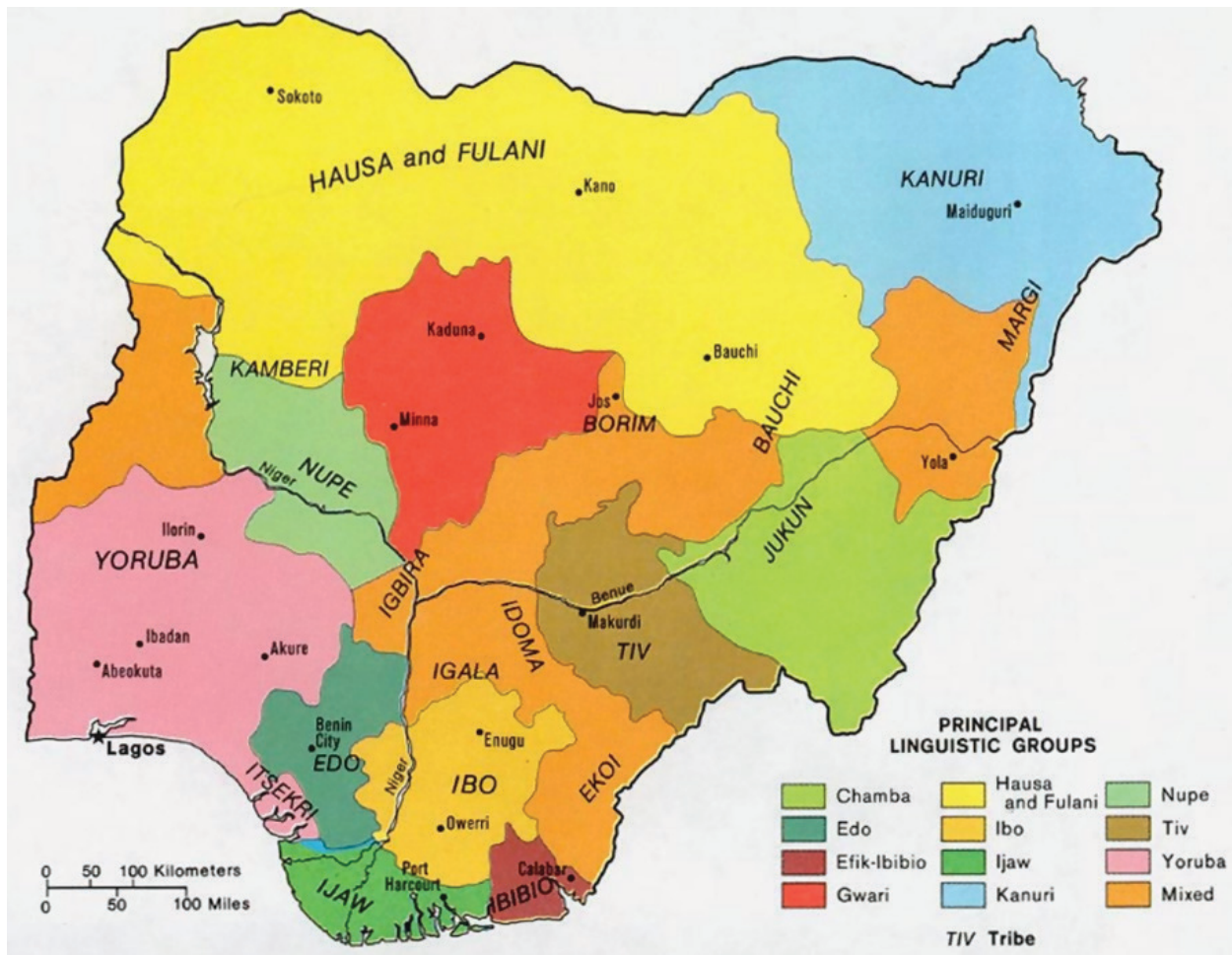


**However, Nigeria's most important resource are its people, estimated at 201 million in 2019.** There are more than 250 ethnic groups and the major languages spoken include Yoruba, Igbo, Hausa and Ijaw. However, the country's official language is English.

**With a GDP of USD 448.12 billion in 2019, the country is the largest economy in Sub-Saharan Africa.** However, this has not translated to a significant decline in poverty levels as over 40% of the people still live in extreme poverty.

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

## 2.1 Country Economic Situation

**The country's GDP has averaged NGN 115.26 trillion in the last five years from 2015 to 2019.** In 2016, Nigeria entered a recession reaching a negative GDP growth of -1.62%, primarily as a result of lower oil prices and production. By 2017, GDP growth turned positive to 0.8% as oil prices recovered slightly at an average of USD54.4 and output stabilised.

*Table 6:* *Nigeria Macroeconomic Indicators*

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| Nominal GDP (USD billion) | 494.58 | 404.65 | 375.75 | 398.16 | 448.12 |
| GDP per capita (USD) | 2,730.43 | 2,176.00 | 1,968.56 | 2,032.73 | 2,229.86 |
| Nominal GDP (NGN billion) | 95,177.70 | 102,575.00 | 114,899.00 | 129,087.00 | 145,639.00 |
| GDP per capita (NGN) | 525,444.83 | 551,598.51 | 601,966.03 | 659,027.84 | 724,704.08 |
| Real GDP growth (%) | 2.65% | -1.62% | 0.80% | 1.92% | 2.21% |
| CPI (annual average change, %) | 9.00% | 15.62% | 16.54% | 12.10% | 11.40% |
| Government debt (% of GDP) | 16.00% | 19.60% | 21.80% | 24.80% | 28.00% |
| Commodity terms of trade (2010 base year) | 100.61 | 100.23 | 117.2 | 95.14 | 103.54 |
| Current account balance (% of GDP) | -3.19% | 0.67% | 2.79% | 0.92% | -3.58% |
| Total external debt, including private sector (% of GDP) | 2.2% | 2.8% | 5.0% | 6.3% | 6.0% |
| Gross official reserves (USD billion) | 28.28 | 26.99 | 39.35 | 42.59 | 38.09 |

*Source: World Bank, NBS, Budget Office of the Federation, and IMF.*

## 2.2 Fiscal and Budgetary Trends

### Fiscal Performance

**A reduction in global crude oil prices negatively impacted the fiscal performance as revenues stagnated.** Hence, the budget has recorded significant disparity between the federal government's budgeted revenues and the actual amount realized.

**As shown in Table 7, the total federally collected revenues grew by ~10% compound annual growth in the last four years.** Also, the federal and state governments' fiscal situation was hampered by shortfalls in federally and internally collected revenues and challenges in estimating and collecting operating surpluses from some government-owned enterprises (GOEs).

*Table 7: Nigeria Fiscal Indicators*

|  | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| **Federally Collected Revenue in NGN billion (Total)** | 6,912.50 | 5,616.40 | 7,445.00 | 9,551.80 | 10,262.30 |
| **Tax revenue in NGN billion** | 3,741.8 | 3,307.5 | 4,027.94 | 5,320.52 | 4,027.94 |
| **Other revenue in NGN billion** | 3,170.70 | 2,308.90 | 3,417.06 | 4,231.28 | 4,999.20 |
| **Central government (CG) expenditure in NGN billion** | 4,650.30 | 4,813.72 | 6,022.29 | 7,357.30 | 9,286.39 |
| **Surplus/Deficit (% of GDP)** | **-1.65%** | **-2.63%** | **-3.17%** | **-2.84%** | **-3.41%** |

*Source: Budget Office of the Federation, CBN, and FIRS.*

### Allocation of Resources

**The Federal Government allocates resources to all sectors of the economy through the budget.** In the last five years, Education and Defence have the highest average amount of funds allocated with NGN 634.4 billion and NGN 589.9 billion, respectively in 2019. More recently, budgetary allocations to housing, power and work have also increased significantly. These reflect the Federal Government's focus on national security, education and infrastructure.

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**Table 8: *Budget Allocations by Function***

Actual budgetary allocation by sectors (as % of total expenditure)

| Values ₦ Billions | 2015 | % | 2016 | % | 2017 | % | 2018 | % | 2019 | % |
|---|---|---|---|---|---|---|---|---|---|---|
| Defence | 375.5 | 30.3% | 443.08 | 26.1% | 465.49 | 25.1% | 567.43 | 26.0% | 589.9 | 28.2% |
| Environment | 17.5 | 1.4% | 19.47 | 1.1% | 25.71 | 1.4% | 27.37 | 1.3% | 18.77 | 0.9% |
| Health | 259.75 | 20.9% | 250.06 | 14.8% | 304.19 | 16.4% | 340.46 | 15.6% | 372.7 | 17.8% |
| Information and tourism | 42.68 | 3.4% | 44.8 | 2.6% | 49.46 | 2.7% | 51.48 | 2.4% | 44.6 | 2.1% |
| Education | 483.18 | 39.0% | 480.28 | 28.3% | 448.44 | 24.1% | 605.8 | 27.8% | 634.4 | 30.4% |
| Housing, power and work | 61.9 | 5.0% | 456.94 | 27.0% | 564.21 | 30.4% | 590.09 | 27.0% | 428.4 | 20.5% |
| Total expenditure by function | 1,240.51 | | 1,694.63 | | 1,857.50 | | 2,182.63 | | 2,088.77 | |

*Source: Budget Office of the Federation, PwC Analysis.*

**Table 9: *Budget Allocations by Economic Classification***

| | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|
| Recurrent expenditure (NGN billions): | 3,831.95 | 4,160.11 | 4,779.99 | 5,675.19 | 6,997.39 |
| Debt service (NGN billions) | 1,060.38 | 1,426.00 | 1,823.89 | 2,161.37 | 2,454.07 |
| Capital expenditure (NGN billions) | 818.37 | 653.61 | 1,242.30 | 1,682.10 | 2,289.00 |
| Total expenditure by economic classification (NGN billions) | 4,650.32 | 4,813.72 | 6,022.29 | 7,357.29 | 9,286.39 |

*Source: Budget Office of the Federation.*

## 2.3 The Annual Planning and Budgeting Process

*Figure 4: Planning and Budgeting Process*



PRESIDENT'S SIGNATURE AND IMPLEMENTATION

**APPROVAL BY THE NATIONAL ASSEMBLY & ASSENT BY THE PRESIDENT**
The document is discussed by various committees of both the House of Reps. and the Senate. Final recommendations are put forward where they exchange views and then conclude as each house will pass the Appropriation Bill.

**PRESIDENTIAL APPROVAL AND BUDGET TRANSMISSION TO NASS**
Before the budget is submitted, a series of meetings between the Executive and the NASS with regards to the size and contents of the Budget are discussed.

**BUDGET SHARING RESPONSIBILITY**
The President produces and submit projections of earnings and disbursements for the fiscal year to the National Assembly (NASS).

NASS approves after which it becomes the Appropriation Act.

**BUDGETING PROCESS IN NIGERIA**

**CALL FOR BUDGET & EVALUATION OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDA) SUBMISSIONS**
The Federal MOF requests MDAs to submit their budgets inform of a "Budget Call Circular". MDAs submit their budget proposals to the BOF to ensure it is within the agreed limits of spending

**DEVELOPMENT PLAN OF THE PRESIDENT**
Government articulates its vision and plans for the Economy to the Federal Ministry of Finance (FMOF) and the Budget Office of the Federation (BOF), in order to be captured in the budget.

**CONSULTING STAKEHOLDERS**
Different Stakeholders such as NASS, the National Economic Council, Organized Private Sector, Civil Society and the Public Sector contribute during interactive sessions.

**THE MEDIUM TERM FISCAL FRAMEWORK (MTFF)**
The Budget, under the law, is based on the MTFF

MTFF shows how gov. projects its revenue, expenditure, borrowing and fiscal balance for the next 3 years.

**budgiT**
www.yourbudgit.com

*Source: CBN, Budget Office of the Federation.*

**Figure 5:** *Stages of the Budget Process*
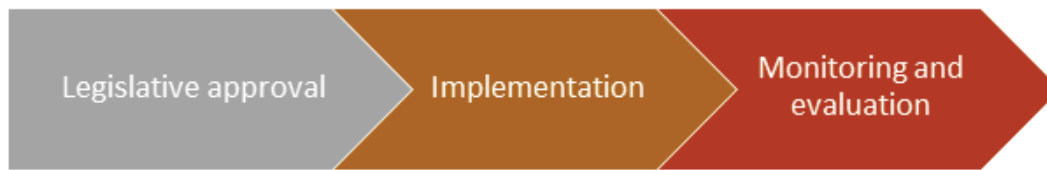


*Source: CBN.*

**This process starts in June with the issuance of a Call Circular from the FMOF to MDAs to submit their expenditure proposals, which are set within the spending limits.** A draft bill is prepared by October by the FMOF and sent to the NASS through the Presidency. Technically, before the legislature's December recess, the bill could be passed with any agreed amendments. The President could then be able to authorize the Bill to become law in January. A clause also allows the President to spend from the previous year's budget, which has to be within the time limit of six (6) months, although there has to be an awaiting Appropriation Act for the current fiscal year.

# 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 2019 performance indicators.** The table below shows the overall performance of the Federal Government and 36 state governments.

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

## 3.1 Overall Country performance by Indicator and Dimension

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

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1 Macroeconomic and fiscal forecasting | M2 | 48% | 44% | 51% | - | C |
| 2 Fiscal strategy | M2 | 40% | 49% | - | - | C |
| 3 Medium-term perspective in expenditure budgeting | M2 | 45% | 37% | 18% | 31% | D+ |
| 4 Budget preparation process | M2 | 27% | 53% | - | - | C |
| 5 Legislative scrutiny of budgets | M1 | 46% | 57% | 18% | - | D |
| **Budget Credibility** | | | | | | |
| 6 Total expenditure implementation | M1 | 31% | 43% | - | - | D+ |
| 7 Revenue generation | M2 | 24% | 47% | - | - | D+ |
| 8 Budget documentation | M1 | 14% | - | - | - | D |
| 9 Government operations outside budget | M2 | 19% | 19% | - | - | D |
| 10 Public access to fiscal information | M1 | 17% | 32% | 21% | - | D |
| 11 Local government aggregate budget implementation | M2 | 14% | - | - | - | D |
| **Management of Assets and Debts** | | | | | | |
| 12 Public investment management | M2 | 19% | 21% | 31% | 20% | D+ |
| 13 Public asset management | M2 | 36% | 17% | 19% | - | D+ |
| 14 Debt management | M2 | 44% | 38% | 29% | 29% | D+ |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15 Salary payroll controls | M1 | 33% | 45% | 33% | - | D+ |
| 16 Pension controls | M1 | 24% | 36% | 27% | - | D+ |
| 17 Procurement | M2 | 60% | 32% | 27% | 24% | C |
| 18 Internal audit | M1 | 34% | 35% | 26% | 17% | D |
| 19 Account reconciliation | M1 | 29% | 24% | - | - | D+ |
| 20 In-year budget reports | M1 | 52% | 20% | - | - | D |
| 21 Annual financial reports | M1 | 54% | 60% | 60% | - | C+ |
| 22 Local government annual financial reports | M1 | 27% | 27% | 51% | - | D+ |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23 External audit | M1 | 43% | 51% | 31% | - | D+ |
| 24 Legislative scrutiny of audit reports | M2 | 21% | 17% | 16% | 14% | D |
| 25 Local governments external audit | M1 | 30% | 27% | 17% | - | D |

## 3.2 Scoring of Indicators with Multiple Dimensions

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

1. **Weakest link method: M1 (WL).** This method is used for multidimensional indicators where poor performance on one dimension is likely to undermine the impact of good performance on other dimensions of the same indicator. In other words, this method is applied where there is a "weakest link" in the connected dimensions of the indicator. The steps in determining the aggregate indicator score are as follows:

   - Each dimension is initially assessed separately and given a score on the four-point calibration scale.
   - The aggregate score for the indicator is the lowest score given for any dimension.
   - Where any of the other dimensions score higher, a "+" is added to the indicator score. Note: It is NOT acceptable to choose the score for one of the higher-scoring dimensions and add a "-" for any lower scoring dimensions.

2. **Averaging method: M2 (AV).** The aggregate indicator score awarded using this method is based on an approximate average of the scores for the individual dimensions of an indicator, as specified in a conversion table (table 1). Use of this method is prescribed for selected multidimensional indicators where a low score on one dimension of the indicator does not necessarily undermine the impact of a high score on another dimension of the same indicator. Though all dimensions of an indicator fall within the same area of the PFM system, in certain areas progress on some individual dimensions can be independent of the others. The steps in determining the aggregate indicator score are as follows:

   - Each dimension is initially assessed separately and given a score on the four-point calibration scale.
   - Refer to the conversion table for indicator scores using the averaging method and find the appropriate section of the table—that is, whether there are two, three, or four dimensions for the indicator.
   - Identify the row in the table that matches the scores for each dimension of the indicator; the ordering of the dimension scores does not matter.
   - Enter the corresponding overall score for the indicator.

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

# Pillar 1: Policy-Based Fiscal Strategy and Budgeting

**A fiscal strategy clearly articulates to the legislature and the public governments medium term financial objectives, policies in the medium term relating to taxation, recurrent (non-debt) expenditure debt expenditure, capital expenditure, borrowings and other liabilities, lending and investment, its strategic economic, social and developmental priorities for the next three financial years, and explanations on how the financial objectives, strategic, economic, social and developmental priorities and fiscal measures set out relate to the economic objectives set out in Section 16 of 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.

**For entities where the information is available, the aggregate score of 30% where the performance meets either high or basic level of good international practices (i.e., A and B) is due largely to the implementation of macroeconomic and fiscal forecasting legislation, as well as good fiscal strategy as reflected in the medium-term expenditure framework.** In 57.1% of the cases however, data was not available to facilitate an assessment of the level of performance over this pillar.

# P1-1 Macroeconomic and Fiscal Forecasting

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

## *Dimension and Scoring*

### P1-1.1 Microeconomic Forecasts

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

### P1-1.2 Fiscal Forecasts

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

### P1-1.3 Fiscal Risk Analysis

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P1.1 – Macroeconomic ad Fiscal Forecasting** | C | The Federal Ministry of Budget and National Planning and Ministries of Budget and Planning and/or Finance (at the States level) develop robust macroeconomic and fiscal forecasts, which are crucial to a sustainable fiscal strategy and ensuring greater predictability of budget allocations.<br><br>Budget information is captured in the Medium Term Expenditure Framework (MTEF) and the Fiscal Strategy Paper (FSP). The MTEF and FSP include forecasts of the main fiscal indicators, including revenues (by type), aggregate expenditure, and the budget balance, for the budget year and two following fiscal years.<br><br>The MTEF and FSP are then presented to the national and state assemblies as the assumptions for the budget.<br><br>P1.1.3 (Fiscal risk analysis) was not assessed due to the absence of an appropriate sensitivity analysis framework can be developed to evaluate alternative macro-fiscal scenarios. In addition, for some governments, the MTEF and FSP do not include adequate qualitative assessment of the impact of alternative macroeconomic assumptions.<br><br>14 (37.8%) of the governments scored between A and C, with 23 (62.2%) scoring D. The M2 (average) score for this indicator is therefore C. |

# P1-2 Fiscal Strategy

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

*Dimension and Scoring*

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

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

### P1-2.2 Fiscal Strategy Adoption

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P1.2 – Fiscal Strategy** | C | 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 government's fiscal strategy is included in the MTEF and FSP and is presented in the budget document presented to the legislature, but does not present systematically the fiscal impact of policy changes. Nonetheless, the MTEF and FSP are acceptable to the legislature. |
| | | 10 (27.0%) of the governments assessed had strong results, graded A or B, with only 2 (5.4%) scoring C. Majority (25, 0r 67.6%) of the governments scored D. |

# P1-3 Medium Term Perspective in Expenditure Budgeting

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

## *Dimension and Scoring*

### P1-3.1 Medium-Term Expenditure Estimates

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

## P1-3.2 Medium-Term Expenditure Envelopes

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

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

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P1.3 – Medium-term perspective in expenditure budgeting** | D+ | Expenditure budgeting includes medium-term expenditure ceilings and uses the MTEF and FSP templates as strategic guides for budget preparation.<br><br>However, the annual and medium term budgets diverge from the sector strategic plans prepared by the line ministries due to changing policies and priorities.<br><br>The FGN and 4 states (13.5%) scored B or B+, demonstrating a high level of performance that met international best practices. However 32 state governments, representing 86.5% of all governments, either did not provide the required information, or their performance was below the level of good international practices.<br><br>Hence the score for this indicator is assessed as "C". |

# P1-4 Budget Preparation Process

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

*Dimension and Scoring*

## P1-4.1 Budget Calendar

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

## P1-4.2 Guidance on Budget Preparation

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P1.4 – Budget Preparation Process** | **C** | The budget preparation process is clearly spelt out in the Constitution of the Federal Republic of Nigeria, as well as subsidiary legislation such as the Fiscal Responsibility Act. |
| | | In practice, budgetary units start work on the preparation of budget estimates much earlier than the start of the budget calendar. Sufficient time and political support are key ingredients in preparing detailed budget proposals in compliance with the guidance, including budget expenditure ceilings, of the budget circular(s). |
| | | As a result of the non-compliance particularly with the budget calendars across most governments, 23 governments (62.2%) performed below good international standards, and were rated D. The remaining 14 governments (37.8%) were only able to meet basic level of international practices, scoring between A and C+. |
| | | Accordingly, the aggregate score for this indicator is "C". |

# P1-5 Legislative Scrutiny of Budgets

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

*Minimum Requirements for Scoring*

### P1-5.1 Legislative Procedures for Budget Scrutiny

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

### P1-5.2 Timelines of Budget Approval

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P1.5 – Legislative Scrutiny of Budgets** | **D+** | Legislative scrutiny of the budget requires a review of the fiscal policies and detailed estimates of revenues and expenditures, including the underlying budget assumptions. This scrutiny typically involves public hearings with members of the budget ministries and government MDAs. |
| | | The scrutiny may result in adjustments to the estimates. However there are statutory timelines for the approval of budgets. |
| | | Only one entity scored a B in this indicator, showing at least a sound level of performance, while others scored D and D+. However given the M1 scoring methodology, this is rated as D+. |

# Pillar 2: Budget Credibility

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

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

## P2-6 Total Expenditure 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.

### *Dimension and Scoring*

### P2-6.1 Aggregate Budget Implementation

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

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

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

## P2-6.3 Capital Budget Implementation

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P2.6 – Total Expenditure Implementation** | **D+** | Seven (7) governments (18.9%) met at least the basic standard, scoring A to C in the assessment. 30 governments (81.1%) did not meet the basic level of good international practices as their actual expenditure profile were significantly out of tune with their budget estimate, or lacking adequate date for the assessment. |
| | | Accordingly, the overall score for this indicator is a D+ based on the M1 scoring methodology. |

# P2-7 Revenue Generation

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

## *Dimension and Scoring*

### P2-7.1 Aggregate Revenue

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

### P2-7.2 Controllable Revenue

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for P2.7 – Revenue Generation** | **D+** | Thirteen (13) governments (35.1%) scored between A and C, suggesting that actual revenue collection was within at least 60% to 140% of the budgeted revenue, while the rest either did not provide information, or their performance was below the basic level of good international practice. |
| | | The aggregate score therefore was D+. |

# P2-8 Budget Documentation

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

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

The elements are as follows:

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

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

## Dimension and Scoring

### Budget Documentation

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P2.8 – Budget Documentation** | **D** | None of the governments fulfilled up to 4 basic elements. Accordingly, the overall rating for this indicator is D. |

## P2-9 Government Operations Outside the Budget

This indicator measures the extent to which government revenue and expenditure are communicated to the public outside the financial reports.

