



Yobe State Government

PEFA Lite Assessment (2015 and 2016) and Targets (2017)

June 2017

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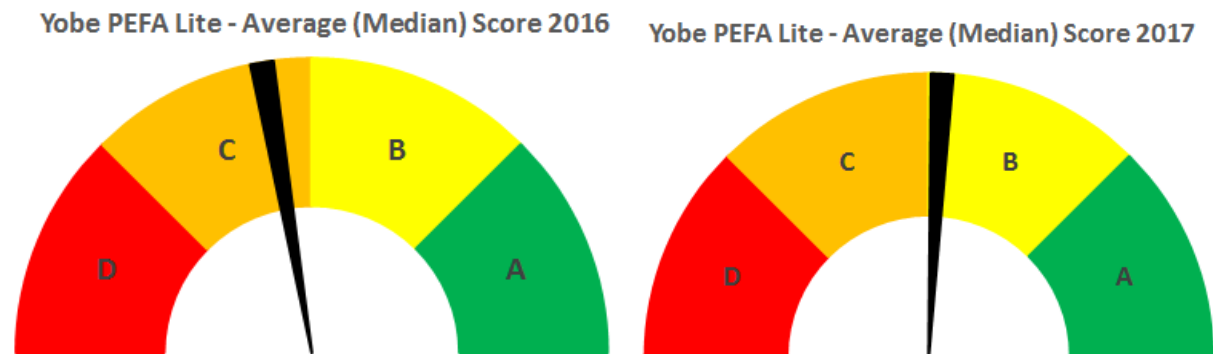
ABBREVIATIONS AND ACRONYMS

ARC	Accountable, Responsive and Capable government
BPS	Budget Policy Statement
COFOG	Classification of Functions of Government (United Nations)
CRF	Consolidated Revenue Fund
DMD	Debt Management Department
EFU	Economic and Fiscal Update
ExCo	Executive Council
FGD	Focus Group Discussion
FRL	Fiscal Responsibility Law
FSP	Fiscal Strategy Paper
GFS	Government Financial Statistics (International Monetary Fund GFS Manual)
IFMIS	Integrated Financial Management Information System
IGR	Internally Generated Revenue
IPSAS	International Public Sector Accounting Standards
MDA	Ministry, Department, Agencies
MoBEP	Ministry of Budget and Economic Planning
MOF	Ministry of Finance
MOJ	Ministry of Justice
PEFA	Public Expenditure and Financial Accountability
PERL	Partnership to Engage, Reform and Learn
PFM	Public Financial Management
PPL	Public Procurement Law
SHOA	State House of Assembly
TIN	Tax Identification Number
TSA	Treasury Single Account
WHT	Withholding Tax
YBSG	Yobe State Government

EXECUTIVE SUMMARY

The Yobe Public Expenditure and Financial Accountability (PEFA) light touch assessment was undertaken for two financial years (2016 and 2017), to determine the status of public finance and accountability in the state, as well as to identify targets for performance improvements for 2018. This assessment will also enable the state to prepare action plans and strategies to achieve the set improvement targets. The summary of the assessment results is presented here.

Figure 1 PFM Status 2016 and 2017



Yobe PEFA Lite Score Dynamics - 2016 to 2017									
Dynamic	No.	10	20	30	40	50	60	70	
Score Improved	12	█							
Score Stayed the Same	52	█							
Score Worsened	2	█							
Score Not Comparable	1	█							

Yobe's improvement were largely achieved through fiscal performance indicators and the passing of the Procurement and Fiscal Responsibility legislation, and very limited declines (only two indicators scores reduced between the two assessment periods). The number of static indicators is not surprising given the time taken to implement Public Financial Management (PFM) reforms, particularly those of a technical nature.

Figure 2 Improvement Targets for 2018

Yobe PEFA Lite Target Score Dynamics - 2018 Improvements from 2017									
Dynamic	No.	10	20	30	40	50	60	70	
Score Improved	45	█				█			
Score Stayed the Same	21	█							
Score Worsened	0								
Score Not Comparable	1	█							

Action Plan to achieve improvement targets – there is now a need to develop a detailed PFM Reform Action Plan based on the above targets (see Table 2 on page 11).

SECTION ONE: INTRODUCTION

The aim of the Public Expenditure and Financial Accountability (PEFA) Lite framework is for states to be able to self-assess their Public Financial Management (PFM) systems, processes and performance on an annual basis. The aim is to track progress and provide targets for subsequent years for areas of improvement. The titling of the assessment framework as PEFA Lite is based on the following:

- **PEFA** – the proposed assessment framework looks at both Public Expenditure and Financial Accountability, similar to the traditional PEFA, hence the use of the abbreviation is justified.
- **Lite** – the reference to lite is based on:
 - Less reliant on evidence;
 - Time horizon is one year only;
 - Overall less indicators when compared all PEFA indicators and dimensions.

The PEFA Lite has a total of 67 indicators which are grouped into nine clusters:

1. Fiscal Performance (16 indicators: A to P)
2. Budget Preparation (10 indicators: A to J)
3. Budget Execution (8 indicators: A to H)
4. Internal Revenue (4 indicators: A to D)
5. Accounting and Reporting (8 indicators: A to H)
6. Audit (3 indicators: A to C)
7. Debt Position (5 indicators: A to E)
8. Institutional and Legal Framework (6 indicators: A to F)
9. Openness and Transparency (7 indicators: A to G)

The indicators were developed with several key fiscal initiatives in mind: the Fiscal Sustainability Plan (FSP) which has been put to states as part of the Federal Budget Support Facility; the National Economic Council (NEC) 71 resolutions (those relating to PFM) which are aimed at returning the Nigerian economy to growth; and the Open Budget Index (OBI) which are relevant to the Nigerian National Action plan developed when Nigeria joined the Open Government Partnership (targets set for cluster 9 Openness and Transparency indicators should at least reflect the Action Plan targets/timetable).

More information on the assessment process can be found in the PEFA Lite Manual and Assessment Framework.¹

The PEFA Lite is one of two assessment tools that have been developed under the Partnership to Engage, Reform and Learn (PERL) programme – the other being the Governance Index (GI). The two assessments have been designed in such a way that the scores of seven indicators under the Fiscal Performance cluster in the PEFA Lite will feed four indicators in the GI. Unfortunately, due to timing issues between the two assessments, in this instance the scores of the PEFA Lite were not able to feed the GI assessment. Considerations on adjusting the timing have been made for future assessments.

This report includes a brief summary of the scores (section two) as well as the detailed scoring for each indicator (section three). Finally, a list of participants involved in the assessment is presented in section four.

¹ Available from ARC.

Approach

This first iteration of the PEFA Lite assessment in Yobe looked at two time periods:

- 2017 assessment (which looks largely at the 2016 Budget Preparation process and 2016 budget implementation, plus an as-is assessment of other areas);
- 2016 assessment (as above but one year earlier) – this was to provide a baseline and to assess progress over the last year.

Targets were also provided for the next assessment which would be in 2018.

The assessment was undertaken in facilitated, out-of-state Focus Group Discussion (FGD) environment with 20 officials from Yobe State Government over a four-day time period, in Kano City, in March 2017.

A government lead was nominated for each of the nine clusters of indicators with the responsibility of having final say on the scoring, and for “owning” the targets for 2018 and coordinating the reforms to improve scores within the clusters. These are shown in Table 1 below.

Table 1 Cluster Owners

Cluster	Owner
1. Fiscal Performance	Permanent Secretary, Ministry of Budget and Economic Planning
2. Budget Preparation	Permanent Secretary, Ministry of Budget and Economic Planning
3. Budget Execution	Accountant General
4. Internal Revenue	Chairman, Board of Internal Revenue
5. Accounting and Reporting	Accountant General
6. Audit	Auditor General
7. Debt Position	Permanent Secretary, Ministry of Finance
8. Institutional and Legal Framework	Permanent Secretary, Ministry of Budget and Economic Planning
9. Openness and Transparency	Director Budget, Ministry of Budget and Economic Planning

After the initial FGD session, a subsequent 1-day validation session was held in Kano on April 12, 2017.

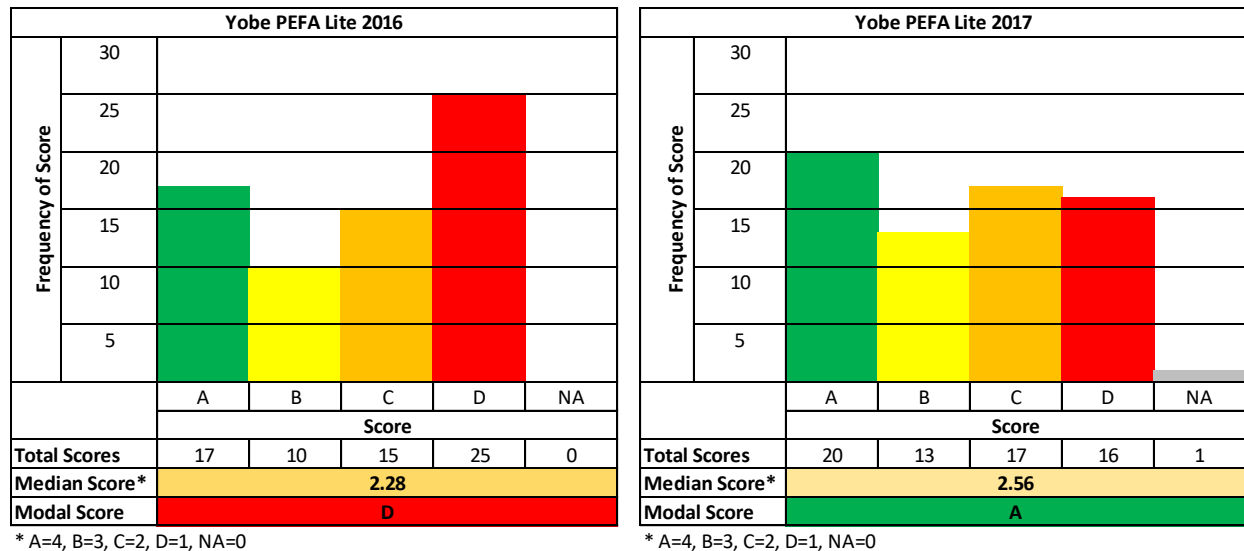
SECTION TWO: SCORES

Summary of Aggregate Scores

Overall, Yobe State Government (YBSG) improved across all averaging methods – the modal score improved from a “D” to an “A”, the numerical score improved from 2.28 to 2.56 (an 11% increase).

