

# Open Budget Survey 2019

Questionnaire

Nigeria

April 2020

# Country Questionnaire: Nigeria

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2019-2021

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp>

Comment:

Page 19 of the MTEF document (2019-2021) shows the fiscal year in question as 2019 with forwarding-looking assumptions for 2020 and 2021.

It is also important to note that PBS 2019 was sent to the National Assembly on 6th of November, 2019 ( <https://punchng.com/buhari-sends-2019-2021-mtef-to-senate-seeks-approval/>) which falls short of the requirement of the Fiscal responsibility Act (FRA). S.11 (1) (b) of the Fiscal Responsibility Act (FRA) requires the Medium Term Expenditure Framework (MTEF) be produced, no later than four months before the commencement of the next financial year.

Peer Reviewer

Opinion: Agree

Comments: Indeed, the Fiscal Responsibility Act (FRA) provides in S.14 (1) that the Minister of Finance should have present the MTEF to the Federal Executive Council by the end of the second quarter in June for consideration and endorsement. After this, the expectation is that it should go to the legislature in July or August for approval by resolution. Whether the MTEF 2019-2021 legally qualifies as a PBS is not clear because the FRA in S.14 (2) states that the MTEF shall take effect upon approval by each House of the National Assembly and by S.18 (1) and (2), the MTEF is the basis for preparing the executive budget. But at the time of budget presentation in December 19, 2018, the MTEF had not been approved by the legislature. Thus, the executive budget could not have been informed by an MTEF awaiting approval.

Government Reviewer

Opinion: Agree

IBP Comment

The MTEF is considered by the OBS to be Nigeria's Pre-Budget Statement. As it was posted online only after the 2019 EBP was presented to the National Assembly it is considered published late, and thus not publicly available.

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

Although the Minister of Budget and National Planning made the first draft of the MTEF to the public on the 18th October, 2018, the final revised

version was published on the website of the budget office on the 30th of December, 2018 ( see link: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp>).

Hence, The Pre-Budget Statement was thus released too late, after the budget proposal was presented to the legislature.

Peer Reviewer

Opinion: Agree

Comments: The MTEF was released and made available to the public after the President presented the 2019 budget to the legislature on December 19, 2018.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

Comments: Comment of researcher above suffice

IBP Comment

As the 2019 PBS was posted online only after the 2019 EBP was presented to the National Assembly, it is considered published late and thus not publicly available. Answer choice "D" confirmed.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

30/12/2018

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp>

Comment:

The PBS bears the date "October 2018," The final version was uploaded on the website of the Budget Office of the Federation on 30 December 2018.

Peer Reviewer

Opinion: Agree

Comments: The PBS bears the October 2018 date. But this was a paper for consultation which did not become available to the public until December 30, 2018.

Government Reviewer

Opinion: Disagree

Suggested Answer: It was made public in October 2018. Additional documents were uploaded on our website before the end of the year and this may have been re-uploaded as well. <https://allafrica.com/stories/201811060791.html>

IBP Comment

The media article cited by the Government Reviewer covers the submission of the 2019-21 MTEF and Fiscal Strategy Paper to the National Assembly, and not its publication online. The researcher and IBP were not able to determine if the PBS was published in October.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The PBS bears the date "October 2018,". The Minister made hard copies available when sent to the National Assembly but we only saw a revised version uploaded on the website of the Budget Office of the Federation on 30 December 2018. The Website of the Budget office of the federation also has a time stamp of the date the document was uploaded.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The URL link of the Budget Office of the Federation of Nigeria is correct and grants public access to the MTEF. See <https://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp> which shows that it was posted on December 30 2018.

Government Reviewer

Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Source:

Budget office of the Federation

Comment:

The PBS published on the website of the Budget Office of the Federation of Nigeria.

Peer Reviewer

Opinion: Agree

Comments: The link is accessible to the public and the answer is factually correct.

Government Reviewer

Opinion: Agree

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:  
<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp>

Comment:  
N/A

Peer Reviewer  
Opinion: Agree  
Comments: The document on the website shows it is not a machine readable format.

Government Reviewer  
Opinion: Disagree  
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format  
Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on MTFF

IBP Comment  
Answer adjusted to "B." The MTFF is the revenue, expenditure, and debt projections of the MTEF.

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:  
<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp>

Comment:  
The document was produced and published late

Peer Reviewer  
Opinion: Agree  
Comments: Yes, it was made available online to the public too late due to executive neglect of statutory time lines contained in the FRA.

