

Governance
Assessment
Manual



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The opinions expressed in this Toolkit are those of the authors and do not necessarily represent the views of the Foreign, Commonwealth & Development Office (FCDO)

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Abbreviations and Acronyms

ARC	Accountable, Responsive and Capable Government
BCC	Budget Call Circular
BPSR	Bureau of Public Service Reforms
CSO	Civil Society Organization
DFID	Department for International Development
ECP	Engage Citizens Pillar
EFU	Economic and Fiscal Update
FCDO	Foreign, Commonwealth & Development Office (formerly DFID)
FGD	Focus Group Discussion
FSP	Financial Strategy Paper
HoA	House of Assembly
HRM	Human Resource Management
IGR	Internally Generated Revenue
LEAP	Learning, Evidencing and Advocacy Partnership
MDA	Ministries, Departments and Agencies
M&E	Monitoring and Evaluation
MoF	Ministry of Finance
MoBP	Ministry of Budget and Planning
MTSS	Medium Term Sector Strategy
OBI	Open Budget Index
PEFA	Public Expenditure and Financial Accountability
PERL	Partnership to Engage, Reform and Learn
PFM	Public Financial Management
PSM	Public Service Management
SEAT	State Evaluation and Assessment Tool
TV	Television

Section One: Governance Assessment Overview

1.1 Introduction

The Partnership to Engage, Reform and Learn (PERL) is a five-year governance programme. The programme focuses support on governments, citizens, and evidence-based advocacy. PERL provides assistance to governments in the core areas of policy development and implementation. This is done by assisting them in tracking and accounting how these policies, plans and budgets are used in delivering public goods and services to promote growth and reduce poverty. The programme supports citizens to engage with these processes.

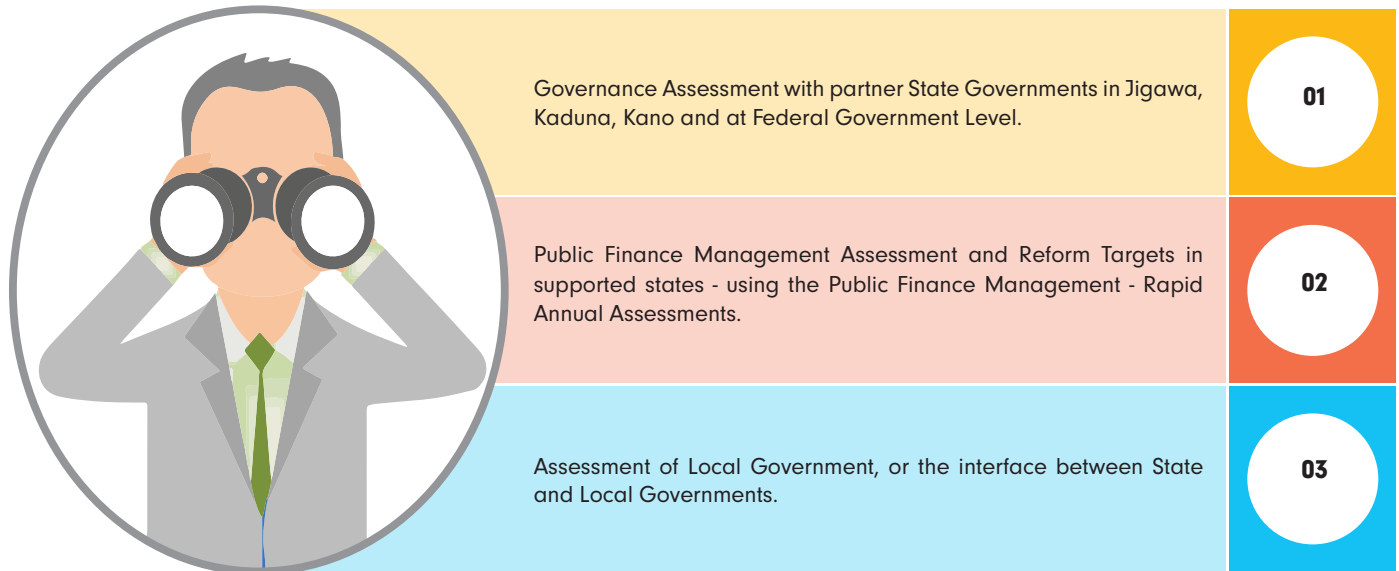
The programme works in seven 'PERL places': at the Federal/national level, in the partner states of Kano, Kaduna, and Jigawa, and through regional learning and reform hubs in the South West and South East regions of Nigeria. PERL also works in the North East, where the focus is on strengthening the coordination of the recovery efforts in Yobe, Borno and Adamawa states. PERL combines a highly innovative programme architecture and approach recognising the challenging political economy of Nigeria, and the need to deliver support in a flexible, adaptive, and locally-led manner. The programme is being delivered through three 'pillars' which work together to support sustainable service delivery reform:

Figure 1



The Governance Assessment is one of the self-assessment processes being supported by PERL, with respect to the government partners in order to ensure local ownership of reform, and an appropriate reform trajectory. Self-assessments currently being undertaken are presented in the figure below.

Figure 2



PERL Governance Assessment is a tool that measures the extent to which processes, practices and capabilities within government have developed, and the extent to which public resources are used accountably and effectively. The governance assessment is based on multiple indicators and criteria for measuring government accountability, responsiveness and capability, with dimensions to measure the extent to which governments have made progress in improving core governance. The Governance Assessment is a simplified version of the previously used State Evaluation and Assessment Tool (SEAT) and the Public Financial Management – Rapid Annual Assessment framework, which is a similarly streamlined and updated version of the full PEFA framework. The Governance Assessment is a self-assessment process undertaken by governments, and useful for establishing a baseline, mid-line and end-line assessment of governance reform processes.

The Governance Assessment is designed to help PERL-supported governments to determine their achievements and to set targets for improvements in their levels of accountability, responsiveness and capability. The Governance Assessment is one of the ways PERL is supporting its government partners to own learning and action for reform, through their internal planning and learning cycles, and by working with the governments to set their own targets for achievements. The Governance Assessment provides a framework for supporting the internal partner cycle of learning and embedding actions for reform. The aim is to help the partners reflect, analyse and score themselves against criteria in the dimensions which comprise the governance assessment.

The Governance Assessment is also one of the sources of data for tracking changes in the PERL programme’s outcome indicators. PERL uses the Governance Assessment as the source of data for tracking changes in outcome indicator 11 “Extent to which supported governments are achieving specified targets on Governance Assessment” of the PERL Results Framework. Findings from the governance assessment inform work planning and selection of interventions for PERL locations. The development of the Governance Assessment framework was led by PERL-ARC, in collaboration with the other two pillars - PERL-ECP and PERL-LEAP.

1.2 Assessment methodology

Two assessment processes are employed to respond to specific objectives and peculiarities of the respondents.

- a. Self-Assessment Process: as describe below, this is done by state and non-state actors with support from PERL to score their progress, set targets as well as set up a plan toward delivering those targets.
- b. Technical Advisory Panel (TAP): the findings from this process are used to score the programme against the results framework, identify the priorities of PERL partners and inform work planning.

1.2.1 Self-Assessment Process

The Governance Assessment is the responsibility of the Ministry of Budget and Planning (MoBP) supported by the Bureau of Public Service Reforms (BPSR) or equivalent reform coordinating agency. While PERL has facilitated the development of the Governance Assessment, over the lifetime of the programme, the governments would take over the self-assessment, as their internal process. Full details of the self-assessment process in PERL are contained in the general guide to self-assessment with government partners¹. Some of the key steps include:

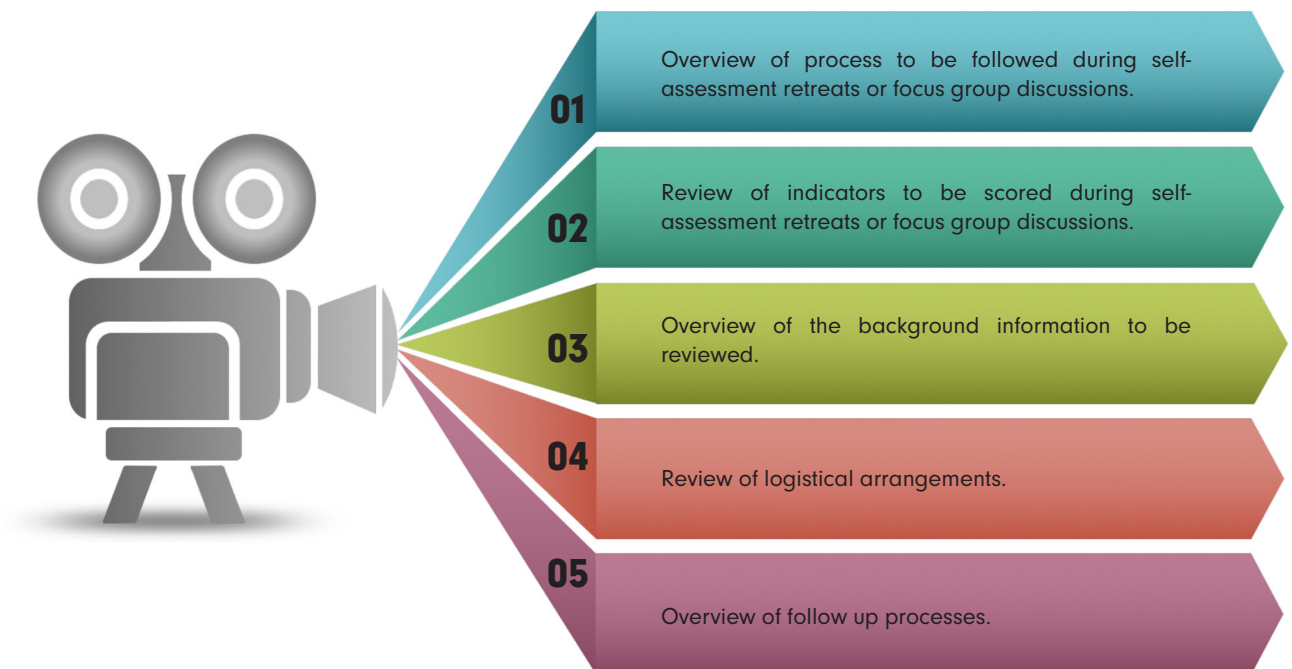
Figure 3: Assessment Steps



¹ General guide to self-assessment with government partners, June 2017.

