



DFID CNTR: 00 0512A

SLGP Consultants' Report Number 405
(Original Number 448)

Performance Audit and Public Information (PIB)

by

Femi Badejo

May 2007

Table Of Contents

1.0	SUMMARY.....	3
2.0	INTRODUCTION	3
3.0	BACKGROUND.....	4
4.0	PROCESS FOLLOWED.....	5
5.0	PIB INSTITUTIONAL ASSESSMENT FOR PERFORMANCE EVALUATION....	6
5.1	About PIB	6
5.2	PIB Organisation Review.....	7
5.3	Operational Activities to Date	8
5.4	Findings.....	10
6.0	PERFORMANCE EVALUATION TEMPLATE DESIGN	10
6.1	Introduction	10
6.2	Methodology.....	12
6.3	Characteristics of an Ideal Performance Evaluation Tool.....	15
6.4	The PIB Performance Evaluation Template	15
6.5	Assessment Scoring	16
6.6	Rating Category	17
7.0	PILOT PERFORMANCE EVALUATION OF SELECTED MDAS.....	18
7.1	Objectives	18
7.2	Key Assessed Attributes.....	18
7.3	Summary of Result of Pilot Performance Evaluation	19
7.4	Trial Test 1 – Ministry of Education	19
7.5	Trial Test 2 – Enugu State Waste Management Authority.....	23
7.6	Trial Test 3 – Office of Secretary to the State government.....	28
7.7	Trial Test 4 – Ministry of Human Resource Development and Poverty Reduction	31
7.8	Lesson Learnt from Pilot Audit Testing	34
7.9	Feedback from Pilot Audit Template Testing	36
8.0	POLICY ISSUES	36
8.1	Budget Evaluation and Monitoring Committee (BEAM).....	36
8.2	Findings.....	38



9.0	PUBLIC INFORMATION ACCESS.....	38
9.1	What is it all about?.....	38
9.2	Instruments for Public Expenditure Tracking	39
10.0	RECOMMENDATIONS	41
11.0	REPORT AGAINST TORs.....	44

Tables

Table 1:	Table of Selected MDAs for Pilot Performance Audit.....	18
Table 2:	Trial Tests Result Summary (in %)	19
Table 3:	Control Assessment Sheet – Enugu State Ministry of Education.....	23
Table 4:	Control Assessment Sheet for ESWAMA	27
Table 5:	Control Assessment Sheet Office of the SSG	31
Table 6:	Control Assessment Sheet - Ministry of Human Resources Development and Poverty Reduction.....	34

List of Annexes

Annex 1	Terms of Reference
Annex 2	List of People Met
Annex 3	Documents Reviewed

Acronyms/Abbreviations

AGS	State Auditor General
BEAM	Budget Monitoring and Evaluation Committee
CRC	Citizen Report Card
CSC	Community Score Card
DBLS	Direct Bank Lodgement System
MDAs	Ministries, Departments and Agencies
MHRD&PR	Ministry of Human Resources Development & Poverty Reduction
MPIU	Ministerial Performance Improvement Unit
M&E	Monitoring & Evaluation
NEEDS	National Economic Empowerment and Development Strategy
PETS	Public Expenditure Tracking Survey
PFMU	Project Finance Monitoring Unit
PIB	Performance Improvement Bureau
PMPF	Project Monitoring and Performance Review
PPSMB	Post Primary School Management Board
PRS	Planning, Research and Statistics
SEEDS	State Economic Empowerment and Development Strategy
SLGP	State and Local Government Programme
SPC	State Planning Commission
SSG	Secretary to the State Government
ToR	Terms of Reference



1.0 SUMMARY

This report documents the findings of a consultancy input that considered the design and trial of a performance evaluation template for the PIB. The consultancy task is well spelt out in the ToR attached (Annex 1).

Four key deliverables were expected from this consultancy:

- To develop an appropriate performance audit system
- Pilot testing of adopted performance audit template
- Incorporation of the public complaints systems into the audit process
- Consideration as to how information on budget utilisation could be incorporated into a public information system

Consultations were held with key management officers at the Performance Improvement Bureau (PIB), which facilitated the consultant's access to four key MDAs used for the initial trial of the developed performance audit template. The trial performance audit exercise recorded a huge success and received the highest degree of support and cooperation from the reviewed MDAs. The feedback from the exercise suggests a wide acceptability of the concept and urge for a speedy commencement of the process under Performance Improvement Bureau.

Talks were also held with relevant CSO organisations for possible input into the performance audit template design. In addition a wide range of research was carried out through desk review of related submissions on the subject matter and internet exploration for relevant research materials.

The consultancy input produced several outcomes including the:

- Design of a performance audit template
- Design of a performance audit template user guide
- Pilot trial of performance audit format
- Public expenditure tracking consideration for public information
- The incorporation of the public complaint system into the audit process.

The consultant strongly recommends amongst several others an increasing need for the funding of PIB in order for it to be able to perform optimally in line with its charter commitments and most importantly in the core area of performance audit management.

2.0 INTRODUCTION

The report documents the consulting input for the design of a performance audit template for the Enugu State Performance Improvement Bureau and the development of a public information system for good governance and accountability.

The consultancy becomes imperative in view of the growing need for government to ensure that it provides not only qualitative service delivery but also measurable and time bound service charter commitments.



In light of this, the measurement of the service charter commitments of the MDAs with a view to having value for money output has generated an increasing interest not only from the service delivery beneficiaries but also from partners sequel to the MDGs target on it. Performance audit which is the main theme of this consultancy is out to set standards and to equally determine the extent of compliance with related expectations of it, while the public information system development will ensure that the MDAs are put in constant check to ensure strict compliance with service charter promises.

The Government of Enugu State with the support of SLGP commenced the process of achieving qualitative service delivery measurement by the establishment of the PIB in 2005.

The consultancy input therefore, is meant to capacitate the PIB towards a resounding performance audit and public information system development framework in Enugu State.

3.0 BACKGROUND

The support of SLGP from 2004 for a planned approach to performance improvement and reform within the Enugu State Civil Service led to the establishment of the Performance Improvement Bureau in June, 2005. SLGP had consistently provided budget support towards the enhancement of its activities since inception. In the same year a Strategy Development Guide covering all the key sectors of the state's economy was produced by PIB, again with support from SLGP as a policy guide for the Government and other users of public strategic information.

As a follow up process towards an enhanced ethics based performance improvement framework within the MDAs of the State, a Code of Conduct and a Public Complaints Procedure were put in place by the PIB also with support from SLGP.

The increasing need for MDAs to show value for money actions in functions carried out on behalf of the state Government in line with best practices led to the introduction and development of a Service Charter document by the PIB in 2006. As of May 2007, extracts from the State Service Charter document, Volume 1, showed a compendium of service charters for eight different MDAs in the State. Campaigns to sensitise the public on it are on-going, while efforts are being intensified for a global adoption of the concept by all the MDAs in the State.

To ensure strict compliance with Service Charter commitments by the MDAs, the monitoring and evaluation of the process for qualitative service delivery in line with known practices and value becomes imperative. This consultancy input funded by SLGP as contained in the ToR is required to develop an appropriate methodology which will enable the PIB to audit MDAs performance against charter commitments and to enhance and strengthen the feedback of information to the service users.



4.0 PROCESS FOLLOWED

- An initial meeting was held with the SLGP staff at which the ToR was reviewed vis-à-vis the anticipated consultancy output and the need to work within the number of days allocated for the task. Related policy publications were presented to the consultant for review.
- The consultant spent time to do a desk review of the policy documents presented by the SLGP team and to work out a draft activity plan.
- The consultant met with Mr. Chris Ugwu, Permanent Secretary in charge of the Performance Improvement Bureau (PIB) and other officers of the bureau, and reviewed the task ToR with them. Mr. SSG Nwoye, the Performance Manager of PIB was detailed the anchor person for the task.
- The consultant sat with Mr. Nwoye and agreed the activity plan for the task, which formed the basis of the task schedule of duty.
- The consultant undertook an institutional review of PIB to determine the readiness of PIB for the task of performance audit. An institutional review matrix was produced from this.
- The Performance audit template design process commenced with talks to relevant stakeholders and most importantly with key officers of PIB with a view to having a home-grown template for the use of PIB.
- The design of the audit template also went through a period of review of related methodology and documentary evidences including access to the internet for updates.
- Consultation was also made with key stakeholders including CSOs and media representatives.
- The consultant also carried out work on the design of a tailored performance audit manual for the users of the designed template.
- The trial audit commenced with four MDAs. The reviewed MDAs are the Enugu State Ministry of Education; the Enugu State Waste Management Authority (ESWAMA); the Office of the Secretary to the State Government; and the Enugu State Ministry of Human Resource Development and Poverty Reduction. The audit team consisted of the consultant and relevant staff of PIB to ensure quality, as well as for mentoring purposes.
- The audit process went well as planned, with the reviewed MDAs adequately represented. The Permanent Secretary of PIB and the SLGP team received daily briefing from the consultant as the audit process progressed.



- Results of the trial assessment have formed a critical part of the consultancy input.

5.0 PIB INSTITUTIONAL ASSESSMENT FOR PERFORMANCE EVALUATION

Why the institutional review of PIB?

The institutional capacity assessment of PIB becomes imperative for the review team to determine:

- The operational preparedness of PIB for the task of performance evaluation
- The capacity readiness of PIB
- The financial and budget support readiness
- Infrastructural readiness

5.1 About PIB

The Performance Information Bureau in Enugu State was commissioned by the executive Governor of the State on the 22nd of June 2005 sequel to the circular issued by the Office of the Head of Civil Service establishing it to regulate service delivery performance in the State. The bureau reports directly to the Office of the Head of Civil Service in the State and is headed by a substantive Permanent Secretary. It needs to be noted that, as at the time of this consultancy, no formal act of parliament had been passed by the State House of Assembly to confer legitimacy on it. This is no doubt an issue of concern to key actors within this framework considering the importance attached to quality certification and sustainability in line with international best practices and values.

Be that as it may, the PIB has operated strictly within the administrative authority conferred on it and has a mission statement contained in the service charter documents of the state. The PIB mission statement culled from the State Service Charter document Vol.1 is:

“To facilitate reforms at all sectors of governance, and in particular serving as effective change agent for reconstructing the public service to enable it work for the people in the best tradition of globally cherished public service values, and in line with Enugu State SEEDS”.