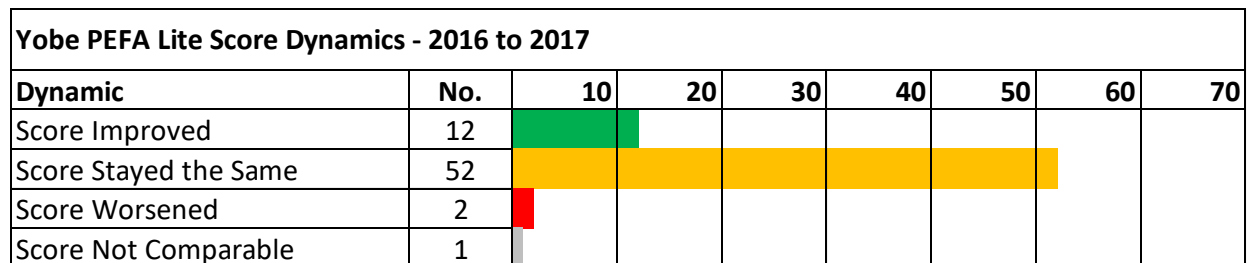
A summary of the aggregate scores is provided in Figure 3 below.

Figure 3 Summary of Aggregate Scores



In total, the following dynamics were observed between 2015 and 2016:

Figure 4 Score Dynamics between 2015 and 2016

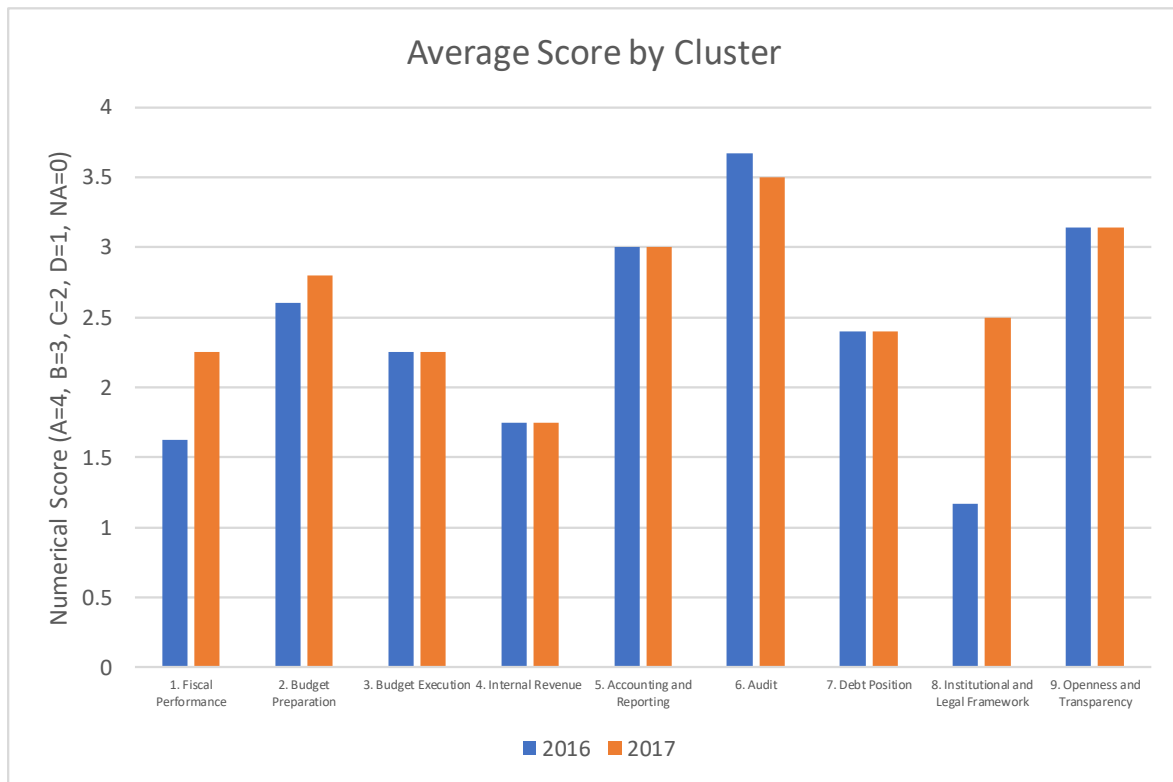


Yobe’s improvements were largely achieved through fiscal performance indicators and the passing of the Procurement and Fiscal Responsibility legislation, with very limited decline in scores (only two indicators’ scores reduced between the two assessment periods). The number of static indicators is not surprising given the time taken to implement Public Financial Management (PFM) reforms, particularly those of a technical nature.

Summary of Scores and Targets

A summary of the scores (mean) by cluster for 2016 and 2017 are presented in Figure 5 below.

Figure 5 Mean Score by Cluster – 2016 and 2017



Individual summaries for each cluster are provided in the tables below.

Cluster	Year	Score	1	2	3	4
1. Fiscal Performance	2016	1.625				
	2017	2.25				

1. Fiscal Performance – in order to assess the scores for the two years under review, fiscal performance data was compiled for the period of 2014-2016. The data for the two scoring periods are presented in Table 3 and

Table 4 in section 3 below. The data was used to generate the fiscal performance percentage and scored as summarized in Table 5 and Table 6 in section 3.

Many of the indicators scored the same in 2017 as 2016, and generally the performance was weak. The major improvement was in Internally Generated Revenue (IGR) performance, both against budget (1.I) and in the level of growth (1.P). Both of these indicators scored A in 2017 compared to D in 2016.

Cluster	Year	Score	1	2	3	4
2. Budget Preparation	2016	2.6				
	2017	2.8				

2. Budget Preparation – the only score that changed in 2017 was the timeliness of the approval of the budget by the legislature (2.J). The 2016 budget was passed on February 17, 2016 whereas the 2017 Budget was passed on Dec. 29, 2016 (prior to the start of the Fiscal Year).

Cluster	Year	Score	1	2	3	4
3. Budget Execution	2016	2.25				
	2017	2.25				

3. Budget Execution – there were no changes in the scoring of budget execution indicators between 2016 and 2017. The poorest performing areas related to transfers to Local Government Councils (3.A) and the use of an Integrated Financial Management Information System (IFMIS) which is not currently comprehensive, which affects indicators 3.F), and cash planning and management (3.B and 3.H).

Cluster	Year	Score	1	2	3	4
4. Internal Revenue	2016	1.75				
	2017	1.75				

4. Internal Revenue – despite the improvements related to IGR under cluster 1, there were no improvements of the indicators in this cluster which relate to tax policy and administration.

Cluster	Year	Score	1	2	3	4
5. Accounting and Reporting	2016	3				
	2017	3				

5. Accounting and Reporting – there were no changes in the scoring of Accounting and Reporting indicators between 2016 and 2017. The major issues are the non-compliance of accounting standards with International Public-Sector Accounting Standards (IPSAS) (5.A), and the poor recording of donor expenditure (5.F), both of which scored a D.

Cluster	Year	Score	1	2	3	4
6. Audit	2016	3.666667				
	2017	3.5				

6. Audit – there were fewer changes to the scores of Audit indicators between 2016 and 2017 – scores were good (A) except for biometric audit (6.A) which was done 24 months ago and will need to be undertaken again, and more regularly in future, in order to prevent the score from deteriorating in 2018.

Cluster	Year	Score	1	2	3	4
7. Debt Position	2016	2.4				
	2017	2.4				

7. Debt Position – debt management indicators (7.A and 7.B) scored poorly (albeit with a minor improvement in 7.B from D to C in 2017) whereas debt statistics (7.C-7.E) scored better but there is still an issue with expenditure arrears (indicator 7.E)

Cluster	Year	Score	1	2	3	4
8. Institutional and Legal Framework	2016	1.166667				
	2017	2.5				

8. Institutional and Legal Framework – there were significant improvements with the passing of the updated Procurement Law (8.D) and Fiscal Responsibility Law (8.A) between 2016 and 2017, and the movement towards establishing an efficiency unit (8.F).

Cluster	Year	Score	1	2	3	4
9. Openness and Transparency	2016	3.142857				
	2017	3.142857				

9. Openness and Transparency – there were no changes to the scores under this cluster between 2016 and 2017. Online publication of the Economic and Fiscal Update, Fiscal Strategy Paper and Budget Policy Statement (EFU-FSP-BPS) (9.A), draft budget (as presented to State House of Assembly (SHoA)) (9.B) and a citizens’ budget (9.D) are the areas for improvement for 2018.

A summary of scores for 2016 and 2017 and a target for 2018 are presented in Table 2 below.