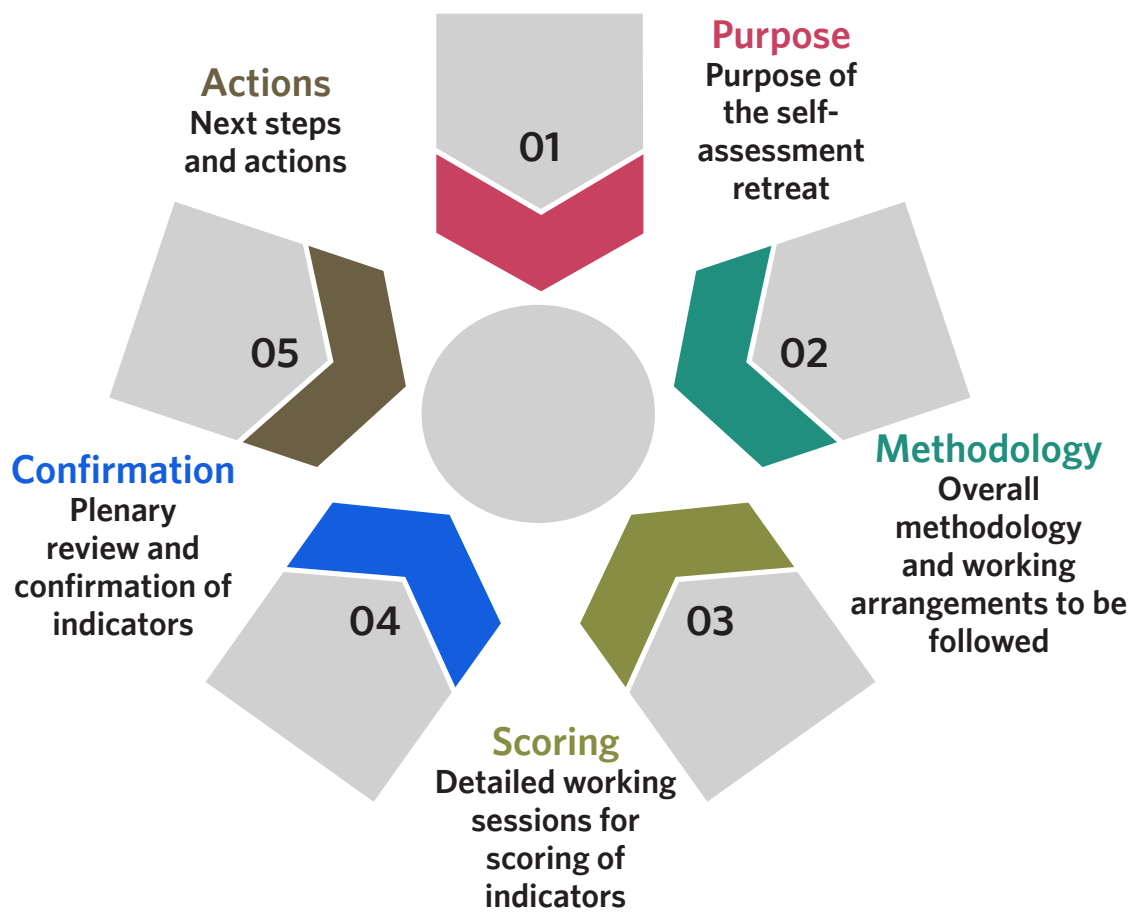
Briefing: The first key step in the self-assessment process will be to conduct a briefing to cover the indicators that are going to be scored. The briefing should also cover the status of background documents and evidence collection prior to scoring. The responsible agency should lead the briefings, with relevant members who will participate in the respective assessments. The briefings are anticipated to be half-day sessions held within the State. Key topics to be covered during these briefings include:

Figure 4: Key Steps in the Briefing Process



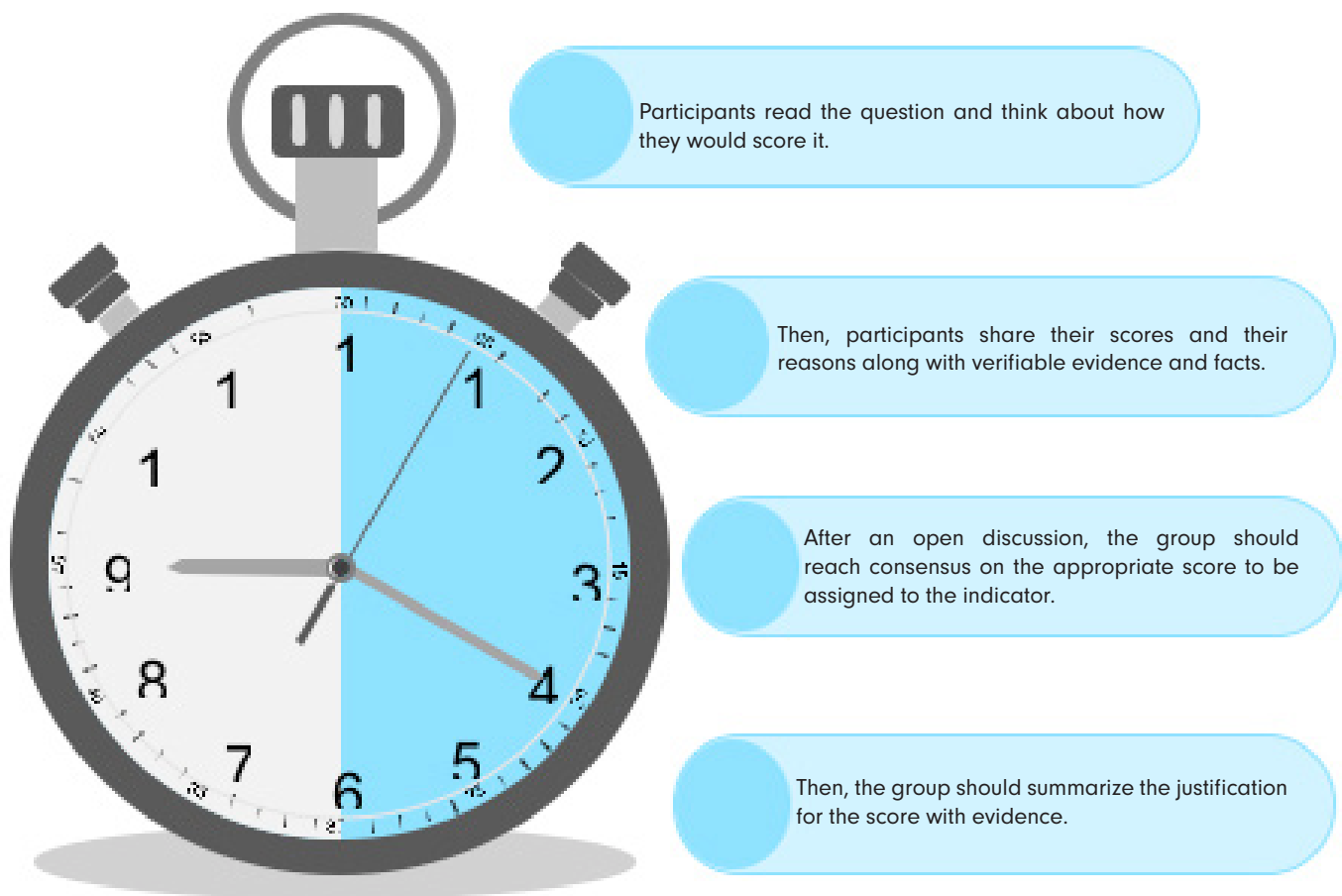
Self-Assessment Retreat: This will often comprise a two- or three-day retreat style working event often out of the state or location. Relevant participants should have been briefed prior to the event, which must include individuals within government that have actual leadership responsibilities. This should include Commissioners, Special Advisors, the Head of Service, Donor Representatives and Permanent Secretaries. Discussions during the self-assessment retreat will be guided by the reform area and indicators to be scored. A detailed schedule should be made available in advance of the retreat, covering, in addition to normal protocols.

Figure 5: Self Assessment Retreat Focus



Focus Group Discussions: If focus group discussions are going to be used in place of full-scale retreats, these should be arranged for approximately six to twelve participants. The Discussion can last approximately 1-2 hours per session, facilitated by a pair of independent experts – including a Moderator and a Note Taker. The focus group participants are relevant Government officials, Civil Society, Media, House of Assembly, and Citizens, generally from similar cadres. Focus groups are organised separately around the five discussion themes of Accountability; Responsiveness; Policy Development and Monitoring; Public Service Management; and Public Financial Management (see table 1 for lists of institutions against each theme). A minimum of two focus groups are required on each theme. A list of questions should be provided for the participants. The FGD process should be moderated as demonstrated below in Figure 6.

