

ICAN Accountability Index (ICAN-AI)

Assessment Report for 2017 Fiscal Year

The Institute of Chartered Accountants of Nigeria



Partners



International Federation of Accountants



Department for International Development

ICAN Accountability Index (ICAN-AI)

Assessment Report for 2017 Fiscal Year

The Institute of Chartered Accountants of Nigeria

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

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

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

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Report covers the Fiscal Year
January 1st to 31st of December 2017

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List of Abbreviations

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



ICAN-AI

The Federal Republic of Nigeria

The Institute of Chartered Accountants of Nigeria
Accountability Index (ICAN-AI)
Assessment Report for 2017 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
October 2018

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. The basic thinking in Nigeria has become one of accountability and transparency being treated as an aberration especially by those holding positions of responsibility in the public sector.

The initiative of ICAN in responding to the 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 is innovative, timely and a welcome contribution to accountability and transparency in Nigeria. The initiative is particularly instructive given that the country just came out of a recession in which a negative GDP growth of -1.62% was experienced and Consumer Price Index increased to double digits in the region of 18.45%. The issue of unemployment has also not abated, rising to 18.8% in the third quarter of 2017. In all of these the government, especially at the Federal level has had to rely on debts to fund budget deficits.

In operationalizing 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.

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. The maiden edition of the ICAN-AI for the 2017 financial year excluded

the 774 Local Government Councils in Nigeria for logistics reasons but would be included in the subsequent editions.

The assessment was carried out by the ICAN-AI Steering Committee together with the Consultant appointed by the International Federation of Accountants (IFAC). The Federal and State Governments were ranked according to their level of performance on the basis of a number of variables which included: budget reliability; transparency of public finances; management of assets and liabilities; policy-based fiscal strategy and budgeting; predictability and control in budget execution; accounting and reporting; external audit and scrutiny.

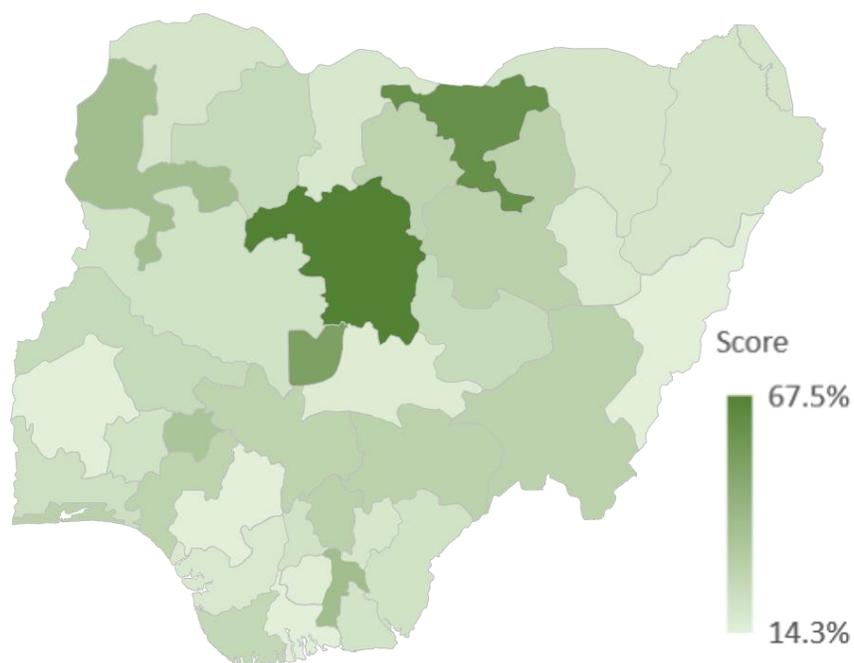
Assessment of PFM Performance

The assessment of the PFM was quite comprehensive as the Federal Government and all the States participated even though responses to data collection were generally poor. For instance, information required for the exercise but not provided was as high as 98% in two (2) out of the thirty-six (36) States while the lowest was 24%. On average, the information requested of the Federal and State Governments but not provided with respect to the various dimension assessed was 72%. This is in spite of the plethora of legislations and laws in Nigeria mandating the availability of such information to stakeholders. The table below shows the ranking of the country entities (FGN and States) in terms of overall performance and the level of information sought are not available.

Table 1: Country Entity Ranking and Information Availability

Rank	Entity	% Score	% Information NOT Provided
1	Kaduna	67.5	26
2	Jigawa	60.4	24
3	FGN	52.6	35
4	Kebbi	39.0	48
5	Abia	38.3	50
6	Ekiti	35.1	55
7	Bauchi	29.2	60
7	Enugu	29.2	60
7	Lagos	29.2	71
10	Benue	28.6	73
10	Taraba	28.6	68
12	Kano	27.9	76
12	Kogi	27.9	65
12	Ondo	27.9	68
15	Bayelsa	26.0	77
16	Kwara	24.7	74
16	Plateau	24.7	71
16	Zamfara	24.7	55
19	Ogun	22.1	76
20	Anambra	20.8	71
20	Cross River	20.8	81
20	Niger	20.8	65
20	Osun	20.8	81
20	Sokoto	20.8	79
25	Akwa Ibom	20.1	84
26	Borno	19.5	79
26	Yobe	19.5	79
28	Ebonyi	18.8	85
29	Katsina	18.2	89
30	Delta	17.5	89
30	Gombe	17.5	79
32	Nasarawa	16.2	94
33	Imo	15.6	82
34	Adamawa	14.3	98
34	Edo	14.3	95
34	Oyo	14.3	90
34	Rivers	14.3	98

Figure 1: Map of Nigeria showing Entity Ranking by State



This poor level of information availability is inconsistent with global standards. The situation does not only show lack of credibility; 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, which is a compendium of standards 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 (4) grade scoring model as presented in Table 2 below.

Table 2: 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 insufficient information to score.

“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 whole met while “C” grade reflects basic level of performance for each dimension measured. Similarly, “D” rating means that the performance is measured at less than the basic level of performance while “D*” applies if the performance is less than is required for any higher score. Based on the scoring methodology, the results of the ICAN-AI performance indicators are summarized below:

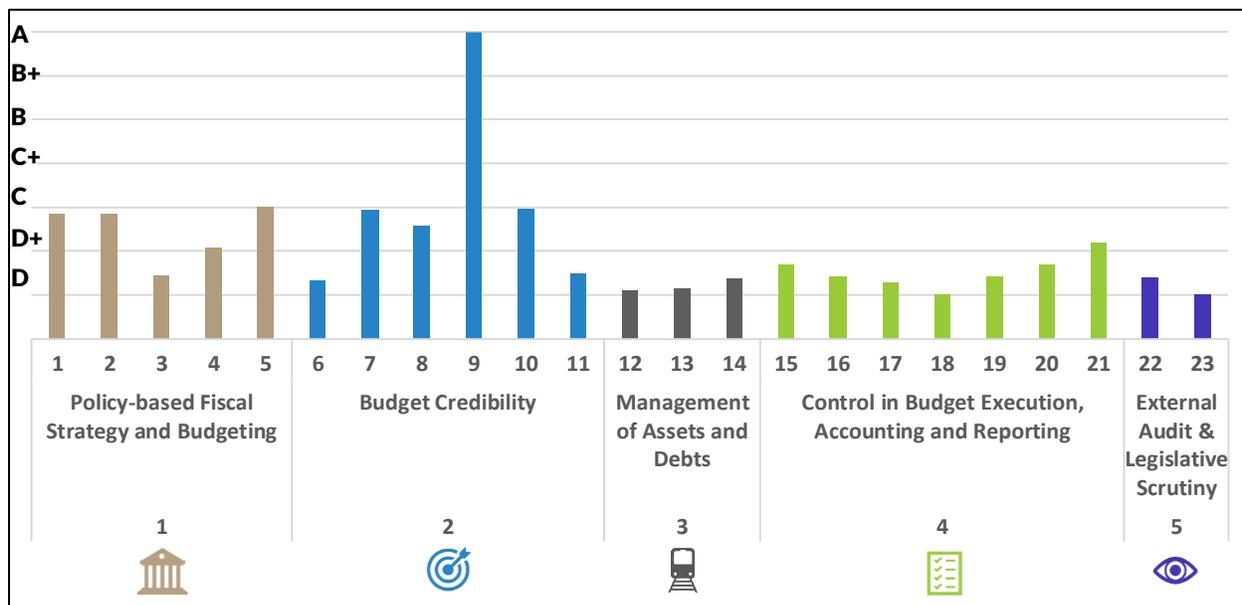
Table 3: Aggregate Nationwide Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	9%	6%	7%	9%	3%	2%	64%	100%
	2	Budget Credibility	11%	1%	6%	3%	11%	1%	67%	100%
	3	Management of Assets and Debts	-	3%	-	2%	-	-	95%	100%
	4	Control in Budget Execution, Accounting and Reporting	5%	0%	3%	-	6%	-	86%	100%
	5	External Audit and Legislative Scrutiny	1%	-	3%	-	-	-	96%	100%

The assessment shows that all the twenty-three (23) indicators scored far below average with a range of 4-36%. The best of the indicators has a score of 36% and the worst two indicators were Management of Assets and Debts with a score of 5% and

External Audit & Legislative Scrutiny with a score of 4%. The overall score of “D” indicates that there is a serious need for improvement across board.

Figure 2: Aggregate Nationwide Performance by Indicator



The assessment shows that “FGN expenditure outside budget” which is one of the indicators in the Budget Credibility Pillar scored an “A” while other indicators received either “C” or “D” and none with a “B” score. This speaks to the weaknesses of the PFM system and non-compliance with relevant laws and regulations. The indicators that performed very poorly include internal audit, external audit and legislative scrutiny, public investment, public assets management, total expenditure implementation, pension control, debt management and fiscal access to information. With the release of the maiden edition of the ICAN-AI, it is expected that the political will to ensure that the laws and regulations are obeyed would be mustered.

Table 4: Overall Performance by Indicator and Dimension at a Glance

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	43%	30%	11%	-	C
2. Fiscal strategy	M2	35%	14%	-	-	C
3. Medium Term Perspective in Expenditure Budgeting	M2	41%	14%	8%	3%	D
4. Budget Preparation Process	M2	38%	-	-	-	D+
5. Legislative Scrutiny of Budgets	M1	16%	49%	-	-	C
Budget Credibility						
6. Total Expenditure Implementation	M1	-	19%	41%	-	D
7. Revenue Generation	M2	32%	11%	-	-	C
8. Budget Documentation	M1	14%	-	-	-	C
9. FGN Operations Outside Budget	M2	100%	100%	-	-	A
10. State Government Operations Outside Budget	M2	61%	56%	22%	-	C
11. Public Access to Fiscal Information	M1	3%	-	-	-	D
Management of Assets and Debts						
12. Public Investment Management	M2	8%	3%	-	-	D
13. Public Asset Management	M2	14%	3%	-	-	D
14. Debt Management	M2	27%	11%	5%	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	8%	16%	24%	-	D+
16. Pension Controls	M1	5%	8%	24%	-	D
17. Procurement	M2	32%	11%	3%	3%	D
18. Internal Audit	M1	-	3%	14%	38%	D
19. Account Reconciliation	M1	3%	22%	-	-	D
20. In-Year Budget Reports	M1	5%	27%	-	-	D+
21. Annual Financial Reports	M1	8%	22%	38%	-	D+
External Scrutiny and Audit						
22. External Audit	M1	3%	11%	43%	-	D
23. Legislative Scrutiny of Audit Reports	M2	8%	3%	-	-	D

Aside indicator 9 (FGN operations outside Budget) with an "A" score, every other score is below average. This is not surprising granted that a number of States displayed apathy in releasing needed information for the exercise. It is believed that the result of the ICAN-AI will inspire the State Governments to take actions and address the critical areas as revealed in the results and cooperate in making information available during the next edition of the assessment.

1. Introduction

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

The story of ICAN-AI is one of a number 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 – lack of accountability.

1.2 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 accountability is required (i.e., individuals, corporate, professional associations, and governments.)



Not unexpectedly, accountability often results in measures and score of how individuals and institutions measure up against set criteria. Mr. Banwo shared various elements of the global index of accountability, such as press freedom, budget transparency, and judicial independence. In all of these, Nigeria consistently ranked low. The low country rating for Nigeria demonstrated a positive correlation between accountability and low GDP per capita. However, the discussion was not just about presenting a gloomy picture, but also a challenge to the Institute.

In conclusion, Mr. Banwo identified a path forward, in which all stakeholders had roles to play in improving accountability in Nigeria. For ICAN, those roles include (a) Increase participation in national debates; and (b) championing reforms at all levels.

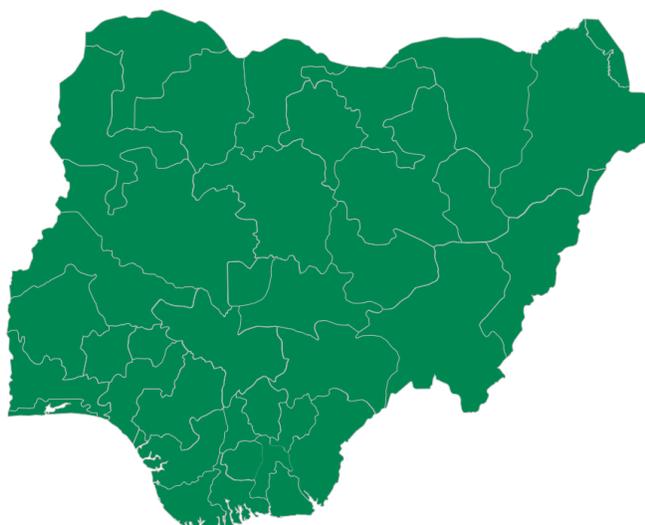
After the 46th ICAN Annual Conference, Mr. Banwo met with the leadership of ICAN and impressed upon it the need for ICAN to take the leading role in pushing the accountability agenda in Nigeria. The 52nd President of ICAN, Deacon Titus Soetan charged Mr. Banwo to come up with an initiative that would 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 names of the inaugural committee members are presented in Box 1.

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.

1.3 Preliminary Interactions with ICAN Governing Council and Establishment of the ICAN-AI 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 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 names of the steering committee members are presented in Box 1.:

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.

Box 1: ICAN-AI Committee Members

ICAN-AI Committee Members
Inaugural Committee Members
<ul style="list-style-type: none">• Mr. Olusegun Banwo, FCA• Ms. Edememe Oladiji-Wusu• Mr. Adegbola Salako, FCA• Mr. Mimoyemi Opaniyi• Mr. Oladele Oladipo, FCA
Steering Committee Members
<ul style="list-style-type: none">• 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

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 the constitution and other regulatory provisions guiding PFM in Nigeria, at both the national and sub-national 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 engaged Mrs Jadesola Bello, FCA, through a selection process as a Consultant to the Steering Committee. Members of the Steering Committee met with Mrs. Bello to examine her background and experience, and concluded that she had the appropriate profile to lend her expertise to the ICAN-AI.



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.

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1.9 The ICAN-AI Assessment Tool (Cipher)

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

See Box 2 for the list of Regional Coordinators and State Assessors that used the Cipher Tool to assess the Federal Government and all 36 States implementation of PFM using the ICAN-AI Framework.

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 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 to access the scores.

1.11 Conclusion

Despite the challenges faced, the Steering Committee and the Institute are optimistic that Nigerians will find tremendous value in the insights provided by the ICAN-AI Report as a tool for promoting public accountability. The Steering Committee would like to express profound gratitude to all those who have been involved in initiating and delivering this noble idea, including IFAC. In addition, we like to thank the State assessors, Zonal coordinators and public officials who supported us. Finally, our gratitude goes to ICAN Governing Council and staff of the secretariat for their support.

Box 2: ICAN-AI Coordinators and Assessors

Coordinators & Assessors for Assessment Report for 2017 Fiscal Year Using the ICAN-AI Assessment Tool (Cipher)

Below are the names of the Coordinators and Assessors (all of whom are Chartered Accountants and members of the institute) that used our ICAN-AI Assessment Tool (Cipher)

Regional Coordinators

Prof. Kabiru Isa Dandago	North West
Mustapha Bulu	North East
Chief Tom Onyeagwa	South East
Kelly Ayamba	South South
Gideon Oladepo	South West
Tunde Abdulkareem	North Central
Tunde Abdulkareem	FGN

North East Assessors

Godo, Bitrus,	Adamawa
Adenike Adekeye	Adamawa
Dr. Sa'iduabubakar	Bauchi
Zainab Shehu Doma	Bauchi
Anaso, Ijeoma Ogochukwu	Borno
Atabo Okpanachi	Borno
Hassan Muhammad	Gombe
Muhammad Ibrahim	Gombe
Olayinka Gabriel Motunrayo	Taraba
Adiga Maurice Agor	Taraba
Odedoyin Musibau	Yobe
Ebireri, Ejiro Rani	Yobe

North West Assessors

Muhammad Alhaji Habibu	Jigawa
Emilagba Oludowole	Jigawa
Iserhienrhien Osarenmwinda	Kaduna
Olayanju, Abdulazeez	Kaduna
Salihu Mohammed Metala	Kano
Ukueje Mike	Kano
Adeyemi Mustapha	Katsina
Kamal Adeshina	Katsina
Yusuf Usman Jega	Kebbi
Ibrahim Alkali	Sokoto
Moshud Nurudeen	Sokoto
S. D. UMAR	Zamfara
Toafik Ajadi	Zamfara

North Central Assessors

Akande Niya	Nasarrawa
Izekor Oduwa	Nasarrawa
Achi, Michael	Benue
Dzungwe, Terkula Bishop	Benue
Onoja Emmanuel	Kogi
Sadiq Umoru Ozigi	Kogi
Shittu Akande Taofeeq	Kwara
Abdulmalik Anaza A.	Kwara
Moses Adeboye	Plateau
Martins Kutus Oloruntoba	Plateau
Otitoju Moses	Niger

South East Assessors

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

Federal Government Assessor

Adediran Taofeek	FGN
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South West Assessors

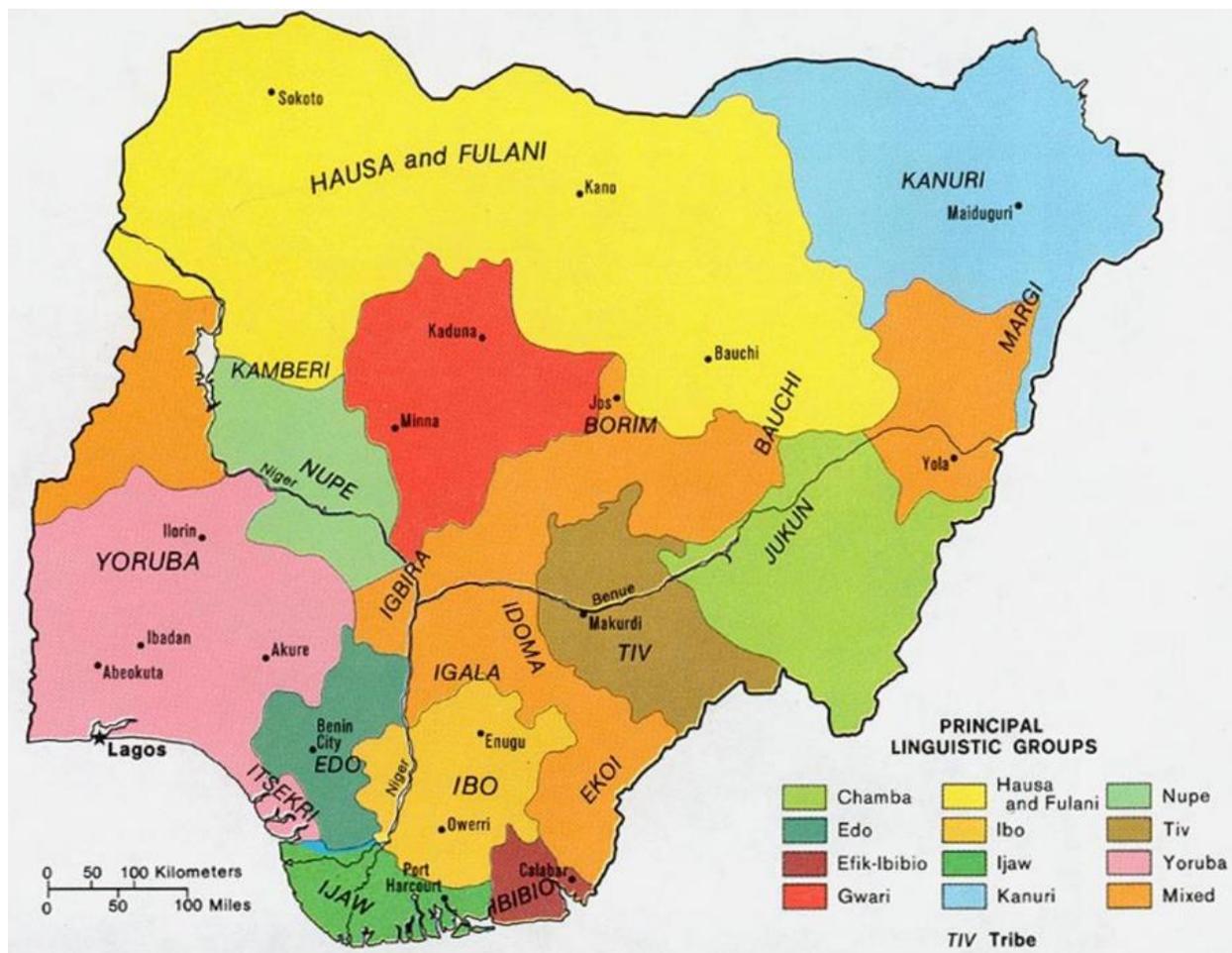
Alabi Samuel Adebayo	Ekiti
Hammed Afolabi Bakare	Ekiti
Olufela Sokeau	Lagos
Ayoade Adebayo	Lagos
Afolabi R.Adegboyega	Ogun
Lawal Jubril Olawale	Ogun
Oludipe Femi Michael	Ondo
Olowolaju Enoch Adewumi	Ondo
Olojede, Gbola Olusola Duro	Oyo
Oyedele Joshua	Oyo
Oguntade Rafiu Olajide	Osun
Taiwo Adewale Olusesan	Osun

South South Assessors

Joseph Etefia Inyang	Akwa Ibom
Godwin Johnny Owonam	Akwa Ibom
Tabowei Philomena Ifem	Bayelsa
Allison, Amachree Rollins	Bayelsa
Charley Joseph Arako	Cross River
Joseph Nkiri	Cross River
Cletus .O. Edike	Delta
Oguntayo Peter	Delta
Dr Atu Omimi-Ejoor Kingsley	Edo
Dave Ogbemudia	Edo
Abah Oloche	Rivers
Irobuisi Helen C.	Rivers

2. Country Background Information

Nigeria is a country in West Africa with its capital in Abuja. It has a land area size of 923,768 square kilometers and a large percentage of its population is employed by the Agricultural sector. There are more than two hundred and fifty (250) ethnic groups and the major languages spoken include Yoruba, Igbo and Hausa. However, the country's official language is English.



Nigeria is referred to as the "Giant of Africa", owing to its large population of one hundred eighty-six (186) million people and its large economy. With a GDP of USD 376.36 billion in 2017, the country is the largest economy in Sub Saharan Africa. However, this has not translated to a significant decline in poverty levels as over 62% of the people still live in extreme poverty.