PFM Reform Actions

The purpose of the PEFA Lite is not only to assess current and historical performance, it also provides a platform and concrete indicators as the basis for setting targets for improvements to the PFM systems, processes and performance that would be assessed again in a year’s time.

Due to the time constraints in the assessment sessions (three days), the level of detail provided in term of actions to achieve the targets was limited. It is likely the next iteration of the PEFA Lite assessment in 2018 will provide some realism.

The state should therefore work to develop an Action Plan to achieve the targets set for 2018.

Full scores, justification and targets for 2018 are provided in the Section 3.

Table 2 Summary of Scores and Targets

Indicator Number	Title	Score 2016					Score 2017					2018 Target			
		A	B	C	D	NA	A	B	C	D	NA	A	B	C	D
1. Fiscal Performance															
1.A	Aggregate expenditure out-turn compared to original approved budget				D			C					B		
1.B	Composition of expenditure out-turn compared to original approved budget		B				B					B			
1.C	Aggregate expenditure out-turn compared to original approved budget - Education Sector				D			C				B			
1.D	Aggregate expenditure out-turn compared to original approved budget - Health Sector				D				D			B			
1.E	Aggregate expenditure out-turn compared to original approved budget - Agriculture sector				D				D			B			
1.F	Aggregate expenditure out-turn compared to original approved budget - Infrastructure Sector		B					C				B			
1.G	Aggregate revenue out-turn compared to original approved budget			C			B				A				
1.H	Federal Account Revenue out-turn compared to original approved budget		B				B				A				
1.I	IGR out-turn compared to original approved budget				D	A					A				
1.J	Capital Receipts out-turn compared to original approved budget				D			C				B			
1.K	Proportion of Recurrent Expenditure funded by IGR				D				D				C		
1.L	Proportion of Recurrent Expenditure funded by IGR and VAT				D				D				C		
1.M	Capital Expenditure Ratio			C				C				B			
1.N	Personnel Expenditure Ratio			C			B				A				
1.O	Overheard Expenditure Ratio			C				C				B			
1.P	Real IGR Growth				D	A					A				
2. Budget Preparation															
2.A	Existence of and adherence to a fixed budget calendar	A					A				A				
2.B	Multi-year fiscal forecasts and functional allocations			C				C				B			
2.C	Existence of costed sector strategies		B				B				A				
2.D	Timeliness of reliable information to SN governments on their allocations from central government for the coming year				D				D			B			
2.E	Guidance on the preparation of budget submissions		B				B				A				
2.F	The classification system used for formulation of the central governments budget.			C				C				B			
2.G	Scope of the legislatures scrutiny of the Budget		B				B				A				
2.H	Adequacy of time for the legislature to provide a response to budget proposals			C				C				B			
2.I	Timely budget approval by the legislature			C			A				A				
2.J	Comprehensiveness of information included in budget documentation	A					A				A				
3. Budget Execution															
3.A	Transparent and rules based systems in the horizontal allocation to LGC's of unconditional transfers from State government				D				D				C		
3.B	Extent to which cash flows are forecast and monitored				D				D				C		
3.C	Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs	A					A				A				
3.D	Effectiveness of expenditure commitment controls	A					A				A				
3.E	Extent of consolidation of the governments cash balances			C				C				B			
3.F	Transactions are processed within the IFMIS Environment				D				D				C		
3.G	Frequency of conciliation of revenue accounts with Treasury	A					A				A				
3.H	Proportion of Expenditure that is actioned through the TSA				D				D				C		

Yobe State PEFA Lite Assessment 2016 and 2017

Indicator Number	Title	Score 2016					Score 2017					2018 Target			
		A	B	C	D	NA	A	B	C	D	NA	A	B	C	D
4. Internal Revenue															
4.A	Implementation of Tax Identification Number (TIN)			C					C				B		
4.B	Implementation of Automated With-holding Tax (WHT) System		B					B				A			
4.C	Regular Updates to Tax Rates and Tariffs				D					D				C	
4.D	Proportion of Revenue collecting MDA's that remit all their revenue to CRF Account				D					D				C	
5. Accounting and Reporting															
5.A	Accounting standards used				D					D				C	
5.B	The classification system used for reporting of the state governments budget		B					B				A			
5.C	Regularity of bank reconciliations	A					A					A			
5.D	Quality of debt data recording and reporting	A					A					A			
5.E	Completeness of the financial statements	A					A					A			
5.F	Income/expenditure information on donor-funded projects which is included in fiscal reports				D					D				C	
5.G	Existence of Fixed Asset Register		B					B				A			
5.H	Timeliness of submission of the financial statements	A					A					A			
6. Audit															
6.A	Biometric Assessment of State Employees Undertaken		B					B				A			
6.B	Extent of Continuous Audit	A					A					A			
6.C	Timeliness of submission of audit reports to legislature	A								NA		A			
7. Debt Management															
7.A	Scope and frequency of debt sustainability analysis				D					D		A			
7.B	Existence of Consolidated Debt Service Accountant				D				C			A			
7.C	Average monthly debt service ratio is less than 40% of FAAC Allocation	A					A					A			
7.D	Total Liabilities as percentage of total Recurrent Revenue	A						B				A			
7.E	Stock of expenditure payment arrears and any recent change in the stock.			C					C				B		
8. Legislative and Institutional Framework															
8.A	Fiscal Responsibility Law				D		A					A			
8.B	Organic Budget Law or equivalent				D					D		A			
8.C	Financial Management Law				D					D		A			
8.D	Procurement Law				D		A					A			
8.E	Audit Law			C					C			A			
8.F	Existence of Efficiency Unit				D			B				A			
9. Openness and Transparency															
9.A	Public Access to EFU-FSP-BPS document			C					C			A			
9.B	Public Access to Budget presented to SHOA			C					C			A			
9.C	Public Access to full Appropriations Act	A					A					A			
9.D	Public Access to Citizens Budget			C					C			A			
9.E	Public Access to Periodic Budget Performance Report	A					A					A			
9.F	Public Access to Financial Statements	A					A					A			
9.G	Public Access to Audited Accounts	A					A					A			

SECTION THREE: DETAILED ASSESSMENT (2016 AND 2017) AND TARGETS (2018)

The assessment was conducted for two years – 2016 and 2017 (covering 2015 and 2016 performance respectively). A target was also recorded for 2018 (which would assess performance in 2017).

3.1. Fiscal Performance

The fiscal performance indicators assess some of the “symptoms” of the PFM system as a whole from a financial perspective (not necessarily from a Value for Money perspective) – most notably the ability of the state to budget accurately, to make positive steps in increasing revenue generation, and in the composition of expenditure both from an economic and a sectoral perspective.

In order to assess the scores for the two years under review, fiscal performance data was compiled for the period of 2014-2016. The data for the two scoring periods is presented in Table 3 and

Table 4 below.

Table 3 2014-2015 Fiscal Performance Data (for 2016 Assessment)

Item	Prior Year Actual (2014)	Original Budget (2015)	Actual (2015)
Revenue and Expenditure Overview			
Recurrent Revenue		59,988,627,000	42,351,743,670
Statutory Allocation		38,544,307,000	32,101,125,315
Net Derivation		0	0
VAT		9,287,994,000	7,233,852,612
Other Federation Account Receipts		7,790,864,000	749,005,170
IGR	3,135,218,774.56	4,365,462,000	2,267,760,573
Other Recurrent Revenue	-	0	0
Capital Receipts		19,816,304,251	2,300,000,000
Total Revenue		79,804,931,251	44,651,743,670
Aggregate Expenditure		80,600,000,000	43,934,962,937
Personnel		17,699,426,000	18,412,221,222
Overhead		24,992,138,000	14,623,526,469
Capital Expenditure		37,908,436,000	10,899,215,246
Sector Expenditure			
Total Education Sector Expenditure		16,296,922,000	4,652,876,122
Total Health Sector Expenditure		10,055,781,000	1,214,390,773
Total Agriculture Sector Expenditure		3,788,223,000	1,035,109,048
Total Infrastructure Sector Expenditure		11,989,980,000	8,556,911,676
Other Social Sector Expenditure		1,250,880,000	688,114,648
Other Economic Sector Expenditure		11,579,244,000	13,043,194,548
Governance Sector Expenditure		23,450,614,000	13,234,591,847
Judicial Sector Expenditure		2,188,356,000	1,509,774,275
Macroeconomic Indicator			
Inflation			9.60%

Table 4 2015-2016 Fiscal Performance Data (for 2017 Assessment)

Item	Prior Year Actual (2015)	Original Budget (2016)	Actual (2016)
Revenue and Expenditure Overview			
Recurrent Revenue		54,911,758,000	45,748,026,270
Statutory Allocation		38,590,416,000	34,949,393,527
Net Derivation		0	0
VAT		8,344,783,000	7,567,840,215
Other Federation Account Receipts		4,386,457,000	0
IGR	2,267,760,573	3,590,102,000	3,230,792,528
Other Recurrent Revenue		0	0
Capital Receipts		33,330,982,000	19,814,000,000
Total Revenue		88,242,740,000	65,562,026,270
Aggregate Expenditure		88,932,740,000	53,023,063,986
Personnel		19,690,246,800	18,749,192,151
Overhead		26,538,168,200	15,986,107,487
Capital Expenditure		42,704,325,000	18,287,764,348
Sector Expenditure			
Total Education Sector Expenditure		18,675,674,200	11,662,376,897
Total Health Sector Expenditure		10,071,164,000	5,283,683,613
Total Agriculture Sector Expenditure		4,580,484,600	2,253,235,892
Total Infrastructure Sector Expenditure		19,824,252,000	11,938,800,906
Other Social Sector Expenditure		1,438,762,000	493,129,052
Other Economic Sector Expenditure		17,850,016,200	3,293,464,944
Governance Sector Expenditure		14,033,226,000	16,555,513,872
Judicial Sector Expenditure		2,459,161,000	1,542,858,810
Macroeconomic Indicator			
Inflation			9.00%

Summaries of the scoring for the two periods under review are provided in Table 5 and

Table 6 below.