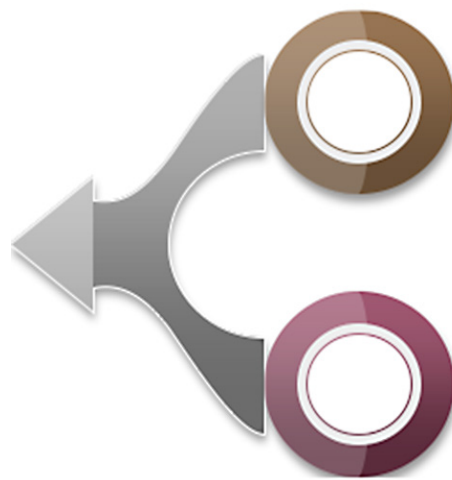
Figure 6: FGD Moderation Process



Analysis and Preliminary Write-Up: After the self-assessment retreat or focus group discussions, the facilitators write up the notes and develop a draft of the assessment. This will record the agreed score and the justification for each score. The draft report is circulated to the programme delivery teams and the participants for review in preparation for the validation meeting.

Validation Meeting: This will often consist of a half-day meeting within the state. A draft Self-Assessment Report should have been already prepared and circulated, based on summarised discussions and scores from the Self-Assessment Retreat or Focus Group Discussions. Only select participants need to convene for the validation, concentrating on those with senior leadership responsibilities. Based on the draft report at the validation meeting, the state should resolve any issues around scoring and agree reform priorities going forward.

Figure 7: Validation Meeting Outputs



Resolve Scores

Identify and resolve any contentious scores or evidence for scores and make any necessary adjustments.

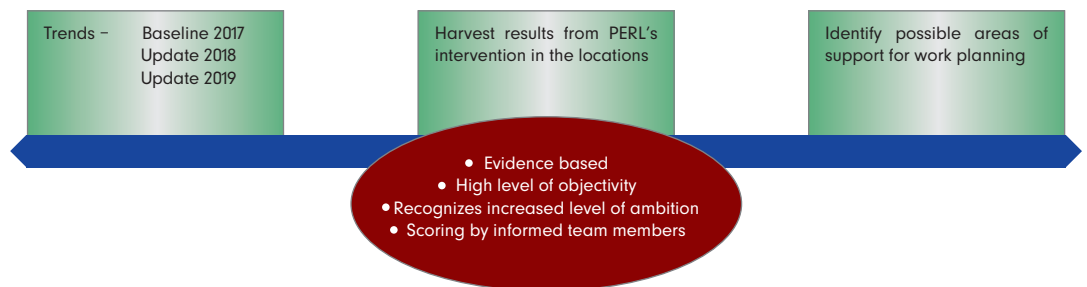
Agree Reform Priorities

Review and agree indicative reform priorities to take forward, including any necessary presentation to the Government Executive.

1.2.2 The Technical Advisory Panel (TAP)

This methodology for conducting the governance assessment was designed to cross validate as well as address instances of bias identified from the Focus Group Discussion (FGD)² process previously used to score the indicators. The use of the TAP (which comprises PERL’s technical support team on accountability, responsiveness and capability, along with the reform managers and state team leads) ensured more evidence based scores and objective assessment. Using the TAP, the programme now has conducted assessments in 2017, 2018 and 2019. This process will be continued for the rest of the programme.

Figure 8: TAP value addition



Scoring methodology: The Governance Assessment contains 26 performance indicators, which were selected from the simplified PFM-RAA performance indicators, the Open Budget Index (OBI) and Open Government assessments indicators. The 26 indicators are spread across three thematic areas of accountability, responsiveness and capability based on the specific areas of PERL’s support to partners.

At inception and in the 2018 update, the programme employed the use of a facilitated self-assessment through Focus Group Discussions (FGD) by state and non-state actors to score the indicators. The FGD process allowed participants to score the indicators and provide justifications for those scores. A major drawback of this process was that the facilitated FGD did not provide a safe space for state and non-state actors to objectively score the indicators, and the results from the scores sometimes did not reflect the reality. The TAP was adopted as a means of addressing challenges identified from the FGD process. For consistency, the TAP process has been employed to assess and update scores from earlier assessment. It is important to note that the TAP is not a replacement for the self-assessment process; the self-assessment process is still being conducted by partners and supported by PERL, while the TAP is conducted by PERL to score against the results framework and plan interventions by PERL teams.

² TAP report October 2018 and Lesson learnt from TAP

1.3 Scope and Coverage of the Governance Assessment

This manual provides a step-by-step guide and a tool for conducting the Governance Assessment. The manual is complementary to the PERL General Self-Assessment guide as well as the PFM-RAA, and assessments of Local Government, or the interface between State and Local Governments. The Governance Assessment is informed primarily by the goal and objectives of PERL, and specifically to measure the expected outcome of *“Strengthened processes, practices and capabilities within government ensure the more accountable and effective use of public resources”*. The Governance Assessment focuses on three thematic clusters: Accountability, Responsiveness and Capability of governments.

A. Accountability – is an institutionalised (i.e. regular, established, accepted) relationship between different actors. One set of people/organisations are held to account ‘accountees’, and another set do the holding ‘accounters’. There are many ways in which people/organisations might be held to account. It is useful to think of an accountability relationship as having up to four sequential stages:



B. Responsiveness – is a kind of behavior that involves state agencies and public authorities establishing the means to identify the needs of citizens and then putting in place mechanisms to deliver public goods that can meet these needs. It is closely related to accountability which represents a set of institutionalised relationships that might help bring about responsiveness.

C. Capability – refers to organisational attributes; the ability to get things done. A capable government has a relatively high ability to do two kinds of things:

Policy Formulation

To find out what important stakeholders want

To broker political compromises between different interests so that there is wide commitment to the chosen interests

To explore the costs and benefits of different options from a technical perspective

To work out whether objectives are best achieved by a direct, overt programme or by more subtle, incremental 'encouragement' and coordination of a range of governmental and/or nongovernmental (commercial or third sector) programmes

Generally, to come up with policies that are sensible and likely to 'stick'

Policy Implementation

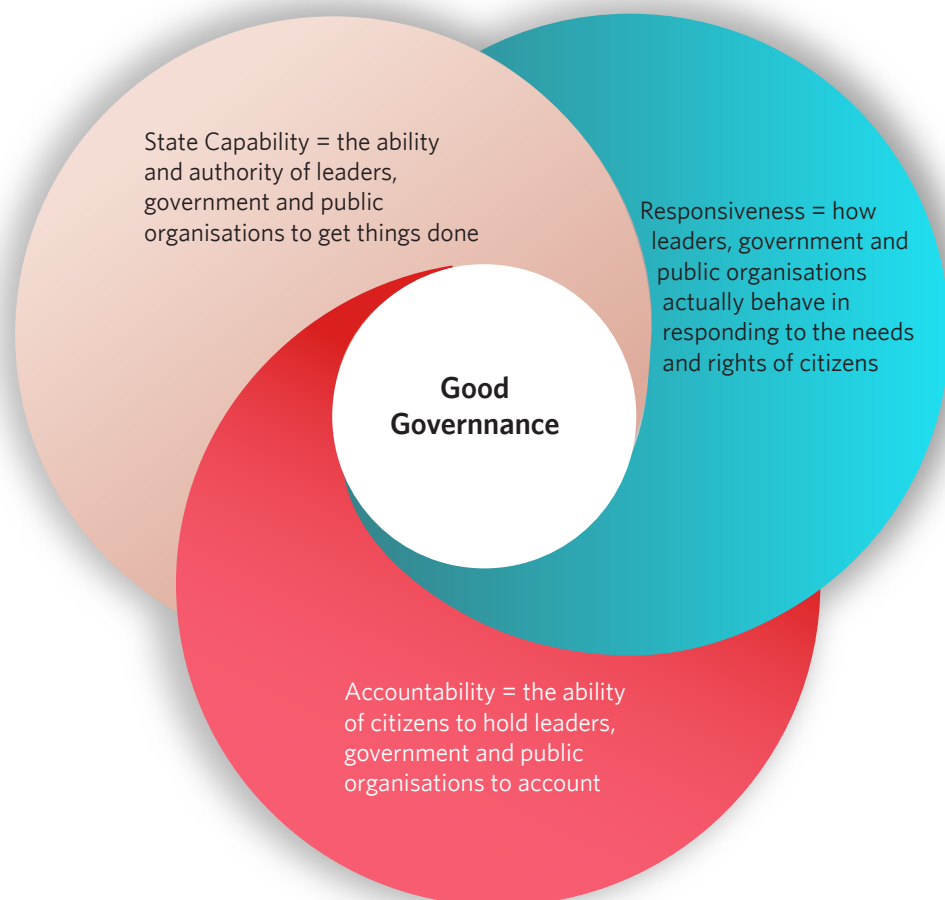
To find the right agencies to work with and through (governmental, non-governmental, third sector)

To coordinate different actors and forces

To organise feedback on programme effectiveness, etc.

The Governance Assessment framework is in line with FCDO's understanding of governance, which refers to Capability, Accountability and Responsiveness. These three clusters make up the Governance Assessment framework (see figure 9 below).