The country is heavily reliant on oil as its main source of foreign exchange earnings and government revenues. However, following the decline of global crude oil prices in 2016, the government is making efforts towards diversifying its revenue base.

2.1 Country Economic Situation

The country's GDP has averaged **₦483.80 trillion in the last five years**. 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 stabilized. The Consumer Price Index (CPI) which measures inflation increased to double digits over the last three years, and by Q4, 2016, it peaked to 18.45%. However, in 2018, it has moderated slightly lowering to 11.33% in Q2 2018. Similarly, unemployment has increased from 10.4% in 2015 to 18.8% in Q3 2017.

	2013	2014	2015	2016	2017
Nominal GDP (USD Billion)	514.97	568.50	493.84	405.44	376.36
GDP Per Capita (USD)	3,042.05	3,268.39	2,763.20	2,207.86	1,994.65
Nominal GDP (₦ Billion)	81,009.96	90,136.98	95,177.74	102,575.42	114,899.25
GDP Per Capita (₦)	471,456.26	510,822.53	525,328.87	551,536.10	601,928.97
Real GDP Growth (%)	5.39%	6.31%	2.65%	-1.62%	0.80%
CPI (Annual Average Change, %)	8.51%	8.05%	9.00%	15.62%	16.54%
Government Debt (% of GDP)	12.90%	47576"	16.00%	19.60%	21.80%
External Terms of Trade (2010 Base Year)	114.21	110.99	81.44	76.28	83.43
Current Account Balance (% of GDP)	3.70%	0.20%	-3.20%	0.70%	2.80%
Total External Debt, including private sector (% of GDP)	1.71%	1/71%	2.17%	2.81%	5.03%
Gross Official Reserves	46.25	37.50	31.33	30.03	42.63

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 the table below, the federally collected revenues reduced by approximately 27% in the last five (5) 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).

	2013	2014	2015	2016	2017
Federally Collected Revenue in Billion (Net)	5,988.70	6,070.50	4,369.80	3,107.90	4,370.70
Tax Revenue in ₦ Billion	4,805.6	4,714.6	3,741.8	3,307.5	4,027.94
Other Revenue in ₦ Billion	1,763.50	891.4	696.6	847.8	626.2
Central Government (CG) Expenditure in ₦ Billion	4,924.60	4,695.19	4,493.36	6,060.68	7,441.17
Surplus/Deficit (% of GDP)	-1.85%	-1.24%	-0.79%	-1.09%	-2.18%

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 (5) years, Education and Defense have the highest average amount of funds allocated with ₦ 468 billion and ₦ 398 billion respectively.

Table 5: Budget Allocations by Function

Actual Budgetary Allocation by Sectors (As a Percentage of Total Expenditure)

Values ₦ Billions	2013	%	2014	%	2015	%	2016	%	2017	%
Defense	364.42	24.85%	340.33	11.68%	375.50	30.27%	443.08	25.98%	465.49	12.55%
Economic Affairs	16.80	1.15%	1,612.98	55.38%	N/A	N/A	10.66	0.63%	1,852.82	49.94%
Environment	24.45	1.67%	23.11	0.79%	17.50	1.41%	19.47	1.14%	25.71	0.69%
Health	279.82	19.08%	264.46	9.08%	259.75	20.94%	250.06	14.66%	304.19	8.20%
Information and Tourism	51.34	3.50%	47.70	1.64%	42.68	3.44%	44.80	2.63%	49.46	1.33%
Education	432.76	29.51%	495.28	17.00%	483.1	38.95%	480.28	28.16%	448.44	12.09%
Housing, Power and Works	296.82	20.24%	217.56	7.47%	61.90	4.99%	456.94	26.80	564.21	15.21%
Total Expenditure by Function	1,466.61	100.00%	2,912.71	100.00%	1,240.51	100.00%	1,705.29	100.00%	3,710.33	100.00%

Source: Budget Office of the Federation, PwC Analysis.

Note: The exponential increase in Economics Affairs sector was due to the high funds for debt repayment and financing, which accounted for approximately 43% of the federal ministry of finance budget.

Total expenditure by sector is limited only to the amounts allocated to the sector, excluding some capital expenditure and debt repayments.

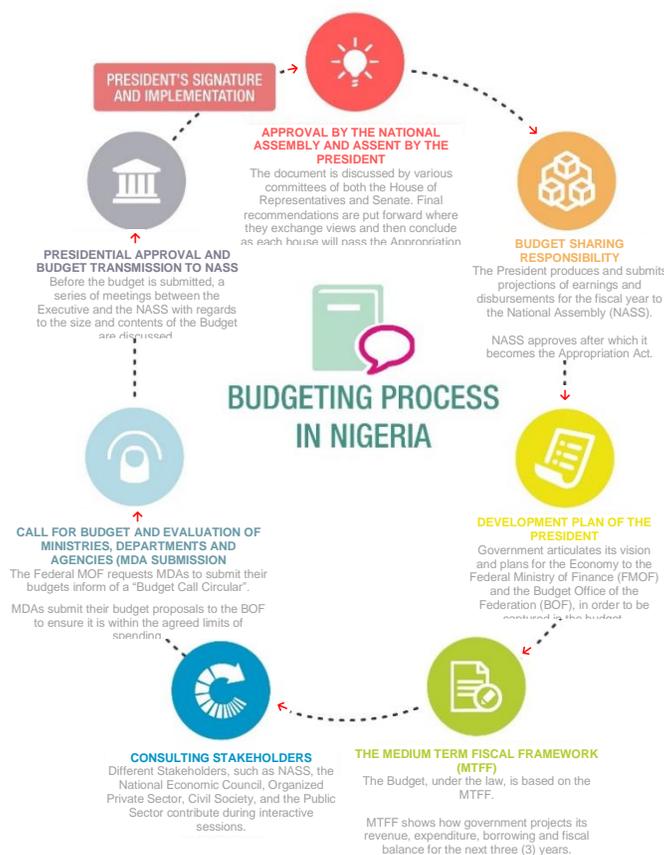
Table 6: Budget Allocations by Economic Classification

	2013	2014	2015	2016	2017
Recurrent Expenditure (₦ Billions)	2,412.05	2,454.89	2,607.13	2,646.39	2,987.55
Debt Service (₦ Billions)	591.76	712.00	953.62	1,475.32	1,841.35
Capital Expenditure (₦ Billions)	1,540.77	1,119.61	557.00	1,587.60	2,177.87
Total Expenditure by Economical Classification (₦ Billions)	4,924.60	4,695.19	4,493.36	6,060.68	7,441.17

Source: Budget Office of the Federation.

2.3 The Annual Planning and Budgeting Process

Figure 3: Planning and Budgeting Process



Source: CBN, Budget Office of the Federation.

Figure 4: Stages of the Budget Process



Source: CBN.

This process starts in June with the issuance of a Call Circular from the FMOF to MDAs to submit their expenditure proposals, which are set within the spending limits. A draft bill is prepared by October by the 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 PFM Performance

This section presents and assessment of the key elements of Nigeria’s PFM system based on the ICAN-AI performance indicators. The four (4) grade scorings for the PFM performance indicators are based on the following 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 insufficient information to score.

3.1 Aggregate Performance by Pillar

The table shows the aggregate performance by the states and FGN across each of the five (5) pillars.

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	9%	6%	7%	9%	3%	2%	64%	100%
	2	Budget Credibility	11%	1%	6%	3%	11%	1%	67%	100%
	3	Management of Assets and Debts	-	3%	-	2%	-	-	95%	100%
	4	Control in Budget Execution, Accounting and Reporting	5%	0%	3%	-	6%	-	86%	100%
	5	External Audit and Legislative Scrutiny	1%	-	3%	-	-	-	96%	100%

As disclosed in Section 4, the States and FGN did not provide approximately of the 72% of the information requested for across the sixty-four (64) dimensions we assessed. Based on the ICAN-AI methodology, they are assessed as “D” in the scoring. This significantly impacted the aggregate rating across the five (5) pillars and twenty-three (23) 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 22% 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 64% 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 (2) fiscal years.
C	Government prepares forecasts of key macroeconomics indicators for the budget year and the two (2) following fiscal years.
D	Performance is less than a "C" score.

P1-1.2 Fiscal Forecasts

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

P1-1.3 Fiscal Risk Analysis

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

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

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

P1-2 Fiscal Strategy

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

Dimension and Scoring

P1-.2.1 Fiscal Impact of Policy Proposals

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

P1-2.2 Fiscal Strategy Adoption

Score	Minimum Requirements for Scoring
A	The government has adopted and submitted to the legislature, a current fiscal strategy that includes explicit time-based quantitative fiscal goals and targets, together with qualitative objectives for at least the budget year and the following two (2) fiscal years
B	The government has adopted and submitted to the legislature a current fiscal strategy that includes quantitative or qualitative fiscal objectives for at least the budget year.
C	The government has prepared for its internal use a current fiscal strategy that includes qualitative objectives for fiscal policy.
D	Performance is less than a “C” score.

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P1.2 – Fiscal Strategy	C	<p>The assessment of the fiscal implications of policy changes is critical to ensure that policies are affordable and sustainable. A failure to accurately estimate the fiscal implication of policies may result in a shortfall in revenues or higher expenditures, leading to unintended deficits and increased debt, undermining the ability of the government to deliver services to its citizens.</p> <p>The government’s fiscal strategy is included in the MTEF and FSP and is presented in the budget document presented to the legislature, but does not present systematically the fiscal impact of policy changes. Nonetheless, the MTEF and FSP are acceptable to the legislature.</p> <p>Fourteen (14) (38%) of the entities assessed had scores ranging between “A” to “C”, indicating that they at least met basic standard of performance for good international practice.</p> <p>The score for this indicator is therefore assessed as “C”.</p>

P1-3 Medium Term Perspective in Expenditure Budgeting

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

Dimension and Scoring

P1-3.1 Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	The annual budget presents estimates 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 estimates 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 estimates 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 Expenditure Budgeting	D	<p>Expenditure budgeting includes medium-term expenditure ceilings and uses the MTEF and FSP templates as a strategic guides for budget preparation.</p> <p>However, the annual and medium term budgets diverge from the sector strategic plans prepared by the line ministries due to changing policies and priorities.</p> <p>The FGN demonstrated a high level of performance that met international best practices. However, thirty-three (33) state governments, accounting for 89% of the all entities, either did not provide the required information, or their performance was below the basis level of good international practices.</p> <p>Hence the score for this indicator is assessed as "D".</p>

P1-4 Budget Preparation Process

This indicator measures the effectiveness of participation by relevant stakeholders in the budget preparation process, including political leadership, and whether that participation is orderly and timely.

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 and 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	D+	<p>The budget preparation process is clearly spelt out in the Constitution of the Federal Republic of Nigeria, as well as subsidiary legislation such as the Fiscal Responsibility Act.</p> <p>In practice, budgetary units start work on the preparation of budget estimates much earlier than the start of the budget calendar. Sufficient time and political support are key ingredients in preparing detailed budget proposals in compliance with the guidance, including budget expenditure ceilings, of the budget circular(s).</p> <p>As a result of the non-compliance particularly with the budget calendars across most entities, twenty-four (24) entities (65%) performed below good international standards, while the remaining thirteen (13) entities (35%) were only able to meet basic level of international practices.</p> <p>Accordingly, the aggregate score for this indicator is "D+".</p>

P1-5 Legislative Scrutiny of Budgets

This indicator assesses the nature and extent of legislative scrutiny of the annual budget. It considers the extent to which the legislature scrutinizes, debates, and approves the annual budget, including the extent to which the legislature’s procedures for scrutiny are well established and adhered to.

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 twenty (120) days of submission of the budget proposal by the executive.
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	C	<p>Legislative scrutiny of the budget requires a review of the fiscal policies and detailed estimates of revenues and expenditures, including the underlying budget assumptions. This scrutiny typically involves public hearings with members of the budget ministries and government MDAs.</p> <p>The scrutiny may result in adjustments to the estimates. However, there are statutory timelines for the approval of budgets.</p> <p>Fifteen (15) entities (41%) either scored aggregate “A” or “B” ratings in this indicator, showing at least a sound level of performance, while twenty (20) entities (50%) were rated as “C”.</p> <p>These are reflected in the overall rating of “C” for this indicator.</p>



Pillar 2: Budget Credibility

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

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

P2-6 Total Expenditure Information

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

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.

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	Thirty-two (32) entities (86.5%) did not meet the basic level of good international practices as their actual expenditure profile was significantly out of tune with their budget estimates. Accordingly, the overall score for this indicator is a “D”.

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 revenue collected is within 90% to 110% of the approved budget.
B	Actual revenue collected is within 80% to 120% of the approved budget.
C	Actual revenue 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	C	Nineteen (19) entities (51.4%) assessed had at least a "C" score, 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 a "C".

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.

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	C	Five (5) entities fulfilled at least nine (9) of the twelve (12) elements, including all the seven (7) basic elements; whereas twenty (20) entities (54.1%) did not meet the basic level of performance, due to non-provision of required documentation, resulting in a “D” assessment. However, twelve (12) other entities fulfilled a sound performance or basic level of performance (B or D), resulting in aggregate score of “C” for this indicator.

P2-9 FGN Operations Outside the Budget

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

Dimension and Scoring

P2-9.1 FGN Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	Expenditure outside government financial reports is less than 1% of FGN total expenditure.
B	Expenditure outside government financial reports is less than 5% of FGN total expenditure.
C	Expenditure outside government financial reports is less than 10% of FGN total expenditure.
D	Performance is less than a "C" score.

P2-9.2 FGN Revenue Outside the Budget

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

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P2.9 – FGN Operations Outside the Budget	A	Revenues and expenditures deviation outside the FGN budgets represent less than 1% of total budget revenues and expenditures.

P2-10 State Government's Operations Outside the Budget

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

Dimension and Scoring

P2.10.1 State Government's Expenditure Outside the Budget

Score	Minimum Requirements for Scoring
A	Expenditure outside state governments' financial reports is less than 1% of total expenditure.
B	Expenditure outside state governments' financial reports is less than 5% of total expenditure.
C	Expenditure outside state government financial reports is less than 10% of total expenditure.
D	Performance is less than a "C" score.

P2-10.2 FGN Revenue Outside the Budget

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

Summary of Scores and Performance for P2.10 – State Government's Operations Outside the Budget (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P2.10 – State Government's Operations Outside the Budget	C	Of the thirty-six (36) states assessed, thirteen (13) states (36%) demonstrated a high level or sound level of performance compared to good international practice. The remaining twenty-three (23) states (64%) performed below the basic level, resulting in "C" aggregate score across the indicator.

P2-11 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.

Dimension and Scoring

P2-11.1 Public Access to Fiscal Information

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

Summary of Scores and Performance for P2.11 – Public Access to Fiscal Information (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P2.11 – State Government’s Operations Outside the Budget	D	<p>Fiscal transparency depends on whether information on government fiscal plans, positions, and performance is easily accessible to the general public. Public access is defined as availability without restriction, within time allowed by the law, without a requirement to register, and free of charge, unless otherwise justified in relation to specific circumstances.</p> <p>Our assessment showed that thirty-one (31) entities (83.8%) did not provide public access to at least four (4) elements of fiscal information, as defined under public finance management requirements.</p> <p>This low level of compliance has been reflected in the overall rating of a “D” score for this dimension.</p>



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 and Performance for P3.12 – Public Investment Management (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P3.12 – Public Investment Management	D	<p>This dimension assesses the extent to which robust appraisal methods, based on economic analysis, are used to conduct feasibility or prefeasibility studies for major capital projects and whether the results of analyses are published. The economic analysis is conducted by the Bureau of Public Procurement (BPP).</p> <p>The Tenders Board reviews major capital project appraisals before inclusion in the budget. Sound budget management requires the preparation of comprehensive and forward-looking project budget plans for capital and recurrent costs over the life of the capital project. Prudent project monitoring and reporting arrangements should be in place for ensuring value for money and fiduciary integrity.</p> <p>Thirty-six (36) entities (97.3%) 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.</p> <p>Hence, this indicator is assessed as a "D" score.</p>

P3-13 Public Asset Management

This indicator assesses the management and monitoring of government assets and the transparency of asset disposal.

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 is held by MoFI or a centralized government holding company, and 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 held by several government holding companies, 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, in accordance with the requirements of accrual IPSAS, including information on their historical cost, usage and age.
B	The government maintains a register of its holdings of fixed assets, in accordance with the requirements of accrual IPSAS, including information on their usage and age.
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 Board of Survey 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 Board of Survey 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 P3.13 – Public Asset Management	D	Only one (1) entity scored a "B" aggregate rating, for maintaining records of government assets that are publicly available, and also having procedures and rules for transfer of assets. All other entities scored a D rating resulting in aggregate 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.

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 entities specifically included in the legislation. Documented policies and procedures provide guidance for undertaking borrowing other debt-related transactions and issuing loan guarantees to one or several entities. These transactions are reported to and monitored by a single responsible entity. Annual borrowing must be approved by the government or legislature.
C	Primary legislation grants authorization to borrow, issue new debt, and issue loan guarantees on behalf of the central government to entities specifically included in the legislation. Documented policies and procedures provide guidance for undertaking borrowing and other debt-related transactions and issuing loan guarantees to one (1) or several entities. These transactions are reported to and monitored by a single responsible entity.
D	Performance is less than a "C" score.

P3-14.3 Debt Management Strategy

Score	Minimum Requirements for Scoring
A	A current medium-term debt management strategy covering existing and projected government debt, with a horizon of at least three years, is publicly reported. The strategy includes target ranges for indicators such as interest rates, refinancing, and foreign currency risks. Annual reporting against debt management objectives is provided to the legislature. The government's annual plan for borrowing is consistent with the approved strategy.
B	A current medium-term debt management strategy, covering existing and projected government debt, with a horizon of at least three (3) 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.

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P3.14 – Debt Management	D	<p>Robust PFM requires the establishment of rules and procedures, including the requirement for legislative approval, over government borrowings and issuance of guarantees. Regular reporting of debts enables the government to monitor the implementation of its debt management strategy and address any deviations that arise.</p> <p>A Debt Management Strategy should cover at least the medium term (three [3] to five [5] years), and it should include a description of the existing debt portfolio's composition and evolution over time. The DMS should consider the market risks being managed and the future environment for debt management in terms of fiscal and debt projection.</p> <p>Thirty-three (33) entities (89.2%) assessed did not meet the basic level of good international standard required by PFM. Accordingly, the overall score for this indicator is "D".</p>



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

P4-15 Payroll Controls

This indicator is concerned with the payroll for public servants only: how it is managed, how changes are handled, and how consistency with personnel records management is achieved. Wages for casual labour and discretionary allowances that do not form part of the payroll system are included in the assessment of non-salary internal controls.

Dimension and Scoring

P4-15.1 Integration of Payroll and Personnel Records

Score	Minimum Requirements for Scoring
A	Approved staff and pensioners' lists and personnel database, and payroll are directly linked to ensure budget control, data consistency, and monthly reconciliation.
B	The payroll is supported by full documentation for all changes made to personnel records each month and checked against the previous month's payroll data. Staff hiring, promotion and retirements is controlled by a list of approved staff positions.
C	Reconciliation of the payroll with personnel records takes place at least every six months. Staff hiring, promotion and retirements are checked against the approved budget prior to authorization.
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 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.
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 government entities has been conducted at least once in three (3) years (whether in stages or as one single exercise). The system may incorporate physical verification of workers.
C	Partial payroll audits or staff surveys have been undertaken once within four (4) years. The system may incorporate physical verification of workers.
D	Performance is less than a "C" score.

Summary of Scores and Performance for P4.15 – Payroll Controls (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P4.15 – Payroll Controls	D+	Payroll costs are one of the largest components of government expenditure. Despite its criticality, thirty-two (32) entities (86.5%) of the entities either did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM. Hence this indicator has been assessed as "D+".

P4-16 Pension Controls

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	The payroll is supported by full documentation for all changes made to personnel and pensioners records each month and checked against the previous month's payroll data.
C	Reconciliation of the payroll with pensioners' records takes place at least every six (6) months.
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 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 pension audits exists to expose control weaknesses, identify ghost workers and identify inconsistencies in pension data. The system should also incorporate the use of biometric data for the verification of workers and pensioners.
B	A payroll audit covering all government entities has been conducted at least once in three (3) years (whether in stages or as one single exercise). The system may incorporate physical verification of pensioners.
C	Partial payroll audits or pensioners surveys have been undertaken once within four (4) years. The system may incorporate physical verification of pensioners.
D	Performance is less than a "C" score.

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P4.16 – Pension Controls	D	Similar to payroll costs, pension costs are also a significant element of government expenditure. Accordingly, thirty-three (33) entities (89.2%) of the entities did not provide adequate information to facilitate a robust assessment, or did not have records and controls (including audit) required of a good PFM over pension costs. Accordingly this indicator has been assessed as "D".

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.

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 Procurement Methods

The total value of contracts awarded through competitive methods in the last completed fiscal year represents:

Score	Minimum Requirements for Scoring
A	75% or more of total value of contracts.
B	60% or more of total value of contracts.
C	45% or more of total value of contracts.
D	Performance is less than a “C” score.

P4-17.4 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 (3) 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 (2) 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.

P4-17.5 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 P4.17 – Procurement	D	<p>The three (3) elements of a procurement legislation are:</p> <ol style="list-style-type: none"> (1) Public Procurement Legislation; PPA 2007 (2) Procurement Procedures Manual; and (3) Public Procurement Bureau / Due Process Office. <p>Reliable databases, including contract registers, and public access to procurement information are fundamental to promoting transparency in the public procurement process.</p> <p>Complaints arising from public procurement activities should be reviewed by a body which:</p> <ol style="list-style-type: none"> (1) is not involved in any capacity in procurement transactions or in the process leading to contract award decisions (2) does not charge fees that prohibit access by concerned parties (3) follows processes for submission and resolution of complaints that are clearly defined and publicly available (4) exercises the authority to suspend the procurement process (5) issues decisions within the timeframe specified in the rules/regulations, and (6) issues decisions that are binding on every party (without precluding subsequent access to an external higher authority).

P4-18 Internal Audit

This indicator assesses the standards and procedures applied in internal audit.

Dimension and Scoring

P4-18.1 Coverage of Internal Audit

Score	Minimum Requirements for Scoring
A	Internal audit is operational for all government entities.
B	Internal audit is operational for government entities representing the highest cost incurring agencies and for government entities with the highest revenue generation.
C	Internal audit is operational for government entities representing the majority of budgeted expenditures and for government entities collecting the majority of budgeted government revenue.
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 programs exist. All programmed audits are completed, as evidenced by the distribution of their reports to the appropriate parties.
B	Annual audit programs exist. Most programmed audits are completed, as evidenced by the distribution of their reports to the appropriate parties.
C	Annual audit programs 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 twelve (12) months of the report being produced. The audit recommendations are implemented.
B	Management provides a partial response to audit recommendations within twelve (12) months of the report being produced. Most of the audit recommendations are implemented.
C	Management provides a partial response to audit recommendations for the majority of entities audited.
D	Performance is less than a “C” score.

P4-18.5 Independence of the Internal Audit Function

Score	Minimum Requirements for Scoring
A	The deployment and career path of internal auditor are not influenced by the Treasury. The internal auditor is of a sufficient senior level, relative to the management of the agency being audited.
B	The deployment and career path of internal auditor are not influenced by the Treasury. The internal auditor is a junior level staff, relative to the management of the agency being audited.
C	The deployment and career path of internal auditor are influenced by the Treasury.
D	Performance is less than a “C” score.