Government Reviewer  
Opinion: Disagree  
Suggested Answer: e. Not applicable (the document is publicly available)  
Comments: I disagree

IBP Comment  
As the 2019 PBS was posted online only after the 2019 EBP was presented to the National Assembly, it is considered published late and thus not publicly available.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not

produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

2019-2021 Medium term expenditure framework and fiscal strategy paper

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

The Title of the PBS was inscribed on the cover of the document

Peer Reviewer

Opinion: Agree

Comments: This title is in accordance with S.11 of the FRA

Government Reviewer

Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The citizen version of the PBS was not produced nor was it published.

Comment:  
N/A

Peer Reviewer

Opinion: Agree

Comments: A search through the website of the Budget Office of the Federation of Nigeria shows the absence of such document and during perfunctory consultations with civil society and the private sector, the Budget Office did not provide such documentation.

Government Reviewer

Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2019

Source:  
<http://www.budgetoffice.gov.ng/index.php/2019-appropriation-bill/2019-appropriation-bill/download>

Comment:  
N/A

Peer Reviewer

Opinion: Agree

Comments: The EBP is available on the website of the Budget Office of the Federation as stated. The Nigerian Financial Year Act defines Nigeria's Financial Year as the period between January 1 to December 31 every year. This is reinforced by the interpretative S.318 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) which defines the Financial year in the same terms.

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
19/12/2018

Source:  
<http://dailypost.ng/2018/12/19/2019-budget-full-text-buhari-said-presentation-nass-members/>  
<https://www.youtube.com/watch?v=ns0q6NBan-A>

Comment:  
The President presented the EBP to the Legislative arm on the 19th of December, 2018. The Event was televised on all National television.

Peer Reviewer

Opinion: Agree

Comments: The speech was also publicised by all major newspapers and blogs - example being <https://www.pulse.ng/news/local/heres-full-text-of-buharis-n883-trillion-2019-budget-presentation-to-lawmakers/kemsrpe>

Government Reviewer  
Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The EBP was presented to the legislature on December 19 2018 and thereafter was made available to the public. So, it was made available to the public in less than 7 days to the end of the 2018 Financial Year and the beginning of the 2019 Financial Year.

Government Reviewer

Opinion: Agree

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

25/12/2018 25/12/2018

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Comment:

I was monitoring the website of the budget office. Also, the Budget office website has a time stamp of when the EBP was published.

Peer Reviewer

Opinion: Agree

Comments: However, the FRA in S.19 provides that the EBP is to be accompanied by certain documents namely (a): revenue and expenditure profile for the next two years- this comes with the MTEF (b): detailed performance of the budget for the 18 months up to June of the preceding financial year- this comes with the MTEF (c) revenue framework broken down into monthly collection targets prepared on the basis of the predetermined reference commodity price contained in the MTEF- this was not sent by the executive to the legislature (d) measures on cost, cost control and evaluation of results of programmes financed with budgetary resources- the executive did not send this to the legislature (e). Fiscal Target Appendix which is contained in the MTEF sent to the legislature by the executive (f) Fiscal Risk Appendix evaluating the fiscal and other related risks to the annual budget and specifying measures to be taken to offset the occurrence of such risk- this was not sent to the legislature by the executive. All the documents not sent to the legislature were not available to the public.

Government Reviewer

Opinion: Agree

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

It was widely reported on social media by budget monitoring advocates including BudgIT Nigeria who was following the event closely among others.

Also, I was actively monitoring the website of the budget office of the federation.

Also, the website of the budget office contains a time stamp on when the EBP was published on the website of the budget office.

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

The time stamp on the website of the budget office of the federation confirms the date the EBP was published. I was also monitoring the website of the budget office of the federation.

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: This shows the upload details from the website of the Budget Office of the Federation. 2019 Executive Budget Proposal File Name: 2019 Executive Proposal.pdf File Size: 5.03 MB File Type: application/pdf Hits: 3358 Hits Last Updated Date: 12-25-2018 Source: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Agree

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>  
<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Comment:

The EBP was published on the website of the budget office of the federation.

Peer Reviewer

Opinion: Agree

Comments: It is available on the website of the Budget Office of the Federation of Nigeria;

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Agree

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-2021-mtff/download>

Comment:

Then Revenue profile underpinning the 2019 budget ( MTFF) a critical supporting document was made available in CSV version.

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The data is in traditional non machine readable PDF.

Government Reviewer

Opinion: Agree

IBP Comment

Answer adjusted to "C" for cross-country comparisons. The MTFF is machine readable data pulled from the MTEF, which is considered the published late PBS.

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:  
e. Not applicable (the document is publicly available)

Source:  
<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Comment:  
The EBP is publicly available

Peer Reviewer  
Opinion: Agree  
Comments: The EBP was available when the legislature considered it and before it was approved.

Government Reviewer  
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:  
FGN 2019 BUDGET PROPOSAL (APPROPRIATION BILL) FGN 2019 Appropriation bill

Source:  
<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:  
a. Yes

Source:  
<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2019>

Comment:  
The Document "Understanding the FGN 2019 Budget Proposal" was released to the public and labelled by the budget office as the citizen budget.

