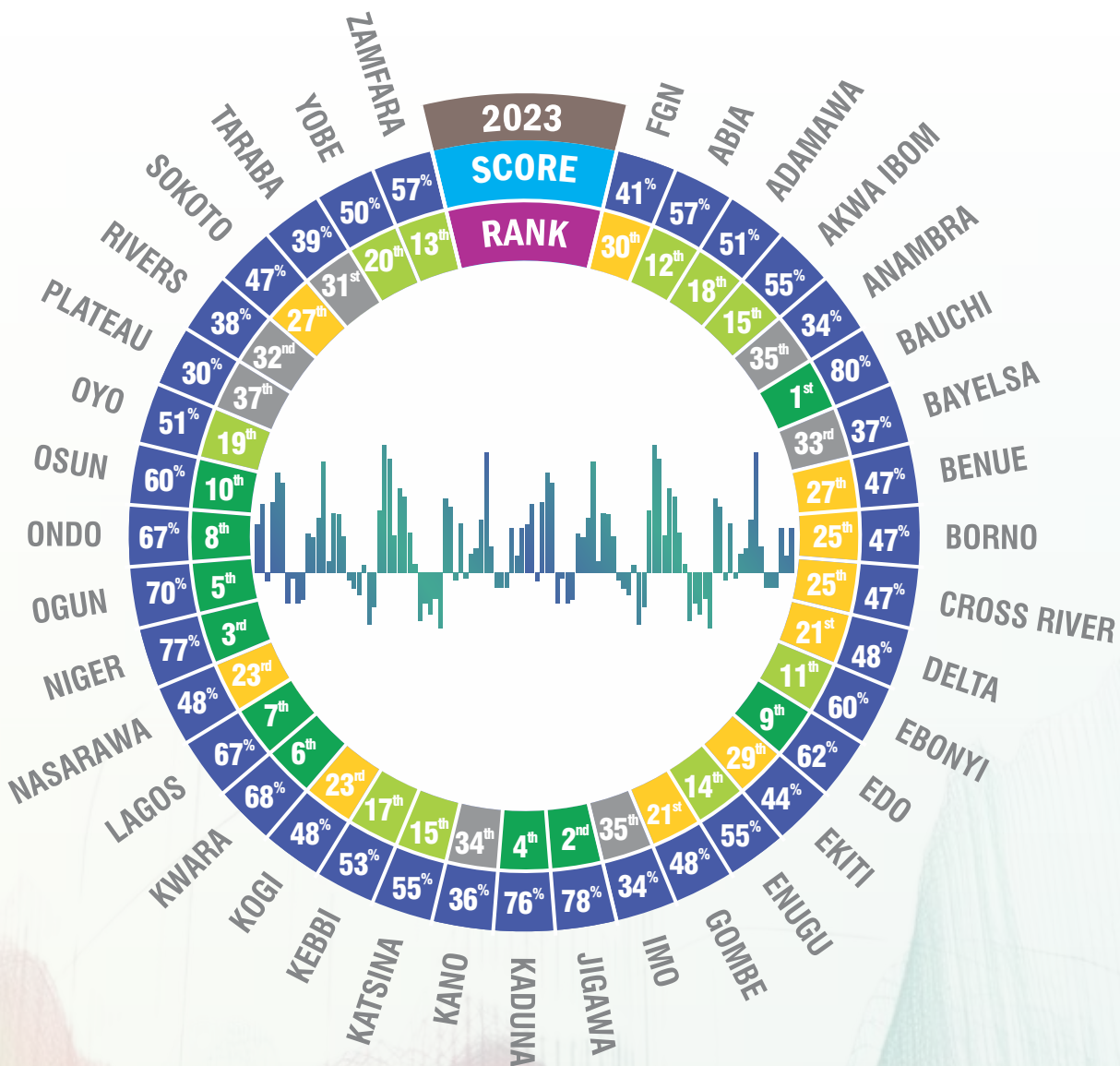


ICAN ACCOUNTABILITY INDEX (ICAN-AI)



2023 ASSESSMENT REPORT (FOR THE 2022 FISCAL YEAR)

Published by the Institute of Chartered Accountants of Nigeria



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**2023 Assessment Report
(For the 2022 Fiscal Year)**

**THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF NIGERIA**

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Website: www.icanig.org

Published in May 2024

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

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

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

For any questions regarding this report, please contact the Deputy Registrar, Technical Services of The Institute of Chartered Accountants of Nigeria, Dr Ijeoma O. Anaso at ioanaso@ican.org.ng or call +2347007004226 (07007001CAN) or send WhatsApp: +2347037646360.

This is the 2023 report for the 2022 Fiscal year.
January 1 to December 31, 2022.

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 2022 Fiscal Year
Based on the ICAN-AI Framework

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

ICAN Council
May 2024

EXECUTIVE SUMMARY

The Institute of Chartered Accountants of Nigeria (ICAN) has significantly advanced Public Financial Management (PFM) in Nigeria through the ICAN Accountability Index (ICAN-AI). This initiative aims to improve governance by promoting transparency, accountability, and efficiency across all tiers of government. The framework assesses the performance of the Federal Government, 36 states, and local governments, facilitating better fiscal practices in line with global standards.

The ICAN-AI originated from discussions during the 46th ICAN Annual Conference in 2016, where the need for heightened accountability in public governance was emphasized. ICAN developed the index by adapting the Public Expenditure and Financial Accountability (PEFA) framework to address Nigeria's unique challenges. The ICAN-AI evaluates PFM through five key pillars: Policy-Based Fiscal Strategy, Budget Credibility, Management of Assets and Debts, Control in Budget Execution and Reporting, and External Audit and Legislative Scrutiny.

The report reveals both progress and challenges in Nigeria's PFM landscape. Key achievements include improved information disclosure and healthy competition among states to enhance their governance practices. However, challenges persist, particularly in asset management, data availability, and public awareness. Pillar Three, focusing on asset and debt management, remains an area of concern, highlighting the need for reforms.

The ICAN-AI framework relies on continuous stakeholder engagement, including advocacy with state and federal government entities and international partners such as the International Federation of Accountants (IFAC). Recent advocacy efforts include presentations to the Nigeria Governors' Forum and collaboration with other African countries, seeking to institutionalize the index at a continental level.

Challenges faced during the assessment include limited funding, non-cooperation from certain government entities, and inadequate optimization of public information systems. ICAN has identified strategies to mitigate these challenges, including enhancing advocacy efforts, refining data collection methodologies, and increasing public awareness.

Notably, the report underscores the necessity of aligning PFM practices with legislative frameworks that support fiscal governance. Legislative reforms at both federal and state levels are essential for improving accountability and institutionalizing transparency measures.

In conclusion, while the ICAN-AI has driven meaningful progress in PFM practices, much work remains. The Institute's commitment to improving financial management, supported by government collaboration and international partnerships, will be pivotal in achieving sustainable fiscal governance. This report provides key insights and recommendations to guide policymakers and stakeholders toward a more transparent, accountable, and efficient public financial system in Nigeria.

1. Introduction

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

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

1.2 Maiden Edition - Starting Blocks

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

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

After the 46th ICAN Annual Conference, Mr. Banwo met with the leadership of ICAN and impressed upon them 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 devise an initiative that would be driven by ICAN, focusing on accountability. In response, Mr. Banwo put together a team comprising members of the Institute who shared a

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

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

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

1.3 Establishment of the ICAN-AI Steering Committee

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

Table 1: ICAN-AI Steering Committee Members

S/N	NAME	
1.	Dr. Innocent IwekaOkwuosa (59 th President) *	- Chairman
2.	Mr. Oladele Nuraini Oladipo *	- First Deputy Chairman
3.	Mrs. Njum Nnennaya Uma-Onyemenam *	- Second Deputy Chair-man
4.	Dr. Chris Nyong	- Member
5.	Mr. Abdulkareem Babatunde Ahmed	- Member
6.	Prof. Kabiru Dandago Isa	- Member
7.	Prof. Francis lyoha	- Member
8.	Prof. Semiu Babatunde Adeyemi	- Member
9.	Dr. Bassej Ibor	- Member
10.	Mr. Taofeek Shittu	- Member
11.	Dr. Victor Okpanachi	- Member
12.	Mr. David Brown	- Member
13.	Mr. Aliyu Aminu Ibrahim	- Member

S/N	NAME	
14.	Prof. Francis Iyoha	- Member
15.	Ms. Falilat Oni	- Member
16.	Mr. Philip Adewale Aderinto	- Member
17.	Mr. Uduak Nelson Udoh	- Member
18.	Mr. Adekunle Adekemi	- Member
19.	Mr. Babatunde Wey	- Member
20.	Mrs. Ogechi Ogo-Odiah	- Member
21.	Mr. Anthony Achebe	- Member
22.	Mr. Garba Muhammed Dutse	- Member
23.	Mr. Lekan Adanijo	- Consultant
24.	Alh. Isma'ila Zakari (Past President)	- Adviser

* Denotes Council member

Table 2: ICAN-AI Technical Subcommittee Members

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

Table 3: ICAN-AI Stakeholder Engagement Subcommittee Members

S/N	NAME	
1.	Mrs. Njum Nnennaya Uma-Onyemenam	- Chairman
2.	Prof. Kabiru Isa Dandago	- Member
3.	Mr. Philip Adewale Aderinto	- Member
4.	Dr Bassey Ibor	- Member
5.	Mr Garba Muhammed Dutse	- Member
6.	Mr. Uduak Nelson Udoh	- Member

S/N	NAME	
7.	Mr. Adekunle Adekemi	- Member
8.	Mrs. Ogechi Ogo-Odiah	- Member
9.	Mr. Anthony Achebe	- Member
10.	Mr. Adetayo Adegbola	- Minutes Secretary

Table 4: ICAN-AI Secretariat Team

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

1.4 Selection of Adapted PEFA Framework

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

1.5 Development of the ICAN-AI Framework

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

In October 2021, the Technical Subcommittee held a 3-day retreat to review and update the ICAN-AI framework in readiness for the 2020 and 2021 assessments. Likewise, another 3-day retreat was held in July 2023 to review and update the ICAN-AI framework

in readiness for the 2022 and 2023 assessments. Leveraging the expertise of members, the Technical Subcommittee updated the framework to reflect developments in the legal and regulatory landscape as well as developments relating to Social Inclusion responsiveness since the last assessment was carried out. The updated framework, comprising five (5) pillars, twenty-six (26) indicators, and seventy-three (73) dimensions, was approved by the Governing Council in September 2023. In addition to the approved framework, the Technical Subcommittee also noted certain developments in the public discourse (such as climate change and gender equality) and how these would impact PFM assessment. The Technical Subcommittee resolved to monitor framework development on these matters from PEFA and similar organisations, with a view to incorporating them in future assessments.

Structure of the ICAN-AI Framework

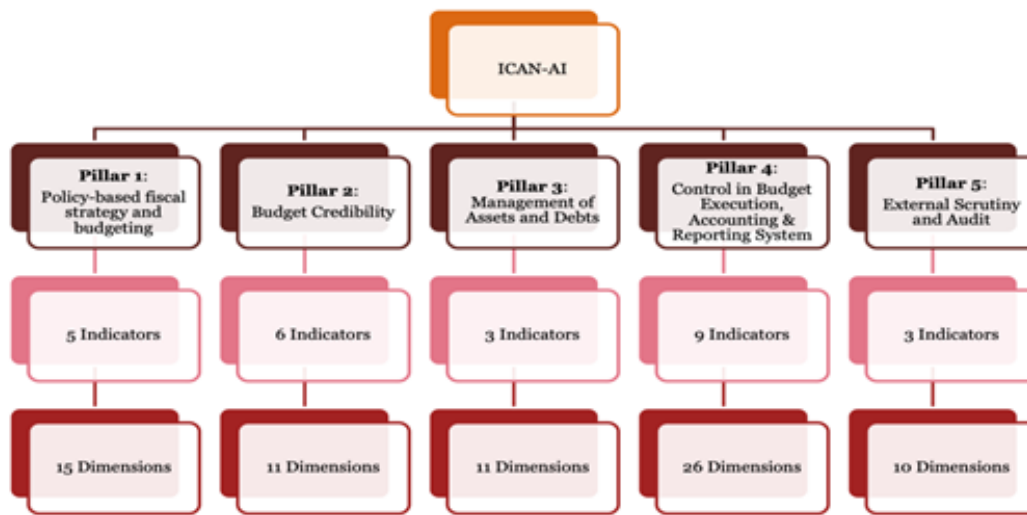


Figure 1: Structure of ICAN-AI Framework

1.6 IFAC Support

Following the decision to carry out a PFM assessment in Nigeria using the ICAN-AI model, the Institute interacted with the International Federation of Accountants (IFAC) with a view to securing their support. The discussions with IFAC, which were concluded in July 2018, addressed issues such as the nature and funding of the support, as well as access to the data gathered through the exercise. IFAC, through a selection process, engaged Mrs. Jadesola Bello, FCA, as a Consultant to the Steering Committee. Members of the Steering Committee met with Mrs. Bello to examine her background and experience and concluded that she had the appropriate profile to lend her expertise to ICAN-AI. Her input and insight brought significant value and quality to the report. Although the support has not been sustained, the Institute values IFACs contribution in that regard, and look forward to more collaboration in future.

1.7 Manpower Training

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

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

Some coordinators and assessors were selected based on their performance from previous ICAN-AI assessments, while new ones were drawn from members with public sector experience. See Table 3 for the list of coordinators and assessors. The Technical Subcommittee conducted a 3-day physical training for assessors and coordinators from October 3 to 5, 2023 in Lagos. The training event was declared opened by the 59th President and Chairman of the Steering Committee, Dr Innocent Iweka Okwuosa, FCA. Other virtual meetings and training were held to better equip the Assessors and Coordinators on the intricacies of the exercise. The Technical Subcommittee thereafter converted the training materials to audio-visual materials, which the coordinators and assessors were required to go through. The training materials covered the concept of the ICAN-AI, introduction to the pillars, indicators and dimensions, data collection, scoring system and illustrative demonstration of the model.

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



Figure 2: The 59th Present, Dr. Innocent Okwuosa and the Steering Committee members at the ICAN-AI Assessors and Coordinators Training



Figure 3: The 59th Present, Dr. Innocent Okwuosa and the Steering Committee members at the ICAN-AI Assessors and Coordinators Training



Figure 4: The 59th Present, Dr. Innocent Okwuosa and the Technical Subcommittee members at the ICAN-AI Assessors and Coordinators Training

1.8 Data Gathering and Scoring

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

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

The Assessors received directions from Coordinators regarding how to request information from public officials. As with other evaluations, this turned out to be a challenging task that prevented access to some essential parts of the data sought. The security and sociopolitical

climate in certain states of the federation made this issue much more difficult, which led to some of the government entities not turning in needed information, thereby receiving low scores on some dimensions.

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

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



Figure 5: ICAN-AI Assessment Validation Session

1.9 The ICAN-AI Assessment Tool (Cypher)

The ICAN-AI Assessment Tool (Cypher) is a custom-built role-based workflow and process automation solution. The Cypher, which is built to be intuitive, contains web applications and Application Programming Interphase (API) that have smart user access and data entry validation routines. These routines not only validate entries but enforce approval processes and other activity rules. Cypher marks validated entries, scores, and grades them, and generates reports using the ICAN-AI Framework. Enhancements made to Cypher; in this round of assessment, included the ability of the tool to automatically assign reference numbers to documents uploaded to uniquely reflect the government entity, the pillar, indicator and dimensions. This significantly enhanced the efficiency of assessors, and integrity of documentation.

1.10 Insights from Previous Years' Reports

An examination of the data from the past six years reveals the performance dynamics of the five pillars within the ICAN Accountability Index. Based on the information provided over a six-year period, the average percentages for the 37 entities within the ICAN Accountability Index has been calculated.

Summary of 2023 Insights

The 2023 results of the ICAN Accountability Index (ICAN-AI) reveal both areas of strength and ongoing challenges in Nigeria's public financial management. Notable improvements have been recorded in financial documentation, reporting, and fiscal management, reflecting the government's efforts to align with best practices. However, significant weaknesses persist in specific areas, such as the management of expenditure arrears and legislative scrutiny of audit processes.

Indicators that have shown Improvements:

1. Indicator 22 (65%) – Annual Financial Reporting: The highest score achieved in 2023, indicating that annual financial reporting processes have become more structured, comprehensive, and aligned with global standards. The improvement reflects enhanced transparency and accountability in the publication of financial reports.

2. Indicator 8 (72%) – Documentation and Fiscal Reporting: This indicator marks another area of excellence, showcasing the progress in budget documentation and fiscal reporting. The improvement highlights better disclosure of budgetary information, fostering public trust in government operations.

Indicators that need attentions and Improvement:

1. Indicator 15 (18%) – Management of Expenditure Arrears: The low score in arrears management reflects ongoing challenges in monitoring and controlling outstanding financial obligations. This weakness suggests inefficiencies in budget execution, posing risks to fiscal sustainability.

2. Indicator 25 (16%) – Legislative Scrutiny of Audits: The poor performance in this area demonstrates weak engagement by legislative bodies in holding the executive accountable for public finance practices. This gap in scrutiny limits the effectiveness of audit processes and the enforcement of recommendations.

Key Observations by Pillar

Pillar 1: Policy-Based Fiscal Strategy and Budgeting

- i. Indicators 1 to 4 show steady improvement over recent years, with particular gains in fiscal strategy alignment and budgeting practices. These improvements reflect the government's efforts to develop more comprehensive and realistic fiscal frameworks.

- ii. The progress indicates that fiscal planning is increasingly evidence-based, contributing to better resource allocation.

Pillar 2: Budget Credibility

- i. There has been strong improvement in Budget Documentation (Indicator 8), which scored 72%, and Fiscal Management (Indicator 7), which reached 54%. These gains suggest increased transparency and reliability in the budgeting process.
- ii. However, Indicator 6—focused on budget implementation—remains stagnant, signalling ongoing difficulties in translating budget plans into effective execution.

Pillar 3: Management of Assets and Debts:

- i. Indicator 14 (Debt Management) has improved significantly, achieving 54% in 2023, which reflects better tracking and management of debt obligations.
- ii. However, the scores for asset management remain low, indicating persistent challenges in properly recording, monitoring, and optimizing public assets. Strengthening this area will be critical to achieving more efficient use of government resources.

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

- i. The pillar shows encouraging progress in financial reporting. Annual Reporting (Indicator 22) scored 65%, and In-Year Reporting (Indicator 21) reached 61%, reflecting increased transparency and timely disclosures.
- ii. Nevertheless, Indicator 15 (Expenditure Arrears Management) remains an area of concern, suggesting inefficiencies in payment processes and budget controls. Strengthening internal controls and enhancing financial discipline are essential to address these issues.

Pillar 5: External Audit and Legislative Scrutiny

- i. There is steady improvement in External Audit Processes (Indicator 24), which scored 37%, demonstrating that audit practices are becoming more robust.
- ii. However, Legislative Scrutiny (Indicator 25) continues to lag, with a low score of 16%. This highlights the need for greater involvement from legislative bodies in reviewing audit reports and ensuring accountability.

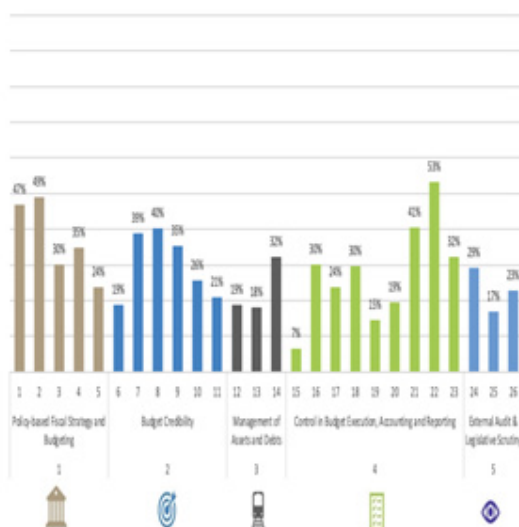
Conclusion

The 2023 results of the ICAN-AI demonstrate meaningful progress in areas such as fiscal documentation, financial reporting, and debt management. These improvements reflect the government's commitment to strengthening transparency and accountability in public financial management. However, persistent weaknesses in expenditure arrears management, asset management, and legislative scrutiny suggest the need for targeted reforms. Moving forward, greater focus on these areas will be essential to ensure sustainable improvements in public governance and fiscal discipline.

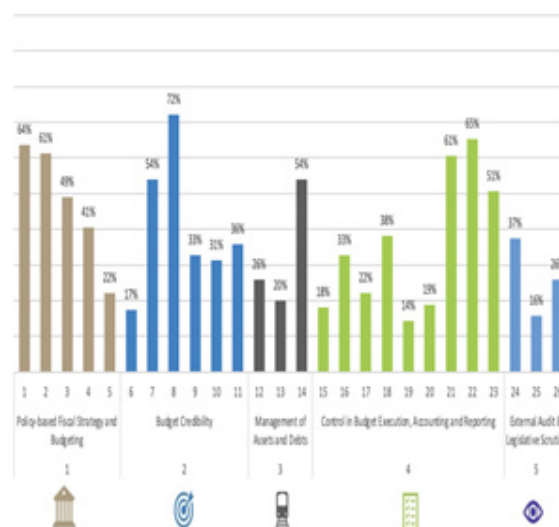
Table 5: Summary of Performance by Pillars and Indicators for 37 Entities

Pillar	Indicator	Average 2018 – 2023 score (%)	2023 (%)	2022 (%)	2021 (%)	2020 (%)	2019 (%)	2018 (%)
Policy-based Fiscal Strategy and Budgeting	1	47%	64%	56%	49%	29%	44%	41%
	2	49%	61%	61%	50%	43%	37%	41%
	3	30%	49%	44%	23%	21%	23%	21%
	4	35%	41%	38%	34%	30%	37%	30%
	5	24%	22%	23%	22%	17%	16%	43%
Budget Credibility	6	19%	17%	18%	20%	18%	20%	19%
	7	39%	54%	46%	34%	28%	29%	42%
	8	40%	72%	62%	28%	24%	19%	37%
	9	35%	33%	37%	40%	42%	17%	44%
	10	26%	31%	35%	25%	26%	14%	21%
	11	21%	36%	47%	14%	14%	14%	n/a
Management of Assets and Debts	12	19%	26%	19%	20%	16%	16%	15%
	13	18%	20%	20%	20%	17%	14%	16%
	14	32%	54%	45%	29%	22%	24%	19%
Control in Budget Execution, Accounting, and Reporting	15	7%	18%	21%	n/a	n/a	n/a	n/a
	16	30%	33%	35%	31%	34%	25%	24%
	17	24%	22%	28%	23%	29%	20%	20%
	18	30%	38%	37%	31%	33%	20%	19%
	19	15%	14%	14%	14%	16%	14%	14%
	20	19%	19%	20%	18%	17%	21%	20%
	21	41%	61%	54%	44%	43%	18%	24%
	22	53%	65%	64%	62%	55%	41%	31%
External Audit & Legislative Scrutiny	23	32%	51%	43%	44%	36%	20%	n/a
	24	29%	37%	34%	34%	30%	20%	20%
	25	17%	16%	17%	20%	19%	14%	14%
	26	23%	26%	31%	28%	34%	17%	n/a

Six years average



2023 Performance



Average Performance by Pillars

Year	Average Performance (%)
2023	38%
2022	38%
2021	31%
2020	26%
2019	25%
2018	25%

1.11 Recommendations for Improving PFM in Nigeria

Based on the analysis of the 2023 ICAN Accountability Index (ICAN-AI) and performance trends from 2018 to 2023, the following targeted recommendations aim to address the persistent weaknesses and build on the strengths identified within Nigeria’s PFM framework.

1. Strengthening Budget Implementation and Fiscal Management Issue: Indicator 6 (Budget Implementation) has shown little progress, highlighting challenges in executing budget plans effectively.

Recommendation: Governments are encouraged to take the following actions:

- a. Enhance capacity building for public sector institutions to improve budget execution and implementation processes.
- b. Introduce real-time monitoring tools to track the progress of budget implementation and address bottlenecks proactively.
- c. Encourage performance-based budgeting by linking allocations to measurable outcomes, fostering accountability.

2. Addressing Expenditure Arrears Management Issue: Indicator 15 (Management of Expenditure Arrears) scored just 18%, reflecting inefficiencies in controlling arrears and outstanding financial obligations.

Recommendation: Governments are encouraged to take the following actions:

- a. Implement stringent payment controls and better forecasting mechanisms to prevent arrears.
- b. Introduce automated arrears tracking systems to monitor overdue payments and liabilities in real time.
- c. Strengthen financial discipline across ministries, departments, and agencies (MDAs) by enforcing penalties for delayed payments.

3. Improving Asset Management Processes Issue: Indicators related to asset management show consistently low scores, indicating weaknesses in recording, tracking, and optimizing public assets.

Recommendation:

- a. Develop a comprehensive asset registry for accurate tracking and management of public assets.
- b. Implement periodic audits of public assets to ensure proper utilization and minimize wastage.
- c. Leverage technology solutions like GIS-based asset management systems to enhance tracking and monitoring.

4. Enhancing External Audit and Legislative Scrutiny Issue: Indicator 25 (Legislative Scrutiny of Audits) scored only 16%, reflecting weak oversight by legislative bodies.

Recommendation:

- a. Strengthen the capacity of legislative committees to review audit reports effectively and enforce accountability.
- b. Foster collaboration between auditors and legislators through regular engagement and capacity-building workshops.
- c. Introduce reporting timelines and follow-up mechanisms to ensure timely legislative action on audit recommendations.

5. Building on Progress in Financial Reporting Issue: Indicator 22 (Annual Financial Reporting) and Indicator 8 (Documentation and Fiscal Reporting) show significant improvement, scoring 65% and 72%, respectively.

Recommendation:

- a. Institutionalize best practices in financial reporting by embedding improved reporting frameworks across all tiers of government.
- b. Promote peer learning by sharing best practices from high-performing entities to improve consistency across the board.
- c. Strengthen data collection systems to enhance the accuracy and completeness of financial reports.

6. Institutionalising Policy-based Fiscal Strategy and Budgeting Issue: Although this pillar has shown improvement, some indicators remain below optimal levels.

Recommendation:

- a. Introduce multi-year fiscal frameworks to ensure that budgeting aligns with long-term development goals.
- b. Enhance coordination between MDAs to ensure that fiscal strategies are comprehensive and well-aligned.
- c. Promote evidence-based decision-making by integrating economic data and forecasts into the fiscal planning process.

7. Leveraging Technology for Better PFM Outcomes Issue: While improvements in reporting and fiscal management are evident, technology utilization remains limited.

Recommendations: Government can carry out the following actions -

- a. Invest in digital platforms for financial management, such as Integrated Financial Management Information Systems (IFMIS).
- b. Utilize data analytics to identify patterns, predict trends, and support decision-making.
- c. Automate reporting and monitoring processes to improve efficiency and reduce human error.

8. Improving Coordination between MDAs and Stakeholders Issue: Inconsistencies in performance across pillars highlight gaps in coordination between government entities.

Recommendations:

- a. Establish inter-agency task forces to promote collaboration and resolve overlapping responsibilities.
- b. Foster Public-Private Partnerships (PPPs) to leverage expertise from the private sector for better governance.
- c. Strengthen engagement with civil society and international bodies to promote accountability and transparency.

9. Fostering Transparency and Public Participation Issue: Transparency and public trust are key to sustaining progress, yet challenges remain in some areas.

Recommendations:

- a. Promote open budgeting and reporting platforms where citizens can access public financial data.
- b. Encourage public participation in budget planning and monitoring through citizen feedback mechanisms.
- c. Improve communication strategies to inform the public about government financial activities and performance.

10. Continuous Monitoring and Evaluation of PFM Reforms Issue: Sustained improvements require consistent monitoring of reform implementation.

Recommendations:

- a. Develop performance dashboards to track key PFM indicators and provide real-time insights.
- b. Conduct annual reviews of PFM reforms to identify successes, challenges, and areas for improvement.
- c. Foster a culture of continuous learning by incorporating feedback from past evaluations

into future reforms.

Conclusion

The 2023 results of the ICAN Accountability Index (ICAN-AI) highlight both achievements and challenges in Nigeria's public financial management. While progress has been made in areas such as fiscal reporting, documentation, and debt management, significant gaps remain in asset management, arrears control, and legislative oversight.

Addressing these weaknesses will require a combination of targeted reforms, enhanced coordination, and greater use of technology. By building on the successes achieved and tackling persistent challenges, Nigeria can strengthen its PFM framework and ensure sustainable improvements in public governance and fiscal discipline.

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

The ICAN Accountability Index (ICAN-AI) has made significant contributions to improving Public Financial Management (PFM) practices in Nigeria by enhancing the transparency, accountability, and efficiency of financial governance across all levels of government. Below are the key impacts of the ICAN-AI on PFM assessment in Nigeria:

- 1. Improved Transparency and Accountability in PFM:** The ICAN-AI provides a structured framework for measuring fiscal performance, encouraging transparency in financial management. It promotes regular public disclosure of financial reports, fostering accountability and building trust between the government and the public. The index motivates government entities to align with global financial standards, improving Nigeria's credibility in the international financial community.
- 2. Data-Driven Decision-Making and Fiscal Reporting:** The ICAN-AI enables data-driven assessments, offering insights into the strengths and weaknesses of PFM practices through objective indicators. It enhances budget documentation and reporting processes (e.g., Indicator 8: 72% in 2023), leading to more reliable financial data. Government agencies now utilize performance reports to adjust strategies and improve planning, reflecting the importance of evidence-based decisions.
- 3. Strengthened Budgeting Practices and Fiscal Planning:** The ICAN-AI highlights policy-based fiscal strategies, which have seen continuous improvement, ensuring better resource allocation and planning. Government entities have improved their budgeting frameworks, particularly in long-term fiscal alignment and budget documentation, with indicators in budgeting pillars scoring steadily higher since 2018. Performance benchmarks provided by the ICAN-AI foster healthy competition among states, encouraging continuous improvement.
- 4. Identification of Key Weaknesses in PFM:** The index reveals persistent issues, such as

poor management of expenditure arrears (Indicator 15) and weak legislative scrutiny of audits (Indicator 25). These insights help policymakers prioritize reforms in critical areas such as debt management, internal controls, and public asset optimization. The assessment framework draws attention to underperforming areas, ensuring that targeted reforms are focused on improving weak indicators.