The PIB is expected to perform the under-listed functions:

Commitment to Government MDAs

- To facilitate the establishment of service standards through the development of performance improvement instruments.
- To facilitate the publishing of these standards in the form of Service Charters
- To monitor the implementation of Service Charters
- To assist MDAs where they are encountering problems through training workshops, alignment and assignment of functions.
- To attend to issues of public complaints



5.2 PIB Organisation Review

PIB presently has 13 staff as follows:

- 1. Permanent Secretary
- 6. Professional Managers or Advisers
- 1. Office Manager
- 2. Customer Service Officers
- 1. Secretary
- 1. Driver
- 1. Clerical assistant.

Other categories of staff include:

S/N	Category	No.
1.	Customer care officers	2
2.	Secretary	1
3.	Clerical assistant	1
4.	Driver	1
	Total	5

PIB Human Resources Review

Discussions with the HR adviser depicted the under-listed areas of concern:

- No formal job description has been prepared for the staff of the PIB in line with the service charter of the bureau, though efforts are in top gear to realise this. Messers Adven Consults was assigned to carryout the exercise, but the exercise was stalled since July 2006. The bureau has operated with the Scheme of Service manual applicable to all Civil servants in the state on matters of HR
- No evidence of training plan for PIB was presented for review. This, according to the HR adviser, was due mainly to lack of budget support to backup activities. Suffice to say however that, the PIB had four capacity building training programmes between 2004 and 2006. The training programmes covered wide subject areas.
- No Training Needs Assessment (TNA) was conducted for the period under review to determine skills gap in the institution.
- No reward system is in place for the staff of PIB to enhance productivity. While provisions were in the PIBs budget submitted to the supervising Department for a motivational allowance for staff, the approved budget contained no such provisions.



PIB Budget Support Review

For the period under review, no evidence of budget releases from the State Government to PIB was available. Suffice to say, however, that the office of the Head of Service provided a N30,000.00 monthly subventions to the PIB at various times.

The PIB indeed presents budget submissions in line with various call circulars on same to the office of the Head of Service in the state, which is the supervising Department. Extracts from the annual budget statements show that the PIB submitted budget estimates of N13,055,000 (recurrent) and N19,255,000 (capital) for the period June-December 2005, to the supervising Department for incorporation into the global state budget. However no releases were made to the PIB for the period under review. In 2006, the PIB submitted a capital budget estimate of N4,303,000.00 but this was not approved.

However, SLGP has provided funding support to the tune of N314,000.00 to the PIB in the period from February to April 2007. The support was to enable PIB to procure basic overhead items necessary for the day-to day operations of the office.

Why is the PIB starved of funds?

PIB Information Technology Infrastructure Review

The review showed that, PIB IT infrastructure is not sufficient enough to enable it perform optimally.

Critical flaws

- Lack of a functional IT server for data storage and preservation
- Lack of intranet and internet facilities
- Lack of IT software's for efficient performance audit and related task accomplishment.

Suggestion

There is need for an IT audit in order to determine the IT gap in PIB.

5.3 Operational Activities to Date

Performance Evaluation Function

The office is yet to commence formal performance evaluation of MDAs as contained in its service charter but has carried out performance improvement tasks on the MDAs for an enhanced service delivery mechanism. The reasons for non-commencement of formal performance audit exercise may not be unconnected with:

- Non existence of a performance evaluation template
- Inadequate logistical support from the State Government
- Inadequate support staff

It needs to be mentioned however, that, despite the lean resources available for its use, the bureau has made considerable effort at jump-starting performance evaluation through:

- The conduct of preliminary sensitisation exercise
- The establishment of inter-ministerial units on performance measurement tagged 'Ministerial Performance Improvement Units' (MPIU) in all the MDAs



- Commencement of performance improvement intervention programmes for MDAs
- Commencement of related capacity programmes for performance enhancement.

Public Complaints Coordination Function

The PIB is assigned the function of coordinating public complaints and related functions on behalf of the State Government. In performing this task the PIB:

- has set up a Customer care desk
- has installed a dedicated hotline (telephone line No. 042-309-322)
- has recruited 2 customer-relations officers
- has designed customised forms for public complaints management

An assessment based on the documentary evidence provided for the review showed that, for period until Sept.2006, PIB received a total of 82 complaints spread across 19 MDAs and 1 non MDA. Of the complaints received, 46 (56.1%) were treated, while 36 (44%) were outstanding. However, no evidence was presented of cases that were treated and completely discharged with the corresponding customer's satisfaction response, target set, days taken to complete task, etc.

Observed critical flaws

- Lack of proper records on customer care processes
- Customer care satisfaction response format not operational
- The management of the complaints process is not systematic
- Insufficient advocacy on the PIB role in public complaints management
- The customer care desk is not sufficiently functional
- Use of manual approach in control process.

Suggestion

- Intensification of advocacy on PIB role in this regard is highly recommended
- Commencement of the use of designed complaints controlled forms as soon as possible
- Provision of related customer care training to officers in charge of same
- Computerisation of the complaints management process is highly suggested.

Code of Conduct and Anti-Corruption Management Functions

The PIB has the responsibility for coordination of all ethics-based procedures in the state including the management of the Code of conduct procedures and Anti-corruption guidelines. So far, it has carried out the following activities:

- Designed, produced and circulated a code of conduct for employees in the State
- Created awareness on the code amongst the MDAs in the state
- Collaborating with NGOs and CSOs towards the realisation of the goal
- The Anti-corruption document is still in the design process.

Critical flaws

- Inadequate advocacy for the Code of Conduct
- No Monitoring & Evaluation procedure for ensuring compliance with the Code



Suggestion

- Enhanced advocacy and awareness programme for the Code is desired
- PIB needs to ensure consistent monitoring and evaluation of it
- A more systematic approach is suggested to enhance the quality of the process
- Computerisation of activity here is suggested for quality delivery.

5.4 Findings

- There is no formal legislation that backs the activities of PIB
- Evidence showed lack of budgetary releases from the State Government for the activities of PIB
- PIB had survived on a paltry N30,000.00 monthly subvention from the HOS
- Since its inception, PIB had not undertaken any formal performance audit
- No TNA has been carried out to determine capacity requirements of the bureau
- Evidence showed continued budget support from the SLGP
- Some Forms/templates for its operations have been designed but are not yet in use
- No formal job description for staff, in line with its service charter, is in place
- Poor synergy between PIB and other core activities related MDAs
- Conflict of interest in monitoring tasks between PIB and other MDAs
- Lack of adequate publicity for the activities of PIB
- There is need for enhancing feedback through the use of PETS,CRC etc
- The sustainability of the assessment process after the pilot testing is an issue of concern due to inadequate support staff to provide relevant complements.

Areas of Good Practice

- Introduction of customer help desk and hotlines
- The introduction of the inter-ministerial performance evaluation unit (MPIU)

Suggestions

- Need for a clear definition of the task of PIB to avoid conflict of interest with other MDAs performing M&E roles
- Legalising the activities of PIB through the passage of related legislation is inevitable to enable it perform optimally
- Increased sensitisation on the activities of PIB is desirable

6.0 PERFORMANCE EVALUATION TEMPLATE DESIGN

6.1 Introduction

The increasing need for performance measurement by government especially in the areas of service delivery, accountability and good governance with attendant positive impact on citizenry has no doubt come under strong scrutiny and interest not only from the civil society but also from the development partners. The concern is generated out of the need for responsiveness to the needs of the people especially the poor both in terms of quality and adequacy of basic needs requirements as defined in the MDGs and has been sufficiently provided for in the both the NEEDS and SEEDS documents in Nigeria.



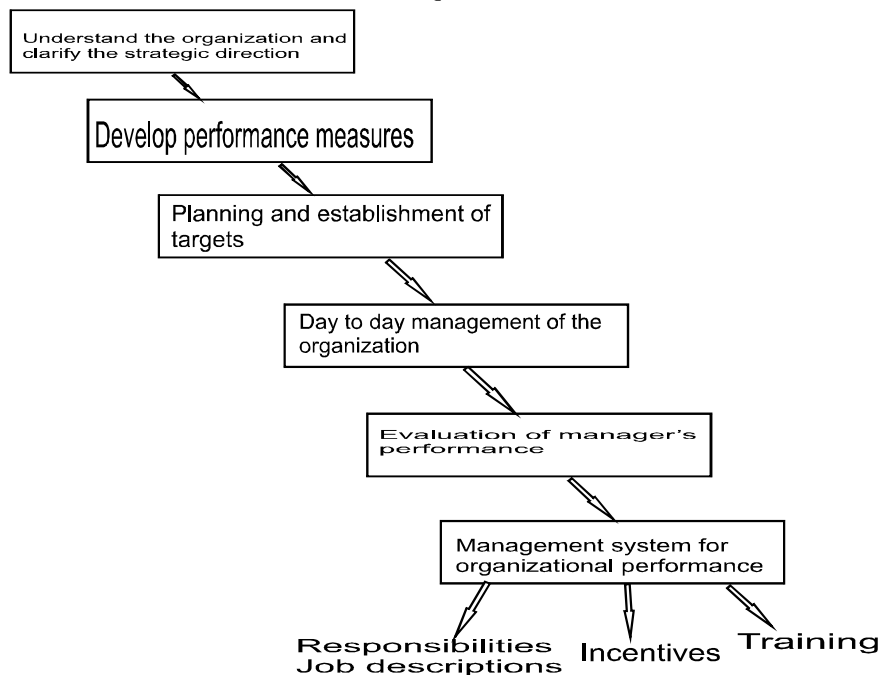
Performance evaluation against service charters of related MDAs has therefore become an important tool for validating the claims of related agencies in terms of service delivery on performance targets and goals.

What is performance evaluation?

They are measures of inputs, processes, outputs, outcomes and impacts for development projects, programmes, or strategies meant to specifically correct and improve service delivery impact. A typical performance evaluation schema is depicted in Figure 1. The figure shows a typical flow diagram on the processes and procedures for the realisation of an optimal performance measurement and management situation.

Figure 1

Steps in the Measurement and Management of Performance



Basis

The design of parameters for measuring the degree of relevance of service delivery in overall good governance and optimal service delivery to its citizenry is viewed from the under-listed issues of concern relating to service delivery measurement and most importantly as it incorporates the 4Cs of best value (challenge, compare, consult and compete). It will attempt to review to what extent a MDA's service charter has been achieved in relation to actual performance.

- Meets individual needs
- Shapes services
- Manages performances
- Manages resources



- Manages feed back
- Manages accountability and transparency.

And in a wider context, it will attempt to answer such questions as:

- What are we doing?
- How well are we doing it?
- How do we know if we are doing it well?
- How do we demonstrate to others we are doing it well?