### *Dimension and Scoring*

### P2-9.1 Government Expenditure Outside the Budget

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

## P2-9.2 Revenue Outside the Budget

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| Overall for P2.9 – Government Operations Outside the Budget | D | There was no instance of government operations outside the budget. |

**NB: Government operations outside budget come in the forms of expenditure and revenue, and no government would expose its expenditure outside budget since it is an offence (an impeachable one for that matter).** Information on this is to be obtained from critical and objective CSOs.

## P2-10 Public Access to Fiscal Information

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

### *Dimension and Scoring*

### P2.10.1 Public Access to Fiscal Information

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P2.10 – Public access to fiscal information** | D | Fiscal transparency depends on whether information on public fiscal plans, positions, and performance is easily accessible to the general public. Public access is defined as **availability without restriction, and within time allowed by the law**, without a requirement to register free of charge, unless otherwise justified in relation to specific circumstances.<br><br>Our assessment showed that all 37 governments did not provide public access to at least 4 elements of fiscal information, as defined under public finance management requirements.<br><br>This level of compliance has been reflected in the overall rating of a D score for this dimension. |

## P2-11 Local Governments Aggregate Budget Implementation

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

### *Dimension and Scoring*

### P2-11.1 Aggregate Budget Implementation

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

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

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

# Pillar 3: Management of Assets and Debts

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

## P3-12 Public Investment Management

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

*Dimension and Scoring*

### P3-12.1 Economic Analysis of Capital Projects

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

### P3-12.2 Capital Project Selection

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

## P3-12.3 Capital Project Costing

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

## P3-12.4 Capital Project Monitoring

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P3.12 – Public Investment Management** | **D+** | This dimension assesses the extent to which robust appraisal methods, based on economic analysis, are used to conduct feasibility or prefeasibility studies for major capital projects and whether the results of analyses are published. The economic analysis is conducted by the Bureau of Public Procurement (BPP). |
| | | The Tenders Board reviews major capital project appraisals before inclusion in the budget. Sound budget management requires the preparation of comprehensive and forward-looking project budget plans for capital and recurrent costs over the life of the capital project. Prudent project monitoring and reporting arrangements should be in place for ensuring value for money and fiduciary integrity. |
| | | All 37 governments assessed performed below the basic level of performance, particularly due to absence of forward-looking plans across the life of the capital projects; as well as lack of monitoring and reporting arrangements. |
| | | Hence, this indicator is assessed as a "D" score. |

# P3-13 Public Asset Management

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

## *Dimension and Scoring*

### P3-13.1 Financial Asset Monitoring

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

### P3-13.2 Physical Asset Monitoring

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

## P3-13.3 Transparency of Asset Disposal

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P3.13 – Public Asset Management** | **D+** | All other entities scored a D rating resulting in M2 rating of "D". |

## P3-14 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.

### *Dimension and Scoring*

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

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

### P3.14.2 Approval of Debts and Guarantees

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

### P3-14.3 Debt Management Strategy

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

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

## P3.14.4 Debt Servicing and Repayments

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P3.14 – Debt Management** | **D+** | Robust PFM requires the establishment of rules and procedures, including the requirement for legislative approval, over government borrowings and issuance of guarantees. Regular reporting of debts enables the government to monitor the implementation of its debt management strategy and address any deviations that arise. |
| | | A Debt Management Strategy should cover at least the medium term (three to five years), and it should include a description of the existing debt portfolio's composition and evolution over time. The DMS should consider the market risks being managed and the future environment for debt management in terms of fiscal and debt projection. |
| | | Five (5) governments (13.5%) were rated between A and B, while 32 governments (86.5%) assessed did not meet the basic level of good international standard required by PFM. |

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

## P4-15 Salary Payroll Controls

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

### *Dimension and Scoring*

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

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

### P4-15.2 Internal Control of Payroll

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

### P4-15.3 Payroll Audit

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P4.15 – Payroll Controls** | **D+** | Salary payroll costs are one of the largest components of government expenditure. Five (5) governments (13.5%) scored between A and B. Despite its criticality, 32 governments (86.5%) of the governments either did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM. |

# P4-16 Pension Controls

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

## *Dimension and Scoring*

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

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

### P4-16.2 Internal Control of Pension

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

## P4-16.3 Pension Audit

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for Indicator P4.16 – Pension Controls** | D | Similar to salary payroll costs, pension costs are also a significant element of government expenditure. However, only 3 governments (8.1%) achieved A or B ratings, while 34 governments (91.9%) of the governments did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM over pension costs.<br><br>Accordingly, this indicator has been assessed as D+ using the M1 methodology. |

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# P4-17 Procurement

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

## *Dimension and Scoring*

### P4-17.1 Procurement Legislation and Procedures

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

### P4-17.2 Procurement Monitoring

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

### P4-17.3 Public Access to Procurement Information

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

## P4-17.4 Procurement Complaints Management

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for Indicator P4.17 – Procurement** | **C** | The three (3) elements of a procurement legislation are:<br><br>(1) Public Procurement Legislation; PPA 2007<br>(2) Procurement Procedures Manual; and<br>(3) Public Procurement Bureau / Due Process Office.<br><br>Reliable databases, including contract registers, and public access to procurement information are fundamental to promoting transparency in the public procurement process.<br><br>Complaints arising from public procurement activities should be reviewed by a body which:<br><br>(1) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions<br>(2) does not charge fees that prohibit access by concerned parties<br>(3) follows processes for submission and resolution of complaints that are clearly defined and publicly available<br>(4) exercises the authority to suspend the procurement process<br>(5) issues decisions within the timeframe specified in the rules/regulations, and<br>(6) issues decisions that are binding on every party (without precluding subsequent access to an external higher authority).<br><br>Three (3) (8.1%) governments were rated B, while 34 governments (91.9%) assessed did not meet the criteria for basic level of performance relating to public procurement. |

# P4-18 Internal Audit

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

## *Dimension and Scoring*

## P4-18.1 Independence of the Internal Audit Function

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

## P4-18.2 Nature of Audits and Standards Applied

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

## P4-18.3 Implementation of Internal Audit Reports

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

## P4-18.4 Response to Internal Audit Queries

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P4.18 – Internal Audit** | **D** | 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, control, and governance processes should be evaluated by following professional standards such as the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. |
| | | These include: |
| | | (1) appropriate structure particularly with regard to organizational independence; <br> (2) sufficient breadth of mandate, access to information; and power to report; and <br> (3) use of professional audit methods, including risk assessment techniques. |
| | | Our assessment indicates that no entity (nil compliance) met the basic level of performance required for good international practice. The internal audit function in most entities is concerned with prepayment audit of transactions, which is part of the internal controls system. Internal audit activities do not comply with international professional standards, and recommendations in audit reports are not implemented. |
| | | Accordingly the overall assessment for internal audit is "D". |

# P4-19 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.

## Dimension and Scoring

### P4-19.1 Bank Account Reconciliation

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

### P4-19.2 Advances Accounts Reconciliation

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P4.19 – Account Reconciliation** | D+ | Thirty-three (33) governments (89.2%) were assessed with a D score, while only 4 governments (10.8%) scored A or B. This is indicative of the findings that bank accounts reconciliations do not take place within 6 weeks of the relevant month-end (where it is done); and that advances are cleared and reconciled within 2 months of collection. |
| | | Hence the overall rating for this indicator is "D". |

# P4-20 In-Year Budget Reports

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

## *Dimension and Scoring*

### P4-20.1 Aggregate Revenue

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P4.20 – In-Year Budget Reports** | **D** | Thirty-five (35) governments (94.6%) did not provide information to demonstrate compliance with the basic level of performance required for good international practice, such as comparability of financial reports to the approved, as well as issuance of budget execution reports within the required timeframe. This resulted in a D assessment for those governments.<br><br>However there were 2 instances where the performance was rated A or B ratings based on the information provided, resulting in overall rating of "D" for this indicator. |

# P4-21 Annual Financial Reports

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

## *Dimension and Scoring*

## P4-21.1 Timeliness of Annual Financial Report

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

## P4-21.2 Submission of Reports for External Audit

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

## P4-21.3 Compliance with IPSAS

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for Indicator P4.21 – Annual Financial Reports** | C+ | Annual financial reports are not prepared and submitted for audit within the required timeframe prescribed under the public finance law. Majority of the governments assessed have also not adopted accrual IPSAS. Six (6) governments (16.2%) scored between A and B, 17 governments (45.9%) scored C, while 14 governments (37.8%) were rated D. |

## P4-22 Local Governments Annual Financial Reports

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

*Dimension and Scoring*

### P4-22.1 Timeliness of Annual Financial Report

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

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

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

## P4-22.3 Compliance with IPSAS

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for Indicator P4.22 – Local government annual financial reports** | **C+** | Local governments annual financial reports are not prepared and submitted for audit within the required timeframe prescribed under the public finance law. Majority of the governments assessed have also not adopted accrual IPSAS. |
|  |  | Six (6) governments (16.2%) scored between B and C, 17 governments (45.9%) scored C, while 14 governments (37.8%) were rated D. |

# Pillar 5: External Audit and Legislative Scrutiny

## P5-23 External Audit

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

### *Dimension and Scoring*

### P5-23.1 Audit Coverage and Standards

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

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

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

## P5-23.3 Auditor-General Follow-Up

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|------------------|-------|-------------------------------|
| **Overall for Indicator P5.23 – External Audit** | **D+** | Audits are carried out using the INTOSAI standards. 3 governments (8.1%) have carried out the audits using the INTOSAI standards, scoring between A and B. However 34 governments (91.9% of the governments) had not carried out their audits, and there were no reports presented to the legislature. In other instances, there is no evidence of follow-up on audit reports. |
| | | Accordingly the overall score for this indicator is "D+". |

# P5-24 Legislative Scrutiny of Audit Reports

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

## *Dimension and Scoring*

### P5-24.1 Timing of Audit Report Scrutiny

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

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

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

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

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for P5.24 – Legislative Scrutiny of Audit Reports** | **D** | We were not provided with any evidence where audit reports have been scrutinized by the legislature. No public hearings have been conducted on audit reports. Accordingly, the overall score for this indicator is "D". |

# P5-25 Local Governments External Audit

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

## *Dimension and Scoring*

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

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

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

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

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

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

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

| Pillar/Indicator | Score | Brief Justification for Score |
|---|---|---|
| **Overall for Indicator P5.25 – Local Government external audit** | **D** | Two (2) governments were rated A and C, while we were not provided with evidence of where audit reports have been scrutinised by the legislature in 35 governments.<br><br>No public hearings have been conducted on audit reports.<br><br>Accordingly, the overall score for this indicator is D. |

# 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.

## 4.1 Country Ranking by Government

In this year's assessment, only four governments (FGN, Enugu, Jigawa and Kaduna) maintained their top 10 ranking. Kaduna State maintained its first position scoring 72.7%.

| Government | 2019 | Change | 2018 |
|---|---|---|---|
| Kaduna | 1 | — (0) | 1 |
| Enugu | 2 | ▲ (+5) | 7 |
| Jigawa | 3 | ▼ (-1) | 2 |
| Niger | 4 | ▲ (+16) | 20 |
| Kwara | 5 | ▲ (+11) | 16 |
| Plateau | 6 | ▲ (+10) | 16 |
| Kogi | 7 | ▲ (+5) | 12 |
| Kano | 8 | ▲ (+4) | 12 |
| Ondo | 9 | ▲ (+3) | 12 |
| FGN | 10 | ▼ (-7) | 3 |
| Kebbi | 11 | ▼ (-7) | 4 |
| Ekiti | 12 | ▼ (-6) | 6 |
| Rivers | 13 | ▲ (+21) | 34 |
| Zamfara | 13 | ▲ (+3) | 16 |
| Bauchi | 15 | ▼ (-8) | 7 |
| Osun | 15 | ▲ (+5) | 20 |
| Katsina | 17 | ▲ (+12) | 29 |
| Gombe | 18 | ▲ (+12) | 30 |
| Nasarawa | 18 | ▲ (+14) | 32 |
| Lagos | 20 | ▼ (-13) | 7 |
| Benue | 21 | ▼ (-11) | 10 |
| Abia | 22 | ▼ (-17) | 5 |
| Oyo | 23 | ▲ (+11) | 34 |
| Ebonyi | 24 | ▲ (+4) | 28 |
| Bayelsa | 24 | ▼ (-9) | 15 |
| Cross River | 26 | ▼ (-6) | 20 |
| Sokoto | 26 | ▼ (-6) | 20 |
| Anambra | 28 | ▼ (-8) | 20 |
| Yobe | 29 | ▼ (-3) | 26 |
| Ogun | 29 | ▼ (-10) | 19 |
| Akwa Ibom | 31 | ▼ (-6) | 25 |
| Borno | 32 | ▼ (-6) | 26 |
| Taraba | 33 | ▼ (-23) | 10 |
| Delta | 34 | ▼ (-4) | 30 |
| Imo | 35 | ▼ (-2) | 33 |
| Adamawa | 36 | ▼ (-2) | 34 |
| Edo | 37 | ▼ (-3) | 34 |



ICAN-AI COMPARATIVE RANKING BY GOVERNMENT 2019 & 2018



Score
72.7%

15.1%
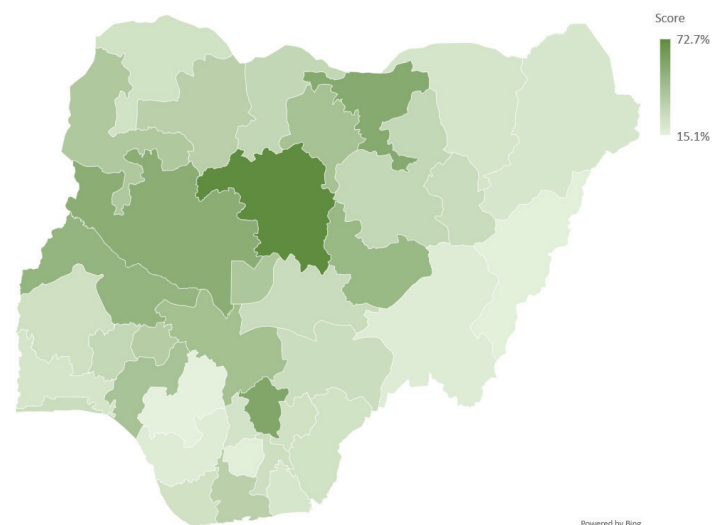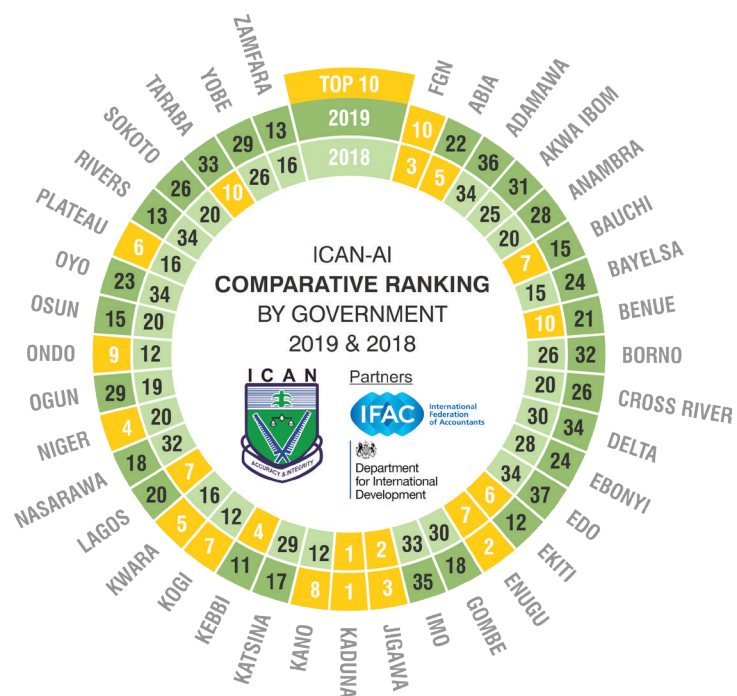
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# 4.2 Provision of Information by Government

**On average, States and FGN did NOT provide 65% of the information requested for, based on the seventy (70) dimensions assessed by the ICAN-AI.** Despite this disappointing statistic, this year's saw a 7% improvement in transparency as measured by access to information compared to last year.

The Table below represents changes in availability of information between the 2018 and 2019 reports. The changes denoted in green and red indicate an increase▲ or decrease ▼ respectively in information provided by the government.

*Table 11: Changes in availability of information*

| Rank | Government | 2019 | | Change | 2018 | |
| | | Available | Not-Available | | Available | Not-Available |
| --- | --- | --- | --- | --- | --- | --- |
| | | % | % | % | % | % |
| 1 | Kaduna | 87 | 13 | ▲ (+13) | 74 | 26 |
| 2 | Enugu | 70 | 30 | ▲ (+30) | 40 | 60 |
| 3 | Jigawa | 64 | 36 | ▼ (-12) | 76 | 24 |
| 4 | Niger | 66 | 34 | ▲ (+31) | 35 | 65 |
| 5 | Kwara | 63 | 37 | ▲ (+37) | 26 | 74 |
| 6 | Plateau | 56 | 44 | ▲ (+27) | 29 | 71 |
| 7 | Kogi | 47 | 53 | ▲ (+12) | 35 | 65 |
| 8 | Kano | 53 | 47 | ▲ (+29) | 24 | 76 |
| 9 | Ondo | 46 | 54 | ▲ (+14) | 32 | 68 |
| 10 | FGN | 39 | 61 | ▼ (-26) | 65 | 35 |
| 11 | Kebbi | 49 | 51 | ▼ (-3) | 52 | 48 |
| 12 | Ekiti | 41 | 59 | ▼ (-4) | 45 | 55 |
| 13 | Rivers | 37 | 63 | ▲ (+35) | 2 | 98 |
| 13 | Zamfara | 40 | 60 | ▼ (-5) | 45 | 55 |
| 15 | Bauchi | 34 | 66 | ▼ (-6) | 40 | 60 |
| 15 | Osun | 34 | 66 | ▲ (+15) | 19 | 81 |
| 17 | Katsina | 36 | 64 | ▲ (+25) | 11 | 89 |
| 18 | Gombe | 30 | 70 | ▲ (+9) | 21 | 79 |
| 18 | Nasarawa | 31 | 69 | ▲ (+25) | 6 | 94 |
| 20 | Lagos | 29 | 71 | ▼ (0) | 29 | 71 |
| 21 | Benue | 34 | 66 | ▲ (+7) | 27 | 73 |
| 22 | Abia | 33 | 67 | ▼ (-17) | 50 | 50 |
| 23 | Oyo | 24 | 76 | ▲ (+14) | 10 | 90 |
| 24 | Ebonyi | 21 | 79 | ▲ (+6) | 15 | 85 |
| 24 | Bayelsa | 23 | 77 | ▼ (0) | 23 | 77 |
| 26 | Cross River | 26 | 74 | ▲ (+7) | 19 | 81 |
| 26 | Sokoto | 30 | 70 | ▲ (+9) | 21 | 79 |
| 28 | Anambra | 26 | 74 | ▼ (-3) | 29 | 71 |
| 29 | Yobe | 19 | 81 | ▼ (-2) | 21 | 79 |
| 29 | Ogun | 24 | 76 | ▲ (+0) | 24 | 76 |
| 31 | Akwa Ibom | 21 | 79 | ▲ (+5) | 16 | 84 |
| 32 | Borno | 19 | 81 | ▼ (-2) | 21 | 79 |
| 33 | Taraba | 14 | 86 | ▼ (-18) | 32 | 68 |
| 34 | Delta | 7 | 93 | ▼ (-4) | 11 | 89 |
| 35 | Imo | 9 | 91 | ▼ (-9) | 18 | 82 |
| 36 | Adamawa | 11 | 89 | ▲ (+9) | 2 | 98 |
| 37 | Edo | 3 | 97 | ▼ (-2) | 5 | 95 |

## 4.3 Overall Country Performance

**On average the country scored 32.4%, gaining a total of 5,868 points out of a possible 18,130 for 70 dimensions assessed for all 37 governments under review.**

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

**Table 12:** *Country Aggregate Performance by Pillar*

| | | | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 11% | 4% | 3% | 6% | 1% | 1% | 74% | 100% |
| 🎯 | 2 | Budget Credibility | 1% | - | 1% | 3% | 4% | 2% | 89% | 100% |
| 🚆 | 3 | Management of Assets and Debts | 1% | 5% | - | - | - | - | 95% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | 4% | 1% | 3% | - | 7% | - | 84% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | 2% | - | 2% | - | 1% | - | 95% | 100% |

**Figure 6:** *Country Aggregate Performance by Indicator*
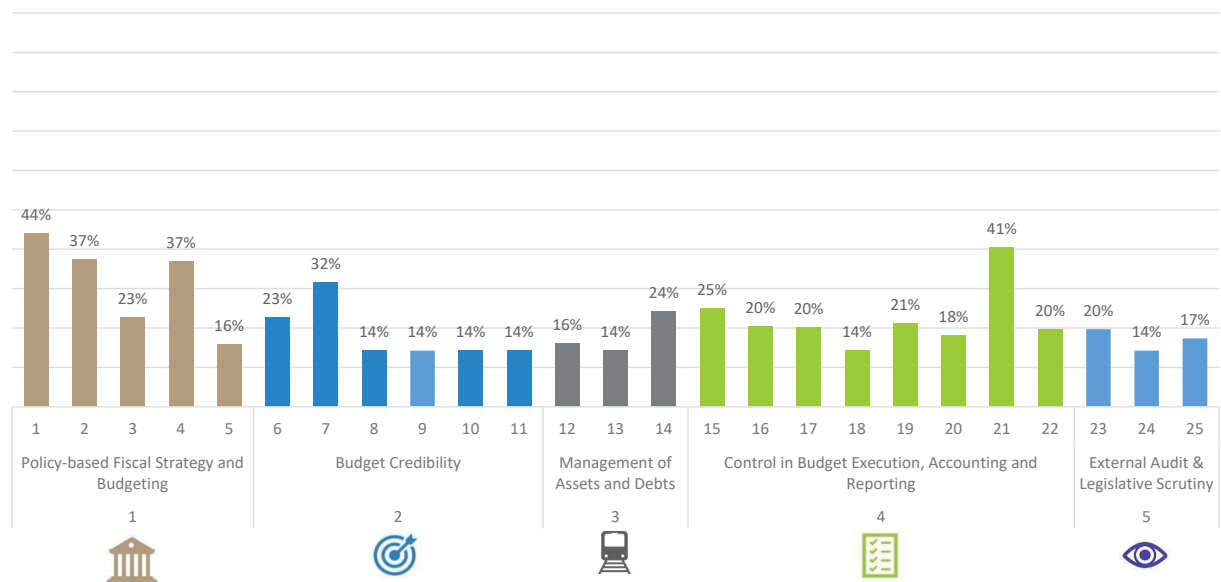
**It is important to reiterate that on average, 65% of the data requested was not provided. Please refer to each state's report for more details.**