5. **Enhanced Monitoring and Compliance Culture:** The bi-annual assessments conducted through ICAN-AI have promoted a culture of compliance with financial management standards. The framework encourages regular internal and external audits, leading to better monitoring of financial transactions and government activities. Government agencies are now more inclined to adopt monitoring tools to track progress on reforms and ensure compliance with best practices.
6. **Encouraged Stakeholder Engagement and Collaboration:** The ICAN-AI has facilitated greater engagement between government entities, civil society, and international organizations. The participation of diverse stakeholders in the assessment process ensures shared accountability and broad-based support for PFM reforms. By benchmarking against global PFM frameworks, the ICAN-AI has opened avenues for international partnerships and technical support.
7. **Stimulated Reforms and Innovation in PFM Practices:** The insights provided by the ICAN-AI encourage innovative financial practices, including the adoption of new technologies such as digital financial platforms. Several entities have initiated reform strategies based on ICAN-AI assessments, leading to improvements in debt management, asset tracking, and financial control. The ICAN-AI has institutionalized a performance-driven approach in PFM, encouraging continuous learning and adaptation.
8. **Motivation for Continuous Improvement and Best Practice Adoption:** The ICAN-AI establishes clear benchmarks for success, driving government agencies to adopt best practices in financial management. It incentivizes improvements through ranking and comparative performance reviews, fostering a spirit of healthy competition among states and institutions. Government bodies strive to outperform past assessments, ensuring that progress is sustained over time.

Conclusion

The ICAN Accountability Index (ICAN-AI) has significantly impacted Public Financial Management (PFM) in Nigeria by fostering transparency, accountability, and data-driven reforms. Its structured assessment framework has identified critical gaps while celebrating areas of progress, enabling more informed policymaking and targeted reforms. As the ICAN-AI continues to evolve, it will play a pivotal role in driving sustainable improvements, promoting good governance, and enhancing public trust in Nigeria's financial management systems.

1.13 Compilation and Presentation of the ICAN-AI Report

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

Details of the framework for this report is found in the accompanying document found at <https://icanai.com.ng/> or refer to the 2022 assessment report.

2. STAKEHOLDER ENGAGEMENT AND ADVOCACY

2.1 National Level Advocacy

2.2.1 Visit to the Vice President, Senator Kashim Shettima, GCON

During the visit to the Senator Kashim Shettima, GCON, in April 2024, Dr. Innocent Okwuosa specifically highlighted ICAN's advocacy for accountability and transparency in the management of public funds through the ICAN Accountability Index (AI). He informed the Vice President that the Association of African Accountant General, in its first conference, has proposed to recommend the ICAN-AI to the African Union (AU) to adopt as the African Accountability Index.

Dr. Okwuosa also urged the Vice President to create awareness of the ICAN-AI among members of the National Economic Council (NEC) and proposed the official adoption of the ICAN-AI by federal and state governments as a standard for accountability and transparency.



Figure 6: The 59th President, Dr Innocent Okwuosa, FCA, presenting copies of the ICAN-AI to the Vice President of the Federal Republic of Nigeria, Senator Kashim Shettima, GCON.

2.1.2 State Governors and Government Agencies

The 59th President also extended his advocacy efforts to over 15 Governors as well as the Honourable Minister of Budget and National Planning and the Accountant-General of the Federation.



Figure 7: The 59th President, Dr Innocent Okwuosa, FCA Presenting the ICAN-AI Ambassador Award to the Jigawa State Governor, His Excellency, Malam Umar Namadi, FCA.

The 59th President, Dr Innocent Okwuosa, FCA used the opportunity of his visit to convey the appointment by the Institute of His Excellency, the Governor of Jigawa State, Malam Umar Namadi, FCA as the ICAN-AI Ambassador.

2.1.3 Visit to the Secretariat of the Nigeria Governors' Forum (NGF)

The 59th President also extended his advocacy efforts to the Secretariat of the Nigeria Governors' Forum in September 2023. The purpose of the visit was to introduce and advocate for the implementation of the ICAN-Accountability Index (ICAN-AI) to the Nigeria Governors' Forum. The visit was also aimed at presenting compelling data and evidence of the ICAN-AI's impact, with the objective of influencing governance practices and elevating the performance of PFM systems in the states. Additionally, the visit highlighted the pressing need to address socio-economic disparities, with an invitation extended to the Forum to participate in the 53rd Annual Accountants' Conference, themed "Nigeria: Imperatives for Inclusive Development", aimed at proposing critical steps to address these inequalities.



Figure 8: The 59th President, Dr Innocent Okwuosa, FCA Presenting a Souvenir to the Director General of the Nigeria Governors' Forum, Barr. A. B. Okauru

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

2.1.4 Civil Society Organisations

The 59th President, represented by the First Deputy Chairman of the ICAN-AI Steering Committee, Mr. Oladele Oladipo, FCA, attended the launching of the Subnational Audit Efficacy Index 2023 report in March 2024. This is an innovation of the Paradigm Leadership Support Initiative (PLSI) to improve audit efficacy at the subnational level. In his goodwill message, the 59th President called for collaboration between ICAN and PLSI in improving accountability and transparency in governance.

2.2 International Advocacies

2.2.1 AAAG Conference, Lesotho

The 59th President was invited to deliver a paper on ICAN Accountability Index (AI) during the African Association of Accountant Generals (AAAG) conference which held in Maseru, Lesotho from February 19 – 22, 2024. The conference theme was "Promoting a Prosperous Africa Through Integrated Public Finance Management."

The 59th President's made a presentation on ICAN-AI to the plenary session of the conference and enlightened participants on the history and structure of ICAN-AI as well as its impact on PFM in Nigeria. Participants recommended that the African Development Bank (AfDB) should adopt ICAN-AI as a criterion for granting loans to nationals and sub-nationals. The rapporteur report proposed that the ICAN Accountability Index be re-named the African Accountability Index and called on all the PAOs (Professional Accountancy Organisations) in Africa to emulate ICAN, and the African Union to adopt it.

2.2.2 4th PFM Conference, Algiers, Algeria

The First Deputy Chairman, ICAN-AI, Mr. Oladele Oladipo, represented the 59th President at the 4th PFM Conference for French-Speaking Countries in Africa, held in Algiers, Algeria on 20 - 21 February 2024. The conference was organised by the Pan African Federation of Accountants (PAFA).

The paper presented by the President's representative was titled "Promoting Transparency in Public Governance Through the ICAN Accountability Index (ICAN-AI)." Participants were enlightened on the history and structure of the ICAN-AI, implementation strategy, impact it has had on PFM in Nigeria, as well as challenges. Next steps for the initiative were also enumerated.

Mr Oladipo advocated for the adoption of the ICAN-AI framework as the model for carrying out PFM assessments across Africa. ICAN also confirmed its readiness to collaborate with sister PAOs in the areas of PFM assessment and manpower development.



Figure 9: Mr Oladipo advocated for the adoption of the ICAN-AI framework

3. COUNTRY BACKGROUND INFORMATION

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

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

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



Figure 10: Map of Nigeria

Source: Maps Nigeria

In analysing Nigeria's Gross Domestic Product (GDP) over the years 2020, 2021, and 2022, it is

evident that the country experienced fluctuations largely due to global economic conditions, particularly the impacts of the COVID-19 pandemic and the volatility in prices of crude oil partly due to the impact of Russia-Ukraine conflict which started in 2022. These changes reflect broader trends in the global economy and provide insight into Nigeria's economic resilience and challenges compared to other nations. Here's a narrative comparison based on data from the World Bank:

3.1 Country Economic Situation

3.1.1 Nigerian GDP Performance: 2019-2023

2019: Before the pandemic, Nigeria's economy was on a moderate growth trajectory. The GDP for 2019 stood at approximately \$448.12 billion, reflecting an increase from the previous year. This growth was largely driven by the stabilization of oil prices and increased oil production, which provided a steady revenue stream for the government. Additionally, the non-oil sectors—particularly agriculture and services—also contributed to economic expansion. This period positioned Nigeria as a leading African economy, leveraging its abundant natural resources and a growing service industry.

2020: The onset of the COVID-19 pandemic in 2020 had a severe impact on Nigeria's economy. GDP dropped to \$432.29 billion, a decline of 3.53% from 2019. Global lockdowns, a sharp fall in oil prices, and reduced domestic and international economic activities disrupted the economy. As a country heavily reliant on oil revenues, Nigeria's exposure to global economic shocks left it particularly vulnerable, resulting in one of the deepest recessions in recent years.

2021: By 2021, Nigeria's economy began to show signs of recovery, though the process was slow and uneven. GDP rebounded slightly to \$440.78 billion, reflecting a partial recovery as oil prices stabilised and domestic restrictions eased. The gradual reopening of the economy allowed key sectors to regain momentum. The telecommunications and agricultural sectors were pivotal in driving the recovery, demonstrating the importance of economic diversification policies to reduce the overreliance on oil.

2022: In 2022, the economic recovery continued, with GDP reaching \$455.62 billion. Growth was supported by infrastructure spending, rising oil prices, and further diversification efforts into sectors like agriculture and services. However, security challenges, including insurgency and banditry in certain regions, posed significant obstacles to agricultural productivity and economic stability. Despite these challenges, Nigeria remained on a recovery path, though progress was uneven across sectors.

2023: In 2023, Nigeria's economy experienced modest but positive growth, building on the momentum from the previous year. The GDP is projected to exceed 2022 levels, driven by continued infrastructure investments and non-oil sector growth, particularly in telecommunications, services, and agriculture. However, the country continues to face

structural challenges, including persistent inflationary pressures, foreign exchange volatility, and insecurity in agricultural regions. While the government has made efforts to stabilize the economy through fiscal and monetary policy measures, debt servicing costs and subsidy removal pose risks to long-term growth. Nevertheless, the resilience of Nigeria's private sector and ongoing reforms aimed at improving public financial management are expected to sustain moderate economic growth in 2023.

The economic narrative reflects the trajectory of Nigeria's GDP performance from 2019 through 2023, underscoring the country's progress, challenges, and recovery efforts. It highlights the need for continued reforms, diversification, and enhanced governance to achieve sustainable and inclusive growth in the coming years.

3.1.2 Comparison with Other Economies

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

1. Resilience of Diversified Economies: Economies that are more diversified, such as India and China, tended to recover more robustly in 2021. These countries saw a quicker rebound in manufacturing and technology services, sectors less dependent on global commodity prices than oil.

2. Impact on Oil-dependent Economies: Like Nigeria, other oil-dependent economies such as Saudi Arabia and Russia also experienced significant challenges. However, these countries often have larger financial buffers and more extensive economic diversification plans, which somewhat cushioned the shocks compared to Nigeria.

3. Global Economic Trends: Most economies contracted in 2020, but the degree and speed of their recovery in 2021 varied. Advanced economies, particularly the United States and European Union countries, benefited from aggressive fiscal stimuli and rapid vaccine deployment, which were not as accessible or extensive in many emerging markets, including Nigeria.

4. Regional Comparison: Within Africa, Nigeria's economic performance was comparable to that of South Africa, which also faced significant downturns due to the pandemic. Both countries are striving for economic diversification to reduce dependency on specific sectors (oil in Nigeria and mining in South Africa).

The chart below offers a comparative analysis of the economic trajectories of five African nations from 2019 to 2022. It tracks the GDP per capita in constant dollars across Nigeria, South Africa, Egypt, Algeria, and Ethiopia, providing a clear visual representation of how each economy has evolved over these years. This allows us to observe the resilience or volatility of these economies within a changing global economic landscape, marked by various challenges such as the COVID-19 pandemic and fluctuations in global markets. The trends highlight the unique economic dynamics and policy impacts in each country, enabling a deeper understanding of regional economic performance in Africa.

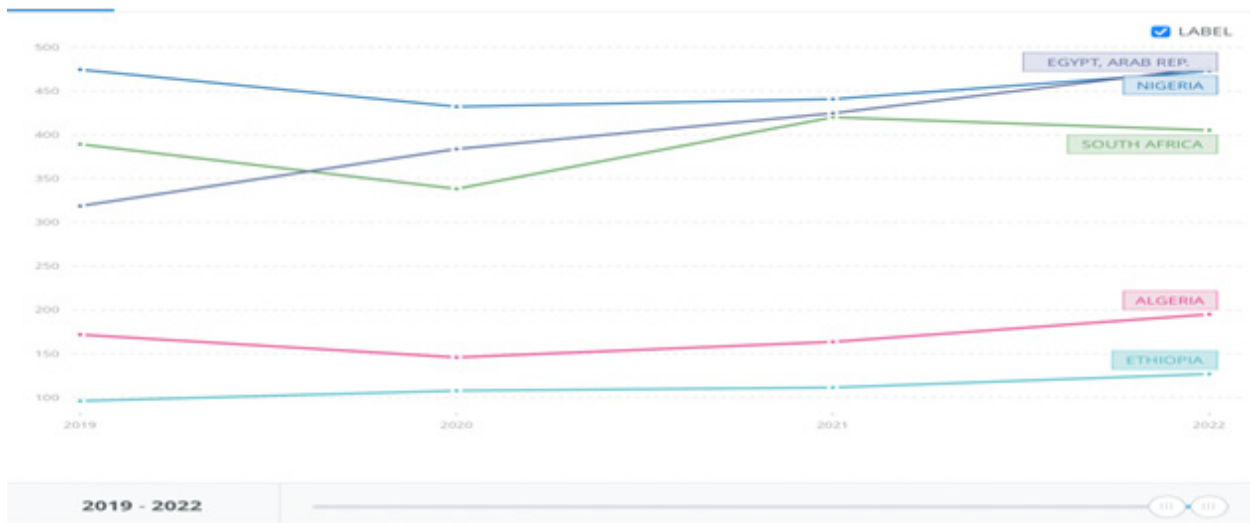


Figure 11: Comparative analysis of the economic trajectories of five African nations from 2019 to 2022

Source: World Bank

3.1.3 Conclusion

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

3.2 Fiscal and Budgetary Trends

3.2.1 Fiscal Performance

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

Table 6: Summary of Nigeria's 2022 Fiscal Performance

Category	Amount (in trillions of Naira)
Total Revenue	10.13
Total Expenditure	16.39
Deficit	6.26
Debt Servicing & Sinking Fund	3.90
Statutory Transfers	0.77
Capital Expenditure	4.89

Source: Data from the Ministry of Budget and National Planning

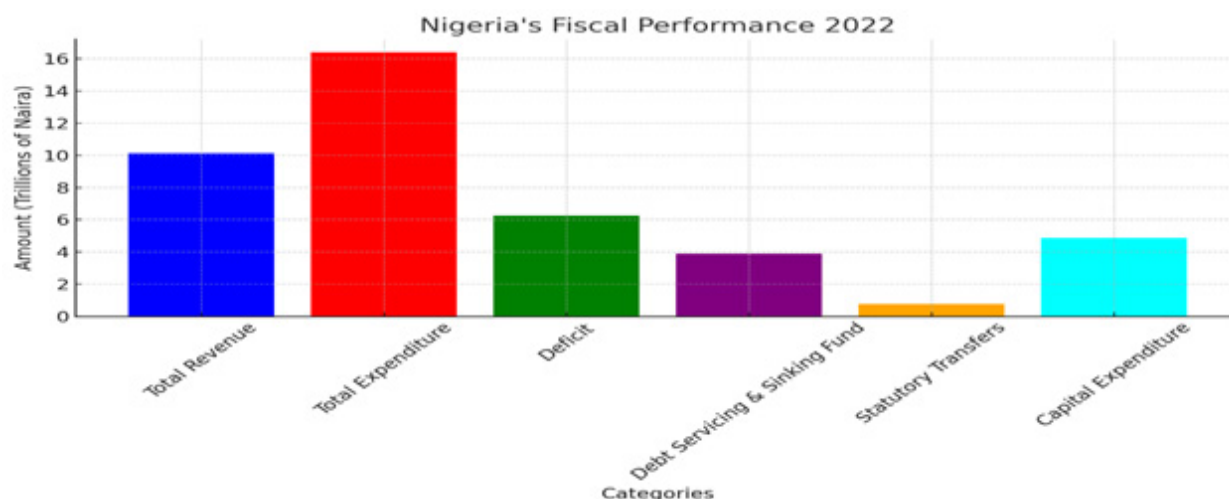


Figure 12: Nigeria's Fiscal Performance 2022

Source: Data from the Ministry of Budget and National Planning

3.2.1 Allocation of Resources

In 2022, the allocation of resources in Nigeria's budget was strategically designed to address the pressing needs of the economy while fostering sustainable growth. The government prioritized the education, health, infrastructure and agriculture sectors, aiming to reduce dependency on oil revenue and strengthen the country's economic foundation. This reallocation of resources (as illustrated below) reflected a commitment to improving social welfare, enhancing national security, and driving economic recovery in the aftermath of the global pandemic, in line with its developmental goals. Significant investments were made in capital projects, with an emphasis on stimulating job creation and increasing productivity across various sectors, laying the groundwork for a more diversified and resilient economy.

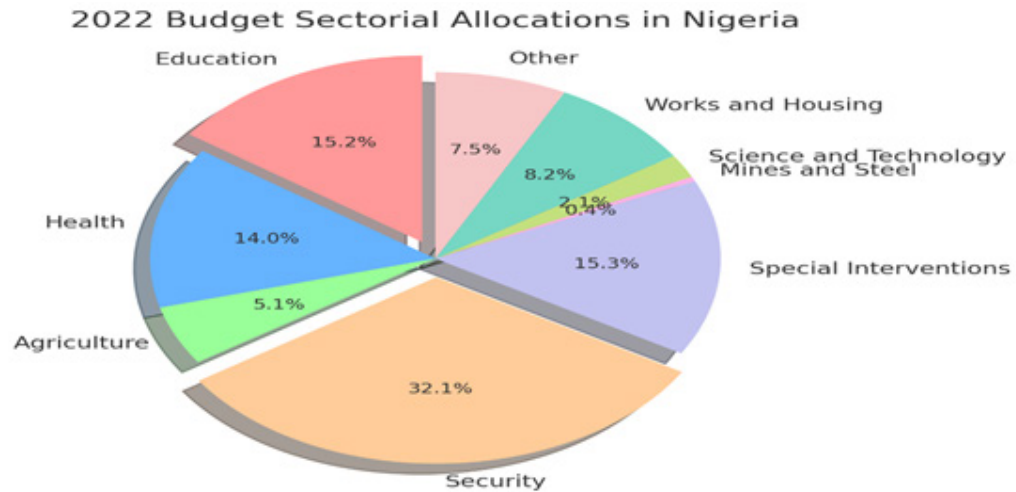


Figure 13: 2022 Budget Sectorial Allocations in Nigeria

Source: Data from the Ministry of Budget and National Planning

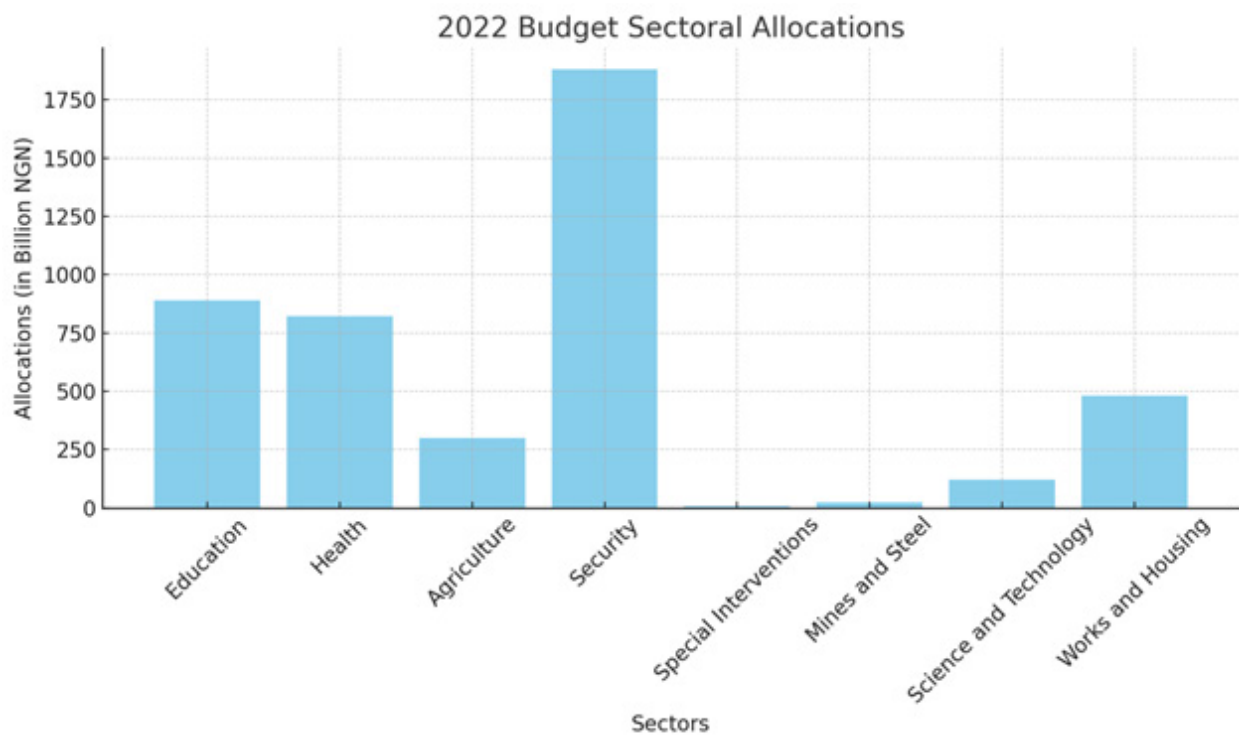


Figure 14: 2022 Budget Sectorial Allocations

Source: Data from the Ministry of Budget and National Planning

Security received the highest allocation, underscoring the government's focus on addressing internal challenges and enhancing national safety. The significant investments in Education, Health and infrastructure sectors, aimed at improving the quality of education, enhancing

health outcomes and accelerating the development of critical infrastructure, respectively, as part of a broader strategy to stimulate economic growth, reduce poverty, through enhanced fiscal transparency and accountability in government.

3.3 The Annual Planning and Budgeting Process

3.3.1 National Level

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

3.3.1.1 Budget Preparation

The budgeting process typically begins with the Ministry of Finance and the Budget Office of the Federation setting guidelines (the Budget Circular) for budget preparation. For the 2022 and 2023 budgets, these guidelines emphasized resilience, economic recovery, and fiscal consolidation. Ministries, Departments, and Agencies (MDAs) were instructed to prepare their budgets in line with these themes and submit them to the Budget Office.

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

3.3.1.2 Budget Proposal

Once the initial proposals from MDAs were collected and reviewed for alignment with national priorities, the President, through the Ministry of Budget and National Planning, presented the proposed budget to the National Assembly. This proposal, known as the "Appropriation Bill," detailed the government's planned expenditures and expected revenues for the year.

The 2022 budget, tagged as the "Budget of Economic Growth and Sustainability," aimed to promote economic recovery, drive inclusive growth, and ensure fiscal sustainability. It focused on key sectors such as infrastructure, security, health, education, and job creation with an emphasis on improving revenue generation and minimizing budget deficit.

3.3.1.3 Legislative Scrutiny

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

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

3.3.1.4 Budget Approval and Signing

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

3.3.1.5 Implementation

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

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

3.3.1.6 Evaluation and Audit

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

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

3.3.2 Subnational Level

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

3.3.2.1 Sub-National Budget Preparation

Each state and local government in Nigeria has the autonomy to develop its budget based on local priorities, economic conditions, and fiscal capacities. This autonomy is crucial because

it allows sub-national governments to tailor their budgets to address specific developmental needs such as local infrastructure, education, health, and social services that directly impact the lives of their constituents.

For the 2022 fiscal year, states and local governments were encouraged to focus on stimulating economic growth and ensuring fiscal sustainability in response to the pandemic, by prioritizing health care spending, job creation and capital projects.

3.3.2.2 Coordination with Federal Government

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

3.3.2.3 Revenue Generation and Fiscal Autonomy

State and local governments generate their revenues from various sources, including taxes (such as personal income tax and property tax), federal transfers, and other internally generated revenues. In 2022, with economic activities impacted by COVID-19, many sub-national governments intensified efforts to improve their internal revenue generation to lessen dependence on federal allocations, which were themselves under pressure due to fluctuating oil prices and reduced global economic activity.

3.3.2.4 Legislative Scrutiny at the State Level

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

3.3.2.5 Implementation and Monitoring

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

3.3.2.6 Challenges and Reforms

Sub-national governments in Nigeria often face challenges such as limited fiscal capacity, dependence on federal transfers, and sometimes inefficiencies in revenue collection. In 2022, many states continued to implement reforms to enhance their fiscal management capabilities. These reforms included improving participation and transparency in budget processes, adopting modern budgeting software, and strengthening capacity for revenue generation and

management.

3.3.2.7 Conclusion

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

4. ASSESSMENT OF AGGREGATE PFM PERFORMANCE

This section presents an assessment of the key elements of Nigeria’s PFM system based on the ICAN-AI 2023 performance indicators. The table below shows the overall performance of the Federal Government and 36 state governments.

Table 7: Performance Categories

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

4.1 Overall Country performance by Indicator and Dimension

Table 8: Overall country performance by Indicator and Dimension

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	85%	80%	69%	-	B
2 Fiscal Strategy	M2	65%	69%	-	-	B
3 Medium-term perspective in expenditure budgeting	M2	68%	45%	75%	100%	B
4 Budget Preparation Process	M2	32%	63%	-	-	C
5 Legislative Scrutiny of budgets	M1	53%	73%	27%	51%	D+
Budget Credibility						
6 Total Expenditure Implementation	M1	52%	34%	31%	-	D+
7 Revenue Generation	M2	61%	47%	-	-	C+
8 Budget Documentation	M1	72%	-	-	-	B
9 Government Operations Outside Budget	M2	64%	71%	41%	-	C+
10 Public Access to Fiscal Information	M1	85%	-	-	-	B+
11 Area/Local government council aggregate budget implementation	M2	36%	-	-	-	C
Management of Assets and Debts						
12 Public Investment Management	M2	31%	35%	37%	31%	D+
13 Public Asset Management	M2	51%	31%	14%	-	D+
14 Debt Management	M2	64%	77%	73%	39%	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	-	59%	-	-	C+
16 Payroll Controls	M1	56%	63%	41%	-	C
17 Pension Controls	M1	44%	47%	30%	-	D+
18 Procurement	M2	88%	49%	35%	52%	C+
19 Internal Audit	M1	40%	51%	34%	16%	D
20 Integrity in Financial Data	M1	34%	30%	-	-	D+
21 In-year budget reports	M1	93%	61%	-	-	C+
22 Annual financial reports	M1	78%	79%	78%	-	B
23 Local Government Annual Financial Reports	M1	58%	58%	72%	-	C+
External Audit & Legislative Scrutiny						
24 External Audit	M1	60%	85%	52%	-	C+
25 Legislative scrutiny of audit reports	M2	41%	14%	27%	20%	D+
26 Local Governments External Audits	M1	47%	54%	36%	-	C

4.2 Scoring of Indicators with Multiple Dimension

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

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

- Each dimension is initially assessed separately and given a score on the four-point calibration scale;
- The aggregate score for the indicator is the lowest score given for any dimension; and
- Where any of the other dimensions score higher, a “+” is added to the indicator score. Note: It is NOT acceptable to choose the score for one of the higher-scoring dimensions and add a “-” (minus) for any lower scoring dimensions e.g. if you score A, C, D = D+ and not “A-”, or “C-”.

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

- Each dimension is initially assessed separately and given a score on the four-point calibration scale;
- Refer to the conversion table for indicator scores using the averaging method (table 9) and find the appropriate section of the table – that is, whether there are two, three, or four dimensions for the indicator;
- Identify the row in the table that matches the scores for each dimension of the indicator; the ordering of the dimension scores does not matter; and
- Enter the corresponding overall score for the indicator.

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

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

DIMENSION SCORES		OVERALL M2 (AV) SCORE		
2-DIMENSIONAL INDICATORS				
D	D	D	D	
D	C	D+	D	
D	B	C	D	
D	A	C+	D+	
C	C	C	D+	
C	B	C+	D+	
C	A	B	C	
B	B	B	C	
B	A	B+	C+	
A	A	A	C+	
3-DIMENSIONAL INDICATORS				
D	D	D	D	
D	D	C	D+	
D	D	B	D+	
D	D	A	C	
D	C	C	D+	
D	C	B	C	
D	C	A	C+	
D	B	B	C+	
D	B	A	B	
D	A	A	B	
C	C	C	C	
C	C	B	C+	
C	C	A	B	
C	B	B	B	
C	B	A	B	
C	A	A	B+	
B	B	B	B	
B	B	A	B+	
B	A	A	A	
A	A	A	A	
4-DIMENSIONAL INDICATORS				
D	D	D	D	D
D	D	D	C	D
D	D	D	B	D+
D	D	D	A	D+
D	D	C	C	D+
D	D	C	B	D+
D	D	C	A	C
D	D	B	B	C
D	D	B	A	C+
D	D	A	A	C+
D	C	C	C	D+
D	C	C	B	C
D	C	C	A	C+
D	C	B	B	C+
D	C	B	A	C+
D	C	A	A	B
D	B	B	B	C+
D	B	B	A	B
D	B	A	A	B
D	A	A	A	B+
C	C	C	C	C
C	C	C	B	C+
C	C	C	A	C+
C	C	B	B	C+
C	C	B	A	B
C	C	A	A	B
C	B	B	B	B
C	B	B	A	B
C	B	A	A	B+
C	A	A	A	B+
B	B	B	B	B
B	B	B	A	B+
B	B	A	A	B+
B	A	A	A	A
A	A	A	A	A

NOTE: Dimension scores can be counted in any order it is only the quantities of each score that are important for aggregation.
The algorithm in Table 10 **MUST NOT** be applied to indicators using M1 (WL) scoring method.

4.3 Specific Guidance and Scoring for each Indicator and Dimension

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

Table 10: Composition of ICAN-AI Pillars, Indicators and Dimensions

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

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

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

5. ASSESSMENT OF PFM PERFORMANCE BY GOVERNMENT

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

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

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

5.1 Ranking by Government

In this year's assessment, Bauchi ranked 1st position, scoring %80.4. Jigawa ranked 2nd position, scoring %77.7 and Niger ranked 3rd position, scoring %76.5.