Peer Reviewer  
Opinion: Agree

Comments: The Citizen's Guide is named "2019 Budget of Continuity - Understanding the FGN 2019 Budget Proposal". It is available at the above stated website.

Government Reviewer  
Opinion: Agree

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2018 FY 2018

Source:  
<http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details/2018-approved-budget-details/download>

Comment:  
The fiscal year of the EB evaluated is for fiscal year 2018

Peer Reviewer  
Opinion: Agree

Comments: The 2018 fiscal year is used considering that we can assess documents up till December 31, 2018.

Government Reviewer  
Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

16/5/2018 16/5/2018

Source:

<https://www.pulse.ng/news/local/danjuma-goje-nass-passes-2018-budget-of-n912trn-with-n508bn-increment/h7bjs36>

<https://leadership.ng/2018/05/17/hope-rises-as-nass-finally-passes-2018-budget/>

<https://www.vanguardngr.com/2018/05/breaking-senate-passes-2018-budget-n9-12-trillion/>

Comment:

The Legislative arm of government passed the EB on the 16th of May, 2018.  
The President approved the budget on 20th June 2018.

Peer Reviewer

Opinion: Agree

Comments: This is the correct factual situation. However, the budget does not become law until the President gives assent.

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

a. Two weeks or less after the budget has been enacted

Source:

<https://www.premiumtimesng.com/news/headlines/273082-breaking-buhari-signs-2018-budget.html>

Comment:

The EB was approved by the president of the 20th of June, 2018 ( <https://www.premiumtimesng.com/news/headlines/273082-breaking-buhari-signs-2018-budget.html>) while the document was available on the website of the budget office on the 22nd of June, 2018 )

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Between two weeks and six weeks after the budget has been enacted

Comments: The enactment date referred to is the date of approval by the legislature which is May 16, 2018 and not the date of assent to the bill by the President, which is June 20, 2018.

Government Reviewer

Opinion: Agree

IBP Comment

For the purposes of this questionnaire, we will consider the date the 2018 Budget was enacted into law. The EB was published two days after the President approved the Bill.

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

22/6/2018 22/6/2018

Source:

<http://budgetoffice.gov.ng/index.php/2018-approved-budget-details/2018-approved-budget-details/download>

Comment:

Peer Reviewer

Opinion: Agree

Comments: 2018 Approved Budget Details File Name: 2018 Budget Final for PRINTING PDF COPY.pdf File Size: 27.97 MB File Type: application/pdf

Hits: 19786 Hits Last Updated Date: 06-22-2018 Source: <http://www.budgetoffice.gov.ng/index.php/2018-budget>

Government Reviewer

Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The time stamp on the budget office of the federation's website confirms the date the document was published. Also, I was monitoring and shared feeds on social media

Source:

<http://budgetoffice.gov.ng/index.php/2018-approved-budget-details/2018-approved-budget-details/download>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The above is a factual and correct statement of the date of publication.

Government Reviewer

Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/2018-budget>

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-budget>

Government Reviewer

Opinion:

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The document is mainly published in traditional non machine readable PDF.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-budget/supporting-documents> Click on MTF

IBP Comment

The MTF is machine readable data pulled from the MTEF, which is considered the published late PBS.

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-budget>

Comment:

Peer Reviewer

Opinion: Agree

Comments: It was made publicly available within six weeks of approval by the legislature (16/5/2018 to 22/6/2018)

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

FGN 2018 Appropriation Act

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-budget>

Comment:

N/a

Peer Reviewer

Opinion: Agree

Comments: This is the factual statement - available on the Budget Office of the Federation website referred to above.

Government Reviewer

Opinion: Disagree

Suggested Answer: 2018 Approved Budget <http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681>

Comments: 2018 Approved Budget <http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681>

IBP Comment

Both titles are applicable for the Enacted Budget.

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

a. Yes

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget/countryman-s-guide-to-the-2018-approved-budget/download>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The Citizen's Guide is available online at the stated link

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

Answer:

FY 2018

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685>

<http://www.budgetoffice.gov.ng/nbi/app/index.php/approved-2018-simplified-budget>

Comment:

The fiscal year of the CB was written on the cover of the citizen budget

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685>

Comment:

The citizen Budget was published on the website of the budget office

Peer Reviewer

Opinion: Agree

Comments: It is available at the above cited link in the website of the Budget Office of the Federation of Nigeria

Government Reviewer

Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:

22/6/2018

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Comment:

The CB was published on the 25th of June, 2018. I was actively monitoring the date of the publication. The time stamp on the website of the budget office of the federation also confirm that the citizen budget was published on the 25th of June, 2018

Peer Reviewer

Opinion: Agree

Comments: The Citizens Guide was published as shown below Countryman's Guide to the 2018 Approved Budget File Name: Countryman's Guide to the 2018 Approved Budget.pdf File Size: 3.62 MB File Type: application/pdf Hits: 2713 Hits Last Updated Date: 06-25-2018 Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Government Reviewer

Opinion: Disagree

Suggested Answer: We have a time stamp on our website for this reason. Not sure what 'active monitoring' means in researchers comment above.