*Table 13: Overall Country performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1 Macroeconomic and fiscal forecasting | M2 | 48% | 44% | 51% | - | C |
| 2 Fiscal strategy | M2 | 40% | 49% | - | - | C |
| 3 Medium-term perspective in expenditure budgeting | M2 | 45% | 37% | 18% | 31% | D+ |
| 4 Budget preparation process | M2 | 27% | 53% | - | - | C |
| 5 Legislative scrutiny of budgets | M1 | 46% | 57% | 18% | - | D |
| **Budget Credibility** | | | | | | |
| 6 Total expenditure implementation | M1 | 31% | 43% | - | - | D+ |
| 7 Revenue generation | M2 | 24% | 47% | - | - | D+ |
| 8 Budget documentation | M1 | 14% | - | - | - | D |
| 9 Government operations outside budget | M2 | 19% | 19% | - | - | D |
| 10 Public access to fiscal information | M1 | 17% | 32% | 21% | - | D |
| 11 Local government aggregate budget implementation | M2 | 14% | - | - | - | D |
| **Management of Assets and Debts** | | | | | | |
| 12 Public investment management | M2 | 19% | 21% | 31% | 20% | D+ |
| 13 Public asset management | M2 | 36% | 17% | 19% | - | D+ |
| 14 Debt management | M2 | 44% | 38% | 29% | 29% | D+ |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15 Salary payroll controls | M1 | 33% | 45% | 33% | - | D+ |
| 16 Pension controls | M1 | 24% | 36% | 27% | - | D+ |
| 17 Procurement | M2 | 60% | 32% | 27% | 24% | C |
| 18 Internal audit | M1 | 34% | 35% | 26% | 17% | D |
| 19 Account reconciliation | M1 | 29% | 24% | - | - | D+ |
| 20 In-year budget reports | M1 | 52% | 20% | - | - | D |
| 21 Annual financial reports | M1 | 54% | 60% | 60% | - | C+ |
| 22 Local government annual financial reports | M1 | 27% | 27% | 51% | - | D+ |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23 External audit | M1 | 43% | 51% | 31% | - | D+ |
| 24 Legislative scrutiny of audit reports | M2 | 21% | 17% | 16% | 14% | D |
| 25 Local governments external audit | M1 | 30% | 27% | 17% | - | D |

## 4.4 Federal Government

**Score:** 39.6% ▼(-13%)  **| Rank:** 10th ▼(-7)  **| Info Provided:** 38.6% ▼(-26.4%)

**FGN scored 39.6% in this year's assessment, earning a total of 194 points from a maximum of 490 and achieved a ranking of 10th out of the 37 governments assessed.** Despite ranking in the top ten of governments in this year's assessment, this was a poor performance overall. FGN recorded a drop in its score and ranking this year. We also noted a 26.4% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 14:** *FGN Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 40% | 20% | - | - | - | - | 40% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | 17% | - | 83% | 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% |

**Figure 7:** *FGN Summary Performance by Indicator*

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## Table 15: *FGN Overall Performance by Indicator and Dimension*

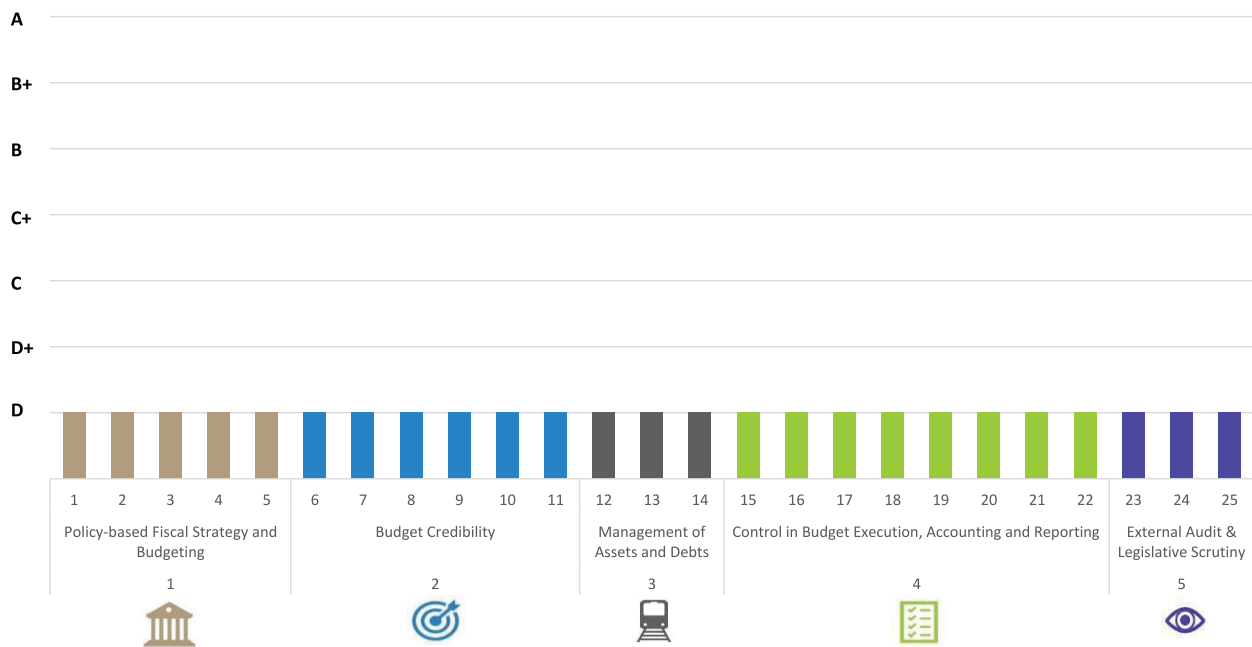| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy Based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | A | A | A | | A |
| 2. Fiscal strategy |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

## 4.5 Abia State

**Score:** 26.1% ▼(-12.2%) **| Rank:** 22nd ▼(-17) **| Info Provided:** 32.9% ▼(-17.1%)

**Abia scored 26.1% in this year's assessment, earning a total of 128 points from a maximum of 490 and achieved a ranking of 22nd out of the 37 governments assessed.** This was a poor performance overall. Abia State recorded a drop in its score and ranking this year. We also noted a 17.1% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 16:** *Abia Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | - | - | - | 20% | - | - | 80% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | 17% | - | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 8:** *Abia Summary Performance by Indicator*

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## Table 17: *Abia Overall Performance by Indicator and Dimension*

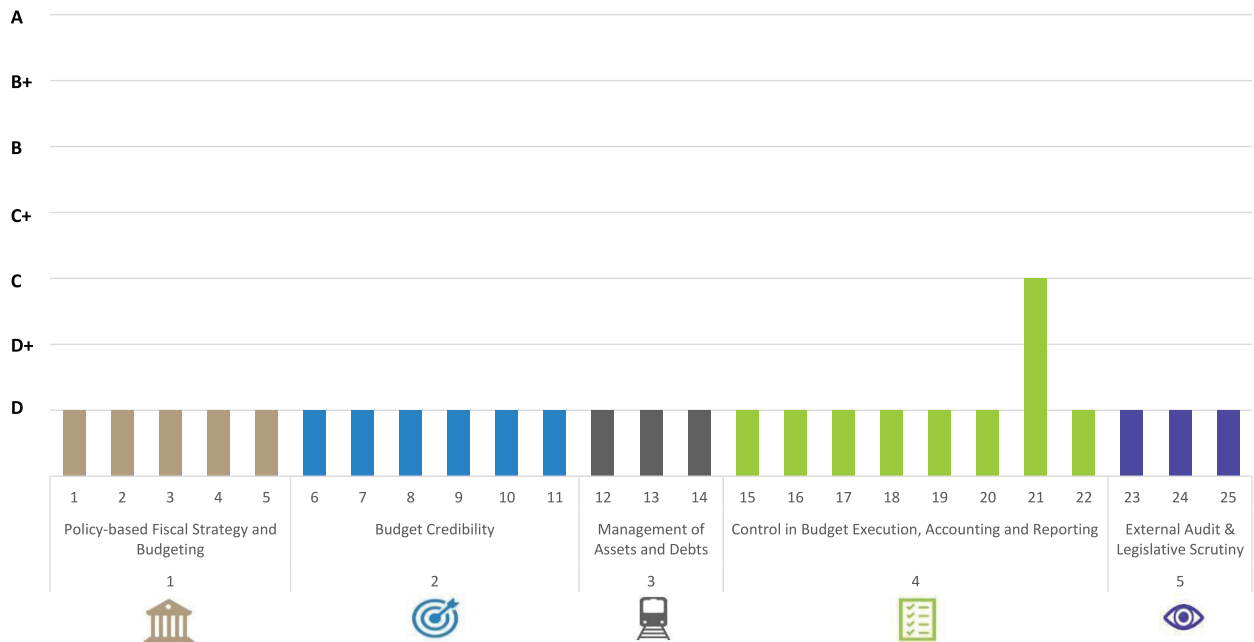| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | C | C | D* | | D |
| 2. Fiscal strategy |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

# 4.6 Adamawa State

**Score:** 16.3% ▲ (+2%)    **| Rank:** 36th ▼ (-2)    **| Info Provided:** 11.4% ▲ (+9.4%)

**Adamawa scored 16.3% in this year's assessment, earning a total of 80 points from a maximum of 490 and achieved a ranking of 36th out of the 37 governments assessed.** Even though Adamawa State recorded an improved score, it also recorded a drop in ranking. The improved performance may be attributable to a 9.4% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 18:** *Adamawa Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit and Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 9:** *Adamawa Summary Performance by Indicator*

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## Table 19: *Adamawa Overall Performance by Indicator and Dimension*

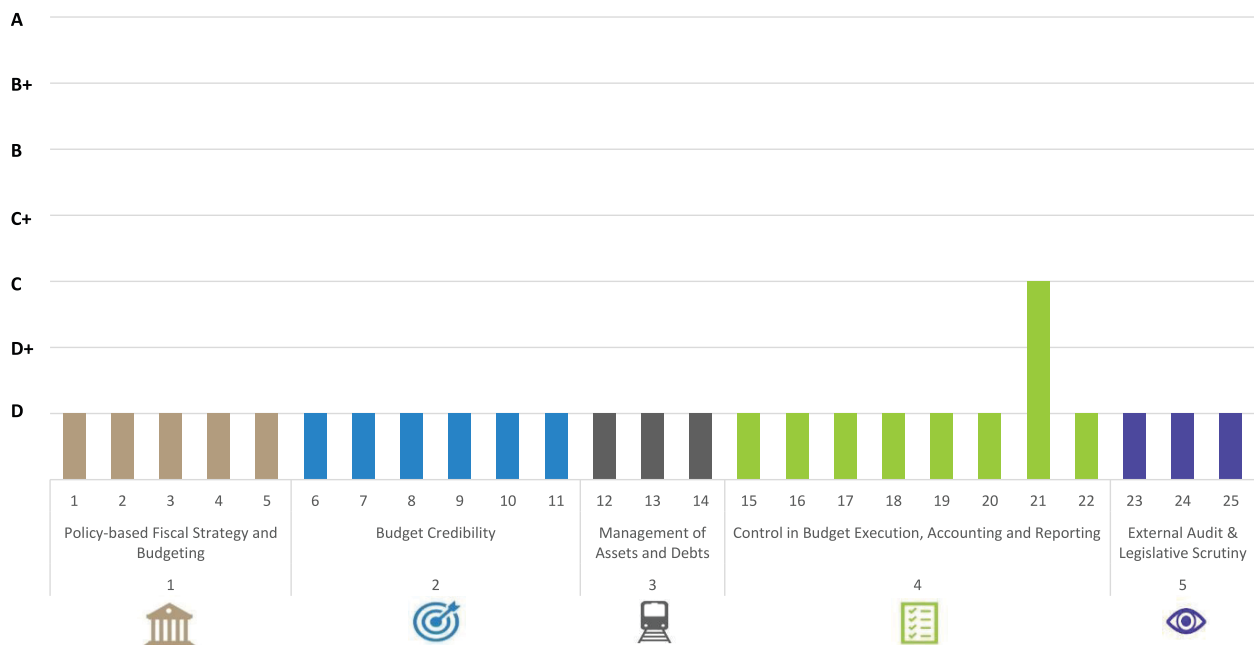| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | D* | D* | D | | D |
| 2. Fiscal strategy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

## 4.7 Akwa Ibom State

**Score:** 21.6% ▲(+1.5%) | **Rank:** 31st ▼(-6) | **Info Provided:** 21.4% ▲(+5.4%)

**Akwa Ibom scored 21.6% in this year's assessment, earning a total of 106 points from a maximum of 490 and achieved a ranking of 31st out of the 37 governments assessed.** Even though Akwa Ibom State recorded an improved score, it also recorded a drop in ranking. The improved performance may be attributable to a 5.4% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

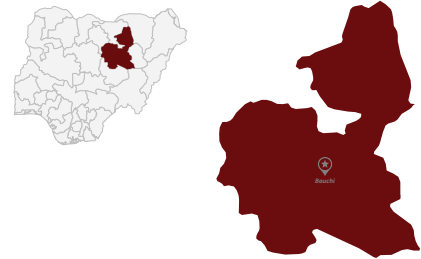**Table 20:** *Akwa Ibom Summary Performance by Pillar*

| | | | 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 | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 10:** *Akwa Ibom Summary Performance by Indicator*

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## Table 21: *Akwa Ibom Overall Performance by Indicator and Dimension*

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

# 4.8 Anambra State

**Score:** 23.3% ▲(+2.5%)  **| Rank:** 28th ▼(-8)  **| Info Provided:** 25.7% ▼(-3.3%)

**Anambra scored 23.3% in this year's assessment, earning a total of 114 points from a maximum of 490 and achieved a ranking of 28th out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 3.3% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
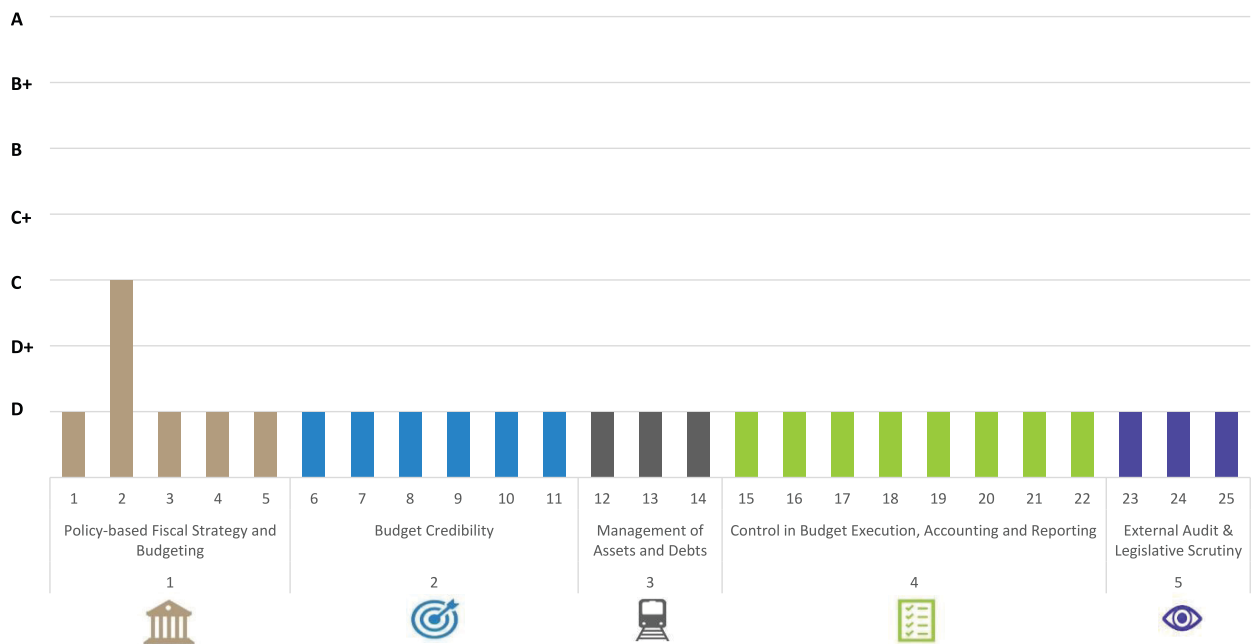
*Table 22: Anambra Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 11: Anambra Summary Performance by Indicator*

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## Table 23: *Anambra Overall Performance by Indicator and Dimension*

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

# 4.9 Bauchi State

**Score:** 30.6% ▲(+1.4%) **| Rank:** 15th ▼(-8) **| Info Provided:** 34.3% ▼(-5.7%)

**Bauchi scored 30.6% in this year's assessment, earning a total of 150 points from a maximum of 490 and achieved a ranking of 15th out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 5.7% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
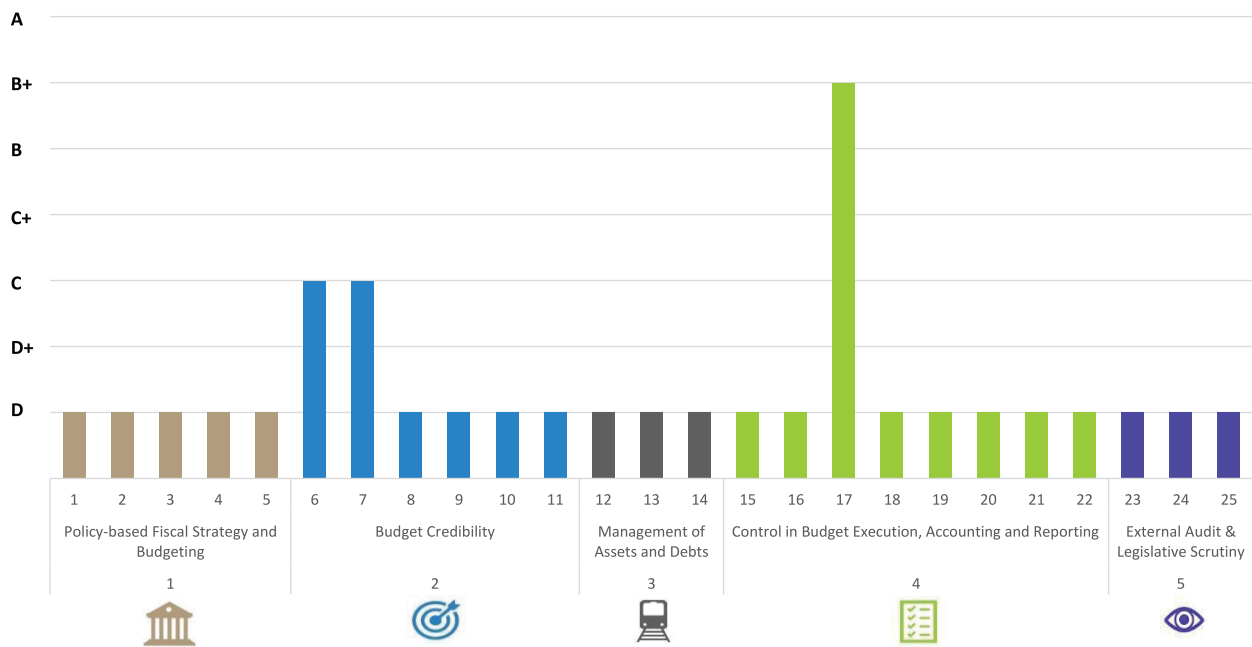
*Table 24:* *Bauchi Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 12:* *Bauchi Summary Performance by Indicator*

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## Table 25: *Bauchi Overall Performance by Indicator and Dimension*

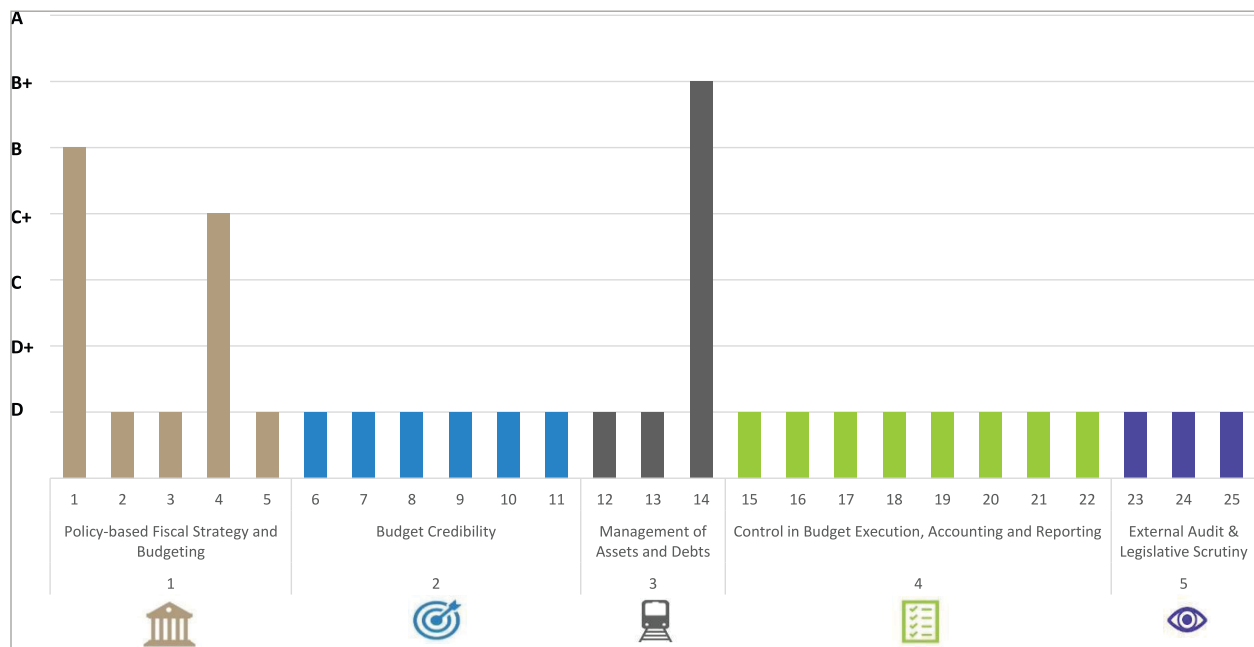| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1.   Macroeconomic and fiscal forecasting | M2 | C | D* | D* | | D |
| 2.   Fiscal strategy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