Table 11: Ranking by Government

Government	2023	Change	2022	Change	2021
Bauchi	1	▲(+4)	5	▼(-2)	3
Jigawa	2	▲(+2)	4	▼(-3)	1
Niger	3	▼(-2)	1	▲(+4)	5
Kaduna	4	▼(-2)	2	—(0)	2
Ogun	5	▲(+6)	11	▲(+19)	30
Kwara	6	▲(+1)	7	▲(+3)	10
Lagos	7	▼(-1)	6	▲(+22)	28
Ondo	8	▲(+12)	20	▼(-9)	11
Edo	9	▼(-6)	3	▲(+1)	4
Osun	10	▼(-1)	9	▼(-3)	6
Ebonyi	11	▲(+14)	25	▼(-4)	21
Abia	12	▼(-2)	10	▲(+5)	15
Zamfara	13	▲(+1)	14	▲(+19)	33
Enugu	14	▲(+14)	28	▼(-19)	9
Akwa Ibom	15	▼(-2)	13	▲(+1)	14
Katsina	15	▲(+14)	29	▼(-10)	19
Kebbi	17	▲(+2)	19	▼(-3)	16
Adamawa	18	▼(-2)	16	▼(-3)	13
Oyo	19	▲(+11)	30	▲(+5)	35
Yobe	20	▼(-8)	12	▼(-1)	11

Government	2023	Change	2022	Change	2021
Gombe	21	▲(+1)	22	▼(-14)	8
Delta	21	—(0)	21	▲(+5)	26
Kogi	23	▼(-7)	16	▼(-9)	7
Nasarawa	23	▼(-5)	18	▲(+11)	29
Cross River	25	▼(-10)	15	▲(+6)	21
Borno	25	▲(+10)	35	▼(-18)	17
Benue	27	—(0)	27	▼(-3)	24
Sokoto	27	▼(-5)	22	▲(+14)	36
Ekiti	29	▼(-22)	7	▲(+18)	25
FGN	30	▲(+1)	31	▼(-8)	23
Taraba	31	▼(-7)	24	▼(-4)	20
Rivers	32	—(0)	32	▲(+5)	37
Bayelsa	33	▲(+4)	37	▼(-5)	32
Kano	34	▼(-9)	25	▲(+5)	30
Anambra	35	▼(-1)	34	▼(-7)	27
Imo	35	▼(-3)	32	▲(+1)	33
Plateau	37	▼(-1)	36	▼(-18)	18

5.2 Provision of Information by Government

Table 12: Ranking by Government

Rank	Government	2023			2022			2021	
		Available	Not-Available	Change	Available	Not-Available	Change	Available	Not-Available
		%	%	%	%	%	%	%	%
1	Bauchi	93	7	▲(+3)	90	10	▼(-2)	93	7
2	Jigawa	93	7	▼(-3)	96	4	▲(+2)	94	6
3	Niger	92	8	▼(-3)	95	5	▲(+9)	86	14
4	Kaduna	89	11	▼(-4)	93	7	▼(-4)	97	3
5	Ogun	85	15	▲(+12)	73	27	▲(+43)	30	70
6	Kwara	77	23	▼(-1)	78	22	▲(+12)	66	34
7	Lagos	81	19	▼(-4)	85	15	▲(+51)	34	66
8	Ondo	84	16	▲(+32)	52	48	▼(-5)	57	43
9	Edo	77	23	▼(-12)	89	11	▼(-2)	91	9
10	Osun	67	33	▼(-5)	73	27	▲(+1)	71	29
11	Ebonyi	71	29	▲(+27)	44	56	▼(0)	44	56
12	Abia	74	26	▼(-7)	81	19	▲(+19)	61	39
13	Zamfara	70	30	▲(+8)	62	38	▲(+42)	20	80
14	Enugu	59	41	▲(+16)	42	58	▼(-29)	71	29
15	Akwa Ibom	67	33	▼(-1)	68	32	▲(+4)	64	36
15	Katsina	66	34	▲(+19)	47	53	▼(-5)	51	49

Rank	Government	2023			2022			2021	
		Available	Not-Available	Change	Available	Not-Available	Change	Available	Not-Available
17	Kebbi	60	40	▲(+3)	58	42	▼(-5)	63	37
18	Adamawa	62	38	▲(+4)	58	42	▼(-5)	63	37
19	Oyo	60	40	▲(+18)	42	58	▲(+17)	26	74
20	Yobe	60	40	—(0)	60	40	▼(-3)	63	37
21	Gombe	52	48	▼(-1)	53	47	▼(-15)	69	31
21	Delta	55	45	▲(+1)	53	47	▲(+9)	44	56
23	Kogi	53	47	▲(+1)	52	48	▼(-21)	73	27
23	Nasarawa	59	41	▼(-3)	62	38	▲(+35)	27	73
25	Cross River	62	38	▼(-10)	71	29	▲(+10)	61	39
25	Borno	53	47	▲(+15)	38	62	▼(-15)	53	47
27	Benue	56	44	▲(+8)	48	52	▲(+1)	47	53
27	Sokoto	51	49	▲(+3)	48	52	▲(+27)	21	79
29	Ekiti	40	60	▼(-34)	74	26	▲(+30)	44	56
30	FGN	42	58	▲(+3)	40	60	▼(0)	40	60
31	Taraba	45	55	▼(-8)	53	47	▲(+11)	43	57
32	Rivers	41	59	▲(+3)	38	62	▲(+20)	19	81
33	Bayelsa	45	55	▲(+12)	33	67	▲(+3)	30	70
34	Kano	42	58	▼(-3)	45	55	▲(+15)	30	70
35	Anambra	40	60	—(0)	40	60	▲(+7)	33	67
35	Imo	40	60	▼(-1)	41	59	▲(+20)	21	79
37	Plateau	26	74	▼(-5)	32	68	▼(-18)	50	50






5.3 Overall Country Performance

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

1. **Policy-based Fiscal Strategy and Budgeting** shows significant challenges, with the majority of scores falling under the lowest category, D, accounting for 50%.
2. **Budget Credibility** similarly faces issues with over half of the scores (53%) also categorized as D.
3. **Management of Assets and Debts** reveals the most severe problems, with 71% receiving a D grade, pointing to critical deficiencies.
4. **Control in Budget Execution, Accounting, and Reporting** has 65% of its scores in the D category, indicating poor control mechanisms.
5. **External Audit & Legislative Scrutiny** is predominantly evaluated as D at 82%, reflecting substantial shortcomings in these functions.

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

Table 13: Country Aggregate Performance by Pillar

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	11%	5%	9%	3%	2%	50%	100%
	2	Budget Credibility	17%	2%	7%	5%	14%	3%	53%	100%
	3	Management of Assets and Debts	9%	5%	9%	5%	-	-	71%	100%
	4	Control in Budget Execution, Accounting and Reporting	10%	3%	16%	-	7%	-	65%	100%
	5	External Audit & Legislative Scrutiny	8%	-	8%	-	2%	-	82%	100%






5.4 Performance by Governments

5.4.1 FGN

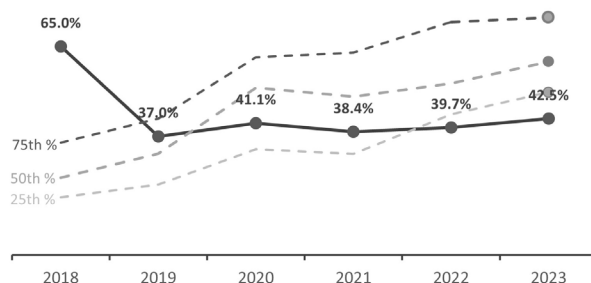


The Federal Government of Nigeria (FGN) ranked 30th in the 2023 assessment year among the 37 government entities, this represents an improvement of 1 position from its rank of 31st in 2022. The FGN's previous rankings were stable at rank of 23rd in 2021 and 2020 but showed a significant decline from 10th in 2019 and 3rd in 2018. This pattern indicates a substantial fluctuation in performance over recent years. There was slight improvement in score of FGN, the score increased by 10.6%, from 37.0% in 2022 to 40.9% in 2023. The percentage of information provided increased by 6.9% in 2023, with 42.5% in 2023 and 39.7% in 2022. The FGN's performance has declined in ranking over the last five years. However, the Public Financial Management (PFM) compliance scores fluctuated during this period. This trend underscores the urgent need for FGN to enhance its governance frameworks and financial management practices to address its current deficiencies and improve its standing in future assessments.

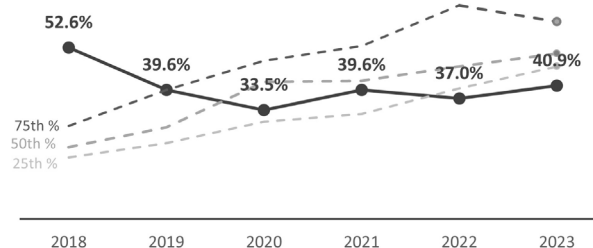
2023 Aggregate Performance by Pillar - FGN

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

Availability of Information Trend - FGN

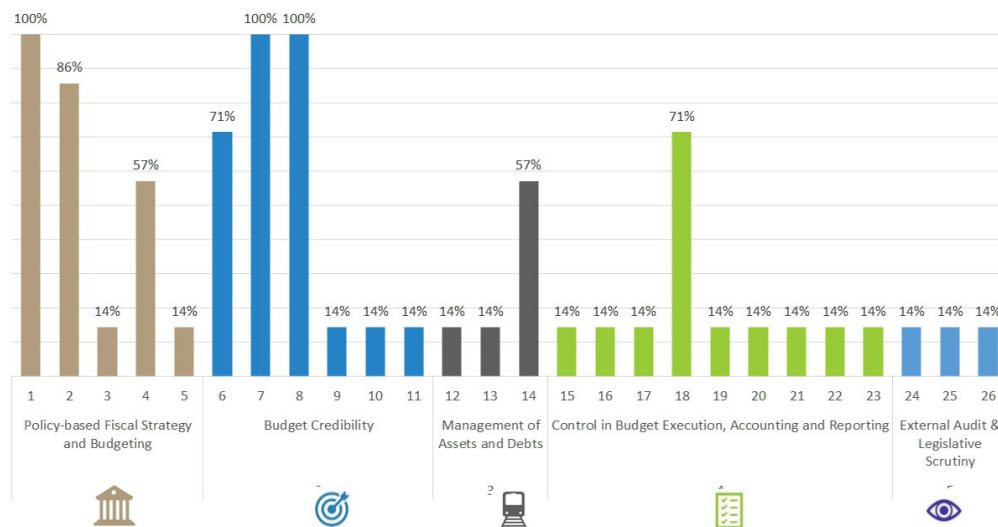


Performance Score Trend - FGN



Federal Government of Nigeria achieved a score of 40.9% which was a +10.6% increase compared to the previous year. The State ranked 30th in 2023, remaining at 1 step from 31st in 2022. On availability of data, the state has improved by 6.9% in 2023 with 42.5% of the information requested for being made available compared to 39.7% in the prior year.

2023 Performance by Indicators - FGN



2023 Performance Status at a Glance - FGN

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	D	D*	D	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	B	B	D
Budget Credibility						
6 Total Expenditure Implementation	M1	B	A	A		B
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementation	M2	D*				D
Management of Assets and Debts						
12 Public Investment Management	M2	D*	D*	D		D
13 Public Asset Management	M2	D*	D*	D		D
14 Debt Management	M2	A	B	C	D	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	C	C	B
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D*			D
22 Annual financial reports	M1	D*	D*	C		D
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D*	D		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.2 ABIA STATE



Abia State ranked 12th in the 2023 assessment year among the 37 government entities. This represents a decline of 2 positions from its rank of 10th in 2022. An improvement of 3 positions from its rank of 15th in 2021, a significant decline of 3 positions from its rank of 9th position in 2020, and an improvement of 10 positions from its rank of 22nd in 2019.

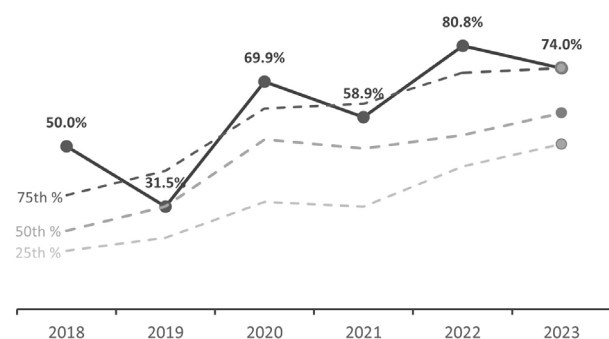
The State's score showed a substantial decrease of 12.5% from 2022 to 2023. There was also a decline in the percentage of information provided by Abia State from 80.8% in 2022 to 74% in 2023.

Abia State's performance has demonstrated consistent fluctuation in ranking over the last five years. Additionally, the State's Public Finance Management (PFM) compliance scores have also consistently fluctuated over the same period. This trend underscores Abia State's dedication to continuously enhancing its governance structures and transparency, which impacts its administrative and financial management practices.

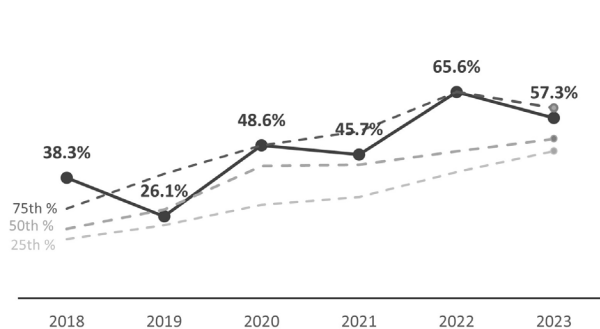
2023 Performance by Indicators -ABIA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	40%	-	-	-	-	40%	100%
	2	Budget Credibility	17%	-	17%	-	33%	17%	17%	100%
	3	Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	44%	-	-	-	56%	100%
	5	External Audit & Legislative Scrutiny	-	-	33%	-	-	-	67%	100%

Availability of Information Trend - ABIA STATE

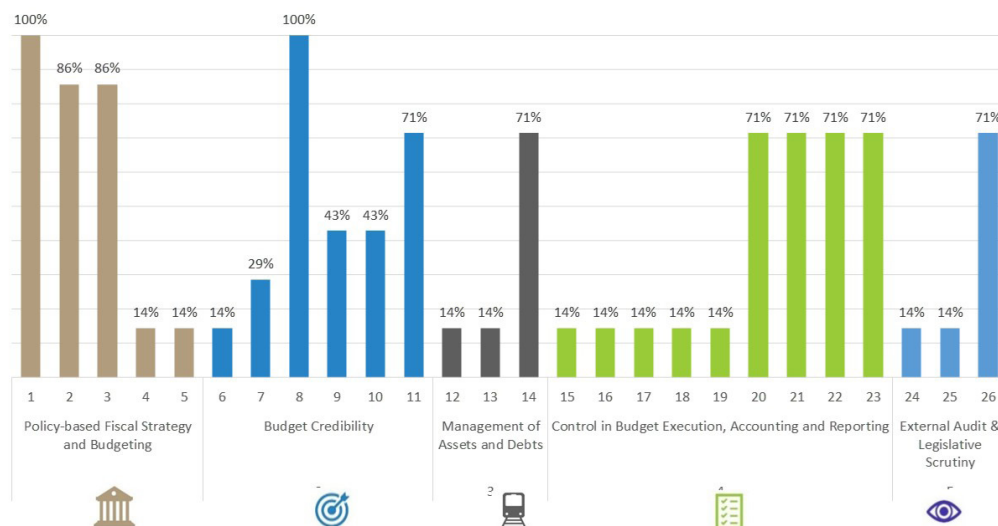


Performance Score Trend - ABIA STATE



Abia State achieved a score of 57.3% which was a 12.5% decline compared to the previous year. The State ranked 12th in 2023, coming down 2 steps from 10th in 2022. On the availability of data, the state has declined by 8.5% in 2023 with 74.0% of the information requested for being made available compared to 80.8% in the prior year.

2023 Performance by Indicators - ABIA STATE



2023 Performance Status at a Glance - ABIA STATE

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

5.4.3 ADAMAWA STATE






2023 Score	51%	2023 Rank	18th
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Adamawa State ranked 18th in the 2023 assessment year among the 37 government entities, marking a decline of 2 positions from its rank of 16th in 2022. This performance signifies a downward trend in ranking from the previous year, although the State's score for 2023 increased by 4.0% from 49.5% to 51.5%. The percentage of information provided by Adamawa State increased from 57.5% in 2022 to 61.6% in 2023, indicating a slight improvement in the level of transparency.

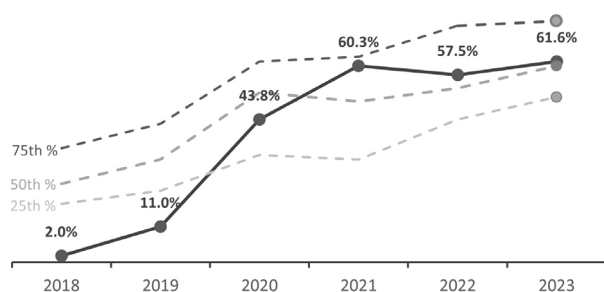
Adamawa State's performance has shown fluctuations in its ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also steadily improved over the same period, reflecting ongoing enhancements in governance and financial management. Adamawa State is still positioned in the middle tier of the government entities, demonstrating its progress in public finance management.

This rank underscores the need for Adamawa State's commitment to improving its PFM systems and transparency, contributing positively to its governance and administrative capabilities.

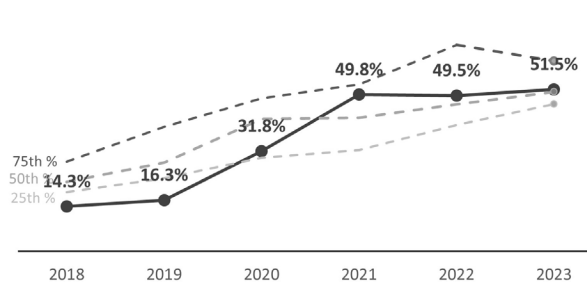
2023 Aggregate Performance by Pillar - ADAMAWA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	20%	-	-	-	-	60%	100%
	2	Budget Credibility	-	-	17%	-	-	-	83%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	22%	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ADAMAWA STATE

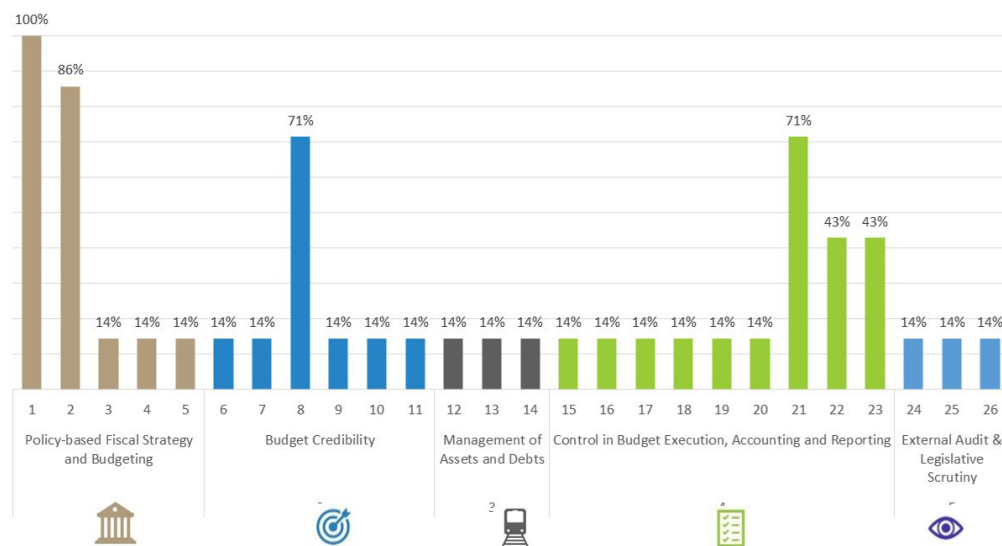


Performance Score Trend - ADAMAWA STATE



Adamawa State achieved a score of 51.5% which was a +4.0% increase compared to the previous year. The State ranked 18th in 2023, coming down 2 steps from 16th in 2022. On availability of data, the state has improved by 7.1% in 2023 with 61.6% of the information requested for being made available compared to 57.5% in the prior year.

2023 Aggregate Performance by Pillar - ADAMAWA STATE



2023 Aggregate Performance by Pillar - ADAMAWA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	C	B	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	D	D			D
8 Budget Documentation	M1	B				B
9 Government Operations Outside Budget	M2	A	D	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementation	M2	D				D
Management of Assets and Debts						
12 Public Investment Management	M2	A	D*	D*		D
13 Public Asset Management	M2	D*	D*	D		D
14 Debt Management	M2	A	A	A	D*	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	C	C		C
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	C	A		D
25 Legislative scrutiny of audit reports	M2	A	D*	D*		D
26 Local Governments External Audits	M1	D*	A	A		D

5.4.4 AKWA IBOM STATE



Akwa Ibom State ranked 15th in the 2023 assessment year among the 37 government entities, a downturn of 2 positions from its rank of 13th in 2022. The state had a stable performance trend, with moderate improvements over the years. Although the State's scores have over the last few years shown a steady increase, its ranking declined. The percentage of information provided by Akwa Ibom State also declined from 68.5% in 2022 to 67.1% in 2023.

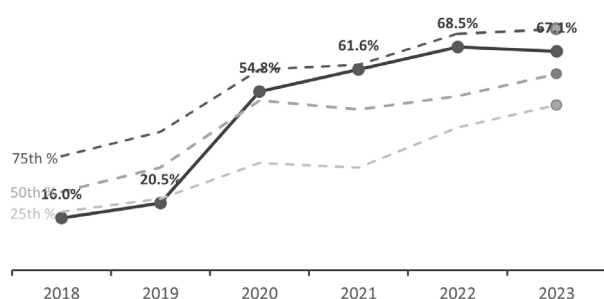
Akwa Ibom State has demonstrated a somewhat improving performance over the last five years. The State's Public Financial Management (PFM) compliance scores have steadily improved during this period. Akwa Ibom State is now positioned in the upper tier of the government entities, showing its progress in public finance management.

This trend underscores Akwa Ibom State's dedication to enhancing its governance structures and transparency, which positively impacts its administrative and financial management practices.

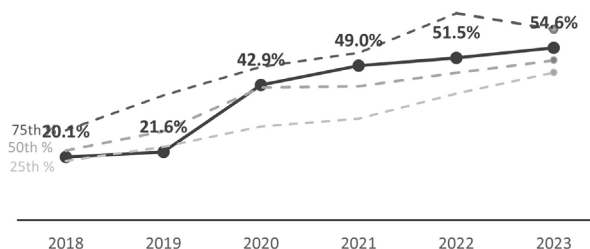
2023 Aggregate Performance by Pillar - AKWA IBOM STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	-	20%	20%	-	40%	100%
	2	Budget Credibility	17%	-	-	-	-	-	83%	100%
	3	Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	11%	-	11%	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - AKWA-IBOM STATE

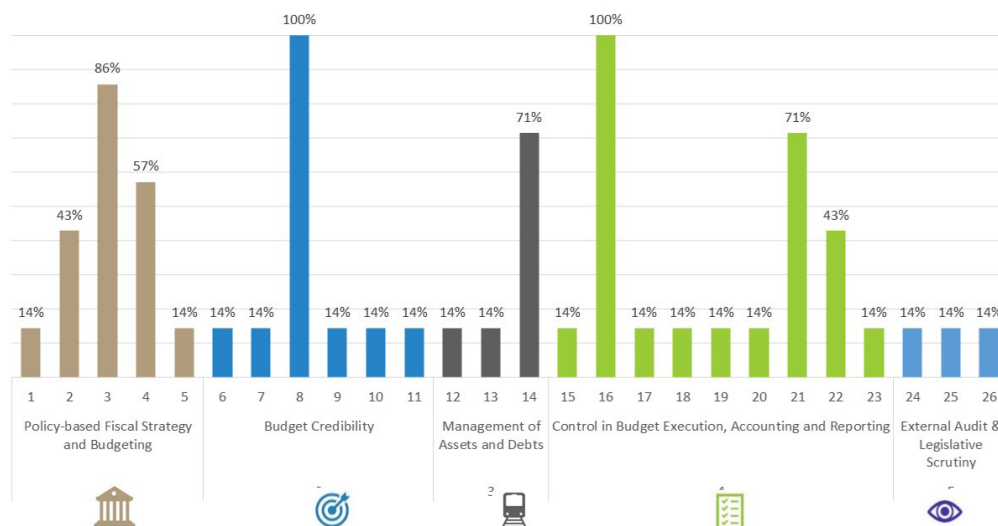


Performance Score Trend - AKWA-IBOM STATE



Akwa Ibom State achieved a score of 54.6% which was a 6.1% increase compared to the previous year. The State ranked 15th in 2023, coming down 2 steps from 13th in 2022. On the availability of data, the state has declined by 2.0% in 2023 with 67.1% of the information requested for being made available compared to 68.5% in the prior year.

2023 Performance by Indicators - AKWA-IBOM STATE



2023 Performance Status at a Glance - AKWA-IBOM STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	D*		D
2 Fiscal Strategy	M2	B	D			C
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	A	A	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	D	D			D
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	D*				D
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	C	D	B
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	D	A		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	A	A		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D	C	A		D
25 Legislative scrutiny of audit reports	M2	A	C	D*	D	D
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.5 ANAMBRA STATE



Anambra State ranked 35th in the 2023 assessment year among the 37 government entities, showing a decline of 1 position from its rank of 34th in 2022. This downturn highlights a challenging year for Anambra, with a notable drop in both ranking and performance scores compared to previous years. The percentage of information provided by Anambra State in 2023 remained 39.7% as it was in 2022. This implies that no efforts have been made to improve the level of transparency in public finance management of public funds.

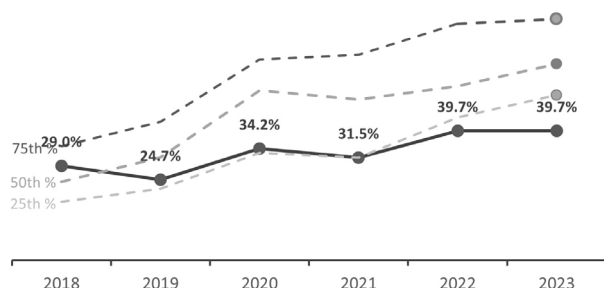
Anambra State's performance has demonstrated a decrease in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also reflected this downward trend during the same period. Anambra State is now positioned near the lower end of the government entities, illustrating the need for significant improvements in its public finance management systems.

This trend indicates a critical period for Anambra State, requiring focused efforts to enhance its governance frameworks and financial management practices to reverse the recent declines and regain its previous standings.

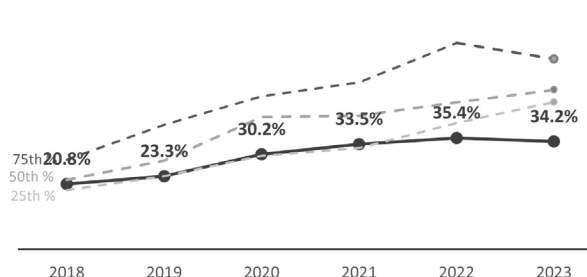
2023 Aggregate Performance by Pillar - ANAMBRA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2	Budget Credibility	17%	-	-	17%	-	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	22%	-	-	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ANAMBRA STATE

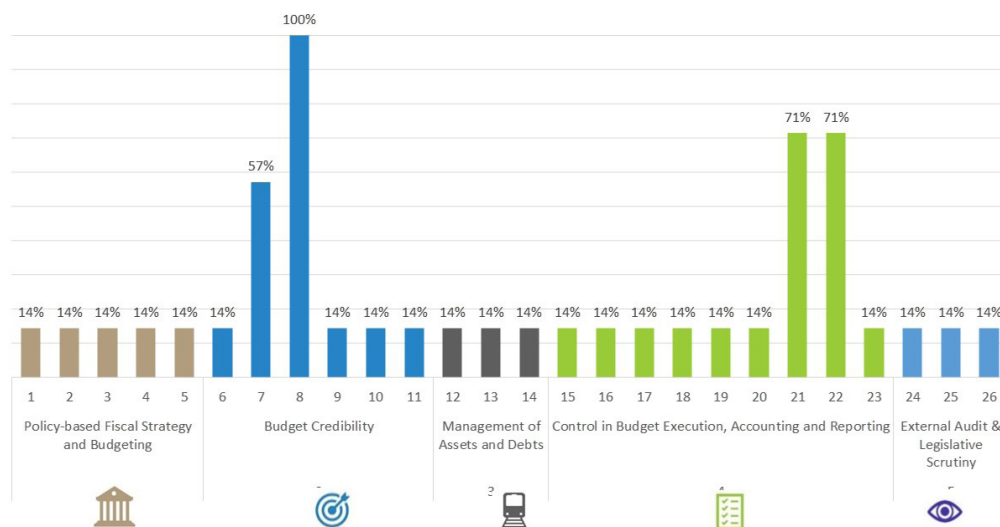


Performance Score Trend - ANAMBRA STATE



Anambra State achieved a score of 34.2% which was 3.3% decline compared to the previous year. The State ranked 35th in 2023, coming down 1 step from 34th in 2022. On the availability of data, the state has remained by 0.0% in 2023 with 39.7% of the information requested for being made available compared to 39.7% in the previous year.

2023 Performance by Indicators - ANAMBRA STATE



2023 Performance Status at a Glance - ANAMBRA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	B	C	D*		D
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	C	D*	D	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	C		D
7 Revenue Generation	M2	B	C			C+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	D	D	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	D*				D
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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	A	A		B
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D	C		D

5.4.6 BAUCHI STATE



Bauchi State ranked 1st in the 2023 assessment year among the 37 government entities, a remarkable upward movement of 4 positions from its rank of 5th in 2022. This marks a significant upward trend for Bauchi, which has consistently improved over the past few years. The State's score has shown a notable increase, and the percentage of information provided by Bauchi State has also risen, from 90.4% in 2022 to 93.2% in 2023.

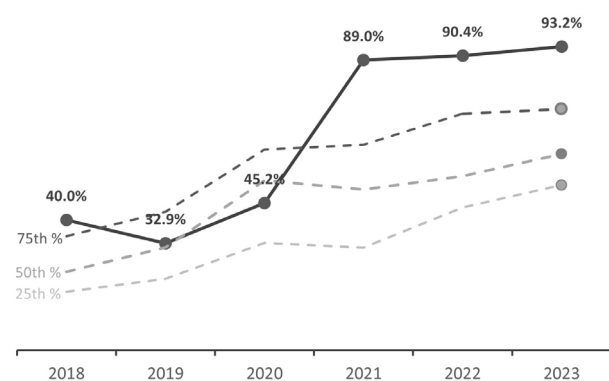
Bauchi State's performance has demonstrated considerable and consistent improvement in ranking over the last five years. Additionally, the State's Public Financial Management (PFM) compliance scores have consistently improved over the same period, reflecting strong governance and efficient financial management. Bauchi State is now positioned in the top of the government entities, signaling its success in public finance management.

This trend highlights Bauchi State's commitment to improving its administrative capacities and transparency, contributing positively to its governance quality and service delivery.

