

Transforming our clients, enabling successful outcomes

Government & Public Services Industry Capability Statement

*Creating value for our
clients in the Public Sector
through our relationships
and distinctive service*

January 2016



...global network of firms with local presence



Our people

53,049

People joined
PwC firms around
the world



24,601

Graduates



23,312

Experienced professionals



5,136

Support staff



58
Offices



8,000
Employees



3
Offices

1,000
Employees



450
Partners



27
Partners

PwC has a presence in almost
every corner of the world.

157
countries

756
locations



Our clients

PwC firms provided services to:



Fortune Global 500 companies



FT Global 500 companies



Corporate responsibility



58,000

PwC people involved in community activities



537,000

hours of professional services and skilled volunteering



This year our global workforce reached a new record level.

Assurance Services



Advisory Services



Tax and Regulatory Services



About Government & Public Services



The Government and Public Services space encompasses the entire ecosystem of local, state and federal governments, the interactions of the international community through development assistance and the participation of the non-governmental organisations serving the dual roles of implementation of developmental interventions and acting as a voice for the citizens.

Government

Governments manage the affairs of citizens within countries as defined by the laws of the country. These functions they carry out through the Public Service Machineries.

Governments around the world face similar challenges and are under pressure, as never before, as they operate in an environment characterized by increased economic migration, changing demographics, diminishing natural resources, economic uncertainty, rising security concerns and a more demanding citizens. In developing countries like Nigeria, challenges bordering on low manpower capacity/low skilled workforce, weak systems and structures, unemployment, conflicts and low technological penetration create huge gaps in service delivery, economic development and the fulfillment of responsibilities and promises of government.

International Development Agencies

Development partners and donor agencies, in demonstration of their commitments and declarations towards global advancement, have been found to come to the rescue of governments of developing countries in particular. This is done by means of programme and funding interventions designed around identified country needs in sectors considered to be priority.

International Development Assistance usually comes in the form of loans, grants, technical assistance, etc., sometimes channeled through existing government structures and systems. Some of these donors include:



Multilateral Aid Donors

- World Bank
- African Development Bank (AfDB)
- Global Funds for AIDS, Tuberculosis and Malaria (GF)
- United Nations Agencies (UNICEF, UNOPS, UNDP, etc.)
- European Union

Bilateral Aid Donors

- The Department for International Development (DFID)
- The United States Agency for International Development (USAID)

International Non-Governmental Organisations (INGO)

- Bill and Melinda Gates Foundation
- Ford Foundation, etc.

Non-Governmental Organisations (NGOs) play active roles in the Government and Public Services space given that they are expected to have the

- independence required for implementation of donor interventions without the resistance and bureaucracies usually experienced with governments
- freedom and voice to speak on behalf of the citizens given their role as non-State accountability actors
- flexibility and willingness to drive change at the grassroots

Donor funds are sometimes channeled through NGOs for implementation of programmes where they are not handed directly to government agencies or departments.

Citizens are the final recipients of the services in the government and public services sector.

The activities of governments, development partners and NGOs are all geared towards ensuring that the needs of the citizens are met and the standard of living is raised in each country.

Our Government & Public Services industry group



PwC is a global leader in providing professional services to the government and public services sector. Our involvement in the sector extends to all of its key segments.

Our G&PS motto “Partner, Lead and Grow”, captures the essence of how we work in the Public Sector. We partner with our clients in the Public Sector, providing them with innovative solutions to the variety of strategic, policy and operational challenges that they routinely face.

The International Development Agencies (IDA's) have significantly increased the aid they provide over the last decade to Nigeria and other countries in West Africa. The next few years in West Africa will offer an opportunity for Governments in the sub-region and the IDA's to transform the development path and deliver significantly better development outcomes.

As the Development Agencies continue their support to global international development, the PwC Nigeria Government & Public Services Industry Group will continue to partner with them to ensure that they achieve their policy goals and objectives.

Our People

PwC is built on three cornerstones: PEOPLE, KNOWLEDGE and WORLDS. Our highly specialized practice has unparalleled experience and understanding of what constitutes an effectively controlled organisation, and our clients are assured of access to our best people.

Creating Value by Collaborating

Through our global subject matter expert networks we create value for our clients by sharing information about PwC solutions and market trends, collaborating on business development efforts, and sharing qualifications and expertise.