6.2 Methodology

The methodology adopted for the task is derived from experience and information gathered from varied literature review and interviews with key actors on same. Suffice to say here that the methodology drew inspiration from known best practices in performance evaluation across the world in order to have a wider coverage and reach in matters relating to the core subject.

6.2.1 Related Methodology Reviewed

A review of other known performance evaluation models was carried out by the consultancy team in order to have a thorough understanding and appreciation of the consultancy. However, the conviction on the mind of the design team is that, any model for consideration must be seen to be flexible, simple, and generic and that it conforms readily to best practice and values.

6.2.2 The Logical Framework

The logical framework (logframe) helps to clarify objectives of any project, programme or policy. It measures inputs (funds injection), output in terms goals and targets set in the Service Charters of MDAs, and outcome and impact realised on intended targets.

Strengths

- Helps summarise the design of complex task
- Helps provide objective basis for activity review, monitoring & evaluation
- It is consultative and allows stakeholders' participation in the planning process.

Weaknesses

- Lack of process update can make it a static tool of performance measurement
- Lack of backup capacity building programme could render the task process irrelevant.

6.2.3 The Servicom Index

This is a yardstick for measuring the quality of services rendered by the service providers. The index is based on five drivers with identified numbers of critical elements. The identified drivers are: Service delivery, Timeliness, Information, Professionalism and Staff attitude.

Strength

- Ideal for measurement of quality service delivery



Weaknesses

- Does not provide sufficient measure for fiscal relations
- Does not provide sufficient measure of outcome or impact relationship in service delivery

6.3.4 The Government Performance Project (GPP)

The GPP performance measurement index is used in the United States. The GPP was developed by the Governing Magazine published by the congressional quarterly and was reported to have graded all the 50 States of the United States three times as at February 2005.

The GPP uses four major assessment indices to measure performance of States: These are Information; Infrastructure; Money and People. The lead index has measures of performance attached to it. The assessment team found the measure relevant for the purposes of performance measurement in Nigerian States, but with some levels of fine-tuning and realignment in tune with the socio-economic peculiarities.

Strengths

- Provides a strong measure for performance benchmarking
- Provides a strong base for fiscal contract measurement.
- Shows the interrelationship in input-output-outcome in service delivery
- Simple and user-friendly

Exception

- The exception here is the operating environment.

6.3.5 The Charter Mark (UK)

The 'Charter Mark Standard' is a product of the UK Cabinet Office and is used primarily for performance review in UK government departments. It has six standard parameters with other assessable measures added to it. These standards are:

- Set standards and perform well
- Actively engage with customers, partners and staff
- Be fair and accessible to everyone and promote choice
- Continuously develops and improves
- Use resources effectively and imaginatively
- Contributes to improving opportunities and quality of life in the community.

The assessment team after a thorough review of the model found same to be relevant and in consonance with the thinking and call for a generic and simple model performance index for Enugu State.

Benefits

- Generic in nature
- Qualitative, Simple and flexible
- Wider measure coverage
- Consultative and participatory

Exception

- The exception here is the operating environment.

6.3.6 Balance Score Card

The assessment team reviewed the Balance Score Card model adopted by the Scottish Standards Agency with a view to learning from best practices. It has about five lead parameters (standards) with other measurable line measures attached to each of the lead parameters. The parameters are:

- Public interest: qualitative services, adequate support services, etc
- Customer charter including stakeholders views, accessibility of service
- Internal business: performance measurement and targets, IT system etc
- Continuous improvement: charter improvement, sustainability etc
- Finances: fiscal discipline financial reporting, etc.

The consultancy found relevance in the model for its generic feature.

6.3.7 Benchmarking Model

The model measures value for money and rationality in the decision-making process of service delivery actions undertaken by the MDAs on behalf of the State Government. How have such actions satisfied individual needs? How have they satisfied the Service Charter commitments of the MDAs? The tools also measure the relationship in real term amongst inputs, outputs, and outcomes (impact) of government fiscal actions.

The SEEDS benchmarking model version which was adopted in Nigeria for the 2005 benchmarking exercise has four parameters with 22 measures. Each of the parameters has scores allotted to it. The maximum score is 100. The benchmark model is summarised as:

S/N	Benchmark	No. of Measures	Suggested Max Scores
1	Policy	3	20
2	Fiscal Management	8	40
3	Service Delivery	6	20
4	Communication and Transparency	5	20
	Total	22	100

The consultancy found relevance in the model due to its generic nature and environmental compatibility with the Nigerian situation. It is well tested as demonstrated under the Nigeria SEEDS 1 & 2.



6.3 Characteristics of an Ideal Performance Evaluation Tool

In deciding on what form of performance evaluation tool to select for the purposes of measuring performance based targets contained in the Service Charter of the MDAs, it is important to stress that, apart from satisfying the set standards and related performance related indices, the under-listed considerations are imperative and fundamental in deciding on what form of methodology to be adopted, this is in line with the belief that policies are best measured by impact on targeted audience. These considerations include:

- Must have a universal language that everyone can understand and communicate with
- An objective system that permits an open discussion of problems with all stakeholders
- A system that can spot trends and areas of concern
- Must possess outreach and sustainability features.

Why the Benchmarking Model?

The selection of the designed performance evaluation model was done after a through review of all known evaluation models that conform with best practice and values globally.

After a wide focal consultation with core personnel of PIB and related stakeholders on the lead subject matter of the consultancy, the consensus of the review team geared strongly towards the adoption of a mix of the benchmarking model with inputs drawn from the UK Charter Mark, Balance Score model and the US GPP model. There is no doubt that the benchmarking model has been tested in Nigeria and was found to be suitable for the country's use. Other reasons for its adoption can be summed as follows:

- The generic nature of the model which shows linkages in Input-Output-Outcome
- Simple and adaptive features
- Wider reach
- Relevance and reliability
- Provides for Consultative and participatory inputs

6.4 The PIB Performance Evaluation Template

Resulting from deliberations with core members of staff of PIB led by the Permanent Secretary, and after considering inputs from the CSO and the Media on their thinking about an ideal performance measurement for the State, a modified benchmarking model was adopted.

Features of the designed PIB performance template are:

- Has 6 parameters
- Have 25 lead drivers with 61 measures
- Has a maximum score of 100
- Has 4 identified performance ranking category.



The six key identified areas for audit evaluation founded on evidence-based practice are summarised as:

- **Set Standards:** How does the activity line procedure of the MDA conform to known service delivery standards
- **Qualitative Service delivery performance:** To examine service provider desired & actual performance related to the service charter.
- **Human resources management efficiency and effectiveness in the enhancement of MDA's service delivery output:** To examine the extent to which organisation uses available supportive system to deploy 'the right person in the right job', ensure fairness to everybody and provide a conducive job environment.
- **Fiscal Management Reporting:** To assess the extent to which financial resources are adequate to design, implement and evaluate projected service charter goals of the MDA.
- **Impact & Accountability:** To evaluate the extent to which service provider performance has improved quality of life and allowed wider participation from the service beneficiaries -. service delivery outcome
- **Corporate sustainability strategy:** What efforts are put in place by the MDA to ensure continuity and consistency in service delivery plans beyond the period under review?

Each of the 6 lead evaluation parameters has a set of lead drivers with assigned measures which define standards expected of the MDA to have recorded for period under assessment. There are 61 measures in all with varying number of marks depending on the importance assigned to it. The maximum score is 100.

It is important that all assessable indicators are well checked by the evaluating officer for correctness and relevance supported with sufficient evidence. This should be done with the highest degree of objectivity.

6.5 Assessment Scoring

The scoring template which is still subject to further changes is designed by drawing experiences from the SEEDS template and other known performance evaluation templates. It is manually imputed and highly simplified in tone with the operational environment.

The scoring is done on a range basis. The MDA has the full score if found to meet the criterion, scores within the range if found to meet the criterion partially, and if it does not satisfy the criterion the MDA scores zero. The number of measures and maximum score is summarised below



Summary of Measures and Scores

CRITERIA	No. of Measures	Max. Points
Set Standards: Set Standards for service delivery in line with its service e charter and performed	4	20
Qualitative Service Delivery: evaluate service provider desired and actual performance related to the service charter	3	15
HR Components: Evaluate the extent to which organisation uses available supportive system to deploy "the right person for the right job", ensure fairness to everybody and provide conducive job environment	4	15
Fiscal Management reporting: To assess the extent to which resources are adequate to design, implement and evaluate desired charter goals	7	20
Impact & Accountability: To evaluate the extent to which provider performance has improved quality of life and complied with service charter goals	3	20
Sustainability: To evaluate increased sustainability of performance support systems	4	10
Totals	25	100

6.6 Rating Category

The mark scored which is subject to a maximum of 100 points is subjected to rating denominated as:

> 70%	Extremely good
>50<70%	Good
>40<49%	Fair
<40%	Poor



7.0 PILOT PERFORMANCE EVALUATION OF SELECTED MDAS

7.1 Objectives

- To test run the designed performance evaluation template
- To upgrade the knowledge and skills of related staff members of PIB during the pilot test period
- To sensitise the MDAs on the ideals of performance evaluation
- Generate feedback on the acceptability and relevance of performance audit mechanism.

Method of Selection

The under-listed MDAs in Enugu State with documented Service Charters were selected for the initial trial testing of the performance evaluation template. The selection was done with inputs from the PIB. Letters of invitation to participate in the trial testing were sent to the respective MDAs which were delivered personally by the consultant assisted by the Performance Manager of PIB.

The MDAs selected are:

Table 1: Table of Selected MDAs for Pilot Performance Audit

MDAs	SERVICES	DATE OF ASSESSMENT
Ministry of Education	Educational Services	16 th May,2007
ESWAMA	Waste Management	17 th May,2007
Office of the SSG	IGR & Security	18 th May, 2007
Ministry of Human Resource Development & Poverty Reduction	Poverty Reduction	18 th & 21 st May

7.2 Key Assessed Attributes

The selected MDAs for the pilot testing were reviewed based on the under-listed key attributes of the pilot audit template. It seeks to validate the extent of compliance of the MDAs with the commitments made in their Service Charter documents. These attributes are:

- Sets Standards
- Quality Service Delivery
- Human Resources Components
- Fiscal Management Reporting
- Impact & Accountability
- Corporate Sustainability Strategy

7.3 Summary of Result of Pilot Performance Evaluation Testing on Four Selected MDAs in Enugu State

Table 2: Trial Tests Result Summary (in %)

Assessed Attributes	MDAs			
	Education	ESWAMA	SSG	HRDPR
Set Standards	49	59	46	83
Qualitative Service Delivery	9.3	42	16.7	45
HR Components	53	65	63.3	56
Fiscal Management	0	15	55	33
Impact & Accountability	35	43	40	85
Sustainability	55	42	80	70

Table 2 shows the summary of the scores of the MDAs selected for the trial audit process.