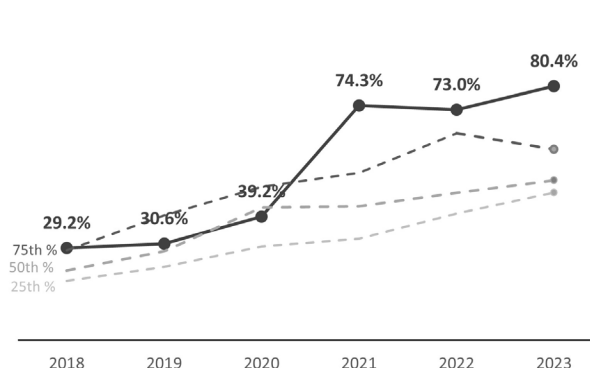
2023 Aggregate Performance by Pillar - BAUCHI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	20%	-	20%	-	-	-	100%
	2	Budget Credibility	50%	-	17%	-	-	-	33%	100%
	3	Management of Assets and Debts	67%	-	-	-	-	-	33%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	11%	56%	-	11%	-	22%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - BAUCHI STATE

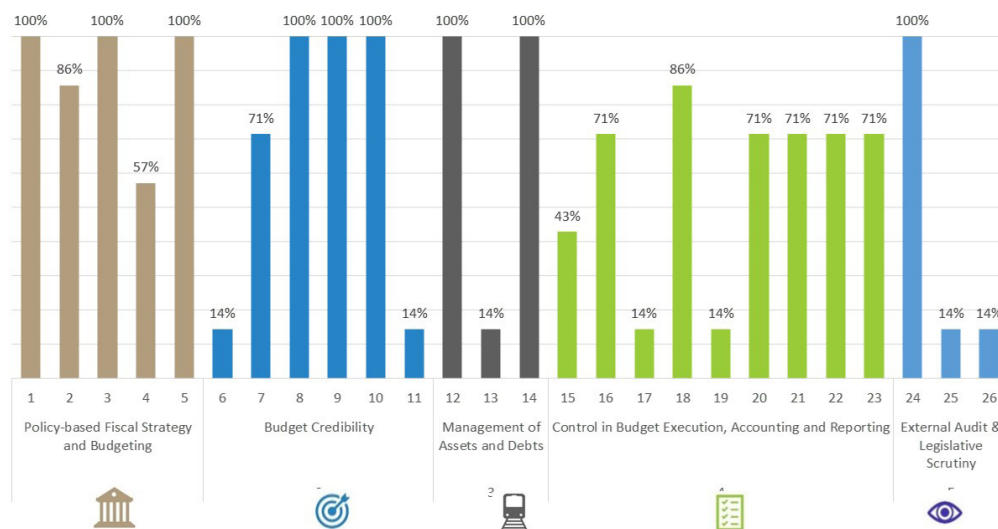


Performance Score Trend - BAUCHI STATE



Bauchi State achieved a score of 80.4% which was a +10.2% increase compared to the previous year. The State ranked 1st in 2023, remaining at 4 steps from 5th in 2022. On the availability of data, the state has improved by 3.0% in 2023 with 93.2% of the information requested for being made available compared to 90.4% in the prior year.

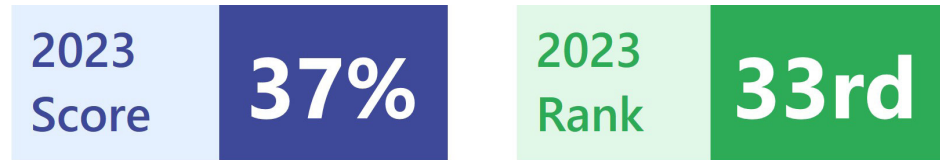
2023 Performance by Indicators - BAUCHI STATE



2023 Performance Status at a Glance - BAUCHI STATE

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

5.4.7 BAYELSA STATE



Bayelsa State ranked 33rd in the 2023 assessment year among the 37 government entities, indicating a rise of 4 positions from its rank of 37th in 2022. This reflects an improved effort to improve the State's performance over the last one year. However, this ranking still places Bayelsa at the lower tier of the list. The percentage of information provided by Bayelsa State also increased, moving from 32.9% in 2022 to 45.2% in 2023.

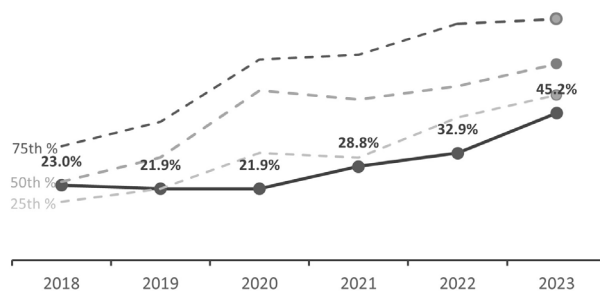
Bayelsa State's performance has been varying over the last five years. The State's Public Financial Management (PFM) compliance scores saw an increase over the last one year, indicating ongoing efforts to improve governance and financial management. Bayelsa State is currently positioned at the lower tier of the government entities, emphasizing the need for improvements in its public administration systems.

This trend underscores the urgent need for Bayelsa State to enhance its governance frameworks and financial management practices to address its current deficiencies and improve its standing in future assessments.

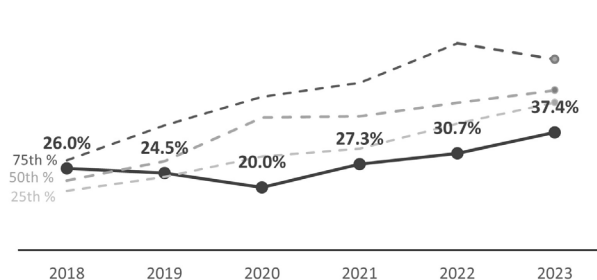
2023 Aggregate Performance by Pillar - BAYELSA STATE

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

Availability of Information Trend - BAYELSA STATE

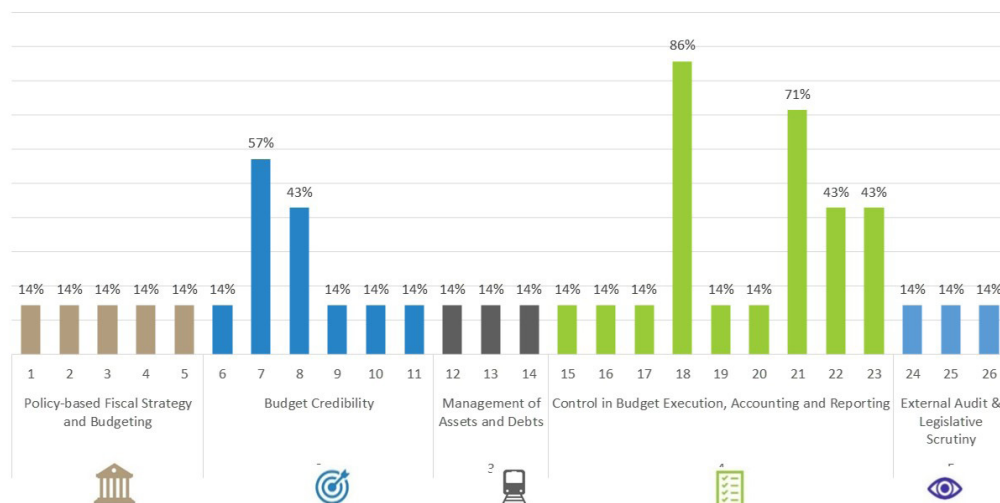


Performance Score Trend - BAYELSA STATE



Bayelsa State achieved a score of 37.4% which was a +21.7% increase compared to the previous year. The State ranked 33rd in 2023, remaining at 4 steps from 37th in 2022. On the availability of data, the state has improved by 37.5% in 2023 with 45.2% of the information requested for being made available compared to 32.9% in the prior year.

2023 Performance by Indicators - BAYELSA STATE



2023 Performance Status at a Glance - BAYELSA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	C	C	D*		D
2 Fiscal Strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	C		D*	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	B	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	A	D			C+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	D*	D*	D		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	D				D
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	A	C	C	D*	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	A		C
23 Local Government Annual Financial Reports	M1	C	A	A		C
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D*	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	B		D

5.4.8 BENUE STATE



Benue State ranked 27th in the 2023 assessment year among the 37 government entities, maintaining its position from 2022 and a decline of 3 position from the rank of 24th in 2021. The State's score improved by 13.3% in 2023. The state's performance has maintained a low-tier position. The percentage of information provided by Benue State saw an improvement, increasing from 47.9% in 2022 to 56.2% in 2023.

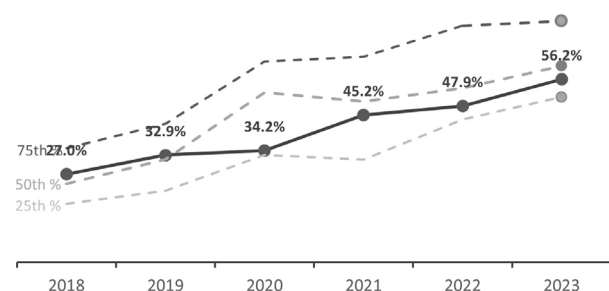
Benue State's performance has seen a steady performance in its ranking in the last two years. The State's Public Financial Management (PFM) compliance scores have shown a modest improvement; however, these still reflect ongoing challenges in governance and financial management. Benue State is positioned in the lower mid-range of the government entities, highlighting areas that need targeted improvements.

This trend suggests that while there are ongoing efforts to enhance governance in Benue State, more focused strategies are needed to address specific areas of weakness and to elevate its performance in future assessments.

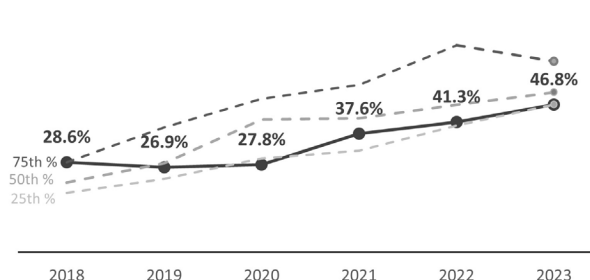
2023 Aggregate Performance by Pillar - BENUE STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	20%	-	-	80%	100%
	2	Budget Credibility	-	-	17%	-	33%	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	-	11%	-	-	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - BENUE STATE

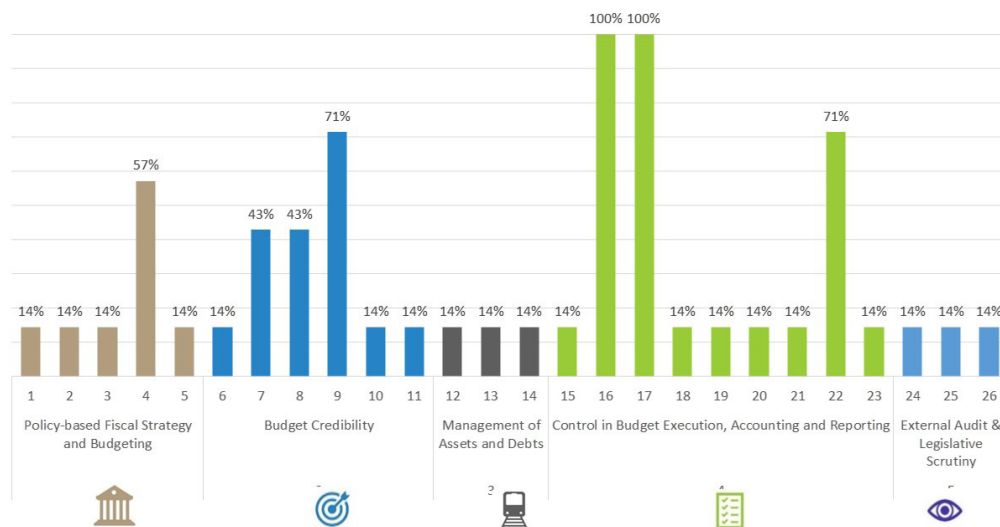


Performance Score Trend - BENUE STATE



Benue State achieved a score of 46.8% which was a +13.3% increase compared to the previous year. The State ranked 27th in 2023, remaining at the same position in 2022. On the availability of data, the state has improved by 17.1% in 2023 with 56.2% of the information requested for being made available compared to 47.9% in the prior year.

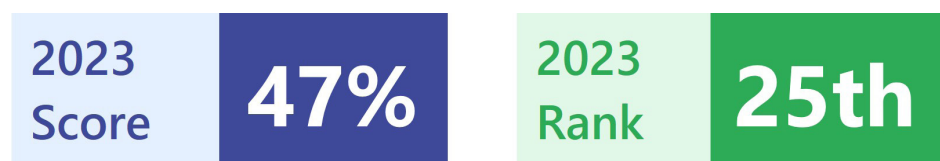
2023 Performance by Indicators - BENUE STATE



2023 Performance Status at a Glance - BENUE STATE

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

5.4.9 BORNO STATE








Borno State ranked 25th in the 2023 assessment year among the 37 government entities, showing a significant improvement of 10 positions from its rank of 35th in 2022. However, there is a significant drop from the 17th position in 2021. There have been substantial challenges in the state's performance over the past two years. The percentage of information provided by Borno State increased from 38.4% in 2022 to 53.4% in 2023, suggesting an increase in transparency or data availability.

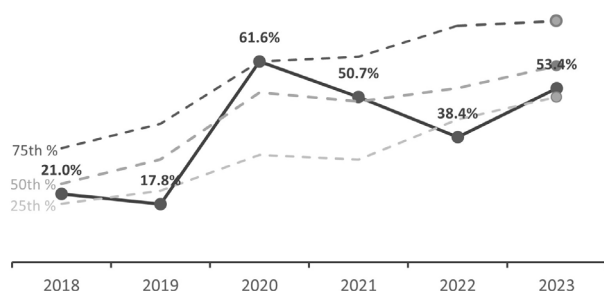
Borno State's performance has fluctuated in recent years, with its Public Financial Management (PFM) compliance scores reflecting ongoing challenges in governance and financial management. These inconsistencies have placed the state near the lower end of the rankings, highlighting an urgent need for comprehensive reforms and significant improvements. This calls for a framework.

The current governance framework and financial management practices should be built upon to continue with the upward trajectory in the State in future assessments.

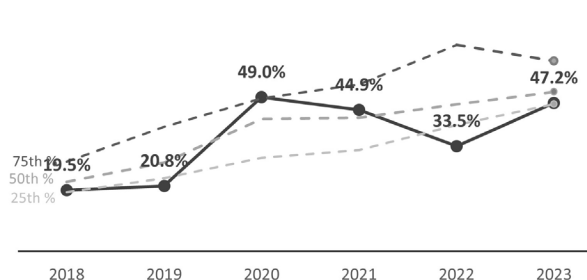
2023 Aggregate Performance by Pillar - BORNO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	-	-	-	-	20%	60%	100%
	2	Budget Credibility	-	-	-	17%	17%	-	67%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	22%	-	-	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - BORNO STATE

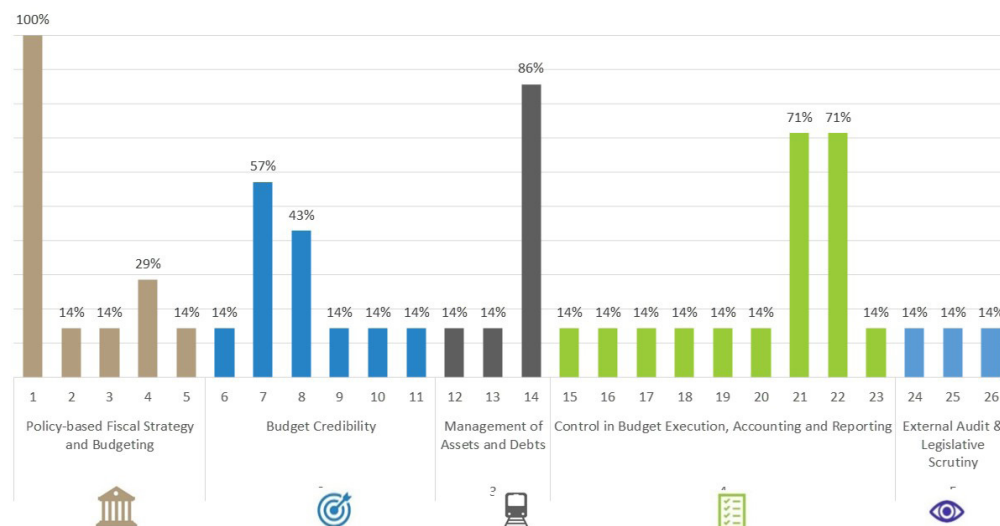


Performance Score Trend - BORNO STATE



Borno State achieved a score of 47.2% which was a +40.9% increase compared to the previous year. The State ranked 25th in 2023, remaining 10 steps from 35th in 2022. On the availability of data, the state has improved by 39.3% in 2023 with 53.4% of the information requested for being made available compared to 38.4% in the prior year.

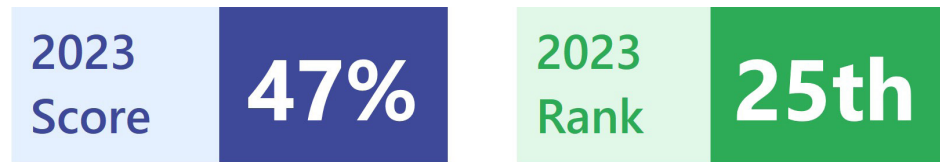
2023 Performance by Indicators - BORNO STATE



2023 Performance Status at a Glance - BORNO STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	C	D			D+
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	C		D
7 Revenue Generation	M2	A	D			C+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	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	A	D	B+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	B	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D	D*	D	D
19 Internal Audit	M1	D*	D*	D	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	D*	C	A		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.10 CROSS RIVER STATE



Cross River State ranked 25th in the 2023 assessment year among the 37 government entities, showing a significant decrease of 10 positions from its rank of 15th in 2022. This performance reflects a negative trend in the state's performance, indicating retrogression in public financial management and governance. The percentage of information provided by Cross River State also saw a notable decrease, moving from 71.2% in 2022 to 61.6% in 2023.

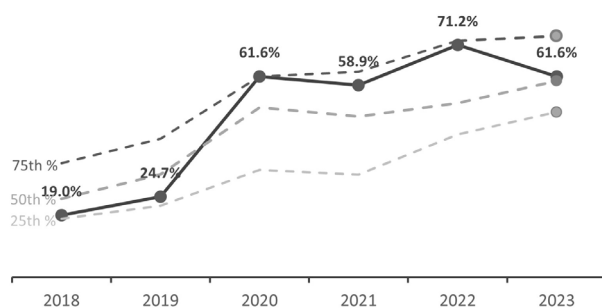
Cross River State's performance has deviated from their consistent improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance would need to reassess the reforms and management strategies so that they can continue in their steadily increased they had over the years. Positioned in the lower range of the government entities, Cross River State needs to make more of its commitment to enhancing transparency and efficiency in its operations.

The State current position highlights a backward trend from its usual dedication to improving in administrative capabilities and public service delivery. Cross Rivers needs to revisit its framework and reassess where things went wrong.

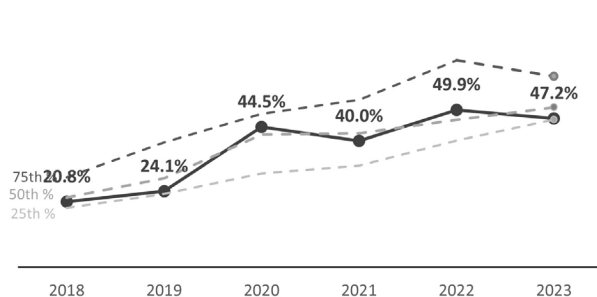
2023 Aggregate Performance by Pillar - CROSS RIVER STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	20%	80%	100%
	2	Budget Credibility	-	-	-	33%	17%	-	50%	100%
	3	Management of Assets and Debts	-	-	-	33%	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	11%	11%	-	11%	-	56%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - CROSS-RIVER STATE

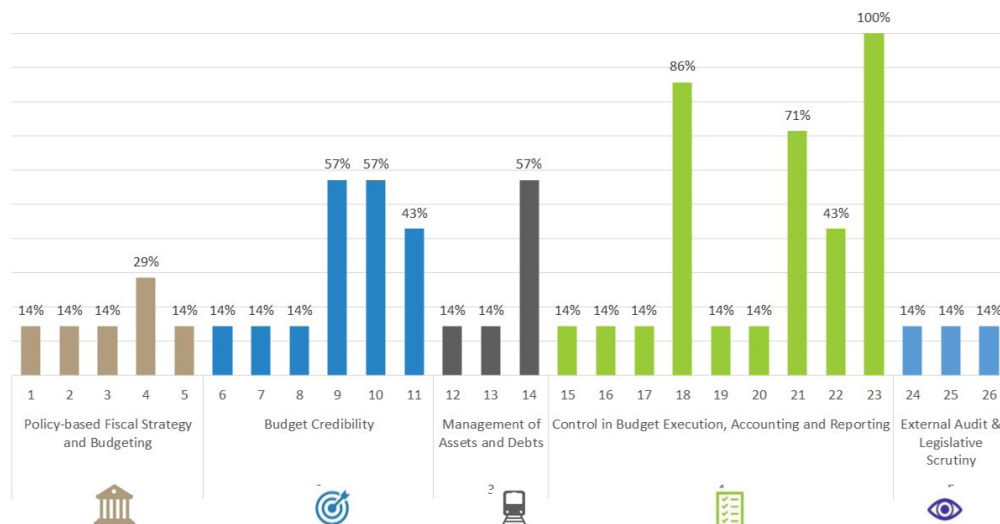


Performance Score Trend - CROSS-RIVER STATE



Cross River State achieved a score of 47.2% which was a 5.5% decline compared to the previous year. The State ranked 25th in 2023, coming down 10 steps from 15th in 2022. On the availability of data, the state has declined by 13.5 % in 2023 with 61.6% of the information requested for being made available compared to 71.2% in the prior year.

2023 Performance by Indicators - CROSS-RIVER STATE



2023 Performance Status at a Glance - CROSS-RIVER STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	D*	D*		D
2 Fiscal Strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D	D*	D	D
4 Budget Preparation Process	M2	C	D			D+
5 Legislative Scrutiny of budgets	M1	D*	D*	B	A	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 Government Operations Outside Budget	M2	A	C	D		C+
10 Public Access to Fiscal Information	M1	A				C+
11 Area/Local government council aggregate budget implementior	M2	C				C
Management of Assets and Debts						
12 Public Investment Management	M2	B	D*	D*		D
13 Public Asset Management	M2	C	D*	D*		D
14 Debt Management	M2	A	C	C	D	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	A	A		D
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D*	B	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	A	A		C
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	C	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	B	A		D

5.4.11 DELTA STATE






2023 Score	48%	2023 Rank	21st
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Delta State ranked 21st in the 2023 assessment year among the 37 government entities, maintaining its position in 2022. This consistent ranking suggests that while the state has managed to maintain stability in key areas, there has been limited progress in improving its overall performance. The percentage of information provided by Delta State has increased insignificantly, moving from 53.4% in 2022 to 54.8% in 2023.

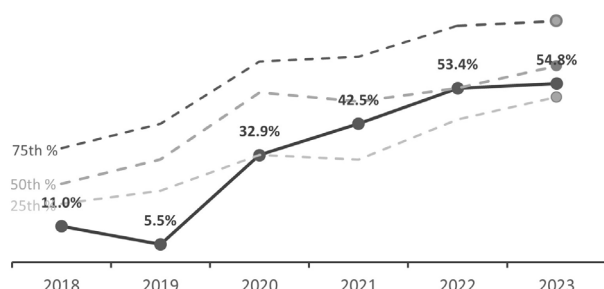
Several factors contributed to this stagnation. Delta State may be facing challenges in enhancing its Public Financial Management (PFM) systems, governance frameworks, and overall efficiency in service delivery. Delta State is now positioned in the middle range of the government entities, highlighting its ongoing commitment to improve and stabilize its administrative functions.

Despite maintaining its position, this outcome signals the need for Delta State to critically assess the areas of its financial management, governance framework, and public sector reforms that may be impeding further improvement. Proactive measures aimed at strengthening transparency, accountability, and resource allocation could be key to breaking the stagnation and driving future progress in assessments.

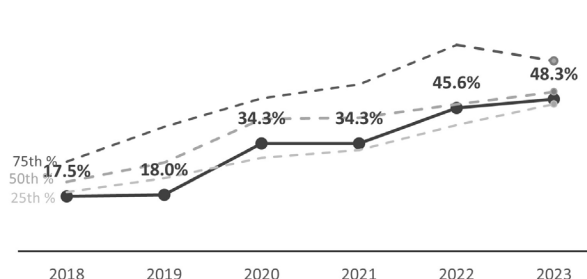
2023 Aggregate Performance by Pillar - DELTA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	20%	-	-	60%	100%
	2	Budget Credibility	17%	-	17%	-	17%	-	50%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	11%	11%	-	-	-	56%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - DELTA STATE

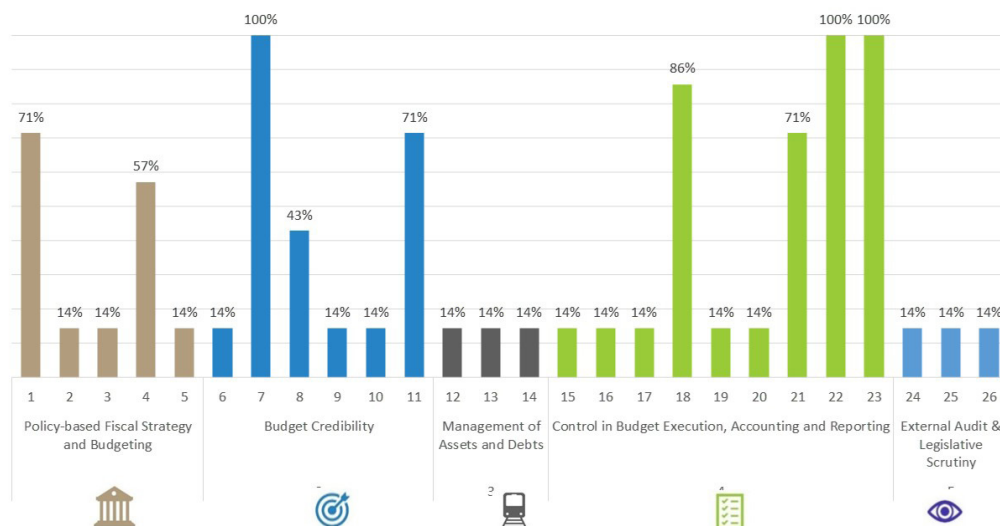


Performance Score Trend - DELTA STATE



Delta State achieved a score of 48.3% which was +6.0% increase compared to the previous year. The State ranked 21st in 2023, remaining at the same position in 2022. On the availability of data, the state has improved by 2.6% in 2023 with 54.8% of the information requested for being made available compared to 53.4% in the previous.

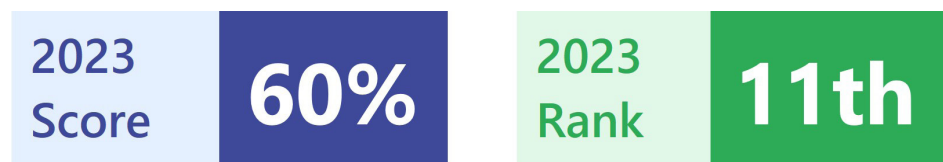
2023 Performance by Indicators - DELTA STATE



2023 Performance Status at a Glance - DELTA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	B	D		B
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	D*	D*		D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	C	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	A	A		D
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	B				B
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	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D	A		D

5.4.12 EBONYI STATE



Ebonyi State ranked 11th in the 2023 assessment year among the 37 government entities, showing a significant improvement of 14 positions from its rank of 25th in 2022. The percentage of information provided by Ebonyi State saw a leap, moving from 43.8% in 2022 to 71.2% in 2023.

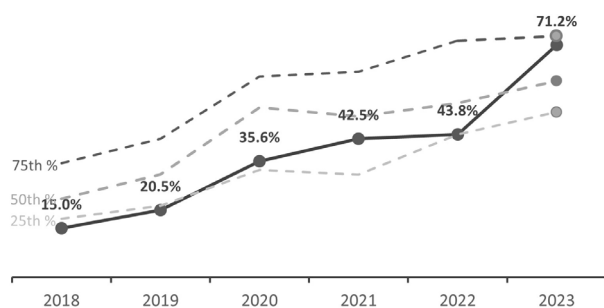
Ebonyi State's performance has been encouraging especially in 2023 year of assessment. The State's Public Financial Management (PFM) compliance, accountability, and decision-making processes, which may have positively impacted the State's ability to attract investments and better manage public resources.

This trend suggests that there are ongoing efforts to improve governance in Ebonyi State. However, despite this notable progress, Ebonyi State will need to sustain and build upon these reforms to maintain its upward trajectory and compete with other high-performing states. Continued emphasis on transparency, accountability, and efficient resource management will be critical for sustaining this momentum and achieving further progress in future assessments.

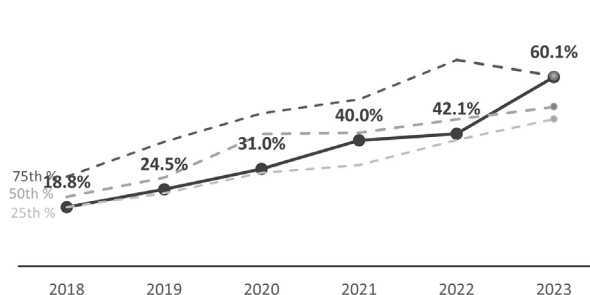
2023 Aggregate Performance by Pillar - EBONYI STATE

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

Availability of Information Trend - EBONYI STATE

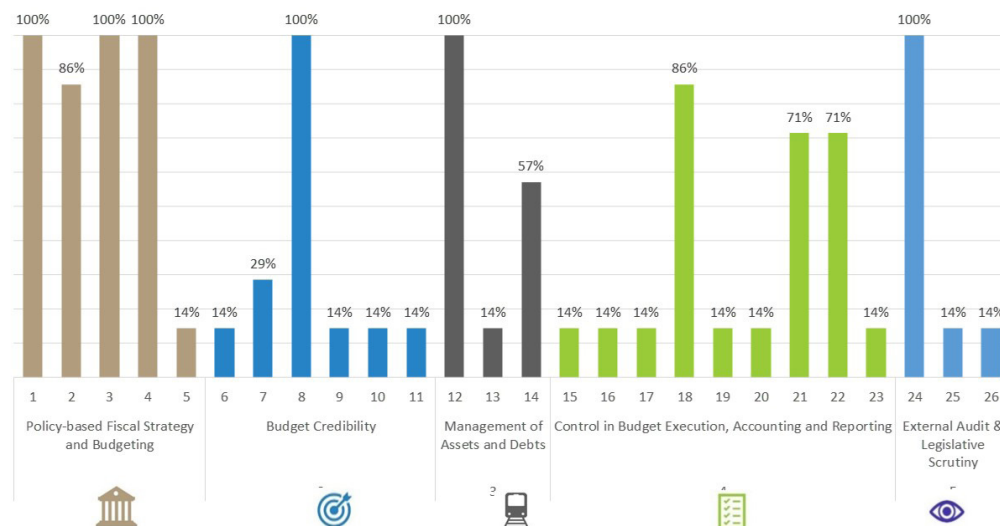


Performance Score Trend - EBONYI STATE



Ebonyi State achieved a score of 60.1% which was +42.8% compared to the previous year. The State ranked 11th in 2023, remaining at the 14 steps from 25% in 2022. On the availability of the data, the state has improved by 62.5% in 2023 with 71.2% of the information requested for being made available compared to 43.8% in the prior year.