Our Government Subject Matter Experts Networks

Our networks are designed to provide specialist solutions and services to meet the peculiar needs of Government and Public Services organisations in the following areas





Our Services

We deliver services that enable successful outcomes

Cities & Local Government



With increasing urbanisation, state and local governments face constraints on funding combined with ever-increasing citizen demands and pressures on the delivery of public services. In the 1950's, less than 30% of the world's population lived in cities. Currently, that proportion has risen to 50% and, by 2030, the UN projects that some 4.9 billion people will be urban dwellers.

Cities are seeking "solutions" to become more competitive, sustainable, liveable, smart, and resilient. Cities are a key engine of sustainable growth and continue to have a need for innovative funding models as well as for developing new or optimising existing revenue streams.

Issues and Trends

- **Water:** Water scarcity is becoming one of the greatest sustainability challenges for cities. A growing number of urban areas are starting to look to the treatment of wastewater (Treated Sewage Effluent) as a viable way to expand their pool of usable water.
- **Urbanisation:** By 2050, urban population is expected to jump by more than 3 billion, with a concentration expected in Asia and Africa. Governments of all levels will have to develop consistent and complementary policies that strategically deal with the emerging urban centres throughout the world.
- **Waste.** Poor waste management impacts health, economic growth, environmental sustainability and land values. Best practices in waste management and new and evolving technologies can be used to avoid historical mistakes of the developed world.
- **Energy:** Cities now consume more than three quarters of the world's energy.
- **Transportation:** Other than connectivity, urban sustainability is also influenced by the issue of congestion.
- **People:** There is increased competition for investments and talent in cities

Key Service Offerings

- Services enhancement through leveraging technology (SMART)
- Transformation of local government entities
- Strategic planning and positioning for cities/ regions
- Investment, talent and visitor attraction strategies
- Financial management and funding strategies
- Facilitate and manage partnerships with the private sector
- Program management and performance monitoring

Fund Management



Grants Administration are widely utilised part of the global aid architecture to fill perceived funding, systems and capacity gaps. Fund and Grant Administration have proved increasingly popular as citizens seek increased financial accountability, and improved aid coordination.

Issues and Trends

- **Competition:** Competitive grants can improve efficiency and innovation and encourage new programme providers. These benefits are unlikely to be realised where there is limited competition, ongoing rollover of grants or the allocation process does not encourage new entrants or limits the market.
- **Disparate approaches:** Disparate grant administration practices within and across agencies can generate red tape and costs for recipients and government. While a single approach is unlikely to suit all grants, there is a need to improve consistency according to types or categories of grants.
- **Transparency:** There is currently no single, whole-of-government repository of information on grants. This reduces transparency and the quality of information available to government in decision-making.
- **Broad banding grant programmes:** Administrative burden and compliance costs can be reduced by broad banding grants programmes. The main advantage of this approach is that it provides for greater flexibility to manage funding needs and priorities within the total pool of funds allocated.
- **Payment for results:** 'Payment for results' grants are a growing area of interest.. This model is intuitively attractive as government does not pay for interventions if results are not achieved making it even critical to incorporate both results frameworks and fiduciary systems in funding mechanisms.
- **Reduced Transaction Costs:** Growing need on how to design simple but robust low-cost transaction systems that support governments to manage funds available efficiently and effectively

Key Service Offerings

Fund Establishment:

- **Definition:** Programme Design and Web site Set Up,
- **Inception:** Design of Financial Management, Risk and Controls, Procurement & Contracts guidelines

Fund Appraisal and Contracting

- **Application:** Grant Marketing, Application Launching process, Definition of Evaluation Mechanism, IT Configuration
- **Contracting:** Application Evaluation, Due Diligence, Contract Negotiation and award, Contract Maintenance.
- **Business Support:** Assist businesses develop sustainable organisational models and promote learning between grantees.

Fund Management

- **Disbursement:** Staged Payment, Recipient Budget Oversight and Controls, Transparency of Expenditure by outcome, Payment by Results.
- **Evaluation:** Management of Financial Monitors, Scrutiny of Financial Monitors returns, Management Technical Monitors
- **Risk Management:** Programme Audit Compliance, Review of audit of recipients, Grantee/Recipients Assessment, Fiduciary Risk Management.
- **Programme Management:** Project Management Office (PMO) Services, Work Stream Management, Programme and Portfolio Management
- **Reporting:** Performance Reporting, Financial Reporting and Tailored Reporting for all stakeholders across programme lifecycle.
- **Closeout:** Final Financial Disbursement, Final Reports to stakeholders,

Security & Defense



Security is a core task of governments and an important social theme. Threats range from natural disasters and pandemics to terrorist attacks, organised crime and cybercrime. Enhancing security requires knowledge of the possible threats, knowledge of risks and knowledge about how to increase protection.