Table 5 2014-2015 Fiscal Performance Percentages and Scores (2016 Assessment)

Ind.	Description	Value	Score			
			A	B	C	D
1.A	Aggregate expenditure out-turn compared to original approved budget	54.5%				D
1.B	Composition of expenditure out-turn compared to original approved budget	23.6%		B		
1.C	Aggregate expenditure out-turn compared to original approved budget - Education Sector	28.6%				D
1.D	Aggregate expenditure out-turn compared to original approved budget - Health Sector	12.1%				D
1.E	Aggregate expenditure out-turn compared to original approved budget - Agriculture sector	27.3%				D
1.F	Aggregate expenditure out-turn compared to original approved budget - Infrastructure Sector	71.4%		B		
1.G	Aggregate Revenue Out-turn	56.0%			C	
1.H	Federal Account Revenue out-turn compared to original approved budget	72.1%		B		
1.I	IGR out-turn compared to original approved budget	51.9%				D
1.J	Capital Receipts out-turn compared to original approved budget	11.6%				D
1.K	Proportion of Recurrent Expenditure funded by IGR	6.9%				D
1.L	Proportion of Recurrent Expenditure funded by IGR and VAT	28.8%				D
1.M	Capital Expenditure Ratio	24.8%			C	
1.N	Personnel Expenditure Ratio	41.9%			C	
1.O	Overheard Expenditure Ratio	33.3%			C	
1.P	Real IGR Growth	-34.0%				D

Table 6 2015-2016 Fiscal Performance Percentages and Scores (2017 Assessment)

Ind.	Description	Value	Score			
			A	B	C	D
1.A	Aggregate expenditure out-turn compared to original approved budget	59.6%			C	
1.B	Composition of expenditure out-turn compared to original approved budget	20.0%		B		
1.C	Aggregate expenditure out-turn compared to original approved budget - Education Sector	62.4%			C	
1.D	Aggregate expenditure out-turn compared to original approved budget - Health Sector	52.5%				D
1.E	Aggregate expenditure out-turn compared to original approved budget - Agriculture sector	49.2%				D
1.F	Aggregate expenditure out-turn compared to original approved budget - Infrastructure Sector	60.2%			C	
1.G	Aggregate Revenue Out-turn	74.3%		B		
1.H	Federal Account Revenue out-turn compared to original approved budget	82.8%		B		
1.I	IGR out-turn compared to original approved budget	90.0%	A			
1.J	Capital Receipts out-turn compared to original approved budget	59.4%			C	
1.K	Proportion of Recurrent Expenditure funded by IGR	9.3%				D
1.L	Proportion of Recurrent Expenditure funded by IGR and VAT	31.1%				D
1.M	Capital Expenditure Ratio	34.5%			C	
1.N	Personnel Expenditure Ratio	35.4%		B		
1.O	Overheard Expenditure Ratio	30.1%			C	
1.P	Real IGR Growth	30.7%	A			

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Director of Budget, Babaji Galadima.

The scoring for the 16 indicators (A-P) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in the table below.

Table 7 Scoring and Targets for Fiscal Performance indicators

1.A - Aggregate expenditure out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	Aggregate expenditure out-turn was 45.5%
2017	C	Deviation of between 30% and 45% (positive or negative)	Last Financial Year	Aggregate expenditure out-turn was 40.4%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure aggregate expenditure out-turn of between 15% - 30%

1.B - Composition of expenditure out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Composition of expenditure out-turn compared to original approved budget deviated by 23.6%
2017	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Composition of expenditure out-turn compared to original approved budget was 80.0%, deviation of 20%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure composition of expenditure out-turn compared to original approved budget is between 15% - 30%

1.C - Aggregate expenditure out-turn compared to original approved budget - Education Sector

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	The deviation was 71.4%
2017	C	Deviation of between 30% and 45% (positive or negative)	Last Financial Year	The deviation was 37.6%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure deviation of between 15% - 30%

1.D - Aggregate expenditure out-turn compared to original approved budget - Health Sector

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	The deviation was 87.9%
2017	D	Deviation of more than 45% (positive or negative)	Last Financial Year	The deviation was 47.5%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure deviation of between 15% - 30%

1.E - Aggregate expenditure out-turn compared to original approved budget - Agriculture sector

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	The deviation was 72.7%
2017	D	Deviation of more than 45% (positive or negative)	Last Financial Year	The deviation was 50.8%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure deviation of between 15% - 30%

1.F - Aggregate expenditure out-turn compared to original approved budget - Infrastructure Sector

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	The deviation was 28.6%
2017	C	Deviation of between 30% and 45% (positive or negative)	Last Financial Year	The deviation was 39.8%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure deviation of between 15% - 30%

1.G - Aggregate revenue out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Deviation of between 30% and 45% (positive or negative)	Last Financial Year	Deviation of aggregate revenue outturn compared with original approved budget was 44%
2017	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	The deviation was 25.7%
2018 Target	A	Less than 15% deviation (positive or negative)	Last Financial Year	Ensure deviation of less than 15%

1.H - Federal Account Revenue out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Deviation of Federation Account Revenue compared with original approved budget was 27.9%
2017	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	The deviation was 17.2%
2018 Target	A	Less than 15% deviation (positive or negative)	Last Financial Year	Ensure deviation of less than 15%

1.I - IGR out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	Deviation of IGR out-turn compared with original approved budget was 48.1%
2017	A	Less than 15% deviation (positive or negative)	Last Financial Year	The deviation was 10%
2018 Target	A	Less than 15% deviation (positive or negative)	Last Financial Year	Sustain existing practice.

1.J - Capital Receipts out-turn compared to original approved budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Deviation of more than 45% (positive or negative)	Last Financial Year	Deviation of capital receipts out turn compared with original approved budget was 88.4%
2017	C	Deviation of between 30% and 45% (positive or negative)	Last Financial Year	The deviation was 40.6%
2018 Target	B	Deviation of between 15% and 30% (positive or negative)	Last Financial Year	Ensure deviation of between 15% - 30%

1.K - Proportion of Recurrent Expenditure funded by IGR

Year	Score	Score Narrative	Time Frame	Score / Target Justification
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2016	D	Less than 20%	Last Financial Year	Proportion of recurrent expenditure funded by IGR was 6.9%
2017	D	Less than 20%	Last Financial Year	Proportion of recurrent expenditure funded by IGR was 9.3%
2018 Target	C	Between 20% and 40%	Last Financial Year	Ensure proportion of recurrent expenditure funded by IGR is between 20% - 40%

1.L - Proportion of Recurrent Expenditure funded by IGR and VAT

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Between 20% and 40%	Last Financial Year	Proportion of recurrent expenditure funded by IGR and VAT was 28.8%
2017	D	Between 20% and 40%	Last Financial Year	Proportion of recurrent expenditure funded by IGR and VAT was 31.1%
2018 Target	C	Between 40% and 60%	Last Financial Year	Ensure proportion of recurrent expenditure funded by IGR and VAT is between 40% - 60%

1.M - Capital Expenditure Ratio

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Between 20% and 40%	Last Financial Year	The capital expenditure ratio achieved was 24.8% because of low draw-down of capital receipts such as grants and high recurrent expenditure on security.
2017	C	Between 20% and 40%	Last Financial Year	The ratio achieved was 34.5% because of low draw-down of capital receipts such as grants and high recurrent expenditure on security.
2018 Target	B	Between 40% and 60%	Last Financial Year	Ensure a ratio of between 40% - 60%.

1.N - Personnel Expenditure Ratio

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Between 40% and 50%	Last Financial Year	The personnel expenditure ratio was 41.6%
2017	B	Between 30% and 40%	Last Financial Year	The ratio was 34.5%
2018 Target	A	Less than 30% of total expenditure	Last Financial Year	Ensure a ratio of less than 30%

1.O - Overhead Expenditure Ratio

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Between 30% and 40%	Last Financial Year	The overhead expenditure ratio was 33.3%
2017	C	Between 30% and 40%	Last Financial Year	The ratio was 30.1%
2018 Target	B	Between 20% and 30%	Last Financial Year	Ensure a ratio of between 20% - 30%

1.P - Real IGR Growth

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	IGR declined by more than 20% compared to the average national inflation rate	Last Financial Year	The real IGR declined by 34.0% compared to the average national inflation rate
2017	A	IGR grew by 10% more than the average national inflation rate	Last Financial Year	Real IGR growth rate was 27.2% compared to the average national inflation rate
2018 Target	A	IGR grew by 10% more than the average national inflation rate	Last Financial Year	Sustain growth in nominal IGR

3.2. Budget Preparation

The indicators under Budget Preparation assess the entire cycle from the calendar, through the MTEF process (both top down and bottom up) into the annual budget preparation, review and approval (passing into Law). Generally, the indicators look at the last preparation cycle – so the score in 2017 refers to the preparation of the 2017 budget (in 2016) and so on.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Director of Budget, Babaji Galadima.

The scoring for the eight indicators (A-I) for 2016 and 2017 as well as the target for 2018 for this cluster are presented in Table 8 below.