The results show that the Ministry of Human Resource Development and Poverty Reduction recorded the highest performance under the ‘Set Standard Criterion’ with a score of 83% (Extremely Good) while it scored 33% (Poor) under the “Fiscal management criterion”.

The Ministry of Education recorded 53% under the HR components, with a 0% under the Fiscal Management criterion. The poor score in the fiscal management category is not unconnected with poor fiscal management policy framework in the Ministry.

The Office of the SSG recorded 16.7% under the Qualitative Service Delivery category, while it recorded 55% and 40% respectively under the Fiscal Management and Impact and accountability categories.

ESWAMA recorded 59% in the Set Standards criterion and 15% in the Fiscal Management criterion. The result of 42% recorded by ESWAMA in the Quality Service Delivery criterion is due largely to the support it got from collaboration with the SLGP.

The next section details the assessment process.

7.4 Trial Test 1 – Ministry of Education

In attendance were:

U.E Nwaebiem	Permanent Secretary
Iloma U.N.J	Director
Ifenyiesi E.M	Deputy Director
G.O Okegbe	Director
Andy N. Aneke	Programme Director



H.D Nwokolo	Deputy Director
Mrs C.C. Oluka	Director (Admin)
Nweloke C.M.A	Director (Accounts)

Pilot Evaluation Team

Dr Femi Badejo	SLGP Project Consultant
Mr S.S.G Nwoye	Performance Manager (PIB)
Mr Charles Aniekwe	Communication Adviser (PIB)

The Service Charter Commitments

The service charter commitments of the Ministry of Education read as follows:

What We Do:

- Increase level of equitable access to education, with particular focus on disadvantaged and vulnerable groups.
- Perform supervisory and oversight functions over all boards (SUBEB & PPSMB) to ensure they comply operational codes and standards
- Generate educational statistics needed for proper education planning
- Ensure applications for opening of new schools are processed within two weeks of receipt
- Ensure that every school is inspected at least once a session for maintenance and improvement standards.
- Ensure that state level examinations are conducted and are malpractice free and results are released
- Develop and renew schools curriculum

Expectations from the Public

- Prompt payments of school fees
- Obedience to school rules and regulations
- Effective community/Parents participation in educational management
- Resources mobilisation from the community and private sector to improve/enhance access to education

Assessment Process

An introductory demonstration of the performance evaluation template using Power Point presentation was made to the team of the Ministry of Education led by its Permanent Secretary. Formal trial assessment commenced shortly after the presentation and lasted for about four hours.

The assessment was done through the use of interview methodology on the evaluation parameters contained in the template and where necessary documentary evidence was provided as a backup. The template was well received by the ministry team who urged for its use and implementation as soon as possible.

Assessment Findings

A completed pilot assessment template for Ministry of Education is available in the PIB.



Major findings

Set Standards: Score Recorded 49%, Rating - Fair

- No activity plan was prepared by the Ministry for the period under review
- The Ministry has no performance measurement index
- No activity target was set in line with Service Charter provisions
- No financial reports were prepared for the period under review
- The review confirmed the existence of an internal audit control process in the Ministry
- Communication and advocacy are done in English language only.
- The Ministry has no telephone or other feedback mechanisms in place
- The public complaints process is not adequately coordinated.
- The Ministry has a consultative forum and medium for its numerous service users
- The Ministry provided evidence of the existence of schools for the vulnerable

Qualitative Service Delivery: Score Recorded 9.3%, Rating - Poor

- Lack of a functional statistical databank
- M & E functions remain ineffective due to lack of funds to meet logistic requirements.
- The Ministry lacks Information Technology infrastructure
- The DBLS payment process is not adequately networked and functional.
- Revenue target realisation is not practicable due to poor harmonisation of the budget process of the Ministry with its related supervised agencies.

HR Components: Score Recorded 53%, Rating Good

- Ministry has Job descriptions
- TNAs are not conducted due to poor budgetary support
- Recruitment and posting are done form the Civil Service Commission with recourse to Ministry's skill needs
- Staff appraisals are done in arrears and Ministry has no in-house staff appraisal tool in place.
- Ministry has a functional committee in place to handle staff grievances
- Lack of funding continuously affects the reward system introduced by the Ministry
- Salaries due to staff are not paid regularly.

Fiscal Management: Score Recorded 0%, rating - Poor

- Budget releases to the Ministry are highly epileptic
- Budget support (N200, 000.00 monthly overhead) from the state government to Ministry is inadequate to meet its operational needs.
- No budget review took place in the Ministry due to lack of funding
- Contracts are issued without recourse to the Ministry's inputs
- Expenditure tracking by third party could not take place due to lack of budget line activities resulting from poor funding.
- Capital budget is controlled exclusively of the Ministry's inputs



- Due process procedure is out of place in the Ministry due to overbearing control of line Ministry from the office of the Governor
- Multiplicity of chain of commands in budget issues
- Lack of harmonisation and coordination of the Ministry's budget with those of its line agencies.

Impact & Transparency Score Recorded 35%, Rating- Poor

- No needs assessments were conducted on state projects but done on developing partners funded projects.
- Consultation with host community or stakeholders not practised except for developing partners projects
- Impact assessment are carried out on donor funded projects only
- Feedback is practicable only on donor funded projects
- The synergy between the Ministry's budget and core development policy areas of SEEDS and MDGs are done only for circular compliance.

Corporate Sustainability Strategy Score Recorded 55%, Rating - Good

- The Ministry developed Vision 2020 for educational enhancement in the State
- Setup a strategic think-tank for sustainable educational service delivery
- Has no intention of renewing Service Charter commitment due to poor funding

Policy Recommendations

- Adequate provision of budgetary support to the ministry is suggested
- Harmonisation of the budget framework of the Ministry is suggested
- The Ministry needs to design an activity plan in line with its service charter commitments
- The Ministry needs to be more functional in financial management especially in the area of financial reporting
- The DBLS system needs to be organised and networked with the ministry headquarters.
- The public complaints procedure of the ministry needs to be properly coordinated under a public complaints desk manned by a qualified and competent officer.
- The provision of a telephone hotline and other related customer care services is highly recommended.
- A functional statistical databank is recommended.
- Computerisation of the ministry's operation for efficiency is imperative
- Training needs Assessment (TNA) is required in other to identify the skill gap in the Ministry
- A continuous staff appraisal process is suggested for productivity enhancement.
- The reward system of the Ministry needs to be sustained
- Harmonisation of policy process and documents for both the state and development partners in a single folder is suggested
- Need for policy synthesis with core developmental policy requirements of the state.



Table 3: Control Assessment Sheet – Enugu State Ministry of Education

S/N	Parameter/Indicators	No. of Lead Drivers	Maximum Score (A)	Assessed Score (B)	B/A	Classification
1	Set Standards	4	20	9.80	49%	Fair
2	Quality Service Delivery	3	15	1.40	9%	Poor
3	HR Components	4	15	8.00	53%	Good
4	Fiscal Management Reporting	7	20	0.00	0%	Poor
5	Impact & Accountability	3	20	7.00	35%	Poor
6	Performance Sustainability	4	10	5.50	55%	Good
			100	31.7		
Rating Category						
>70%	Extremely Good	<40%	Poor			
>50<70%	Good					

7.5 Trial Test 2 – Enugu State Waste Management Authority

In attendance were:

- Uchenna Ani Managing Director
- Frank Egwu Ag.HOD (Admin/HR)
- Abel Anukwu Financial monitoring Adviser
- Norbest C.Arinze Head, PSP Monitoring

Pilot Evaluation Team

- Dr. Femi Badejo SLGP Consultant
- Mr. S.S.G Nwoye. Performance Manager (PIB)

About ESWAMA

Enugu State Waste Management Authority was established by Law No.8 of 2004 as a parastatal in the the Ministry of Environment for the purpose of developing and implementing government policies on the management of solid and liquid wastes in Enugu State.

The Service Charter Commitments

The following are the service charter commitments of ESWAMA:

Our Commitments to the Public

- Effective and efficient collection, removal, treatment and safe disposal of all classes of wastes.
- Prevention of illegal dumping of waste along road sides and closures
- Daily monitoring of the activities of our front-line service providers in the State



- Creation of public awareness, offering advice, receipt of complaints and providing solutions to problems emanating from managing wastes, and prosecution of defaulters within the ambit of the law.

Expectations from the Public

- Full cooperation and participation in keeping the environment clean
- Help sort and bag their waste into degradable and non degradable wastes
- Pay approved sanitation rates through designated banks, ESWAMA offices and at PSP offices in various
- Accept our system of bagging wastes and make such available for disposal on daily basis as stipulated on the service provider's appointment documents.
- Desist from littering the streets and dumping refuse into drainages, ensure proper use of waste bins in vehicles and in refuse receptacles mounted on poles at strategic points around the cities of the state.
- Encourage constructive feed back through the use of ESWAMA channels of communication.

Assessment Process

An introductory demonstration of the performance evaluation template using Power Point presentation was made to the management team of ESWAMA led by the Managing Director/CEO. Formal trial assessment commenced shortly after the presentation and lasted for over four hours.

The assessment was done through the use of interview methodology on the evaluation parameters contained in the template and where necessary documentary evidence was provided as backup. The template was well received by the management of the authority who said they were looking forward to its being put into use as soon as possible.

Assessment Findings

A completed pilot assessment template for ESWAMA is available in the PIB

Major Findings

Set Standards: Score Recorded 59%, Rating -Good

- No activity plan was prepared by the agency for the period under review
- The agency has no formal performance measurement index in use
- No formal activity target was set in line with Service Charter provisions
- Bi-monthly financial reports are produced but not available for public use
- Office of the State Auditor General conducts random audit on the agency
- The review confirms the existence of internal audit control mechanism in place.
- The agency is in arrears of years of financial audited report
- Communication with the public is done mainly in English Language.
- The agency has a public complaint system in place situated in the office of the PRO
- The agency maintains a telephone hotline for ease of reach by the public and runs Radio and TV programmes
- Evidence was provided on customers' satisfaction on service delivery.



- The agency designed both informal and formal means of interacting with customers.
- No formal evidence was provided for access to services provided by all.
- The agency provided evidence of web-site hosting on www.eswama.org

Qualitative Service Delivery Score Recorded 42%, Rating Fair

- The agency lacks a functional data management process, but confirmed collaboration with SLGP and other donor partners on it.
- Revenue projections of the agency are grossly affected by insincerity of the frontline service providers for not declaring actual revenue generated.
- Insufficient funding from the State Government reduces the revenue generating capacity of the Agency.
- The Agency has a Monitoring & Evaluation team in place to ensure quality service delivery.
- The Agency in collaboration with the PSP providers recorded about 75% increases in patronage
- The computerisation process embarked upon by the agency being funded by SLGP is at the moment stalled
- Payments through the DBLS are not adequately functional.