Click- <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018> We have 2 version of the 2018 CG. Click on details and you will find that the CG was published on the 22nd June 2018 (less than 48 hours after Mr. President signed the 2018 Budget into law). A comic version - Countryman Guide to the 2018 Budget was published 25th June.

Comments: We have a time stamp on our website for this reason. Not sure what 'active monitoring' means in researchers comment above. Click <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018> We have 2 version of the 2018 CG. Click on details and you will find that the CG was published on the 22nd June. A comic version - Countryman Guide to the 2018 Budget was published 25th June.

IBP Comment

There are two Citizens Budgets published in Nigeria: Countryman's Guide to the 2018 Approve Budget - published 25 June 2018 Citizens Guide to Understanding the FGN's 2018 Budget of Consolidation - published 22 June 2018

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

I was monitoring the website of the budget office of the federation. Also, the website of the budget office has a time stamp which confirms that the CB was published on the 25th of June, 2018

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: Yes, it is factually correct as the reviewer also monitored the website of the Budget Office of the Federation.

Government Reviewer

Opinion: Disagree

Suggested Answer: Not sure what 'active monitoring' means in researchers comment above. Click

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018> We have 2 version of the 2018 CG. Click on details and you will find that the CG was published on the 22nd June. A comic version - Countryman Guide to the 2018 Budget was published 25th June.

IBP Comment

Both versions of the Citizens Budget of the Enacted Budget will be considered in this Open Budget Survey.

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget/countryman-s-guide-to-the-2018-approved-budget/download>

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget/countryman-s-guide-to-the-2018-approved-budget/download>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: It is also available at <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Government Reviewer

Opinion: Disagree

Suggested Answer: the URL below takes you to both versions. Click <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018> We have 2 version of the 2018 CG. Click on details and you will find that the CG was published on the 22nd June. A comic version - Countryman Guide to the 2018 Budget was published 25th June.

IBP Comment

Both versions of the Citizens Budget will be considered in this Open Budget Survey.

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

The Countryman's guide to the 2018 approved budget

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: See <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>. It is also titled "A Country Man's Guide to the 2018 Approved FGN Budget"

Government Reviewer

Opinion: Disagree

Suggested Answer: Click <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018> We have 2 versions of the 2018 CG. 1. 2018 Budget of Consolidation - A Citizens Guide 2. A comic version - Countryman Guide to the 2018 Budget

Comments: See proposed answer above.

IBP Comment

Both versions of the Citizens Budget will be considered in this Open Budget Survey.

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

The CB correspond to the Enacted Budget.

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget/countryman-s-guide-to-the-2018-approved-budget/download>

Comment:

The budget office published two Citizen budget. One correspond to the Enacted Budget while the other corresponds to the executive budget proposal.

Enacted Budget

( <http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget/countryman-s-guide-to-the-2018-approved-budget/download>

Executive budget proposal

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2019>

Peer Reviewer

Opinion: Agree

Comments: The Budget Office of the Federation published two citizen's budgets in 2018 - the first for the executive budget and the second for the enacted budget. The above answer is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer: CB Corresponds to both EBP and EB. Three versions of CB produced. Two corresponds to the Enacted Budget and one corresponds to the Executive Budget Proposal.

Comments: Revised answer above

IBP Comment

Both versions of the Citizens Budget of the Enacted Budget will be considered in this Open Budget Survey.

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017 & 2018

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

The fiscal year of the Last in year report published was FY 2018

Peer Reviewer

Opinion: Agree

Comments: Whether it is in year 2017 or 2018, the assessment will still yield the same answers and results.

Government Reviewer

Opinion: I choose not to review this question

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports>

Comment:

The In year Report for Q2 2018 was published on the 7th of December, 2018 which was more than three months after the period covered.