Table 8 Scoring and Targets for Budget Preparation indicators

2.A - Existence of and adherence to a fixed budget calendar

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	A clear annual budget calendar exists, is generally adhered to and allows MDAs enough time (at least six weeks from receipt of the budget circular) to meaningfully complete their detailed estimates on time.	Latest Approved Budget	A Budget Calendar exists in Yobe State. The calendar allows MDAs 6 weeks to submit budget estimates.
2017	A	A clear annual budget calendar exists, is generally adhered to and allows MDAs enough time (at least six weeks from receipt of the budget circular) to	Latest Approved Budget	A Budget Calendar exists in Yobe State. The calendar allows MDAs 6 weeks to submit budget estimates.

		meaningfully complete their detailed estimates on time.		
2018 Target	A	A clear annual budget calendar exists, is generally adhered to and allows MDAs enough time (at least six weeks from receipt of the budget circular) to meaningfully complete their detailed estimates on time.	Latest Approved Budget	Sustaining the budget calendar by ensuring that it is embedded in the Budget Manual that is being revised.

2.B - Multi-year fiscal forecasts and functional allocations

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) are produced.	Latest Approved Budget	Three year estimates for revenue and expenditure by Main Economic Classifications are prepared. However, there are some inconsistencies with the Annual Budget.
2017	C	Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) are produced.	Latest Approved Budget	Three year estimates for revenue and expenditure by Main Economic Classifications are prepared. However, there are some inconsistencies with the Annual Budget.
2018 Target	B	Three year estimates for Revenue and Expenditure by Main Economic Classifications (Fiscal Framework) are produced and the annual budget is consistent (BCC and Budget Speech) with the first year of the Multi-Year estimates.	Latest Approved Budget	Three year estimates for revenue and expenditure by Main Economic Classifications are prepared. Ensure reduction in existing inconsistencies with the Annual Budget.

2.C - Existence of costed sector strategies

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	Statements of sector strategies exist and are fully costed, broadly consistent with fiscal forecasts, for sectors representing 25-75% of primary expenditure.	Latest Approved Budget	Statements of sector strategies exist and are fully costed, broadly consistent with fiscal forecasts, for Health, Education and Water sectors representing about 56% of primary expenditure.
2017	B	Statements of sector strategies exist and are fully costed, broadly consistent with fiscal forecasts, for sectors representing 25-75% of primary expenditure.	Latest Approved Budget	Statements of sector strategies exist and are fully costed, broadly consistent with fiscal forecasts, for Health, Education and Water sectors representing about 56% of primary expenditure.
2018 Target	A	Strategies for sectors representing at least 75% of primary expenditure exist with full costing of recurrent and investment expenditure, broadly consistent with fiscal forecasts.	Latest Approved Budget	Develop statements of sector strategies which are fully costed and broadly consistent with fiscal forecasts, for Health, Education, Water as well as Agriculture and Infrastructure, which will represent more than 80% of primary expenditure.

2.D - Timeliness of reliable information to LGC's on their allocations from central and state government for the coming year

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Reliable estimates on transfers are issued after LGCs budgets have been finalized, or earlier issued estimates are not reliable.	Latest Approved Budget	Reliable estimates on transfers are informally issued before LGC's budgets are finalised.
2017	D	Reliable estimates on transfers are issued after LGCs budgets have been finalized, or earlier issued estimates are not reliable.	Latest Approved Budget	Reliable estimates on transfers are informally issued before LGC's budgets are finalised.
2018 Target	B	LGCs are provided reliable information on the allocations to be transferred to them ahead of completing their budget proposals, so that significant changes to the proposals are still possible.	Latest Approved Budget	Ensure that the Ministry of Local Government, based on input from the Ministry of Budget and Planning, provides reliable information on the allocations to be transferred to LGCs ahead of completing their budget proposals.

2.E - Guidance on the preparation of budget submissions

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	A comprehensive and clear budget circular is issued to MDAs, which reflects ceilings approved by ExCo. This approval takes place after the circular distribution to MDAs, but before MDAs have completed their submission.	Latest Approved Budget	A comprehensive and clear budget circular is issued to MDAs, which reflects ceilings approved by ExCo. This approval takes place before the distribution of budget call circulars to MDAs.
2017	B	A comprehensive and clear budget circular is issued to MDAs, which reflects ceilings approved by ExCo. This approval takes place after the circular distribution to MDAs, but before MDAs have completed their submission.	Latest Approved Budget	A comprehensive and clear budget circular is issued to MDAs, which reflects ceilings approved by ExCo. This approval takes place before the distribution of budget call circulars to MDAs.
2018 Target	A	A comprehensive & clear budget circular is issued to MDAs, which reflects ceilings approved by SHoA prior to the circular's distribution to MDAs.	Latest Approved Budget	Ensure approval of the existing comprehensive & clear budget circular which reflects ceilings by SHoA prior to the circular's distribution to MDAs.

2.F - The classification system used for formulation of the central government's budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	The budget formulation and execution is based on administrative and economic classification using GFS standards or a standard that can produce consistent documentation according to those standards.	Latest Approved Budget	Budget formulation and execution are based on administrative and economic classification using GFS standards.
2017	C	The budget formulation and execution is based on administrative and economic classification using GFS standards or a standard that can produce consistent	Latest Approved Budget	Budget formulation and execution are based on administrative and economic classification using GFS standards. Functional classification

		documentation according to those standards.		has been developed for both capital and recurrent expenditure but yet to be incorporated to the budget.
2018 Target	B	The budget formulation and execution is based on administrative, economic and functional classification (using at least the 10 main COFOG functions), using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.	Latest Approved Budget	Ensure that budget formulation and execution are based on administrative, economic and sub-functional classification, using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.

2.G - Scope of the legislature’s scrutiny of the Budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	SHoA review covers fiscal policies and aggregates for the coming year as well as detailed estimates of expenditure and revenue.	Latest Approved Budget	SHoA review covers fiscal policies and aggregates for the coming year as well as detailed estimates of expenditure and revenue. However, not all medium-term priorities are covered.
2017	B	SHoA review covers fiscal policies and aggregates for the coming year as well as detailed estimates of expenditure and revenue.	Latest Approved Budget	SHoA review covers fiscal policies and aggregates for the coming year as well as detailed estimates of expenditure and revenue. However, not all medium-term priorities are covered.
2018 Target	A	SHoA review covers fiscal policies, medium term fiscal framework and medium-term priorities as well as details of expenditure and revenue.	Latest Approved Budget	Ensure SHOA review covers fiscal policies, medium term fiscal framework and medium-term priorities as well as details of expenditure and revenue.

2.H - Adequacy of time for the legislature to provide a response to budget proposals, both the detailed estimates and, where applicable, for proposals on macro-fiscal aggregates earlier in the budget preparation cycle (time allowed in practice for all stages combined)

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	SHoA has at least four weeks to review the budget proposals.	Latest Approved Budget	The 2015 budget calendar provided for submission of budget proposal to the SHoA on Dec. 2 with SHoA approval on Dec. 27. That is about 4 weeks.
2017	C	SHoA has at least four weeks to review the budget proposals.	Latest Approved Budget	The 2016 budget calendar provided for submission of budget proposal to the SHoA on Dec. 2 with SHoA approval on Dec. 27.
2018 Target	B	SHOA has at least six weeks to review the budget proposals.	Latest Approved Budget	Revision of the budget calendar for SHoA to have at least six weeks to review the budget proposals.

2.1 - Timely budget approval by the legislature

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	The Budget was passed in February of the Financial Year.	Latest Approved Budget	The 2016 budget was passed on February 17, 2016.
2017	A	The Budget was approved before the start of the Financial Year.	Latest Approved Budget	The 2017 Budget was passed on Dec. 29, 2016
2018 Target	A	The Budget was approved before the start of the Financial Year.	Latest Approved Budget	Ensure the sustainability of the practice of approving the budget in December and improve on the time of submission of the budget to SHoA i.e. at least 6 weeks before the end of December.

2.J - Comprehensiveness of information included in budget documentation

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Recent budget documentation fulfils 7-9 of the 9 information benchmarks.	Latest Approved Budget	2015 budget documentation fulfils 8 of the 9 information benchmarks, except Financial Assets.
2017	A	Recent budget documentation fulfils 7-9 of the 9 information benchmarks.	Latest Approved Budget	2016 budget documentation fulfils 8 of the 9 information benchmarks, except Financial Assets.
2018 Target	A	Recent budget documentation fulfils 7-9 of the 9 information benchmarks.	Latest Approved Budget	Ensure inclusion of financial assets as part of the budget documentation to be submitted to the SHoA.

3.3. Budget Execution

The Budget Execution indicators focus on management of cash, financial management (budget, commitment) controls and the transparency of fiscal relations between the state and local governments. It also looks at the use of IFMIS in the execution of the budget.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Accountant General, Usman Bura.

The scoring for the eight indicators (A-H) for 2015 and 2016 as well as the target for 2018 for this cluster are provided in Table 9 below.

Table 9 Scoring and Targets for Budget Execution indicators

3.A - Transparent and rules-based systems in the horizontal allocation to LGCs of unconditional and conditional transfers from State Government (both budgeted and actual allocations)

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	None or hardly any part of the horizontal allocation of transfers from central government are determined by transparent and rules-based systems.	Last Financial Year	No part of the horizontal allocation of transfers from central government to LGCs is determined by transparent and rules-based systems.
2017	D	None or hardly any part of the	Last	No part of the horizontal allocation of

		horizontal allocation of transfers from central government are determined by transparent and rules-based systems.	Financial Year	transfers from central government to LGCs is determined by transparent and rules based systems.
2018 Target	C	The horizontal allocation of only a small part of transfers from central government (10-50%) is determined by transparent and rules-based systems.	Last Financial Year	Engage relevant authorities to facilitate horizontal allocation of transfers from the state government to LGCs using transparent and rules-based system.