HR Components: Score Recorded 65%, Rating Extremely Good

- The agency has Job descriptions
- The agency confirmed collaboration with SLGP on personnel audit for enhanced staff productivity.
- The agency has no evidence of capacity building plans backed with a TNA.
- There is embargo on fresh appointments, while no promotion had taken place since year 2000.
- The agency has no formal in-house staff performance appraisal methodology
- Code of conduct compliance found to be functional
- The agency confirmed 3 reported cases of fraud
- Management calls general and other strategic meetings regularly to guarantee staff involvement in the decision making process.
- No formal reward systems are in place
- The agency has an arrears of 13 months unpaid salaries and allowances due to staff
- The agency has a functional committee in place to handle staff grievances

Fiscal Management: Score Earned 15%, Rating - Poor

- Budget releases to the agency is epileptic. Received only 2 monthly allocations since the beginning of the year.
- The agency has not received capital votes from the State Government in the last 2 years
- The recurrent expenditure budget had been reduced from N4million to N2.5million
- No budget review took place in the agency due to lack of funding
- No meaningful capital project took place for period under review due to poor funding.



- The MD controls and approves all budget spending subject to the internal control procedures.
- Expenditure tracking by third party could not take place without the approval of such request by the supervising ministry.
- No value for money audit has taken place on the activities of the agency since its inception
- Capital budget is controlled exclusively ESWAMA's inputs
- No evidence of due process certification was presented for our review.

Impact & Transparency: Score Recorded 43%, Rating - Fair

- ESWAMA claimed collaboration with SLGP for the purpose of conducting service needs assessments. No evidence was provided in this regard.
- ESWAMA presented evidence of communal involvement in the Waste-for-Profit project of the agency
- ESWAMA has no formal evidence of impact assessment conducted on welfare benefits of service delivery on service users
- Consultation with host community or stakeholders not practised except for development partners' projects
- Impact assessments are carried out on donor-funded projects only
- ESWAMA uses informal approach for opinion gathering on service delivery satisfaction
- ESWAMA provided an unsubstantiated rating report of 2006 by SLGP putting it at 63% better than it was 3 years earlier
- Poor funding had consistently affected the agency's communal initiative efforts
- ESWAMA uses inputs from SLGP in policy design in line with the SEEDS and MDGs requirements.

Corporate Sustainability Strategy: Score Recorded 42%, Rating - Fair

- No formal evidence was provided on sustainability agenda of the agency
- The Agency had presented a budget of N17m to enhance sustainability of performance
- Legal threat from the local government resulting from the usurpation of the function of waste management by the state government is an issue of concern to the agency

Recommendations

- ESWAMA needs to prepare and document its activity plans
- A performance index to measure service charter performance is recommended
- Financial reports need to be updated, audited and made public
- A policy of equal opportunity and access by all is required
- A functional data management process is required in line with best practice
- Activities of the PSP collaborator in waste disposal need to be properly organised and PSPs should be made to sign code of conduct document applicable to the contract signed with ESWAMA.
- An in-house continuous staff appraisal technique is suggested for productivity enhancement



- The stalled computerisation collaboration with the SLGP should be reopened to enhance qualitative service delivery
- The DBLS payment system should be reorganised and networked
- Capacity training assessment is desired
- Unpaid salaries and allowances need to be paid in order to earn staff loyalty and commitment.
- Budgetary support to the Agency from the state should be sufficiently implemented
- Priority should be given to the capital budget of the agency in other to sustain the waste management revolution of the state.
- Impact assessment of policy implementation should be conducted in a systematic manner
- Enhanced communal involvement in state projects undertaken by ESWAMA is suggested
- The need for a well articulated policy document on sustainability is recommended.

Table 4: Control Assessment Sheet for ESWAMA

S/N	Parameter/Indicators	No. of Lead Drivers	Maximum Score (A)	Assessed Score (B)	B/A	Classification
1	Set Standards	4	20	11.80	59%	Good
2	Qualitative Service Delivery	3	15	6.30	42%	Fair
3	HR Components	4	15	9.8	65%	Extremely Good
4	Fiscal Management Reporting	7	20	3	15%	Poor
5	Impact & Accountability	3	20	8.50	43%	Fair
6	Performance Sustainability	4	10	4.20	42%	Fair
			100	43.6		
Rating Category						
>70%	Extremely Good	<40%	Poor			
>50<70%	Good					



7.6 Trial Test 3 – Office of Secretary to the State government

In attendance were:

Douglas I. Eze Permanent Secretary
S.O Attah ACAO

Emma Agbo Ag.Deputy Director
Jonny Ogbuka Deputy Director (Admin)
Nnamah Tagbo Assistant Chief Information Officer
Dominic Agu PEO (Administration)

Pilot Evaluation Team

Dr Femi Badejo SLGP Consultant
Mr. S.S.G Nwoye. Performance Manager (PIB)

The Service Charter commitments

The service charter commitments of the Office of the Secretary to the State Government are as follows:

Our Commitments to the Public

- To convey through the Secretary to the State Government, Executive Council decisions and directives to relevant ministries, Parastatals and departments for implementation every week.
- To ensure that letter of appointments are issued to all political appointees within one week of the appointment.
- To ensure that, each Parastatals is supervised for effective service delivery at least once in a month.
- To process within two weeks, all applications for senior staff quarters subject to availability of quarters
- To process within two weeks all applications for recruitment into the armed forces and admissions into Military Schools.

Expectations from the Public

- We expect prompt implementation of the EXCO directives conveyed to relevant ministries, Parastatals, or department through this office
- We expect all political appointees to promptly complete their personal data forms on appointment.
- We expect public servants occupying government owned quarters to pay rents as and when due.

Assessment Process

An introductory demonstration of the performance evaluation template using Power Point presentation was made to the SSG's management team ably represented by the Permanent Secretary responsible for Parastatals matters. Formal trial assessment commenced shortly after the presentation and lasted for over five hours.



The assessment was done through the use of interview methodology on the evaluation parameters contained in the template and where necessary documentary evidence was provided as backup. The template was well received by the SSG's management team who said they were looking forward to its being put into use as soon as possible

Assessment Findings

A completed pilot assessment template for Office of the SSG is available in the PIB.

Major findings and analysis of the study

Set Standards: Score Recorded 46%, Rating - Fair

- No activity plan was prepared by the Department for the period under review
- The Department has no formal performance measurement index in use
- Has no formal activity target document in place
- Financial report presented for performance audit review is outdated and needs recertification by appropriate agency
- The review confirmed the existence of internal audit control mechanism in use
- Communication with the public is done mainly in English Language
- The Department has a public complaints system in place domiciled on the desk of the Permanent secretary for Special Duties. It needs proper realignment in line with the new thinking for a more responsive service
- The Department has no telephone hotline and website facilities in place for ease of reach by service users
- Evidence was provided on customers' satisfaction on service delivery
- The Department publishes activities in the State Magazine 'The Service News'
- No formal evidence was provided of access to services provided for the vulnerable.

Qualitative Service Delivery: Score Recorded 16.7%, Rating - Poor

- Department lacks a functional data management process
- Lack of Budget implementation affects the revenue profile of the Department
- Evidence showed delays by the Department in meeting the obligations to the public
- No IT infrastructure in place
- Payments done mainly through cash payment managed manually.

HR Components: Score Recorded 63.3%, Rating - Good

- Department has Job descriptions tailored with its job schedule
- Department has no evidence of capacity building plan backed with a TNA
- The Department has no formal in-house staff performance appraisal methodology
- Code of conduct compliance found to be functional
- Management calls general and other strategic meetings regularly to guarantee staff involvement in the decision making process
- Department has a reward system for performing staff
- The Department has one month salary arrears and five years unpaid leave allowances.



Fiscal Management: Score Recorded 55%, Rating - Good

- Budget releases to the Department is consistent in line with best practices
- The Department has not received capital votes from the State Government since January 2007
- The recurrent expenditure had been reduced from N4million to N2.5million
- The Department has a functional budget monitoring team in place
- Department provided sufficient evidence on the capital project undertaken in 2006
- The Department has a budget threshold policy in place.
- Evidence was provided of costed priority projects with defined time-lag
- Budget utilisation by Department is done promptly
- Certification from the state budget office on budget activity was presented.
- No evidence of due process certification was presented for our review.

Impact & Transparency: Score Recorded 40%, Rating - Fair

- No formal evidence of needs assessment was presented for our review.
- Department presented evidence of communal involvement project task accomplished
- Department has no formal evidence of impact assessment conducted on welfare benefits of service delivery on service users.
- Department has no formal evidence of impact assessment conducted for project outcome determination.
- Department could provide sufficient evidence of self help project initiatives undertaken
- Department's policy direction are done in line with related circulars on SEEDS and MDGs

Corporate Sustainability Strategy: Score Recorded 80%, Rating - Extremely Good

- The Department has sufficiently complied with the inter-ministerial directives on the setting up of MPIU units
- Department has plans to proactively amend its Service Charter
- The Department has no legal threat on its existence as a government agency



Table 5: Control Assessment Sheet Office of the SSG

S/N	Parameter/Indicators	No. of Lead Drivers	Maximum Score (A)	Assessed Score (B)	B/A	Classification
1	Set Standards	4	20	9.10	46%	Fair
2	Qualitative Service Delivery	3	15	2.50	16.7%	Poor
3	HR Components	4	15	9.50	63.3%	Good
4	Fiscal Management Reporting	7	20	11.00	55%	Good
5	Impact & Accountability	3	20	8.00	40%	Fair
6	Performance Sustainability	4	10	8.00	80%	Extremely Good
Totals			100	48.1		
Rating Category						
>70%	Extremely Good	<40%	Poor			
>50<70%	Good					

7.7 Trial Test 4 – Ministry of Human Resource Development and Poverty Reduction

In attendance were:

J.O.C Ukpabi Permanent Secretary
 C.O.Ogiogbu HOD (PRS)
 H.C.Ozoemene HOD Cooperative
 B.C.Udeomi Principal Cooperative College
 M.O Eze HOD (F & A)
 Dom M. Ogbonna HOD (Sec –N/Hood)
 F.I Ofor Director, Rural Development.

