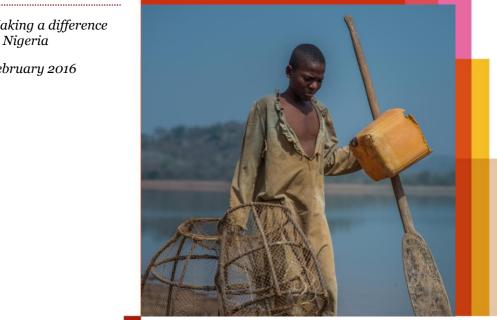
International development

Making a difference in Nigeria

February 2016







Making a difference

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Making a difference

International development has made areat strides in our lifetimes. But the world's poorest and most vulnerable communities continue to face huge challenges. *PwC* is assisting governments, donors. foundations and NGOs across the alobe to help manaae their international programmes, funds and internal operations to help alleviate poverty and boost global economic arowth.

PwC has worked with development agencies globally for more than 50 years and are currently engaged by bilateral and multilateral funding agencies in over 60 countries. We are truly global – with over 180,000 staff working in 756 locations across 157 countries. And we care about doing the right thing for our clients, our people and our communities.

In Nigeria, we are one of the leading professional services firms actively involved in development work and using our influence, knowledge and reach to positively impact the poorest and most vulnerable people in society through partnerships with government and development agencies. For example, we supported the Federal Government initiatives targeted at raising entrepreneurship to MSME businesses and giving them a means of livelihood. We focus on delivering impactful programmes and our International Development team differentiate ourselves from the market by our ability:

- to bring together bright people in effective teams who understand local context, possess deep sectoral knowledge and know how to leverage the diverse skillsets, breadth and scale of PwC.
- to deliver needs at very large scale, with high complexity and across the length and breadth of the nation.
- to manage risks and funds, maintaining high levels of trust with clients and meeting compliance requirements.
- to offer solutions which combine our knowledge and understanding of the public sector with the acumen and percipience from our private sector expertise.

This brochure gives you a flavor of our current work in international development. It explains how we operate and what we are trying to achieve. It also shows the difference our teams are making on the ground.

We can only do this thanks to the ambition, belief and talent of PwC staff and our strong culture of partnership. If you have any feedback or would like to find out more, we would love to hear from you.



Our

international

development

specialized solutions

around our

key themes

team provides

What we do

We are at the forefront of building standardised practices to aid optimal service delivery. As a goal oriented firm, we start every project with a focus on the end. At every interaction we seek to make a difference and bridge gaps through value adding relationships.

Themes

People: Improving the quality of life of citizens and residents through sustained access to basic services.

Economy: Building a thriving economy through improved business environment, inclusive growth and diversification.

Governance: Increasing accountability, transparency and trust between governments and their people resulting in better governance and security.



Infrastructure: Support the provision of standard facilities, safe cities, and secure habitats, leveraging innovation and technology.

Solutions



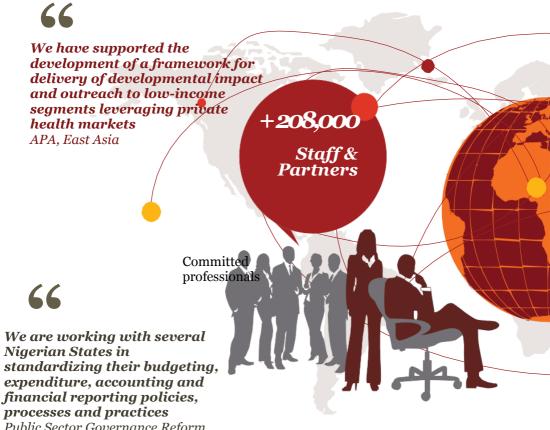
Programme Management: At PwC, we support international development through apt research and high-value points of view and concepts, translated into tailored programme and project designs. We assist with programme implementation and delivery, monitoring and evaluation.

Fund Services: We administer funds on behalf of donors for the achievement of developmental outcomes throughout every stage of a programme: from fund establishment through to closeout and final reporting.

Donor Services: We render a wide-range of services to development partners, donors, multinationals, NGOs and foundations and/or their beneficiaries along our various lines of services and solution sets including assurance, public financial management, strategy, operations, people and organization, technology, corporate finance, investigations, capital projects and tax.