## 4.10 Bayelsa State

**Score:** 24.5% ▼(-1.5%)  **| Rank:** 24th ▼(-9)  **| Info Provided:** 22.9% ▼(-0.1%)

**Bayelsa scored 24.5% in this year's assessment, earning a total of 120 points from a maximum of 490 and achieved a ranking of 24th out of the 37 governments assessed.** This was a poor performance overall. Bayelsa State recorded a drop in its score and ranking this year. We also noted a 0.1% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
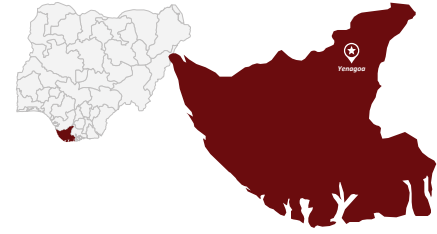
**Table 26:** *Bayelsa Summary Performance by Pillar*

|  |  |  | 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 | - | 13% | - | - | - | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 13:** *Bayelsa Summary Performance by Indicator*

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## Table 27: *Bayelsa Overall Performance by Indicator and Dimension*

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

## 4.11 Benue State

**Score:** 26.9% ▼(-1.7%) | **Rank:** 21st ▼(-11) | **Info Provided:** 34.3% ▲(+7.3%)

**Benue scored 26.9% in this year's assessment, earning a total of 132 points from a maximum of 490 and achieved a ranking of 21st out of the 37 governments assessed.** This poor performance in overall score and ranking was recorded despite a 7.3% improvement in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
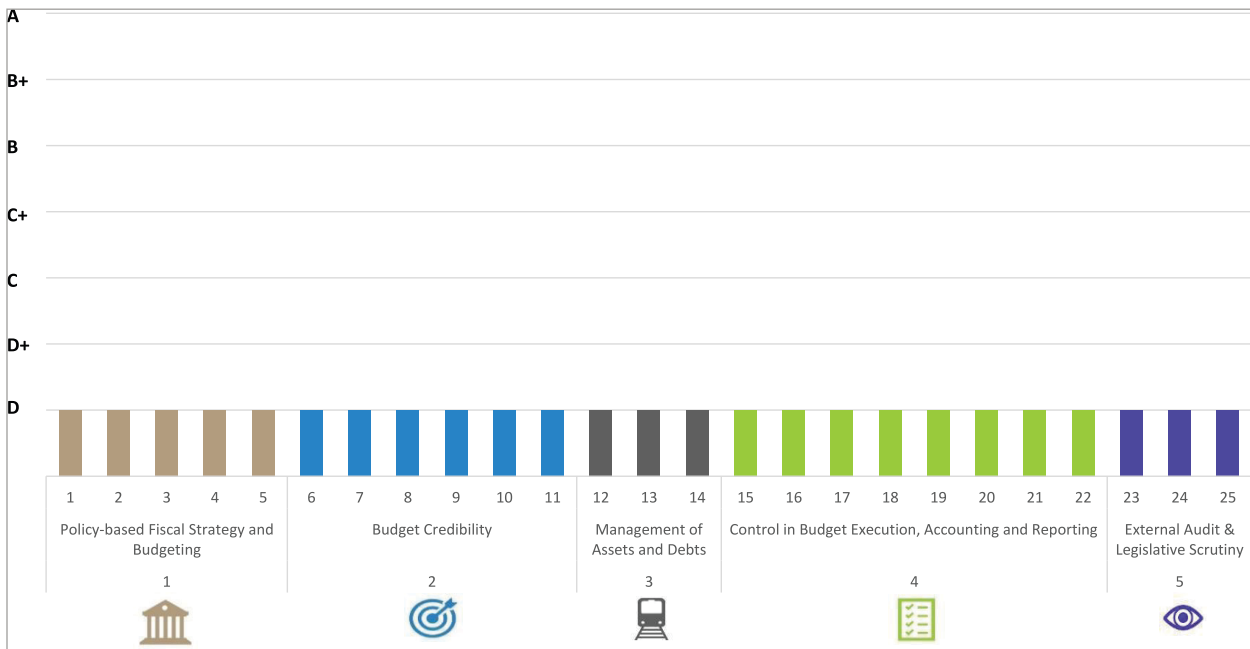
*Table 28: Benue Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | - | - | 20% | 20% | - | - | 60% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | - | 100% | 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% |

*Figure 14: Benue Summary Performance by Indicator*

## Table 29: *Benue Overall Performance by Indicator and Dimension*

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

## 4.12 Borno State

**Score:** 20.8% ▲(+1.3%) **| Rank:** 32nd ▼(-6) **| Info Provided:** 18.6% ▼(-2.4%)

**Borno scored 20.8% in this year's assessment, earning a total of 102 points from a maximum of 490 and achieved a ranking of 32nd out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 2.4% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 30:** *Borno Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 15:** *Borno Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
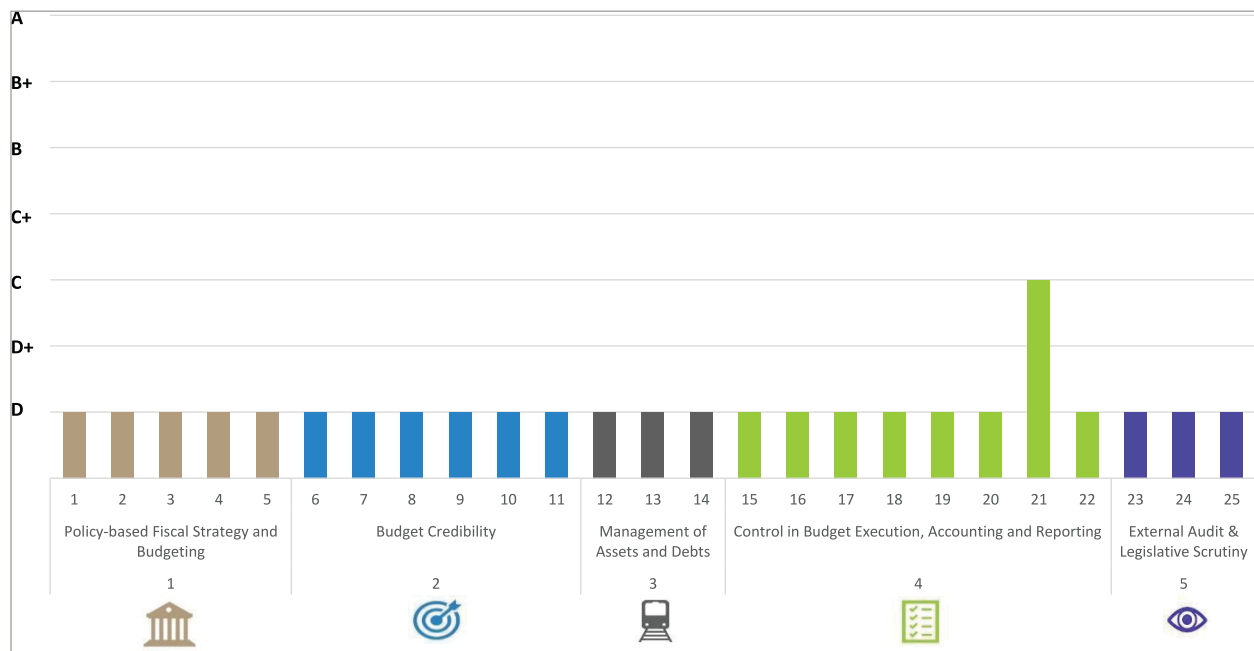The Institute of Chartered Accountants of Nigeria

## Table 31: *Borno Overall Performance by Indicator and Dimension*

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

## 4.13 Cross River State

**Score:** 24.1% ▲(+3.3%) | **Rank:** 26th ▼(-6) | **Info Provided:** 25.7% ▲(+6.7%)

**Cross River scored 24.1% in this year's assessment, earning a total of 118 points from a maximum of 490 and achieved a ranking of 26th out of the 37 governments assessed.** Even though Cross River State recorded an improved score, it also recorded a drop in ranking. The improved performance may be attributable to a 6.7% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

*Table 32: Cross River Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 16: Cross River Summary Performance by Indicator*

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ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
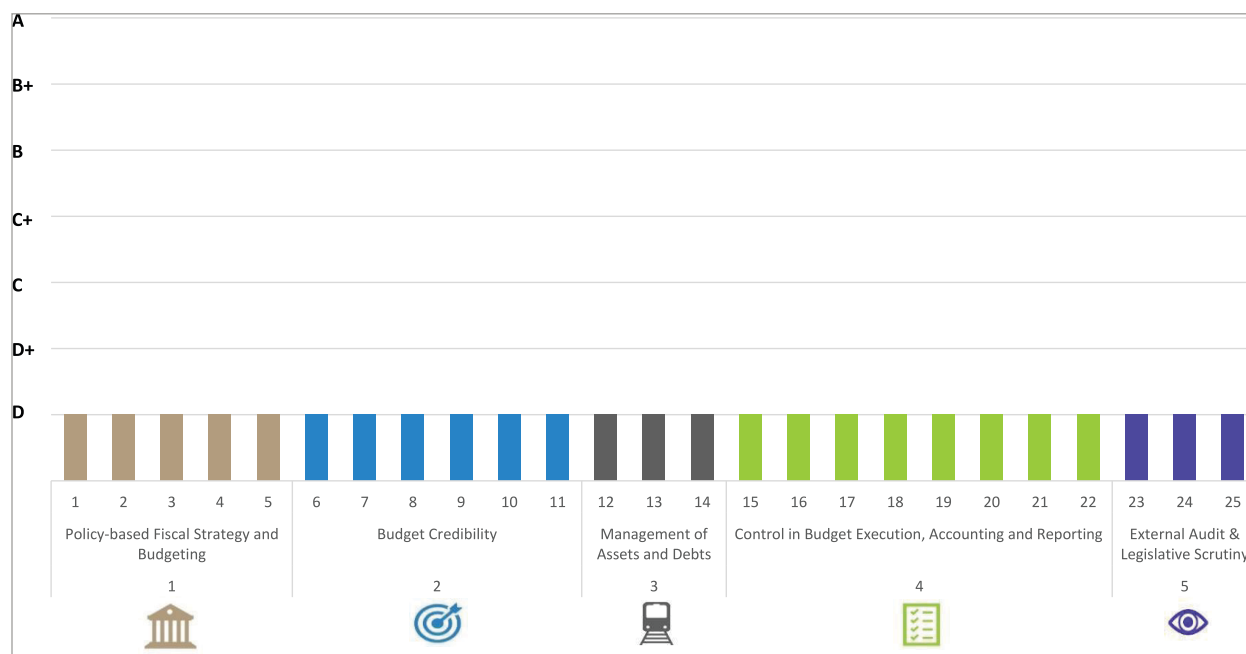The Institute of Chartered Accountants of Nigeria

## Table 33: *Cross River Overall Performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 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 | C | D* | D* | | D |
| 4. Budget preparation process | M2 | D* | D* | | | D |
| 5. Legislative scrutiny of budgets | M1 | D* | D* | A | | D |
| **Budget Credibility** | | | | | | |
| 6. Total expenditure implementation | M1 | D | D | | | D |
| 7. Revenue generation | M2 | D | D | | | D |
| 8. Budget documentation | M1 | D | | | | D |
| 9. Government operations outside budget | M2 | D* | D* | | | D |
| 10. Public access to fiscal information | M1 | A | D* | D* | | D |
| 11. Local government aggregate budget implementation | M2 | D* | | | | D |
| **Management of Assets and Debts** | | | | | | |
| 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 |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15. Salary payroll controls | M1 | D* | D* | D | | D |
| 16. Pension controls | M1 | D* | D* | D | | D |
| 17. Procurement | M2 | A | D* | D* | | D |
| 18. Internal audit | M1 | D* | D* | D | A | D |
| 19. Account reconciliation | M1 | D* | D* | | | D |
| 20. In-year budget reports | M1 | D* | D* | | | D |
| 21. Annual financial reports | M1 | C | C | C | | C |
| 22. Local government annual financial reports | M1 | D* | D* | C | | D |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23. External audit | M1 | D* | B | A | | D |
| 24. Legislative scrutiny of audit reports | M2 | B | D | D* | D | D |
| 25. Local governments external audit | M1 | D* | D* | D | | D |

## 4.14 Delta State

**Score:** 17.8% ▲(+0.3%) | **Rank:** 34th ▼(-4) | **Info Provided:** 7.1% ▼(-3.9%)

**Delta scored 17.8% in this year's assessment, earning a total of 87 points from a maximum of 490 and achieved a ranking of 34th out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 3.9% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
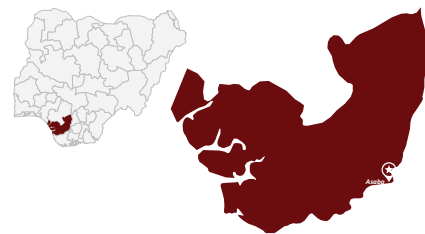
*Table 34:* *Delta Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

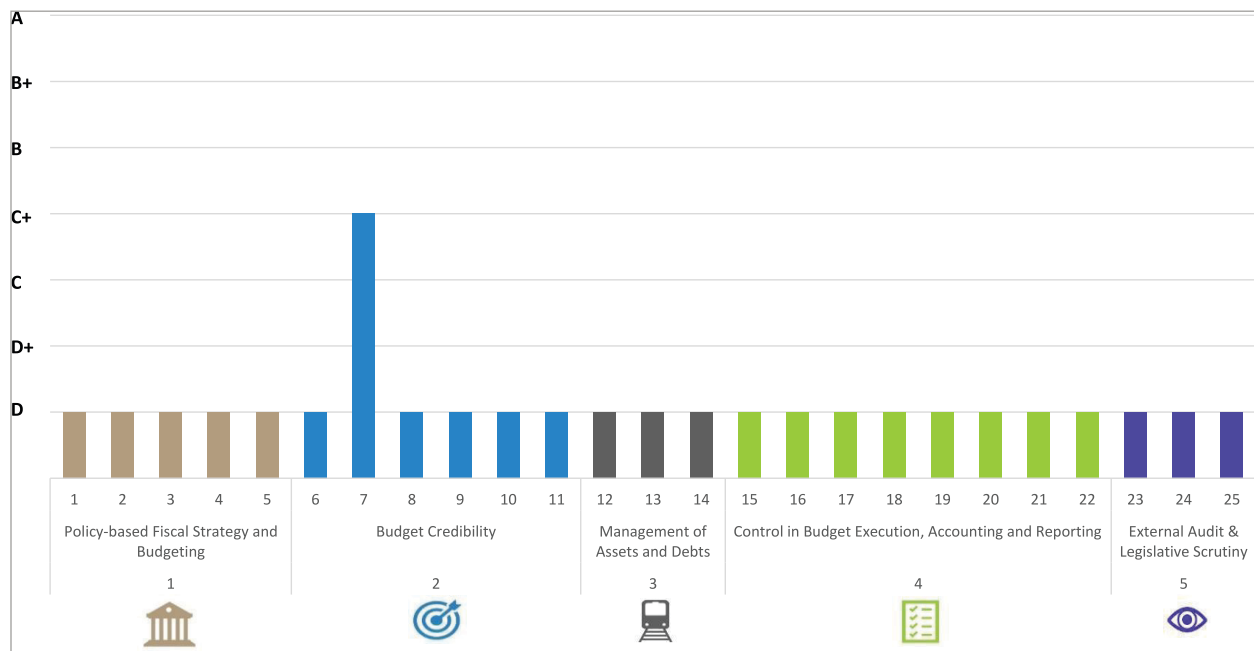*Figure 17:* *Delta Summary Performance by Indicator*

## Table 35: *Delta Overall Performance by Indicator and Dimension*

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

# 4.15 Ebonyi State

**Score:** 24.5%  ▲(+5.7%)  | **Rank:** 24th  ▲(+4)  | **Info Provided:** 21.4%  ▲(+6.4%)

**Ebonyi scored 24.5% in this year's assessment, earning a total of 120 points from a maximum of 490 and achieved a ranking of 24th out of the 37 governments assessed.** This improved performance may be partly attributable to the 6.4% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
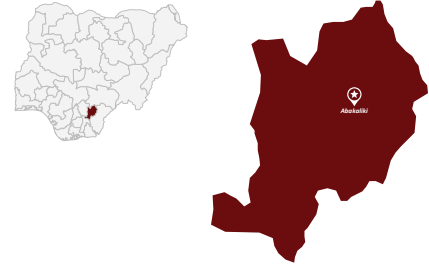
**Table 36:** *Ebonyi Summary Performance by Pillar*

|   |   |   | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 18:** *Ebonyi Summary Performance by Indicator*
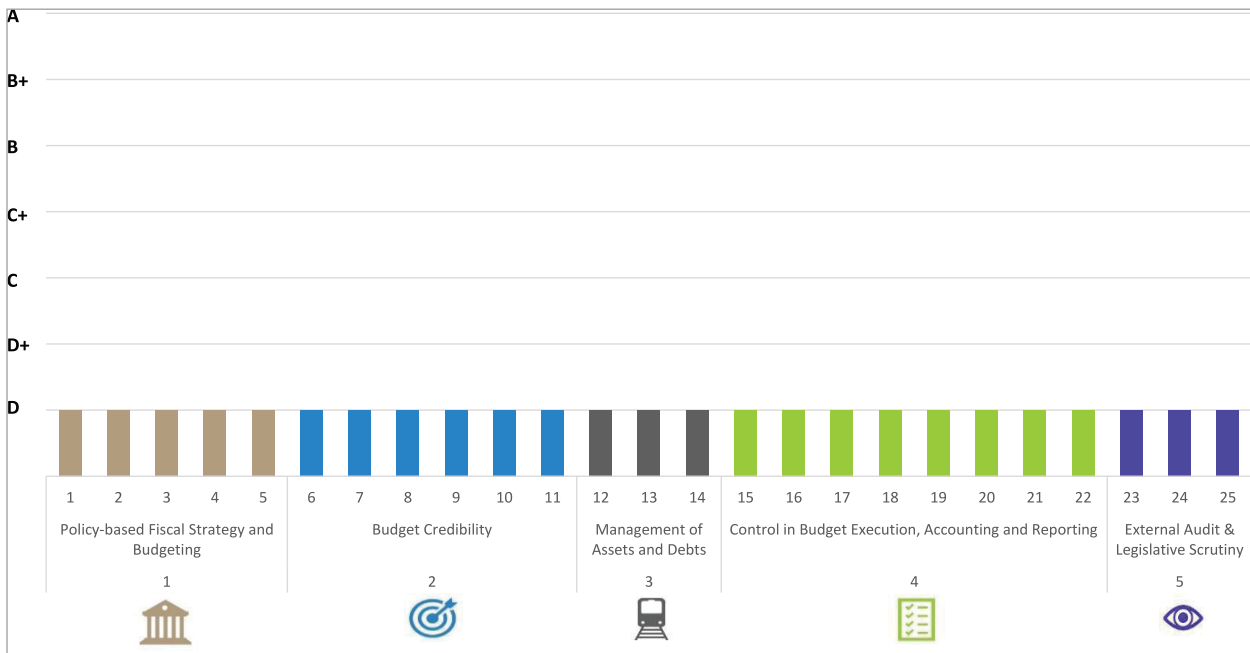
## Table 37: *Ebonyi Overall Performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 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* | A | | D |
| **Budget Credibility** | | | | | | |
| 6. Total expenditure implementation | M1 | D | D | | | D |
| 7. Revenue generation | M2 | A | D | | | C+ |
| 8. Budget documentation | M1 | D | | | | D |
| 9. Government operations outside budget | M2 | D* | D* | | | D |
| 10. Public access to fiscal information | M1 | D* | D* | D | | D |
| 11. Local government aggregate budget implementation | M2 | D* | | | | D |
| **Management of Assets and Debts** | | | | | | |
| 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 |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15. Salary payroll controls | M1 | D* | D* | D | | D |
| 16. Pension controls | M1 | D* | D* | D | | D |
| 17. Procurement | M2 | B | D* | D* | | D |
| 18. Internal audit | M1 | D* | D* | D | D* | D |
| 19. Account reconciliation | M1 | D* | D* | | | D |
| 20. In-year budget reports | M1 | D* | A | | | D |
| 21. Annual financial reports | M1 | D* | C | A | | D |
| 22. Local government annual financial reports | M1 | D* | D* | C | | D |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23. External audit | M1 | D* | A | A | | D |
| 24. Legislative scrutiny of audit reports | M2 | D | D* | D* | | D |
| 25. Local governments external audit | M1 | D* | D* | D | | D |

# 4.16 Edo State

**Score:** 15.1%  ▲(+0.8%)  | **Rank:** 37th  ▼(-3)  | **Info Provided:** 2.9%  ▼(-2.1%)

Edo scored 15.1% in this year's assessment, earning a total of 74 points from a maximum of 490 and achieved a ranking of 37th out of the 37 governments assessed. This improved performance was recorded in spite of a drop in ranking and a drop of 2.1% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 38:** *Edo Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

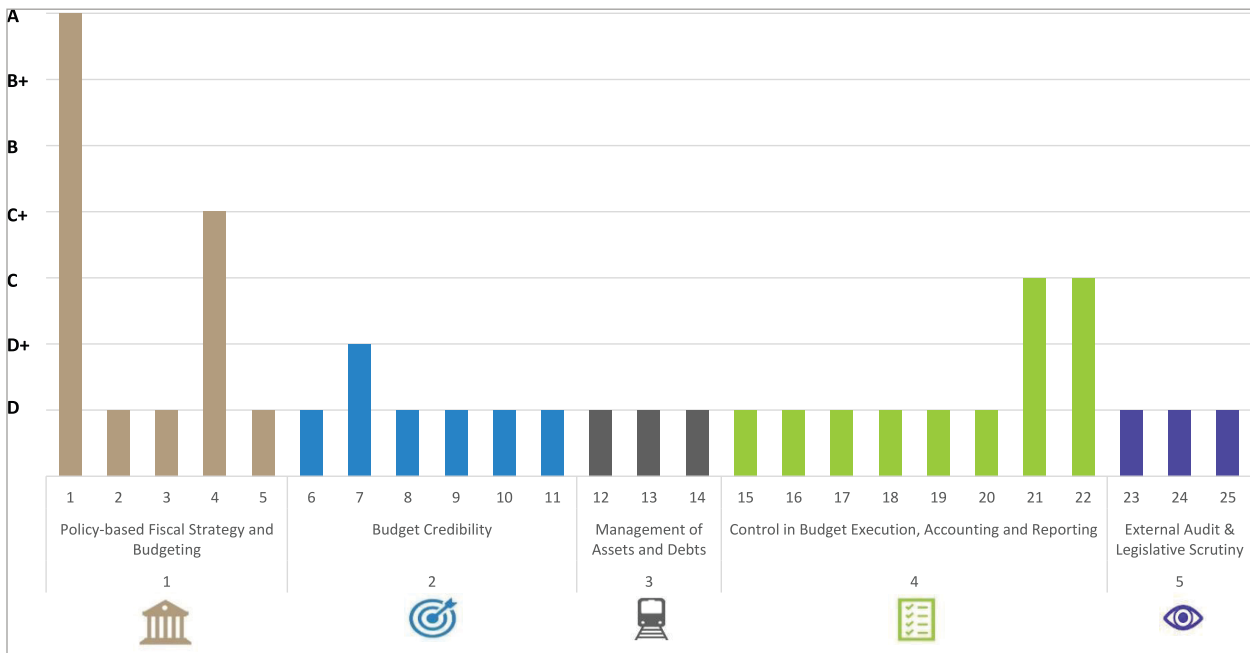**Figure 19:** *Edo Summary Performance by Indicator*