3.B - Extent to which cash flows are forecast and monitored

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Cash flow planning and monitoring are not undertaken	Last Financial Year	Comprehensive cash flow planning and monitoring are not undertaken. However, quarterly expenditure profiles are prepared.
2017	D	Cash flow planning and monitoring are not undertaken	Last Financial Year	Comprehensive cash flow planning and monitoring are not undertaken. However quarterly expenditure profiles are prepared.
2018 Target	C	A cash flow forecast is prepared for the fiscal year, but is not updated regularly.	Last Financial Year	To improve on the existing quarterly expenditure profile to monthly profile, including revenue profile and prepare a comprehensive cash flow forecast.

3.C - Frequency and transparency of adjustments to budget allocations, which are decided above the level of management of MDAs

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Significant in-year adjustments to budget allocations take place only once or twice in a year and are done in a transparent and predictable way.	Last Financial Year	In-year adjustments to budget allocations take place only once in a year and are done in accordance with the provisions of FRL and Annual Appropriation Laws.
2017	A	Significant in-year adjustments to budget allocations take place only once or twice in a year and are done in a transparent and predictable way.	Last Financial Year	In-year adjustments to budget allocations take place only once in a year and are done in accordance with the provisions of FRL and Annual Appropriation Laws.
2018 Target	A	Significant in-year adjustments to budget allocations take place only once or twice in a year and are done in a transparent and predictable way.	Last Financial Year	Sustain the existing practice.

3.D - Effectiveness of expenditure commitment controls

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Comprehensive expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations (as revised).	Current	Comprehensive expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations. Budget commitments are

				controlled with Departmental Vote Expenditure Accounts Books in all MDAs.
2017	A	Comprehensive expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations (as revised).	Current	Comprehensive expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations. Budget commitments are controlled with Departmental Vote Expenditure Accounts Books in all MDAs.
2018 Target	A	Comprehensive expenditure commitment controls are in place and effectively limit commitments to actual cash availability and approved budget allocations (as revised).	Current	Ensure the ongoing effort of implementing IFMIS so that comprehensive expenditure commitment controls are included.

3.E - Extent of consolidation of the governments cash balances

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Calculation and consolidation of most government cash balances take place at least monthly, but the system used does not allow consolidation of bank balances.	Current	Calculation and consolidation of government cash and bank balances take place monthly.
2017	C	Calculation and consolidation of most government cash balances take place at least monthly, but the system used does not allow consolidation of bank balances.	Current	Calculation and consolidation of government cash and bank balances take place monthly.
2018 Target	B	Most cash balances calculated and consolidated at least weekly, but some extra-budgetary funds remain outside the arrangement.	Current	Ensure the establishment of a system capable of weekly calculation and consolidation of government cash and bank balances.

3.F - Transactions are processes within the IFMIS Environment

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	IFMIS does not exist or only releases of cash are recorded (no transactional level recordings).	Current	IFMIS does not exist.
2017	D	IFMIS does not exist or only releases of cash are recorded (no transactional level recordings).	Current	IFMIS does not exist.
2018 Target	C	Transactions are recorded in IFMIS ex-poste.	Current	Ensure establishment of a system for transactions to be recorded in IFMIS.

3.G - Frequency of reconciliation of revenue accounts with Treasury

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Monthly	Last Financial Year	Revenue accounts are reconciled monthly. The evidence provided are reconciliation statements.
2017	A	Monthly	Last Financial	Revenue accounts are reconciled monthly. The evidence provided are

			Year	reconciliation statements.
2018 Target	A	Monthly	Last Financial Year	Sustain the existing practice.

3.H - Proportion of Expenditure that is actioned through the TSA

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	less than 50% of recurrent expenditure	Last Financial Year	There is no TSA in place.
2017	D	less than 50% of recurrent expenditure	Last Financial Year	There is no TSA in place.
2018 Target	C	Between 75% and 50% of recurrent expenditure	Last Financial Year	Ensure implementation of a centralised account through which between 75% and 50% of recurrent expenditure will be actioned.

3.4. Internal Revenue

Tax Policy and Administration in the state is key to releasing revenue in line with the level of macroeconomic activity in the state. This cluster looks at key indicators of good tax policy and administration.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Director (Board of Internal Revenue), Idris Muhammad.

The scoring for the four indicators (A-D) for 2016 and as well as the target for 2018 for this cluster are provided in Table 10 below.

Table 10 Scoring and Targets for Internal Revenue indicators

4.A - Implementation of Tax Identification Number (TIN)

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	TIN not fully implemented	Current	TIN is being implemented but the proportion of potential tax payers covered is low.
2017	C	TIN not fully implemented	Current	TIN is being implemented but the proportion of potential tax payers covered is low.
2018 Target	B	TIN Active but no reconciliation with FIRS	Current	Full implementation of TIN, pending reconciliation with Federal Inland Revenue Service (FIRS).

4.B - Implementation of Automated With-holding Tax (WHT) System

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	State in Process of implementing Automated WHT System	Current	Implementation of automated WHT system is in place in MoF and has been introduced in MoH.
2017	B	State in Process of implementing Automated WHT System	Current	Implementation of automated WHT system is in place in MoF and has been introduced in MoH.

2018 Target	A	Automated WHT Remittance System in place to allow immediate deduction, remittance and certification generation	Current	Establish fully automated WHT Remittance System that allows immediate deduction, remittance and certification generation in all MDAs.
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4.C - Regular updates to Non-Tax Rates and Tariffs

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No review at all in last 24 months	Current	There was a review of all rates and tariffs in progress.
2017	D	No review at all in last 24 months	Current	The revision was awaiting legal drafting by the MoJ.
2018 Target	C	Some rates and tariffs reviewed in last 24 months	Current	Ensure the speedy legal drafting and passage of the law to effect the review.

4.D - Proportion of Revenue collecting MDAs that remit all their revenue to CRF Account

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Less than 70% of IGR collected by all MDAs is remitted of to the CRF Account	Last Financial Year	A recent audit of remittances to CRF Account indicated that less than 70% of MDAs' IGR is remitted.
2017	D	Less than 70% of IGR collected by all MDAs is remitted of to the CRF Account	Last Financial Year	A recent audit of remittances to CRF Account indicated that less than 70% of MDAs' IGR is remitted.
2018 Target	C	Between 80% and 70% of IGR collected by all MDAs is remitted of to the CRF Account	Last Financial Year	Ensure the completion of the audit and implement the recommendations to ensure that between 80% and 70% of IGR is remitted to the CRF Account.

3.5. Accounting and Reporting

Accounting and Reporting are critical for both internal management of the state's resources but also allow for external scrutiny from a number of key stakeholders (civil society, private sector, lenders and development partners). The indicators under this cluster look at the key aspects of sound account and reporting.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Accountant General, Usman Bura.

The scoring for the eight indicators (A-H) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in Table 11 below.

Table 11 Scoring and Targets for the Accounting and Reporting indicators

5.A - Accounting standards used

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	IPSAS not used	Last Financial Year	IPSAS cash has been introduced with Administrative and Economic segments while attempts are being made to introduce Functional, Funds, Programs and Geo-Political segments.
2017	D	IPSAS not used	Last Financial Year	IPSAS cash has been introduced with Administrative and Economic segments while attempts are being made to introduce

				Functional, Funds, Programs and Geo-Political segments.
2018 Target	C	IPSAS Cash Fully Complied with	Last Financial Year	Implement all the segments.

5.B - The classification system used for reporting of the state government's budget.

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	The budget execution is based on administrative, economic and functional classification (using at least the 10 main COFOG functions), using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.	Last Financial Year	The budget execution is based on administrative, economic and functional classification using GFS/COFOG standards. The financial statement reports functional classification of both capital and recurrent expenditure under the same head.
2017	B	The budget execution is based on administrative, economic and functional classification (using at least the 10 main COFOG functions), using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards.	Last Financial Year	The budget execution is based on administrative, economic and functional classification using GFS/COFOG standards. The financial statement reports functional classification of both capital and recurrent expenditure under the same head.
2018 Target	A	The budget execution is based on administrative, economic and sub-functional classification, using GFS/COFOG standards or a standard that can produce consistent documentation according to those standards. (Program classification may substitute for sub-functional classification, if it is applied with a level of detail at least corresponding to sub-functional.)	Last Financial Year	Ensure that budget execution is based on administrative, economic and sub-functional classification using GFS/COFOG standards.

5.C - Regularity of bank reconciliations

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Bank reconciliation for all central government bank accounts takes place at least monthly at aggregate & detailed levels, usually within 4 weeks of end of period.	Current	Bank reconciliation for all central government bank accounts takes place every week and reconciliation of MDAs bank accounts are done monthly. The evidence provided were reconciliation statements and the accounting software being used by Treasury.
2017	A	Bank reconciliation for all central government bank accounts take place at least monthly at aggregate & detailed levels, usually within 4 weeks of end of	Current	Bank reconciliation for all central government bank accounts take place every week and reconciliation of MDAs bank accounts are done monthly. The evidence provided was reconciliation statements and

		period.		the accounting software being used by Treasury.
2018 Target	A	Bank reconciliation for all central government bank accounts take place at least monthly at aggregate & detailed levels, usually within 4 weeks of end of period.	Current	Sustain the existing practice.