2023 Performance by Indicators - EBONYI STATE



2023 Performance Status at a Glance - EBONYI STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	B		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	A			A
5 Legislative Scrutiny of budgets	M1	D*	C	A	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	D		D
7 Revenue Generation	M2	C	D			D+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	D	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	D*				D
Management of Assets and Debts						
12 Public Investment Management	M2	A	A	A	B	A
13 Public Asset Management	M2	D*	D*	D		D
14 Debt Management	M2	A	A	D	D	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	B		D
17 Pension Controls	M1	D*	D*	B		D
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	B	A	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	A	A	D*	D	D
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.13 EDO STATE






2023 Score	62%	2023 Rank	9th
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Edo State ranked 9th in the 2023 assessment year among the 37 government entities, marking a notable decline in 6 positions from its impressive 3rd place ranking in 2022. This reflects a downward trend in the state's performance, indicating that reduced transparency in access to information may have hindered its ability to sustain its previous advancements in public financial management and governance. The percentage of information provided by Edo State decreased from 89.0% in 2022 to 76.7% in 2023.

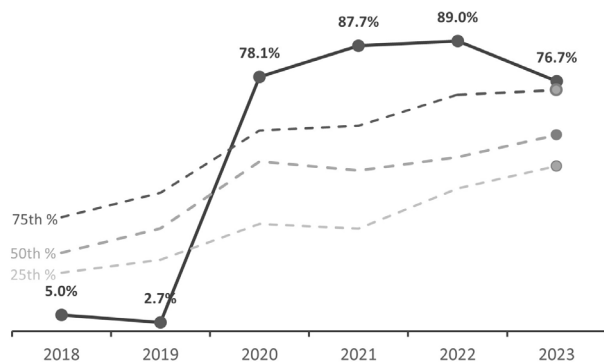
Edo State's performance highlights a downward trend in the state's performance, signaling potential challenges in maintaining its previous gains in public financial management (PFM) and governance.

This trend underscores a reduced transparency in access to information. This decrease in transparency weakened the state's overall compliance with PFM standards and governance best practices, affecting its ability to sustain the momentum achieved in prior years.

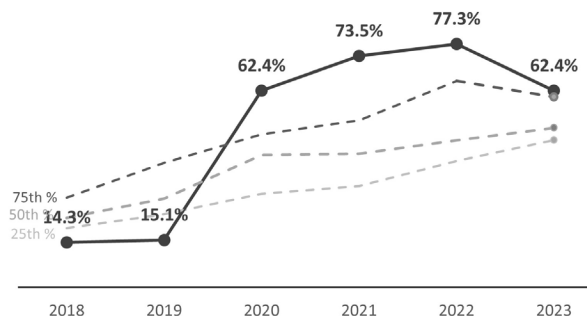
2023 Aggregate Performance by Pillar - EDO STATE

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

Availability of Information Trend - EDO STATE

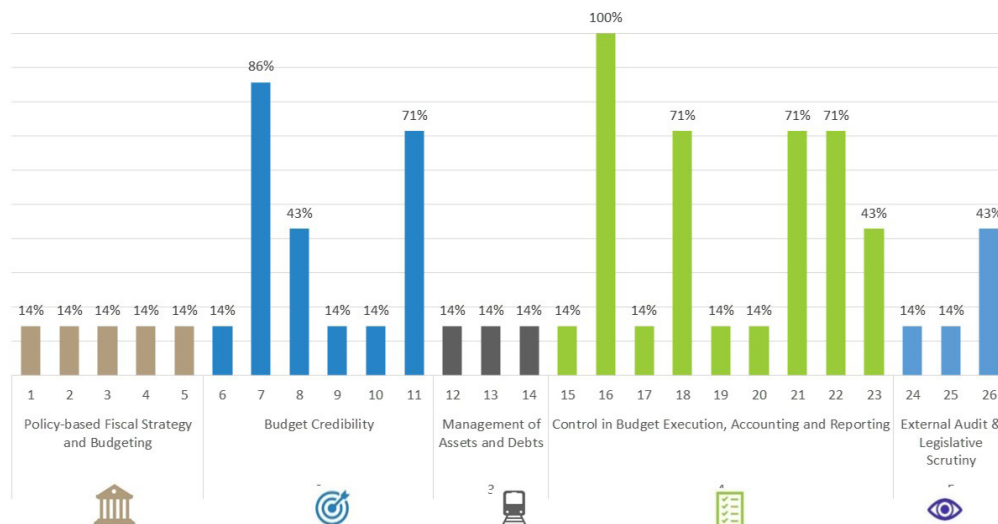


Performance Score Trend - EDO STATE



Edo State achieved a score of 62.4% which was a 19.2% decline compared to the previous year. The State ranked 9th in 2023, coming down 6 steps from 3rd in 2022. On the availability of data, the state has declined by 13.8% in 2023 with 76.7% of the information requested for being made available compared to 89.0% in the previous year.

2023 Performance by Indicators - EDO STATE



2023 Performance Status at a Glance - EDO STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	C	D*		D
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	A	A	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	A	B			B+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	B				B
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	A	B	C	D*	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D	A	A		D
18 Procurement	M2	A	A	C	C	B
19 Internal Audit	M1	D*	B	A	A	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	C	A	A		C
External Audit & Legislative Scrutiny						
24 External Audit	M1	D	A	A		D
25 Legislative scrutiny of audit reports	M2	A	A	D	D*	D
26 Local Governments External Audits	M1	C	A	A		C

5.4.14 EKITI STATE



Ekiti State ranked 29th in the 2023 assessment year among the 37 government entities, showing a huge decrease of 22 positions from its rank of 7th in 2022. This 29th position is lower than its 25th position in 2021. This represents a sharp downward trend in the state's performance, indicating potential setbacks in key areas of governance, public financial management (PFM), and transparency. The percentage of information provided by Ekiti State decreased significantly, moving from 74.0% in 2022 to 39.7% in 2023.

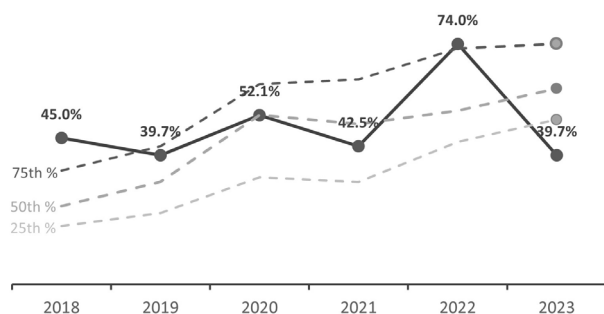
Ekiti State's performance downward trajectory needs urgent and comprehensive action. It will need to focus on rebuilding robust governance frameworks, enhancing its Public Financial Management (PFM) compliance, and prioritising transparency in information sharing. Positioned in the lower tier of the government entities, Ekiti State needs to work to restore its performance in public finance management and administrative efficiency.

This trend underscores Ekiti State's lack of commitment to enhancing its governance frameworks and transparency, that would contribute positively to its administrative capabilities and public service delivery.

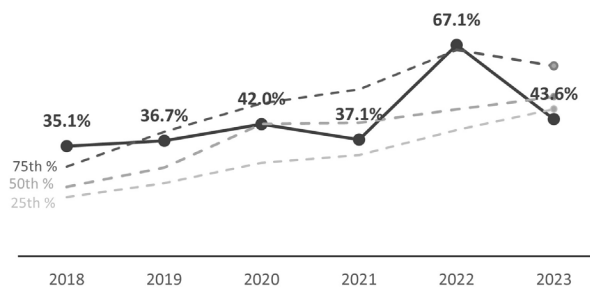
2023 Aggregate Performance by Pillar - EKITI STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	-	-	-	-	100%	100%
	2 Budget Credibility	17%	-	33%	-	17%	-	33%	100%
	3 Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4 Control in Budget Execution, Accounting and Reporting	22%	-	-	-	-	-	78%	100%
	5 External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - EKITI STATE

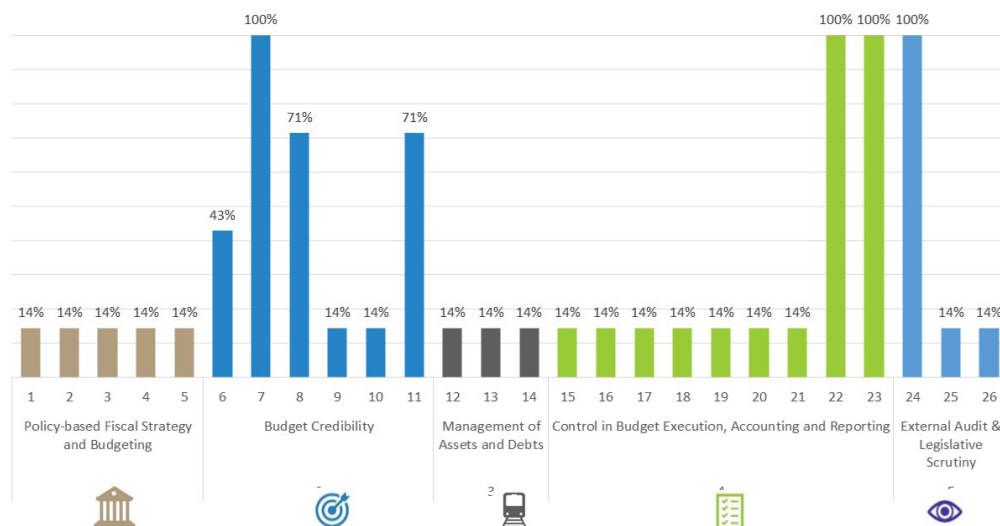


Performance Score Trend - EKITI STATE



Ekiti State achieved a score of 43.6% which was a 35.0% decline compared to the previous year. The State ranked 29th in 2023, coming down 22 steps from 7th in 2022. On the availability of data, the state has declined by 46.3% in 2023 with 39.7% of the information requested for being made available compared to 74.0% in the previous year.

2023 Performance by Indicators - EKITI STATE



2023 Performance Status at a Glance - EKITI STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	D*		D
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	D*	D	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	C	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	C	B	A		C
7 Revenue Generation	M2	A	A			A
8 Budget Documentation	M1	B				B
9 Government Operations Outside Budget	M2	D*	D*	D		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	B				B
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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	D*	D*	D		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	A		D






5.4.15 ENUGU STATE



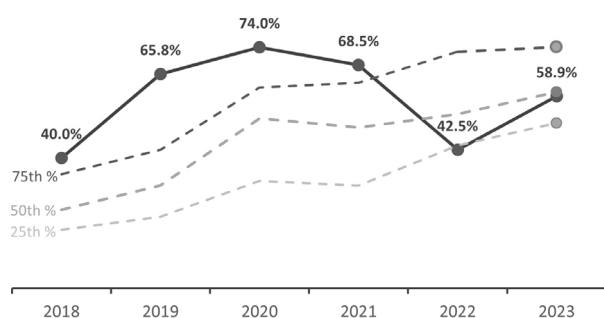
Enugu State ranked 14th in the 2023 assessment year among the 37 government entities, experiencing a significant improvement of 14 positions from its rank of 28th in 2022 and a decline of 19 positions from its rank of 9th in 2021. This significant advancement highlights a successful year for Enugu, marked by considerable progress in public financial management and governance. The percentage of information provided by Enugu State increased, moving from 42.5% in 2022 to 58.9% in 2023.

Enugu State's performance has shown considerable fluctuation in ranking over the last five years, with a notably high position in earlier years that experienced a one-time dip and an eventual improvement in 2023. The State's Public Financial Management (PFM) compliance scores have seen a decline, suggesting issues in maintaining consistent governance and financial management practices. Currently positioned near the upper end of the government entities, there is a need for Enugu State to implement robust governance frameworks and financial management practices to improve its standing in future assessments.

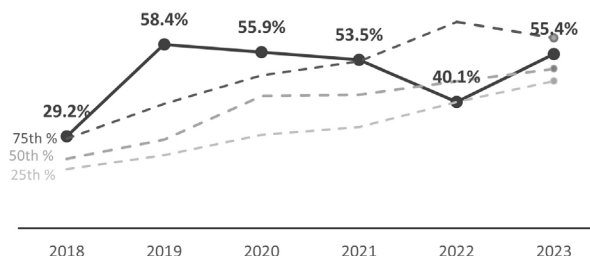
2023 Aggregate Performance by Pillar - ENUGU STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	80%	-	-	-	-	-	20%	100%
	2	Budget Credibility	17%	-	17%	-	-	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	22%	-	-	-	67%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - ENUGU STATE

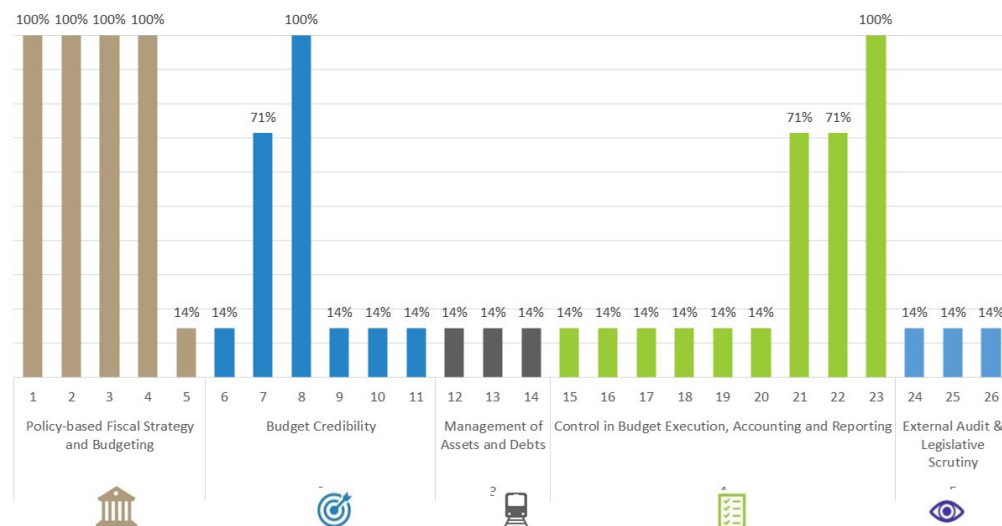


Performance Score Trend - ENUGU STATE



Enugu State achieved a score of 55.4% which was a 38.0% increase compared to the previous year. The State ranked 14th in 2023, remaining at 14 steps from 28th in 2022. On the availability of data, the state has improved by 38.7% in 2023 with 58.9% of the information requested for being made available compared to 42.5% in the prior year.

2023 Performance by Indicators - ENUGU STATE



2023 Performance Status at a Glance - ENUGU STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	A	A
4 Budget Preparation Process	M2	A	A			A
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	C		D
7 Revenue Generation	M2	A	C			B
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	D	D	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	D				D
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	B	C	D*	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	A		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	D*	D	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	A	A		B
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	A	A		D

5.4.16 GOMBE STATE








Gombe State ranked 21st in the 2023 assessment year among the 37 government entities, experiencing a slight improvement of 1 position from its rank of 22nd in 2022. This was preceded by a ranking of 8th position in 2021 representing a significant decline in 2022 rankings. The percentage of information provided by Gombe State remained relatively stable, with a slight decrease from 53.4% in 2022 to 52.1% in 2023.

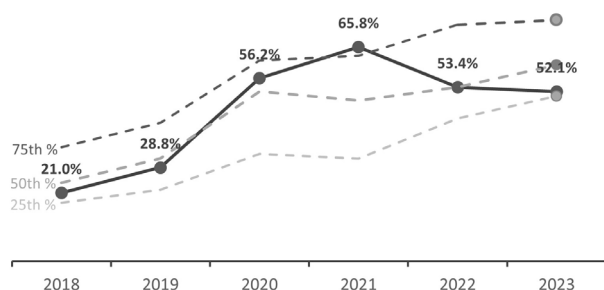
Gombe State's performance has shown a visible decrease in ranking over the last five years. Although it previously ranked 8th in 2021, the State's Public Financial Management (PFM) compliance scores have not shown significant improvement, indicating ongoing challenges in governance and financial management. Positioned in the middle range of the government entities, Gombe State is facing important challenges that require targeted improvements to enhance its public administration and financial management systems.

This trend suggests that Gombe State needs to strengthen its governance frameworks and implement effective financial management practices to reverse the recent declines and improve its standing in future assessments.

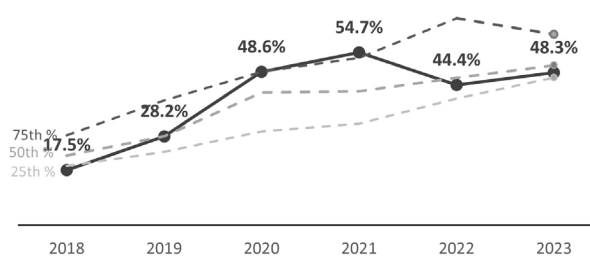
2023 Aggregate Performance by Pillar - GOMBE STATE

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

Availability of Information Trend - GOMBE STATE

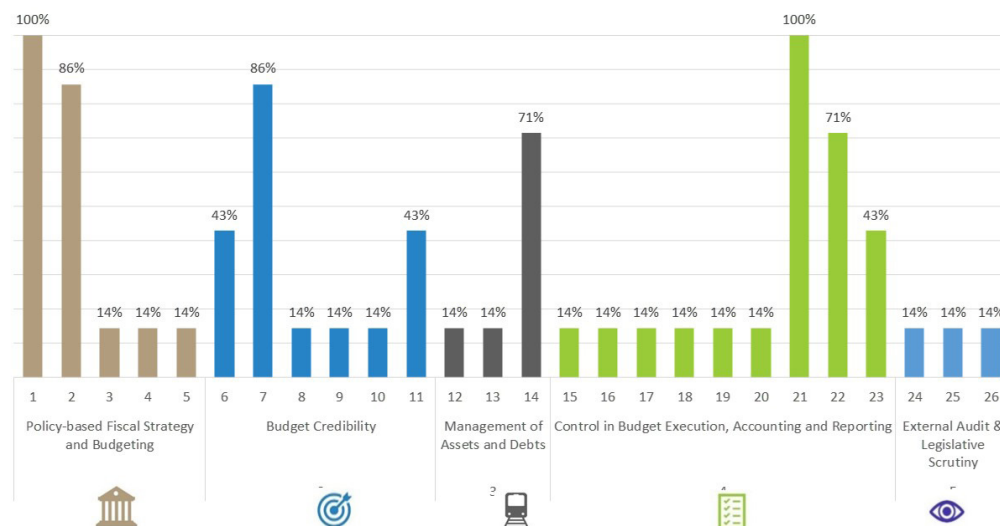


Performance Score Trend - GOMBE STATE



Gombe State achieved a score of 48.3% which was a 8.8% increase compared to the previous year. The State ranked 21st in 2023, remaining at 1 step from 22nd in 2022. On the availability of data, the state has declined by 2.6% in 2023 with 52.1% of the information requested for being made available compared to 53.4% in the previous year.

2023 Performance by Indicators - GOMBE STATE



2023 Performance Status at a Glance - GOMBE STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	D
Budget Credibility						
6 Total Expenditure Implementation	M1	C	B	A		C
7 Revenue Generation	M2	A	B			B+
8 Budget Documentation	M1	D*				D
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	C				D
11 Area/Local government council aggregate budget implementior	M2	C				C
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	B	D	B
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	B	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	A	A			A
22 Annual financial reports	M1	B	B	B		B
23 Local Government Annual Financial Reports	M1	C	C	A		C
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	D	D*	D*		D
26 Local Governments External Audits	M1	D*	D*	A		D

5.4.17 IMO STATE






2023 Score	34%	2023 Rank	35th
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Imo State ranked 35th in the 2023 assessment year among the 37 government entities, marking a slight decline of 3 positions from its rank of 32nd in 2022. This fall in ranking indicates an inconsistency in the state's performance despite the slight progress recorded in 2022. The percentage of information provided by Imo State decreased from 41.1% in 2022 to 39.7% in 2023, showing a noticeable reduction in transparency.

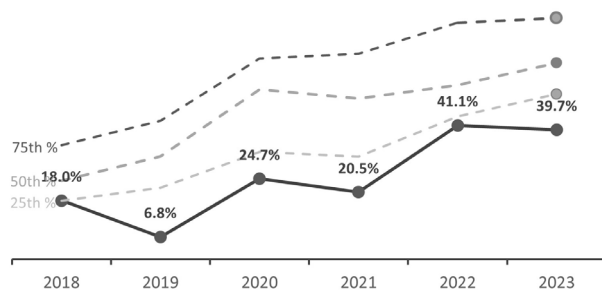
Imo State's performance has demonstrated some volatility in ranking over the last five years, with a general trend towards the lower end of the spectrum. The State's Public Financial Management (PFM) compliance scores have shown some improvement, but not enough to significantly alter its position near the bottom of the government entities. Despite the improvement experienced in 2022, Imo State remains in a challenging position that necessitates comprehensive reforms and strategic improvements in governance and financial management.

This trend highlights the critical need for Imo State to enhance its administrative capabilities and public service delivery, aiming to boost its rankings and effectiveness in future assessments through more robust governance and enhanced transparency.

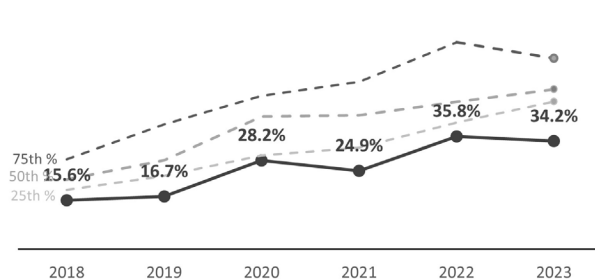
2023 Aggregate Performance by Pillar - IMO STATE

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

Availability of Information Trend - IMO STATE

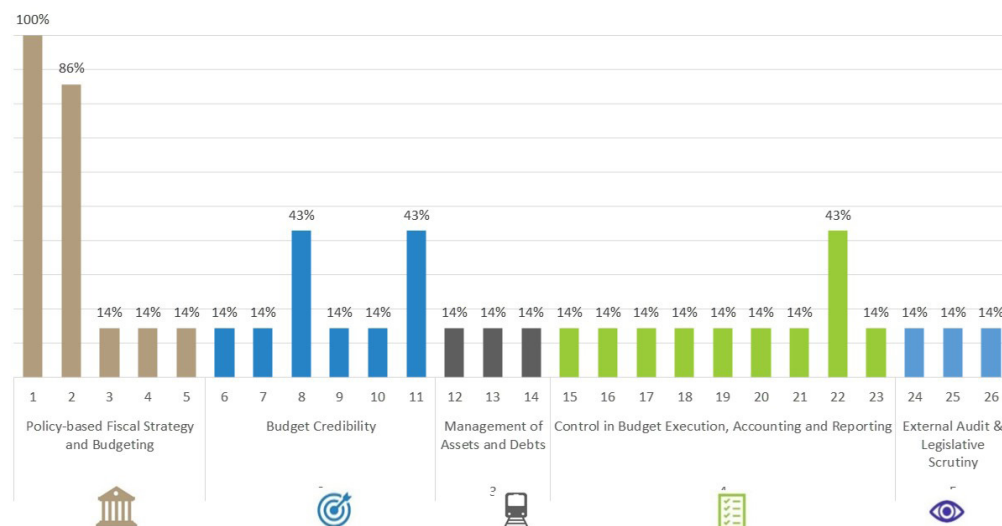


Performance Score Trend - IMO STATE



Imo State achieved a score of 32.2% which was a -4.4% decline compared to the previous year. The State ranked 35th in 2023, coming down 3 steps from 32nd in 2022. On the availability of data, the state has declined by 3.3% in 2023 with 39.7% of the information requested for being made available compared to 41.1% in the previous year.

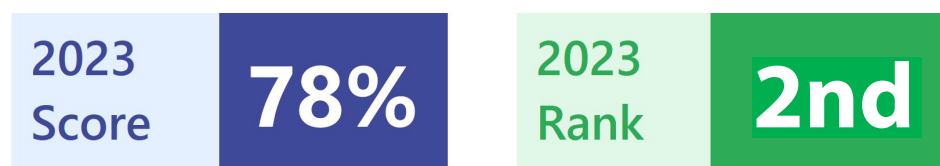
2023 Performance by Indicators - IMO STATE



2023 Performance Status at a Glance - IMO STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	D
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 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	D*				D
11 Area/Local government council aggregate budget implementior	M2	C				C
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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	D*			D
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.18 JIGAWA STATE



Jigawa State ranked 2nd in the 2023 assessment year among the 37 government entities, experiencing a slight improvement of 2 positions from its top rank of 4th in 2022. This slight boost still illustrates a strong performance overall, with Jigawa maintaining its position among the top performers in public financial management and governance. The percentage of information provided by Jigawa State remained impressively high, although decreasing from 95.9% in 2022 to 93.2% in 2023.

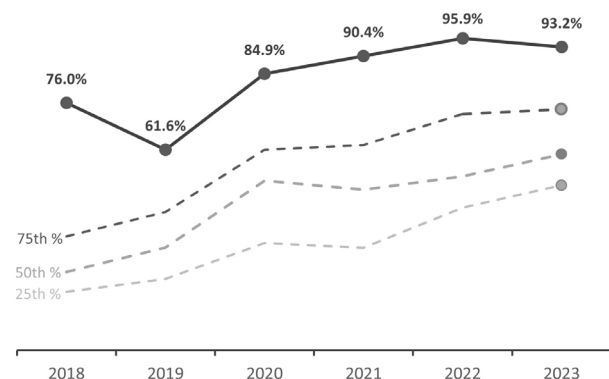
Jigawa State's performance has been consistently high over the last five years, regularly ranking near the top of the government entities. The State's Public Financial Management (PFM) compliance scores have consistently been robust, indicating effective governance and financial management practices. Positioned in the upper echelons of the government entities, Jigawa State showcases its commitment to transparency and effective public administration.

This trend underscores Jigawa State's ongoing dedication to maintaining high standards in governance, contributing positively to its administrative capabilities and setting a benchmark for public service delivery across the region.

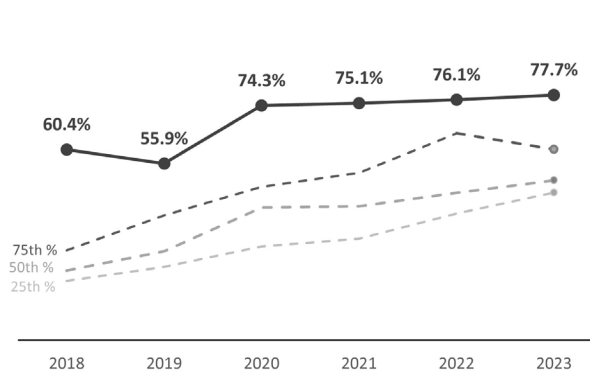
2023 Aggregate Performance by Pillar - JIGAWA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	80%	-	-	20%	-	-	-	100%
	2	Budget Credibility	67%	17%	-	-	-	-	17%	100%
	3	Management of Assets and Debts	33%	-	33%	-	-	-	33%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	11%	11%	-	22%	-	44%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - JIGAWA STATE

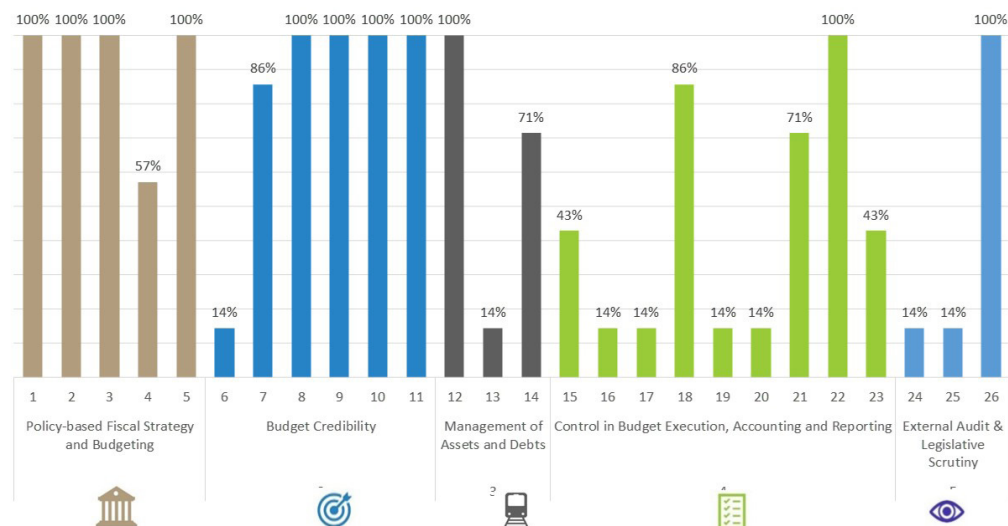


Performance Score Trend - JIGAWA STATE



Jigawa State achieved a score of 77.7% which was a 2.1% increase compared to the previous year. The State ranked 2nd in 2023, remaining at 2 steps from 4th in 2022. On the availability of data, the state has declined by 2.9% in 2023 with 93.2% of the information requested for being made available compared to 95.9% in the prior year.

2023 Performance by Indicators - JIGAWA STATE



2023 Performance Status at a Glance - JIGAWA STATE

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

5.4.19 KADUNA STATE



Kaduna State ranked 4th in the 2023 assessment year among the 37 government entities, declining in its 2nd position recorded in 2022. Although experiencing a fall in ranking, the state consistency among the top tier states reflects Kaduna's strong performance in public financial management and governance. The percentage of information provided by Kaduna State remains very high, despite the slight decrease from 93.2% in 2022 to 89.0% in 2023, indicating sustained transparency and accessibility in its public administration.