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

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

P4-19 Account Reconciliation

This 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.

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 (2) 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 (4) weeks in arrears.
C	Monthly bank reconciliation for all government bank accounts takes place monthly no more than six (6) 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 advance 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 advance accounts takes place at least quarterly within four (4) weeks from the end of each month. Most advance accounts are cleared in a timely manner – 75%.
C	Reconciliation of advance accounts takes place within two (2) months after collection. Advance accounts may frequently be cleared with delay – 50%.
D	Performance is less than a “C” score.

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P4.19 – Account Reconciliation	D	Thirty-three (33) of the entities assessed (89.2%) were assessed with a D score. This is indicative of the findings that bank accounts reconciliations do not take place within six (6) weeks of the relevant month-end (where it is done); and that advances are cleared and reconciled within two (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.

Dimension and Scoring

P4-20.1 Coverage and Comparability of Reports

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

P4-20.2 Timing of In-Year Budget Reports

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

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P4.20 – In-Year Budget Reports	D+	Thirty (30) entities (81.1%) 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 entities. However there were seven (7) instances where the performance was between “A” and “C” 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.

Dimension and Scoring

P4-21.1 Timeliness of Annual Financial Report

Score	Minimum Requirements for Scoring
A	Financial reports are prepared by the FGN and States within three (3) months after the end of the fiscal year.
B	Financial reports are prepared by the FGN and States within six (6) months after the end of the fiscal year.
C	Financial reports are prepared by the FGN and States 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 for government are submitted for external audit within three (3) months of the end of the financial year.
B	Financial reports for government are submitted for external audit within six (6) months of the end of the financial year.
C	Financial reports for 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. The information on compliance with IPSAS has been disclosed in notes to the reports.
B	The financial reports have not been prepared under IPSAS, 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 notes to the reports.
C	Performance is less than a “B” score.
D	Not applicable.

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

Pillar/Indicator	Score	Brief Justification for Score
Overall for P4.21 – Annual Financial Reports	D+	Annual financial reports are not prepared and submitted for audit within the required timeframe prescribed under the public finance law. Majority of the entities assessed have also not adopted accrual IPSAS. Twenty-two (22) entities (59.5%) did not provide the necessary information and/or did not meet the required level of performance.



Pillar 5: External Scrutiny and Audit

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

P5-22 External Audit

This indicator examines the characteristics of external audit. It assesses key elements of external audit in terms of the scope and coverage of audit, as well as adherence to auditing standards.

Dimension and Scoring

P5-22.1 External Audit

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

P5-22.2 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.

P5-22.3 External Audit Follow-Up

Score	Minimum Requirements for Scoring
A	There is clear evidence of effective and timely follow-up by the executive or the audited entity on audits for which follow-up was expected, during the last three (3) 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 (2) 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 P5.22 – External Audit (M1 Weakest Link Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P5.22 – External Audit	D	Audits are carried out using the INTOSAI standards. However, thirty-four (34) entities (91.9%) of the entities had not carried out their audits, and there were no reports presented to the legislature. In other instances, there is no evidence of follow-up on audit reports. Accordingly the overall score for this indicator is “C”.

P5-23 Legislative Scrutiny of Audit Reports

This indicator focuses on legislative scrutiny of the audited financial reports of government.

Dimension and Scoring

P5-23.1 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.

P5-23.2 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.

P5-23.2 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 discussions. 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 P5.23 – Legislative Scrutiny of Audit Reports (M2 Average Methodology)

Pillar/Indicator	Score	Brief Justification for Score
Overall for P5.23 – 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".

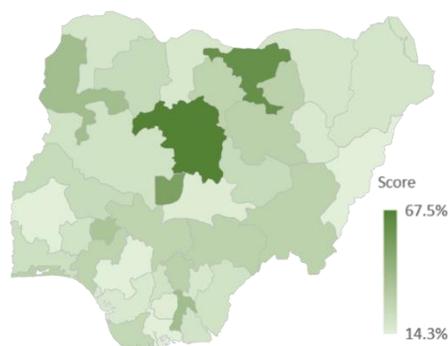
4. Assessment of PFM Performance by Entity

This section presents an assessment of the key elements of Nigeria’s PFM system based on the ICAN-AI performance indicators.

4.1 Country Ranking by States and Information Availability

Rank	Entity	% Score	% Information NOT Provided
1	Kaduna	67.5	26
2	Jigawa	60.4	24
3	FGN	52.6	35
4	Kebbi	39.0	48
5	Abia	38.3	50
6	Ekiti	35.1	55
7	Bauchi	29.2	60
7	Enugu	29.2	60
7	Lagos	29.2	71
10	Benue	28.6	73
10	Taraba	28.6	68
12	Kano	27.9	76
12	Kogi	27.9	65
12	Ondo	27.9	68
15	Bayelsa	26.0	77
16	Kwara	24.7	74
16	Plateau	24.7	71
16	Zamfara	24.7	55
19	Ogun	22.1	76
20	Anambra	20.8	71
20	Cross River	20.8	81
20	Niger	20.8	65
20	Osun	20.8	81
20	Sokoto	20.8	79
25	Akwa Ibom	20.1	84
26	Borno	19.5	79
26	Yobe	19.5	79
28	Ebonyi	18.8	85
29	Katsina	18.2	89
30	Delta	17.5	89
30	Gombe	17.5	79
32	Nasarawa	16.2	94
33	Imo	15.6	82
34	Adamawa	14.3	98
34	Edo	14.3	95
34	Oyo	14.3	90
34	Rivers	14.3	98

Figure 5: Map of Nigeria showing Entity Ranking by State



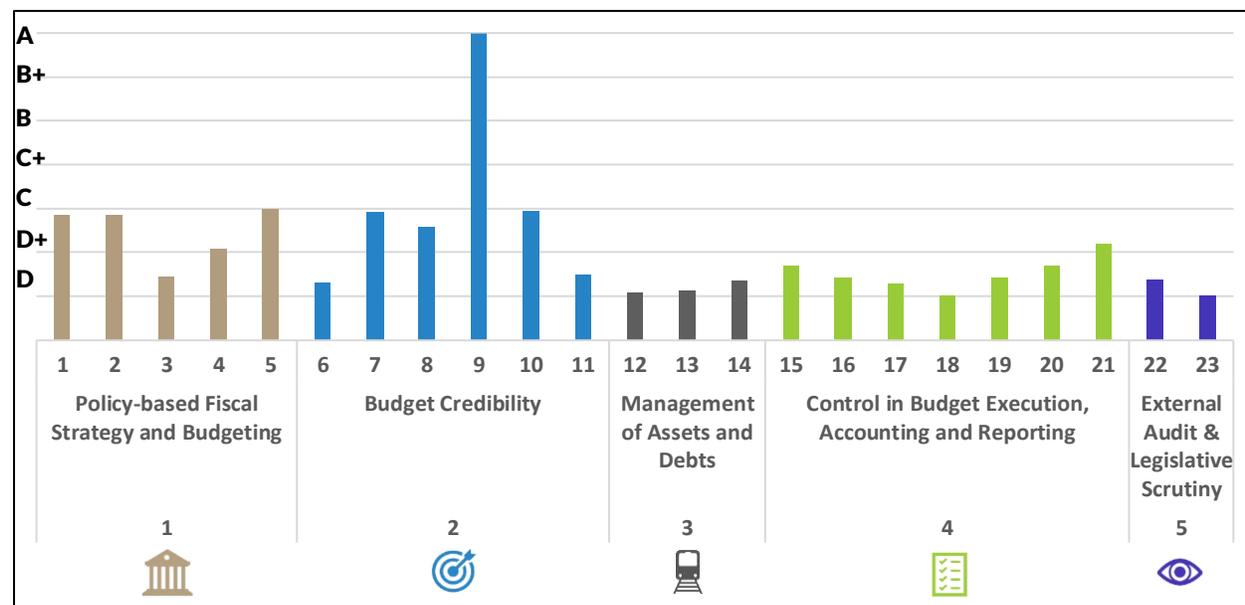
4.2 Overall Country Performance

On average, States and FGN did NOT provide 72% of the information requested for, based on the sixty-four (64) Dimensions we assessed. Below is the aggregate performance of Nigeria, as assessed by our ICAN-AI Model.

Table 7: Country Aggregate Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	9%	6%	7%	9%	3%	2%	64%	100%
	2	Budget Credibility	11%	1%	6%	3%	11%	1%	67%	100%
	3	Management of Assets and Debts	-	3%	-	2%	-	-	95%	100%
	4	Control in Budget Execution, Accounting and Reporting	5%	0%	3%	-	6%	-	86%	100%
	5	External Audit and Legislative Scrutiny	1%	-	3%	-	-	-	96%	100%

Figure 6: Country Aggregate Performance by Indicator



To get an average by dimension for the entire country, we captured the percentage of entities that scored an “A” in each indicator (out of thirty-seven [37] entities measured). Note, Indicator nine (9) is only rated for the Federal Government and Indicator ten (10) is only rated for State Governments (thirty-six [36] in total).

It is important to reiterate that on average, 72% of the data requested was not provided. Please refer to each state’s report for more details.

Table 8: Country Aggregate Performance by Indicator and Dimension

PFM Performance Indicators		Scoring Method	Dimension: % of Entities with an “A” Score				Average Rating
			I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting							
1.	Macroeconomic and Fiscal Forecasting	M2	43%	30%	11%	-	C
2.	Fiscal strategy	M2	35%	14%	-	-	C
3.	Medium Term Perspective in Expenditure Budgeting	M2	41%	14%	8%	3%	D
4.	Budget Preparation Process	M2	38%	-	-	-	D+
5.	Legislative Scrutiny of Budgets	M1	16%	49%	-	-	C
Budget Credibility							
6.	Total Expenditure Implementation	M1	-	19%	41%	-	D
7.	Revenue Generation	M2	32%	11%	-	-	C
8.	Budget Documentation	M1	14%	-	-	-	C
9.	FGN Operations Outside Budget	M2	100%	100%	-	-	A
10.	State Government Operations Outside Budget	M2	61%	56%	22%	-	C
11.	Public Access to Fiscal Information	M1	3%	-	-	-	D
Management of Assets and Debts							
12.	Public Investment Management	M2	8%	3%	-	-	D
13.	Public Asset Management	M2	14%	3%	-	-	D
14.	Debt Management	M2	27%	11%	5%	-	D
Control in Budget Execution, Accounting and Reporting							
15.	Payroll Controls	M1	8%	16%	24%	-	D+
16.	Pension Controls	M1	5%	8%	24%	-	D
17.	Procurement	M2	32%	11%	3%	3%	D
18.	Internal Audit	M1	-	3%	14%	38%	D
19.	Account Reconciliation	M1	3%	22%	-	-	D
20.	In-Year Budget Reports	M1	5%	27%	-	-	D+
21.	Annual Financial Reports	M1	8%	22%	38%	-	D+
External Scrutiny and Audit							
22.	External Audit	M1	3%	11%	43%	-	D
23.	Legislative Scrutiny of Audit Reports	M2	8%	3%	-	-	D

4.3 Federal Government

2017 Score **52.6%** | 3rd of 37

The Federal Government did **NOT** provide 35% of the information requested for based on the **sixty-four (64) Dimensions** assessed. Below is FGN's performance as assessed by our ICAN-AI Model.



Table 9: Federal 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	40%	-	20%	-	-	-	40%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	43%	-	-	-	-	-	57%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 7: Federal Summary Performance by Indicator

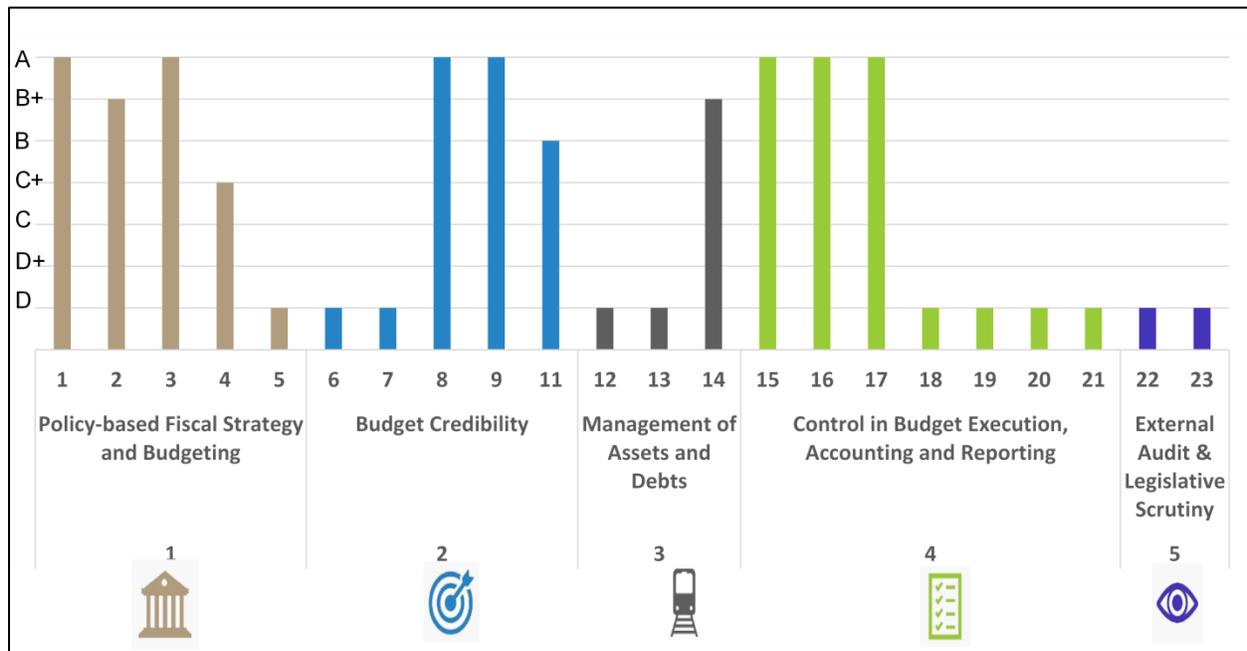


Table 10: Federal Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	A
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	D	A	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	C	B	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	A	-	-	-	A
9. FGN Operations Outside Budget	M2	A	A	-	-	A
10. State Government Operations Outside Budget	M2	-	-	-	-	-
11. Public Access to Fiscal Information	M1	B	-	-	-	B
Management of Assets and Debts						
12. Public Investment Management	M2	A	D	D	-	D
13. Public Asset Management	M2	A	D	D	-	D
14. Debt Management	M2	A	A	A	D	B+
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	A	A	A	-	A
16. Pension Controls	M1	A	A	A	-	A
17. Procurement	M2	A	A	A	A	A
18. Internal Audit	M1	D	D	A	A	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	B	-	-	D
21. Annual Financial Reports	M1	D	C	A	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	A	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.4 Abia State

2017 Score **38.3%** | **5th** of 37

Abia State did NOT provide 50% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 11: Abia 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	20%	-	20%	20%	-	-	40%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	43%	-	57%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 8: Abia Summary Performance by Indicator

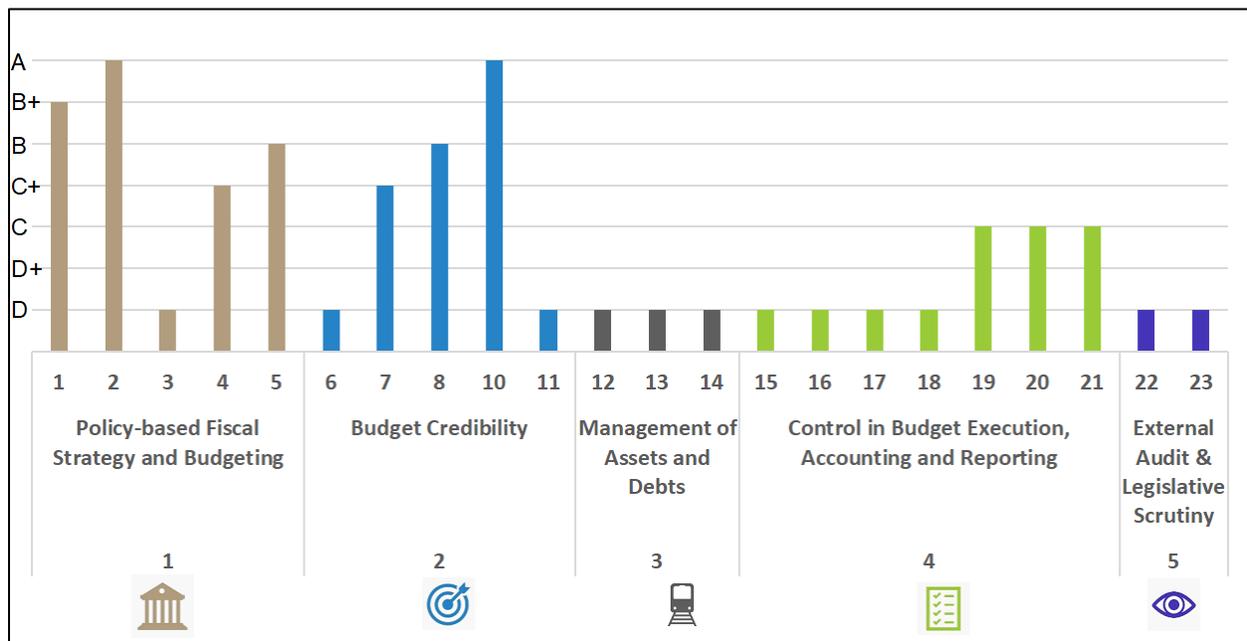


Table 12: Abia Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
2. Fiscal strategy	M2	A	A	-	-	A
3. Medium Term Perspective in Expenditure Budgeting	M2	A	A	A	D	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	A	D	-	-	C+
8. Budget Documentation	M1	B	-	-	-	B
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	B	-	A
11. Public Access to Fiscal Information	M1	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	B	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	C	-	D
17. Procurement	M2	D	D	D	-	D
18. Internal Audit	M1	D	D	B	A	D
19. Account Reconciliation	M1	C	B	-	-	C
20. In-Year Budget Reports	M1	C	C	-	-	C
21. Annual Financial Reports	M1	C	C	A	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	B	B	-	D
23. Legislative Scrutiny of Audit Reports	M2	C	D	D	-	D

4.5 Adamawa State

2017 Score **14.3%** | **34th** of 37

Adamawa State did NOT provide 98% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 13: 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

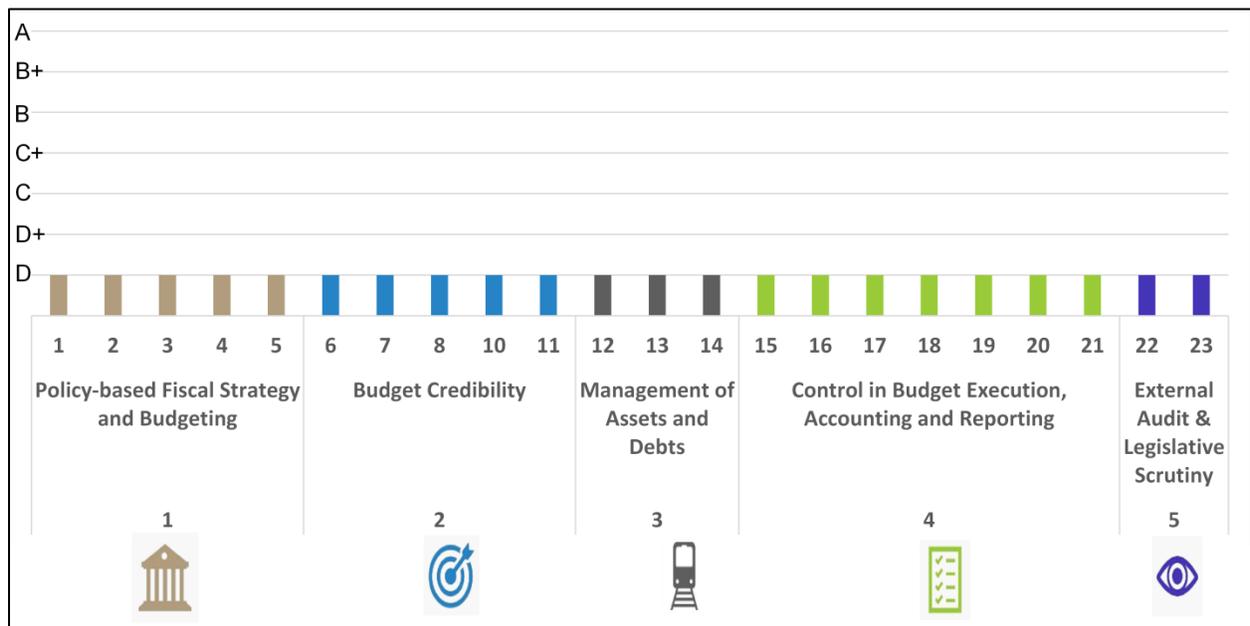


Table 14: Adamawa Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.6 Akwa Ibom State

2017 Score **20.1%** | **25th** of 37

Akwa Ibom State did NOT provide 84% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 15: Akwa Ibom 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	-	-	-	20%	-	-	80%	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 10: Akwa Ibom Summary Performance by Indicator

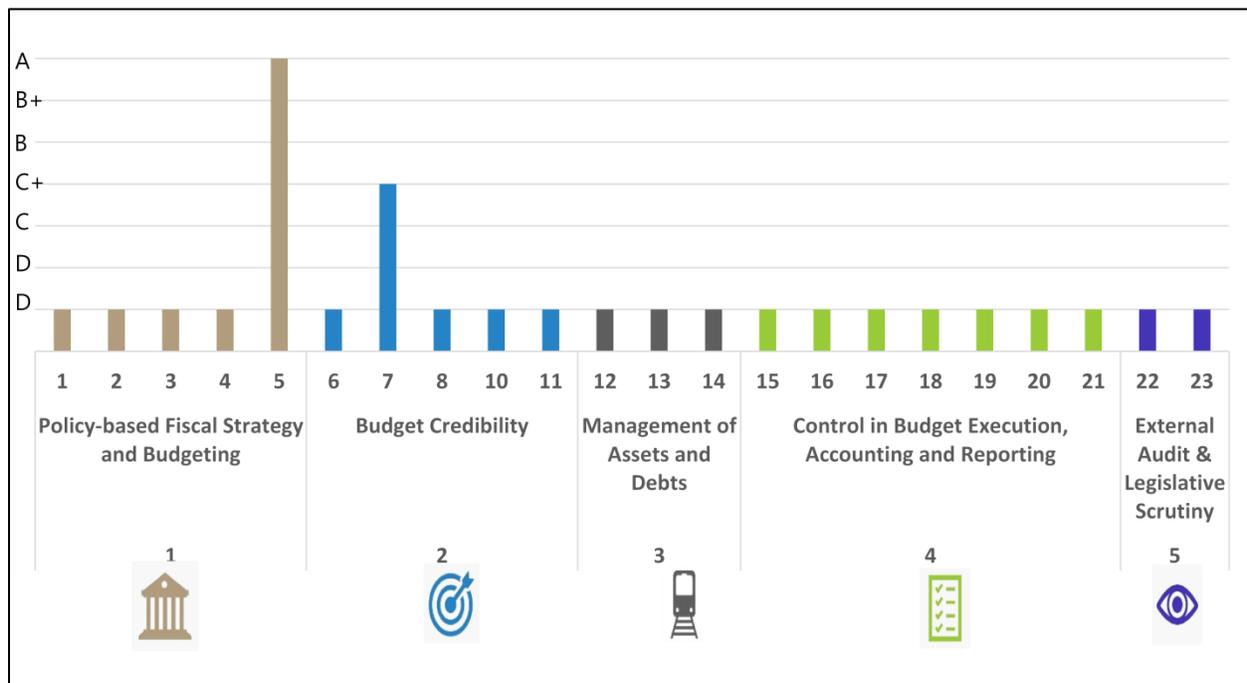


Table 16: Akwa Ibom Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	D	A	A	-	D
7. Revenue Generation	M2	A	D	-	-	C+
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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. 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	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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.7 Anambra State