Pilot Evaluation Team

Dr Femi Badejo SLGP Consultant
 Mr. S.S.G Nwoye Performance Manager (PIB)

The Service Charter Commitments

Extracts from the Service Charter of the Ministry of Human Resource Development and Poverty Reduction show the following commitments:

Who we are:

- Achieve widespread rural development through the provision of infrastructure such as roads, portable water, electricity, and communication using the Community Development Coordinating Council (CDCC) the Local Empowerment and Environmental Management Programme (LEEMP) and the Neighbourhood Association and Department of rural Development
- Empower citizens for economic activities through micro credit schemes



- Build capacity through workshops, education of staff and individuals in entrepreneurial skills in the cooperative college
- Promote informal policing and security services in neighbourhoods and communities to protect life and property
- Mainstream HIV/AIDS into the Ministry's programmes and activities
- Provide PLWHA with vocational skills at the Enugu State Cooperative College
- Achieve basic education for the poor by liaising with the ministry of education for smooth implementation of School Meal plus Programme in the State
- Facilitate community-led development through the improvement of basic community administration, community mobilisation and community enlightenment activities of the State
- Promote Gender equality in line with the Millennium Development Goals (MDGs).

Our commitment to the people

- Improving delivery of basic social services
- Supporting entrepreneurship and skills – help efforts
- Creating enabling environment for investment
- Making available, on request relevant documents on the programmes of the state for socio-economic activities e.g. NEEDS and SEEDS
- Empowering cooperatives societies of PLWHA and PABA in Local Government Development council areas through micro financing.

Expectations from public

- Customer friendly treatment
- Feed back and suggestions about our activities and services

Assessment Process

An introductory demonstration of the performance evaluation template using Power Point presentation was made to the management team of the Ministry led by the Permanent Secretary Formal trial assessment commenced shortly after the presentation and lasted for over five hours.

The assessment was done through the use of interview methodology on the evaluation parameters contained in the template and where necessary documentary evidence was provided as backup. The template was well received by the Ministry's management team who said they were looking forward to its being put into use as soon as possible

Assessment Findings

A completed pilot assessment template for MHRDPR is available in the PIB

Findings

Set Standards Score Recorded 83%, Rating – Extremely Good

- The service charter of the Ministry is not popular amongst the staff
- The Ministry presented a well articulated and costed work plan
- The Ministry has a performance monitoring tool in place
- Prepares and submits monthly account returns to the Office of the State Accountant General
- The financial report of the Ministry needs to be published



- The review confirmed the existence of internal audit control mechanism in place
- Communication with the public is done mainly in English Language
- The Ministry has a public complaints system in place, but it is not well organised
- The Ministry maintains a telephone hotline (042-305539) for ease of reach by the public and runs Radio and TV programmes
- Evidence was provided on customers' satisfaction on service delivery
- No formal evidence was presented of access by all to services provided
- Ministry provided evidence of web-site hosting on www.enugu.gov.ng
- Activities are adequately published in 'the LEEMP News'.

Qualitative Service Delivery: Score Recorded 45%, Rating -Fair

- Ministry has a data bank that needs to be made more functional
- Ministry provided evidence of baseline surveys undertaken
- Lack of budget releases affects the aggregation of income receipt
- The Ministry estimates its accrued revenue collection capacity for loans due from service users at 80% efficiency level
- The Ministry has a Monitoring & Evaluation team in place to ensure quality service delivery
- The Ministry provide evidence of increases in the numbers of service users
- The IT infrastructure of the Ministry needs to be enhanced.

HR Components: Score Recorded 56%, Rating - Good

- Ministry has Job descriptions
- Personnel audit are done from time to time but with some levels of secrecy to it
- Ministry has evidence of capacity building plan incorporated in its 2007 budget
- Staff appraisals are done continuously all year round
- Code of conduct compliance found to be functional
- Management calls general and other strategic meetings regularly to guarantee staff involvement in the decision making process
- Reward system is constrained by lack of budget releases
- The Ministry has arrears of 2 months unpaid salaries and five years unpaid leave allowances
- Ministry has a functional committee in place to handle staff grievances.

Fiscal Management: Score Recorded 33%, Rating - Poor

- Budget implementation is nil
- The Ministry has not received capital votes from the State Government since 2005
- Lack of budget release affects budget planning and implementation strategies.
- No meaningful capital project took place for period under review due to poor funding
- The Commissioner controls and approves all budget spending subject to the internal control procedures
- No value for money audit has taken place on the activities of the Ministry
- The monthly overhead releases of N200,000.00 had remained inconsistent since the beginning of the year
- No evidence of due process certification was presented for our review.



Impact & Transparency: Score Recorded 85%, Rating – Extremely Good.

- Evidence of needs assessment was presented for our review
- Ministry presented evidence of communal involvement in the CDDC projects
- Ministry presented evidence of situational analysis/impact assessment conducted on welfare benefits of service delivery on service users
- Evidence of SEEDS and MDGs synthesis into the Ministry’s policy documents was presented.

Corporate Sustainability Strategy: Score Recorded 70%, Rating – Extremely Good

- Complied with the setting up of the MPIU unit
- Ministry has a strategic document for 2005-2009 in place
- Shows willingness to review and amend charter documents.

Table 6: Control Assessment Sheet - Ministry of Human Resources Development and Poverty Reduction

S/N	Parameter/Indicators	No. of Lead Drivers	Maximum Score (A)	Assessed Score (B)	B/A	Classification
1	Set Standards	4	20	16.50	83%	Extremely Good
2	Qualitative Service Delivery	3	15	6.7	45%	Fair
3	HR Components	4	15	8.4	56%	Good
4	Fiscal Management Reporting	7	20	6.5	33%	Poor
5	Impact & Accountability	3	20	17.00	85%	Extremely Good
6	Performance Sustainability	4	10	7.00	70%	Extremely Good
Totals			100	62.1		
Rating Category						
>70%	Extremely Good	<40%	Poor			
>50<70%	Good					

7.8 Lesson Learnt from Pilot Audit Testing

Set Standards

- Urgent need to popularise the Service Charter documents amongst the MDAs and Civil Servants
- Urgent need for a retreat for senior Civil Servants and policy makers on the ideals and relevance of Standards and performance measurement in corporate governance.
- Need for the MDAs to take more interest in the area of financial reporting
- The development of a functional and responsive feedback mechanism in the MDAs is imperative



- Accessibility to 'services by all' needs to be redefined and well implemented
- Communication and other advocacy materials needs to be flexible and have sufficient language linkages
- Urgent need for PIB to develop a policy standard guide.

Qualitative Service Delivery

- The need for the enhancement of the database of the MDAs is imperative
- The harmonisation of budget process in MDAs is suggested to ensure prompt monitoring of budget flow
- Provision of sufficient logistics in order to enhance qualitative M & E by MDAs is suggested
- An IT revolution is advocated in order for the MDAs to move in tone with modern reality in service delivery
- The DBLS process needs to be enhanced and networked in all the operating MDAs to ensure accountability and probity.

HR Component

- A seminar on the management of job description is recommended for MDAs in the state
- Staff performance appraisal should be on a continuous basis to ensure consistent productivity and output
- The monitoring of compliance with the Code of Conduct provision should be given more attention by the coordinating agency
- Salaries and reward due to workers should be paid as and when due so as to motivate staff towards productivity and qualitative service delivery.

Fiscal Management Reporting

- Budget monitoring for compliance by MDAs needs to be given an urgent attention
- Budget implementation by the government must be consistent inline with service delivery commitments
- MDAs should be directly involved in the budget process and spending of it
- The dual budget structure of the state should be revisited as a matter of urgency
- Capital budget spending should be left to the MDA concerned for control and coherence in policy direction
- Due process certification is recommended for all capital spending.

Impact and Accountability

- The conduct of needs analysis for socio-economic projects embarked upon by the MDAs is suggested
- An enhanced communal participation and consultation is recommended in line with best practices
- Publication of activities with direct relationship to service users is advocated
- Situational analysis process to establish the reach of targeted intervention by MDAs is recommended.
- Continued synergy with policy guidelines of the state by the MDAs should be encouraged further.



Corporate Sustainability Strategy

- Enlightenment programme by the state to the MDAs on the need to have a sustainability agenda in place is recommended
- Budgetary support should be provided by the state government in order to ensure sustainable growth and development
- A long term corporate plan to guarantee sustainability of activities undertaken by the MDAs is advised
- A retreat for top level functionaries on strategic planning is suggested
- A risk analysis of activities undertaken by MDAs is inevitable in order to guarantee sustainability of activities.

7.9 Feedback from Pilot Audit Template Testing

Aim

To seek response on the accuracy and relevance of the pilot performance audit process

Methodology

A survey was designed with items on the lead theme of the subject matter. The questionnaire was administered on representatives of the participating MDAs shortly after the audit trial sessions.

The respondent has four answer options (Very Good, Good, Satisfactory and indifference) with three lined questions. The returned questionnaires are available in the PIB.

Results

The consultant reviewed 20 of the administered questionnaire on the acceptability and accuracy of the performance audit concept for Enugu State and found out that:

- Over 95% of the respondents are satisfied with the concept and would expect the process commenced as soon as possible, subject to the strengthening of the PIB operations backed with sufficient political will.
- About 5% would like to see the state put things right for MDAs before the process could be more meaningful.

8.0 POLICY ISSUES

8.1 Budget Evaluation and Monitoring Committee (BEAM)

We visited and reviewed the activities of BEAM with a view to

- Establishing the synergy that exists between PIB and BEAM
- Establishing the link between policy, strategy and budget as contained in the ToR for this task
- Identifying areas for possible future collaboration

The Budget Evaluation and Monitoring Committee (BEAM) is an inter-ministerial committee set up by the executive arm of the Government to carry out the under-listed ex-ante budget review related functions:

- Review monthly expenditures and disbursements in respect of capital as well as operating costs, compare them with budget and report to the governor



- Perform milestone review of programmes and projects of the state government ensuring alignment with approved work plan
- Prepare and publish quarterly performance reports including recommendations on how state government can improve internally generated revenue, fiscal discipline, achieve balanced budget and improve overall public financial management
- Ensure that the spending ministries submit a monthly summary of revenues and expenditures to the office of the Accountant General and Director of Budget and those copies are made available for committee's examination.

Membership of Committee

Commissioner for Finance	Chairman
Economic Adviser	Deputy Chairman
Special Adviser PDI	
Commissioner for Works	
Commissioner for Human Dev. & Poverty Reduction	
Permanent Secretary for Budget	
State Accountant General	
State Auditor General	
Chairman Board of Internal Revenue	
Dr. Nwadinobi	CSO Representative
Mrs Nkiru Nwobodo	CSO Representative
Mr. M.O. (Planning Commission)	Secretary
Programme Manager (SLGP)	Observer

Operational Modalities

The BEAM is expected to carry out its functions:

- Through meetings where related reviews would be carried out (at least once every month)
- Review of Annual reports submitted to it for review
- Raise alarm where necessary on cases of budget mismatch.