Public Sector Governance Reform and Development Project, Nigeria



The euphoria that comes with improving lives and putting smiles on faces as experienced on various development projects is indescribable. So if you find something to make someone or the world better, be relentless, just like my team and the IDAs.

...Frank Idomeh, PwC Nigeria

We are assisting with the delivery of technical assistance and grants support to micro, small and medium scale businesses for higher firm growth and employment Growth and Employment Project, Nigeria

66

750

locations

We performed indepth analysis into the state of basic education tracking fund flows and utilization against service delivery and educational impact PETS on UBE, Nigeria

Network of firms

Countries

We provided support to plan and deliver Strategic Reform Program (SRP) and workshops (leadership alignment). Our services included: Change Management Strategy, communications planning, Senior Leadership Group Meeting, change readiness assessment (leaders and staff),7 visioning workshops, and work streams health check.

Department of Defence (DoD) SRP, Australia



Our focus areas



"Improving the quality of life of citizens and residents through sustained access to basic services"

People

Multi-sectoral impact

With our breadth of experience, multidisciplinary and multisectoral teams, we are able to deliver high impact programs addressing issues on health, education, sanitation, women and children.

Grassroots involvement

PwC is a global network of firms with strong localized presence. Our extensive local reach is demonstrated in our work across the nation from the extremes of Sokoto and Borno in the North to the coastal areas of Rivers and Lagos in the South transforming people, structures, systems and society.

Inclusion and sustainability

Our approach is to focus on interventions and reforms that are sustainable, inclusive and have long term measurable impact. We are able to achieve this through our work with governments, development partners, donors, NGOs and the private sector in supporting the course of human capital development.

PwC in action:

Public Expenditure Tracking Survey on Universal Basic Education (UBE)

Funder World Bank

Objective

Assessing public expenditures on basic education against education outcomes enjoyed by frontline service providers and end users.

PwC's Role

Public expenditure tracking, School surveys and Quality Service Delivery (QSD) assessment of current state of UBE in-country, identification of areas for improvement and recommendations.

Results

Recommendations made for addressing leakages, inefficiencies, and improving quality service delivery in basic education (Primary school classes 1 – 6 and junior secondary school classes 1 – 3).

Infrastructure

Capital projects

The complex nature of capital intensive and infrastructure projects present unique risks. PwC bridges the gaps by facilitating public private partnerships, providing fund raising assistance and project management. PwC provides the right mix of skills and expertise required for successful projects across several sectors such as power and utilities, energy and mining, transportation and logistics construction, real estate, industrial manufacturing and others. We partner with our public and private sector clients across the entire project lifecycle.

Climate action and natural resources

We advise our clients on how to be climate resilient and mitigate the risks associated with climate variability. We work with clients to identify development pathways, which direct finance and structure projects activities that reduce risks, but also develop economic, social and environmental outcomes. We are a leader adviser in sustainable natural resource utilization, assisting our clients to identify climate smart solutions to issues of food security, agriculture, carbon emission and green growth planning.

Innovation and technology

Technology is a key lever of success in today's business world. Nations that effectively use technology differentiate themselves in the increasingly competitive marketplace while those that ignore technology tend to fall behind in the journey to development. We have leading expertise in harnessing new technologies and innovative approaches such as Mobile Health, social media data analytics and M&E e-solutions. We regularly pilot and assess new solutions to entrenched problems

PwC in action:

monitoring

framework

electricity

regulatory

body in

Nigeria

design for the

Market

"Providina

standard

facilities.

habitats.

and

safe cities.

and secure

leveraaina

innovation

technoloau"

Funder NERC

Objective

Appropriate market monitoring framework for smooth operation of the wholesale electricity market

PwC's Role

Benchmarking assessments, framework design and capacity building.

Results

Optimal monitoring framework covering the information requirements, process flows and stakeholder responsibilities during the transition and medium term phases of the proposed wholesale electricity market.



"Building a thriving economy through improved business environment, inclusive growth and diversification"

PwC in action:

Market monitoring framework design for the electricity regulatory body in Nigeria

Economy

Business Environment

We provide advice to governments and work with development partners on how to improve the nation's investment climate, create enabling environments for businesses to thrive – with a particular focus on improving their ranking in the World Bank's Doing Business index.