2017 Score **20.8%** | 20th of 37

Anambra State did NOT provide 71% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 17: *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	20%	-	-	-	40%	-	40%	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 11: *Anambra Summary Performance by Indicator*

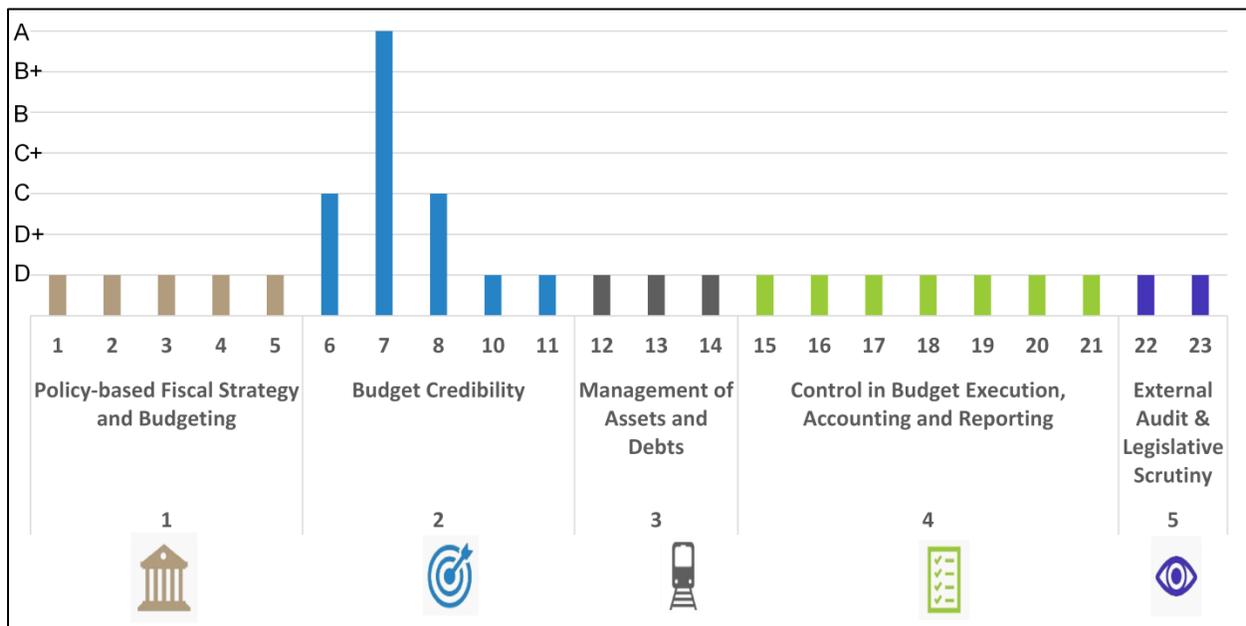


Table 18: Anambra Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	C	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	A	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	C	A	A	-	C
7. Revenue Generation	M2	A	A	-	-	A
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	A	-	D
16. Pension Controls	M1	D	D	A	-	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
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.8 Bauchi State

2017 Score **29.2%** | **7th** of 37

Bauchi State did NOT provide 60% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.

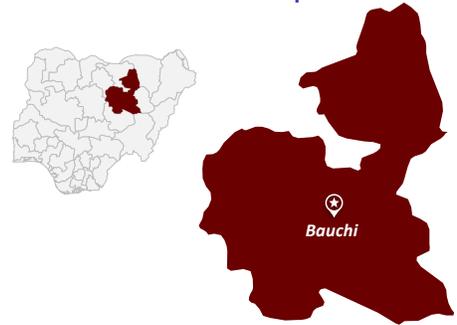


Table 19: Bauchi Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	-	20%	20%	-	40%	100%
	2	Budget Credibility	-	-	-	-	20%	-	80%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	29%	-	14%	-	57%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 12: Bauchi Summary Performance by Indicator

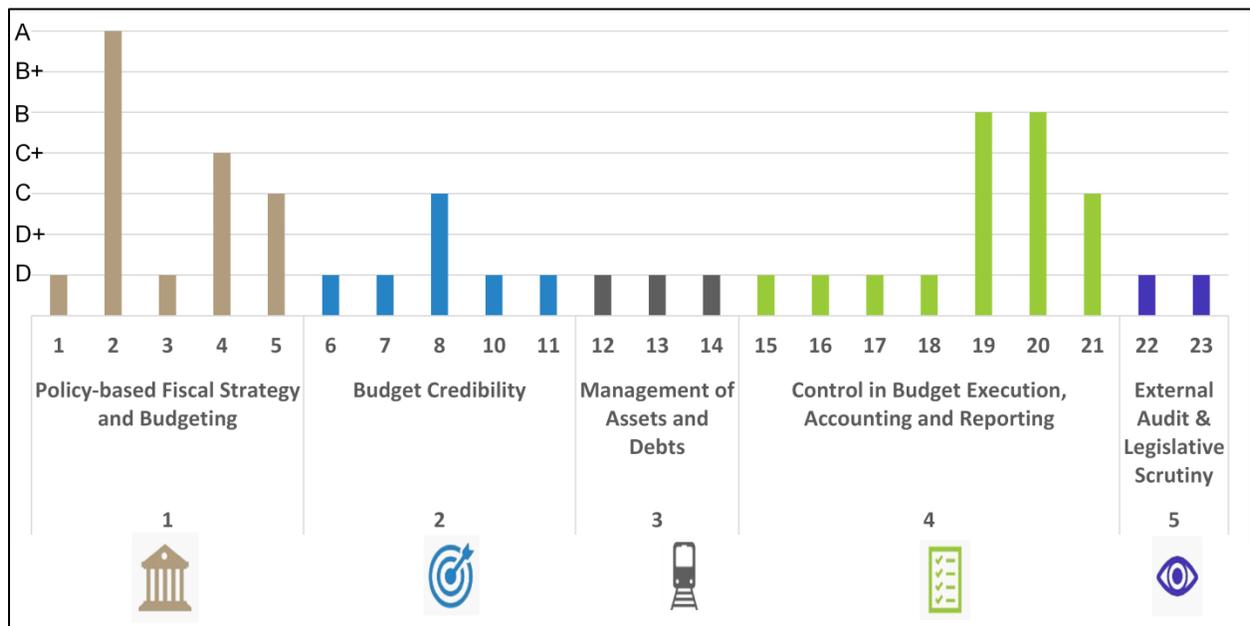


Table 20: Bauchi Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	-	-	A
3. Medium Term Perspective in Expenditure Budgeting	M2	A	D	D	-	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	C	C	-	-	C
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	D	D	-	D
11. Public Access to Fiscal Information	M1	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	D	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	B	B	D	D	D
18. Internal Audit	M1	D	D	C	A	D
19. Account Reconciliation	M1	B	B	-	-	B
20. In-Year Budget Reports	M1	B	A	-	-	B
21. Annual Financial Reports	M1	C	C	C	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	C	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.9 Bayelsa State

2017 Score **26.0%** | 15th of 37

Bayelsa State did NOT provide 77% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 21: *Bayelsa 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	40%	-	20%	-	-	-	40%	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 13: *Bayelsa Summary Performance by Indicator*

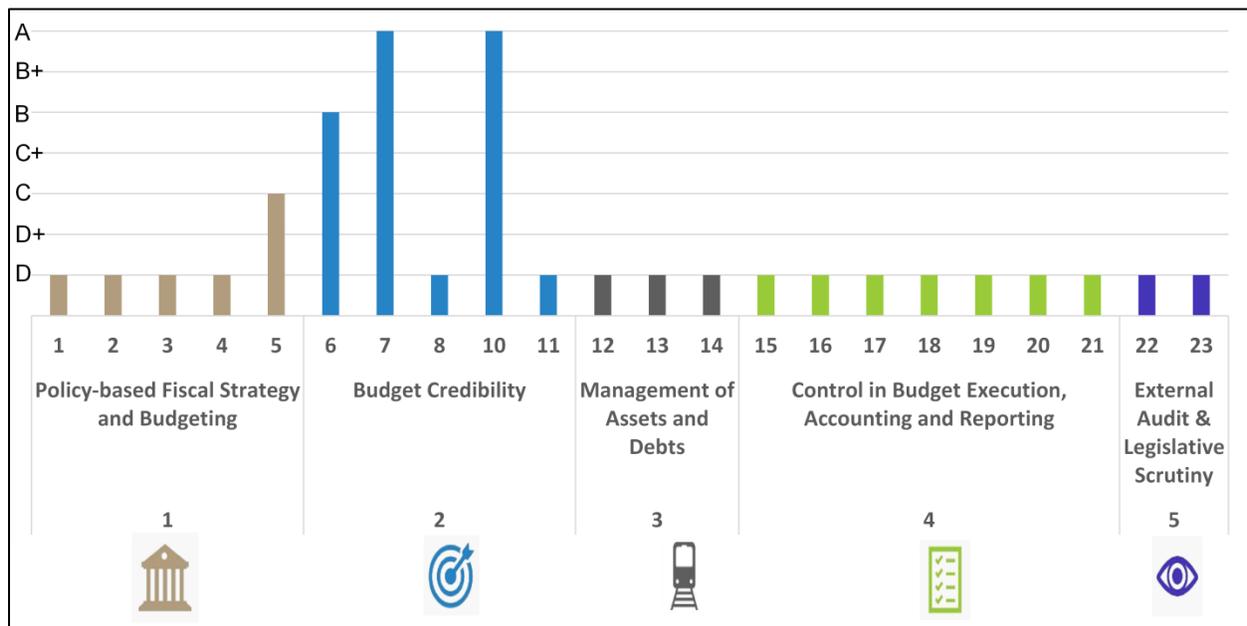


Table 22: Bayelsa Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	C	A	-	-	C
Budget Credibility						
6. Total Expenditure Implementation	M1	B	A	A	-	B
7. Revenue Generation	M2	A	A	-	-	A
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	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. 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	A	D
19. Account Reconciliation	M1	D	A	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	D	D	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.10 Benue State

2017 Score **28.6%** | 10th of 37

Benue State did NOT provide 73% of the information requested for, based on the sixty-four (64) Dimensions assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 23: Benue 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	40%	-	-	-	-	-	60%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 14: Benue Summary Performance by Indicator

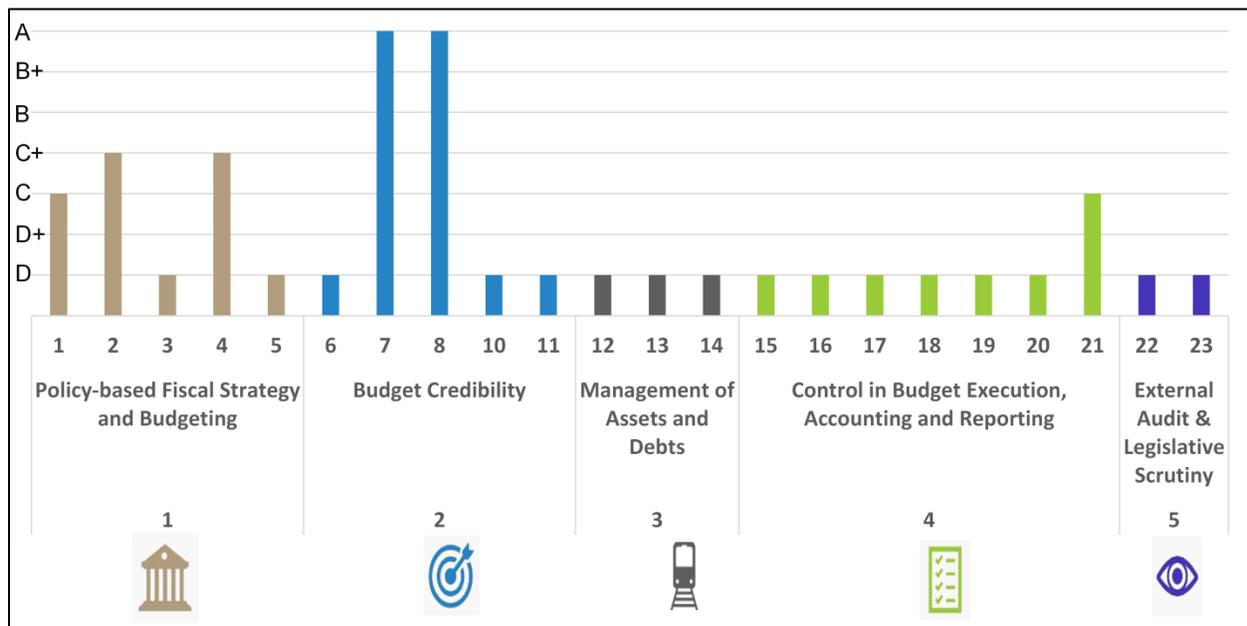


Table 24: Benue Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	D	D	-	C
2. Fiscal strategy	M2	B	C	-	-	C+
3. Medium Term Perspective in Expenditure Budgeting	M2	D	D	D	-	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	A	A	-	D
7. Revenue Generation	M2	A	A	-	-	A
8. Budget Documentation	M1	A	-	-	-	A
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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	B	C	D	D
Control in Budget Execution, Accounting and Reporting						
15. 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	A	-	-	D
20. In-Year Budget Reports	M1	D	A	-	-	D
21. Annual Financial Reports	M1	C	A	A	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.11 Borno State

2017 Score **19.5%** | **26th** of 37

Borno State did NOT provide 79% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 25: Borno 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	-	-	20%	-	-	-	80%	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 15: Borno Summary Performance by Indicator

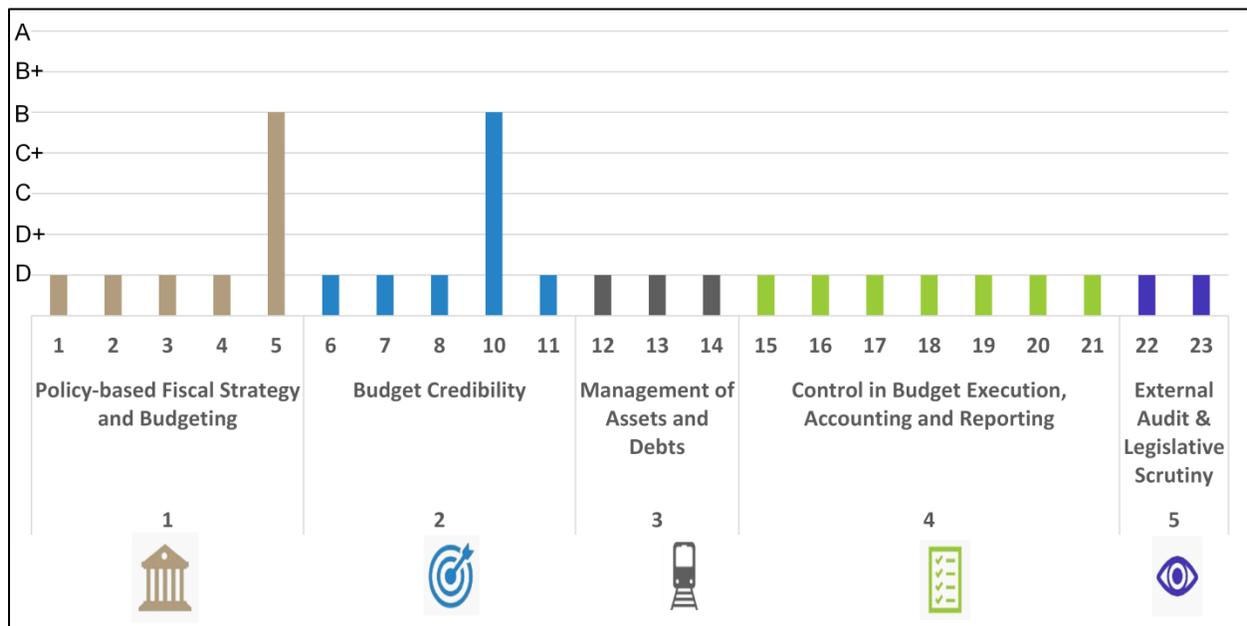


Table 26: Borno Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	B	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	B
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	D	D	D	-	D
18. Internal Audit	M1	D	D	D	B	D
19. Account Reconciliation	M1	D	A	-	-	D
20. In-Year Budget Reports	M1	D	A	-	-	D
21. Annual Financial Reports	M1	D	C	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.12 Cross River State

2017 Score **20.8%** | **20th** of 37

Cross River State did NOT provide 81% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

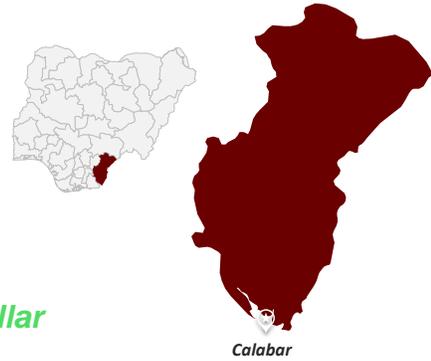


Table 27: Cross River Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	20%	-	-	60%	100%
	2	Budget Credibility	-	-	-	20%	-	-	80%	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 16: Cross River Summary Performance by Indicator

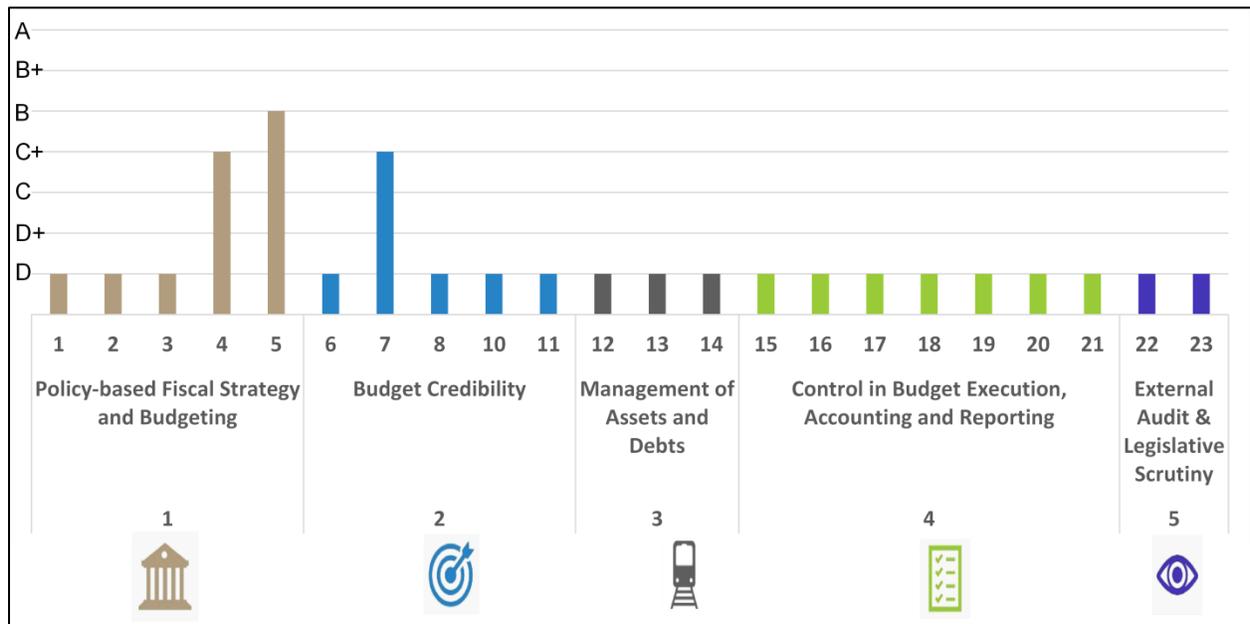


Table 28: Cross River Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	A	A	-	D
7. Revenue Generation	M2	A	D	-	-	C+
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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	B	A	A	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	D	D	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.13 Delta State

2017 Score **17.5%** | 30th of 37

Delta State did NOT provide 89% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 29: *Delta 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 and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 17: *Delta Summary Performance by Indicator*

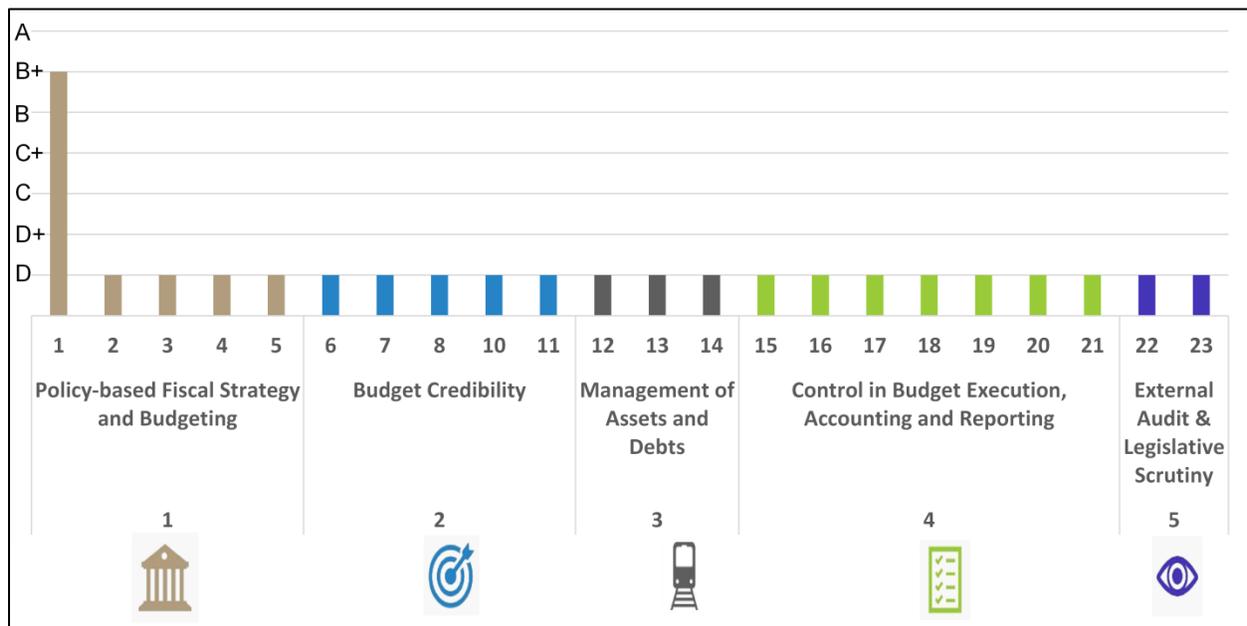


Table 30: Delta Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
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	C	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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	D	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.14 Ebonyi State

2017 Score **18.8%** | **28th** of 37

Ebonyi State did NOT provide 85% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 31: Ebonyi 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	20%	-	-	-	-	-	80%	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 18: Ebonyi Summary Performance by Indicator