Peer Reviewer

Opinion: Agree

Comments: There is even a more fundamental challenge. The 2018 budget received presidential assent (after the legislative enactment) to become law on June 20, 2018. Thus, any reference to the first and second quarter 2018 budget implementation report is misleading because as at the first and second quarter, the 2018 budget was not in existence. It is therefore a legal and factual impossibility to implement or write an implementation report about a none-existing budget. This raises the poser as to whether the quarters started to count from the date of the commencement of the budget, implying that the first quarter would have been the third quarter of the year. etc. The second issue which is linked to the first is that Appropriation Bills since 2015 have created confusion in Nigeria's fiscal year jurisprudence by having clauses stating (like in 2018 Act): "In line with the provisions of Section 318 of the Constitution of the Federal Republic of Nigeria 1999 as amended, this bill will run for a course of 12 months starting from the date it is assented into law". This means starting from 20th June when the President gave assent and if this holds true, it alters the financial year. But S.318 merely gave the legislature power to amend the Financial Year Act (for a new certain period) which defined the Financial and January to December. So, in successive Appropriation Acts, the legislature purports to create new financial years, 2015 being different from 2016, 2017 and 2018, etc.

Government Reviewer

Opinion: I choose not to review this question

Comments: This is a complicated issue with Nigeria scenario. I had previously raised this with Jason and Anjali. With Budgets signed in May or June,

at what point in year do you determine Q1 or Q2? you only have in year reports when you have an Enacted Budget. I do not think a calendar year format will work well in reviewing this question.

**IBP Comment**

Nigeria's fiscal year runs from January to December. As the government noted, sometimes the budget is signed into law after the start of the fiscal year. Accepted international PFM practice is for governments to publish consistent in-year reports in a timely manner to enable all stakeholders to have a consistent understanding of the state of budget implementation. In Nigeria's case, the four quarterly reports examined by the OBS 2019 (Q4 2017, Q1 2018, Q2 2018, Q3 2018) were all published more than three months after the end of their reporting period. Answer "D" confirmed.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

The IYR was published on the 07 December 2018

**Source:**

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports>

**Comment:**

Q4 2017 was published on 20 September 2018 (late)

Q1 2018 was published on 7 December 2018 (late)

Q2 2018 was published on 7 December 2018 (late)

Q3 2018 was not published before the OBS 2019 research cut-off date of 31 December 2018.

**Peer Reviewer**

Opinion: Agree

Comments: First Quarter Budget Implementation Report (BIR) 2018 was posted on 7/12/2018 <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports> Second Quarter BIR was posted on 7/12/2018

<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports> Third Quarter BIR was posted on 2/22/2019 outside the cut off date <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports>

**Government Reviewer**

Opinion: I choose not to review this question

Comments: Same as previous question (42)

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

I was monitoring the date of publication of the IYRs. Also, the time stamp on the website of the budget office also shows that the date of publication was 07 December 2018.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports>

**Comment:**

N/a

Peer Reviewer

Opinion: Agree

Comments: The posting on the website of the Budget Office of the Federation referred to in the last answer (3a) shows the date of publication.

Government Reviewer

Opinion: I choose not to review this question

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

<http://budgetoffice.gov.ng/index.php/2018-third-quarter-budget-implementation-report/2018-third-quarter-budget-implementation-report/download>

Comment:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Q3 Budget Implementation Report was published on February 22, 2019

<http://budgetoffice.gov.ng/index.php/2018-third-quarter-budget-implementation-report/2018-third-quarter-budget-implementation-report/download>

Peer Reviewer

Opinion: Agree

Comments: The reports were also published in <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2018-budget-implementation-reports>

Government Reviewer

Opinion: Agree

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

c. No

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Comment:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Comment:

The OBS 2019 evaluates the following IYRs:

Q4 2017: published 20 Sep 2018, due 30 Mar 2018

Q1 2018: published 7 Dec 2018, due 30 June 2018

Q2 2018: published 7 Dec 2018, due 30 Sep 2018

Q3 2018: not published before due date of 31 Dec 2018

As 3 of the 4 IYRs examined were published late, the answer to this question should be "a"

Peer Reviewer

Opinion: Agree

Comments: Budgets are enacted late and the implementation starts late, thereby creating lot of confusion. For instance, projects in the 2017 budget were being implemented until the middle of 2018 and those of 2018 were carried over into 2019.

Government Reviewer

Opinion: I choose not to review this question

Comments: Further to my comment on Question 42, I choose not to review this question

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and - in the comment box underneath - the full titles of older IYRs.*

Answer:

2018 second quarter and half year budget implementation report

2018 Third Quarter Budget Implementation Report

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report/2018-second-quarter-and-half-year-budget-implementation-report/download>

Comment:

N/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Budget office of the federation

Comment:

The CB version on the IYR was not produced

Peer Reviewer

Opinion: Agree

Comments: A search revealed that there is no Citizens In Year Budget Implementation Report on the website of the Budget Office of the Federation.

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018

Source:

Budget office of the Federation

Comment:

The MYR was not produced

Peer Reviewer

Opinion: Agree

Comments: January to December 2018 is a full Nigerian fiscal year and it is the year before 2019 when the assessment is going on. Yes. there was no MYR.