Figure 9 **Governance Assessment Framework**



Within the three broad clusters, the Governance Assessment identifies eight themes of performance across the three clusters that are essential to achieving these objectives. The eight themes thereby define the key elements of the governance system. See Figure 10 below for the description of the themes.

Based on the eight thematic areas, the Governance Assessment defines 26 specific indicators that focus on key measurable aspects of the governance system. The Governance Assessment uses the results of the individual indicator calculations, which are based on available evidence to provide an integrated assessment of the governance system. It then aggregates the likely governance performance levels and targets on the three broad clusters: accountability, responsiveness, and capability.

Figure 10: Key Elements of the Governance System



1.4 Institutions the Governance Assessment Covers

The Governance Assessment focuses on the central government and state governments, including the legislature and operations of Ministries, Departments and Agencies (MDAs). The methodology assesses the performance of the governments based on evidence across the central ministries and sectors. The Governance Assessment focuses on only selected elements of the governance system that will enable governments to plan, learn and improve the performance of their governance system, in relation to the reform agendas and inputs supported by the PERL programme.

Participants in the Governance Assessment are drawn from the legislature, civil society, citizens, central ministries, priority sectors and the media, as outlined in Table 1 below.

Table 1: Participants in the Governance Assessment

Themes	Participants
Accountability	House of Assembly, Media, Civil Society, Citizens, Ministry of Budget and Planning, government officials from priority sectors (education, health, agriculture, water)
Responsiveness	Citizens, Civil Society, Media, House of Assembly, Ministry of Budget and Planning, government officials from priority sectors (education, health, agriculture, water)
Capability	
Policy Development and Monitoring	Ministry of Budget and Planning, Bureau of Statistics, House of Assembly, Media, Civil Society, Citizens
Public Service Management	Office of the Head of Service, Ministry of Budget and Planning, Bureau of Statistics, House of Assembly, Media, Civil Society, Citizens
Public Financial Management	A list of all indicators, time frame and evidence required, scoring criteria, linkage to PEFA, NEC 71, OBI and FSP indicators (this could be used as a hand-out to assessment participants)

Participants in the Governance Assessment should be persons known to be ‘objective’ and ‘balanced’ in their views (and not opinionated). The selection of participants should include people who are not likely to clash in terms of personalities or social conventions (e.g. junior staff with their bosses). The composition of participants in each process should be mixed, including persons representing the lists of institutions against each of the themes in Table 1 above.

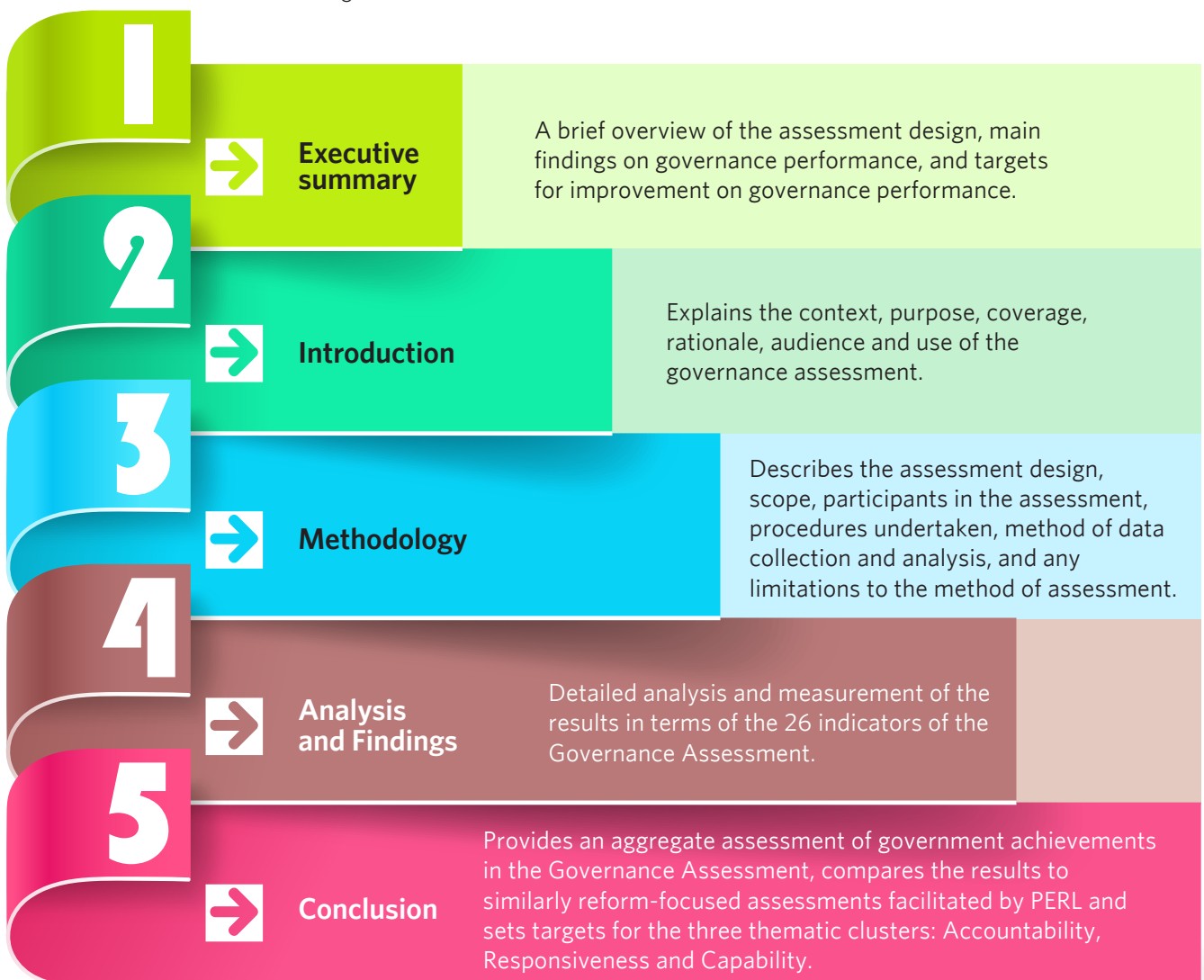
The Governance Assessment does not compare governments to each other, rather it can be used by governments and development partners alike to determine trends in improvements in performance in each government over the course of the PERL programme. This may benefit government partners who are looking to tap into policy incentives, or those who are looking for support from development partners in specific sectors. Results are locally validated, and locally owned, and can additionally be used by PERL partners to set futuristic governance reform targets.

1.5 The Governance Assessment Performance Indicators

The Governance Assessment includes 26 performance indicators, which were selected from the simplified PFM-RAA performance indicators, the Open Budget Index (OBI) and Open Government assessments indicators. The indicators are grouped under the eight themes described in sub-section 1.3 above. Each theme comprises a group of indicators that capture the performance of the governance systems, processes, and institutions. Each indicator includes four performance criteria that are used to determine the score for that indicator. A complete description of the individual performance indicators and their constituent performance criteria is provided in Section Two.

1.6 The Governance Assessment Report

The Governance Assessment report provides an evidence for the governance performance based on the indicator analysis and other information to justify the scores in a concise and standardized manner. Information provided by the Governance Assessment report should contribute to internal planning, learning and actions for reforms. The Governance Assessment report includes the following:



Section Two: Governance Assessment Indicators

2.1. General guidance on scoring

The Governance Assessment adopted the scoring method used by the PEFA Secretariat, where each dimension of the indicators measures performance against a four-point ordinal scale from A to D. The highest score is guaranteed for an indicator if the core governance element meets a set standard of good performance. Indicator-specific scores are aggregated to reach an overall average score for each theme and cluster using a simple average calculation method. Scoring of the 26 performance indicators is the core of the Governance Assessment process. Each indicator is scored directly based on reflections and considerations of existing evidence on the criteria each indicator is scored against. The scoring format is in descending order of 4, 3, 2, 1, from highest to lowest score A, B, C, D. The scoring guide is summarised as follow:

“To justify a score for an indicator, every aspect specified in the scoring requirements must be fulfilled. If the requirements are only partly met, the criteria are not satisfied and a lower score should be given that coincides with achievement of all requirements for the lower performance rating. A score of C reflects the basic level of performance for each indicator, consistent with good international practices. A score of D means that the feature being measured is present at less than the basic level of performance or is absent altogether, or that there is insufficient information to score the indicator”.

General guidance on scoring, PEFA framework 2016, pg.7.

In order to be able to aggregate scores (total for the assessment, and by each of the nine clusters) – mainly for the purpose of inter-temporal comparison, the scoring of A-D (and NA) can also be translated into percentages. A = 100%, B = 75%, C = 50% and D = 25%. An indicator that is Not Assessed (NA) will get zero. This will enable states to review incremental improvements in specific indicators.

As an adaptive programme, 19 of the 26 Governance Assessment indicators adopted the scoring method used by the PEFA Secretariat, where each dimension of the indicators measures performance against a four-point ordinal scale from A to D. Six of the indicators have a six-point ordinal scale from A-F and one indicator has a five-point ordinal scale of A-E. These peculiarities were necessitated based on the increasing level of ambition of PERL at various locations and momentum of results being achieved which exceeds the best score criteria. Five indicators under the budget realism sub thematic area of capability are calculated at the last completed fiscal year, using either which in this case is 2016 using either the Accountant-General’s report or the Auditor-General’s report.