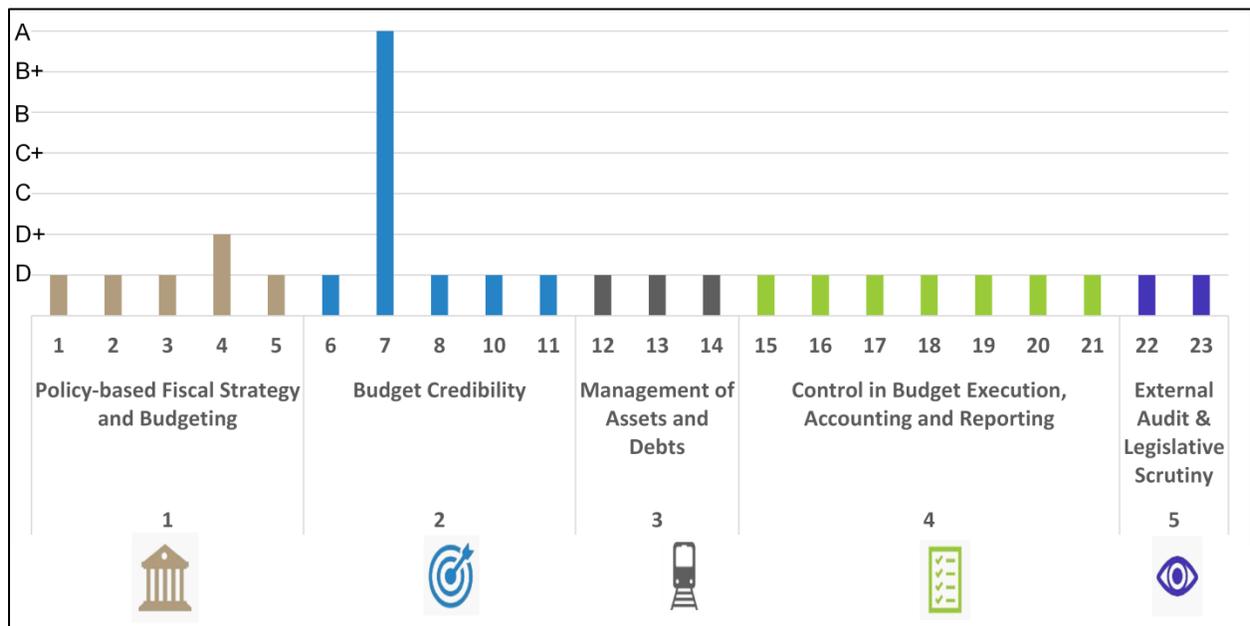


Table 32: Ebonyi Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	C	D	-	-	D+
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	A	A	-	-	A
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	A	C	D	D	D
18. Internal Audit	M1	D	D	D	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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.15 Edo State

2017 Score **14.3%** | **34th** of 37

Edo State did NOT provide 95% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 33: 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 and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 19: Edo Summary Performance by Indicator

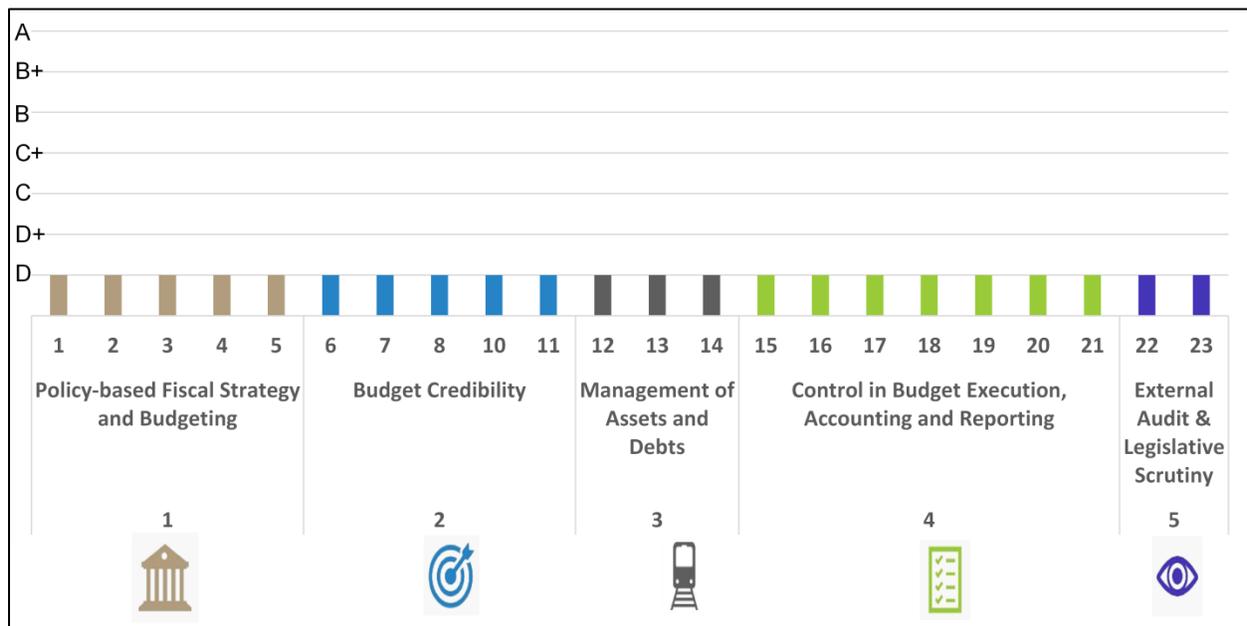


Table 34: Edo Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	A	C	D	D	D
18. Internal Audit	M1	D	D	D	D	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	D	D	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.16 Ekiti State

2017 Score **35.1%** | **6th** of 37

Ekiti State did NOT provide 55% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 35: Ekiti I 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	20%	20%	-	-	20%	-	40%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	14%	-	-	-	-	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 20: Ekiti Summary Performance by Indicator

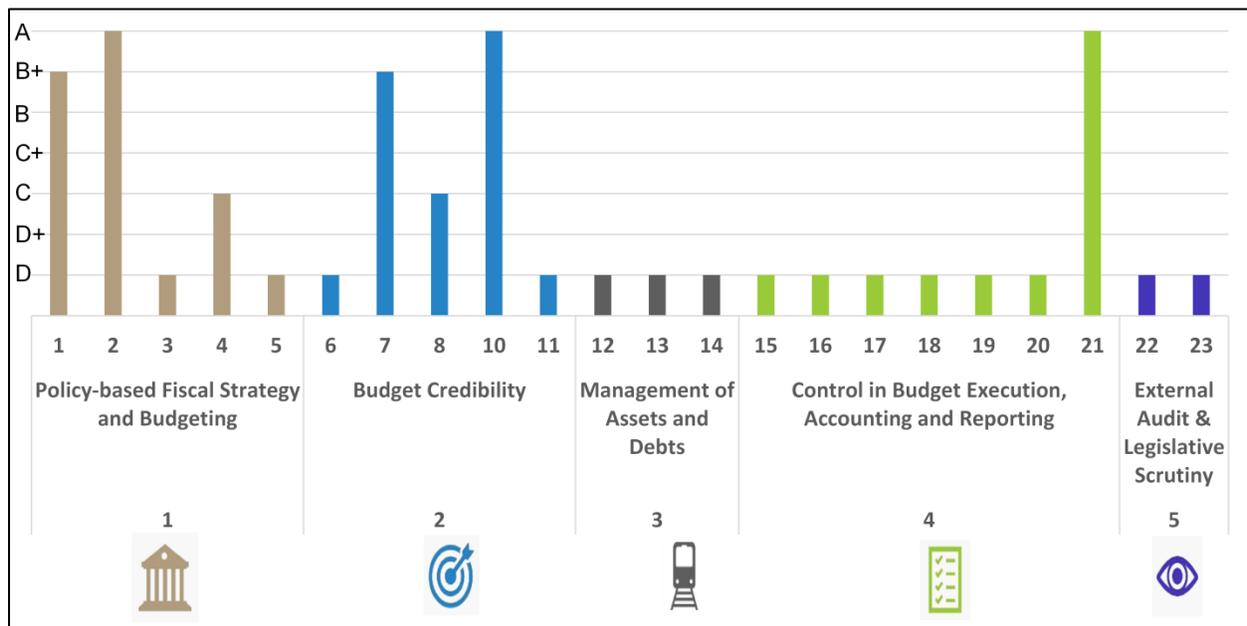


Table 36: Ekiti Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
2. Fiscal strategy	M2	A	A	-	-	A
3. Medium Term Perspective in Expenditure Budgeting	M2	C	D	D	D	D
4. Budget Preparation Process	M2	B	D	-	-	C
5. Legislative Scrutiny of Budgets	M1	D	A	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	C	B	-	D
7. Revenue Generation	M2	A	B	-	-	B+
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	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. 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	A	A	D
19. Account Reconciliation	M1	D	A	-	-	D
20. In-Year Budget Reports	M1	D	C	-	-	D
21. Annual Financial Reports	M1	A	A	A	-	A
External Scrutiny and Audit						
22. External Audit	M1	D	B	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.17 Enugu State

2017 Score 29.2% | 7th of 37

Enugu State did NOT provide 60% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 37: Enugu 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	20%	20%	-	-	-	-	60%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	14%	-	-	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 21: Enugu Summary Performance by Indicator

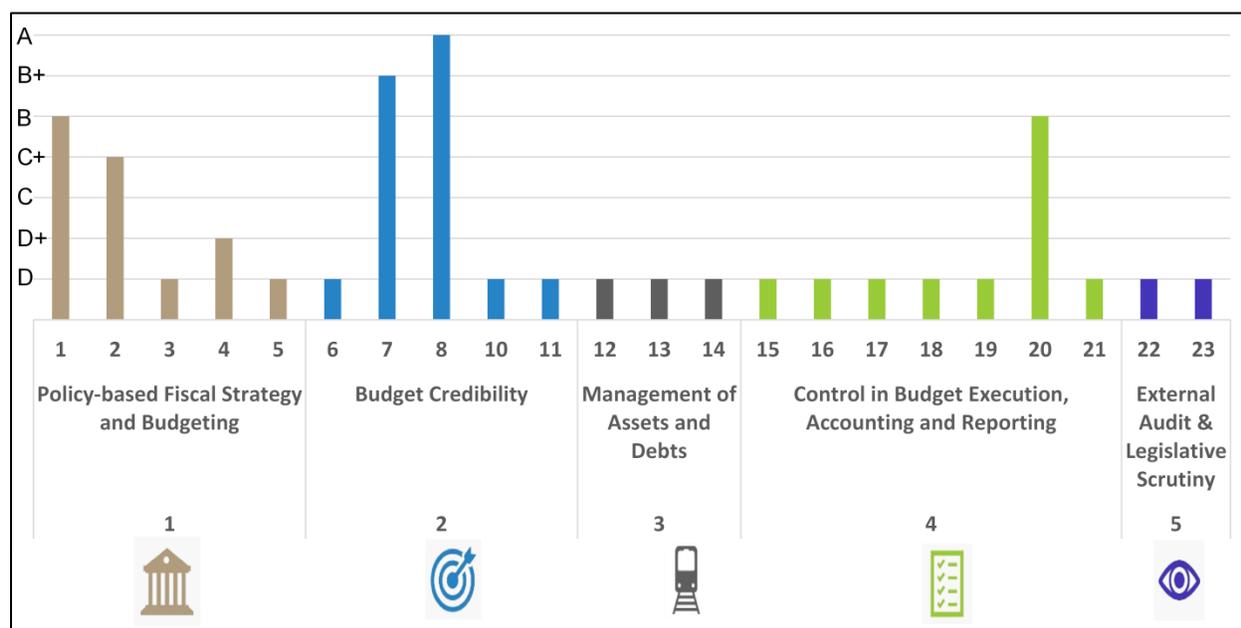


Table 38: Enugu Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	C	C	-	B
2. Fiscal strategy	M2	A	D	-	-	C+
3. Medium Term Perspective in Expenditure Budgeting	M2	A	B	D	D	D
4. Budget Preparation Process	M2	C	D	-	-	D+
5. Legislative Scrutiny of Budgets	M1	D	B	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	C	-	D
7. Revenue Generation	M2	A	B	-	-	B+
8. Budget Documentation	M1	A	-	-	-	A
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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	B	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	B	-	D
16. Pension Controls	M1	D	D	A	-	D
17. Procurement	M2	D	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	B	A	-	-	B
21. Annual Financial Reports	M1	D	D	B	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.18 Gombe State

2017 Score **17.5%** | **30th** of 37

Gombe State did NOT provide 79% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 39: Gombe Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2	Budget Credibility	-	-	-	20%	-	-	80%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 22: Gombe Summary Performance by Indicator

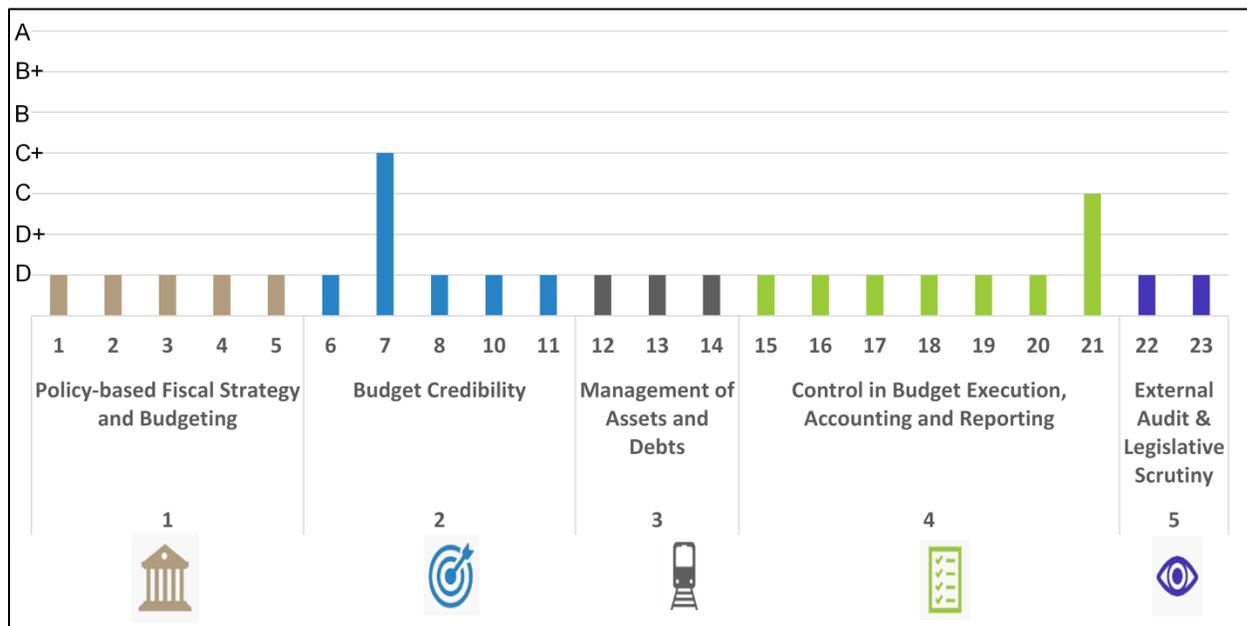


Table 40: Gombe Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	C	-	D
7. Revenue Generation	M2	A	D	-	-	C+
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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	B	C	D	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	C	D	D	-	D
18. Internal Audit	M1	D	D	D	D	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	C	-	-	D
21. Annual Financial Reports	M1	C	B	B	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.19 Imo State

2017 Score **15.6%** | **33rd** of 37

Imo State did NOT provide 82% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

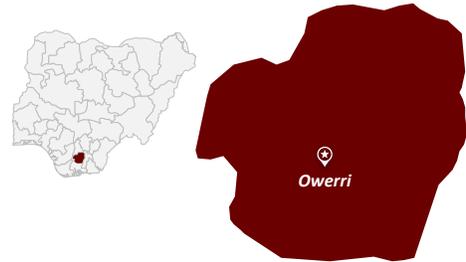


Table 41: Imo Summary Performance by Pillar

			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	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 23: Imo Summary Performance by Indicator

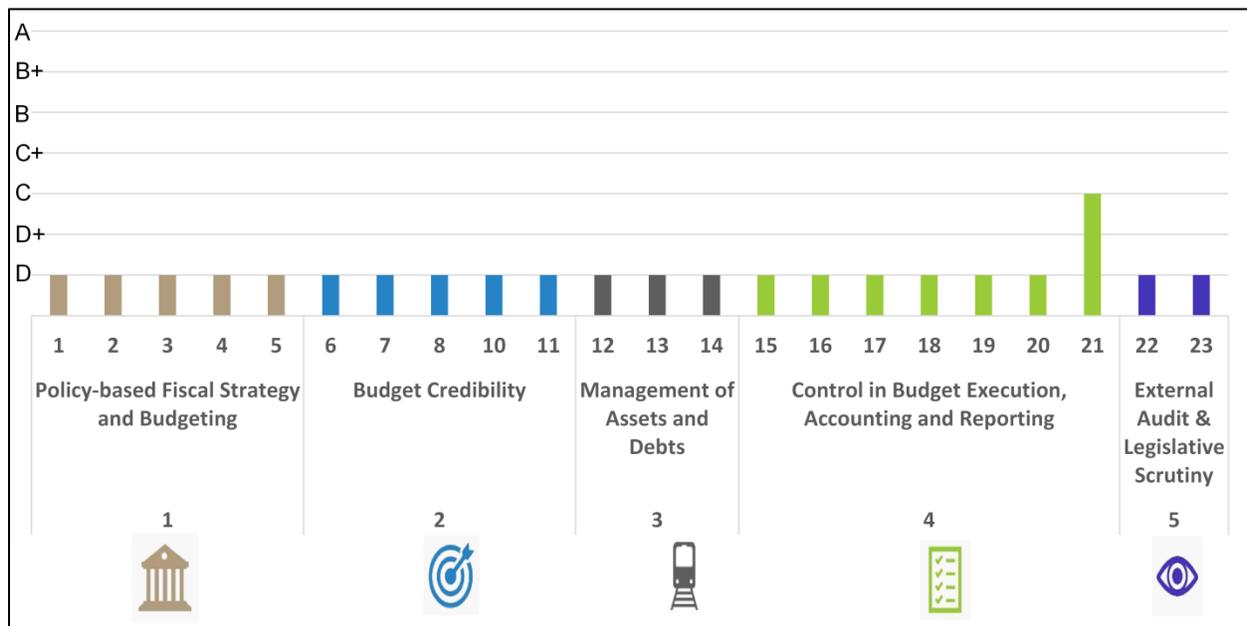


Table 42: Imo Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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
Budget Credibility						
6. Total Expenditure Implementation	M1	D	A	A	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	C	-	D
17. Procurement	M2	B	D	D	-	D
18. Internal Audit	M1	D	D	D	A	D
19. Account Reconciliation	M1	D	A	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	C	A	A	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	A	D	D	-	D

4.20 Jigawa State

2017 Score **60.4%** | 2nd of 37

Jigawa State did NOT provide 24% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 43: Jigawa 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	40%	-	40%	-	20%	-	-	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	14%	14%	29%	-	29%	-	14%	100%
	5	External Audit and Legislative Scrutiny	50%	-	-	-	-	-	50%	100%

Figure 24: Jigawa Summary Performance by Indicator

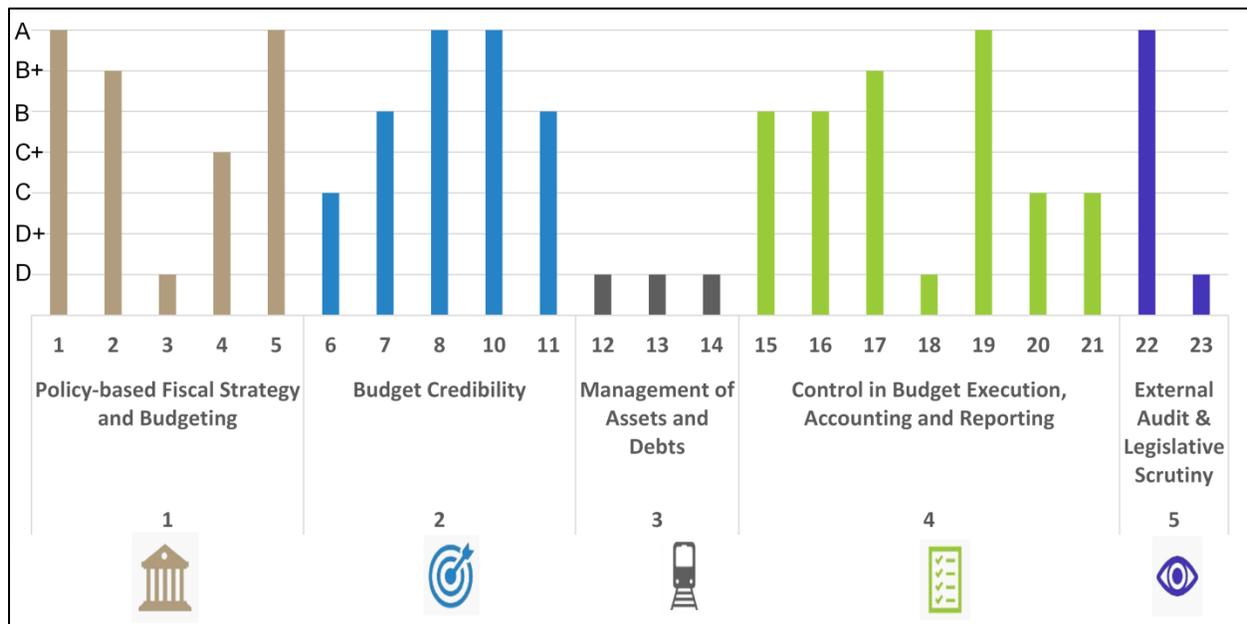


Table 44: Jigawa Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B	D	D	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	C	B	A	-	C
7. Revenue Generation	M2	A	C	-	-	B
8. Budget Documentation	M1	A	-	-	-	A
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	B	-	-	-	B
Management of Assets and Debts						
12. Public Investment Management	M2	A	A	D	D	D
13. Public Asset Management	M2	A	C	D	-	D
14. Debt Management	M2	A	C	D	D	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	B	A	A	-	B
16. Pension Controls	M1	B	A	A	-	B
17. Procurement	M2	A	A	B	C	B+
18. Internal Audit	M1	D	D	D	D	D
19. Account Reconciliation	M1	A	A	-	-	A
20. In-Year Budget Reports	M1	C	A	-	-	C
21. Annual Financial Reports	M1	C	B	A	-	C
External Scrutiny and Audit						
22. External Audit	M1	A	A	A	-	A
23. Legislative Scrutiny of Audit Reports	M2	A	D	D	D	D

4.21 Kaduna State

2017 Score **67.5%** | 1st of 37

Kaduna State did NOT provide 26% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 45: Kaduna Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	40%	40%	-	20%	-	-	-	100%
	2	Budget Credibility	60%	-	-	-	-	-	40%	100%
	3	Management of Assets and Debts	-	67%	-	33%	-	-	-	100%
	4	Control in Budget Execution, Accounting and Reporting	43%	-	14%	-	-	-	43%	100%
	5	External Audit and Legislative Scrutiny	-	-	50%	-	-	-	50%	100%