Issues and Trends

- **Global economic and resource instability:** In a globalised world border management, immigration and asylum require good international cooperation. Security also means that security risks should be identified,
- **Prevalence of cybercrime:** Government organisations, businesses and citizens are increasingly victims of cybercrime.
- **Organised Crime:** Organised crime threatens the integrity of society. International criminal groups use local bona fide economic and legal infrastructures and penetrate economic sectors.
- **Border management:** In a globalised world border management, immigration and asylum require good international cooperation. Security also means that security risks should be identified assessed and perhaps even be mitigated before the border has been crossed.

Key Service Offerings

- Policy studies / strategy formulations
- Continuity Planning
- Critical Infrastructure Protection
- Identity and Access Management
- Audits & evaluations
- Program & change management
- Financial management, sourcing
- IT architecture and IT security
- HR services
- Risk Management





Monitoring & Evaluation (M&E)

Most countries are increasingly using innovative approaches to manage the performance of public policies, programmes and service delivery. These innovations bring a significant benefit to the development process by enabling more frequent testing of theories of change and facilitating timely course corrections based on evidence. By gathering frequent input on the building blocks of policies, programme and service delivery from those most affected, hurdles and bottlenecks are more easily identifiable.

When organisations/governments are capable of absorbing this information and have systems flexible enough to respond to it, they are achieving better results: more relevant policies, more effective programmes and improved service delivery.

Issues and Trends

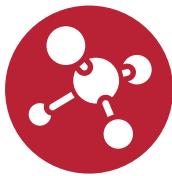
- Need for flexible and faster M&E: Increased unpredictability, rapidly changing circumstances, and a dynamic environment for public action require more flexible, dynamic and nimble approaches to M&E that capture and adapt to rapidly and continuously changing circumstances and cultural dynamics.
- Need intermediate outcomes that can be measured quickly and easily: Due to their nature, outcomes are typically more difficult to monitor and evaluate, since data is often not readily available and primary data collection is typically required.
- Citizens demand accountability: With increasingly energetic citizens, there is growing public demand for greater transparency and public accountability. This in turn requires more rigorous monitoring and evaluation of public policies, programmes and service delivery
- Single method not sufficient any more: Public policies, programmes and service delivery operate in increasingly complex and ever-changing social, economic, ecological and political contexts. No single M&E methodology can adequately describe and analyze the interactions among all of these different factors.
- Boom of information and communication technology: Advances in and the spread of Information and Communication Technology (ICT) open up a wide range of new opportunities for innovations in M&E.
- Rise of 'Big Data': The explosion in the quantity and diversity of high frequency digital data holds the potential—as yet largely untapped—to allow decision makers to track the performance and effects of social policies, programmes and service delivery to better understand where adjustments are required.

Key Service Offerings

- Policy studies
- Impact assessment
- Ex-ante evaluation
- Monitoring
- Interim evaluation
- Ex-post evaluation

Source: UNDP, PwC Analysis.





Digital Transformation

Like private sector businesses, there is great potential to create much value from digital. In terms of operational efficiency, digital offers the opportunity for greater self-service, customisation of services and automation of transactions such as benefits and pensions, for those with access to the technology. If electronic records e.g. for patients and social security, can be shared across agencies, not only can duplicative costs be saved, but also a better service can be offered. And sharing services means that they can be offered more cheaply on the front line.

Issues and Trends:

Government roles and priorities have undergone a paradigm shift due to globalization, budgetary constraints, changing demographics, diminishing resources, rising security concerns, greater accountability and transparency and a more demanding citizen. Citizens increasingly benchmark government with the private sector in provisioning services and government is required to offer better quality and enhanced value of services while simultaneously increasing the efficiency, productivity and transparency of their operations. This means government will have to go through a transformation process to achieve these targets.

Public services never stand still. In recent years, a squeeze on public spending in many countries has meant that attention has turned towards the opportunities of digital technology to improve public service delivery, deliver higher productivity and better outcomes while at the same time reducing costs.

Key Service Offerings

- Strategy Development
- Transformation Process Management
- Capacity Building and Change Management
- eGovernment
- Project Design including PPP
- Government Process Reengineering (GPR)
- Programme and Project Management
- Bid Process Management
- Risk Management
- Technology Management



Public Finance and Accounting

As a result of the global financial crisis, governments across the world are having to cope with substantial pressure due to restricted budgets and increased demand for public goods and services. As a result, public-sector entities at all levels of government are facing unprecedented demands for improvement in the management of public finances.