2.2 Creating average score and analysis

The scores for the indicators on each theme are aggregated to obtain a single average score for each thematic area on the Governance Assessment. Where more than one focus groups discussion is conducted on each theme, a simple average score is calculated to obtain a single score for each indicator. The score should be backed up with summaries of cross referenced materials from available documents review and justifications provided by the participants, for each indicator.

2.3 Specific guidance for scoring each indicator



1. Accountability Indicators

1A-1. Horizontal Accountability

Indicator 1: Legal rights of men, women and other normally excluded groups to government information

This measures the extent to which men and women have the right (by law) of access to government information and basic government public documents (e.g. budget records, policy documents). Focus is on whether legal provisions exist for citizens to access public documents, and if yes, the evidence that men, women and other normally excluded groups actually know about these and use them.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Legal rights of citizens to government information. To what extent do men and women have the right of access to government information and basic government public documents (e.g. budget records, policy documents, expected service standards)?</i>	<ul style="list-style-type: none"> A. Citizens are aware of their rights to public government documents, the mechanisms to access them and there is evidence of citizens accessing this information with good response from government. B. There are legal provisions which are clearly defined, pathways to access them are clear, there is evidence of citizen engagement with little response from government. C. There are clear legal provisions and strong evidence that citizens know and exploit these. D. There are clear legal provisions and little evidence that citizens know and exploit these. E. There are legal provisions which are clearly defined, but no evidence of citizens accessing them. F. There are no legal provisions for access to information, or the legal provisions are poorly defined. 		

Indicator 2: Scrutiny of the Federal/State budget processes (by House of Assembly (HoA))

This measures the extent to which the budgetary process, is scrutinised by the HoA, and in a way, that also incorporates civil society and citizens' concerns. The focus is on the capacity of the HoA to scrutinise budgets as part of their oversight functions, but also how open the process is to civil society and citizens. Thus, part of the issues to explore would be whether the members collate issues from the constituents.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Scrutiny of the Federal/State budget processes (by NASS/HoA). To what extent is the budgetary process scrutinised by the HoA, and in a way that also incorporates citizen constituencies' concerns?</i>	<ul style="list-style-type: none"> A. Budgets are thoroughly scrutinized by the NASS/HoA, and over 70% of citizens' concerns are incorporated. B. Budgets are scrutinized by the NASS/HoA and include over 50% of civil society concerns. C. Budgets are scrutinized by the NASS/HoA and include a few civil society concerns. D. Budgets are viewed by the NASS/HoA but do not incorporate civil society concerns. E. Budget preparation is a closed process with little (if any) scrutiny. F. There is little capacity in the NASS/HoA and so budgets are not viewed or scrutinised. 		

Indicator 3: Public scrutiny of the budget

This indicator measures whether and to what extent the HoA committees hold public hearings on the budget and how effective these are. The focus is to explore the range of constituencies (men, women and other normally excluded groups) that are involved in public hearings, and include documentary evidence of follow-up actions.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Public scrutiny of the budget. Do the HoA committees hold public hearings on the budget and how effective are these?</i>	<ul style="list-style-type: none"> A. Public hearings are held with a broad range of constituencies, with evidence of follow up actions. B. Public hearings are held with a limited range of constituencies with evidence of follow up actions. C. Closed hearings (i.e. not public) are held (as above), with some public consultation. D. Closed hearings (i.e. not public) are held, e.g. for budget defence. 		

Indicator 4: Oversight by HoA of budget implementation

This measures the extent to which the HoA tracks and monitors budget implementation, and uses this information to inform future budget approvals.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Oversight by NASS/HoA of budget implementation. To what extent does the NASS/HoA track and monitor budget implementation, and uses this information to inform future budget approvals?</i>	<ul style="list-style-type: none"> A. Effective tracking of budget implementation, with spot checks, and used to determine future budgets. B. Extensive tracking of budget implementation, with spot checks, and used to query MDAs. C. Limited tracking of budget implementation, with evidence of spot checks. D. No tracking of budget implementation. 		

Indicator 5: Release of reports on public hearings

This indicator measures whether and the extent to which relevant NASS/HoA committees hold public hearings, and release reports to the public on these findings of these hearings. This indicator deepens the previous indicator on scrutiny and should explore the effectiveness with which public hearings are held and reported.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Release of reports on public hearings. Do the NASS/HoA committees that hold public hearings, release reports to the public on these hearings including service delivery outcomes?</i>	<ul style="list-style-type: none"> A. Committees release informative reports on public hearings, with all resolutions captured. B. Committees release reports on public hearings, with some resolutions captured. C. Committees release reports on public hearings, but no written testimony. D. No public hearings, or committees do not release reports on public hearings. 		



1B-2. Vertical Accountability

Indicator 1: Media (public/private) portrayal of government performance

This measures the extent to which the public are given the opportunity to discuss the State/Federal government's performance (TV, radio, print media/press, meetings). This indicator should focus on mechanisms that exist for men, women and other normally excluded groups to engage with the media on debates around government performance (for example, phone-in programmes on radio and TV).

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Media (public/ private) portrayal of government performance. To what extent are the public given the opportunity to discuss the government's performance (TV, radio, print media/press, meetings)?</i>	<ul style="list-style-type: none"> A. Mechanisms exist and citizens engage in discussions on government performance, with evidence of some response from government. B. Governance performance is covered with some level of objectivity, mechanisms exist and citizens engage. C. Government performance is covered, mechanisms do not exist for citizens to engage. D. Government performance is rarely covered in the media. 		

Indicator 2: Extent to which Media's freedom of expression is practiced

This measures the extent to which the right to freedom of expression is practiced; and whether citizens, including journalists, are asserting their rights without fear or favour. This indicator should explore the extent to which freedom of expression is practiced by journalists in their reporting, as well as by men and women in 'providing' information to the media. In particular, focus should be on whether there is censorship in reporting as well as in information provision.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Extent to which Media freedom of expression is practiced. To what extent is the right to freedom of expression practiced and are citizens, including journalists, asserting their rights without fear or favour?</i>	<ul style="list-style-type: none"> A. Citizens and journalists always express themselves without fear and favour. B. Citizens and journalists mostly express themselves without fear and favour. C. Citizens and journalists sometimes express themselves with some fear and favour. D. Citizens and journalists always express themselves with fear (censorship exists.) 		

2. Responsiveness indicators



2A-3. Government response

Indicator 1: Whether government pays attention to what the people (including women and other normally excluded groups) think when it decides what to do

This measures the extent to which Governments have clear processes to capture citizen needs, including the extent to which such captured needs inform priorities. It should also explore whether there are visible effects on services.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Are there policies or practices that define whether government pays attention to what the people think when it decides what to do and are there very visible effects on services?</i>	<ul style="list-style-type: none"> A. Government has clear processes for citizen participation, and with very visible effects on services. B. Government has clear processes to capture citizen needs, and this informs priorities, but visible effects on services are unclear. C. Government has clear processes to capture needs but this does not inform priorities. D. Government has no processes to capture citizen needs, but responds to individual pressure. 		

Indicator 2: Whether people approve or disapprove of the way the House of Assembly has been handling its job

This indicator measures the understanding, and hence the engagement of constituents with HoA members. It could also explore whether there are mechanisms in place that involve citizens in HoA proceedings. For example, do members invite comments on HoA issues or do they have a mechanism in place that allows citizens to be present at HoA proceedings?

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Whether people approve or disapprove of the way the House of Assembly has been handling its job.</i>	<ul style="list-style-type: none"> A. People know what the NASS/HoA is doing and have clear processes of engaging with them, and their inputs are incorporated in what NASS/HoA does. B. People know what the NASS/HoA is doing and have clear processes of engaging with them. C. People know what the HoA are doing, and there are some process of engaging with them. D. People do not know what the HoA is doing and there is limited engagement with them. 		



2B-4. Open government

Indicator 1: Whether government laws and data (including those specific to women and other normally excluded groups) are widely publicized

This indicator measures the extent to which government basic laws as well as information on legal rights (especially those concerning women and excluded groups) are publicly available, presented in plain language, and are made accessible in all languages. It should explore the extent to which these are used by significant segments of the population.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Publicized laws and government data. Whether basic laws and information on legal rights are publicly available, presented in plain language, and are made accessible in all languages used by significant and diverse segments of the population.</i>	<ul style="list-style-type: none"> A. Information on basic laws/legal rights / key budget documents (as defined by OBI) are available and readily accessible in all major languages and formats. B. Information on basic laws/legal rights / key budget documents (as defined by OBI) are available in some format and are accessible. C. Information on basic laws/legal rights / key budget documents (as defined by OBI) are available in some formats but accessibility is difficult. D. Information on basic laws/legal rights/ key budget documents (as defined by OBI) is available in some languages but not accessible. E. Information on basic laws/legal rights / key budget documents (as defined by OBI) is available and not accessible. F. Information on basic laws/legal rights/ key budget documents (as defined by OBI) is unavailable. 		

Indicator 2: Whether there are citizen complaints mechanisms in place

This indicator measures the extent to which men and women and other normally excluded groups of people are able to bring specific complaints to the government about the provision of public services or the performance of government officers in carrying out their legal duties in practice, and how government officials respond to such complaints.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Complaint mechanisms. Whether people are able to bring specific complaints to the government about the provision of public services or the performance of government officers in carrying out their legal duties/mandate in practice, and how government officials respond to such complaints.</i>	<ul style="list-style-type: none"> A. Complaint mechanisms in place and very effective with official responses. B. Complaint mechanisms in place with some effectiveness. C. Complaint mechanisms in place but ineffective. D. Complaint mechanisms in place and there is evidence that most people are aware. E. Complaint mechanisms are in place but only a few citizens are aware. F. There are no complaint mechanisms in place. 		