Figure 25: Kaduna Summary Performance by Indicator

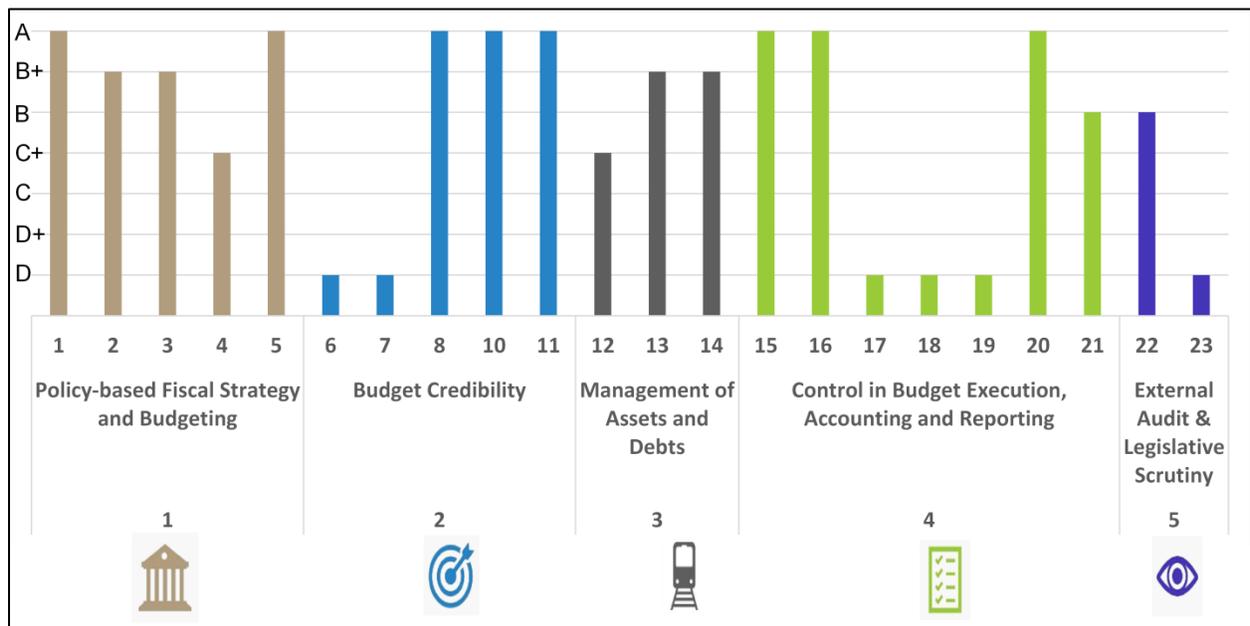


Table 46: Kaduna Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B+
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	A	-	-	-	A
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	A	-	-	-	A
Management of Assets and Debts						
12. Public Investment Management	M2	A	C	C	D	C+
13. Public Asset Management	M2	A	A	C	-	B+
14. Debt Management	M2	A	A	A	D	B+
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	A	A	A	-	A
16. Pension Controls	M1	A	A	A	-	A
17. Procurement	M2	A	A	B	D	D
18. Internal Audit	M1	D	A	A	A	D
19. Account Reconciliation	M1	D	C	-	-	D
20. In-Year Budget Reports	M1	A	A	-	-	A
21. Annual Financial Reports	M1	B	A	A	-	B
External Scrutiny and Audit						
22. External Audit	M1	B	A	A	-	B
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.22 Kano State

2017 Score **27.9%** | **12th** of 37

Kano State did NOT provide 76% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

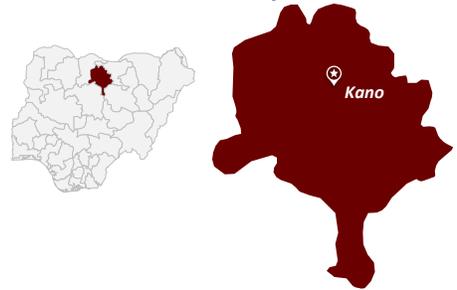


Table 47: Kano Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	40%	20%	-	-	20%	100%
	2	Budget Credibility	-	-	-	-	40%	-	60%	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 26: Kano Summary Performance by Indicator

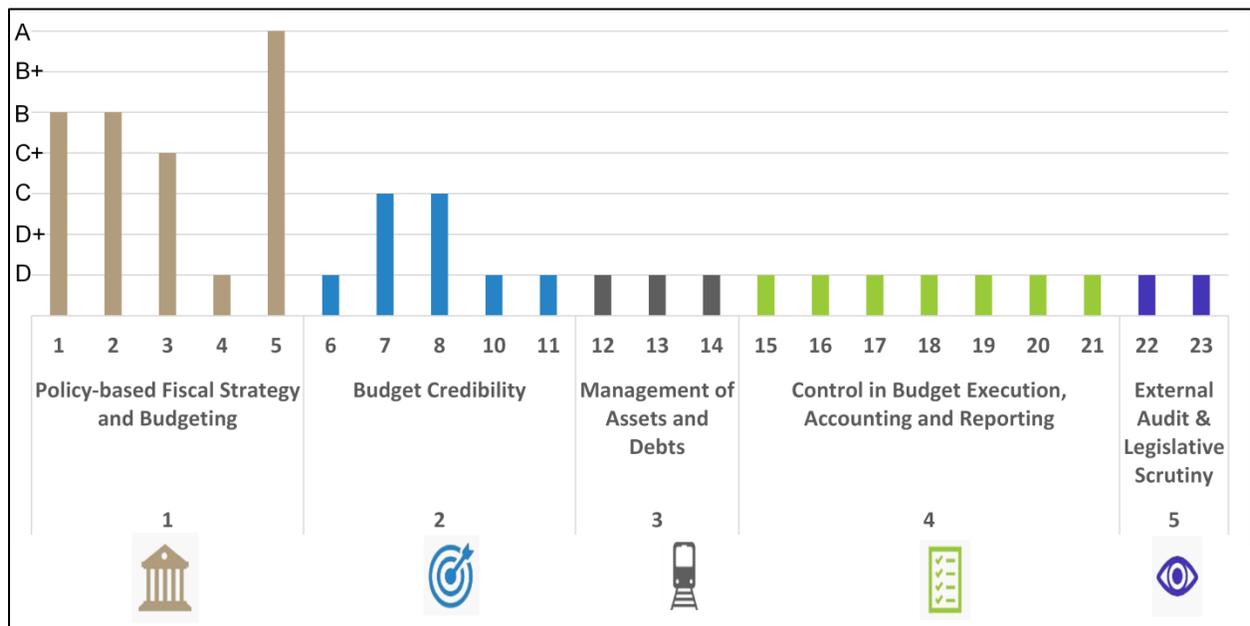


Table 48: Kano Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	C	C	-	B
2. Fiscal strategy	M2	A	C	-	-	B
3. Medium Term Perspective in Expenditure Budgeting	M2	A	A	D	D	C+
4. Budget Preparation Process	M2	A	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	B	D	-	-	C
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.23 Katsina State

2017 Score **18.2%** | **29th** of 37

Katsina State did NOT provide 89% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 49: Katsina 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	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 27: Katsina Summary Performance by Indicator

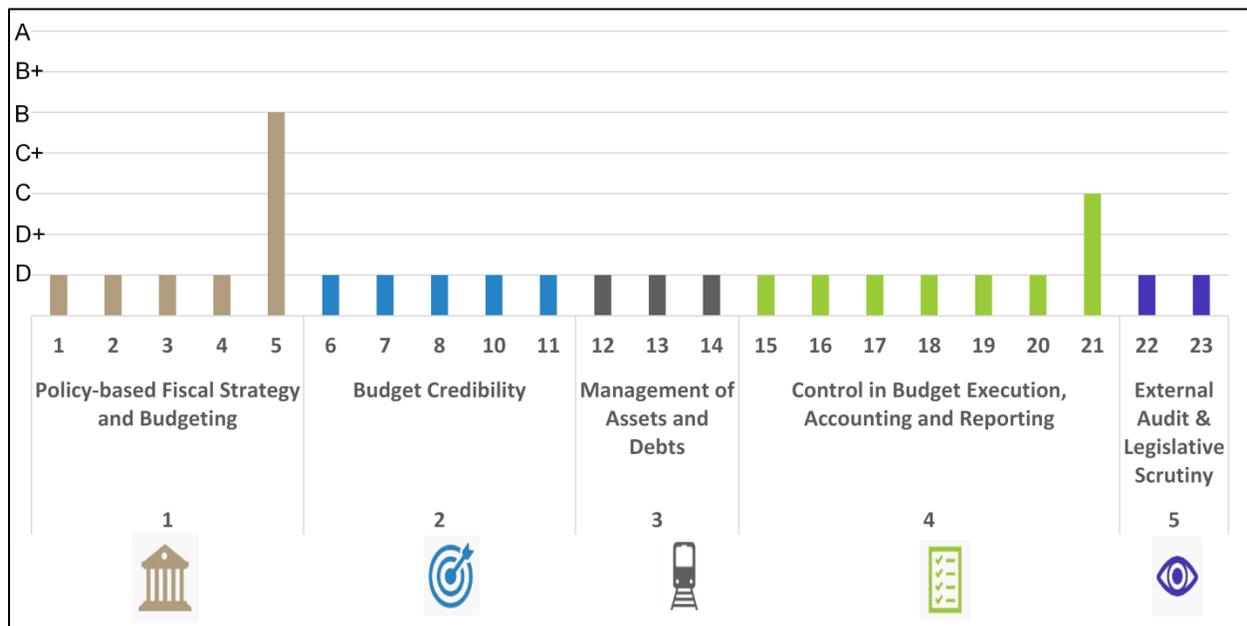


Table 50: Katsina Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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	B	B	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.24 Kebbi State

2017 Score **39.0%** | **4th** of 37

Kebbi State did NOT provide 48% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 51: Kebbi 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	20%	-	-	-	40%	-	40%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	29%	-	14%	-	14%	-	43%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 28: Kebbi Summary Performance by Indicator

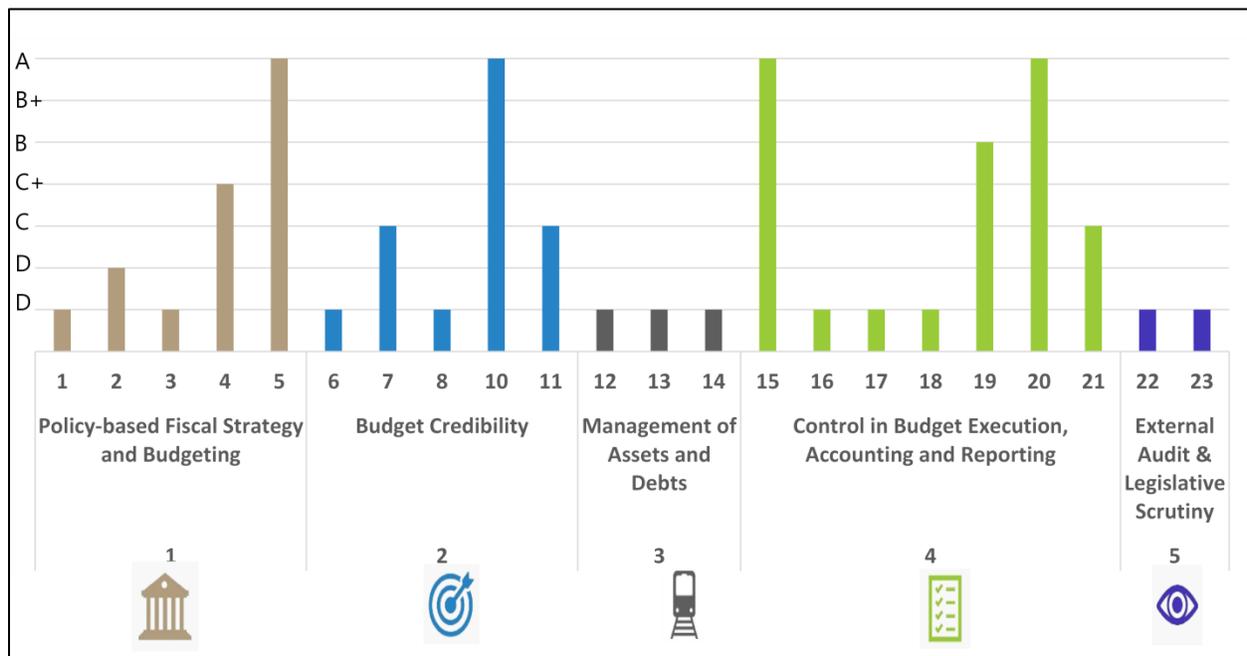


Table 52: Kebbi Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	B	D	-	-	C
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	C	-	-	-	C
Management of Assets and Debts						
12. Public Investment Management	M2	C	D	D	-	D
13. Public Asset Management	M2	A	B	D	-	D
14. Debt Management	M2	A	A	D	D	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	A	A	A	-	A
16. Pension Controls	M1	D	C	A	-	D
17. Procurement	M2	A	A	C	D	D
18. Internal Audit	M1	D	D	B	A	D
19. Account Reconciliation	M1	B	B	-	-	B
20. In-Year Budget Reports	M1	A	A	-	-	A
21. Annual Financial Reports	M1	C	B	A	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	C	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.25 Kogi State

2017 Score **27.9%** | 12th of 37

Kogi State did NOT provide 65% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 53: Kogi Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	-	40%	-	-	40%	100%
	2	Budget Credibility	20%	-	-	-	40%	-	40%	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 29: Kogi Summary Performance by Indicator

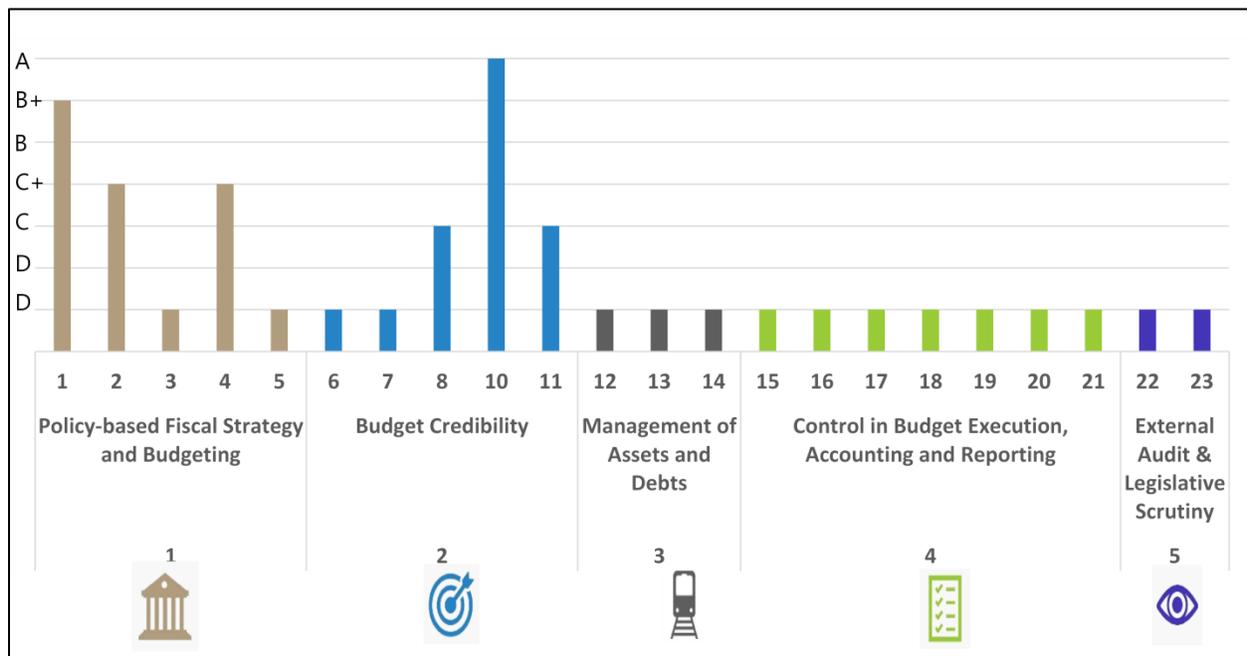


Table 54: Kogi Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
2. Fiscal strategy	M2	B	C	-	-	C+
3. Medium Term Perspective in Expenditure Budgeting	M2	A	D	D	-	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	D	A	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	C	-	-	-	C
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. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	A	B	C	D	D
18. Internal Audit	M1	D	D	A	A	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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.26 Kwara State

2017 Score **24.7%** | **16th** of 37

Kwara State did NOT provide 74% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 55: 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	20%	-	-	-	-	-	80%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	14%	-	14%	-	71%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 30: Kwara Summary Performance by Indicator

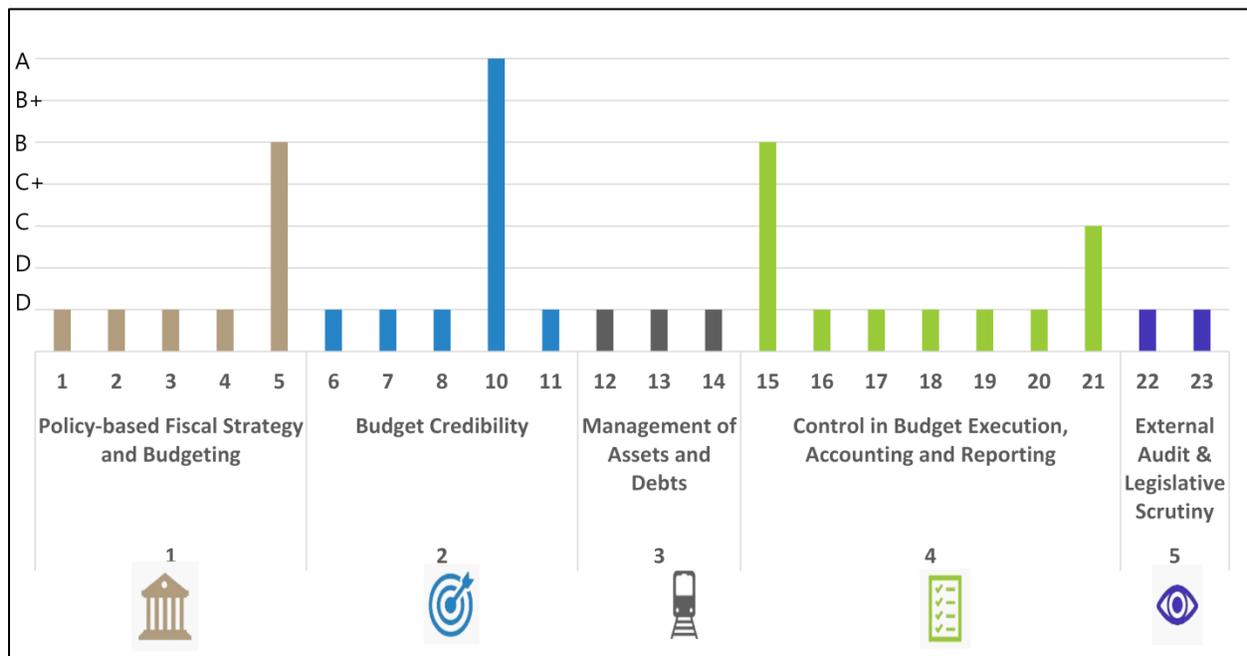


Table 56: Kwara Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	D	D	-	-	D
3. Medium Term Perspective in Expenditure Budgeting	M2	C	D	D	-	D
4. Budget Preparation Process	M2	C	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	B	B	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	B	A	A	-	B
16. Pension Controls	M1	D	D	A	-	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	B	B	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.27 Lagos State

2017 Score 29.2% | 7th of 37

Lagos State did NOT provide 71% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

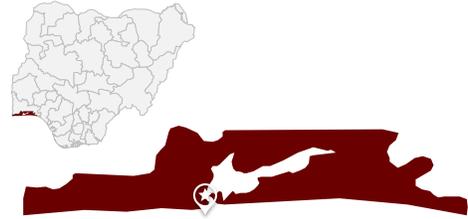


Table 57: Lagos Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	20%	-	-	20%	40%	100%
	2	Budget Credibility	-	-	20%	20%	40%	-	20%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 31: Lagos Summary Performance by Indicator

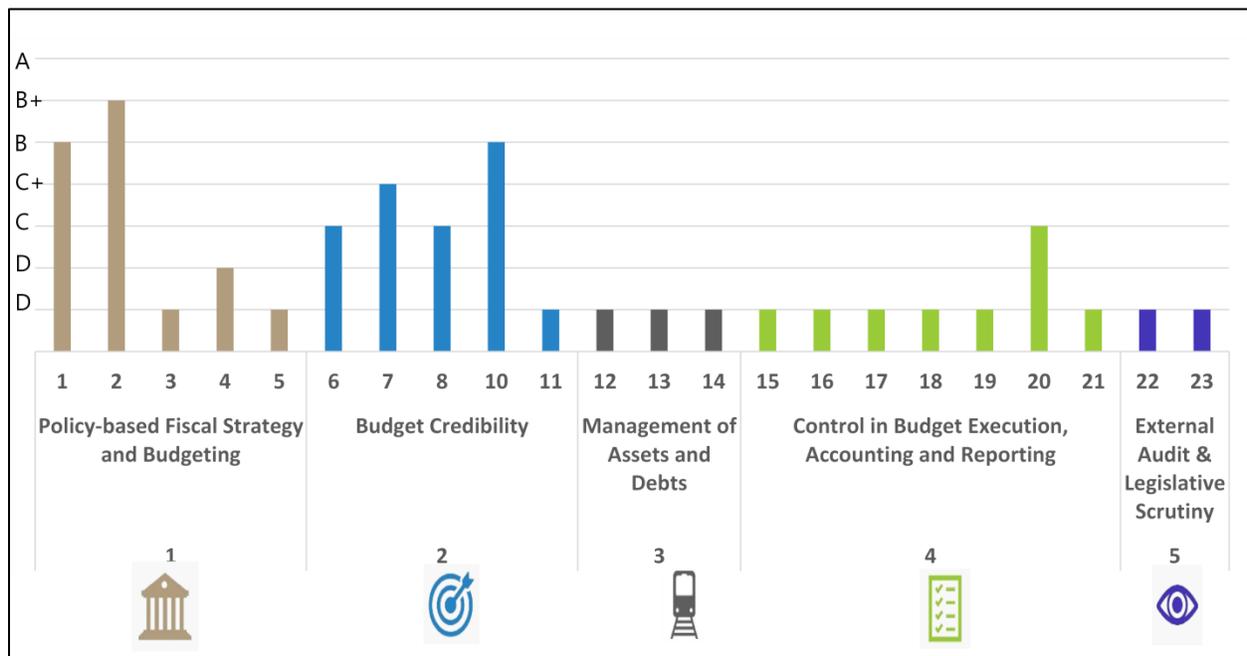


Table 58: Lagos Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	B	B	C	-	B
2. Fiscal strategy	M2	A	B	-	-	B+
3. Medium Term Perspective in Expenditure Budgeting	M2	D	D	D	-	D
4. Budget Preparation Process	M2	C	D	-	-	D+
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	C	B	B	-	C
7. Revenue Generation	M2	B	C	-	-	C+
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	B
11. Public Access to Fiscal Information	M1	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. 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	C	A	-	-	C
21. Annual Financial Reports	M1	D	B	A	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.28 Nasarawa State

2017 Score 16.2% | 32nd of 37

Nasarawa State did NOT provide 94% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 59: 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	-	-	-	20%	-	-	80%	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 32: Nasarawa Summary Performance by Indicator