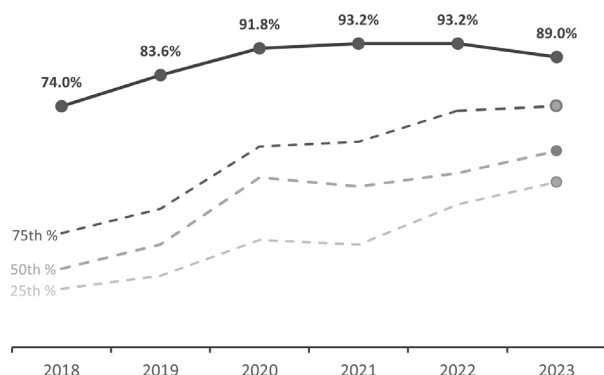
Kaduna State's performance has been outstanding over the last five years, consistently ranking at or near the top of the government entities. The State's Public Financial Management (PFM) compliance scores are among the best, showcasing effective governance and innovative financial management strategies. Positioned in the top tier of government entities, Kaduna State exemplifies excellence in public administration.

This trend highlights Kaduna State's commitment to maintaining high standards in governance and public service delivery, contributing positively to its reputation as a leader in administrative efficiency and transparency.

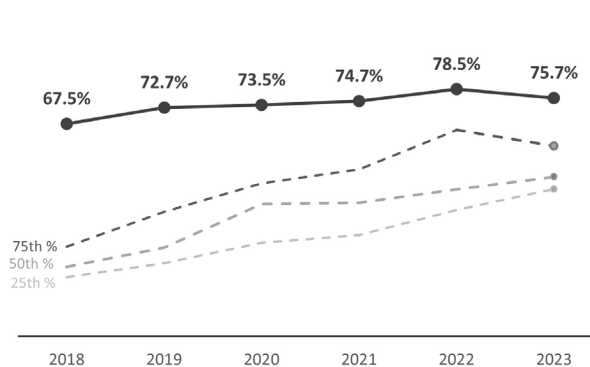
2023 Aggregate Performance by Pillar - KADUNA STATE

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

Availability of Information Trend - KADUNA STATE

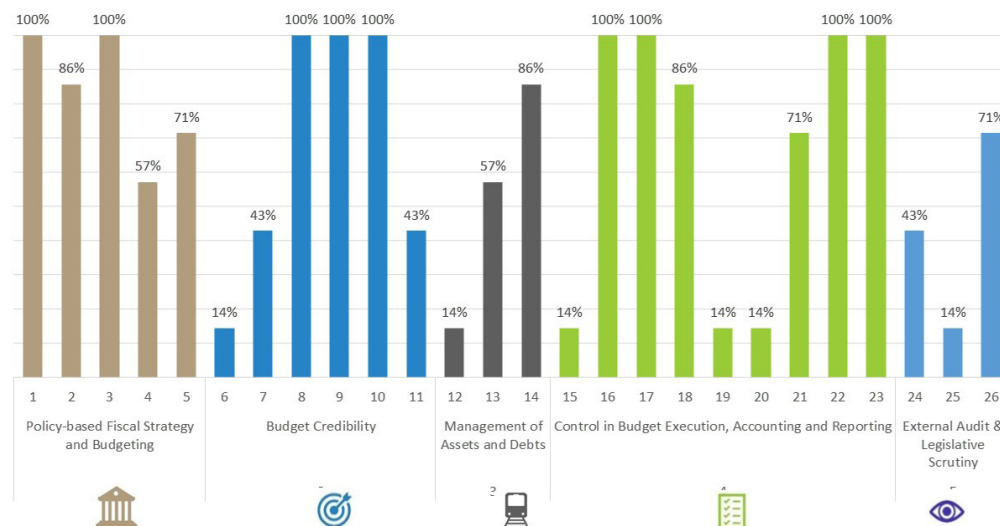


Performance Score Trend - KADUNA STATE



Kaduna State achieved a score of 75.7% which was a -3.5% decline compared to the previous year. They ranked 4th in 2023, coming down 2 steps in 2022. On the availability of data, the state has decline by -4.4% in 2023 with 89.0% of the information requested for being made available compared to 93.2% in the prior year.

2023 Performance by Indicators - KADUNA STATE



2023 Performance Status at a Glance - KADUNA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	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	B	A	A	A	B
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	B	D			C
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	B		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	C				C
Management of Assets and Debts						
12 Public Investment Management	M2	A	A	D	D*	D
13 Public Asset Management	M2	A	C	D		C+
14 Debt Management	M2	A	A	A	D	B+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	A	A	A		A
18 Procurement	M2	A	A	A	C	B+
19 Internal Audit	M1	D*	B	A	A	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	C	B	A		C
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	B	A	A		B

5.4.20 KANO STATE








Kano State ranked 34th in the 2023 assessment year among the 37 government entities, showing a significant decline of 9 positions from its rank of 25th in 2022. This retrogression indicates a decline in the state's performance, despite the progress recorded in 2022, thereby positioning Kano among the government entities with low performance. The percentage of information provided by Kano State decreased from 45.2% in 2022 to 42.5% in 2023, indicating an unsustainable effort to enhance transparency and data availability.

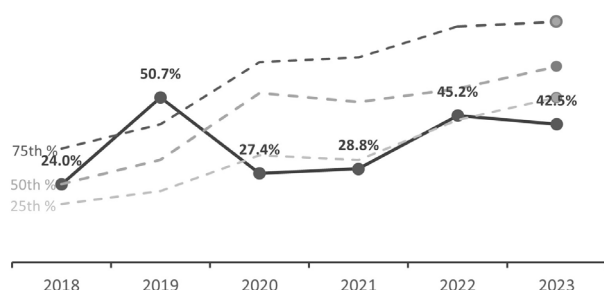
Kano State's performance has fluctuated over the last five years, with occasional improvements but generally staying on the lower tiers. The State's Public Financial Management (PFM) compliance scores have shown fluctuations, reflecting ongoing challenges in achieving consistent advances in governance and financial management. Kano State faces significant challenges that require ongoing reforms and strategic improvements to elevate its performance in future assessments.

This trend suggests that while there are efforts underway to improve governance in Kano State, more robust and effective strategies are needed to address systemic issues and to significantly boost its standing among the government entities.

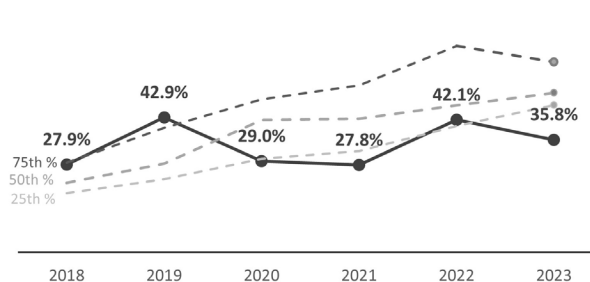
2023 Aggregate Performance by Pillar - KANO STATE

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

Availability of Information Trend - KANO STATE

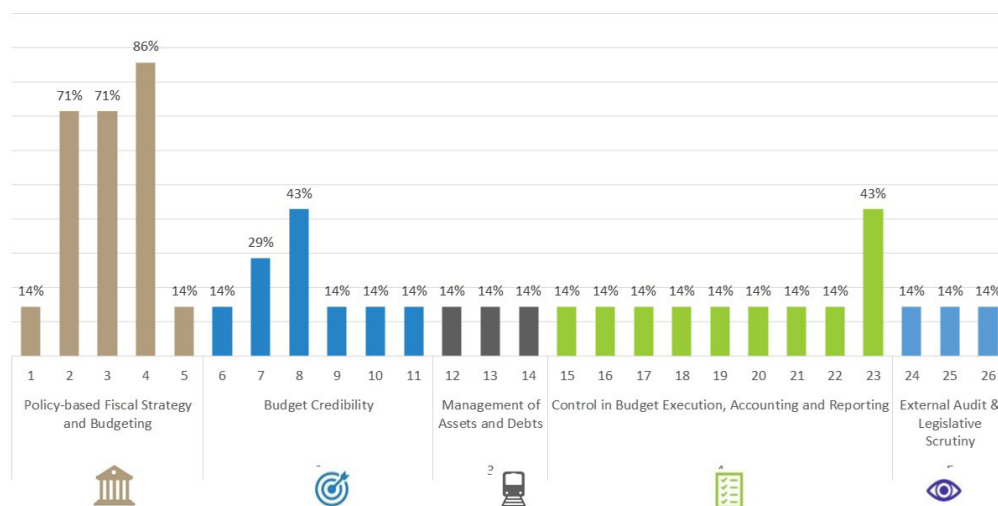


Performance Score Trend - KANO STATE



Kano State achieved a score of 35.8% which was a -14.9% decline compared to the previous year. The State ranked 34th in 2023, coming down 9 steps from 25th in 2022. On the availability of data, the state has declined by 6.1% in 2023 with 42.5% of the information requested for being made available compared to 45.2% in the prior year.

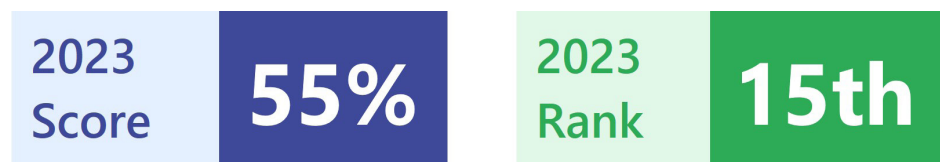
2023 Performance by Indicators - KANO STATE



2023 Performance Status at a Glance - KANO STATE

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






5.4.21 KATSINA STATE



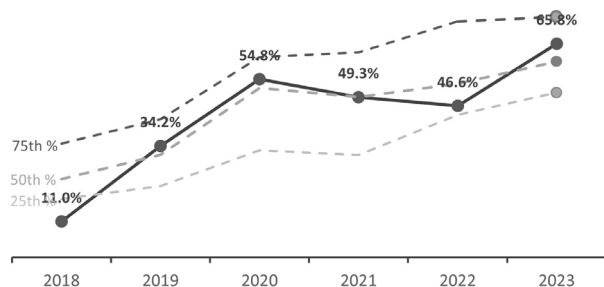
Katsina State ranked 15th in the 2023 assessment year among the 37 government entities, showing a rise of 14 positions from its rank of 29th in 2022. This indicates a deliberate attempt by the state towards improvement over the past year, affecting its overall performance in public financial management and governance. The percentage of information provided by Katsina State decreased slightly from 46.6% in 2022 to 65.8% in 2023, suggesting a significant enhancement in transparency.

Katsina State's performance has shown considerable fluctuations over the last few years, with a general trend from middle positions lower rankings. The State's Public Financial Management (PFM) compliance scores have shown sudden improvement, reflecting ongoing efforts in managing governance and financial management efficiently. Positioned in the middle position of the government entities, Katsina State needs more focused efforts to improve its public administration and financial systems. This trend underscores the need for Katsina State to implement robust governance frameworks and effective financial management practices to sustain its recent performance and improve its standing in future assessments. The state faces urgent challenges that require comprehensive reforms to enhance its administrative capabilities and public service delivery.

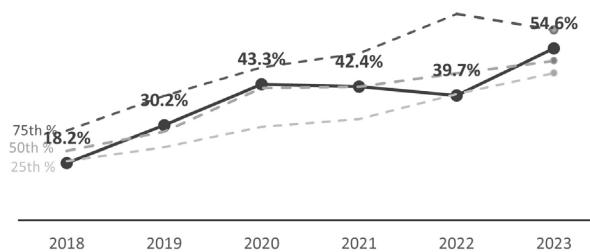
2023 Aggregate Performance by Pillar - KATSINA STATE

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

Availability of Information Trend - KASTINA STATE

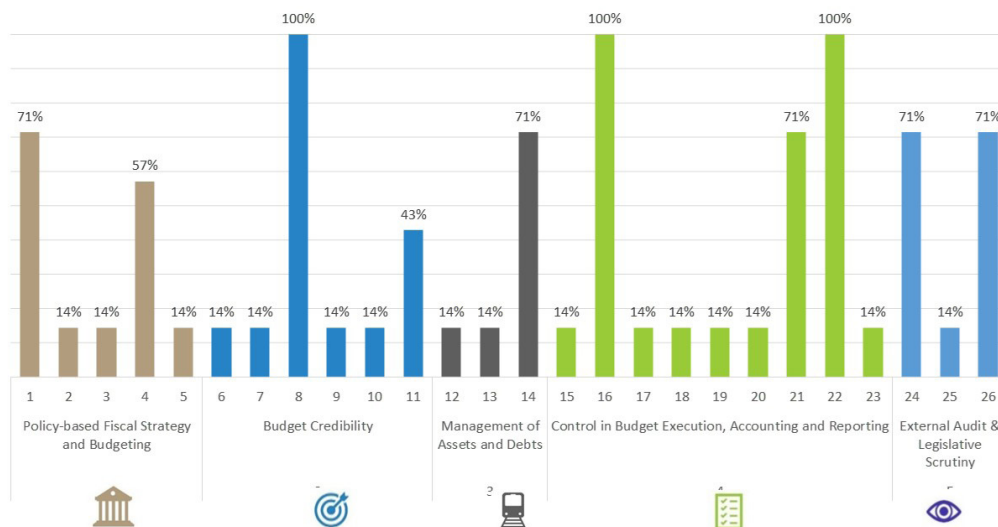


Performance Score Trend - KASTINA STATE



Katsina State achieved a score of 54.6% which was a 37.4% increase compared to the previous year. The State ranked 15th in 2023, remaining at 14 steps from 29th in 2022. On the availability of data, the state has improved by 41.2% in 2023 with 65.8 of the information requested from being made available compared to 46.6% in the prior year.

2023 Performance by Indicators - KASTINA STATE



2023 Performance Status at a Glance - KASTINA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	C	C		B
2 Fiscal Strategy	M2	D*	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	D*	D	D
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	A	A	A	D
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 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	C				C
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	A	A	B	D	B
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	B	B	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	B	B	A		B
25 Legislative scrutiny of audit reports	M2	B	D*	D*		D
26 Local Governments External Audits	M1	B	A	A		B

5.4.22 KEBBI STATE








Kebbi State ranked 17th in the 2023 assessment year among the 37 government entities, progressing by 2 positions from its rank of 19th in 2022. This slight rise still reflects some challenges in the state's performance over the past year, slowing down its advancement in public financial management and governance. The percentage of information provided by Kebbi State increased slightly from 57.5% in 2022 to 60.3% in 2023, maintaining a relatively high level of transparency.

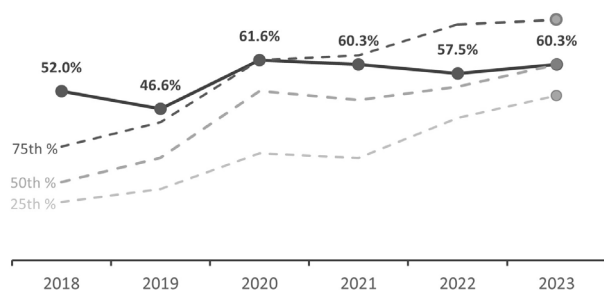
Kebbi State's performance has been relatively stable over the last few years, generally ranking in the middle tiers of the government entities. The State's Public Financial Management (PFM) compliance scores have shown some improvement, indicating ongoing efforts to enhance governance and financial management. Positioned in the mid-range of the government entities, Kebbi State demonstrates a commitment to maintaining a decent level of governance and public administration.

This trend suggests that while Kebbi State has faced challenges, it continues to strive for improvements in its administrative systems and public service delivery. Efforts to strengthen governance frameworks and enhance financial management practices are essential for Kebbi State to improve its rankings and effectiveness in future assessments.

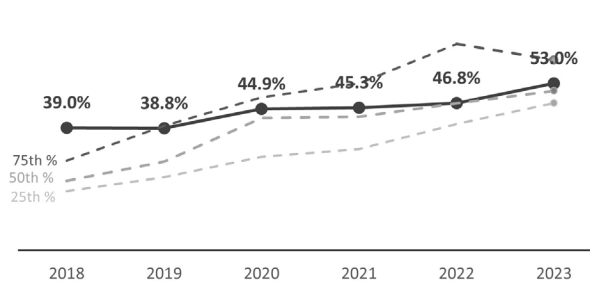
2023 Aggregate Performance by Pillar - KEBBI STATE

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

Availability of Information Trend - KEBBI STATE

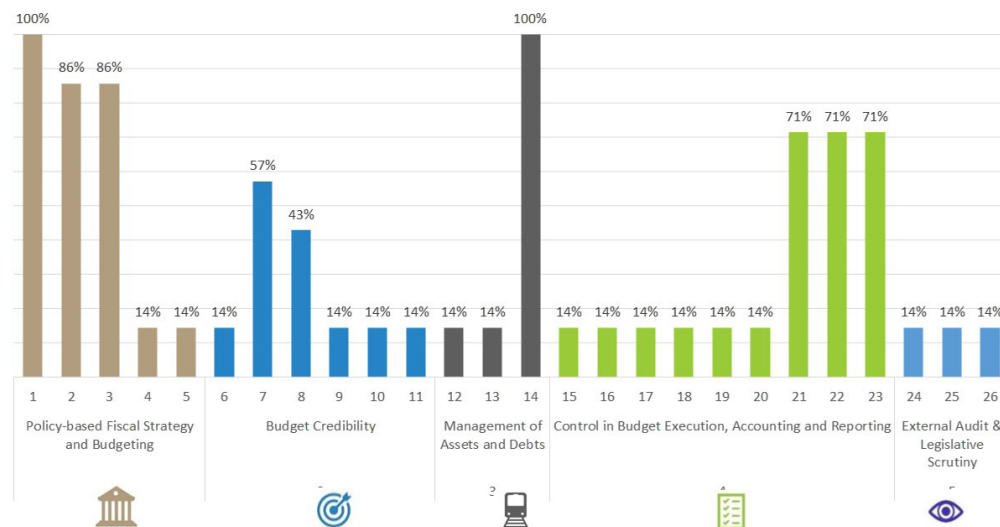


Performance Score Trend - KEBBI STATE



Kebbi State achieved a score of 53.0% which was a 13.4% increase to the previous year. The State ranked 17th in 2023, remaining at 2 steps from 19th in 2022. On the availability of data, the state has improved by 4.8% in 2023 with 60.3% of the information requested for being made available compared to 57.5% in the prior year.

2023 Performance by Indicators - KEBBI STATE



2023 Performance Status at a Glance - KEBBI STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	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	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementation	M2	D*				D
Management of Assets and Debts						
12 Public Investment Management	M2	D*	D*	D		D
13 Public Asset Management	M2	A	D*	D*		D
14 Debt Management	M2	A	A	A	B	A
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D*	A	A		D
17 Pension Controls	M1	D*	A	A		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	B	A	A		B
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	C	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	C	A		D

5.4.23 KOGI STATE






2023 Score	48%	2023 Rank	23rd
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Kogi State ranked 23rd in the 2023 assessment year among the 37 government entities, showing a decline of 7 positions from its rank of 16th in 2022. This significant decrease indicates challenges that have impacted the state's performance in public financial management and governance over the past year. The percentage of information provided by Kogi State remained relatively stable, with a slight increase from 52.1% in 2022 to 53.4% in 2023, suggesting a little increase in transparency and data availability.

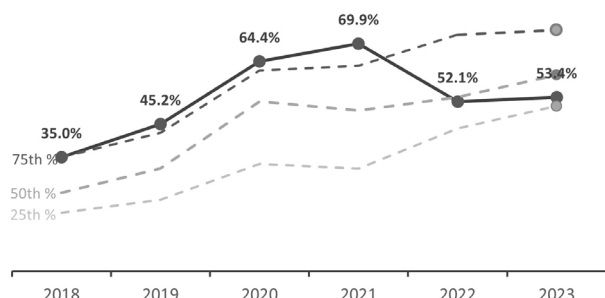
Kogi State's performance has seen some fluctuations over the last five years, with periods of higher rankings followed by recent declines. The State's Public Financial Management (PFM) compliance scores have shown further decline, reflecting the challenges in maintaining consistent governance and financial management practices. Positioned towards the lower range of the government entities, Kogi State is at a critical juncture where focused improvements could enhance its public administration and financial systems.

This trend indicates a need for Kogi State to address its governance frameworks and implement effective financial management practices vigorously. These efforts are essential for reversing the recent downward trends and improving Kogi State's standing in future assessments, ensuring better governance and public service delivery.

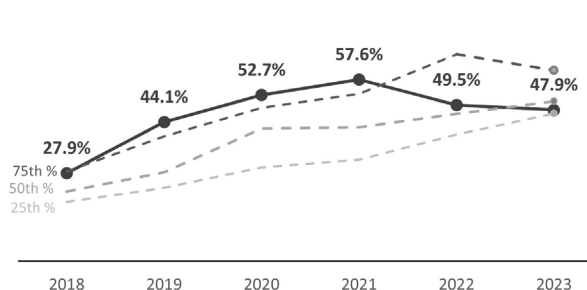
2023 Aggregate Performance by Pillar - KOGI STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	-	-	-	80%	100%
	2	Budget Credibility	17%	-	-	-	-	-	83%	100%
	3	Management of Assets and Debts	-	-	-	33%	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	11%	-	-	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - KOGI STATE

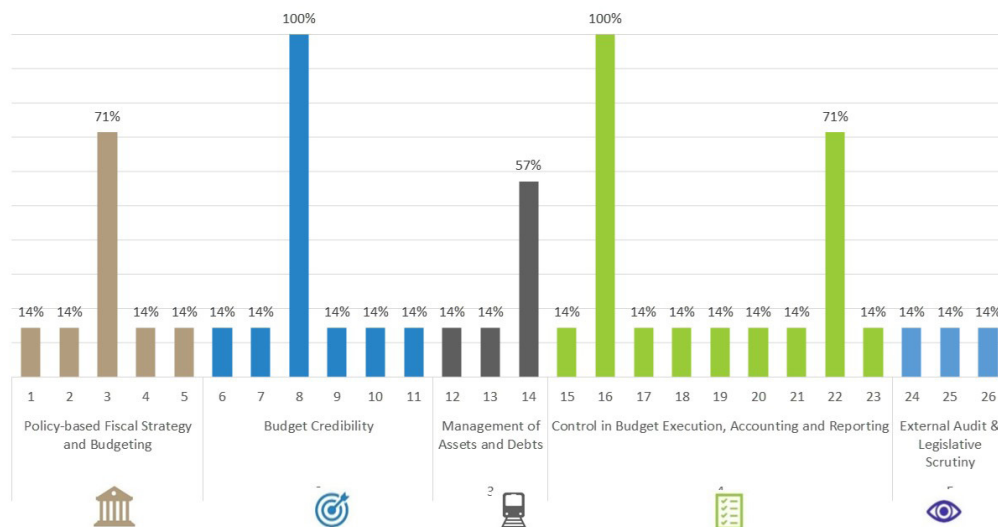


Performance Score Trend - KOGI STATE



Kogi State achieved a score of 47.9% which was a 3.2% decline compared to the previous year. The State ranked 23rd in 2023, coming down 7 steps from 16th in 2022. On the availability of data, the state has improved by 2.6% in 2023 with 53.4% of the information requested for being made available compared to 52.1% in the prior year.

2023 Performance by Indicators - KOGI STATE



2023 Performance Status at a Glance - KOGI STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	B	D*		D
2 Fiscal Strategy	M2	B	D*			D
3 Medium-term perspective in expenditure budgeting	M2	A	A	C	C	B
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	A	A	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 Government Operations Outside Budget	M2	A	D*	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	D*				D
Management of Assets and Debts						
12 Public Investment Management	M2	D*	D*	D		D
13 Public Asset Management	M2	C	D*	D*		D
14 Debt Management	M2	A	C	C	D	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	A	A	A		A
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	A	D*	D*		D
19 Internal Audit	M1	D*	D*	D	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	D*	A			D
22 Annual financial reports	M1	B	B	A		B
23 Local Government Annual Financial Reports	M1	D*	D*	A		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	B	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	B		D

5.4.24 KWARA STATE



Kwara State ranked 6th in the 2023 assessment year among the 37 government entities, showing a further improvement of 1 position from its rank of 7th in 2022. This rise signifies a positive trend in the state's performance in public financial management and governance, maintaining a position within the top tiers. The percentage of information provided by Kwara State slightly decreased, moving from 78.1% in 2022 to 76.7% in 2023, indicating consistent transparency and accessibility in its public administration.

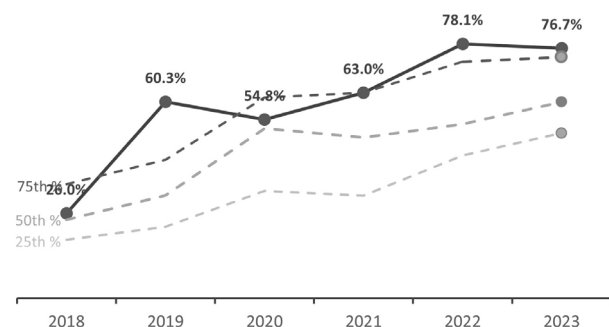
Kwara State's performance has demonstrated consistent improvement in ranking over the last five years. The State's Public Financial Management (PFM) compliance scores have also seen substantial growth, suggesting effective reforms and management strategies are being implemented. Positioned in the upper echelons of the government entities, Kwara State showcases its commitment to enhancing governance and efficiency in its operations.

This trend underscores Kwara State's dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and positioning it as a model of good practice in public financial management.

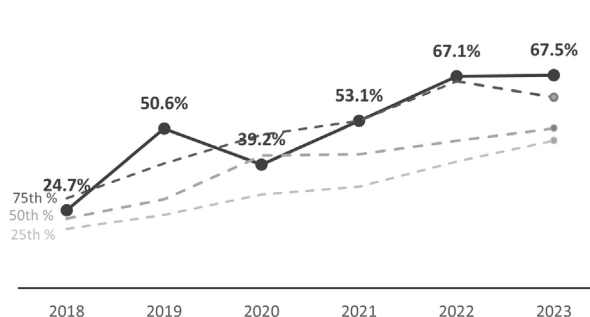
2023 Aggregate Performance by Pillar - KWARA STATE

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

Availability of Information Trend - KWARA STATE

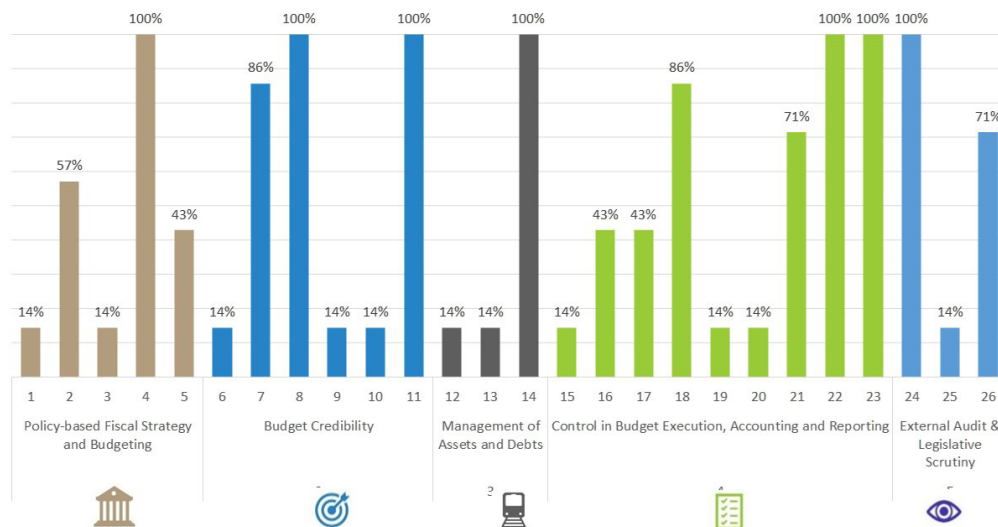


Performance Score Trend - KWARA STATE



Kwara State achieved a score of 67.5% which was a 0.6% increase compared to the previous year. The State ranked 6th in 2023, remaining at 1 step from 7th in 2022. On the availability of data, the state has declined by 1.8% in 2023 with 76.7% of the information requested for being made available compared to 78.1% in the prior year.

2023 Performance by Indicators - KWARA STATE



2023 Performance Status at a Glance - KWARA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	B	D*		D
2 Fiscal Strategy	M2	B	C			C+
3 Medium-term perspective in expenditure budgeting	M2	A	D	D*	D	D
4 Budget Preparation Process	M2	A	A			A
5 Legislative Scrutiny of budgets	M1	C	A	A	A	C
Budget Credibility						
6 Total Expenditure Implementation	M1	D	C	A		D
7 Revenue Generation	M2	A	B			B+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	A				A
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	A	B	A
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	C	A	A		C
17 Pension Controls	M1	C	A	A		C
18 Procurement	M2	A	A	B	C	B+
19 Internal Audit	M1	D*	D	B	A	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D	D*	D*		D
26 Local Governments External Audits	M1	B	A	A		B

5.4.25 LAGOS STATE








Lagos State ranked 7th among the 37 government entities in the 2023 assessment year. This is a downturn from its 6th position in the 2022 assessment years. This drop suggests some challenges that the state faced over the past year, impacting its performance in public financial management and governance. The percentage of information provided by Lagos State declined slightly, moving from 84.9% in 2022 to 80.8% in 2023, indicating a minor decrease in transparency and data availability.

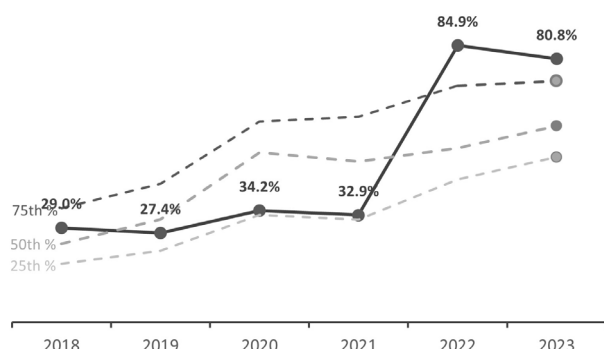
Lagos State's performance has been somewhat variable over the last five years, with notable fluctuations in its rankings. While it previously achieved higher positions, the State's Public Financial Management (PFM) compliance scores showed a slight downturn, reflecting ongoing challenges in maintaining consistent governance and financial management practices. Positioned towards the upper range of the government entities, Lagos State could benefit from improving its public administration and financial systems.

This trend highlights the need for Lagos State to address its governance frameworks and sustain effective financial management practices. These efforts are essential for reversing the recent declines and improving Lagos State's standing in future assessments, ensuring better governance and public service delivery.