## Table 39: *Edo Overall Performance by Indicator and Dimension*

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

## 4.17 Ekiti State

**Score:** 36.7% ▲ (+1.6%) **| Rank:** 12th ▼ (-6) **| Info Provided:** 41.4% ▼ (-3.6%)

**Ekiti scored 36.7% in this year's assessment, earning a total of 180 points from a maximum of 490 and achieved a ranking of 12th out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 3.6% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 40:** *Ekiti I Summary Performance by Pillar*

|   |   |   | 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 | - | - | - | - | 25% | - | 75% | 100% |
| 👁️ | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 20:** *Ekiti Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
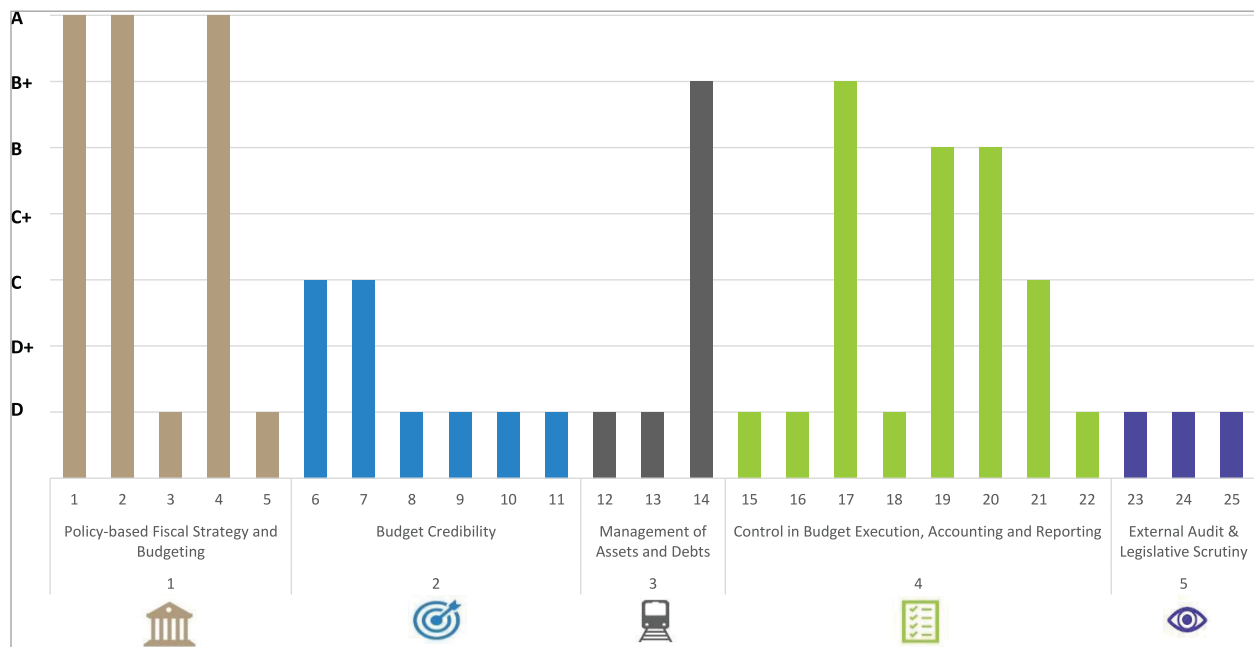The Institute of Chartered Accountants of Nigeria

## Table 41: *Ekiti Overall Performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 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 | D | D* | D | D |
| 4.  Budget preparation process | M2 | A | D | | | C+ |
| 5.  Legislative scrutiny of budgets | M1 | D* | D* | C | | D |
| **Budget Credibility** | | | | | | |
| 6.  Total expenditure implementation | M1 | D | B | | | D |
| 7.  Revenue generation | M2 | C | D | | | D+ |
| 8.  Budget documentation | M1 | D | | | | D |
| 9.  Government operations outside budget | M2 | D* | D* | | | D |
| 10. Public access to fiscal information | M1 | A | D* | D* | | D |
| 11. Local government aggregate budget implementation | M2 | D | | | | D |
| **Management of Assets and Debts** | | | | | | |
| 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 |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15. Salary payroll controls | M1 | D* | D* | D | | D |
| 16. Pension controls | M1 | D* | D* | D | | D |
| 17. Procurement | M2 | A | D* | D* | | D |
| 18. Internal audit | M1 | D* | D* | D | A | D |
| 19. Account reconciliation | M1 | D* | D* | | | D |
| 20. In-year budget reports | M1 | D* | A | | | D |
| 21. Annual financial reports | M1 | C | A | A | | C |
| 22. Local government annual financial reports | M1 | C | C | C | | C |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23. External audit | M1 | D* | B | A | | D |
| 24. Legislative scrutiny of audit reports | M2 | A | D* | D* | | D |
| 25. Local governments external audit | M1 | D* | D* | A | | D |

# 4.18 Enugu State

**Score:** 58.2% ▲ (+29%)  | **Rank:** 2nd  ▲ (+5)  | **Info Provided:** 70.0% ▲ (+30.0%)

**Enugu scored 58.2% in this year's assessment, earning a total of 285 points from a maximum of 490 and achieved a ranking of 2nd out of the 37 governments assessed.** This improved performance may be partly attributable to the 30.0% increase in information provided to our assessors and/ or available in the public domain compared to our assessment in 2018.
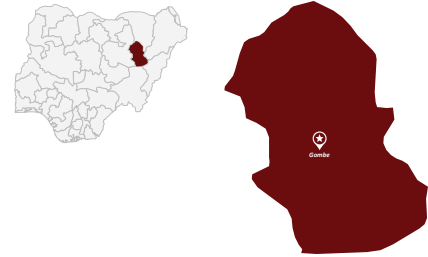
**Table 42:** *Enugu Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 60% | - | - | - | - | - | 40% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | 33% | – | 67% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | 33% | - | - | - | - | 67% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | 13% | 25% | - | 13% | - | 50% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 21:** *Enugu Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
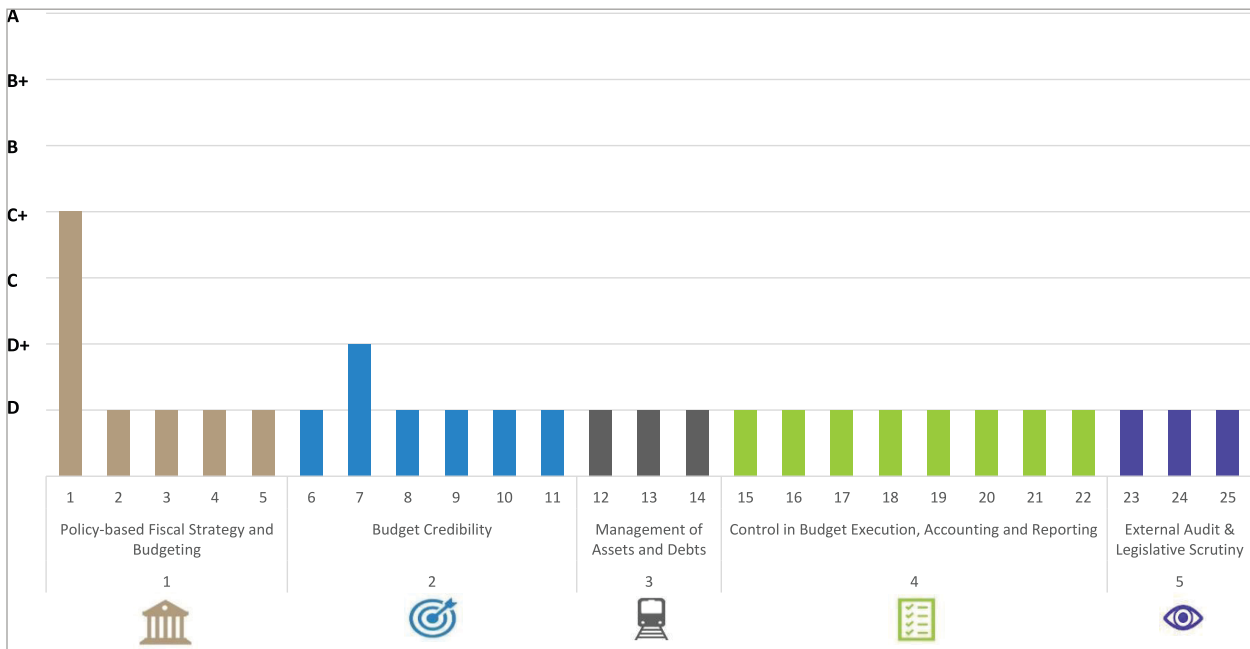The Institute of Chartered Accountants of Nigeria

## Table 43: *Enugu Overall Performance by Indicator and Dimension*

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

## 4.19 Gombe State

**Score:** 28.2% ▲ (+10.7%) **| Rank:** 18th ▲ (+12) **| Info Provided:** 30.0% ▲ (+9.0%)

**Gombe scored 28.2% in this year's assessment, earning a total of 138 points from a maximum of 490 and achieved a ranking of 18th out of the 37 governments assessed.** This improved performance may be partly attributable to the 9.0% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
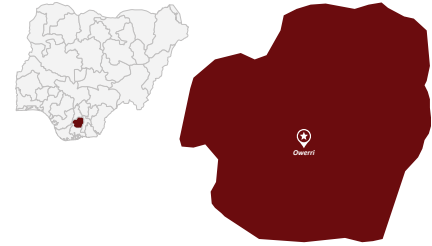
*Table 44: Gombe Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | - | - | - | 20% | - | - | 80% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | 17% | 83% | 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% |

*Figure 22: Gombe Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
The Institute of Chartered Accountants of Nigeria

## Table 45: *Gombe Overall Performance by Indicator and Dimension*

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

# 4.20 Imo State

**Score:** 16.5%  ▲(+0.9%)  **| Rank:** 35th  ▼(-2)  **| Info Provided:** 8.6%  ▼(-9.4%)

**Imo scored 16.5% in this year's assessment, earning a total of 81 points from a maximum of 490 and achieved a ranking of 35th out of the 37 governments assessed.** This improved performance was recorded in spite of a drop in ranking and a drop of 9.4% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

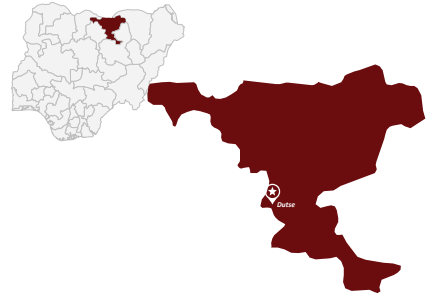**Table 46:** *Imo Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 23:** *Imo Summary Performance by Indicator*

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## Table 47: *Imo Overall Performance by Indicator and Dimension*

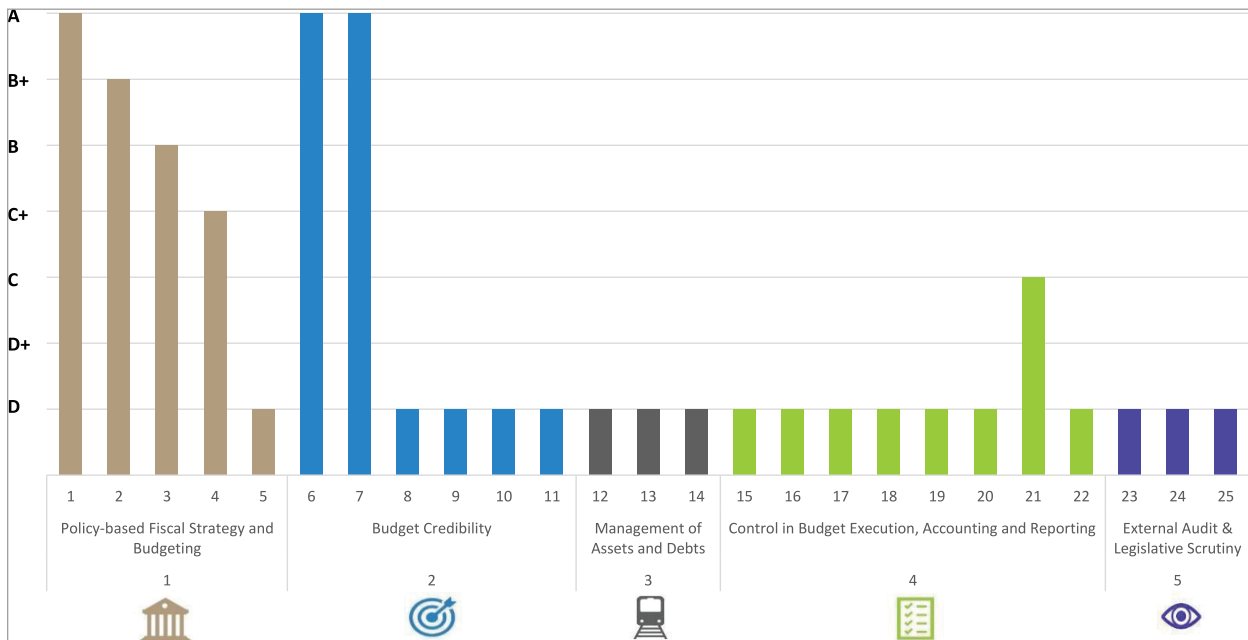| PFM Peformance Indicators | Scoring Method | Dimension Ratings I | II | III | IV | Overall Rating |
|---|---|---|---|---|---|---|
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1.   Macroeconomic and fiscal forecasting | M2 | D* | D* | D | | D |
| 2.   Fiscal strategy | M2 | D* |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

## 4.21 Jigawa State

**Score:** 55.9% ▼(-4.5%)  | **Rank:** 3rd  ▼(-1)  | **Info Provided:** 64.3% ▼(-11.7%)

**Jigawa scored 55.9% in this year's assessment, earning a total of 274 points from a maximum of 490 and achieved a ranking of 3rd out of the 37 governments assessed.** Despite ranking in the top ten of governments in this year's assessment, this was a poor performance overall. Jigawa State recorded a drop in its score and ranking this year. We also noted a 11.7% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

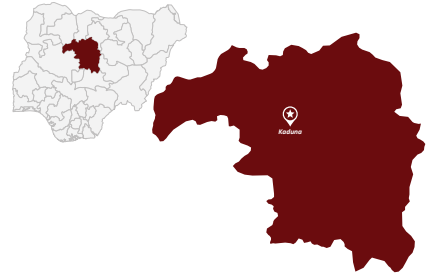**Table 48:** *Jigawa Summary Performance by Pillar*

|   |   |   | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|----|---|----|---|----|---|-------|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 20% | 20% | 20% | 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 | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 24:** *Jigawa Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
The Institute of Chartered Accountants of Nigeria

**Table 49:** *Jigawa Overall Performance by Indicator and Dimension*

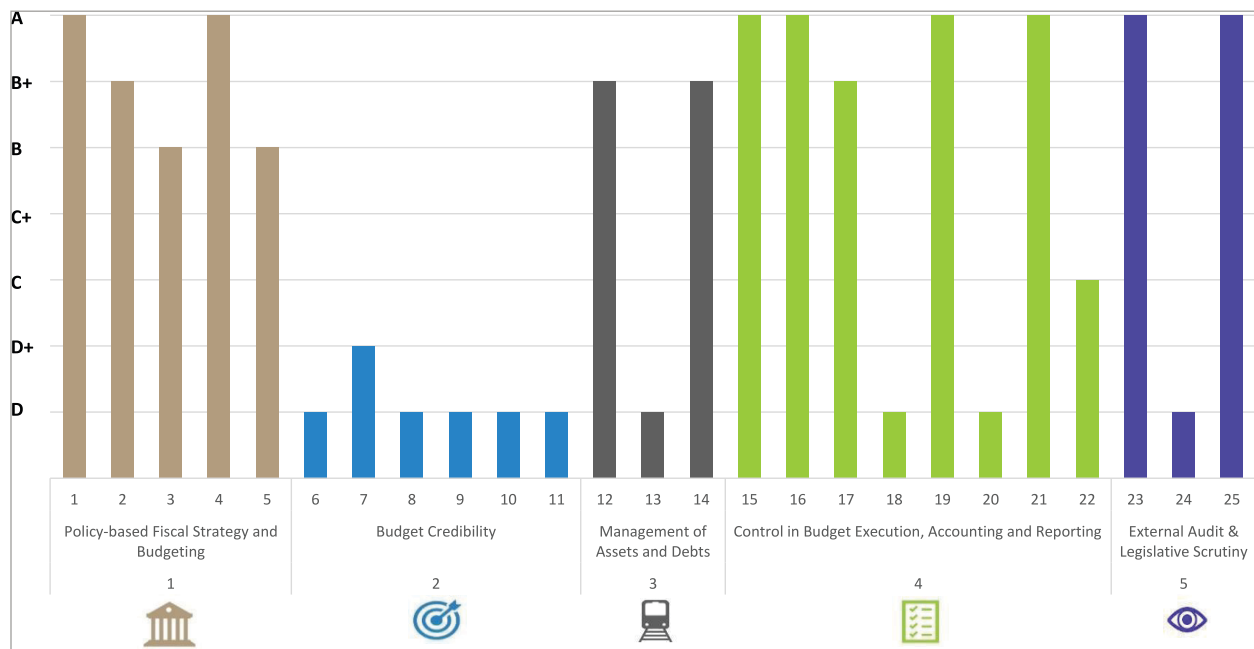| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | A | A | A | | A |
| 2. Fiscal strategy |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

## 4.22 Kaduna State

**Score:** 72.7% ▲(+5.2%) | **Rank:** 1st ━(0) | **Info Provided:** 87.1% ▲(+13.1%)

**Kaduna scored 72.7% in this year's assessment, earning a total of 356 points from a maximum of 490 and achieved a ranking of 1st out of the 37 governments assessed.** This improved performance may be partly attributable to the 13.1% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
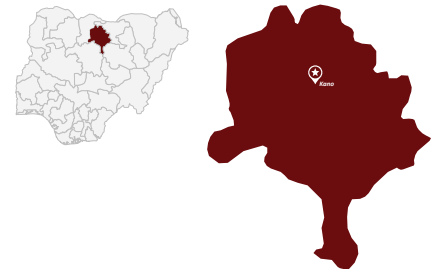
**Table 50:** *Kaduna Summary Performance by Pillar*

| | | | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 40% | 20% | 40% | - | - | - | - | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | 17% | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | 67% | - | - | - | - | 33% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | 50% | 13% | - | - | 13% | - | 25% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | 67% | - | - | - | - | - | 33% | 100% |

**Figure 25:** *Kaduna Summary Performance by Indicator*

## Table 51: *Kaduna Overall Performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 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 | B |
| 4. Budget preparation process | M2 | A | A | | | A |
| 5. Legislative scrutiny of budgets | M1 | B | A | A | | B |
| **Budget Credibility** | | | | | | |
| 6. Total expenditure implementation | M1 | 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 |
| 10. Public access to fiscal information | M1 | A | A | D* | | D |
| 11. Local government aggregate budget implementation | M2 | D | | | | D |
| **Management of Assets and Debts** | | | | | | |
| 12. Public investment management | M2 | A | A | B | C | B+ |
| 13. Public asset management | M2 | A | C | D* | | D |
| 14. Debt management | M2 | A | A | A | D | B+ |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15. Public investment management | M2 | A | A | B | C | B+ |
| 16. Public asset management | M2 | A | C | D* | | D |
| 17. Debt management | M2 | A | A | A | D | B+ |
| 18. Internal audit | M1 | D* | D* | D | D | D |
| 19. Account reconciliation | M1 | D* | D* | | | D |
| 20. In-year budget reports | M1 | D* | A | | | D |
| 21. Annual financial reports | M1 | C | B | B | | C |
| 22. Local government annual financial reports | M1 | D* | D* | C | | D |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23. External audit | M1 | A | A | A | | A |
| 24. Legislative scrutiny of audit reports | M2 | D* | D* | D | | D |
| 25. Local governments external audit | M1 | A | A | A | | A |

# 4.23 Kano State

**Score:** 42.9% ▲(+15%) | **Rank:** 8th ▲(+4) | **Info Provided:** 52.9% ▲(+28.9%)

**Kano scored 42.9% in this year's assessment, earning a total of 210 points from a maximum of 490 and achieved a ranking of 8th out of the 37 governments assessed.** This improved performance may be partly attributable to the 28.9% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
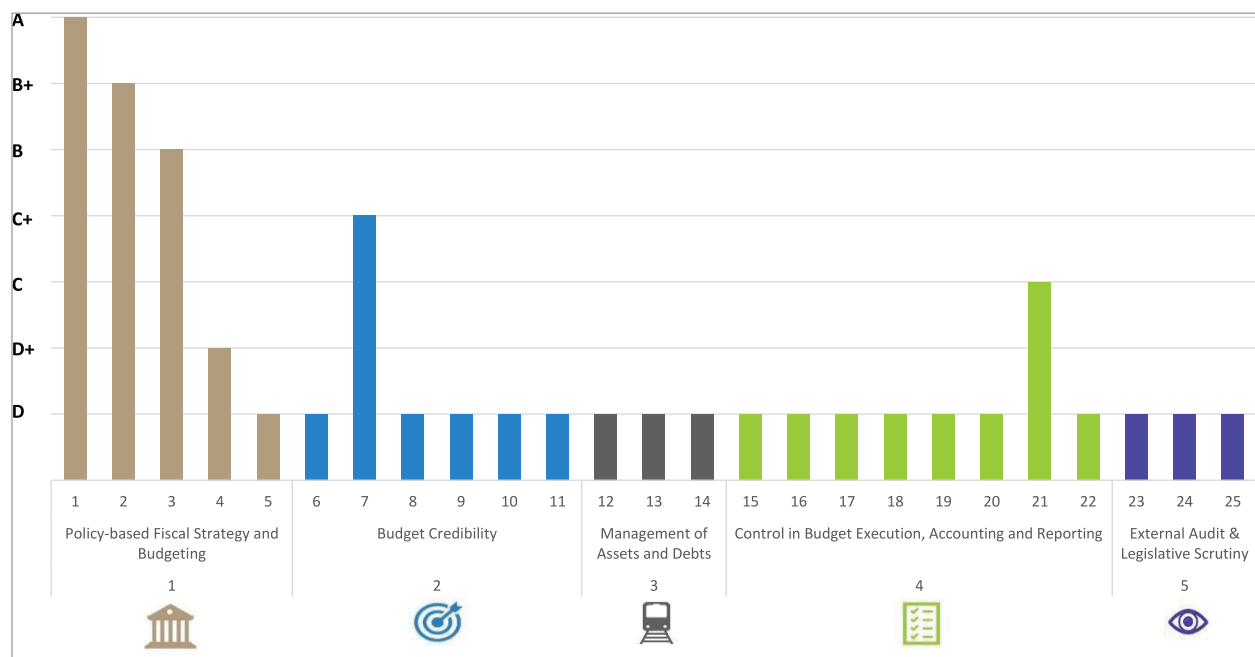
*Table 52:* **Kano Summary Performance by Pillar**

| | | | 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% | - | – | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 26:* **Kano Summary Performance by Indicator**