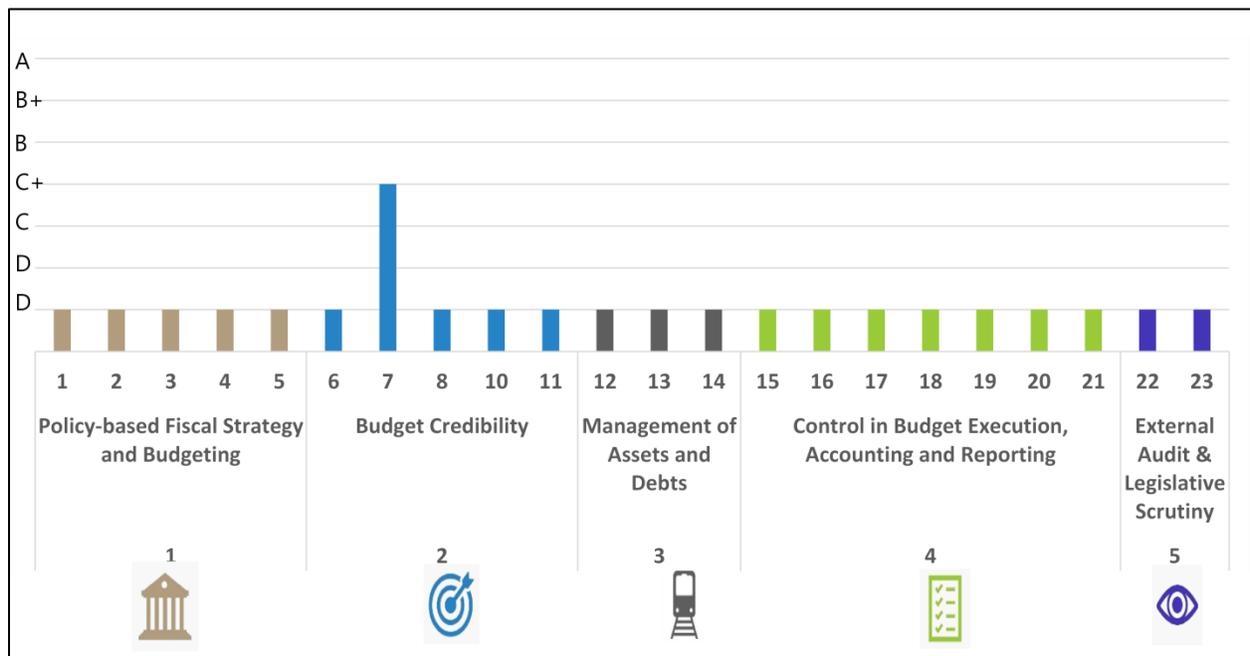


Table 60: Nasarawa Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	A	D	-	-	C+
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.29 Niger State

2017 Score **20.8%** | 20th of 37

Niger State did NOT provide 65% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

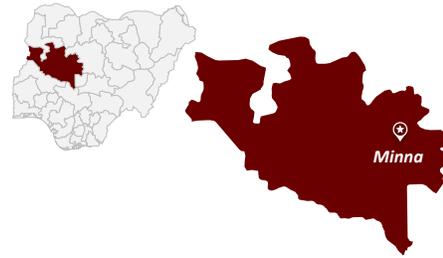


Table 61: Niger Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	-	-	-	80%	100%
	2	Budget Credibility	-	-	-	40%	-	-	60%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 33: Niger Summary Performance by Indicator

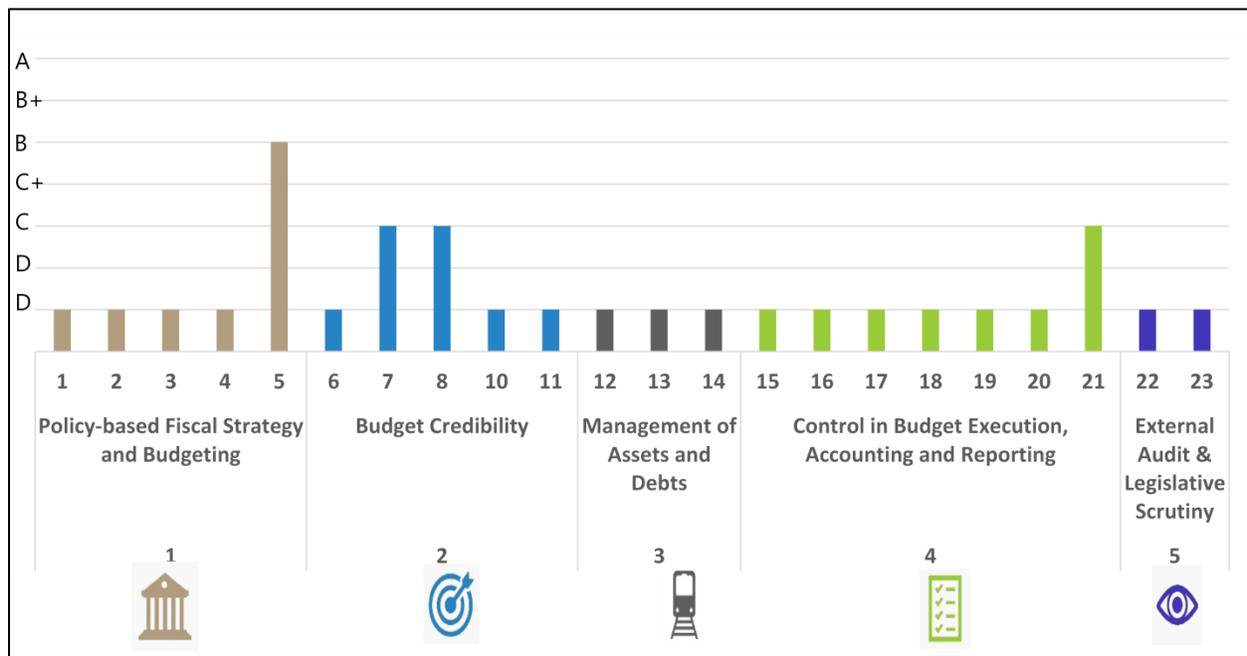


Table 62: Niger Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	D	D	D	D
4. Budget Preparation Process	M2	D	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	C	C	-	-	C
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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	C	D	D	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	A	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	A	C	D	D	D
18. Internal Audit	M1	D	D	C	B	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
External Scrutiny and Audit						
22. External Audit	M1	D	B	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.30 Ogun State

2017 Score **22.1%** | 19th of 37

Ogun State did NOT provide 76% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 63: Ogun Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2	Budget Credibility	20%	-	-	-	40%	-	40%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	14%	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 34: Ogun Summary Performance by Indicator

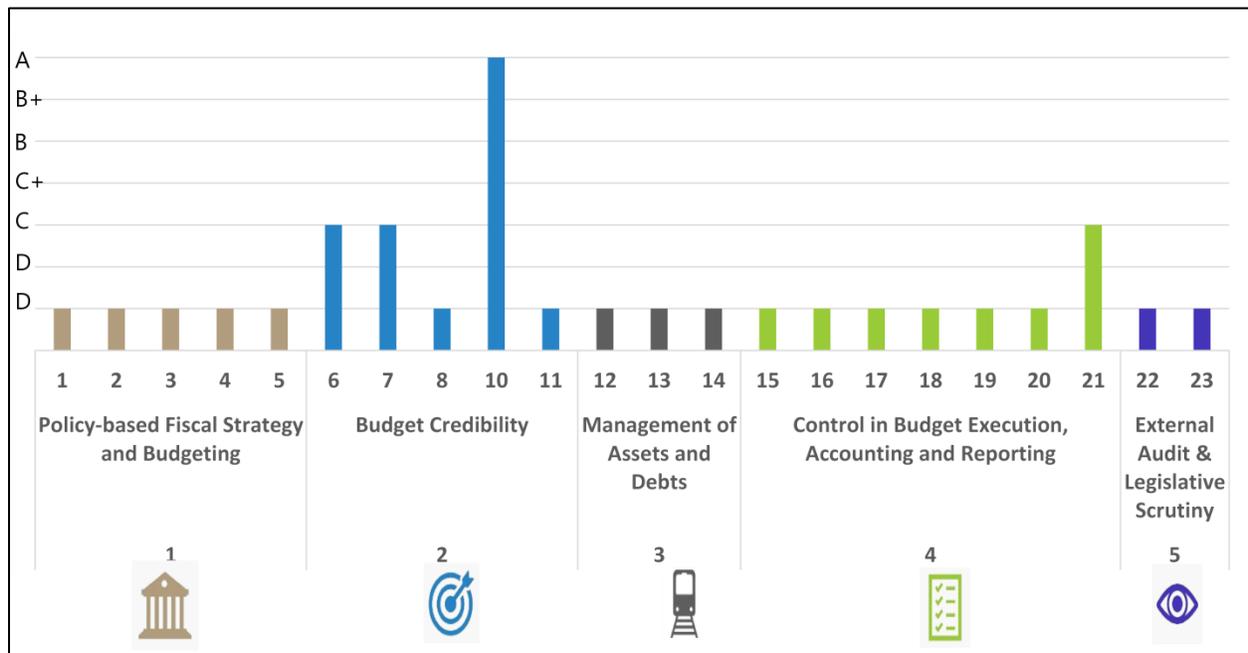


Table 64: Ogun Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	D	D	-	-	D
3. Medium Term Perspective in Expenditure Budgeting	M2	D	D	D	-	D
4. Budget Preparation Process	M2	C	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	C	C	A	-	C
7. Revenue Generation	M2	B	D	-	-	C
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	A	-	A
11. Public Access to Fiscal Information	M1	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	D	D	D	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	D	D	D	D	D
18. Internal Audit	M1	D	D	C	C	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	C	B	B	-	C
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.31 Ondo State

2017 Score **27.9%** | **12th** of 37

Ondo State did NOT provide 68% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 65: Ondo 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	-	-	-	-	20%	20%	60%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	14%	-	-	-	-	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 35: Ondo Summary Performance by Indicator

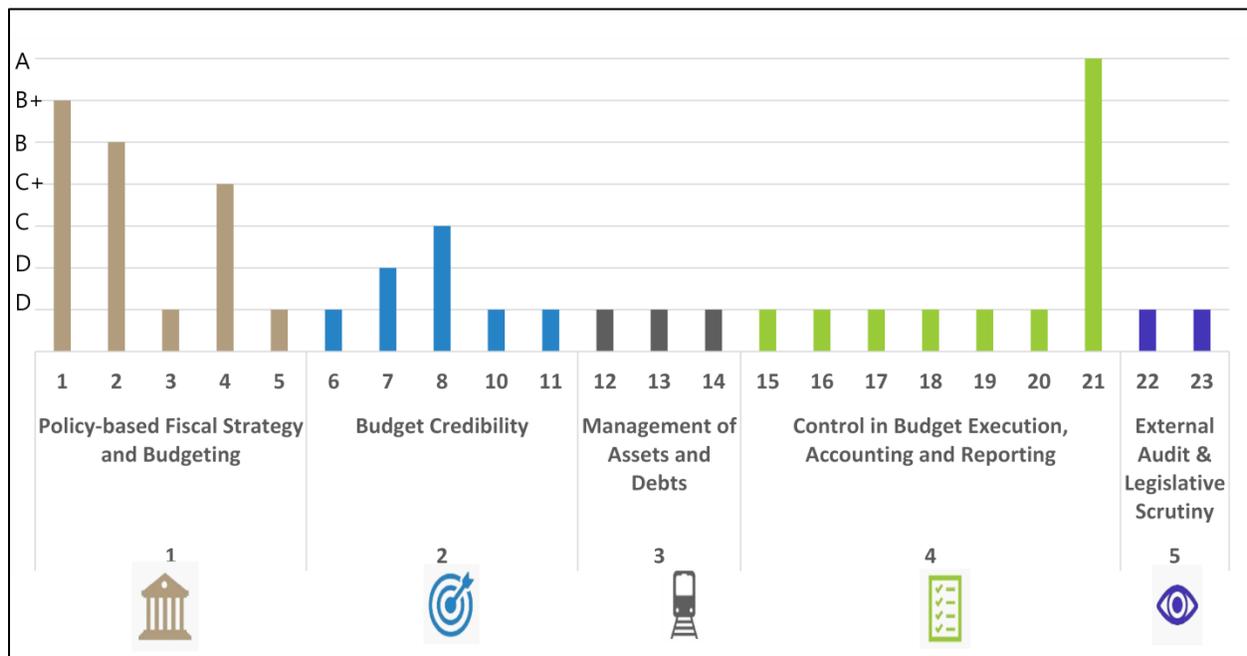


Table 66: Ondo Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
2. Fiscal strategy	M2	B	B	-	-	B
3. Medium Term Perspective in Expenditure Budgeting	M2	A	D	D	D	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	D	A	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	B	-	D
7. Revenue Generation	M2	C	D	-	-	D+
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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	D	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	B	D	D	-	D
18. Internal Audit	M1	D	D	D	A	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	A	A	A	-	A
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.32 Osun State

2017 Score **20.8%** | **20th** of 37

Osun State did NOT provide 81% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 67: 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	14%	-	-	-	-	-	86%	100%
	5	External Audit and Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Figure 36: Osun Summary Performance by Indicator

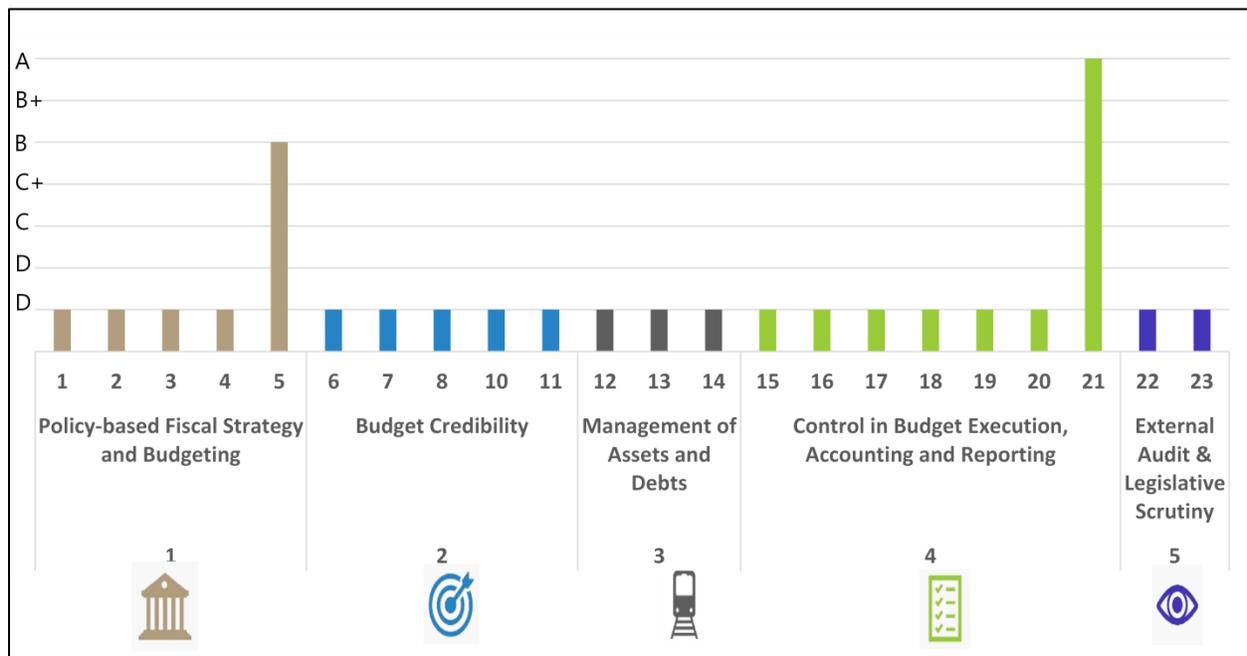


Table 68: Osun Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B	B	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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	D	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. 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	A	A	A	-	A
External Scrutiny and Audit						
22. External Audit	M1	D	A	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.33 Oyo State

2017 Score **14.3%** | **34th** of 37

Oyo State did NOT provide 90% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 69: 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	-	-	-	-	-	-	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 37: Oyo Summary Performance by Indicator

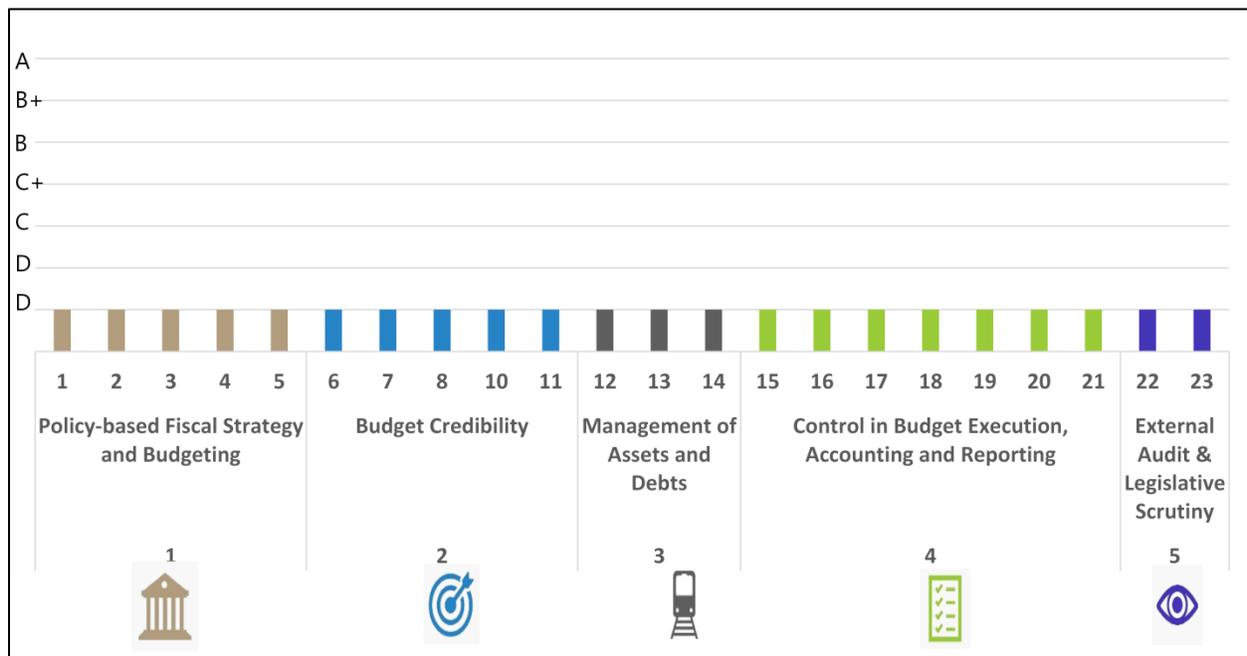


Table 70: Oyo Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	C	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	D	-	D
16. Pension Controls	M1	D	D	D	-	D
17. Procurement	M2	D	D	D	-	D
18. Internal Audit	M1	D	D	D	B	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	D	D	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.34 Plateau State

2017 Score **24.7%** | 16th of 37

Plateau State did NOT provide 71% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 71: 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	-	-	-	-	20%	-	80%	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 38: Plateau Summary Performance by Indicator

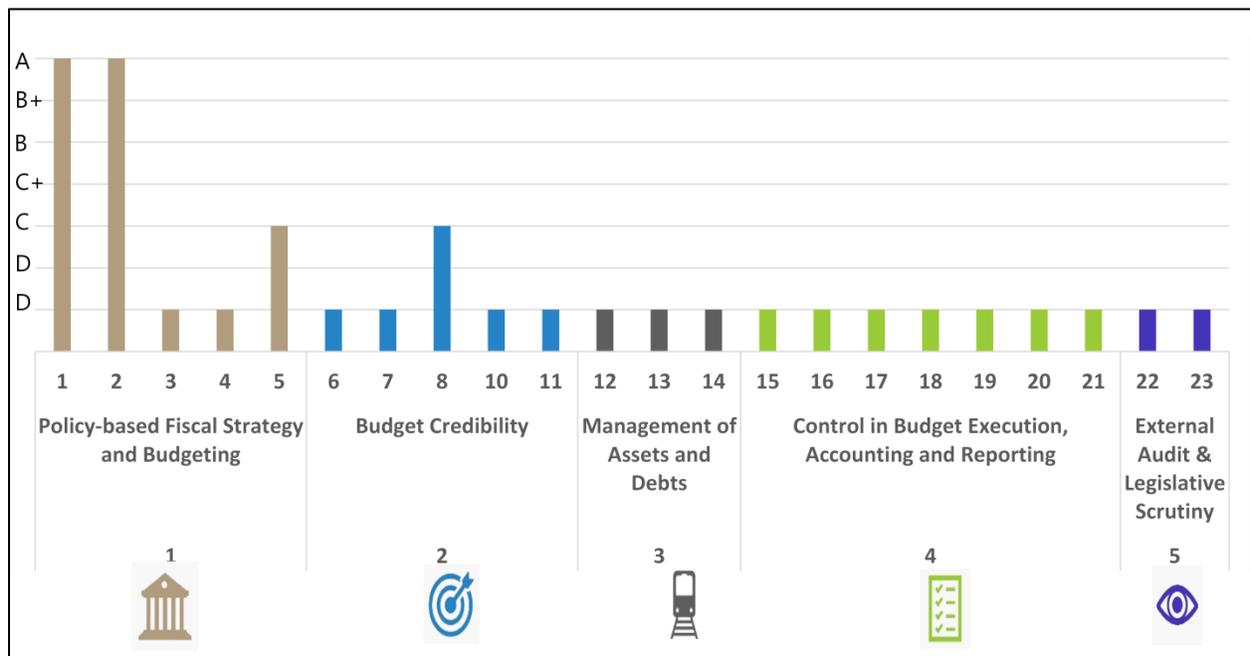


Table 72: Plateau Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	D	D	D	D
4. Budget Preparation Process	M2	D	D	-	-	D
5. Legislative Scrutiny of Budgets	M1	C	B	-	-	C
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	A	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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	B	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. 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	B	B	A	D
19. Account Reconciliation	M1	D	D	-	-	D
20. In-Year Budget Reports	M1	D	D	-	-	D
21. Annual Financial Reports	M1	D	A	A	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.35 Rivers State

2017 Score **14.3%** | **34th** of 37

Rivers State did NOT provide 98% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 73: Rivers 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 39: Rivers Summary Performance by Indicator

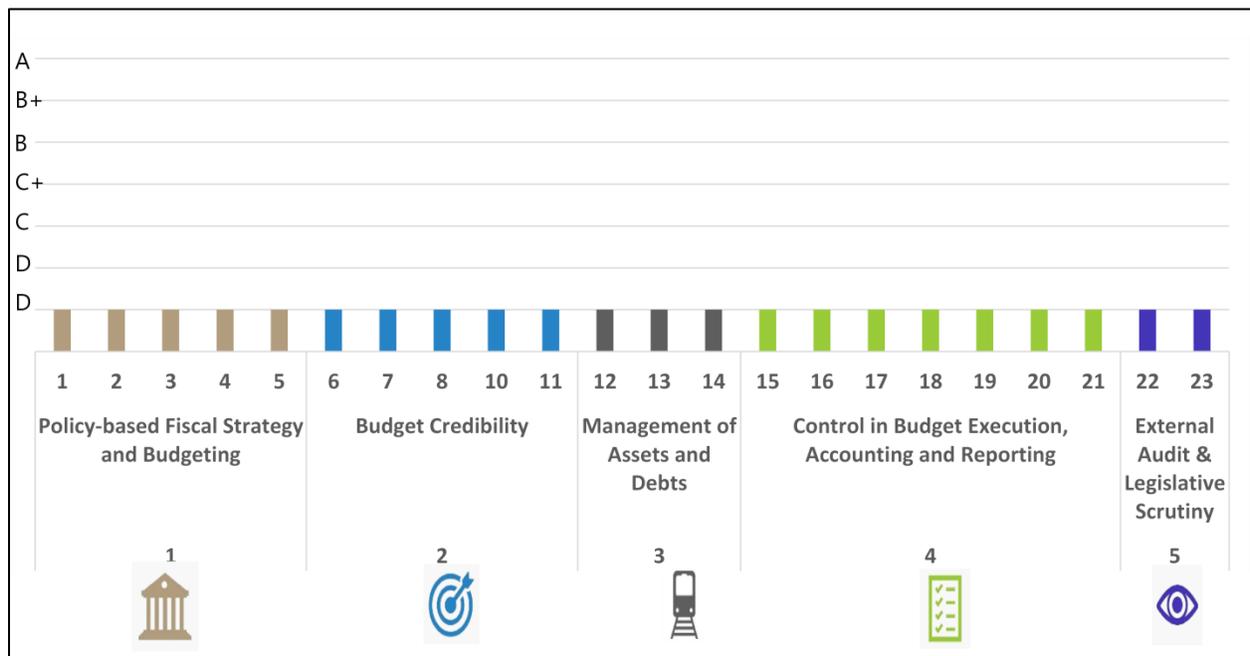


Table 74: Rivers Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	D	D	D	-	D
11. Public Access to Fiscal Information	M1	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. 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
External Scrutiny and Audit						
22. External Audit	M1	D	D	D	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.36 Sokoto State

2017 Score **20.8%** | 20th of 37

Sokoto State did NOT provide 79% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.