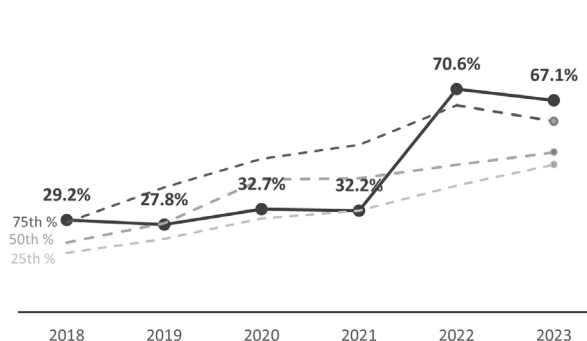
2023 Aggregate Performance by Pillar - LAGOS STATE

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

Availability of Information Trend - LAGOS STATE

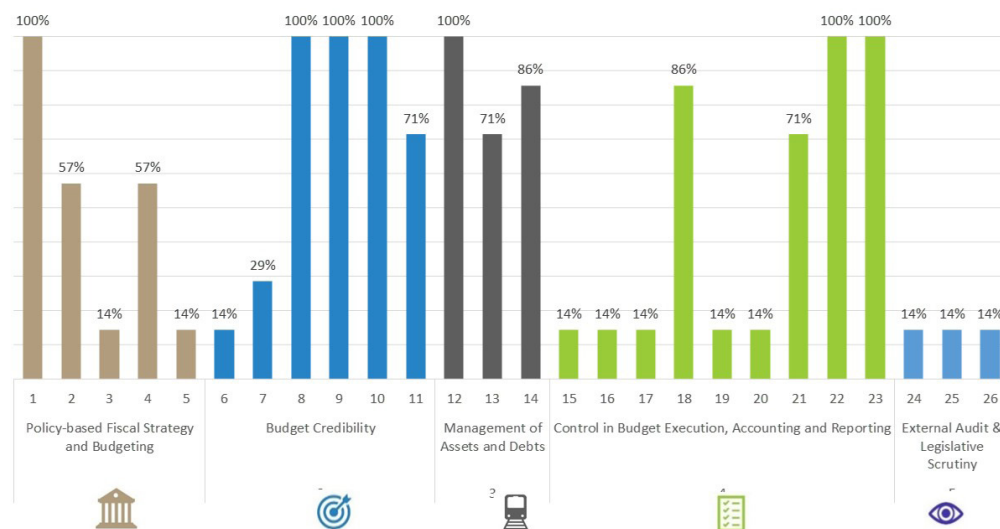


Performance Score Trend - LAGOS STATE



Lagos State achieved a score of 67.1% which was a 5.0% decline compared to the previous year. The State ranked 7th in 2023, coming down 1 step from 6th in 2022. On the availability of data, the state has declined by 4.8% in 2023 with 80.8% of the information requested for being made available compared to 84.9% in the prior year.

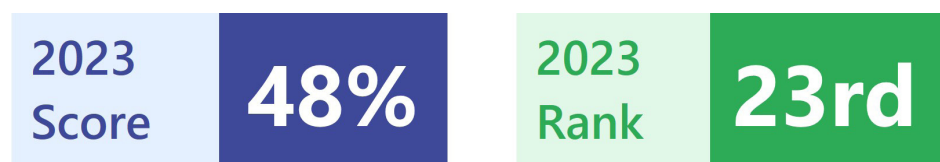
2023 Performance by Indicators - LAGOS STATE



2023 Performance Status at a Glance - LAGOS STATE






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

5.4.26 NASARAWA STATE

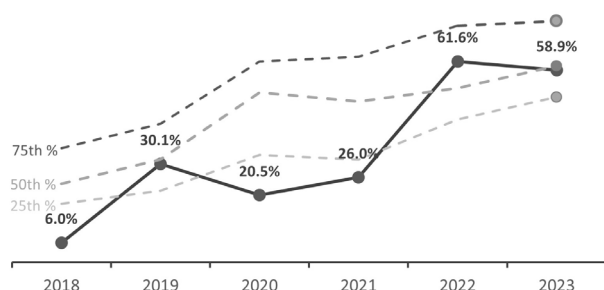


Nasarawa State ranked 23rd in the 2023 assessment year among the 37 government entities, indicating a decline of 5 positions from its rank of 28th in 2021. This notable ascent reflects a year of positive changes in public financial management and governance, maintaining the middle range of the rankings. The percentage of information provided by Nasarawa State also saw a slight decline from 61.6% in 2022 to 58.9% in 2023, indicating a decline in transparency and data availability. Nasarawa State's performance has shown an upward trajectory over the last few years but witnessed a downward trend this year. The State's Public Financial Management (PFM) compliance scores have shown the challenges of effective governance and financial management practices. Although, still positioned in the upper middle range of government entities, the State needs to renew its commitment to improving and sustaining high standards in its public administration. This trend underscores Nasarawa State's need to renew its commitment to enhancing its governance frameworks and transparency, contributing positively to its administrative capabilities and public service delivery, improving its position as a model of good practice in public financial management.

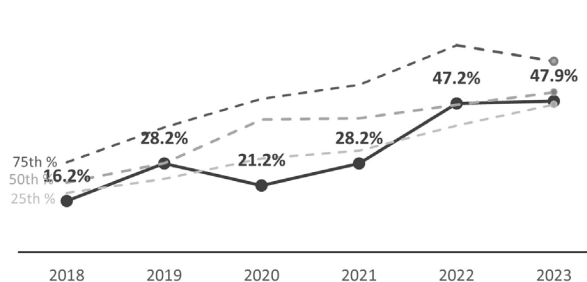
2023 Aggregate Performance by Pillar - NASARAWA STATE

		A	B+	B	C+	C	D+	D	Total
	1 Policy-based Fiscal Strategy and Budgeting	-	-	40%	-	-	20%	40%	100%
	2 Budget Credibility	17%	-	17%	-	-	-	67%	100%
	3 Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4 Control in Budget Execution, Accounting and Reporting	-	-	22%	-	-	-	78%	100%
	5 External Audit & Legislative Scrutiny	-	-	33%	-	-	-	67%	100%

Availability of Information Trend - NASARAWA STATE

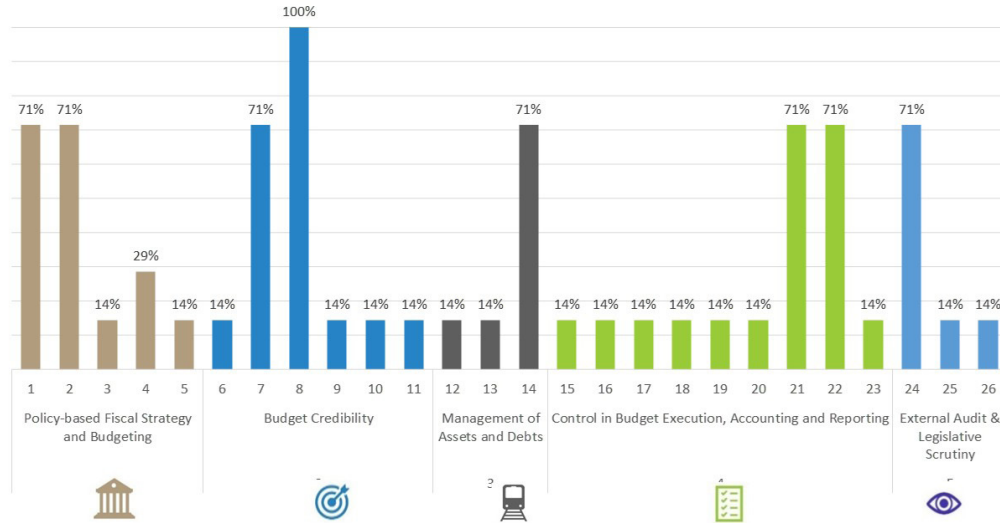


Performance Score Trend - NASARAWA STATE



Nasarawa State achieved a score of 47.9% which was a 1.7% increase to the previous year. The State ranked 23rd in 2023, coming down 5 steps from 18th in 2022. On the availability of data, the state has declined by 4.4% in 2023 with 58.9% of the information requested for being made available compared to 61.6% in the prior year.

2023 Performance by Indicators - NASARAWA STATE



2023 Performance Status at a Glance - NASARAWA STATE

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

5.4.27 NIGER STATE



Niger State ranked 3rd in the 2023 assessment year among the 37 government entities, showing a slight decline of 2 positions from its rank of 1st in 2022. This downturn signifies a challenging year for Niger in financial management and governance, with a drop in both ranking and performance scores compared to previous years. The percentage of information provided by Niger State remained impressively high, slightly increasing from 94.5% in 2022 to 91.8% in 2023, indicating continued transparency and effective public administration.

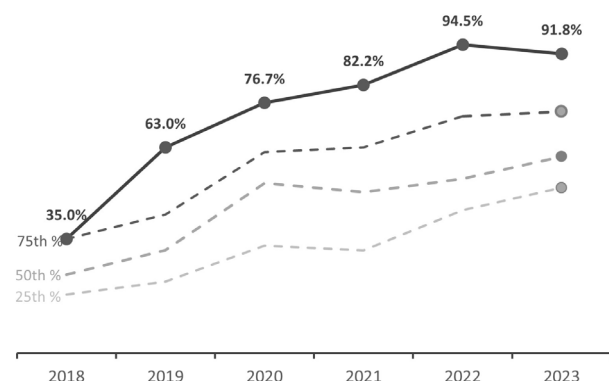
Niger State's performance has been consistently strong over the last five years, consistently ranking near the top of the government entities. The State's Public Financial Management (PFM) compliance scores have been outstanding, showcasing exceptional governance and innovative financial management strategies. Still positioned at the top tier of the government entities, Niger State exemplifies excellence in public administration, setting a high standard for others to follow.

This trend underscores Niger State's commitment to maintaining high standards in governance and public service delivery, contributing positively to its reputation as a leader in administrative efficiency and transparency.

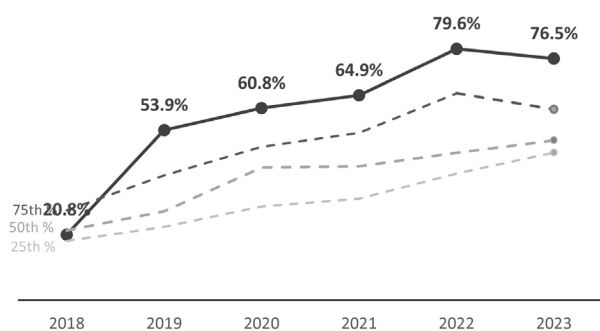
2023 Aggregate Performance by Pillar - NIGER STATE

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

Availability of Information Trend - NIGER STATE

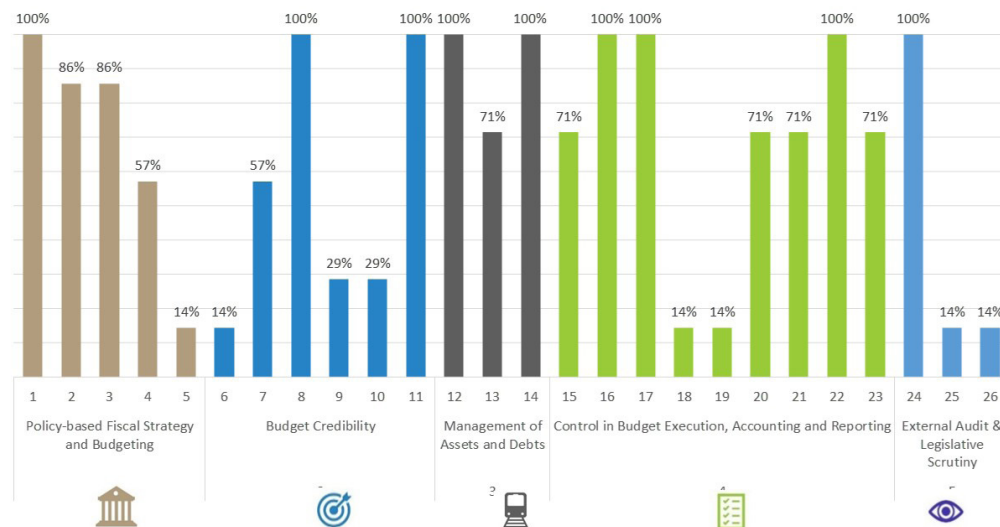


Performance Score Trend - NIGER STATE



Niger State achieved a score of 76.5% which was a 3.9% decline compared to the previous year. The State ranked 3rd in 2023, coming down 2 steps from 1st in 2022. On the availability of data, the state has declined by 2.9% in 2023 with 91.8% of the information requested for being made available compared to 94.5% in the prior year.

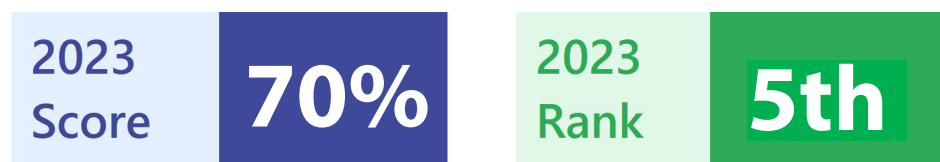
2023 Performance by Indicators - NIGER STATE



2023 Performance Status at a Glance - NIGER STATE

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

5.4.28 OGUN STATE



Ogun State ranked 5th in the 2023 assessment year among the 37 government entities, marking a significant improvement of 6 positions from its rank of 11th in 2022. This dramatic rise indicates a successful year for Ogun, characterized by substantial progress in public financial management and governance. The percentage of information provided by Ogun State showed an impressive increase, rising from 72.6% in 2022 to 84.9% in 2023, demonstrating a commitment to enhanced transparency and data availability.

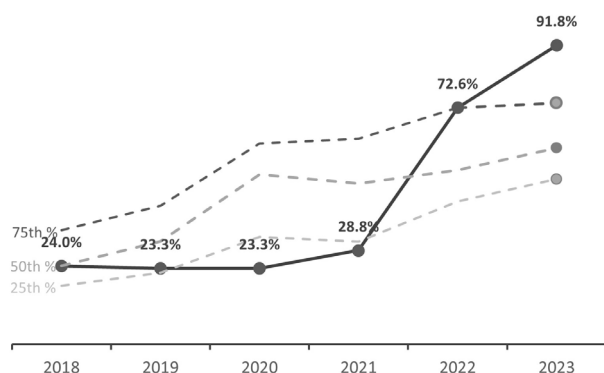
Ogun State's performance has shown notable improvement over the last few years, which has moved it significantly up the ranking ladder. The State's Public Financial Management (PFM) compliance scores have also seen substantial growth, reflecting the effectiveness of recent governance reforms and financial management strategies. Now positioned in the upper tier of the government entities, Ogun State is demonstrating its potential and commitment to continuing this upward trajectory.

This trend underscores Ogun State's ongoing dedication to improving its administrative capabilities and public service delivery, contributing positively to its governance quality and establishing it as an emerging leader in public financial management.

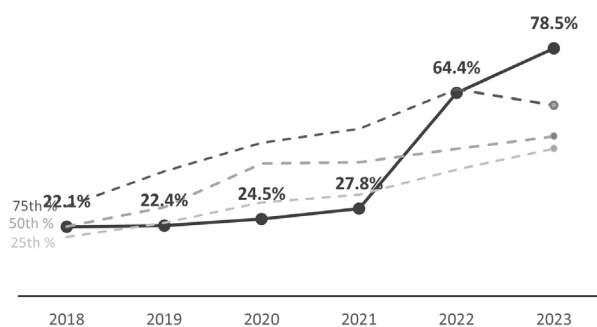
2023 Aggregate Performance by Pillar - OGUN STATE

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

Availability of Information Trend - OGUN STATE

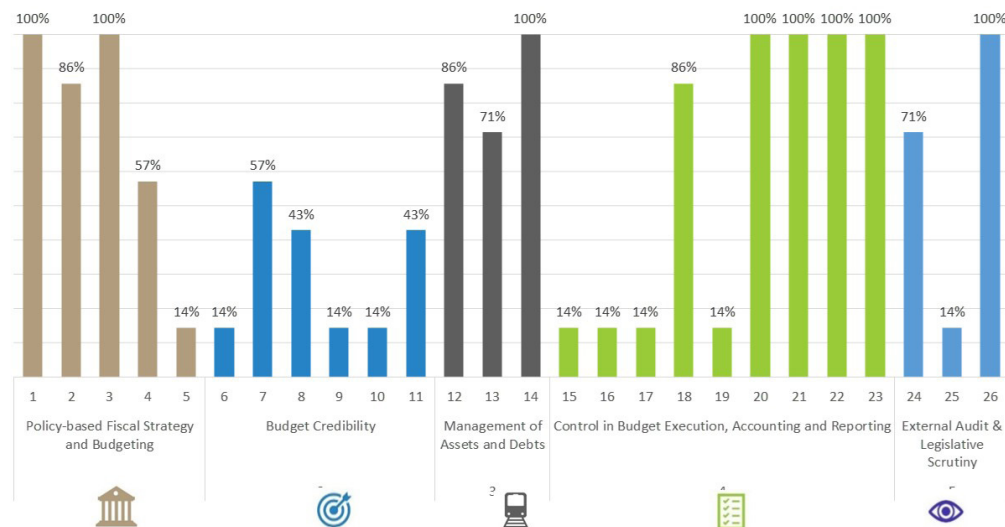


Performance Score Trend - OGUN STATE



Ogun State achieved a score of 69.5% which was a 7.9% increase compared to the previous year. The State ranked 5th in 2023, remaining at 6 steps from 11th in 2022. On the availability of data, the state has improved by 17% in 2023 with 84.9% of the information requested for being made available compared to 72.6% in the prior year.

2023 Performance by Indicators - OGUN STATE



2023 Performance Status at a Glance - OGUN STATE

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

5.4.29 ONDO STATE






2023 Score	67%	2023 Rank	8th
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Ondo State ranked 8th in the 2023 assessment year among the 37 government entities, experiencing an improvement of 12 positions from its rank of 20th in 2022. This improvement indicates a positive shift in the state's performance in public financial management and governance, pushing it into the upper tiers of the government entities. The percentage of information provided by Ondo State also increased, moving from 52.1% in 2022 to 83.6% in 2023, indicating a major increase in transparency and data availability.

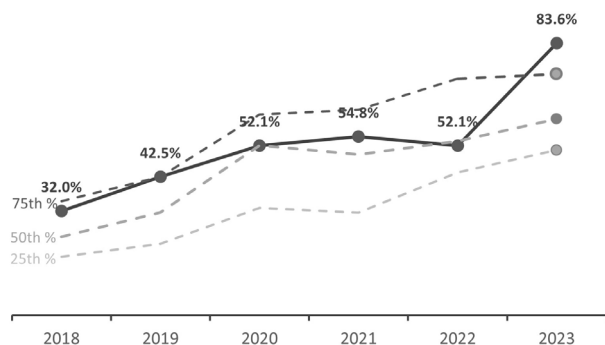
Ondo State's performance has been somewhat variable over the last few years, with improvement in its current ranking. The State's Public Financial Management (PFM) compliance scores have not shown significant improvement recently, reflecting ongoing challenges in maintaining consistent governance and financial management practices. Positioned towards the upper range of the government entities, Ondo State is at a critical juncture where focused improvements could enhance its public administration and financial systems.

This trend highlights Ondo State's commitment to improving its governance frameworks and implementing effective financial management practices vigorously. These efforts are essential for sustaining the improved position of the State in future assessments, ensuring better governance and public service delivery.

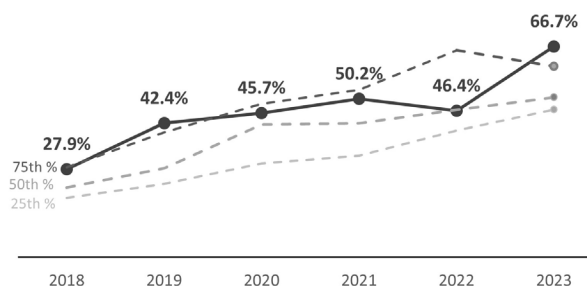
2023 Aggregate Performance by Pillar - ONDO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	20%	40%	-	20%	-	-	20%	100%
	2	Budget Credibility	50%	17%	17%	-	-	-	17%	100%
	3	Management of Assets and Debts	-	-	33%	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	-	22%	-	-	-	56%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - ONDO STATE

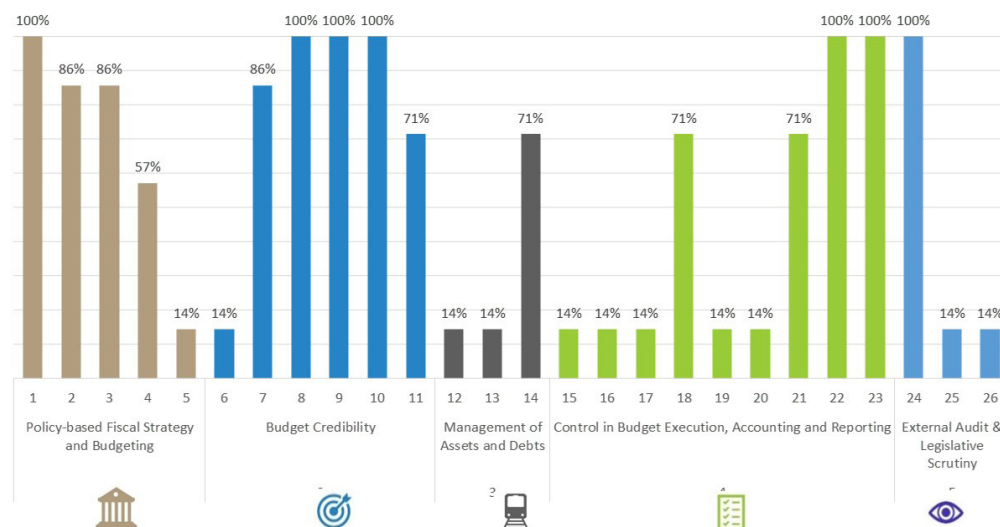


Performance Score Trend - ONDO STATE



Ondo State achieved a score of 66.7% which was a 43.9% increase compared to the previous year. The State ranked 8th in 2023, remaining at 12 steps from 20th in 2022. On the availability of data, the state has improved by 60.5% in 2023 with 83.6% of the information requested from being made available compared to 52.1% in the prior year.

2023 Performance by Indicators - ONDO STATE



2023 Performance Status at a Glance - ONDO STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	B		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	C	B+
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	D*	D*	C	B	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	A	B			B+
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	B				B
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	C	D	B
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D	A			D
16 Payroll Controls	M1	D	B	A		D
17 Pension Controls	M1	D	B	A		D
18 Procurement	M2	A	A	C	C	B
19 Internal Audit	M1	D	C	B	A	D
20 Integrity in Financial Data	M1	D*	A			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	A	A	A		A
23 Local Government Annual Financial Reports	M1	A	A	A		A
External Audit & Legislative Scrutiny						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	A	A		D

5.4.30 OSUN STATE






2023 Score	60%	2023 Rank	10th
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Osun State ranked 10th in the 2023 assessment year among the 37 government entities, showing a decline of 1 position from its rank of 9th in 2022. This slight drop reflects some challenges but still positions Osun as a strong performer in public financial management and governance. The percentage of information provided by Osun State also declined from 72.6% in 2022 to 67.1% in 2023, indicating a decline in the government's commitment to transparency.

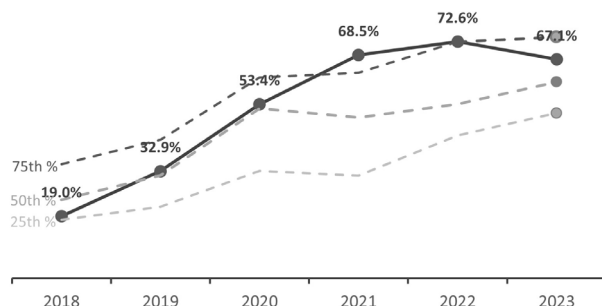
Osun State's performance has generally been strong over the last five years but experienced a decline this year. However, the state still maintains its ranking in the upper tiers of the government entities. The State's Public Financial Management (PFM) compliance scores have shown robust performance, indicating effective governance and financial management practices. Although, still positioned in the upper middle range of government entities, Osun State needs to renew its commitment to improving and sustaining high standards in its public administration.

This trend underscores Osun State's need to renew its de enhancing its governance frameworks and transparency, contributing positively to its administrative capabilities and public service delivery, improving its position as a model of good practice in public financial management.

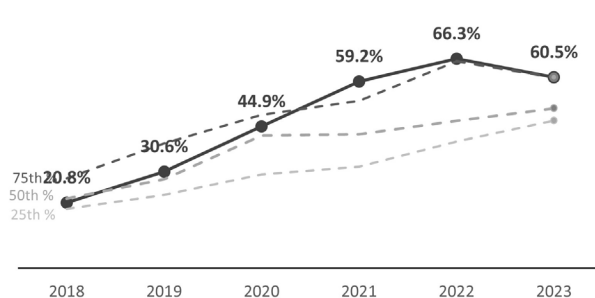
2023 Aggregate Performance by Pillar - OSUN STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	20%	-	-	60%	100%
	2	Budget Credibility	17%	-	17%	-	17%	-	50%	100%
	3	Management of Assets and Debts	-	33%	-	-	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	22%	-	-	-	-	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - OSUN STATE

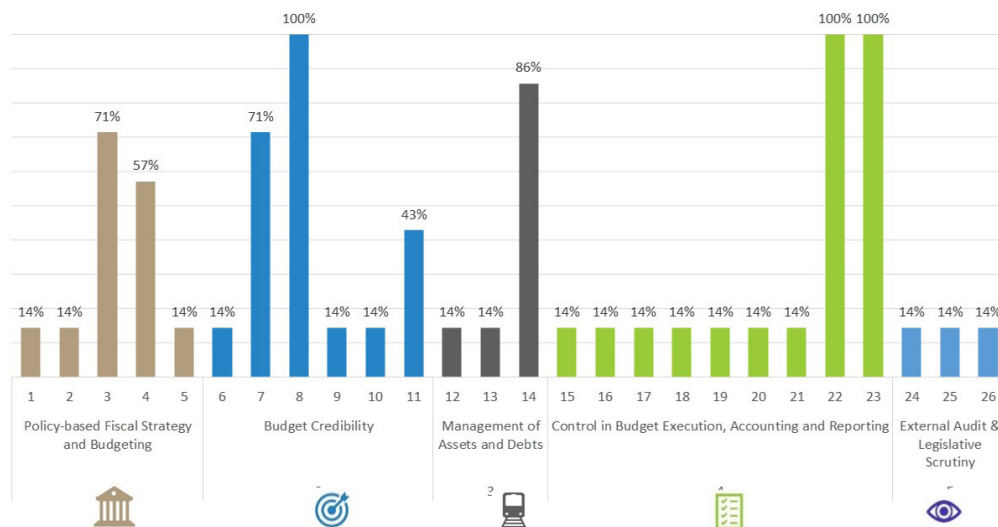


Performance Score Trend - OSUN STATE



Osun State achieved a score of 60.5% which was an 8.8 decline compared to the previous year. The State ranked 10th in 2023, coming down 1 step from 9th in 2022. On the availability of data, the state has declined by 7.5% in 2023 with 67.1% of the information requested for being made available compared to 72.6% in the prior year.

2023 Performance by Indicators - OSUN STATE



2023 Performance Status at a Glance - OSUN STATE

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

5.4.31 OYO STATE






2023 Score	51%	2023 Rank	19th
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Oyo State ranked 19th in the 2023 assessment year among the 37 government entities, showing an improvement of 11 positions from its rank of 30th in 2021. This advancement indicates a positive shift in the state’s performance, pushing it into the middle tiers of the government entities. The percentage of information provided by Oyo State increased significantly, moving from 42.5% in 2022 to 60.3% in 2023, suggesting efforts to enhance transparency and accessibility in its public administration.

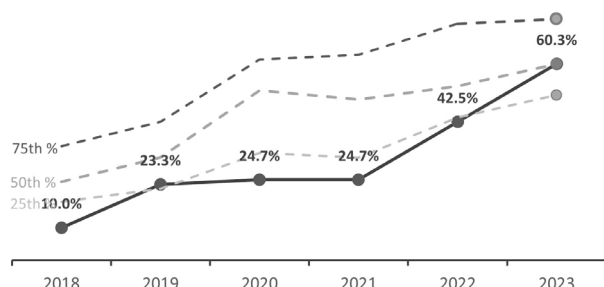
Oyo State’s performance has demonstrated some upward movement over the last few years but has generally hovered in the lower rankings. The State’s Public Financial Management (PFM) compliance scores have shown modest improvements, reflecting ongoing but slow progress in addressing governance and financial management challenges. Positioned towards the bottom range of the government entities, Oyo State faces important challenges that require focused and effective reforms to enhance its public administration and financial systems.

This trend indicates that while there are ongoing efforts to improve governance in Oyo State, more robust and targeted strategies are needed to significantly elevate its performance in future assessments and ensure better governance and public service delivery.

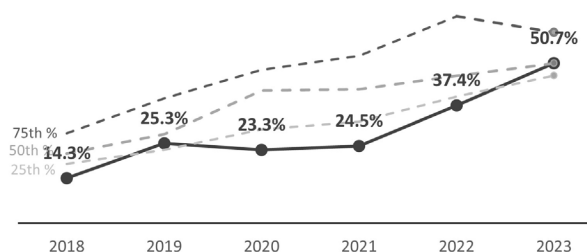
2023 Aggregate Performance by Pillar - OYO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	20%	-	-	-	80%	100%
	2	Budget Credibility	17%	-	-	-	17%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	22%	-	22%	-	56%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - OYO STATE

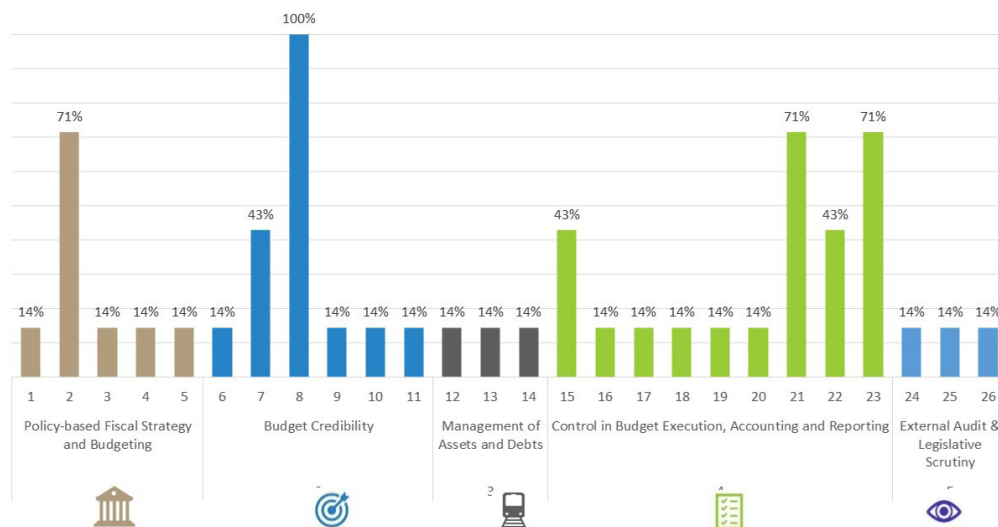


Performance Score Trend - OYO STATE



Oyo State achieved a score of 50.7% which was a 35.6% increase compared to the previous year. The State ranked 19th in 2023, remaining 11 steps from 30th in 2022. On the availability of data, the state has improved by 41.9% in 2023 with 60.3% of the information requested for being made available compared to 42.5% in the prior year.