Inclusive growth

We focus on inclusive business initiatives for companies and donors. This philosophy underpins our disposition to working with small and medium scale enterprises and the private sector in ensuring business turnaround and growth with wider impact on employment generation and GDP growth.

Funder

World Bank

Objective

Support participating firms in improving their sales, productivity and value added per worker; increase their market share; and their contribution to employment.

PwC's Role

Grant marketing, advertisement and communication, grantee selection, grant administration, disbursement

Economic Diversification

With the common knowledge that no nation succeeds on mono-economy, we are positioned to support government in developing a new economy that is nonreliant on oil revenues as its sole source but recognizes and focuses on other lesspopular and nonconventional economic segments with high growth potential.

Impact investing

We have a dedicated team who provide advice on strategy, structure (tax and legal), mergers & acquisitions, corporate finance and impact investment who work with donors, private and public sector agencies and investment funds.

recommendation, risk management, progress and financial reporting.

Results

Working with the Federal Ministry of Industry, Trade and Investment, micro, small, medium and large businesses receive technical assistance and financial support to help their businesses thrive, thereby generating sustainable livelihoods for the people and contributing to economic growth.



"Increasing accountability, transparency and trust between governments and their people resulting in better governance and security"

Governance

Governance and public sector reform

We provide services addressing the challenges hindering transparency and accountability in public administration. We make effective, practical contributions to a wide range of issues including building public sector capacity, supporting the implementation of public financial management (PFM) reforms, propagating quality services delivery and customer centrism in the public sector, financial prudence, increasing transparency and accountability, tackling corruption and delivering results and value for money.

Voice and accountability

We build the capacity of government institutions, parliament, the media and civil society to increase internal and external accountability and oversight. We support the empowerment of citizens to exercise their voice to: influence the public service needs of local communities: and to hold their governments to account. We supported the World Bank in the development of a public finance database for the 36 Nigerian States to enable comparability and facilitate the study of fiscal relations among the federal and state governments. Our work builds trust between governments and their people; increases transparency and accountability in public affairs and transforms the way power is held and exercised.

PwC in action:

Public Sector

Governance

Reform and

Development

Project in States

Funder World Bank

Objective

Overall fiscal discipline, allocation of resources to priority needs, efficient and effective delivery of public services for increased accountability and transparency.

PwC's Role

Support to state governments for the implementation of PFM reforms through systems

Working on the State Finance Database, I could see the immediate value my work in PwC created in addressing the challenges posed by lack of useful and comparable data

....Lilian Asomonye, PwC Nigeria

redesign, systems strengthening, capacity building and hands on coaching.

Results

Standardized budgeting, expenditure control, accounting and financial reporting systems and practices.







From inception and design to final evaluation and feedback, PwC's specialist teams oversee international development programmes through every stage of their lifecycle. *Our expertise spans* research, programme design and strategy. implementation, and monitoring & evaluation

How we deliver our services

We help government departments, public and private sector organisations to improve the effectiveness of their international development activities in three core ways:

Design

Apt research and thought leadership underlies our work at PwC. Our teams support government and the development sector in assessing current realities and trends, and formulating concepts and points of view.

Our approach to programme design is to formulate theories of change –defining innovative logic on how change happens and the programme's intended contribute`ons to change/what we think will change and how change will be recognised. With theory of change agreed with project sponsors, we then turn robust concepts into meticulously designed programmes, with detailed logframes and project plans.

Deliver

We support governments and development partners at various points and stages in the implementation of projects and programmes. Our support ranges from technical advice to financial management and hands-on implementation support. Our experts use triedand-tested approaches, tailored to individual projects and programmes.

We add value to this process by providing additional insights, suggesting alternative ways of working based on our deep local knowledge and wide professional expertise.

Monitor and evaluate

Our range of monitoring and evaluation skills helps programmes monitor performance, learn lessons, evaluate and evidence value and impact.