Issues and Trends

The global financial crisis and the subsequent sovereign debt crisis have brought to light that the lack of transparency in public finances and poor public finance management may put at risk governments' ability to service large public debts and meet their welfare commitments and other public service delivery objectives. There is now growing recognition of the importance of appropriate accounting and financial management in the public sector as a key means of achieving sustainable public finances. Governments need to step up and adopt sound and transparent accounting and reporting rules, as part of the democratic accountability process and the wider public finance management.

Key Service Offerings

- Accounting policies
- Budget reforms (MTEF/MYBF/MTSS)
- Reporting standards (IPSAS cash and Accruals)
- Systems (business requirements, project management)
- Processes and internal control,
- People (training and change management)





Education

Education is the route to developing productive people, stronger economies and also healthier societies. Acquiring the right skills is clearly an essential prerequisite to the desired outcomes for citizens, particularly new entrants to the labour force, of getting a job and earning a decent income. But another key issue is matching people to opportunities so that the right skills are in the right places.

Young people around the world are not satisfied with what they are getting out of their university experiences in connection to their future goals. 53% of millennials see a disconnection between what they are learning today versus what they will need tomorrow.

Issues and Trends

Fiscal Challenges:

- Costs are escalating faster than revenues whilst ensuring institutional quality
- Triggering activities in areas of cost transformation, mergers & acquisitions, shared services and outsourcing evaluations.

Deregulation / Privatisation

- Emerging trend of sector deregulation.
- Moving to market based approach, removal of price / volume caps, and more competition

HE Affordability

- Rising tuition rates have put pressure on the overall affordability of a Higher Education (HE) degree causing rising student debt levels

Student Expectations

- Greater emphases being paid to student experience
- Use of technology and innovation in the area of teaching and learning

Digital Education

- Increase use of Massive Open Online Courses becoming a disruptive force for HE institutions
- Growing student expectations, while balancing faculty needs and supports required to deliver Globalization of Higher Education
- More institutions are looking to open “overseas campus” as part of their broader international strategy
- Trend of more strategic alliances between global institutions

Competency Based Degrees

- Growing trend of offering “competency based” degrees – e.g., demonstration of skills and knowledge in a required subject and less focus on “seat time or credit hours” Offer
- Greater flexibility and personalized learning, and often enabled by innovative technology.

Key Service Offerings

- Design and implement formulae and programs
- Evaluate impact
- Leadership development
- Institutional performance improvement
- Design pay, conditions
- Vendor Due Diligence for supply agencies
- Design / run qualifications and testing systems.



International Development Assistance

International development has made great strides in our lifetimes. But the world's poorest and most vulnerable communities continue to face huge challenges. These have to be addressed in the context of today's megatrends – which will transform the role of international development and the way that aid is delivered by donor organisations.

Issues and Trends

- **Demographic and social change:** It is estimated that another billion people will be added to the world's population by 2025 with varying pace across continents. It is expected that sub-Saharan African population will grow faster than other regions in the world and that population will be very young at an average of 21 years by 2050.
- **Economic power:** With current shifts in economic power, the aid sector is experiencing a gradual inflow of new entrants. A number of previous aid recipient countries in the East and South are now becoming aid donors. Interestingly, the approach of new players is quite different from that of the traditional players with less requirements from recipients on conditionality, accountability and transparency.
- **Rapid urbanisation:** With rapid urbanization taking place across several cities of the world, a higher burden is expected to be placed on infrastructure, energy, water supply, education, health and other resources in cities that are already under pressure. For the aid sector, the focus should be on supporting governments to build more sustainable cities, with people at their center and based on a sharing economy
- **Climate change and resource scarcity:** Agriculture is a key driver of many Sub-Saharan African economies. Yet over the next 60 years, climate change could reduce agricultural productivity across large parts of Africa by up to a third. At the same time, Africa's population is expected to double by 2050.
- **Technological breakthroughs:** Technology and digitization have transformed our world over the last few decades. Developing countries have often been ahead of the curve, using technology in creative ways to solve infrastructure challenges and overcome remoteness. As well as using technology to deliver aid programmes, donors are increasingly using it to track and monitor outcomes, boosting the importance and quality of data for development.

Key Service Offerings

- Public sector management: Civil service reform; Capacity building; Tax administration reform
- Financial Services: Strengthening financial management systems; Banking regulation; Capital markets; Access to credit for small business
- Fiscal Accountability: Monitoring multi-donor trust funds; Special purpose funds; Project and programme audit.
- Trade and Investment: Managing Aid-for-Trade programmes; Customs reform; Inward investment promotion
- Sustainability and Climate Change: Climate change and natural resource planning and strategy
- Anti-corruption: Policy advice; Anti-money laundering services; Forensic services



Public Private Partnership

There are complexities involved in transactions, financing and policy at the interface between the public and private sectors, whether it's raising funding for infrastructure projects or procuring private sector partners for public sector.