Government Reviewer

Opinion: Disagree

Suggested Answer: Produced as 2nd Quarter and Half year review Report

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

IBP Comment

Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year.

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Budget office of the Federation

Comment:

The MYR was not produced, nor was it published

Peer Reviewer

Opinion: Agree

Comments: The first financial releases based on the 2018 budget did not happen until early July and so it was impossible to have an actual mid year review. Although the Budget Office of the Federation produced a second quarter and half year budget implementation report in December, it did not actually review the budget, its performance and macroeconomic indicators as demanded by a MYR.

Government Reviewer

Opinion: I choose not to review this question

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

Budget office of the federation

Comment:

The MYR was not published. Staff at the budget office blame the failure of the agency to publish the mid year review on the enabling law governing the enactment of the budget. The argue posit includes - that executive arm of government could not release information to the public that suggest the indices and projected revenue and expenditure lines had be reviewed without the some form of virement.

Peer Reviewer

Opinion: Agree

Comments: The Government in the last ten years has never published any budget review that strictly speaking qualifies as mid year budget review. There may be capacity challenges coupled with the lack of political will to produce and disseminate reports which show that both the revenue and expenditure projections have been very well off the target.

Government Reviewer

Opinion: Disagree

Suggested Answer: Published as Q2 and half year review 7th Dec, 2018

IBP Comment

Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

Budget office of the federation

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: It was not produced so there is nothing to work on in the matter of determination of the date of production.

Government Reviewer

Opinion: I choose not to review this question

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

Budget office of the federation

Comment:

Peer Reviewer

Opinion: Agree

Comments: The MYR is not published and there is no URL

Government Reviewer

Opinion: Agree

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

Budget office of the federation

Comment:

The MYR was not produced

Peer Reviewer

Opinion: Agree

Comments: The MYR was not published.

Government Reviewer

Opinion: I choose not to review this question

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Budget office of the federation

Comment:

The MYR was not published but was produced for internal use.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: It is imperative to state that without sighting a copy of the report, which is purportedly produced for internal use, such an assertion may not be based on evidence but mere conjecture. The government has never published MYR in recent years. Unless the researcher can affirm that he saw a copy of the report, it is more appropriate to presume that it was not produced.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

IBP Comment

Upon further consultation with the research, a status of "produced for internal use" was agreed upon. While there is no evidence of a consolidated document being produced, there is sufficient evidence to suggest that the Government conducts the necessary analysis and reporting necessary to produce a Mid-Year Review. For example, prorata half-year information can be found for the previous budget year inside the EBP.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

An interview with staff at the Budget office confirms that the review of budget implementation was done but the complexity and the legality (publishing revised revenue and expenditure estimate) without the authority of the National Assembly prevented the budget office from releasing the report.

Source:

Budget office of the federation

Comment:

n.a

Peer Reviewer

Opinion: Disagree

Suggested Answer: It was not produced. Relying on the statement of a person who was supposed to produce and publicise a document as the authority for asserting that he produced without publishing is a reliance on the words of a witness without credibility and who is tainted with a personal interest which is in conflict with the public interest

Comments: From the above explanation by the researcher, it is safe to conclude that the MYR was not produced in the first place. It is very easy for a staff of the Budget Office of the Federation to make such a claim so that the Office would not be seen to be in dereliction of duty. The review and recommendations would have produced a baseline for the President to send a request for amendment or virement of the budget taking cognisance of developments in the economy. Budget review is within the contemplation of the Fiscal Responsibility Act and the Nigerian constitution. The statement above creates the impression that the review would have been a violation of fiscal laws or the constitution by the executive, which is not true. The Budget Office of the Federation/Ministry of Finance/Budget and National Planning do not need the authorisation of the legislature before embarking on a MYR. The authorisation has already been granted by S.30 of the Fiscal Responsibility Act.

Government Reviewer

Opinion: I choose not to review this question

Comments: N/A (didn't chose c or d in MYR-6a)

IBP Comment

Upon further consultation with the research, a status of "produced for internal use" was agreed upon. While there is no evidence of a consolidated document being produced, there is sufficient evidence to suggest that the Government conducts the necessary analysis and reporting necessary to produce a Mid-Year Review. For example, prorata half-year information can be found for the previous budget year inside the EBP.

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: MYR was not produced.

Government Reviewer

Opinion: Disagree

Suggested Answer: 2018 second quarter & Half year implementation report

IBP Comment

Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year.

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
Budget office of the Federation

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: There is no MYR and as such there cannot be a Citizens version of a non-existent report

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017

Source:  
<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: 2017 is appropriate, considering that the YER should be ready not later than 12 months after the end of the fiscal year to which it corresponds. Therefore, it is only the 2017 fiscal year that qualifies considering that the 2018 fiscal year end report still has up to December 2019, after which it is deemed to be late.