Table 7 shows a typical budget performance review undertaken by the committee on the 2005 budget of the State

Table 7: Expenditure Performance (2005 Budget)

Expenditure	Budget	Actual	Variance	%
Personnel cost	5,530,920,900	4,794,134.00	736,786,900	13.3
Overhead sub.	2,766,922,880	2,398,200,874	368,721,998	13.3
C.R.F.C	1,529,756,720			
Capital	14,546,000,000	14,099,839,614	446,160,386	3.06
Ext. Debt	1,925,000,000	1,925,481,756	481,756	
Total	26,298,600,500	23,217,656,244	-	

Source: BEAM Committee Extract



8.2 Findings

- No meeting of the BEAM has taken place since the 2nd quarter of 2006
- There is no evidence to suggest synergy between PIB and BEAM
- BEAM has no formal operational secretariat
- There is no evidence to show that any meaningful budget monitoring exercise has taken place since the 2nd quarter of 2006
- The out gone secretary of BEAM is not aware of the roles and duties expected of PIB as a complementary and quality assurance agency
- The arrest and detention of the Commissioner for Finance in the state according to the out-gone secretary readily affects the operations of the committee
- The denial by the current Secretary of BEAM of the membership of the committee poses serious challenge to the assessment team. The question is: why should such a high ranking officer deny his participation in the BEAM?
- We found no evidence of policy syntheses between BEAM and budget policy direction.

Suggestion

- Need for proper integration of the roles of PIB into the main business of the government as a quality assurance agency
- Need for an enhanced synergy between PIB as a post ante review agency and the BEAM committee as a ex-ante body in order to have a more robust performance measuring framework
- The involvement of PIB in the BEAM membership is suggested in order for it to have first hand knowledge of the happenings in the fiscal management framework of the state, which is a critical index in performance measurement
- An urgent need for the rejuvenation of BEAM in line with its ToR for efficiency
- The Need for a performance evaluation retreat is recommended were issues of policy, strategies and budget can be further discussed and harmonised amongst key actors within the framework. Policy, Strategy and Budget would be more meaningful when key actors knows there respective roles which will be sufficiently backed up with power and authority to act
- Policy synthesis amongst the key MDAs responsible for policy direction should be encouraged.

9.0 PUBLIC INFORMATION ACCESS

9.1 What is it all about?

Improving service delivery efforts should not be viewed mainly from the supply driven point of view as presently done in the state, but also from efforts to capacitate the demand side of it through ensuring that the users of social services are sufficiently informed of their rights and obligations and are positioned to exercise their rights through holding the government and service providers accountable.



Mobilising CSOs, the media, the communities and the public at large will signal the attempt to capacitate the demand side of governance in line with the MDGs thrust of involving key stakeholders in the design, implementation and monitoring of service delivery related programmes.

Daniel Kaufmann (2003) submitted that “Evidence from governance country diagnostic points to how important the feed back mechanisms from the public service users are, alongside transparency tools, in contrast with internal rule-making measures”

Why Public information System?

- Ensure accountability in governance
- Allow for a bottom-up intervention for decision concerning the sources and uses of public funds
- Serve as check for qualitative service delivery from service providers
- Provide systematic feedback to the public agencies from the users of public service
- Provide quantitative and qualitative information on service delivery gaps.

9.2 Instruments for Public Expenditure Tracking

Bringing states and MDAs to account for their stewardship in line with global economic reform agenda of World Bank and other development partners, led to the design of various methodologies for the purpose of measuring feedback from the beneficiaries of the intended programmes of the MDAs as contained in the service charter to the people.

The Public Expenditure Tracking Survey (PETS)

The PETS compare budgetary allocations to actual spending. This involves tracking the budget by following the money “to where it is spent”, comparing budgetary allocations with records of transfers and receipts at each level of government.

It attempts to check abuse of public funds by public officials and ensure strict compliance with budget provisions in line with the fiscal budget discipline principle. The review shows how much of the funds intended for service providers actually reach the intended beneficiary.

The PETS is done through a survey targeted at a specific government intervention programme and or the budget provisions of the state or the MDAs as the case may be. It allows the CBOs and other independent assessors to access from time to time details of the budget position of states, MDAs or Local Government Councils.

Our review of same in Enugu State showed that, NGOs in the state formed themselves into an umbrella group called the Coalition of Eastern NGOs (CENGOS) consisting of about 56 NGOs. The group is broken into further thematic groups in line with the SEEDS requirements. The budget tracking group collaborates with the state government for the purpose of tracking its expenditure.



However, the group are not able to carry out proper monitoring due to: inadequate capacity on the part of the NGOs, poor government response and policy of information restriction, poor Government-NGO partnership in this regard, poor budget implementation by the Government, etc.

It is expected that SLGP intervention towards building a purposeful and result-oriented public information system, should jump start a more proactive thinking amongst the key actors within the framework.

Advantages of PETS

- Serves as a policy guide for policy makers in the determination of public fund leakages
- Provides invaluable sources for impact assessment review for policy makers
- Serves as basis for measuring the extent of resource distribution
- Provides sufficient data for public expenditure pattern analysis
- Serves as basis for measuring inter-governmental relationship efficiency.

Limitations

- Weak institutional framework may constrain the efficiency of same
- Collusion and abuse from responsible officers
- Existence of legislation against access to official documents.

Suggestion

- Enhanced capacity building for the CSOs and CBOs in order to strengthen qualitative output
- Need for sensitisation and awareness campaign for civil society and other key stakeholders on the need for public information management
- Need for enhanced synergy between the MDAs responsible for NGOs matters and the NGO coalition for a robust policy articulation in this regard.

The Citizens Report Cards (CRC)

The Citizen report card is a methodology that more directly aims to get feedback from users of public services. The CRC is regarded as the most commonly used instrument for participatory service delivery assessment. It is a survey instrument used basically for information on the basis of user's awareness, access to and satisfaction with publicly provided services. It serves as a policy guide, programme strategy and management of service delivery to policy makers and MDAs in terms of providing systematic feedback from users of public services.

The uses of the CRC could be summed up as:

- To benchmark changes: it can track variation in service quality over time, which will put pressure on poor service delivery performance
- For accountability: The CRC reveals delivery gaps where a service provider fails in its obligations to the service users
- As a diagnostic tool: the CRC provides the citizenry and public service providers with qualitative and quantitative information about gaps in service delivery
- Reveals cases of corrupt and sharp practices recorded against service providers and their agents



- Raises public awareness: it helps build opinion on issues of importance concerning the performance of service providers. It attracts media sympathy
- Provides for communal and multi-stakeholders partnership in policy direction.

There is no doubting the fact that, the methodology allows for public information maximisation and encourages citizen's right to influence service providers' policy framework in line with the will of the people.

Our review through interaction with core CSOs organisations in Enugu State, showed that, lack of awareness and information on the process and procedure for CRC, inadequate logistical support for activity, poor enabling environment and poor capacity on the part on the CSOs accounted for poor response in this regard.

With adequate support from SLGP and other development partners, activities of CSOs and CBOs in this regard could be re-engineered for a better 'watchdog' function.

Other Known Methodologies:

- **The Community Score Card (CSC)** which commonly focuses on local level accountability and feedback may not be able to generate aggregated data on a wider scale when compared with CRC.
- **Social Audit and Right to information;** this initiative is as a result of initiatives from local activist that suspects that development funds are being diverted or misused. It involves an open and participatory review of official report of work done and expenditure. These are done with the collaboration of the public service provider. It can sometimes be combative.

10.0 RECOMMENDATIONS

Budgetary Issues

- Enhanced budgetary support to PIB from the State government to enable it to perform optimally. Budget releases to PIB had remained at a zero level, except for a monthly N30,000.00 overhead supports.
- Budget implementation by the State government needs to be more functional and consistent to enable the MDAs live up to their respective Service Charter commitments. Our trial performance audit process conducted on four MDAs showed lack of budget implementation.
- Budget releases are not timely and adequate in all the pilot reviewed MDAs.
- Budget monitoring and evaluation procedures should be revisited with a view to achieving a more functional and result-oriented fiscal control. The consultant observed that the structure for achieving same is virtually non-existent in all the reviewed MDAs.
- Commitments from the in-coming administration in Enugu State on budget matters especially on budget releases to service delivery based activities should be requested for by SLGP for there to be a more meaningful service delivery impacts (Fiscal Contract).



Legal and Legislation Issues

- The legalisation of the activities of the PIB through an act of parliament is critical for sustainability.

Advocacy and Sensitisation

- An enhanced advocacy and sensitisation of the roles of PIB in line with on-going reform intent is recommended. Our review showed that PIB is not well known and popular as expected of a quality control agency.

Policy Synthesis

- The MPIU - an inter-ministerial unit set up by the PIB should be adequately capacitated for it to serve a strong link for policy direction and sustainability in the state
- An enhanced synergy is suggested between PIB and other core policy based MDAs in the areas of policy formulation and implementation for activity areas with direct relationship on Service delivery
- The need to rejuvenate the BEAM committee for a more proactive policy lead is recommended
- The inclusion of PIB in the membership of the BEAM is recommended
- Policy documents preparation should be more participatory and consultative and should encourage adequate inputs from the benefiting MDAs. Our review during the trial audit process suggests lack of participation by at least three of the selected MDAs in the articulation of the policy documents in use in Enugu State
- Renewed need for consistency in policy implementation in the state is supported by this report
- A policy retreat for all policy-based MDAs in Enugu State is recommended as a way to resolving conflict of interest especially in the areas of M&E.

Information Technology

- An audit of the Information Technology infrastructure of PIB is suggested
- The provision of intranet and internet services is recommended
- Provision of related and sophisticated software especially in performance audit management and analysis is recommended.

Audit Certification

- The PIB should be empowered to issue mark of certification for performance audit conducted in line with known best practices.

Standards and Quality Control

- PIB should develop a performance audit standard for the MDAs as a tool for enhancing qualitative service delivery. This is required in order to have a more participatory performance audit process.

Capacity Building

- Training need assessment is required urgently for the purpose of determining the capacity building requirements of PIB core and non-core professionals
- A comprehensive training plan sequel to TNA should be designed which incorporates more targeted training programmes in the area of performance audit



- A specific capacity enhancement programme on performance audit techniques is suggested prior to the formal adoption of the audit template.