Issues and Trends

- Accelerating the delivery of public sector and infrastructure services
- Strategy for involving the private sector in delivering public services
- Funding additional necessary infrastructure investment, bearing in mind the need to control public sector borrowing.
- Achieving competitive value for money procurements.
- Bringing together project partners and structure consortia.
- Arranging competitive financing and financing structures
- Managing tax and accounting aspects of procurements.

Key Service Offerings

- Transaction advice to the public & private sector on PPPs.
- Scoping and developing the project and the implementation of the procurement process
- Structuring the deal and arranging finance for the private sector
- Negotiating through to financial close
- Assisting partnership management post contract award
- Post-transaction services
- Project Finance - long-term funding for infrastructure development
- Public sector policy and strategy advice
- Corporate financing services and debt advice
- Regional development and grants advice
- Outsourcing advice.

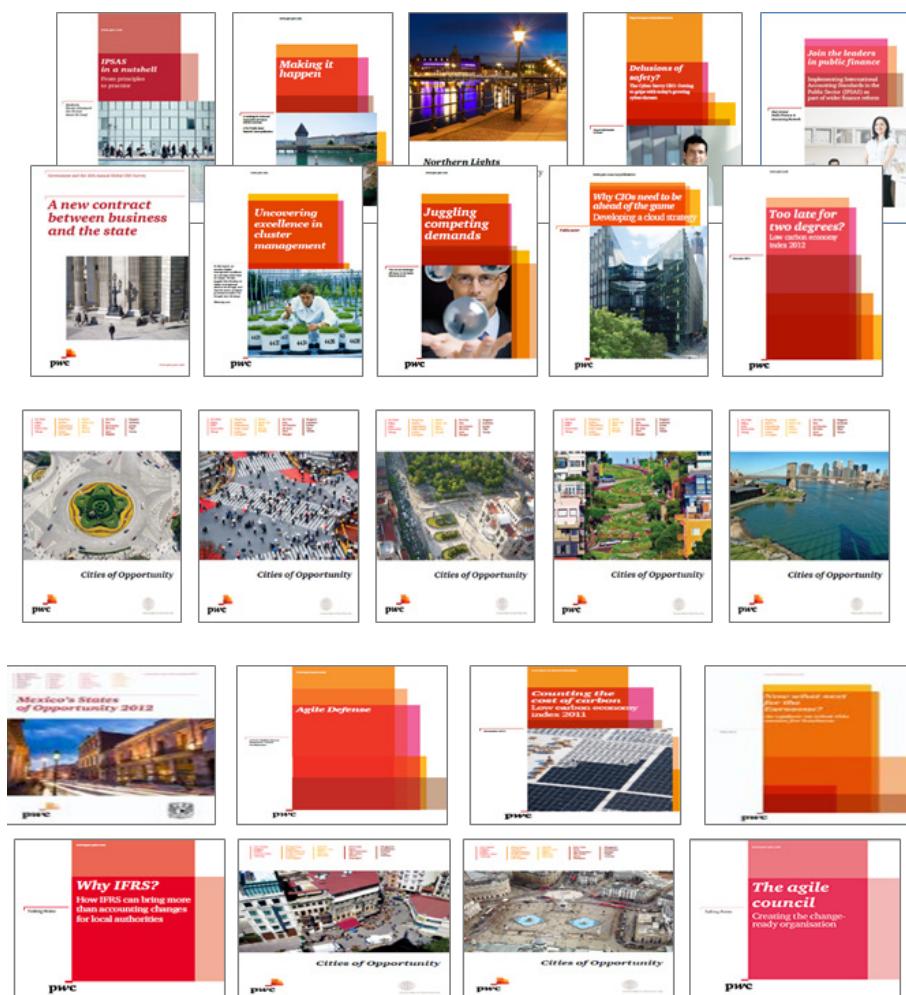


Our Public Sector Thought Leadership publications

PwC's Public Sector Research Centre provides our clients with Thought Leadership publications to:

1. Generate insight in worldwide trends and market issues in the Government sector
2. Bring together the lessons learned which can support the improvement of national Government markets
3. Identify solutions which can help policymakers, strategic leadership and administrators in Government institutions to implement drivers for change.
4. To inspire all parties in Government markets to look over their own borders and improve sustainable service delivery.

For more enquiries, please visit <http://www.pwc.com/psrc>



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