Table 75: 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	-	-	20%	-	-	-	80%	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 40: Sokoto Summary Performance by Indicator

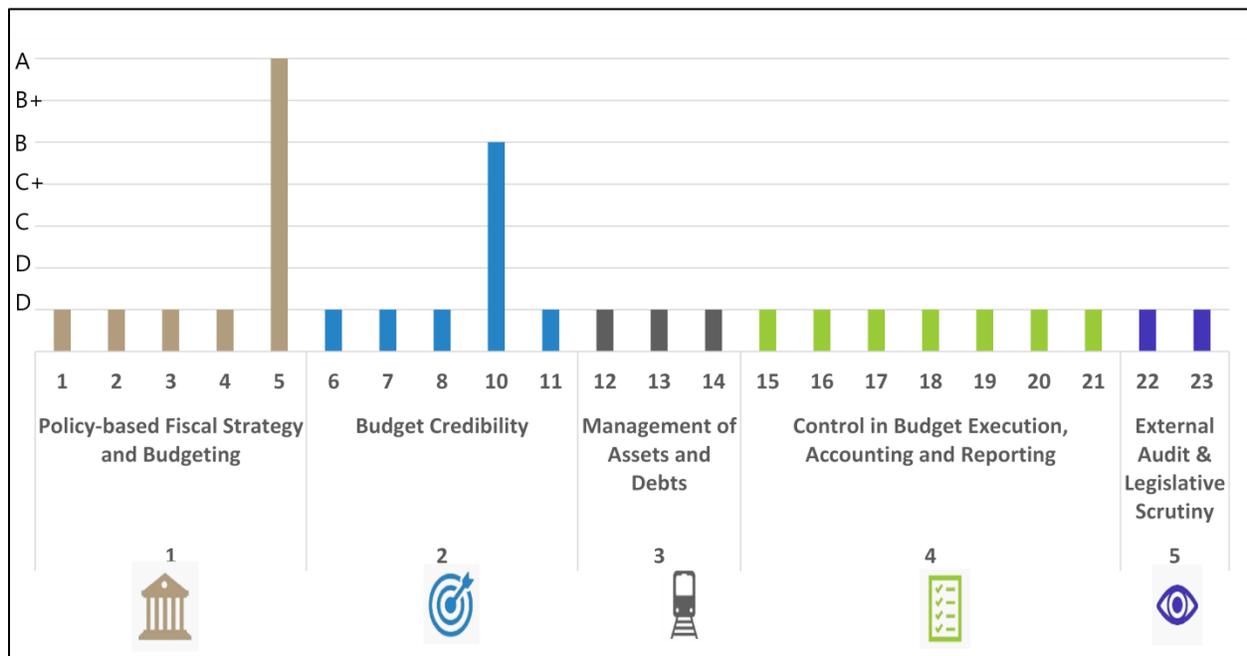


Table 76: Sokoto Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	A	A	-	-	A
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	C	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	B	B	B	-	B
11. Public Access to Fiscal Information	M1	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. 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	A	-	-	D
20. In-Year Budget Reports	M1	D	A	-	-	D
21. Annual Financial Reports	M1	D	C	B	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	A	A	D	D	D

4.37 Taraba State

2017 Score **28.6%** | **10th** of 37

Taraba State did NOT provide 68% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

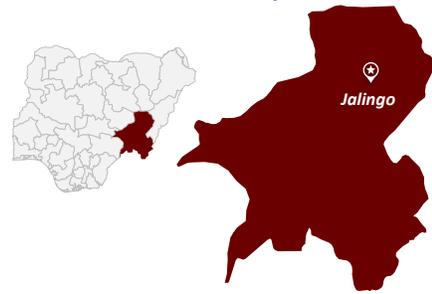


Table 77: Taraba Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	20%	20%	-	20%	100%
	2	Budget Credibility	-	-	20%	-	20%	-	60%	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 41: Taraba Summary Performance by Indicator

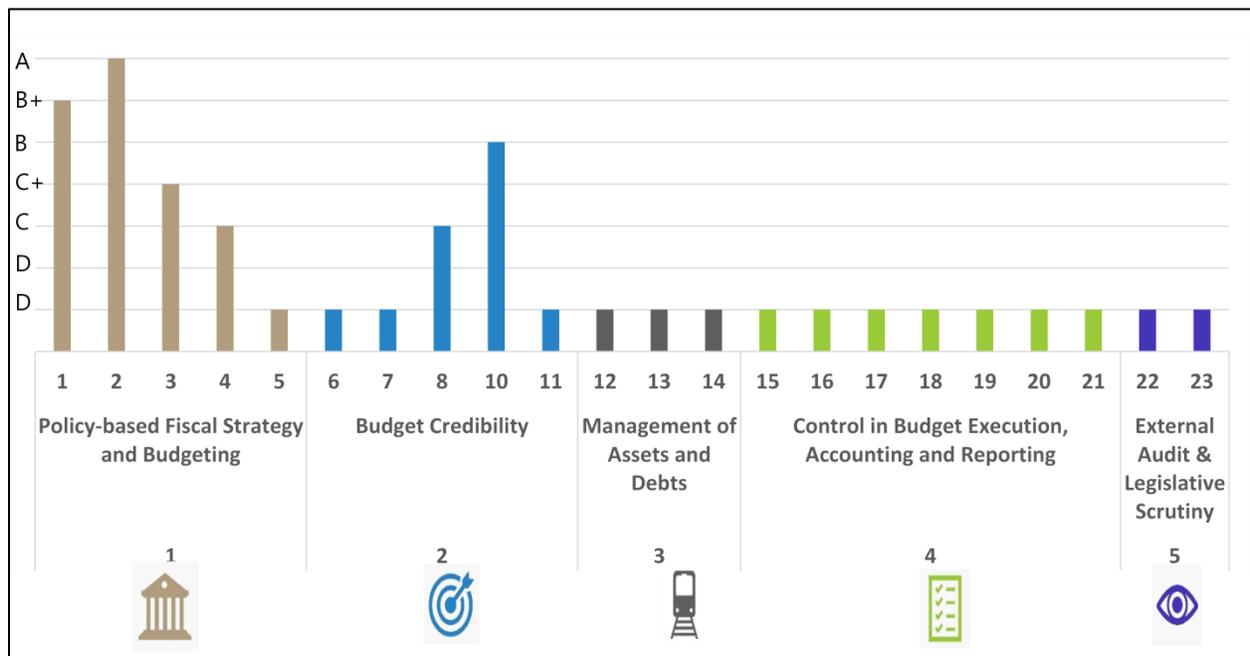


Table 78: Taraba Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	C	-	B+
2. Fiscal strategy	M2	A	A	-	-	A
3. Medium Term Perspective in Expenditure Budgeting	M2	A	B	C	D	C+
4. Budget Preparation Process	M2	B	D	-	-	C
5. Legislative Scrutiny of Budgets	M1	D	B	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	D	-	D
7. Revenue Generation	M2	D	D	-	-	D
8. Budget Documentation	M1	C	-	-	-	C
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	B
11. Public Access to Fiscal Information	M1	D	-	-	-	D
Management of Assets and Debts						
12. Public Investment Management	M2	B	C	D	D	D
13. Public Asset Management	M2	C	D	D	-	D
14. Debt Management	M2	D	D	D	-	D
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	A	-	D
16. Pension Controls	M1	D	D	A	-	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
External Scrutiny and Audit						
22. External Audit	M1	D	D	B	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.38 Yobe State

2017 Score **19.5%** | **26th** of 37

Yobe State did NOT provide 79% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

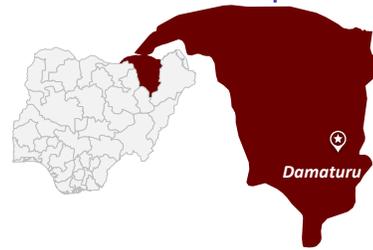


Table 79: Yobe Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	-	-	-	80%	100%
	2	Budget Credibility	-	-	20%	-	-	-	80%	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 42: Yobe Summary Performance by Indicator

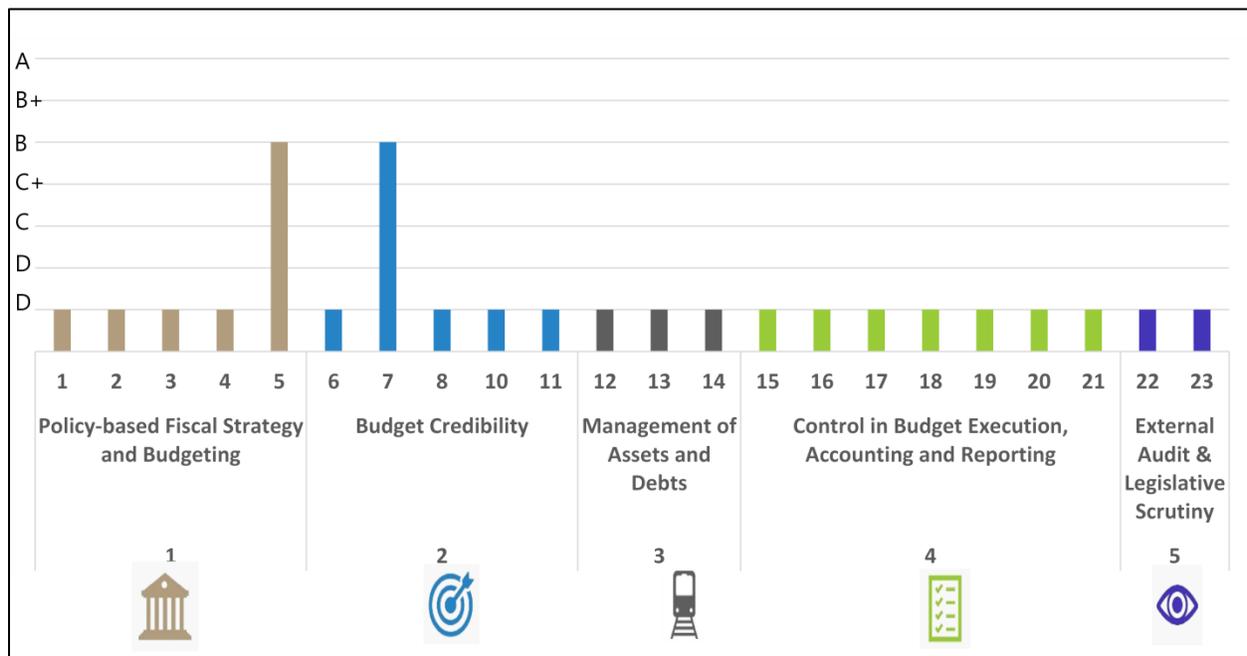


Table 80: Yobe Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average 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	B	A	-	-	B
Budget Credibility						
6. Total Expenditure Implementation	M1	D	D	B	-	D
7. Revenue Generation	M2	B	B	-	-	B
8. Budget Documentation	M1	D	-	-	-	D
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	A	D	-	D
11. Public Access to Fiscal Information	M1	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. Payroll Controls	M1	D	D	D	-	D
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	C	-	-	D
21. Annual Financial Reports	M1	D	D	C	-	D
External Scrutiny and Audit						
22. External Audit	M1	D	D	A	-	D
23. Legislative Scrutiny of Audit Reports	M2	D	D	D	-	D

4.39 Zamfara State

2017 Score **24.7%** | **16th** of 37

Zamfara State did NOT provide 55% of the information requested based on the sixty-four (64) Dimensions that were assessed. Below is the state's performance as assessed by our ICAN-AI Model.

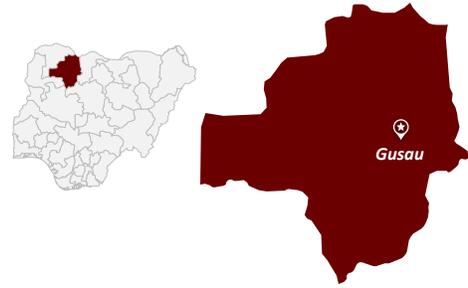


Table 81: Zamfara Summary Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20%	-	-	80%	100%
	2	Budget Credibility	-	-	20%	-	20%	-	60%	100%
	3	Management of Assets and Debts	-	-	-	33%	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	-	-	-	-	100%	100%
	5	External Audit and Legislative Scrutiny	-	-	50%	-	-	-	50%	100%

Figure 43: Zamfara Summary Performance by Indicator

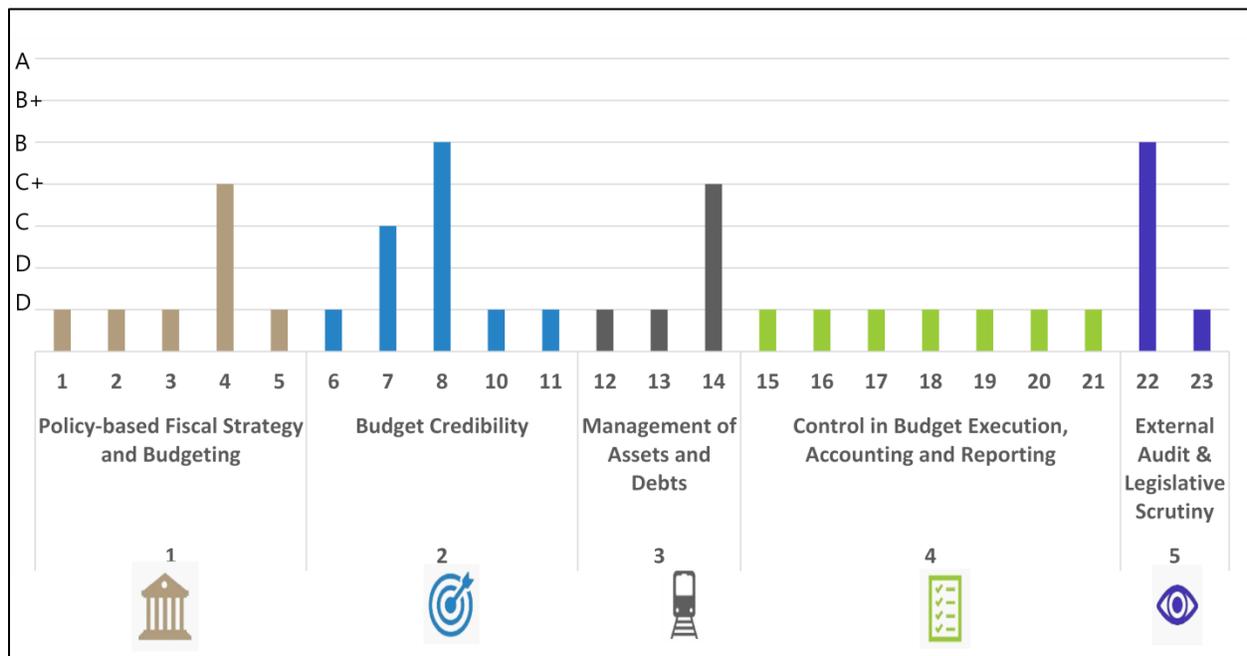


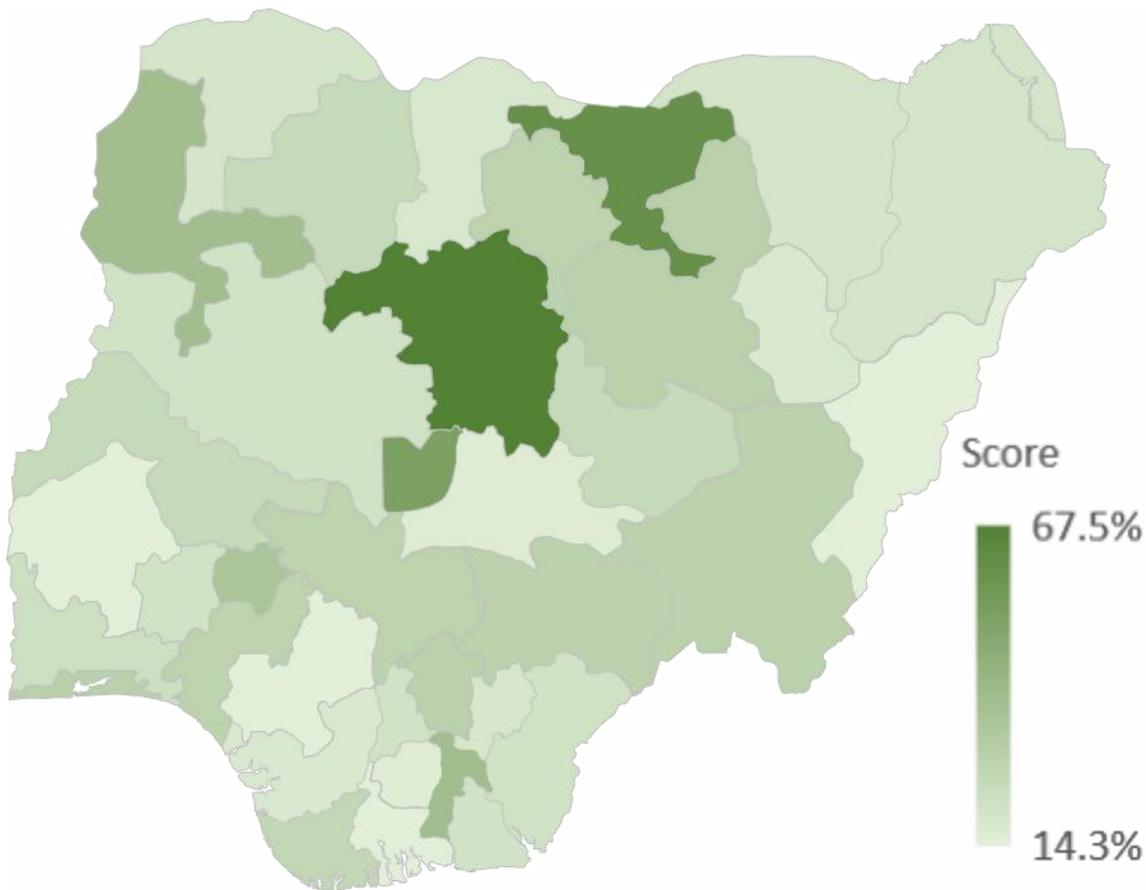
Table 82: Zamfara Overall Performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension: % of Entities with an "A" Score				Average Rating
		I	II	III	IV	
Policy Based Fiscal Strategy and Budgeting						
1. Macroeconomic and Fiscal Forecasting	M2	A	A	D	-	D
2. Fiscal strategy	M2	B	D	-	-	D
3. Medium Term Perspective in Expenditure Budgeting	M2	A	A	D	D	D
4. Budget Preparation Process	M2	A	D	-	-	C+
5. Legislative Scrutiny of Budgets	M1	D	D	-	-	D
Budget Credibility						
6. Total Expenditure Implementation	M1	D	A	A	-	D
7. Revenue Generation	M2	C	C	-	-	C
8. Budget Documentation	M1	B	-	-	-	B
9. FGN Operations Outside Budget	M2	-	-	-	-	-
10. State Government Operations Outside Budget	M2	A	D	D	-	D
11. Public Access to Fiscal Information	M1	D	-	-	-	D
Management of Assets and Debts						
12. Public Investment Management	M2	B	D	D	D	D
13. Public Asset Management	M2	D	D	D	-	D
14. Debt Management	M2	A	B	C	D	C+
Control in Budget Execution, Accounting and Reporting						
15. Payroll Controls	M1	D	D	A	-	D
16. Pension Controls	M1	D	D	A	-	D
17. Procurement	M2	D	D	D	-	D
18. Internal Audit	M1	D	D	B	A	D
19. Account Reconciliation	M1	D	A	-	-	D
20. In-Year Budget Reports	M1	D	C	-	-	D
21. Annual Financial Reports	M1	D	C	A	-	D
External Scrutiny and Audit						
22. External Audit	M1	B	B	A	-	B
23. Legislative Scrutiny of Audit Reports	M2	C	D	D	-	D

5. Conclusions of the Analysis of PFM Systems

5.1 Integrated Assessment of PFM Performance

The findings of the 2017 ICAN-AI assessment report are detailed in section 4 of this report “Assessment of PFM Performance by Entity”. The Map below shows the Country’s overall performance as assessed by the ICAN-AI framework and its scoring mechanism under the 5 pillars, 23 Indicators and 64 Dimensions for the Federal and State Governments in Nigeria.



As could be observed performance is generally very poor. This is due to non-release of information by the public entities. On the average, about 72% of information required for the assessment was not supplied or made publicly available.

The assessment disclosed that entities that supplied the most information also performed better.

The three best performing entities are:

Kaduna State	-	67.5%	(26% information not supplied)
Jigawa State	-	60.4%	(24% information not supplied)
Federal Government	-	52.6%	(35% information not supplied)

The three least-performing entities scored as follows:

Edo State	-	14.3%	(95% information not supplied)
Oyo State	-	14.3%	(90% information not supplied)
Rivers State	-	14.3%	(98% information not supplied)

5.2 Effectiveness of Internal control Framework

Internal control framework in PFM has not been institutionalized. Internal audit function is not risk-based and not independent of the Treasury. However, the Federal Government has recently launched the Presidential Initiative for Continuous Audit (PICA) to strengthen internal controls in the system. State Governments are yet to domesticate this initiative.

5.3 List of Legislation Applicable to PFM in Nigeria

Box 3: The Legislations relevant to the ICAN-AI

The Legislations relevant to the ICAN-AI are as follows:

1. 1999 Constitution (as amended) of the Federal Republic of Nigeria.
 - a. Budget, States Section 121 (FGN section 81).
 - b. 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, Subsection 5 (FGN Section 85 Subsection 5).
2. State Joint Local Government Account (JAAC) Section 162, Subsection 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 Courts regarding enquiry into the any financial activity of the FGN (States) and its Agents.
 - b. Part II deals with Medium Term Expenditure Framework (MTEF) while Part III deals with 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 provide for free access to all PFM information.