2C-5 Fighting corruption

Indicator 1: Perceptions of corruption

This indicator measures citizen perceptions on whether corruption has increased or decreased in the recent past.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Perceptions of corruption. In the last 1 year, what can you say about the level of corruption?</i>	<ul style="list-style-type: none"> A. Contract completion has improved - corruption reduced. B. Procurement and contracting process is more transparent. C. Budget distortion persists - no change. D. Procurement and contracting processes weak - corruption increased. E. Inflated contracts on the rise and projects abandoned - corruption has increased significantly. 		

Indicator 2: Government's ability to fight corruption

This measures the perception of government's ability to combat corruption, and which particular institutions are the most trusted in achieving this.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Fighting corruption. Perception of the government's ability to combat corruption and which particular institutions are the most trusted in achieving this.</i>	<ul style="list-style-type: none"> A. Mechanisms are in place to fight corruption and very effective with verifiable result. B. Mechanisms are in place to fight corruption with some effectiveness. C. There are mechanisms in place to fight corruption, but they are ineffective. D. There are no mechanisms in place to fight corruption. 		

3. Capability indicators

Many of the indicators on capability are measured by the percentage or proportion of MDAs that are compliant with a level of performance. The MDAs included in the assessment are those charged with responsibility of implementing the budget, and in line with sector policies, receive funds or authorization to spend from the Ministry of Finance (MOF). Departments and agencies that report and receive budgetary funds through a parent ministry are not considered as separate MDAs in the assessment but as part of the parent Ministry’s organisational arrangements. Therefore, a preliminary task is to agree which MDAs are present at the assessment. Participating MDAs include those with a central planning, budgeting or monitoring and evaluation (M&E) role (e.g. Office of the Governor, Ministry of Planning and Budget, Due Process Unit, Head of Service, Secretary to State Government) or key sector MDAs (e.g. Education, Health, Water Resources, Agriculture, etc.).



3A-6. Improvements in Policy development and monitoring

Indicator 1: Evidence of linkages between policy planning and budgeting

The indicator examines whether there is a government policy agenda defining the general direction of the government; and how this is linked to budgeting and service delivery outcome targets, including service sector indicative financial envelopes. In most states and at the federal level, the government has a policy agenda (such as State Development Plans (SDPs) and National plans, e.g. V20:2020, ERGP) defining the general direction of the government. These may include projects and some costing, and service delivery outcome targets. They may also be accompanied by service sector indicative financial envelopes. Often, however, these features are missing. The task of the administration (the civil service) is to take those policy outlines and budget envelopes and develop realistic strategic options which they can then send back to politicians so that they (the politicians) can choose between them from a position of informed knowledge.

At the commencement of the annual planning cycle therefore, the Executive Council and the Assembly should be considering and making their policy priorities in the context of: SDPs, Medium Term Expenditure Framework (MTEF), Medium Term Sector Strategies (MTSSs) and Economic and Fiscal Update (EFU) – Fiscal Strategy Paper (FSP). There should be clear relationships between the higher policy document and the planning and budgeting preparation processes. Ultimately, the annual budget should be derived from the higher policy documents.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<p>There is evidence of linkages between policy, planning and budgeting (Preparation)</p> <p>Fiscal Strategy Paper</p> <pre> graph TD DP[Development Plan] --> EFU[Economic & Fiscal Update] DP --> MTSS[Medium Term Sector Strategy] EFU <--> MTSS EFU --> BCC[Budget Call Circular] MTSS --> BUD[Budget] BCC --> BUD </pre>	<p>A. Evidence that the SDP and other policy documents such as MTSS, EFU/FSP, BCC and the Annual Budgets, are linked (i.e. all the 6 linkages in the diagram shown on the left box).</p> <p>B. Between 4 - 5 linkages in the diagram exist.</p> <p>C. Between 2 - 3 linkages in the diagram exist.</p> <p>D. Between none and one linkage in the diagram exist.</p>		

Indicator 2: Sector outcome targets used by the relevant MDAs have been agreed (via the Planning Agency) by the Executive Council/FEC

This indicator measures whether sector outcome targets used by the relevant MDAs have been agreed (via the Planning Agency) by the Executive Council. Policy statements for sectors, whether separately presented or as part of broader policy documents tend to comprise lists of projects (for example, build 10 secondary schools or 20 roads). Policy statements should be founded on a smart outcome target to ensure that strategies (which may include infrastructure construction, for example) ensure service delivery improvements. For example, if a hospital is to be built, the evaluation question should be, “has this had a positive impact upon the health of the population as expressed in outcome targets?” If not, alternative strategies need to be thought through. Also, sectors require central support and coordination when making strategy (sectoral interconnectivity). It is desirable that departments or ministries of planning should themselves establish central support units to provide guidance on how to make sector strategies.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>There is evidence that sector outcome targets used by the relevant MDAs have been agreed (via the State Planning Agency, Federal Planning MDA) by the State Executive Council/FEC.</i>	<ul style="list-style-type: none"> A. The outcome targets used by at least 90% of the priority sectors/MDAs (i.e. Budget & Planning, Health, Education, Water, and Agriculture) have been agreed (via the Planning Agency) by the Executive Council/FEC. B. The outcome targets used by between 50% and 90% of the priority sectors/MDAs have been agreed (via the State Planning Agency) by the State Executive Council. C. The outcome targets used by between 20% and 50% of the priority sectors/MDAs have been agreed (via the State Planning Agency) by the State Executive Council/FEC. D. The outcome targets used by less than 20% of the priority sectors/MDAs have been agreed (via the Planning Agency) by the State Executive Council/FEC. E. No priority sector/MDA has set any outcome target for use in their strategy documents. F. No priority sector/MDA has developed a strategy document, let alone setting outcome targets. 		

Indicator 3: Extent to which data collection and analysis processes are disaggregated by demography (Equity), geopolitical area (Balance) and sector (interconnectivity) and allow comprehensive measurement of performance indicators

This indicator measures the extent to which data is sufficiently disaggregated to support comprehensive analysis for improved decision making. The extent to which information, statistics and M&E data can be effectively used to support planning, monitoring and management by the information users in the MDA and other agencies, is dependent on the data being in the required format, in the appropriate level of detail, of good quality and produced on a timely basis. Thus, data should be sufficiently disaggregated to support comprehensive analysis that supports decision making.

For example, if the data is only able to produce state wide statistics on school enrolment levels, it is not sufficient to identify potentially underperforming LGAs which require targeted assistance.

Another key requirement of M&E data is that it be sufficiently complete. For example, if data for only 75% of health clinics is available, it is difficult to provide reliable information about disease incidence. The extent to which M&E information is reliably used is dependent on the perceived quality of the data used to produce it. Processes for verifying and correcting data can assure data quality and reassure users as to its value. Ideally, MDAs will have drawn up lists of properly formulated ‘indicators’ to measure results, outcomes and impact of their implementation activities. These indicators (which the MDA needs to identify) should be directly linked to the planned results and objectives of the programmes being implemented. Any MDA MIS, survey or research study-type activity should be designed to ensure that data collected/captured can be used to comprehensively measure these indicators.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Extent to which data collection and analysis processes are disaggregated by demography (Equity), geopolitical area (Balance) and sector (interconnectivity) and allow comprehensive measurement of performance indicators.</i>	<ul style="list-style-type: none"> A. The available data are fully disaggregated with appropriate level of details; the data are of good quality, are produced on a timely basis, and are complete to allow comprehensive measurement of performance indicators. B. The available data are fairly disaggregated with some level of detail; the data are produced on a timely basis but they are not complete; can allow the measurement of substantial number of performance indicators. C. The available data are produced on a timely basis, but they are not disaggregated and are not complete; can only allow the measurement of a few performance indicators. D. The available data are not produced on a timely basis, they are not disaggregated and are not complete; cannot allow meaningful measurement of performance indicators. 		

Indicator 4: Extent to which policies, strategies or programs are adjusted in response to review findings

This indicator explores the extent to which policy, strategies or programmes are adjusted in response to review findings. Annual performance reviews within MDAs are an essential part of a performance management process. Through effective use of monitoring and evaluation information, MDAs can identify strengths and constraints in their organization and make policy, strategy and program adjustments in response. In order for sector performance assessments and joint review processes to be of value, they must lead to adjustments to MDA strategies and programs in response to identified strengths or weaknesses. Ideally, any annual review processes should result in a review report which makes recommendations for these adjustments. Senior MDA decisions makers should review these recommendations and agree what changes to MDA strategy, programs or performance management frameworks are required. These agreed recommendations should then be acted upon and guide program implementation over the subsequent period.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>The extent to which policies, strategies or programs are adjusted in response to review findings.</i>	<ul style="list-style-type: none"> A. Over 90% of MDAs can report instances where strategic or program adjustments have been made consistent with agreed recommendations resulting from a joint sector review process. B. Between 50%-90% of MDAs can report instances where joint sector review recommendations have been successfully implemented, though the effectiveness with which units within the MDA have responded may be varied. C. Between 20% - 50% of MDAs can report instances where joint sector review recommendations have been successfully implemented, though these adjustments have been limited and have not resulted in significant change. D. Very few MDAs (less than 20%) make annual adjustments to strategies or programs, mainly due to the lack of any formal performance assessments. E. Annual Sector Performance Reviews (ASPRs) are carried out by priority sectors/MDAs but the results and recommendations of the reviews are not used for any policies, strategies or programmes adjustments. F. Annual Sector Performance Reviews (ASPRs) are not carried out by priority sectors/MDAs. 		