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The Institute of Chartered Accountants of Nigeria

## Table 53: *Kano Overall Performance by Indicator and Dimension*

| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 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 | B |
| 4. Budget preparation process | M2 | C | D | | | D+ |
| 5. Legislative scrutiny of budgets | M1 | D* | A | A | | D |
| **Budget Credibility** | | | | | | |
| 6. Total expenditure implementation | M1 | D | D | | | D |
| 7. Revenue generation | M2 | A | D | | | C+ |
| 8. Budget documentation | M1 | D | | | | D |
| 9. Government operations outside budget | M2 | A | D* | | | D |
| 10. Public access to fiscal information | M1 | D* | D* | D | | D |
| 11. Local government aggregate budget implementation | M2 | D* | | | | D |
| **Management of Assets and Debts** | | | | | | |
| 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 | D | D* | D |
| **Control in Budget Execution, Accounting and Reporting** | | | | | | |
| 15. Salary payroll controls | M1 | D* | D* | A | | D |
| 16. Pension controls | M1 | D* | D* | D | | D |
| 17. Procurement | M2 | B | B | C | D* | D |
| 18. Internal audit | M1 | D* | D* | D | C | D |
| 19. Account reconciliation | M1 | D* | B | | | D |
| 20. In-year budget reports | M1 | D* | C | | | D |
| 21. Annual financial reports | M1 | C | C | A | | C |
| 22. Local government annual financial reports | M1 | D* | D* | C | | D |
| **External Audit & Legislative Scrutiny** | | | | | | |
| 23. External audit | M1 | D* | D* | A | | D |
| 24. Legislative scrutiny of audit reports | M2 | D* | D* | D | | D |
| 25. Local governments external audit | M1 | D* | D* | D | | D |

## 4.24 Katsina State

**Score:** 30.2% ▲(+12%) **| Rank:** 17th ▲(+12) **| Info Provided:** 35.7% ▲(+24.7%)

**Katsina scored 30.2% in this year's assessment, earning a total of 148 points from a maximum of 490 and achieved a ranking of 17th out of the 37 governments assessed.** This improved performance may be partly attributable to the 24.7% increase in information provided to our assessors and/ or available in the public domain compared to our assessment in 2018.
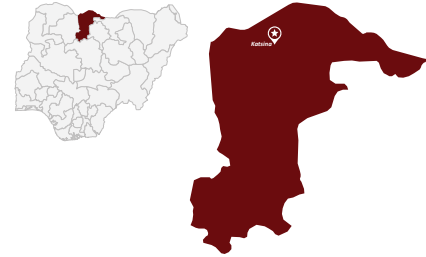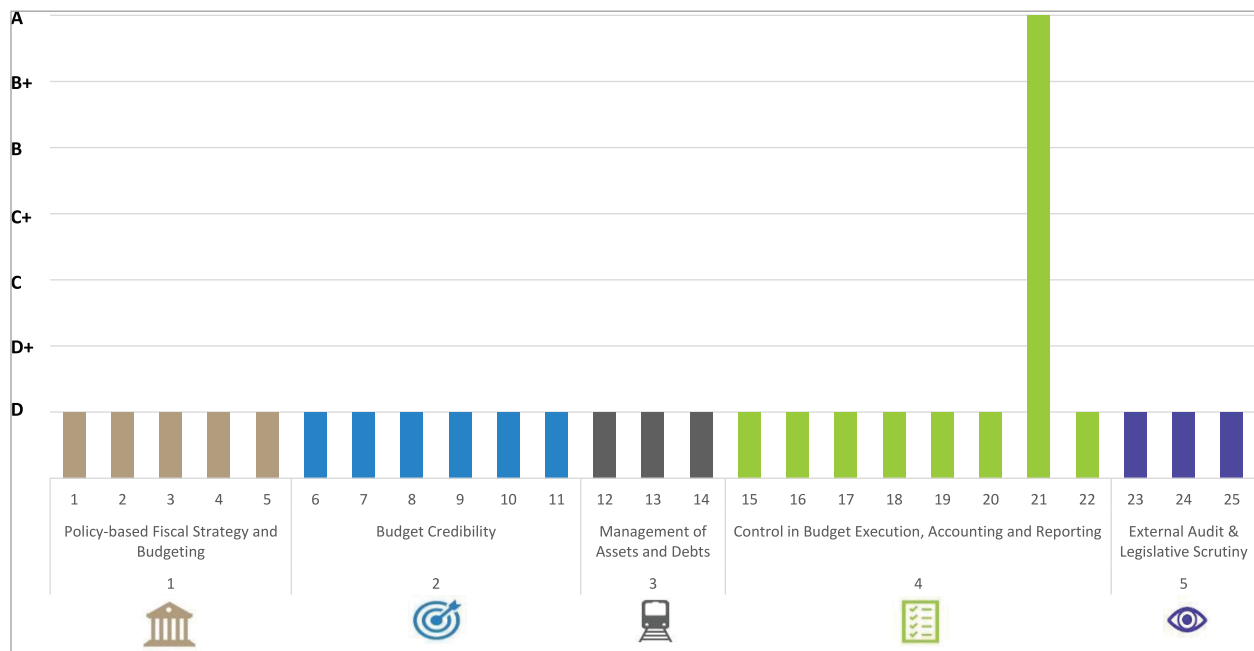
**Table 54:** *Katsina Summary Performance by Pillar*

|  |  |  | 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 | 13% | - | - | - | - | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 27:** *Katsina Summary Performance by Indicator*

## Table 55: *Katsina Overall Performance by Indicator and Dimension*

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

# 4.25 Kebbi State

**Score:** 38.8% ▼(-0.2%)  **| Rank:** 11th ▼(-7)  **| Info Provided:** 48.6% ▼(-3.4%)

**Kebbi scored 38.8% in this year's assessment, earning a total of 190 points from a maximum of 490 and achieved a ranking of 11th out of the 37 governments assessed.** This was a poor performance overall. Kebbi State recorded a drop in its score and ranking this year. We also noted a 3.4% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
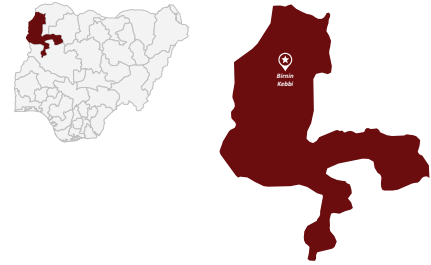
**Table 56:** *Kebbi Summary Performance by Pillar*

|   |   |   | 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 | 13% | - | 25% | - | 13% | - | 50% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 28:** *Kebbi Summary Performance by Indicator*

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ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
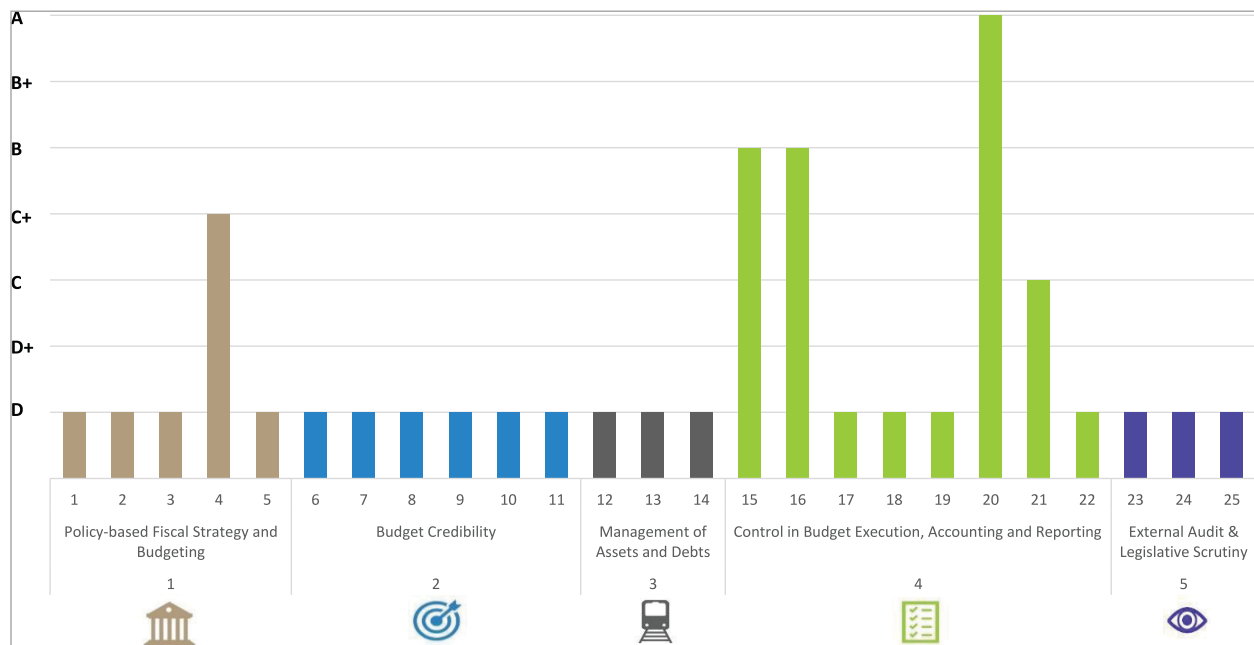The Institute of Chartered Accountants of Nigeria

## Table 57: *Kebbi Overall Performance by Indicator and Dimension*

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

# 4.26 Kogi State

**Score:** 44.1% ▲ (+16.2%) **| Rank:** 7th ▲ (+5) **| Info Provided:** 47.1% ▲ (+12.1%)

**Kogi scored 44.1% in this year's assessment, earning a total of 216 points from a maximum of 490 and achieved a ranking of 7th out of the 37 governments assessed.** This improved performance may be partly attributable to the 12.1% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

*Table 58: Kogi Summary Performance by Pillar*

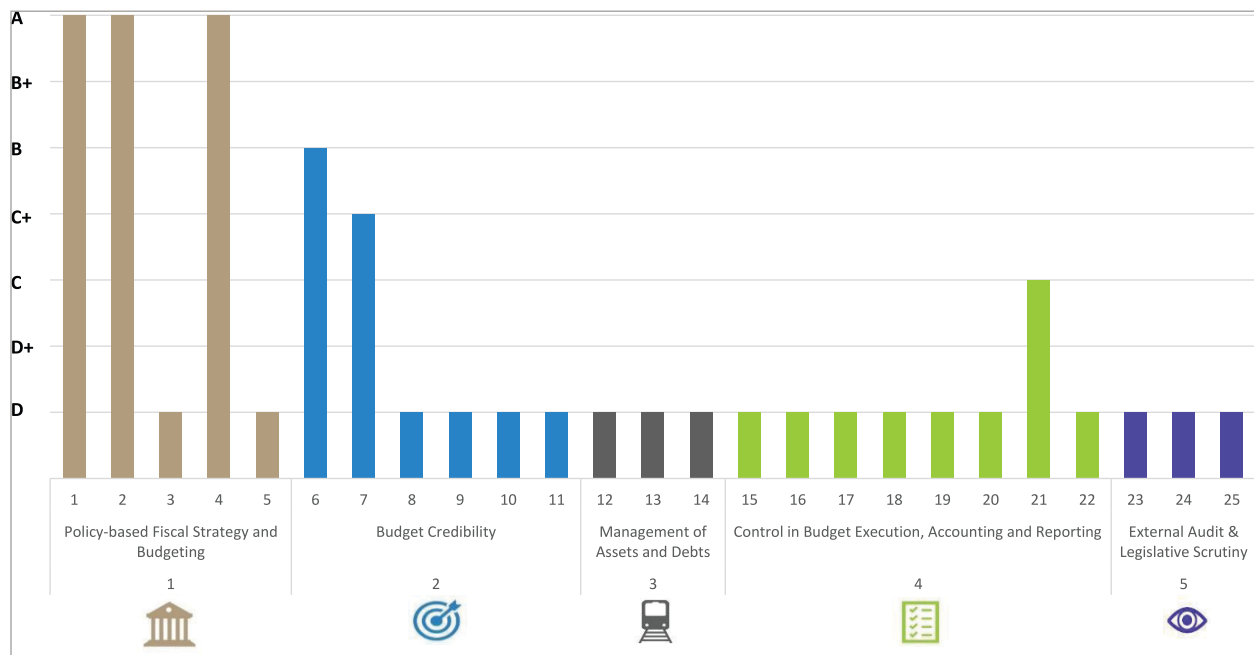|   |   |   | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 60% | - | - | - | - | - | 40% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | 17% | 17% | - | – | 67% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 29: Kogi Summary Performance by Indicator*

## Table 59: *Kogi Overall Performance by Indicator and Dimension*

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

# 4.27 Kwara State

**Score:** 50.6% ▲(+25.9%) **| Rank:** 5th ▲(+11) **| Info Provided:** 62.9% ▲(+36.9%)

**Kwara scored 50.6% in this year's assessment, earning a total of 248 points from a maximum of 490 and achieved a ranking of 5th out of the 37 governments assessed.** This improved performance may be partly attributable to the 36.9% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
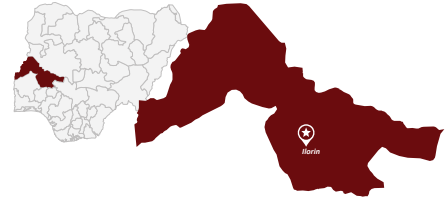
**Table 60:** *Kwara Summary Performance by Pillar*

|  |  |  | 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 | 25% | - | - | - | 25% | - | 50% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | 33% | - | 33% | - | 33% | 100% |

**Figure 30:** *Kwara Summary Performance by Indicator*

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ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
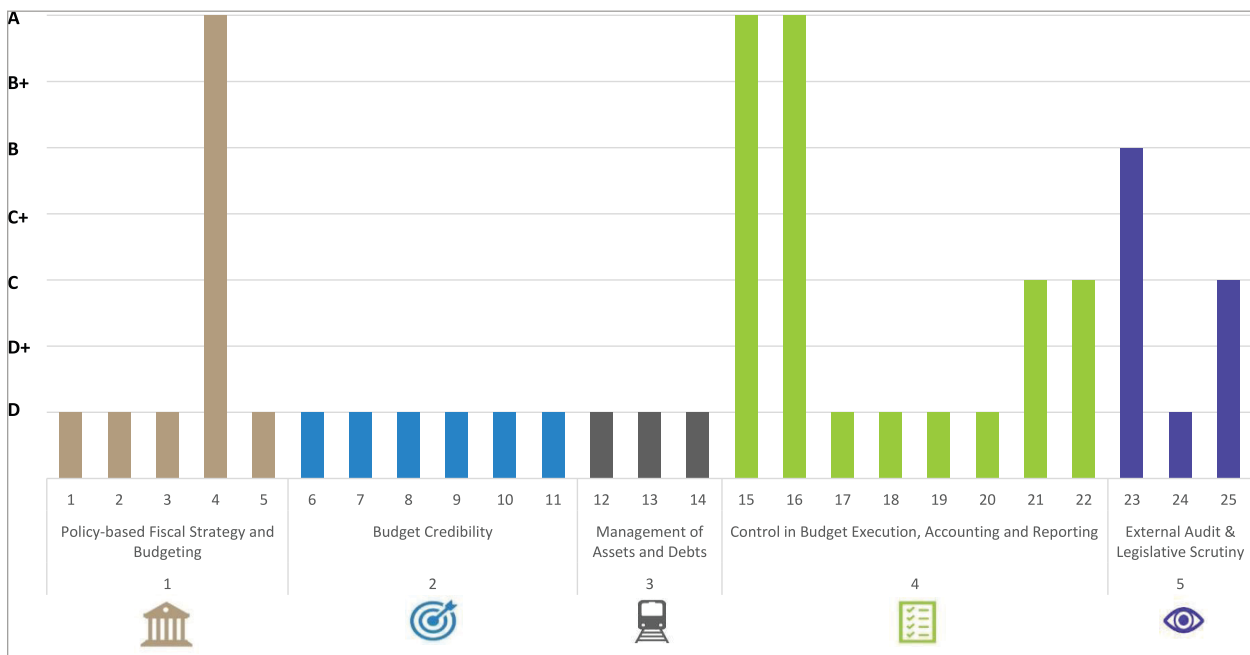The Institute of Chartered Accountants of Nigeria

## Table 61: *Kwara Overall Performance by Indicator and Dimension*

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

## 4.28 Lagos State

**Score:** 27.8% ▼(-1.4%)  **| Rank:** 20th ▼(-13) **| Info Provided:** 28.6% ▼(-0.4%)

**Lagos scored 27.8% in this year's assessment, earning a total of 136 points from a maximum of 490 and achieved a ranking of 20th out of the 37 governments assessed.** This was a poor performance overall. Lagos State recorded a drop in its score and ranking this year. We also noted a 0.4% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
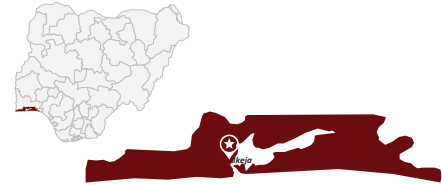
**Table 62:** *Lagos Summary Performance by Pillar*

|  |  |  | 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 | - | - | 25% | - | - | - | 75% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 31:** *Lagos Summary Performance by Indicator*



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ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
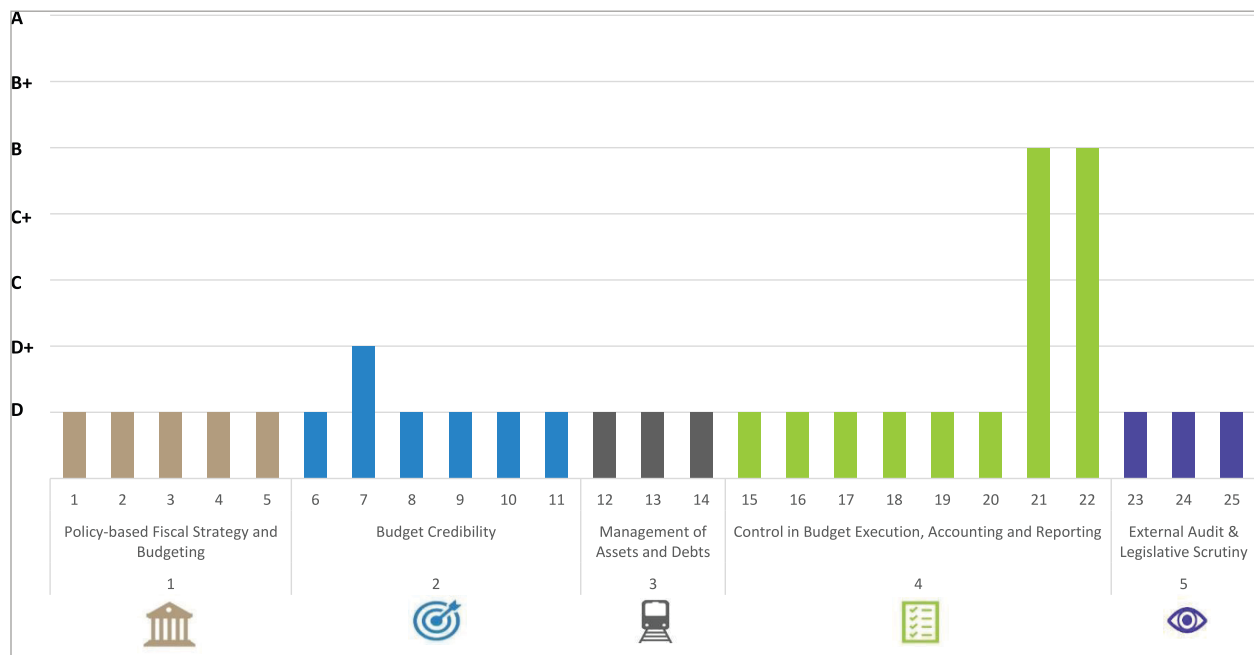The Institute of Chartered Accountants of Nigeria

## Table 63: Lagos Overall Performance by Indicator and Dimension

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

# 4.29 Nasarawa State

**Score:** 28.2% ▲(+12%)  | **Rank:** 18th ▲(+14) | **Info Provided:** 31.4% ▲(+25.4%)

Nasarawa scored 28.2% in this year's assessment, earning a total of 138 points from a maximum of 490 and achieved a ranking of 18th out of the 37 governments assessed. This improved performance may be partly attributable to the 25.4% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
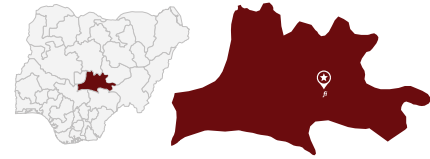
**Table 64:** *Nasarawa Summary Performance by Pillar*

| | | | 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 | - | - | 13% | - | - | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

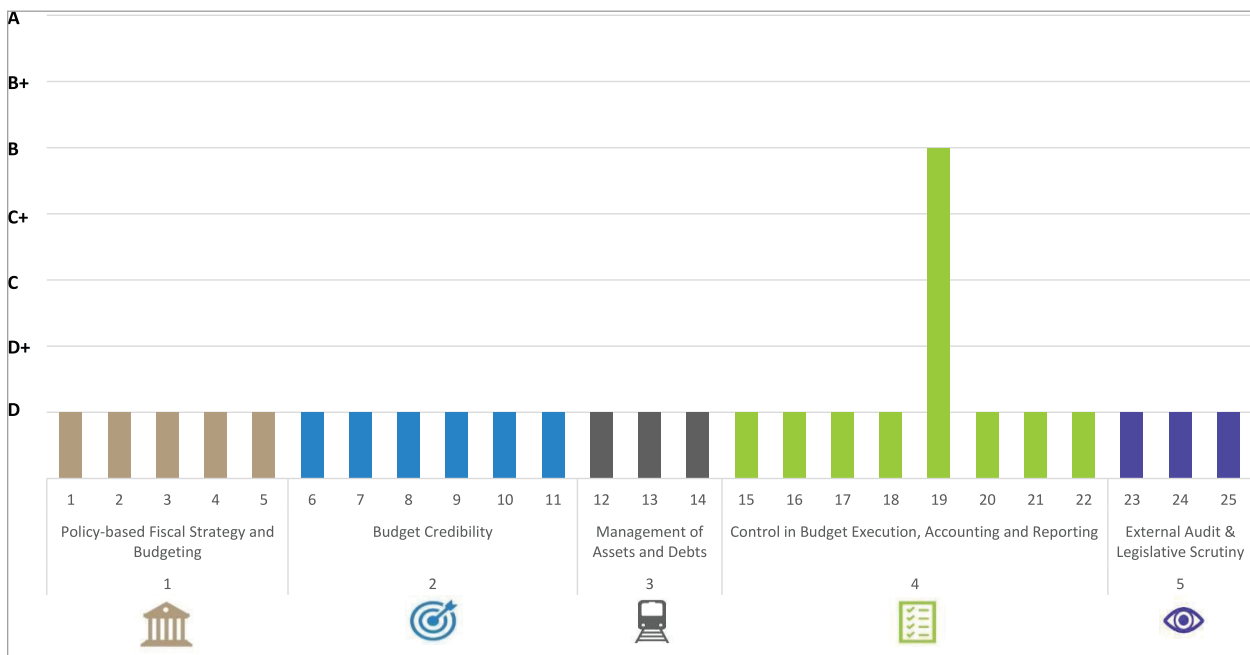**Figure 32:** *Nasarawa Summary Performance by Indicator*