5.D - Quality of debt data recording and reporting

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	There is a single department responsible for Debt Management and their debt records are updated on at least a quarterly basis.	Last Financial Year	There is a single department, DMD, responsible for Debt Management. Domestic debt records are updated on quarterly basis while Foreign debt records are updated on monthly basis with data from Project Fund Management Unit (PFMU) under the Accountant General's Office.
2017	A	There is a single department responsible for Debt Management and their debt records are updated on at least a quarterly basis.	Last Financial Year	There is a single department, DMD, responsible for Debt Management. Domestic debt records are updated on quarterly basis while Foreign debt records are updated on monthly basis with data from Project Fund Management Unit (PFMU) under the Accountant General's Office.
2018 Target	A	There is a single department responsible for Debt Management and their debt records are updated on at least a quarterly basis.	Last Financial Year	Sustain the existing practice.

5.E - Completeness of the financial statements

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and financial assets/liabilities.	Last Financial Year	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and financial assets/liabilities. Evidence submitted was the 2014 and 2015 Report of Accountant General.
2017	A	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and financial assets/liabilities.	Last Financial Year	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and financial assets/liabilities. Evidence submitted was the 2016 Draft Report of Accountant General.
2018 Target	A	A consolidated government statement is prepared annually and includes full information on revenue, expenditure and	Last Financial Year	Sustain the existing practice.

		financial assets/liabilities.		
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5.F - Income/expenditure information on donor-funded projects which is included in fiscal reports

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Information on donor financed projects included in fiscal reports is seriously deficient and does not even cover all loan financed operations.	Last Financial Year	Information on donor financed projects included in fiscal reports does not cover all grant financed operations.
2017	D	Information on donor financed projects included in fiscal reports is seriously deficient and does not even cover all loan financed operations.	Last Financial Year	Information on donor financed projects included in fiscal reports does not cover all grant financed operations.
2018 Target	C	Complete income/expenditure information for all loan financed projects is included in fiscal reports.	Last Financial Year	Ensure complete income/expenditure information for all grant financed projects is included in fiscal reports.

5.G - Existence of Asset Register

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	In place for more than 25% of MDAs.	Current	Manual assets registers are in place in more than 25% of MDAs.
2017	B	In place for more than 25% of MDAs.	Current	Manual assets registers are in place in more than 25% of MDAs. MoF has deployed automated assets register.
2018 Target	A	In place across at least 75% of MDAs.	Current	Ensure existence of assets registers in more than 75% of MDAs.

5.H - Timeliness of submission of the financial statements

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	The statement is submitted for external audit within 6 months of the end of the fiscal year.	Last Financial Year	The 2015 financial statement was submitted for external audit on May 9, 2016, less than 5 months of the end of the fiscal year.
2017	A	The statement is submitted for external audit within 6 months of the end of the fiscal year.	Last Financial Year	The 2016 financial statement was submitted for external audit in February 2017, less than 3 months of the end of the fiscal year.
2018 Target	A	The statement is submitted for external audit within 6 months of the end of the fiscal year.	Last Financial Year	Sustain the existing practice.

3.6. Audit

Internal and External audit are significant components of the PFM system in any country or state. This cluster concentrates on three key areas for state governments in Nigeria – biometric assessment (with the view of eliminating ghost workers in order to rationalise the public payroll), continuous audit and timely submission of the audited accounts to the legislature.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, State Auditor General, Muhammad Sabo Lamido.

The scoring for the three indicators (A-C) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in Table 12 below.

Table 12 Scoring and Targets for Audit indicators

6.A - Biometric assessment of State Employees Undertaken

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	B	Carried out in last 24 months	Current	Biometric recording carried out in last 24 months.
2017	B	Carried out in last 24 months	Current	Biometric recording carried out in last 24 months.
2018 Target	A	Carried out in last 12 months	Current	Ensuring Biometric assessment every 12 months.

6.B - Extent of Continuous Audit

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	In place across at least 75% of MDAs.	Current	Continuous audit is undertaken in all MDAs by internal audit staff posted from the Internal Audit Department of MoF.
2017	A	In place across at least 75% of MDAs.	Current	Continuous audit is undertaken in all MDAs by internal audit staff posted from the Internal Audit Department of MoF.
2018 Target	A	In place across at least 75% of MDAs.	Current	Sustain the existing practice.

6.C - Timeliness of submission of Audit reports to legislature

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Audit reports are submitted to legislature within 4 months of end of period covered & in the case of financial statements from their receipt by the auditor.	Last Financial Year	The 2015 financial statements were received by the Auditor General on May 9, 2016 and the Audit reports were submitted to the legislature on July 25, 2016.
2017	NA	Not Assessed	Last Financial Year	The 2016 financial statements were received by the Auditor General on February 6, 2017, and audit is ongoing.
2018 Target	A	Audit reports are submitted to legislature within 4 months of end of period covered & in the case of financial statements from their receipt by the auditor.	Last Financial Year	Sustain 2015 practice.

3.7. Debt Management

Debt management, in terms of contracting, servicing and repayment are often major elements of overall fiscal management. Poor management of debt and guarantees can create unnecessarily high debt service costs and can create significant fiscal risks. The maintenance of a debt data system and regular reporting on main features of the debt portfolio and its development are critical for ensuring data integrity and related benefits such as accurate debt service budgeting, timely service payments, and well-planned debt roll-over. Poor debt management procedures can lead to increased cost of borrowing, poor decision making and possible default on debt.

The indicators in this cluster assess processes and well as some key indicators on debt position.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Accountant General, Usman Bura.

The scoring for the five indicators (A-E) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in Table 13 below.

Table 13 Scoring and Targets for Debt Management indicators

7.A - Scope and frequency of debt sustainability analysis

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No DSA has been undertaken in the last 24 months	Last 12 months	No Debt Sustainability Analysis (DSA) was undertaken in 2014.
2017	D	No DSA has been undertaken in the last 24 months	Last 12 months	No DSA has been undertaken in the last 24 months.
2018 Target	A	DSA for External and Internal Debt has been undertaken	Last 12 months	Ensure DSA for External and Internal Debt is undertaken every 12 months.

7.B - Existence of Consolidated Debt Service Account

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Nothing in place	Current	There was no consolidated debt service account in 2015.
2017	C	In process of being established	Current	The state is in the process of establishing a consolidated debt service account.
2018 Target	A	In place and funded with 5% of IGR	Current	To ensure that the account is in place and funded with at least 5% of IGR.

7.C - Ratio of average monthly debt service deducted from FAAC revenue

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Less than 10% of total gross allocation	Last Financial Year	Average monthly debt service ratio was 6.5%. This was obtained from data generated by DMD in 2015.
2017	A	Less than 10% of total gross allocation	Last Financial Year	Average monthly debt service ratio was 9.2%. This was obtained from data generated by DMD in 2016.
2018 Target	A	Less than 10% of total gross allocation	Last Financial Year	Sustaining the existing practice.

7.D - Total Liabilities as percentage of total Recurrent Revenue

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Less than 50%	Last Financial Year	Total liability as a percentage of total recurrent revenue was 24%.
2017	B	Between 50% and 150%	Last Financial Year	Total liability as a percentage of total recurrent revenue is 62%.
2018 Target	A	Less than 50%	Last Financial Year	Ensure that total liability as a percentage of total recurrent revenue is at least 50%.

7.E - Stock of expenditure payment arrears (as a percentage of actual total expenditure for the corresponding

fiscal year)

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Between 5% and 10% of Actual Expenditure	Last Financial Year	Stock of expenditure payment arrears as a percentage of total expenditure was 6.1%.
2017	C	Between 5% and 10% of Actual Expenditure	Last Financial Year	Stock of expenditure payment arrears as a percentage of total expenditure was 6.9%.
2018 Target	B	between 2% and 5% of actual expenditure	Last Financial Year	Ensure that stock of expenditure payment arrears as a % of total expenditure is between 2% and 5%.

3.8. Legislative and Institutional Framework

The institutional and legal framework for Public Financial Management are keen foundations for a strong PFM system. Legislation flows into regulations and manuals that are core to the day-to-day operation of government, whilst institutions, and relationships between institutions, are also key to sound PFM practices. Best practice in PFM in Nigeria has evolved in recent years with the introduction of fiscal responsibility legislation and commissions, whilst the recent squeeze on resources has highlighted the need for efficiency in expenditure.

The indicators in this cluster look at the core legislation underpinning PFM and the new above-mentioned institutional requirements.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Accountant General, Usman Bura.

The scoring for the six indicators (A-F) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in Table 14 below.

Table 14 Scoring and Targets for the Legislative and Institutional Framework indicators

8.A - Fiscal Responsibility Law

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No law in place.	Current	The Fiscal Responsibility Bill was in draft form in 2015.
2017	A	FRL in place and adhered to. The FRL covered up to 5 of the 8 key elements.	Current	Fiscal Responsibility Law has been enacted and adhered to. The FRL covers the 8 key elements.
2018 Target	A	FRL in place and adhered to. The FRL covered up to 5 of the 8 key elements.	Current	To ensure that the 8 elements of the law are complied with.