Public Information System

- The PETS and the CRC models identified as possible ways to enhancing public information system should be developed and practicalised
- An enlightenment programme to sensitise the CSOs and other key stakeholders on the Public Information system should be organised with a view to educating and informing them on the importance of public information synthesis
- Capacity enhancement programmes for NGOs and CSOs engaged in public expenditure review and budget tracking in the State should be developed, for them to be able to meet the growing challenges involved in public expenditure tracking
- Government-CSOs forum should be facilitated by SLGP with a view to educating both parties on the basis of the PI system and the need for collaborating for good governance in this regard
- An enhanced collaboration between PIB and the CSO is suggested in order to build-up qualitative public information management, registration of NGO for public expenditure tracking, etc.

Performance Audit

- Feed back from the pilot performance audit testing suggests acceptability of the concept
- Provision of required logistics required by the bureau is imperative for it to be able to discharge the onerous duty of quality improvement and performance management effectively
- Further awareness programme is required amongst the MDAs on the ideals of performance audit prior to the formal commencement of the audit process
- Recruitment of additional support staff to enhance qualitative performance audit output is recommended
- An enhanced reward system is recommended for PIB staff in order to sustain productivity and integrity expected of it in the discharge of the performance audit task. The motivational allowance provision should be re-visited as soon as possible
- An exclusivity or non-disclosure clause which can be built into the existing code of conduct documents is required for all staff responsible for performance audit in PIB in order to guarantee confidentiality of information.

Others

- The Public complaints unit of PIB needs to be more functional and proactive in line with the growing challenges facing it
- The code of conduct function undertaken by PIB needs to be better organised especially in the area of monitoring for compliance
- The campaign for Service charter adoption initiated by PIB needs to be intensified and popularised in order to get more MDAs into the compliance net.



11.0 REPORT AGAINST TORS

With reference to the ToR specifications, all the expected report outputs have been met:

- Development of Performance audit template
- Design of a tailored made audit manual
- Trial of the designed template in MDAs
- Public information management system review
- Review of service charter for incorporation into audit process
- Audit process and policy synthesis.



Annex 1

Terms of Reference

Performance Audit and Public Information (PIB)

1.0 Introduction

The DFID/SLGP strategy for assistance to Nigeria focuses upon the need to improve governance and economic resources management. Specifically, SLGP is working in four focal States to reduce poverty by improving capacity and systems of governance and service delivery in the public and private sectors.

2.0 Background – Performance Improvement

In 2004 SLGP supported the development of a planned approach to performance improvement and reform within the Enugu Civil Service. This led to the establishment of the Performance Improvement Bureau (PIB) in 2005. SLGP supported the establishment and equipping of the PIB and the training of officers who were recruited through an open and transparent process.

In 2005 SLGP worked with the PIB on strategy development in key sectors, this led to the production of a Strategy Development Guide to support the government undertake further strategic planning. SLGP also supported the PIB to develop a Code of Conduct for civil servants and raise awareness of this. SLGP has also assisted the PIB to develop, implement and manage a Public Complaints Procedure.

In late 2005 and early 2006 SLGP began facilitating the development of Service Charters with the PIB for key line ministries and service providing agencies. Eight charters were developed and a campaign to inform the public about the commitments being made in these charters is ongoing. SLGP has also been working with the PIB to define their role in monitoring performance against charter commitments.

There is now a need to develop a methodology to enable PIB to audit performance against charter commitments and to enhance and strengthen the feedback of information to the public.

3.0 Objectives

This input should focus on what is achievable now, within the constraint of the resources currently available to the PIB.

The objectives of this work are:

1. To assist PIB to develop an appropriate performance auditing system and to undertake initial trial implementation of the system in selected ministries. It is suggested that in the first instance, the audit methodology should focus on a limited number of key indicators.

2. To assist PIB to develop a systematic approach that will enhance and strengthen the feedback of information on government performance to the public. This should include:



- i) A review of the existing service charters and public complains system, and consideration of how information from the performance audit process will be incorporated.
- ii) An examination of the background to the Budget Evaluation and Monitoring Committee (BEAM) and earlier consultancy reports examining the coherence/links between policy, strategy and budget.
- iii) Consideration as to how information on budget utilisation could be incorporated into a public information system.

4.0 Inputs & Timing

Inputs will involve one national/local consultant with expert knowledge of the development and implementation of audit and public information systems.

The specific timing of inputs will be agreed between the consultant and the Programme Manager SLGP Enugu.

Consultants	Start	End	Total
National Consultant	May 02	May 24	Max 20 days

It should be noted that a specific number of days have been allowed for this assignment, and it is expected that the outputs will be fully delivered within this timeframe.

5.0 Logistics

SLGP will provide local transport, access to office support, and office space. The consultant should provide his or her own computer.

6.0 Reporting

Please refer to the SLGP quality assurance procedures, which provide details regarding report deadlines and formatting.



Annex 2 List of People Met

- | | | |
|-----|-------------------------|--|
| 1. | Brian Kerr | Programme Manager, SLGP Enugu |
| 2. | Mr. Shedrack Nkoro | Programme Officer, SLGP Enugu |
| 3. | Mr. Greg Anyaegbudike | Programme Assistant, SLGP Enugu |
| 4. | Mr Chris Ugwu | Permanent Secretary PIB |
| 5. | Mr. S.S.G Nwoye | Performance adviser PIB |
| 6. | Mr Charles Aniekwe | Communication Adviser PIB |
| 7. | Mrs Ucheoma | Service Delivery adviser PIB |
| 8. | Dr Ify Amobi | Managing Partner, Skoup & Company, Enugu |
| 9. | Mr. Douglas Okonkwo | Head of PFMU & Secretary BEAM Committee |
| 10. | Mr. Magnus Nwangwu | Director Planning, SPC & Member BEAM |
| 11. | Mrs Ugwu | Internal Audit, Office of the Accountant General |
| 12. | Mr Chime Ejike | Director PRS, Ministry of Finance |
| 13. | Mr Martins Ilo | Economic Adviser to the Governor |
| 14. | Mr. Martin Chukwunweike | Commissioner for Education |
| 15. | Mr. U.E Nwaebiem | Permanent Secretary, Ministry of Education |
| 16. | | Permanent Secretary, Office of the SSG |
| 17. | Hon. Uchenna Ani | Managing Director, ESWAMA |
| 18. | J.O.C Ukpabi | Permanent Secretary, Poverty Reduction |
| 19. | U.N.J. Iloma | Director Ministry of Education |
| 20. | E.M. Ifeanyiesi | Deputy Director, Ministry of Education |
| 21. | G.O Okegbe | Director, Ministry of Education |
| 22. | Andy N. Aneke | Programme Director, Ministry of Education |
| 23. | H.D Nwokolo | Deputy Director, Ministry of Education |
| 24. | Mrs. C.C. Oluka | Director of Administration, Ministry of Education |
| 25. | C.M.A. Nweloke | Director (Accounts), Ministry of Education |
| 26. | Frank Egwu | Ag. HOD (Admin/HR), ESWAMA |
| 27. | Abel Anukwu | Financial Monitoring Adviser, ESWAMA |
| 28. | Norbest C. Arinze | Head, PSP Monitoring, ESWAMA |
| 29. | Douglas I. Eze | Permanent Secretary, SSG's Office |
| 30. | S.O. Attah | Assistant Chief Accounts Officer, SSG's Office |
| 31. | Agbo Emma | Ag. Deputy Director, SSG's Office |
| 32. | Jonny Ogbuka | Deputy Director (Admin), SSG's Office |
| 33. | Tagbo Nnamah | Assistant Chief Information Officer, SSG's Office |
| 34. | Domnic Agu | PEO (Administration), SSG's Office |
| 35. | Ify Ofong | National Coordinator, Women in Development & Environment |
| 36. | Nkiru Nwobodo | Executive Director, Economic Empowerment & Development Initiatives |
| 37. | C.O.Ojiogbu | HOD (PRS), Ministry of HR & Poverty Reduction |
| 38. | H.C.Ozoemene | HOD Cooperative, Ministry of HR & Poverty Education |
| 39. | B.C.Udeomi | Principal Cooperative College |
| 40. | Eze M.O | HOD (F&A), Ministry of HR & Poverty Reduction |
| 41. | Dom M. Ogbonna | HOD (Sec-N/Hood), Ministry of HR & Poverty Red. |
| 42. | F.I Ofor | Director Rural Development, Ministry of HR & Poverty Reduction |



Annex 3 Documents Reviewed

1. SLGP report on data generation for Enugu State Budget Evaluation & Monitoring (Beam) Committee, July- December, 2005.
2. SLGP: Background research on service delivery assessment methods, Consultants' Report
3. SLGP: Sector Testing the Improvement Programme for Enugu State Civil Service-Phase 3.
4. Designing a Comprehensive Improvement Programme for the Enugu State Civil Service, December 2004.
5. SLGP: Public awareness and service delivery improvement pilots in Abuja, Ado-Ekiti, and Makurdi, May 2004.
6. DFID: Strengthening Links between policies strategies and budget (PIB Linked work package 2, November 2006.
7. SLGP: Designing a comprehensive improvement programme for the Enugu State Civil Service, March 2005.
8. Coherence of SEEDS, Policy briefs and Budget process, November 2006
9. Awareness strategy for the Performance Improvement Bureau in Enugu State 1, December 2006.
10. Strategic Planning Framework, one day planning workshop for PIB, August 2005
11. Framework for the creation of a due process unit in Enugu State Government, April 2005.
12. Facilitating Service Delivery Improvement workshop for stakeholders, April 2005
13. Enugu State Government, Public Complaints Procedure
14. Enugu State Government, Service Charter, Volume 1
15. Enugu State Government: Strategy Development document
16. Enugu State Government: Code of Conduct for Employees
17. PIB 2006 work plan schedule for Monitoring of MDAs
18. PIB 2005 budget submissions
19. PIB intervention in PPSMB
20. PIB report on CFC Open Forum held at Akpugoeze on 14th February, 2006
21. PIB report on the Intervention in the Ministry of Commerce & Industry
22. PIB report on the Intervention in the Enugu State Waste Management Authority
23. PIB Anti-Corruption Guidelines
24. PIB: Complaints Management Analysis and related forms as at Sept.2006
25. PIB: invitation to Cosmo FM discuss Public Service Reforms
26. PIB: Circular on the Establishment of the Ministerial Performance Improvement units in MDAs, June 2006.
27. PIB Circular on the representation at the State Budget Estimate Committee, September 2005
28. PIB: Complaints Handling Procedure Manual
29. PIB: Matrix of Activities performed by PIB ending 31st March 2007