2023 Performance by Indicators - OYO STATE



2023 Performance Status at a Glance - OYO STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	B	D*		D
2 Fiscal Strategy	M2	B	B			B
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	C	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	A		D
7 Revenue Generation	M2	B	D			C
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	D*				D
Management of Assets and Debts						
12 Public Investment Management	M2	B	D*	D*		D
13 Public Asset Management	M2	A	D*	D*		D
14 Debt Management	M2	B	B	C	D*	D
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	C	A			C
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	A		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D	D
20 Integrity in Financial Data	M1	D*	B			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	B	A	A		B
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	B	A		D

5.4.32 PLATEAU STATE






2023 Score	30%	2023 Rank	37th
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Plateau State ranked 37th in the 2023 assessment year among the 37 government entities, experiencing a slight of 1 position from its rank of 36th in 2022. This drop highlights severe challenges in public financial management and governance over the past year. The percentage of information provided by Plateau State also saw a decline, moving from 31.5% in 2021 to 26.0% in 2022, indicating a decrease in transparency and data availability.

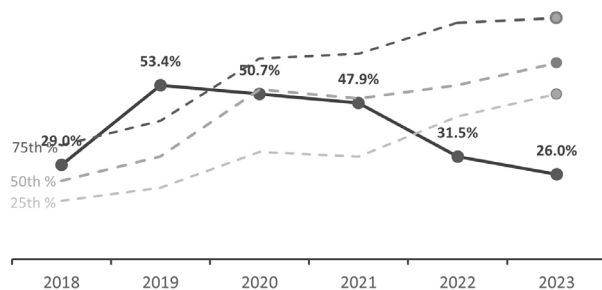
Plateau State's performance has shown consistent fluctuations over the last few years, with a notable decline this year pushing it towards the bottom of the government entities. The State's Public Financial Management (PFM) compliance scores have clearly been affected, reflecting the need for urgent and comprehensive measures to address governance deficiencies and financial management issues. Positioned nearly at the lowest tier, Plateau State urgently needs to implement robust reforms and strategic improvements to recover its previous standings.

This trend underscores a critical period for Plateau State, necessitating focused efforts to enhance its governance frameworks and financial management practices to reverse the recent declines and improve its standing in future assessments.

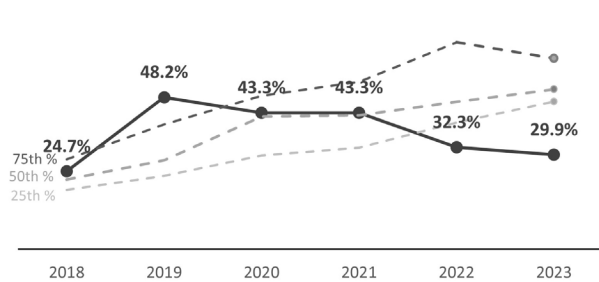
2023 Aggregate Performance by Pillar - PLATEAU STATE

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

Availability of Information Trend - PLATEAU STATE

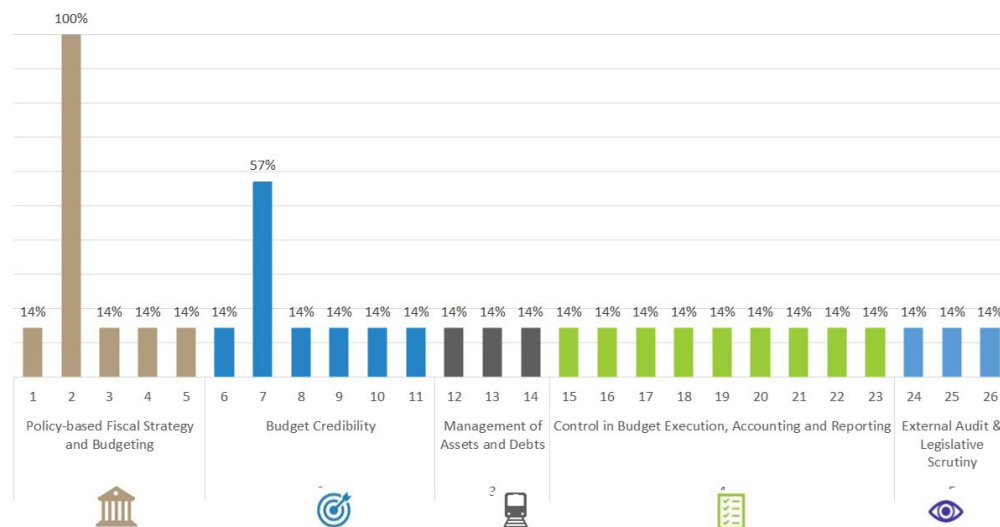


Performance Score Trend - PLATEAU STATE



Plateau State achieved a score of 29.9% which was a 7.3% decline compared to the previous year. The State ranked 37th in 2023, coming down 1 step from 36th in 2022. On the availability of data, the state has declined by 17.4% in 2023 with 26.0% of the information requested for being made available compared to 31.5% in the prior year.

2023 Performance by Indicators - PLATEAU STATE



2023 Performance Status at a Glance - PLATEAU STATE

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






5.4.33 RIVERS STATE

2023 Score	38%	2023 Rank	32nd
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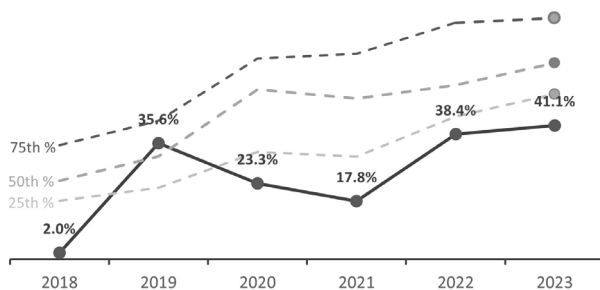
Rivers State ranked 32nd in the 2023 assessment year among the 37 government entities maintaining its position from 2022 and an improvement of 5 positions from the rank of 37th in 2021. The percentage of information provided by Rivers State saw an improvement increasing from 38.4% in 2022 to 41.1% in 2023.

Rivers State's performance has been consistently lower in the rankings over the last few years. The State's Public Finance management (PFM) compliance scores have shown a slight improvement indicating efforts to address past challenges. Rivers State is positioned in the lower range of the government entities emphasizing the crucial need for continued and targeted improvements.

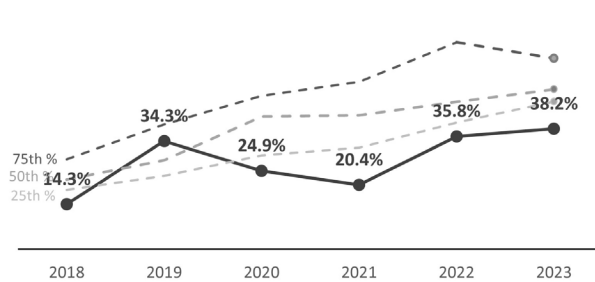
2023 Aggregate Performance by Pillar - RIVERS STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	-	-	-	20%	-	80%	100%
	2	Budget Credibility	-	-	-	17%	17%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5	External Audit & Legislative Scrutiny	33%	-	-	-	-	-	67%	100%

Availability of Information Trend - RIVERS STATE

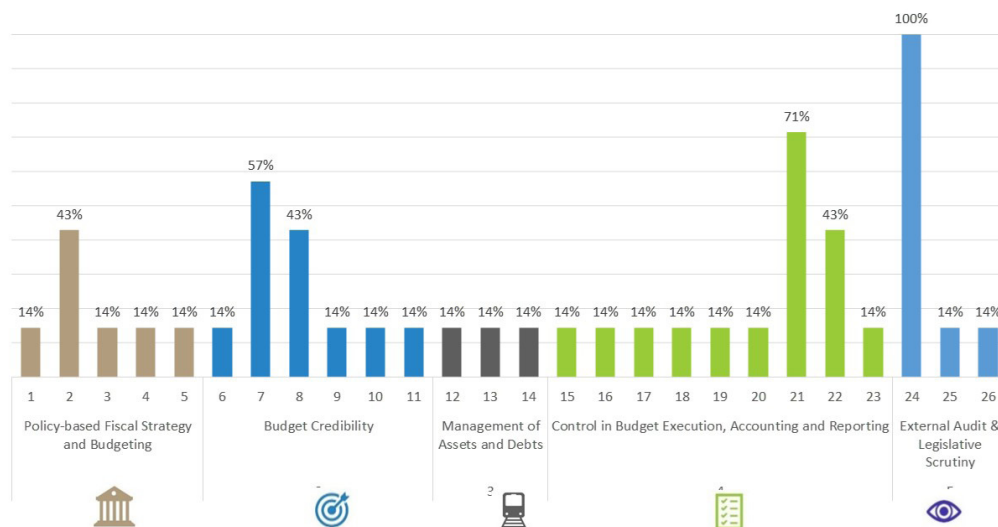


Performance Score Trend - RIVERS STATE



Rivers State achieved a score of 38.2% which was a 6.6% increase compared to the previous year. The State ranked 32nd in 2023, remaining at the same position in 2022. On the availability of data, the state has improved by 7.1% in 2023 with 41.1% of the information being made available compared to 38.4% in the prior year.

2023 Performance by Indicators - RIVERS STATE



2023 Performance Status at a Glance - RIVERS STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	B	C	D*		D
2 Fiscal Strategy	M2	B	D			C
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D*	D
4 Budget Preparation Process	M2	D*	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	D*	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	C	A		D
7 Revenue Generation	M2	A	D			C+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	B				D
11 Area/Local government council aggregate budget implementior	M2	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 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	B	C	D*	D
19 Internal Audit	M1	D*	D*	D	D*	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	A	A	A		A
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D






5.4.34 SOKOTO STATE

2023 Score	47%	2023 Rank	27th
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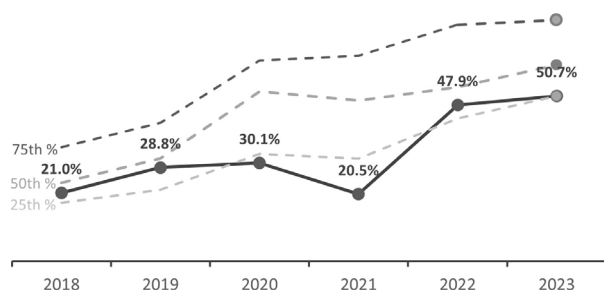
Sokoto State ranked 27th in the 2023 assessment year among the 37 government entities, indicating a decline of 5 positions from its rank of 22nd in 2022. This drop indicates some challenges that the state faced over the past year, impacting its performance in public financial management and governance. The percentage of information provided by Sokoto State increased from 47.9% in 2022 to 50.7% in 2023, indicating efforts to enhance transparency and better access to public information.

Sokoto State's performance has demonstrated fluctuations in its ranking over the past few years, maintaining a mid-tier position. The State's Public Financial Management (PFM) compliance scores improved slightly, suggesting efforts at effective governance reforms and strategic management initiatives. Sokoto State is positioned in the lower mid-range of the government entities, highlighting the imperative for further improvement and stability in its administrative functions and public financial management.

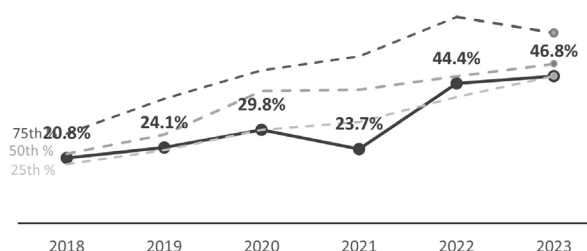
2023 Aggregate Performance by Pillar - SOKOTO STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	60%	-	-	-	-	-	40%	100%
	2	Budget Credibility	-	-	17%	17%	-	-	67%	100%
	3	Management of Assets and Debts	-	-	-	-	-	-	100%	100%
	4	Control in Budget Execution, Accounting and Reporting	-	-	11%	-	11%	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - SOKOTO STATE

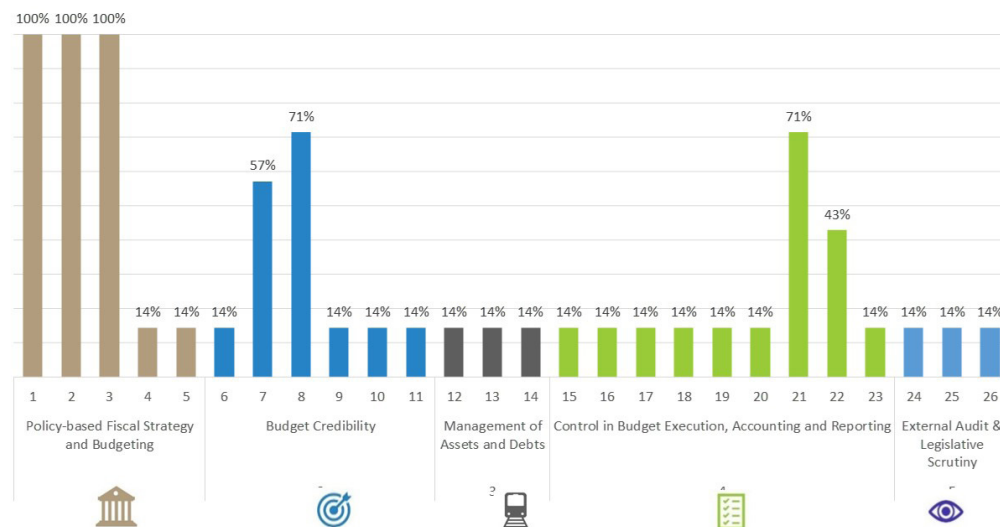


Performance Score Trend - SOKOTO STATE



Sokoto State achieved a score of 46.8% which was a 5.3% increase compared to the previous year. The State ranked 27th in 2023, coming down 5 steps from 2022. On the availability of data, the state has improved by 5.7% in 2023 with 50.7% of the information requested for being made available compared to 47.9% in the prior year.

2023 Performance by Indicators - SOKOTO STATE



2023 Performance Status at a Glance - SOKOTO STATE

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






5.4.35 TARABA STATE

2023 Score	39%	2023 Rank	31st
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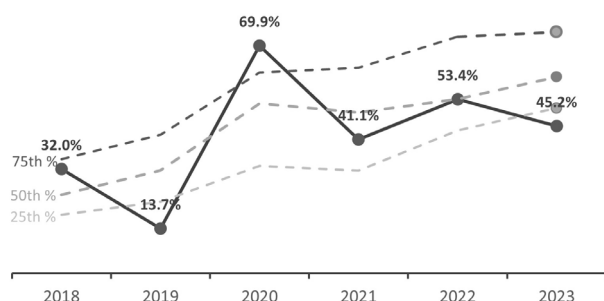
Taraba State ranked 31st in the 2023 assessment year among the 37 government entities, declining 7 positions from its rank of 24th in 2022. This drop indicates some challenges the state faced over the past year, impacting its performance in public financial management and governance. The percentage of information provided by Taraba State decreased from 53.4% in 2022 to 45.2% in 2023, indicating the need to improve transparency and data availability.

Taraba State's Public Financial Management (PFM) compliance scores suggest ongoing challenges in maintaining consistent governance and financial management practices. Taraba State is positioned towards the middle range of the government entities, highlighting the need to address its governance frameworks and implement effective financial management practices.

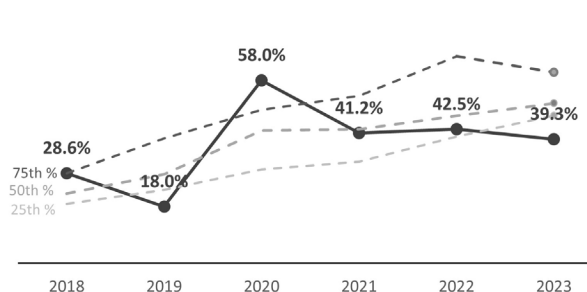
2023 Aggregate Performance by Pillar - TARABA STATE

			A	B+	B	C+	C	D+	D	Total
	1	Policy-based Fiscal Strategy and Budgeting	-	20%	-	-	20%	-	60%	100%
	2	Budget Credibility	-	-	-	17%	17%	-	67%	100%
	3	Management of Assets and Debts	-	-	-	33%	-	-	67%	100%
	4	Control in Budget Execution, Accounting and Reporting	11%	-	-	-	11%	-	78%	100%
	5	External Audit & Legislative Scrutiny	-	-	-	-	-	-	100%	100%

Availability of Information Trend - TARABA STATE

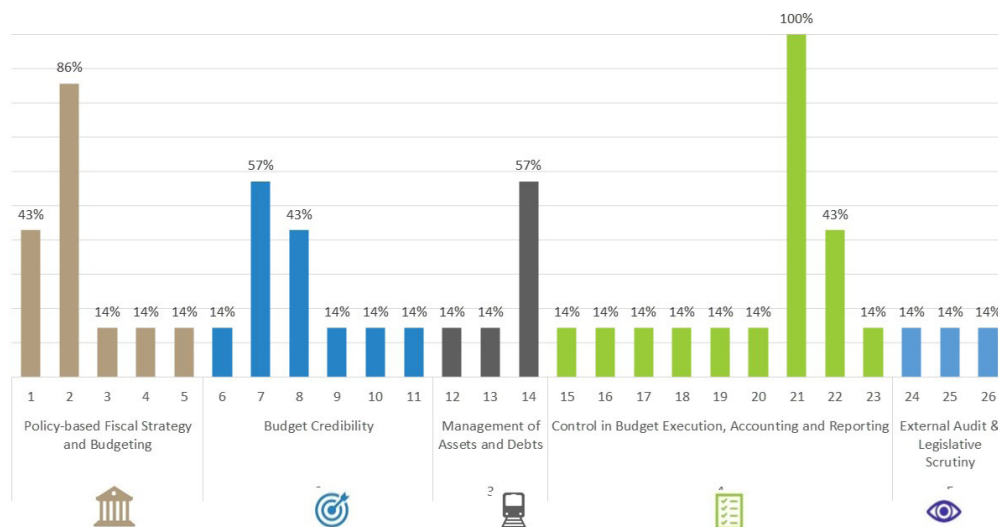


Performance Score Trend - TARABA STATE



Taraba State achieved a score of 39.3% which was a 7.4% decline compared to the previous year. The State ranked 31st in 2023, coming down 7 steps from 24th in 2022. On the availability of data, the state has declined by 15.4% in 2023 with 45.2% of the information requested for being made available compared to 53.4% in the prior year.

2023 Performance by Indicators - TARABA STATE



2023 Performance Status at a Glance - TARABA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	D	D		C
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	D*	D	D
4 Budget Preparation Process	M2	D	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	B	A		D
7 Revenue Generation	M2	A	D			C+
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	A	D*		D
10 Public Access to Fiscal Information	M1	A				D
11 Area/Local government council aggregate budget implementior	M2	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	B	C	C	C+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	C	D*	D	D
19 Internal Audit	M1	D*	D*	D	C	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	A	A			A
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	D*	A		D
25 Legislative scrutiny of audit reports	M2	D*	D*	D		D
26 Local Governments External Audits	M1	D*	D*	D		D






5.4.36 YOBE STATE

2023 Score	50%	2023 Rank	20th
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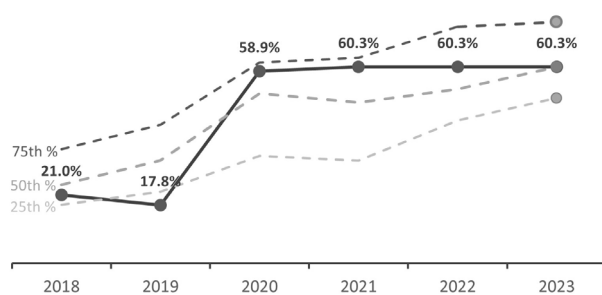
Yobe State ranked 20th in the 2023 assessment year among the 37 government entities, showing a decline of 8 positions from its rank of 12th in 2022, and 1 position from its rank of 11th in 2021. This significant drop indicates that Yobe faced some challenges, and experienced a drop in performance in public financial management and governance. The percentage of information provided by Yobe State remained relatively stable, with a static percentage of 60.3% in 2022 to 60.3% in 2023, indicating sustained transparency.

Despite the slight changes in the State's Public Financial Management (PFM) compliance scores, Yobe State has shown robust performance, reflecting effective governance and financial management practices. Positioned in the upper middle range of government entities, Yobe State continues to demonstrate its commitment to high standards in its public administration.

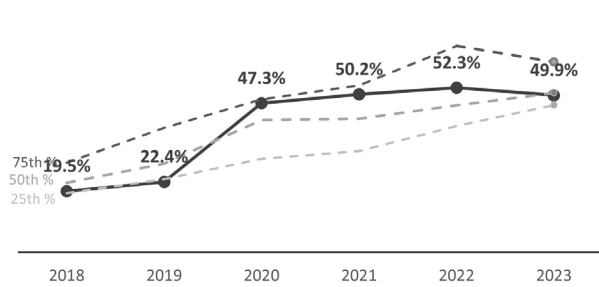
2023 Aggregate Performance by Pillar - YOBE STATE

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

Availability of Information Trend - YOBE STATE

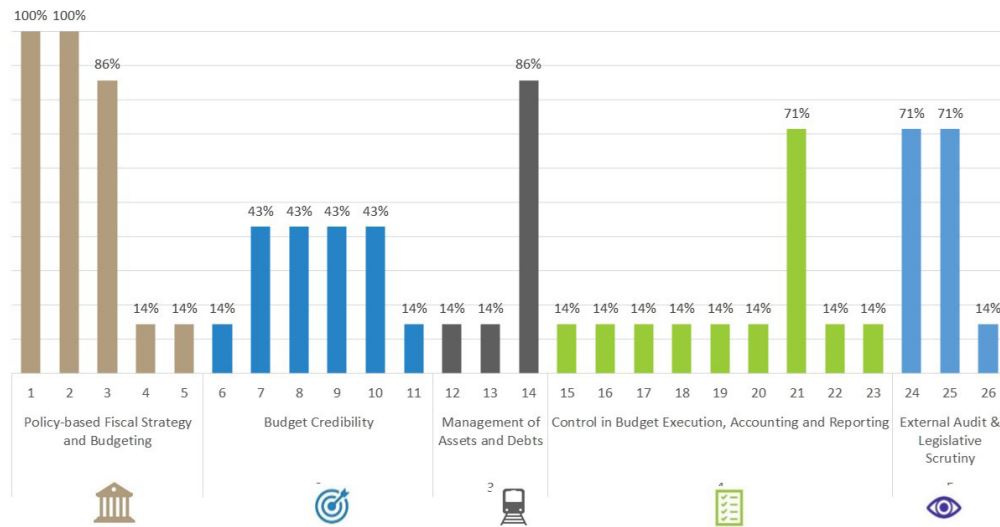


Performance Score Trend - YOBE STATE



Yobe State achieved a score of 49.9% which was a 4.5% decline compared to the previous year. The State ranked 20th in 2023, coming down 8 steps from 12th in 2022. On the availability of data, the state has remained by 0.0% in 2023 with 60.3% of the information requested for being made available compared to 60.3% in the prior year.

2023 Performance by Indicators - YOBE STATE



2023 Performance Status at a Glance - YOBE STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	A			A
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	D	B+
4 Budget Preparation Process	M2	A	D*			D
5 Legislative Scrutiny of budgets	M1	D*	D*	D	A	D
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	B	D			C
8 Budget Documentation	M1	C				C
9 Government Operations Outside Budget	M2	A	D	D		C
10 Public Access to Fiscal Information	M1	A				C
11 Area/Local government council aggregate budget implementior	M2	D*				D
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	B	C	B+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	D*	D		D
17 Pension Controls	M1	D*	D*	D		D
18 Procurement	M2	A	A	C	D*	D
19 Internal Audit	M1	D*	D	B	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	D*	C	A		D
23 Local Government Annual Financial Reports	M1	D*	D*	C		D
External Audit & Legislative Scrutiny						
24 External Audit	M1	B	A	A		B
25 Legislative scrutiny of audit reports	M2	A	A	B	D	B
26 Local Governments External Audits	M1	D*	D*	D		D

5.4.37 ZAMFARA STATE






2023 Score	57%	2023 Rank	13th
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Zamfara State ranked 13th in the 2023 assessment year among the 37 government entities, a slight improvement of 1 position from its rank of 14th in 2022 and an improvement of 19 positions from its rank of 33rd in 2021. This rise over the years indicates successful years for Zamfara, characterized by substantial progress in public financial management and governance. The percentage of information provided by Zamfara State increased significantly, moving from 61.6% in 2022 to 69.9% in 2023, reflecting a strong commitment to enhanced transparency and data availability.

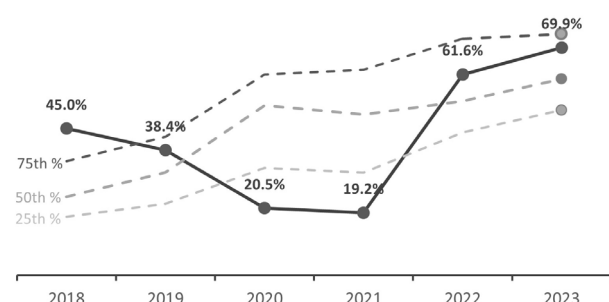
Zamfara State's performance has shown remarkable improvement over the last year, reversing a trend of lower rankings. The State's Public Financial Management (PFM) compliance scores have improved significantly, suggesting that recent governance reforms and strategic management initiatives are beginning to yield positive results. Positioned in the upper middle range of government entities, Zamfara State demonstrates its potential for continued improvement and stability in its administrative functions.

This trend underscores Zamfara State's ongoing dedication to enhancing its governance frameworks and public service delivery, contributing positively to its administrative capabilities and establishing a foundation for sustained progress in public financial management.

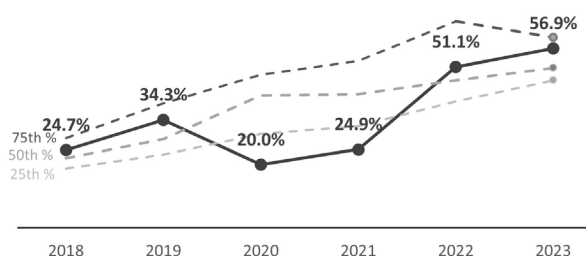
2023 Aggregate Performance by Pillar - ZAMFARA STATE

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

Availability of Information Trend - ZAMFARA STATE

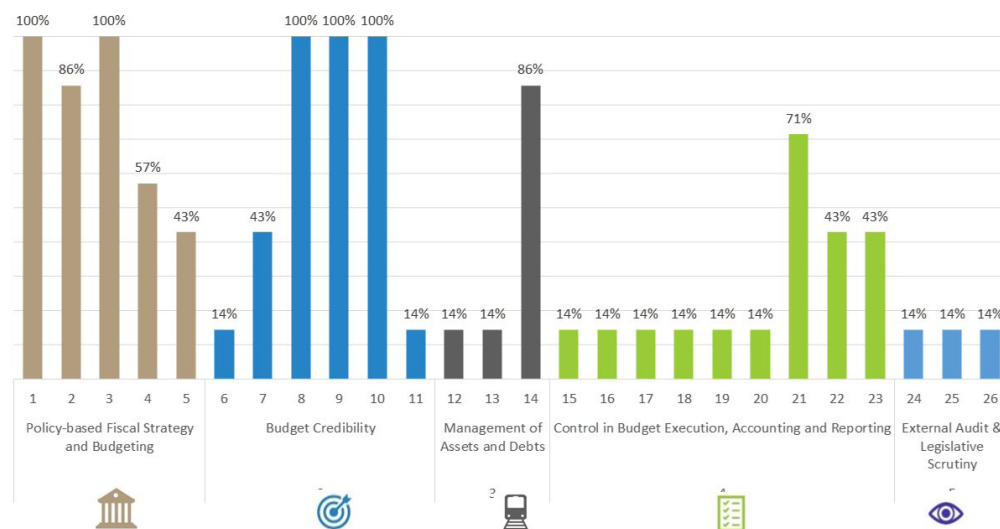


Performance Score Trend - ZAMFARA STATE



Zamfara State achieved a score of 56.9% which was a 11.5% increase compared to the previous year. The State ranked 13th in 2023, remaining at 1 step from 14th in 2022. On the availability of data, the state has improved by 13.3% in 2023 with 69.9% of the information requested for being made compared to 61.6% in the prior year.

2023 Performance by Indicators - ZAMFARA STATE



2023 Performance Status at a Glance - ZAMFARA STATE

PFM Performance Indicators	Scoring Method	Dimension Ratings				Overall Rating
		I	II	III	IV	
Policy-based Fiscal Strategy and Budgeting						
1 Macroeconomic and Fiscal Forecasting	M2	A	A	A		A
2 Fiscal Strategy	M2	A	B			B+
3 Medium-term perspective in expenditure budgeting	M2	A	A	A	B	A
4 Budget Preparation Process	M2	A	D			C+
5 Legislative Scrutiny of budgets	M1	C	C	A	A	C
Budget Credibility						
6 Total Expenditure Implementation	M1	D	D	B		D
7 Revenue Generation	M2	B	D			C
8 Budget Documentation	M1	A				A
9 Government Operations Outside Budget	M2	A	A	A		A
10 Public Access to Fiscal Information	M1	A				A
11 Area/Local government council aggregate budget implementior	M2	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	A	A	A	D	B+
Control in Budget Execution, Accounting and Reporting						
15 Unfulfilled Expenditures Arrears	M1	D*	A			D
16 Payroll Controls	M1	D*	C	A		D
17 Pension Controls	M1	D*	D*	B		D
18 Procurement	M2	D*	D*	D		D
19 Internal Audit	M1	D	C	B	A	D
20 Integrity in Financial Data	M1	D*	D*			D
21 In-year budget reports	M1	B	A			B
22 Annual financial reports	M1	C	B	B		C
23 Local Government Annual Financial Reports	M1	C	C	C		C
External Audit & Legislative Scrutiny						
24 External Audit	M1	D*	A	A		D
25 Legislative scrutiny of audit reports	M2	A	A	D*	D	D
26 Local Governments External Audits	M1	D*	D*	A		D

6 CONCLUSION OF THE ANALYSIS OF PFM SYSTEMS

6.1 List of Legislation Applicable to PFM in Nigeria

Box 1: The Legislations relevant to the ICANAI

The Legislations relevant to the ICANAI are as follows:

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

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