## Table 65: *Nasarawa Overall Performance by Indicator and Dimension*

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

## 4.30 Niger State

**Score:** 53.9% ▲(+33.1%) **| Rank:** 4th  ▲(+16) **| Info Provided:** 65.7% ▲(+30.7%)

**Niger scored 53.9% in this year's assessment, earning a total of 264 points from a maximum of 490 and achieved a ranking of 4th out of the 37 governments assessed.** This improved performance may be partly attributable to the 30.7% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
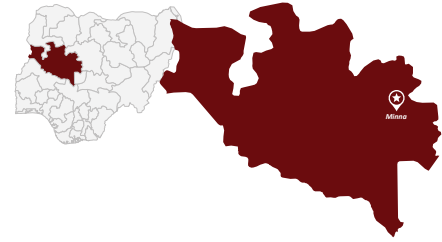
**Table 66:** *Niger Summary Performance by Pillar*

| | | | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 20% | 20% | - | - | - | 20% | 40% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | 17% | – | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | 13% | - | - | - | 25% | - | 63% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | 33% | - | - | - | 67% | 100% |

**Figure 33:** *Niger Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
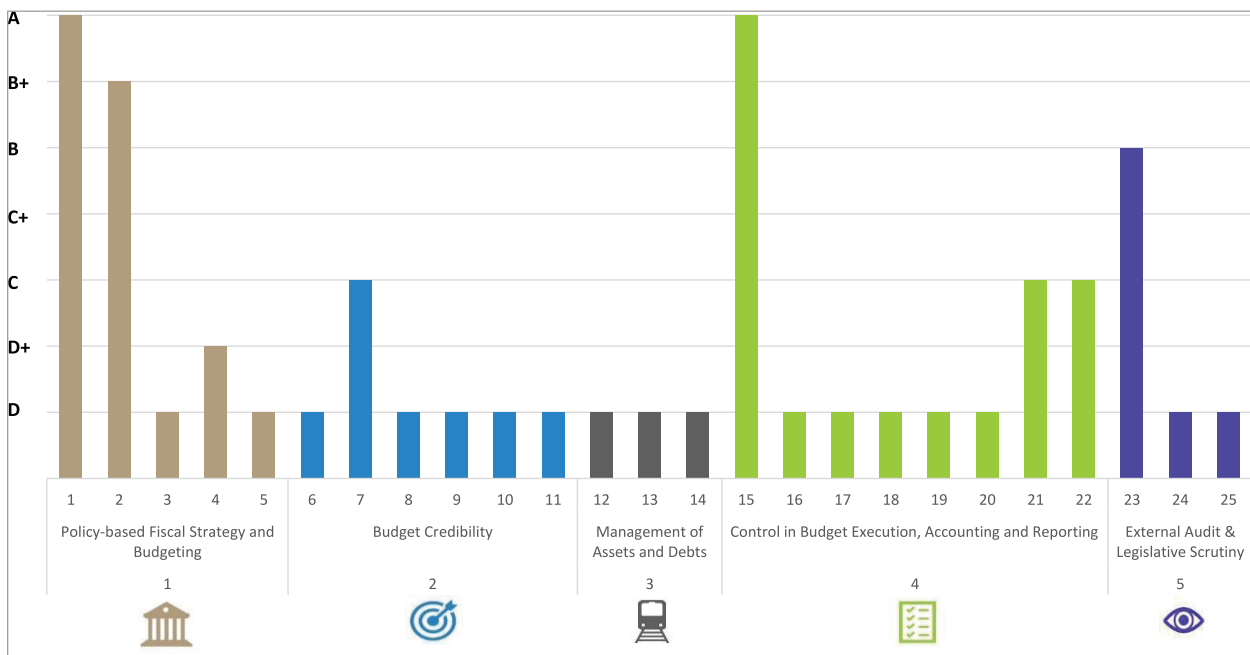The Institute of Chartered Accountants of Nigeria

## Table 67: *Niger Overall Performance by Indicator and Dimension*

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

## 4.31 Ogun State

**Score:** 22.4% ▲ (+0.3%) | **Rank:** 29th ▼ (-10) | **Info Provided:** 24.3% ▲ (+0.3%)

**Ogun scored 22.4% in this year's assessment, earning a total of 110 points from a maximum of 490 and achieved a ranking of 29th out of the 37 governments assessed.** Even though Ogun State recorded an improved score, it also recorded a drop in ranking. The improved performance may be attributable to a 0.3% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 68:** *Ogun Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | - | - | - | 20% | - | - | 80% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | 17% | - | – | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 34:** *Ogun Summary Performance by Indicator*

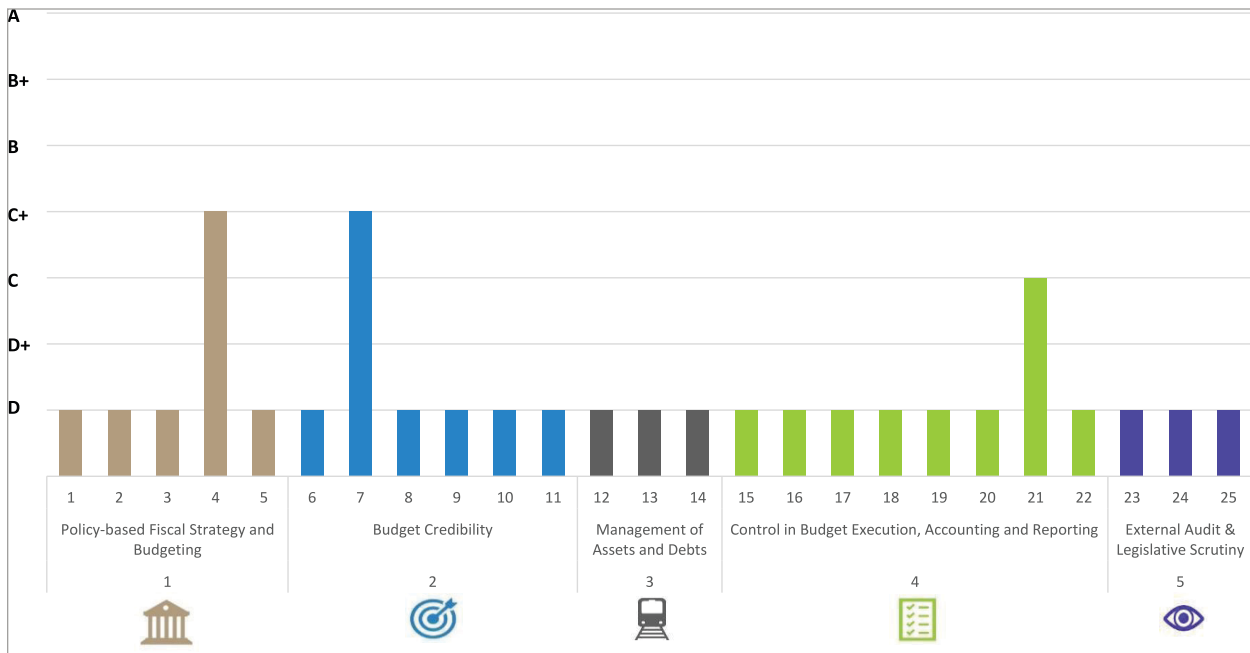## Table 69: *Ogun Overall Performance by Indicator and Dimension*

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

## 4.32 Ondo State

**Score:** 42.2% ▲ (+14.3%) | **Rank:** 9th ▲ (+3) | **Info Provided:** 45.7% ▲ (+13.7%)

**Ondo scored 42.2% in this year's assessment, earning a total of 207 points from a maximum of 490 and achieved a ranking of 9th out of the 37 governments assessed.** This improved performance may be partly attributable to the 13.7% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 70:** *Ondo Summary Performance by Pillar*

|  |  |  | 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 | 13% | - | - | - | 13% | - | 75% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 35:** *Ondo Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
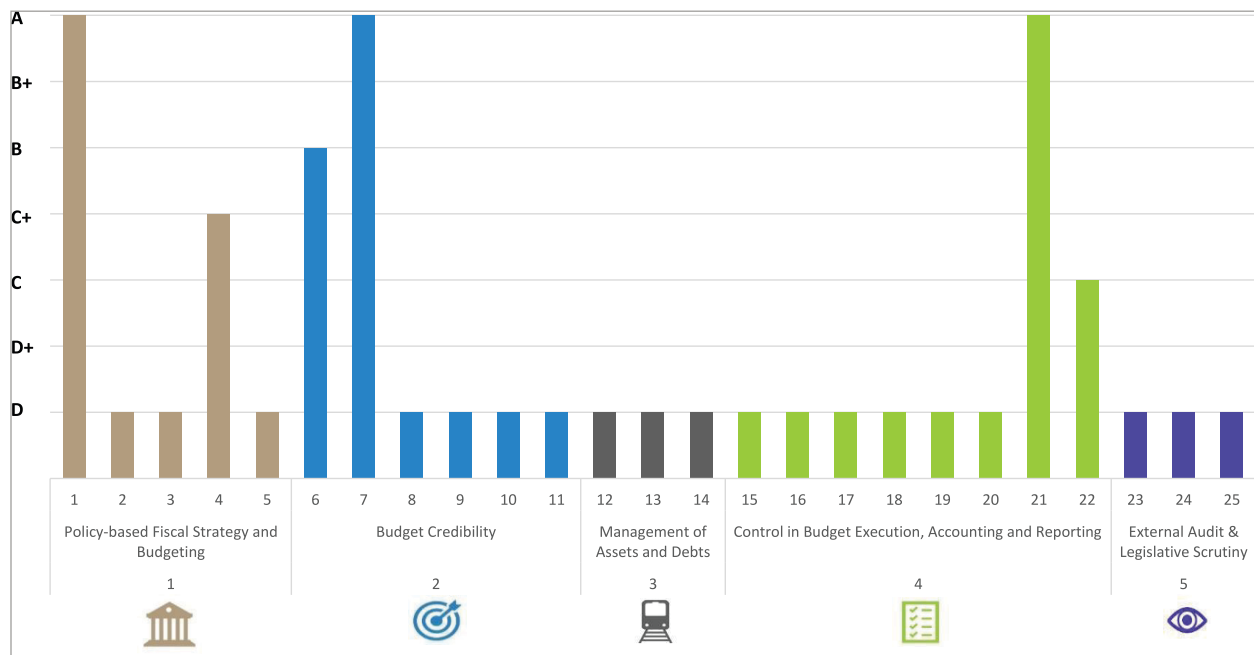The Institute of Chartered Accountants of Nigeria

## Table 71: *Ondo Overall Performance by Indicator and Dimension*

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

# 4.33 Osun State

**Score:** 30.6% ▲(+9.8%) | **Rank:** 15th ▲(+5) | **Info Provided:** 34.3% ▲(+15.3%)

**Osun scored 30.6% in this year's assessment, earning a total of 150 points from a maximum of 490 and achieved a ranking of 15th out of the 37 governments assessed.** This improved performance may be partly attributable to the 15.3% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

**Table 72:** *Osun Summary Performance by Pillar*

| | | | 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 | 13% | - | 13% | - | - | - | 75% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 36:** *Osun Summary Performance by Indicator*

ICAN Accountability Index – 2019 Assessment Report for the 2018 Fiscal Year
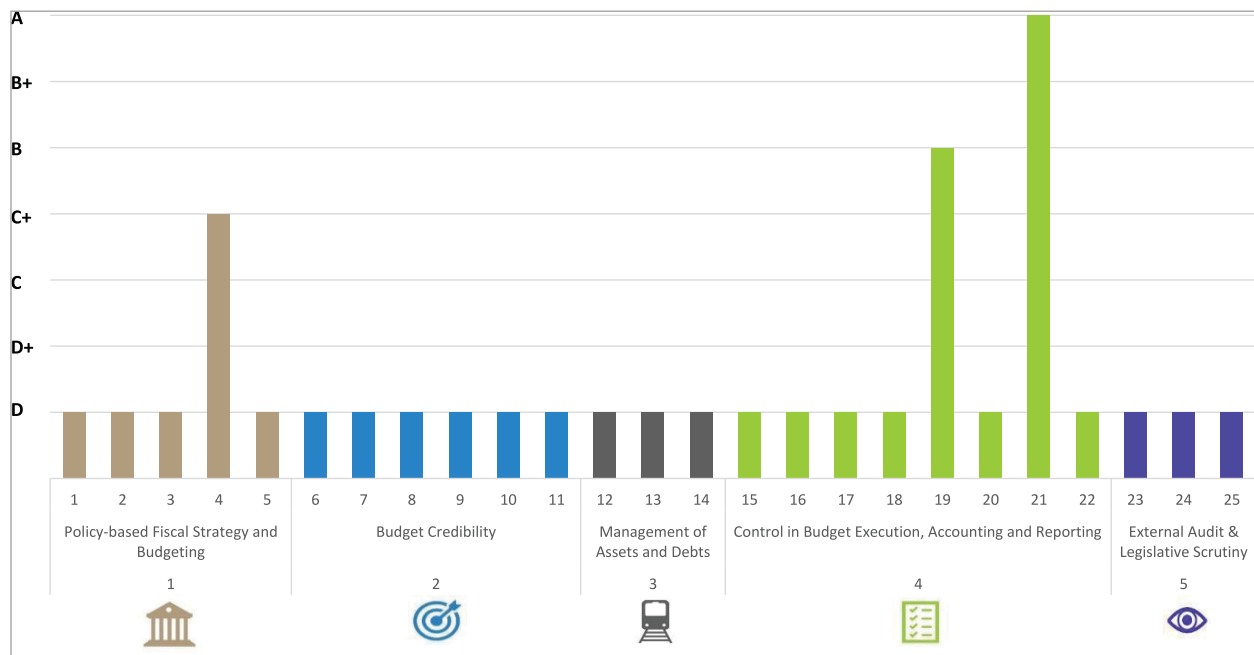The Institute of Chartered Accountants of Nigeria

## Table 73: *Osun Overall Performance by Indicator and Dimension*

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

## 4.34 Oyo State

**Score:** 25.3% ▲(+11%)  | **Rank:** 23rd ▲(+11) | **Info Provided:** 24.3% ▲(+14.3%)

**Oyo scored 25.3% in this year's assessment, earning a total of 124 points from a maximum of 490 and achieved a ranking of 23rd out of the 37 governments assessed.** This improved performance may be partly attributable to the 14.3% increase in information provided to our assessors and/ or available in the public domain compared to our assessment in 2018.
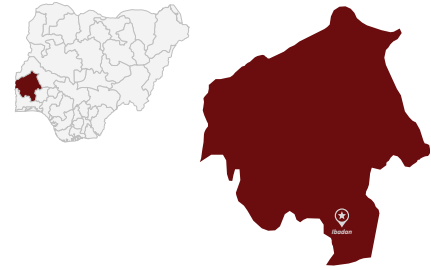
**Table 74:** *Oyo Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

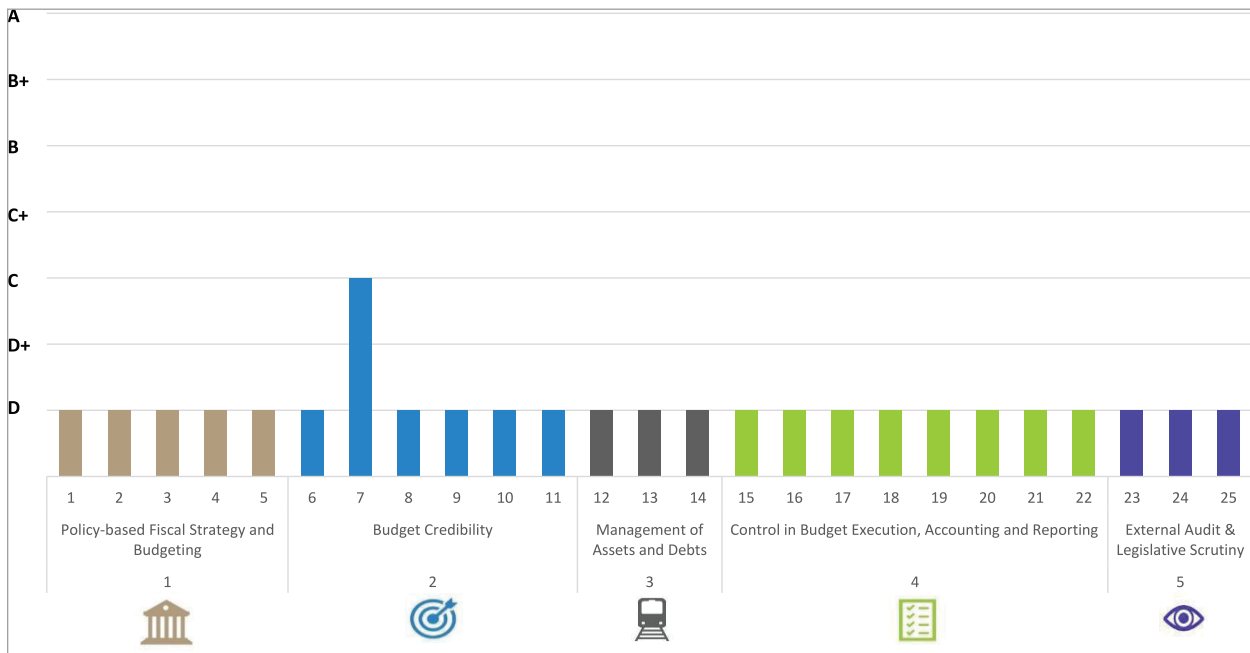**Figure 37:** *Oyo Summary Performance by Indicator*

## Table 75: *Oyo Overall Performance by Indicator and Dimension*

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

## 4.35 Plateau State

**Score:** 48.2% ▲ (+23.5%) **| Rank:** 6th ▲ (+10) **| Info Provided:** 55.7% ▲ (+26.7%)

**Plateau scored 48.2% in this year's assessment, earning a total of 236 points from a maximum of 490 and achieved a ranking of 6th out of the 37 governments assessed.** This improved performance may be partly attributable to the 26.7% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
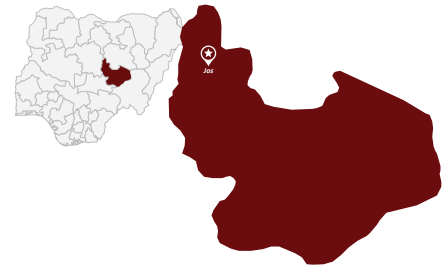
**Table 76:** *Plateau Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 40% | - | - | 20% | - | - | 40% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | - | 100% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | 33% | - | - | - | - | 67% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | 25% | - | - | - | - | - | 75% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

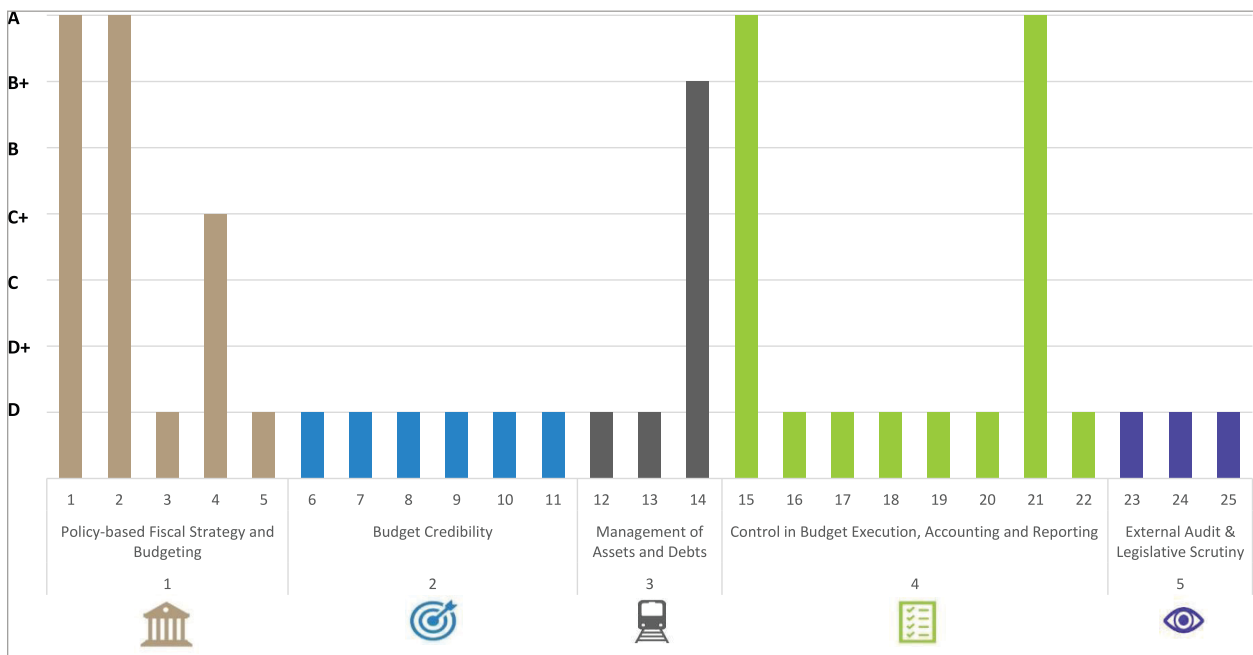**Figure 38:** *Plateau Summary Performance by Indicator*

## Table 77: *Plateau Overall Performance by Indicator and Dimension*

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

# 4.36 Rivers State

**Score:** 34.3% ▲ (+20%)  **| Rank:** 13th ▲ (+21) **| Info Provided:** 37.1% ▲ (+35.1%)

**Rivers scored 34.3% in this year's assessment, earning a total of 168 points from a maximum of 490 and achieved a ranking of 13th out of the 37 governments assessed.** This improved performance may be partly attributable to the 35.1% increase in information provided to our assessors and/ or available in the public domain compared to our assessment in 2018.