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:  
b. Nine months or less, but more than six months, after the end of the budget year

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

The 2017 YER was released to the public on the 20 September 2018. It must however be noted that the National assembly allowed the executive to extend the implementation of the budget beyond the December 2017 date because of late passage of the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. Nine months or less, but more than six months, after the end of the budget year

Comments: January to September is nine months. The legislature's deliberate and perennial creation of confusion as to the actual timing of the fiscal year without amending the Financial Year Act is an act of illegality. Thus, the new year starts running in January. The executive submits the budget very late every year while the legislature takes close to six months every year to deliberate on the budget and passes it late. But the fiscal year is unchanged.

Government Reviewer

Opinion: Agree

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

20/9/2018

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: 2017 Fourth Quarter and Consolidated Budget Implementation Report File Name: 2017 Fourth Quarter and Consolidated Budget Implementation Report.pdf File Size: 7.13 MB File Type: application/pdf Hits: 1640 Hits Last Updated Date: 09-20-2018 Source: <http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer

Opinion: Agree

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

I was monitoring the website of the budget office of the federation. Also, the time stamp on the website of the budget office also confirms the date the document was made available ( <http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>)

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The time stamp on the document posted to the website of the Budget Office of the Federation bears out the date

Government Reviewer

Opinion: I choose not to review this question

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

The YER was published on the website of the budget office of the federation

Peer Reviewer

Opinion: Agree

Comments: Yes, the source from the website of the Budget Office of the Federation is right: <http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer

Opinion: Agree

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: It is published in PDF and has no numerical data.

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

<http://budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is publicly available and was produced as demonstrated in answers to preceding questions.

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published"*

by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2017 Fourth Quarter and consolidated budget implementation report

Source:

<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Comment:

The title of the YER was on the cover of the document.

Peer Reviewer

Opinion: Agree

Comments: Yes, this is the correct title: "2017 Fourth Quarter and Consolidated Budget Implementation Report"

Government Reviewer

Opinion: Agree

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Budget office of the federation

Comment:

The citizen version of the YER was not produced nor was it publish

Peer Reviewer

Opinion: Agree

Comments: There is no Citizens version and this is a continuation of the norm and practice from previous years.

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2016

Source:

<http://oaugf.ng/index.php/audit-reports>

Comment:

The fiscal year of the AR under review is 2016

Peer Reviewer

Opinion: Agree

Comments: The AR was published before 31st December 2018.

Government Reviewer

Opinion: I choose not to review this question

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

<http://oaugf.ng/index.php/audit-reports>

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is difficult to determine the exact date of release to the public unless one is monitoring the website on a day to day basis. The introduction at "<https://www.oaugf.ng/docman/7-annual-report-2016>" reproduced below shows that the Auditor General may be deliberately creating confusion. "Annual Report 2016 Published on 31 December 2016 In Annual Audit Report Tagged in 2016 10 downloads Annual Report 2016 I am required by Section 85 (5) of the Constitution of the Federal Republic of Nigeria 1999 (as amended), to submit my Report on the audit of the Accountant-General's Financial Statements to the National Assembly within 90 days of receipt of the Statements from the Accountant-General of the Federation. The Financial Statements of the Federal Government for the year ended 31st December, 2016 were first submitted to me by the Accountant-General of the Federation on 30th June, 2017. Following my preliminary observations, the Statements were significantly amended and resubmitted on 29th September, 2017. Further amendments to the Financial Statements led to another re-submission on 29th December, 2017 and 16th January, 2018 before the final version was eventually submitted on 20th March, 2018". In accordance with Sections 85 (2) and (5) of the Constitution, I have examined and certified the accounts subject to the comments and observations contained in this Report on 31st December 2016. The Accountant General's report is what he needs to do the audit and the final copy came to the office in March 2018, yet the office claimed to have published the 2016 report on 31st December 2016.

Government Reviewer

Opinion: Agree

Comments: There are a lot of approval/validation processes before this is published. The new audit bill seeks to address some of these issues. The report is however made public.

IBP Comment

OBS methodology gives the Auditor General 18 months after the end of the fiscal year to publish the Audit Report. For the 2016 fiscal year, this deadline was 30 June 2018. The Auditor General posted the 2016 Audit Report on 10 July 2018, too late to be considered publicly available.

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:  
10/7/2018

Source:  
<http://oaugf.ng/index.php/audit-reports>

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no stamp showing the date of publication on the website. Since the researcher avers that he followed up with monitoring the website, I rely on his deposition. This is supported by other facts stated in answer to the next question.

Government Reviewer

Opinion: Agree

Comments: as with my previous comment, the 2016 report was published, albeit late. 2018 AR is not the AR under consideration.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
We monitored the date on the website.