3B-7. Improvements in Public Service Management

Indicator 1: Efficient public service mandate system in operation

There should be an efficient system in operation to ensure that all mandates are: a) centrally stored, b) regularly reviewed, c) regularly published in various media, and d) legitimised through updated legislation when necessary.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Efficient system in operation to ensure that all mandates are: a) centrally stored, b) regularly reviewed, c) regularly published in various media, and d) legitimised through updated legislation when necessary.</i>	<ul style="list-style-type: none"> A. There is an efficient system in operation which ensures that (a) all mandates are stored centrally, (b) regularly reviewed, revised and updated when changes are made, (c) are readily accessible to the public servants and the public through different but relevant media e.g. print in English and local languages, websites, and (d) there is an effective system to legitimise the newly updated mandates through legislation when necessary. B. There is an operational system which achieves three of (a) to (d). C. There is an operational system which achieves two of (a) to (d). D. There is no system to ensure that mandates are centrally stored, regularly reviewed and updated and readily accessible, or to update legislation as changes are made to the mandates. 		

Indicator 2: Functions and structures of MDAs are aligned to core mandates, strategies and plans for optimum service delivery

In order to ensure optimum service delivery, the operation and management of the public service in relation to the structure and functions of MDAs should be such that the functions and structures are aligned properly to their core mandates, strategies and plans.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Functions are aligned to core mandates, and structures of MDAs are aligned to functions strategies and plans for optimum service delivery.</i>	<ul style="list-style-type: none"> A. The functions and structures of all MDAs are aligned to core mandates, strategies and plans for optimum service delivery. B. The functions and structures of 75 - 99% of MDAs are aligned to core mandates, strategies and plans for optimum service delivery. C. The functions and structures of 25-74% MDAs are aligned to core mandates, strategies and plans for optimum service delivery. D. The functions and structures of less than 25% of MDAs are aligned to core mandates, strategies and plans for optimum service delivery. 		

Indicator 3: Service Charters and/or Service Level Agreements are used to specify service standards (including those specific to women and vulnerable groups) that MDAs will provide to the public or other MDAs respectively

This indicator explores issues of participation, responsiveness, transparency and accountability, by looking at service charters and other service level agreements. In order to ensure optimum public service performance management, there should be active participation of citizens, including women and vulnerable groups. This should hopefully ensure more transparency and accountability. Service Charters and/or Service Level Agreements are used to specify service standards (including those specific to women and vulnerable groups) that MDAs will provide to the public or other MDAs respectively.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Service Charters and/or Service Level Agreements exist and are used to specify service standards that MDAs will provide to the public (including those specific to women and vulnerable groups) and/ or other MDAs respectively.</i>	<ul style="list-style-type: none"> A. There are service charters or service level agreements in use in 75% to 100% of MDAs for services which they will provide to the public, including those specific to women and vulnerable groups, and other MDAs. B. There are service charters or service level agreements in use in 50% to 74% of MDAs for services which they will provide to the public, including those specific to women and vulnerable groups, and other MDAs respectively. C. There are service charters or service level agreements in 25% to 49% of MDAs for services which they will provide to the public, including those specific to women and vulnerable groups, and other MDAs respectively. D. There is no mechanism in place to specify service standards which MDAs will provide to the public, including those specific to women and vulnerable groups, and other MDAs respectively. 		

Indicator 4: HRM policies, guidelines and rules are published and accessible

The Human Resource Management (HRM) policies governing terms and conditions of service and the contract of employment between the public servant and the State; should be easily accessible. To enable this, such documents should be well written and published.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>HRM policies, guidelines and rules are published and accessible to public servants through relevant channels depending on end users e.g. print in English and local languages, website.</i>	<ul style="list-style-type: none"> A. HRM policies, guidelines and rules are published and accessible to all public servants through relevant channels depending on end users e.g. print in English and local languages, website. B. HRM policies, guidelines and rules are published but not readily accessible. C. HRM policies, guidelines and rules were originally published but few copies are now accessible. D. HRM policies, guidelines and rules are not published. 		



3C-8. Budget Realism

The government budget should be realistic and implemented as intended. This is measured by comparing actual revenues and expenditures with the original budget. The scoring of the indicators will be based on analysis of the actual budget and expenditure data and reflection and discussion sessions with participants to generate some explanation for the budget performance. If for example, there is a wide variance in actuals versus approved or budget figures, facilitators should explore the reasons for this.

Indicator 1: Aggregate expenditure out-turn

This measures the extent to which aggregate budget expenditure out-turn reflects the amount originally approved, as defined in government budget documentation and fiscal reports. Aggregate expenditure includes planned expenditures and those incurred as a result of exceptional events – for example, armed conflicts or natural disasters. Expenditures on such events may be met from contingency votes. Expenditures financed by windfall revenues, including privatization, should be included and noted in the supporting fiscal tables and narrative. Expenditures financed externally by loans or grants should be included, if reported in the budget, along with contingency vote(s) and interest on debt. The methodology for calculating this indicator is based on the PERL PFM Rapid Annual Appraisal Framework (PFM RAAF) spreadsheet, indicator 1A.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>The extent to which aggregate budget expenditure out-turn reflects the amount originally approved, as defined in government budget documentation and fiscal reports.</i>	<ul style="list-style-type: none"> A. Less than 15% deviation (positive or negative). B. Deviation of between 15% and 30% (positive or negative). C. Deviation of between 30% and 45% (positive or negative). D. Deviation of more than 45% (positive or negative). 		

Indicator 2: Expenditure composition out-turns by function (health, education, agriculture, infrastructure, water)

This measures the extent to which reallocations between the main budget categories during execution have contributed to variance in expenditure composition, in the priority service delivery sectors mentioned above. The methodology for calculating this indicator is based on the PERL PFM RAAF, indicators 1E-1I. Each state (or the Federal government) will select one or more of the above sectors and score them individually (so there may be more than one score for this indicator).

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Expenditure composition out-turn by function (health, education, agriculture, infrastructure, water) the extent to which reallocations between the main budget categories during execution have contributed to variance in expenditure composition.</i>	A. Less than 15% deviation (positive or negative). B. Deviation of between 15% and 30% (positive or negative). C. Deviation of between 30% and 45% (positive or negative). D. Deviation of more than 45% (positive or negative).		

Indicator 3: Recurrent Expenditure out-turns (salaries, overheads)

This measures the extent to which reallocations between the main budget categories during execution have contributed to variance in recurrent expenditures; mainly salaries and overheads. The methodology for calculating this indicator is based on the PERL PFM RAAF, indicator 1C.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Recurrent Expenditure composition out-turns by economic type (salaries, overheads).</i>	A. Less than 15% deviation (positive or negative). B. Deviation of between 15% and 30% (positive or negative). C. Deviation of between 30% and 45% (positive or negative). D. Deviation of more than 45% (positive or negative).		

Indicator 4: Aggregate revenue out-turns

This indicator measures the change in revenue between the original approved budget and end-of-year out-turn. This measures the extent to which revenue outturns deviate from the originally approved budget. The calculation of the deviations between approved budgets and out-turns for each dimension is performed using the spreadsheet provided by PERL PFM RAAF, indicator 1J. The indicator focuses on both domestic and external revenue, which comprises taxes, social contributions, grants, and other revenues including those from natural resources, which may include transfers from a revenue stabilization fund or a sovereign wealth fund where these are included in the budget.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
<i>Aggregate revenue out-turn – the change in revenue between the original approved budget and end-of-year out-turn.</i>	A. Less than 15% deviation (positive or negative). B. Deviation of between 15% and 30% (positive or negative). C. Deviation of between 30% and 45% (positive or negative). D. Deviation of more than 45% (positive or negative).		