**Table 78:** *Rivers Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 20% | 20% | - | - | - | - | 60% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | - | 100% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

**Figure 39:** *Rivers Summary Performance by Indicator*
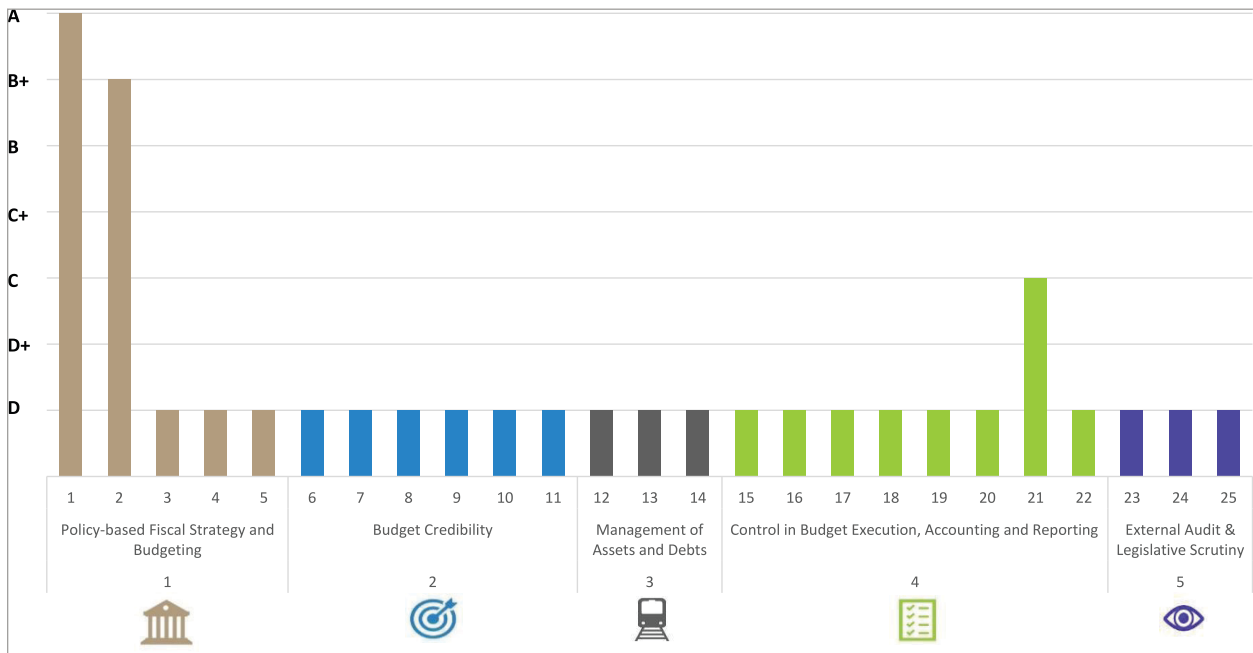
### Table 79: *Rivers Overall Performance by Indicator and Dimension*

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

# 4.37 Sokoto State

**Score:** 24.1% ▲ (+3.3%)  **| Rank:** 26th ▼ (-6)  **| Info Provided:** 30.0% ▲ (+9.0%)

**Sokoto scored 24.1% in this year's assessment, earning a total of 118 points from a maximum of 490 and achieved a ranking of 26th out of the 37 governments assessed.** Even though Sokoto State recorded an improved score, it also recorded a drop in ranking. The improved performance may be attributable to a 9.0% increase in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.

*Table 80: Sokoto Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | - | - | - | 20% | - | - | 80% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | 17% | - | - | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 40: Sokoto Summary Performance by Indicator*

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## Table 81: *Sokoto Overall Performance by Indicator and Dimension*

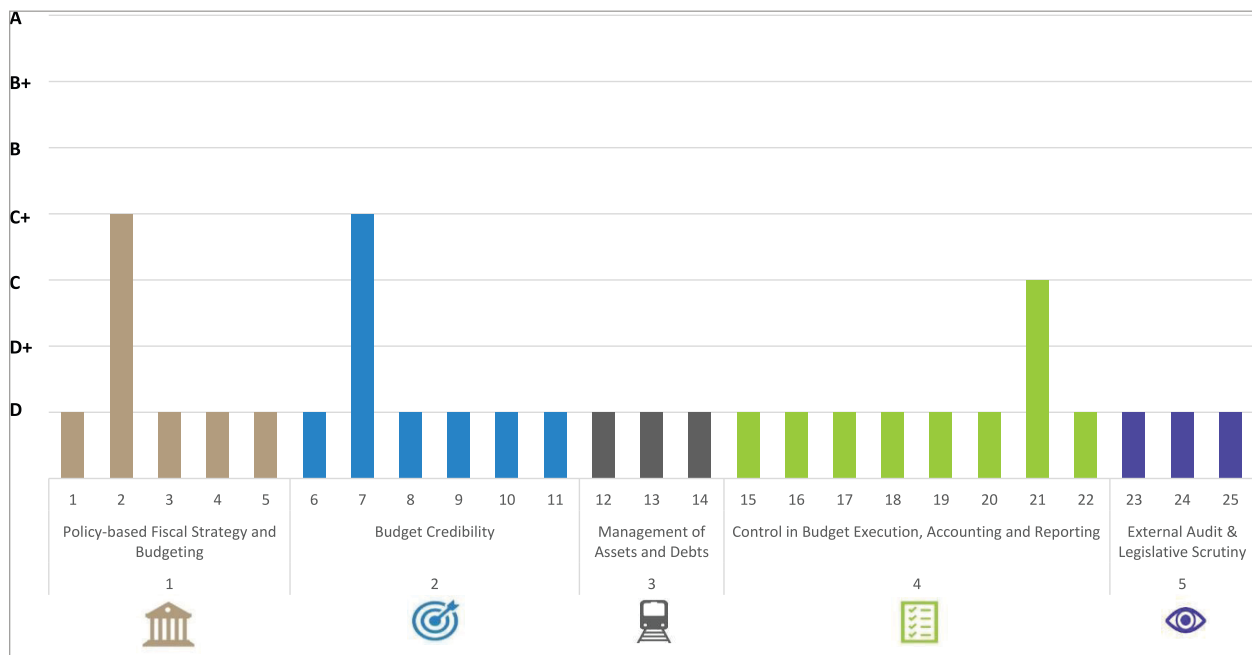| PFM Peformance Indicators | Scoring Method | Dimension Ratings I | II | III | IV | Overall Rating |
|---|---|---|---|---|---|---|
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | D | D | D | | D |
| 2. Fiscal strategy | M2 | B | C | | |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

# 4.38 Taraba State

**Score:** 18.0% ▼(-10.6%) **| Rank:** 33rd ▼(-23) **| Info Provided:** 14.3% ▼(-17.7%)

**Taraba scored 18.0% in this year's assessment, earning a total of 88 points from a maximum of 490 and achieved a ranking of 33rd out of the 37 governments assessed.** This was a poor performance overall. Taraba State recorded a drop in its score and ranking this year. We also noted a 17.7% drop in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
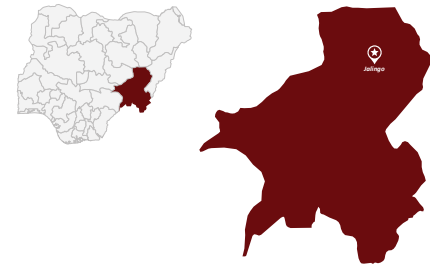
*Table 82: Taraba Summary Performance by Pillar*

| | | | 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 | - | - | - | - | - | - | 100% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 41: Taraba Summary Performance by Indicator*

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## Table 83: *Taraba Overall Performance by Indicator and Dimension*

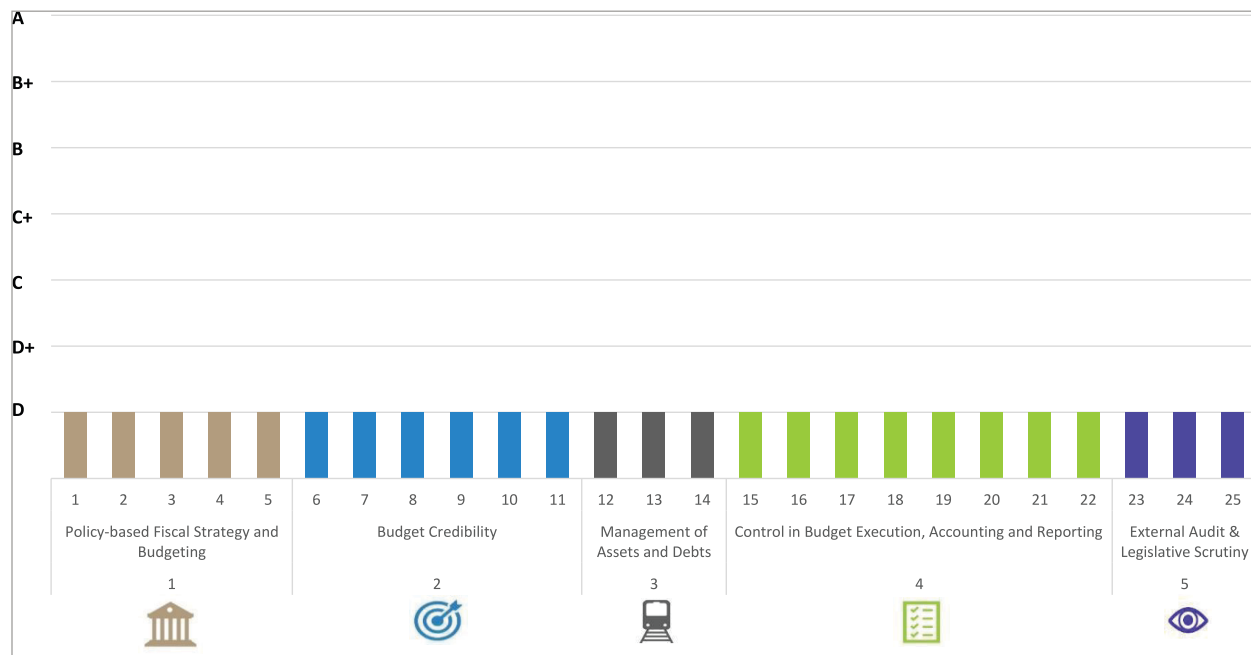| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1.  Macroeconomic and fiscal forecasting | M2 | D* | D* | D | | D |
| 2.  Fiscal strategy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

## 4.39 Yobe State

**Score:** 22.4% ▲ (+2.9%)  |  **Rank:** 29th ▼ (-3)  |  **Info Provided:** 18.6% ▼ (-2.4%)

Yobe scored 22.4% in this year's assessment, earning a total of 110 points from a maximum of 490 and achieved a ranking of 29th out of the 37 governments assessed. This improved performance was recorded in spite of a drop in ranking and a drop of 2.4% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
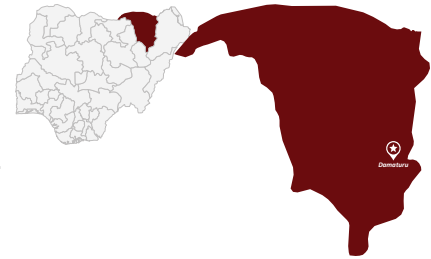
*Table 84: Yobe Summary Performance by Pillar*

|  |  |  | 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 | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 42: Yobe Summary Performance by Indicator*

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## Table 85: *Yobe Overall Performance by Indicator and Dimension*

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

# 4.40 Zamfara State

**Score:** 34.3% ▲ (+9.6%)  |  **Rank:** 13th ▲ (+3)  |  **Info Provided:** 40.0% ▼ (-5.0%)

Zamfara scored 34.3% in this year's assessment, earning a total of 168 points from a maximum of 490 and achieved a ranking of 13th out of the 37 governments assessed. This improved performance was despite the drop of 5.0% in information provided to our assessors and/or available in the public domain compared to our assessment in 2018.
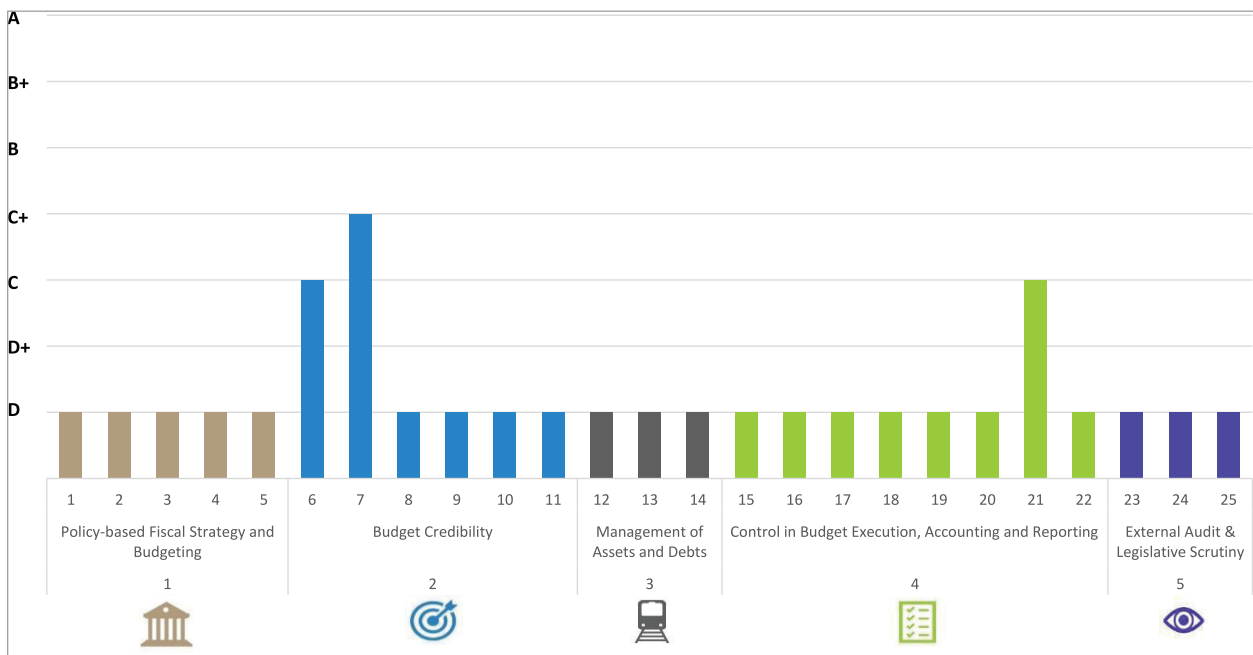
*Table 86: Zamfara Summary Performance by Pillar*

|  |  |  | A | B+ | B | C+ | C | D+ | D | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| 🏛 | 1 | Policy-based Fiscal Strategy and Budgeting | 40% | 20% | 20% | - | - | - | 20% | 100% |
| 🎯 | 2 | Budget Credibility | - | - | - | - | - | 17% | 83% | 100% |
| 🚆 | 3 | Management of Assets and Debts | - | - | - | - | - | - | 100% | 100% |
| 📋 | 4 | Control in Budget Execution, Accounting and Reporting | - | - | - | - | 13% | - | 88% | 100% |
| 👁 | 5 | External Audit & Legislative Scrutiny | - | - | - | - | - | - | 100% | 100% |

*Figure 43: Zamfara Summary Performance by Indicator*

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## Table 87: *Zamfara Overall Performance by Indicator and Dimension*

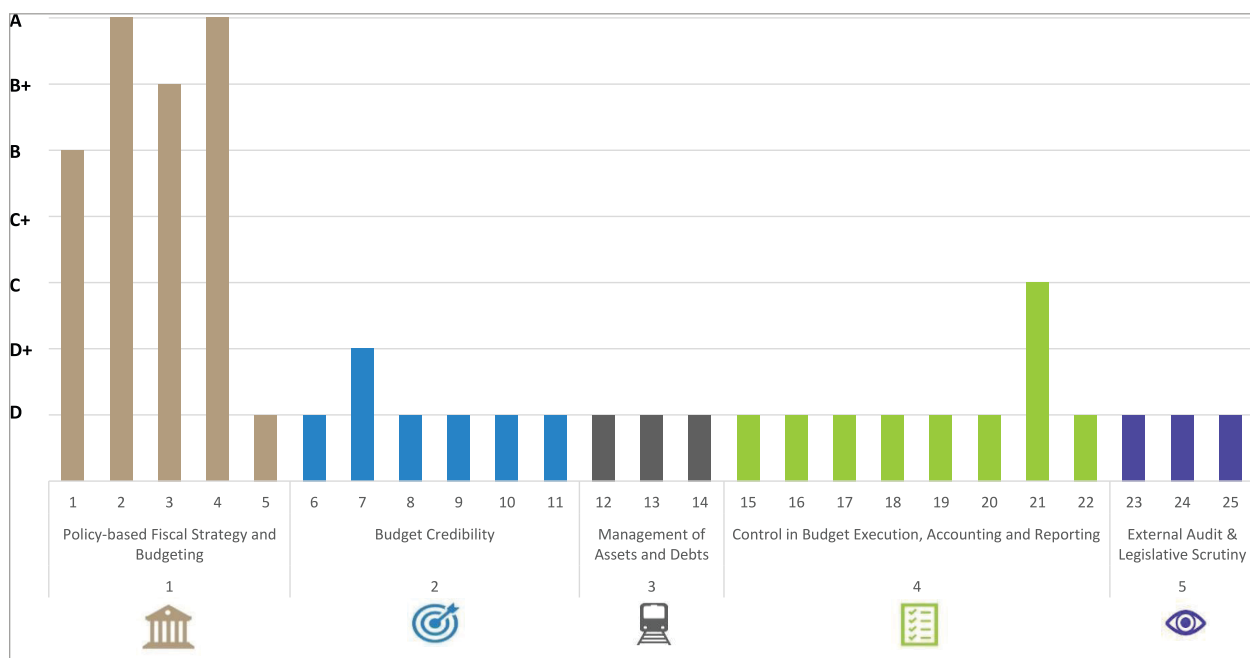| PFM Peformance Indicators | Scoring Method | Dimension Ratings | | | | Overall Rating |
|---|---|---|---|---|---|---|
| | | I | II | III | IV | |
| **Policy-based Fiscal Strategy and Budgeting** | | | | | | |
| 1. Macroeconomic and fiscal forecasting | M2 | A | B | C | | B |
| 2. Fiscal strategy |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

# 5. Conclusions of the Analysis of PFM Systems

## 5.1. Integrated Assessment of PFM Performance

The findings of the 2019 ICAN-AI Assessment Report are detailed in Section 4 of this report "Assessment of PFM Performance by Government". The Map below shows the Country's overall performance as assessed by the ICAN-AI framework and its scoring mechanism under the 5 pillars, 25 Indicators and 70 Dimensions for the Federal government, 36 States, 774 Local Governments Councils and 6 Area Councils of FCT.
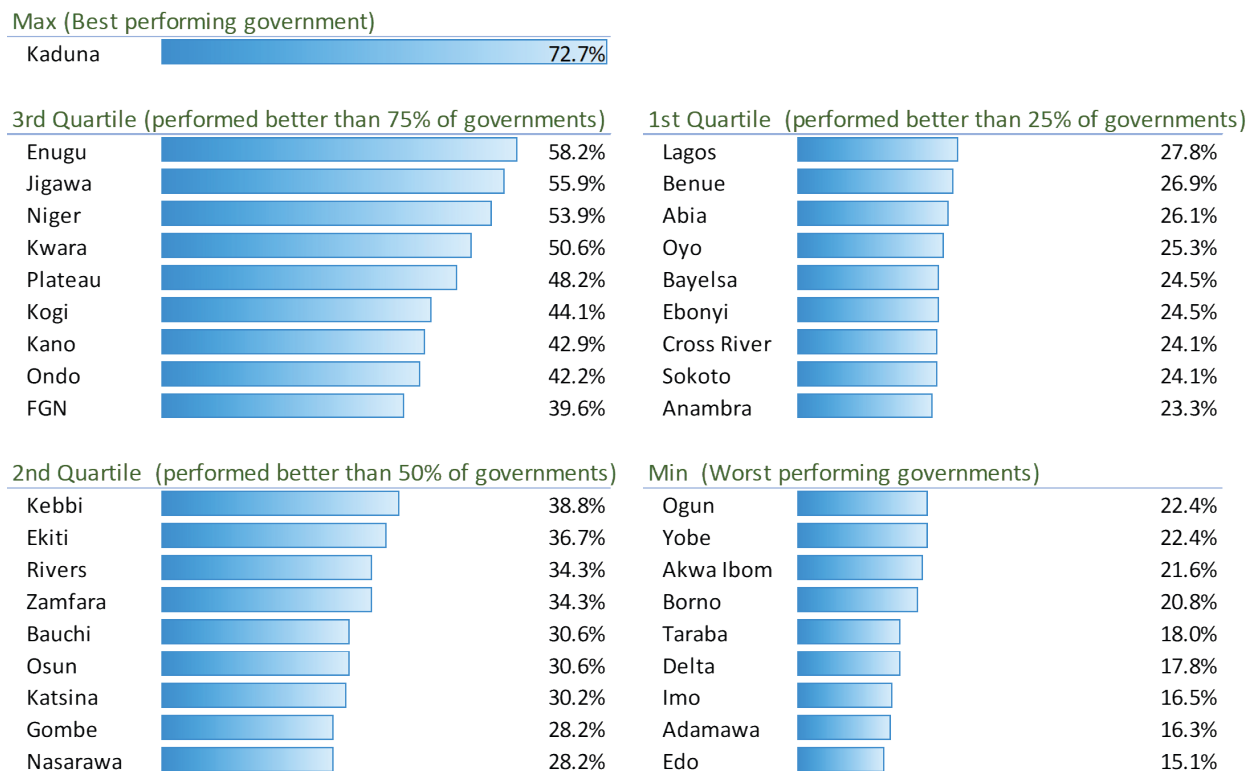
**Max (Best performing government)**

| | |
|---|---|
| Kaduna | 72.7% |

**3rd Quartile (performed better than 75% of governments)**

| | |
|---|---|
| Enugu | 58.2% |
| Jigawa | 55.9% |
| Niger | 53.9% |
| Kwara | 50.6% |
| Plateau | 48.2% |
| Kogi | 44.1% |
| Kano | 42.9% |
| Ondo | 42.2% |
| FGN | 39.6% |

**1st Quartile (performed better than 25% of governments)**

| | |
|---|---|
| Lagos | 27.8% |
| Benue | 26.9% |
| Abia | 26.1% |
| Oyo | 25.3% |
| Bayelsa | 24.5% |
| Ebonyi | 24.5% |
| Cross River | 24.1% |
| Sokoto | 24.1% |
| Anambra | 23.3% |

**2nd Quartile (performed better than 50% of governments)**

| | |
|---|---|
| Kebbi | 38.8% |
| Ekiti | 36.7% |
| Rivers | 34.3% |
| Zamfara | 34.3% |
| Bauchi | 30.6% |
| Osun | 30.6% |
| Katsina | 30.2% |
| Gombe | 28.2% |
| Nasarawa | 28.2% |

**Min (Worst performing governments)**

| | |
|---|---|
| Ogun | 22.4% |
| Yobe | 22.4% |
| Akwa Ibom | 21.6% |
| Borno | 20.8% |
| Taraba | 18.0% |
| Delta | 17.8% |
| Imo | 16.5% |
| Adamawa | 16.3% |
| Edo | 15.1% |

***Figure 44:** Distribution of Government Performance for the 2019 Assessment Report*

**This years report showed an improved level of awareness and responsiveness by the government compared to last year's report.** Nevertheless, overall performance was poor with an average score per government of 32.4%.

**Kaduna stood out with an improved performance this year scoring 72.7%.** This performance was an outlier as shown in the distribution of government performance by quartile in the figure above.

# 5.2. List of Legislation Applicable to PFM in Nigeria

**Box4: 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.  These 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.