"I am passionate about working with a team of people who really care about delivering positive outcomes in society through wealth creation and employment"

...Lynda Inem, PwC Nigeria



Managing funds is in our DNA – and we draw on PwC's unrivalled global expertise to manage and administer large donor funds throughout every stage of a programme: from fund establishment through to closeout and final reporting. We consider the work we do in fund services as delivering funding for development outcomes. Our fund services delivery model is based around three key phases:

- Fund establishment
- Fund appraisal and contracting
- Fund administration, monitoring and reporting

Drawing on our experience and expertise, we can help to support the management of programme, reputational and fiduciary risks. Drawing on our vast experience, we add value beyond administering of funds to suggesting improvements and helping to refine programmes, making them 'better fit for purpose' and facilitating achievement of the desired donor outcomes.

Our Government Services Delivery Centre in Belfast acts as a 'one-stop-shop', supporting all aspects of the fund administration value chain. This includes marketing, due diligence, contracting, disbursement, monitoring and reporting.



Donor Services

When international development donors, multinational organisations, NGOs and foundations want to be more effective, accountable and respond better to specific challenges, they turn to PwC's global network. Our experts complement the skills of each organisation's existing teams while providing skills in gap areas. Our services can be broadly categorised into three (3) lines namely: Assurance, Tax and Advisory services.

On a more specific note we render a wide-range of services to development partners, donors, multinationals, NGOs and foundations and/or their beneficiaries including project and statutory audits, nonaudit assurance, public financial management, strategy, operations, people and organization, technology, corporate finance, investigations, capital projects and tax.



"Working on development projects and being part of teams contributing to sustainable impact gives me unlimited satisfaction"

Ada Nwibor, PwC Nigeria





We deliver what we promise and add value beyond what is expected.

Innovation

We develop creative solutions and translate them into action.

Learning

We continuously develop the knowledge of our business and the expertise of everyone in it.

Agility

We are alert to change and move fast, with flexibility and decisiveness.

Teamwork

The best solutions come from working together - with colleagues and clients

Relationships

We build productive, long-term relationships with clients and each other.

Respect

We embrace diverse cultures, communities, and views. We actively consider the needs of individuals and Work Life quality.

Sharing

We readily share knowledge, experience, resources, and opportunities.



Leadership

Leadership means leading with clients, leading with people and thought leadership.

Courage

We are bold. We seize the initiative and welcome responsibility.

Vision

We see the bigger picture, and have a clear sense of where we want to go, which inspires and motivates others.

Integrity

We are trustworthy and honorable.



Our Insights

PwC runs online knowledge hubs, conducts research and hosts live international development events around the globe.

Whether as a regular part of programme delivery or for bespoke client projects, we regularly provide insight and thought leadership, share knowledge, facilitate and contribute to the latest debates in development.

Research

PwC megatrends

PwC has carried out leading research on the megatrends that are re-shaping the economic and political landscape of the future. These are grouped into five megatrends: globalization, demographic changes, urbanization, technology changes and sustainability and climate change. We believe these megatrends will have a lasting impact on the way that international development is delivered in the post-2015 world.

Knowledge Hubs

The BEAM Exchange - Building Effective Accessible Markets Exchange acts as a knowledge hub for market systems development approaches and drives research on critical knowledge gaps in the market systems field. CDKN.org - The CDKN website is a leading knowledge practice hub on climate compatible development, with over 10,000 views monthly.

Health Research Institute

PwC is at the forefront of leading studies on the accessibility to opportunities, for example, the use of mHealth which enables mobile communication in emerging markets to significantly improve quality and access of care and support health practitioners in delivering services.

Public Sector Research Centre

PwC provides clients with thought leadership publications to:

- Generate insight in worldwide trends and market issues in the government sector; and bring together the lesson learnt to support the improvement of national government markets
- Identify solution which can help policymakers, strategic leadership and administrators in Government institutions to implement drivers for change
- To inspire all parties in Government markets to look over their own boarders and improve sustainable service delivery

Events

We organise events that bring together donors and development practitioners to debate hot topics in development – from smaller 'catalyst' events where issues, experiences and new development ideas are discussed to our annual flagship International Development conference attracting over 200 attendees.



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Please visit us at <u>www.pwc.com/ng/en/</u>



February 2016





At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with more than 208,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more by visiting us at www.pwc.com/ng

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