Indicator 5: Real IGR Growth

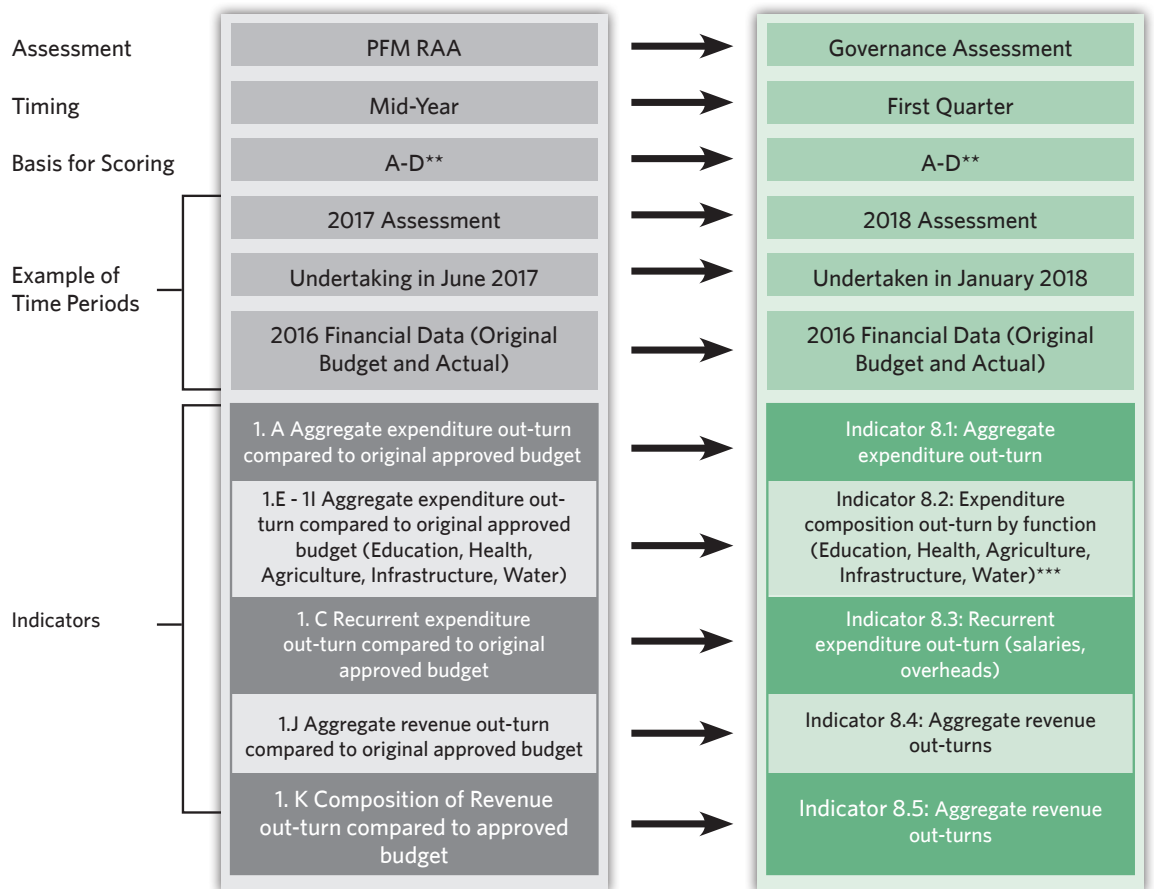
This indicator attempts to capture the accuracy of forecasts of the revenue structure and the ability of the government to collect the amounts of each category of revenues as intended. The methodology for calculating this indicator is based on the PERL PFM RAAF, indicator 1.K. As the price level in Nigeria rises (2016 saw the highest inflation rates in Nigeria for more than a decade) as a result of inflation, the purchasing power of government is diminished if revenues do not keep pace in real terms. Since recurrent costs – salaries and overheads - both increase as the price level increases, so should IGR to ensure there is no erosion of indicators 1.O and 1.P. above.

It is suggested that the IMF World Economic Outlook (WEO) CPI inflation figures for Nigeria, which is widely available online, is used as the basis for discounting IGR growth to real terms.

Indicator	Guidance for Scoring	Agreed rating	Justification (plus other notes from discussion)
Real IGR Growth	A. IGR grew by 10% more than the average national inflation rate. B. IGR grew by between 0% and 10% more than the average national inflation rate. C. IGR declined by between 0% and 10% compared to the average national inflation rate. D. IGR declined by more than 10% compared to the average national inflation rate.		

The read-across between the Governance Assessment indicators and the PFM Rapid Annual Assessment.

Figure 11: Read across between GA and PFM RAA



* Due to timing issues, the 2018 Governance Assessment cannot use 2017 Financial Data as the 2017 accounts will not be ready until the first quarter of 2018, Hence the assessment will use two years previous.

** Scoring Chart

100%	95%	90%	85%	80%	75%	70%	65%	60%	55%	50%	45%	40%	35%	30%	25%	20%	15%	10%	5%
A				B			C			D									

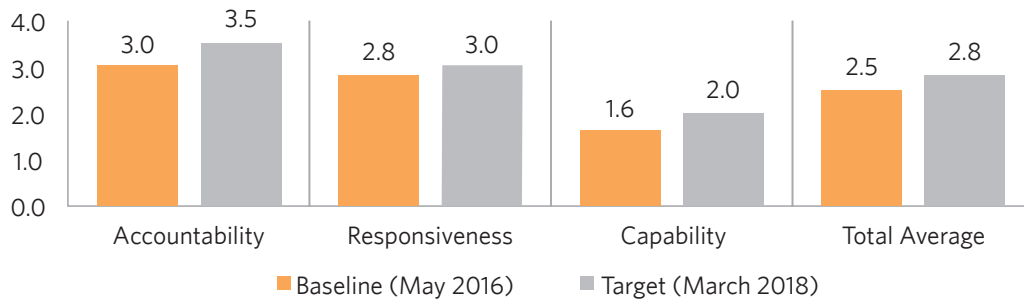
*** States will use one or more of the sectors listed under this indicator for the Governance Assessment. Therefore this indicator might have more than one score attached to it. The PFM-RAAF includes all five sectors individually.

Section Three: Structure of the Governance Assessment Report

01	Executive Summary	
02	Section One: Introduction	
03	Section Two: Methodology	
04	Section Three: Analysis and Findings	
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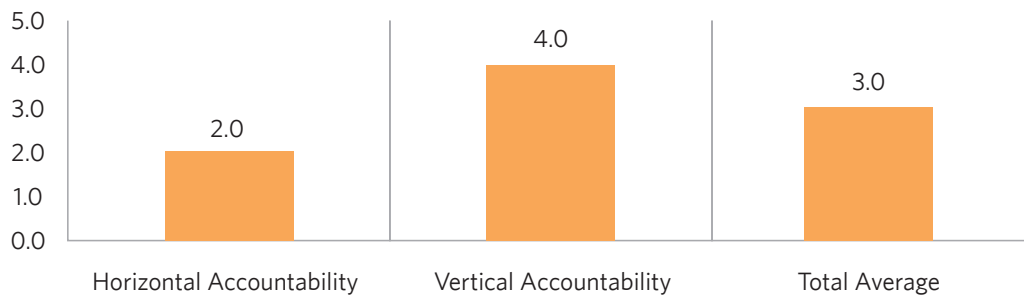
Annex 1: Example Figures and Tables

Federal Government baseline and target on governance assessment

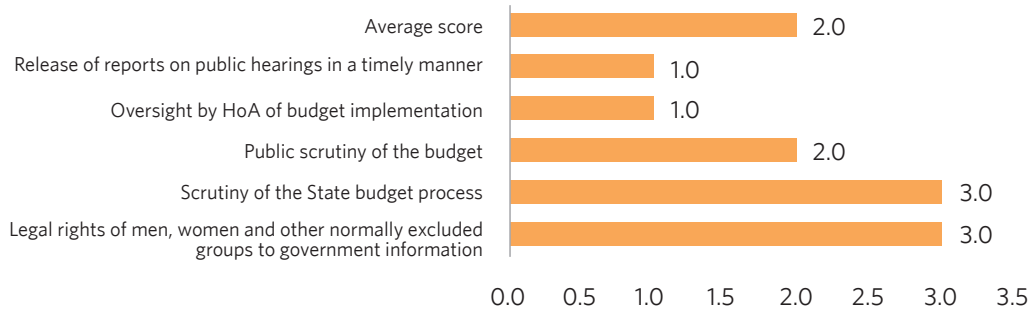


Section Three: Analysis and Findings

Federal Government overall average scores on accountability, 2016



Federal Government scores on horizontal accountability, 2016



Annex 2: Governance Assessment Indicator Table

Thematic Area	Indicator
Accountability	
A. Horizontal accountability	<ul style="list-style-type: none"> Legal rights of men, women and other normally excluded groups to government information Scrutiny of the budget process (by HoA) Public scrutiny of the budget - (State and LGA) Oversight by HoA of budget implementation Release of reports on public hearings in a timely manner
B. Vertical Accountability	<ul style="list-style-type: none"> Media (public/ private) portrayal of government performance Extent to which Media freedom of expression is practiced
Responsiveness	
A. Government Response	<ul style="list-style-type: none"> Whether government pays attention to what the people (including women and other normally excluded groups) think when it decides what to do Whether people approve or disapprove of the way the House of Assembly has been handling its job
B. Open Government	<ul style="list-style-type: none"> Whether government laws and data (including those specific to women and other normally excluded groups) are widely publicised Whether there are citizen complaint mechanisms in place
C. Fighting Corruption	<ul style="list-style-type: none"> Perceptions of corruption (whether increasing or decreasing) Government's ability to fight corruption
Capability	
A. Improvements in Policy development and monitoring	<ul style="list-style-type: none"> Evidence of linkages between policy, planning and budgeting Sector outcome targets used by the relevant MDAs have been agreed (via the Planning Agency) by the Executive Council Extent to which data collection and analysis processes are disaggregated by sex and allow comprehensive measurement of performance indicators Extent to which policy, strategies or programs are adjusted in response to review findings
B. Improvements public service management	<ul style="list-style-type: none"> Efficient public service mandate system in operation Functions and structures of MDAs are aligned to core mandates, strategies and plans for optimum service delivery Service Charters and/or Service Level Agreements are used to specify service standards (including those specific to women and vulnerable groups) that MDAs will provide to the public or other MDAs respectively HRM policies, guidelines and rules are published and accessible
C. Budget realism	<ul style="list-style-type: none"> Aggregate expenditure out-turn Expenditure composition out-turn by function (health, education, agriculture, water) Expenditure composition out-turn by economic type (salaries, overheads) Aggregate revenue out-turn Revenue composition out-turn

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