8.B - Organic Budget Law or equivalent

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No law in place.	Current	There was no organic budget law in place.
2017	D	No law in place.	Current	There was no organic budget law in place.
2018 Target	A	In place and adhered to. The law covered the 6 key	Current	To have an organic budget law covering the 6 elements and adhered to.

		elements.		
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8.C - Financial Management Law

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No law in place.	Current	Financial Management Law not in place. However, the state has been abiding by the provisions of the Finance Control and Management Law of Northern Nigeria, 1963 (amended).
2017	D	No law in place.	Current	Financial Management Law not in place. However, the state has been abiding by the provisions of the Finance Control and Management Law of Northern Nigeria, 1963 (amended).
2018 Target	A	Financial Management Law enacted after 1999 and adhered to.	Current	Revise the Financial Control and Management Law of Northern Nigeria, 1963 (amended) and adhere to the provisions.

8.D - Procurement Law

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	No law in place.	Current	Public Procurement Bill was in draft form in 2015.
2017	A	In place and adhered to. The PPL covered at least 5 key elements of due process mechanisms in procurement.	Current	Public Procurement Law has been enacted and covers at least five elements.
2018 Target	A	In place and adhered to. The PPL covered at least 5 key elements of due process mechanisms in procurement.	Current	1. Ensure adherence to the provisions of the PPL. 2. Explore a review of the law to include provisions for independent feedback mechanism.

8.E - Audit Law

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	In draft or out of date	Current	A draft Audit Bill was being vetted by MoJ.
2017	C	In draft or out of date	Current	The draft Audit Bill was being vetted by MoJ.
2018 Target	A	In place and adhered to	Current	Ensure passage of the Bill to Audit Law and the provisions adhered to.

8.F - Existence of Efficiency Unit

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	D	Nothing in place.	Current	Efficiency Unit not in place.
2017	B	In place but not fully staffed nor operational.	Current	Efficiency unit is in place but not fully operational. Evidence submitted is an organogram of the Unit in MoF.
2018 Target	A	In place, fully staffed and operational.	Current	To ensure that the Efficiency Unit is fully staffed and operational.

3.9. Openness and Transparency

The budget is a government's ex-ante plan for how it is going to use the public's resources to meet the public's needs, and is based on the policy priorities of the incumbent administration. At the same time, accounts provide confirmation of what resources were mobilized and where they were spent – both in-year and ex-poste. Transparency means people can access information on how much is allocated to different types of spending, what revenues are collected, and how international donor assistance and other public resources are used.

While providing the public with comprehensive and timely information on the government's budget and financial activities can strengthen oversight and improve policy choices, keeping the process closed can have the opposite effect. Restricting access to information creates opportunities for governments to hide unpopular, wasteful, and corrupt spending, ultimately reducing the resources available to fight poverty.

The indicators in this cluster look at the availability of the key documents in the budget preparation, execution and accounting / audit process.

The Government nominated, both for the purposes of scoring and the owner of the reform targets, Director of Budget, Babaji Galadima.

The scoring for the seven indicators (A-G) for 2016 and 2017 as well as the target for 2018 for this cluster are provided in Table 15 below.

Table 15 Scoring and Targets for Openness and Transparency indicators

9.A - Public access to EFU-FSP-BPS document

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Available in hard copy only.	Latest Approved Budget	Available in hard copy.
2017	C	Available in hard copy only.	Latest Approved Budget	Available in hard copy.
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	To ensure that in addition to the hard copy it is online.

9.B - Public access to budget presented to SHoA

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Available in hard copy only.	Latest Approved Budget	Available in hard copy only.
2017	C	Available in hard copy only.	Latest Approved Budget	Available in hard copy.
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	To ensure that in addition to the hard copy it is online.

9.C - Public access to full Appropriations Law

Year	Score	Score Narrative	Time	Score / Target Justification
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			Frame	
2016	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and online.
2017	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and online.
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	Sustain existing practice.

9.D - Public access to Citizens' Budget

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	C	Available in hard copy only.	Latest Approved Budget	Available in hard copy.
2017	C	Available hard copy only	Latest Approved Budget	Available in hard copy.
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	To ensure that in addition to the hard copy it is online.

9.E - Public access to Periodic Budget Performance Report

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Quarterly Budget Performance Report are available online and in hard copy	Latest Approved Budget	Available in hard copy and online. (http://www.osag.yb.gov.ng/rep2.html)
2017	A	Quarterly Budget Performance Reports are available online and in hard copy.	Latest Approved Budget	Available in hard copy and online. (http://www.osag.yb.gov.ng/rep2.html)
2018 Target	A	Quarterly Budget Performance Reports are available online and in hard copy.	Latest Approved Budget	Sustain existing practice.

9.F - Public access to Financial Statements

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and online. (http://www.osag.yb.gov.ng/rep2.html)
2017	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and online. (http://www.osag.yb.gov.ng/rep2.html)
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	Sustain existing practice.

9.G - Public access to Audited Accounts

Year	Score	Score Narrative	Time Frame	Score / Target Justification
2016	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and distributed to CSOs. It is available online. (http://www.osag.yb.gov.ng/rep2.html)
2017	A	Available online and in hard copy.	Latest Approved Budget	Available in hard copy and distributed to CSOs. It is available online. (http://www.osag.yb.gov.ng/rep2.html)
2018 Target	A	Available online and in hard copy.	Latest Approved Budget	Sustain existing practice.

SECTION FOUR: PARTICIPANTS

Table 16 List of Yobe Participants at Focus Group Discussion in Kano for PEFA Lite Self-Assessment on 15th – 18th March, 2017

S/N	Name	Organisation/Department	Designation
1.	Hon. Bukar Mustapha	Yobe State House of Assembly	Chairman, Finance & Approp. Committee
2.	Hon. Bulama Bukar	Yobe State House of Assembly	Chairman, Public Accounts Committee
3.	Yahaya W. Idris	Office of Auditor General of LG	Auditor General of Local Government
4.	Muhammad S. Lamido	Office of State Auditor General	State Auditor General
5.	Usman M. Bura	Ministry of Finance	Accountant General
6.	Yusuf Ali Amshi	Ministry of Finance	Director, Treasury
7.	Idris Muhammad	Board of Internal Revenue	Director, Finance & Supplies
8.	Alkali D. Muhammad	Ministry of Finance	Head, Debt Management Department
9.	Fashuwa G. Jajare	Ministry of Finance	Director, Final Accounts
10.	Muhammad Abba Gana	Fiscal Responsibility Board	Director (Policy, Strategy & Standards)
11.	Muhammed Gana Ibrahim	Ministry of Finance	Director, Internal Audit
12.	Hassan Garba Katuzu	Min. of Budget & Econ. Planning	Director, Planning
13.	Babaji D. Galadima	Min. of Budget & Econ. Planning	Director of Budget
14.	Muhammad B. Ibrahim	Min. of Budget & Econ. Planning	Dep. Director, Planning
15.	Abdullahi Adamu	Ministry of Education	Dep. Director, Finance & Supplies
16.	Shettima Balube	Ministry of Finance	Secretary, State Tenders Board
17.	Fate Bukar Fate	Yobe State House of Assembly	Secretary, Public Accounts Committee
18.	Ishiaku Usman Mohammed	Yobe State House of Assembly	Secretary, Finance & Approp. Committee
19.	Asheikh Mustapha	Yobe State House of Assembly	Budget Officer
20.	Mohammed Ahmed Kabelo	Ministry of Loc. Govt. & Chief. Affairs	Director, Finance & Supply
21.	Yusuf A. Jajare	PERL-ARC	Reform Facilitator – North East
22.	Gbenga Oyewole	PERL-ARC	PFM consultant
23.	Timothy Effiong	PERL-ARC	PFM consultant
24.	Auwalu Hamza	PERL-ARC	Reform Manager – Kano

Table 17 List of Participants at Focus Group Validation Meeting in Kano for PEFA Lite Validation on 12th April, 2017

S/N	Name	Organisation/Department	Designation
1.	Hon. Bulama Bukar	Yobe State House of Assembly	Chairman, Public Accounts Committee
2.	Hon. Muhammad Maimota	Yobe State House of Assembly	Member, Finance & Approp. Committee
3.	Yahaya W. Idris	Office of Auditor General of LG	Auditor General of Local Government
4.	Muhammad Gana Ibrahim	Ministry of Finance	Director, Internal Audit
5.	Fashuwa G. Jajare	Ministry of Finance	Director, Final Accounts
6.	Muhammad Alkali	Ministry of Finance	Head, Debt Management Department
7.	Fate Bukar Fate	Yobe State House of Assembly	Secretary, Public Accounts Committee
8.	Idris Muhammad	Board of Internal Revenue	Director, Finance & Supplies
9.	Samaila Babale	Office of Head Service	Director
10.	Kashim K. Bukar	Bureau for Public Procurement	Secretary, Bureau for Public Procurement
11.	Ishiaku Usman Mohammed	Yobe State House of Assembly	Secretary, Finance & Approp. Committee
12.	Abdullahi Adamu	Ministry of Education	Director, Finance & Supplies
13.	Muhammad Abba Gana	Fiscal Responsibility Board	Director (Policy, Strategy & Standards)
14.	Muhammad Bashir Ibrahim	Min. of Budget & Econ. Planning	Dep. Director, Planning
15.	Babaji D. Galadima	Min. of Budget & Econ. Planning	Director of Budget
16.	Hassan Garba Katuzu	Min. of Budget & Econ. Planning	Director, Planning
17.	Muhammad Sabo Lamido	Office of State Auditor General	State Auditor General
18.	Muhammad Hassan Bogocho	Ministry of Finance	Director (Planning, Research & Statistics)
19.	Yusuf A. Jajare	PERL-ARC	Reform Facilitator – North East
20.	Gbenga Oyewole	PERL-ARC	PFM consultant
21.	Timothy Effiong	PERL-ARC	PFM consultant



Yobe State Government