Source:  
n/a

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: It is very difficult to determine the date or proffer any other opinion than that of the researcher, unless revealed by the office of the Auditor General. The audit certificate was signed on 31st May 2018 at page 2 of the report while the letter dispatching the report to the clerk of the legislature reads June 2018- see the preliminary pages of the report. As a matter of practice, there is a time lag between sending it to Public Accounts Committee and publishing it on the website. So, the date written by the researcher is most likely correct.

Government Reviewer

Opinion: I choose not to review this question

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<http://oaugf.ng/index.php/audit-reports>

Source:  
n/a

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: It is also available at <https://www.oaugf.ng/docman/7-annual-report-2016>

Government Reviewer

Opinion: Agree

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

n/a

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: This is a correct reflection of the status of the audit report 2016.

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://oaugf.ng/index.php/audit-reports>

Comment:

The AR for FY 2016 was published on 10 July 2018.

OBS methodology states that the AR should be published within 18 months after the end of the fiscal year, which for FY 2016 was 30 June 2018.

The correct answer for this question is "a"

Peer Reviewer

Opinion: Agree

Comments: This is evidenced by answers to previous questions on the date of publication.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: The AR was publicly available for discussion at various public hearing fora at the National Assembly. A 10 day difference in date of publication on website is therefore negligible.

IBP Comment

OBS methodology gives the Auditor General 18 months after the end of the fiscal year to publish the Audit Report. For the 2016 fiscal year, this deadline was 30 June 2018. The Auditor General posted the 2016 Audit Report online on 10 July 2018, too late to be considered publicly available. To be considered publicly available for use in the Open Budget Survey, a budget document must be published online prior to its publication deadline, as determined by international PFM standards.

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Interview ( auditor general's office)

Comment:

n/a

Peer Reviewer

Opinion: Disagree

Suggested Answer: Since "a" was selected in question AR-6a, there is no need for the answer about staff at the office claiming the report is ready.

Government Reviewer

Opinion: Disagree

Suggested Answer: Researcher should have marked question N/A as per instruction above. I disagreed with an E, he chose A. Not sure why they responded to this question.

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

OAuGF 2016 Audited Annual Report

Source:

n/a

Comment:  
n/a

Peer Reviewer

Opinion: Agree

Comments: This answer is taken from the audit report: "Auditor-General's Annual Report on the Accounts of the Federation of Nigeria 2016" ( on the cover page) or "Annual Report of the Auditor General for the Federation on the Accounts of the Federation of Nigeria for the Year Ended 31st December 2016" (inside front cover)

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
N/a

Comment:  
The citizen version of the 2017 AR was neither produced nor publish

Peer Reviewer

Opinion: Agree

Comments: This is a factually correct.

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:  
a. Yes

Source:  
Budget office of the federation (<http://www.budgetoffice.gov.ng>)  
Auditor general of the federation (<https://oaugf.ng/index.php/audit-reports>)  
Accountant general of the federation ( <http://www.oagf.gov.ng/>)  
Federal Ministry of Budget and National Planning (<http://www.nationalplanning.gov.ng>)

Comment:  
n/a

Peer Reviewer

Opinion: Agree  
Comments: The website of the Federal Ministry of Finance is also relevant: <https://www.finance.gov.ng/>; and that of the Central Bank of Nigeria [www.cbn.gov.ng/](http://www.cbn.gov.ng/)

Government Reviewer

Opinion: Agree  
Comments: Researcher however missed some critical websites 1. <https://www.cbn.gov.ng> 2. <https://dmo.gov.ng> 3. <http://gifmis.gov.ng/gifmis/>  
4. <http://finance.gov.ng>

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:  
a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:  
Budget office of the federation

Comment:  
Expenditure and/or revenue data is not available in a consolidated file.

Some of this information can be found in the quarterly IYRs, which were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree  
Comments: The revenue and expenditure information is not consolidated and they are scattered in different documents and files

Government Reviewer

Opinion: Disagree  
Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file  
Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on the MTF file, you will download a consolidated xls file with tabs a) Subnational transfers, b) Revenue, c) Expenditure, d) deficit.

IBP Comment

Adjust to "A." The MTF contains consolidated revenue and expenditure estimates for BY (2019).

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Comment:

Expenditure and/or revenue data is not available in a consolidated file for multiple years.

Some of this information can be found in the quarterly IYRs, which were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: Revenue and expenditure reports for multiple years in consistent format is not available on any of the sites. Sometimes, the figures of revenue and expenditure posted by different websites vary.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on the MTFE file, you will download a consolidated xls file for multiple years in CONSISTENT format with tabs a) Subnational transfers, b) Revenue, c) Expenditure, d) deficit.

IBP Comment

Adjust to "A." The MTFE contains consolidated revenue and expenditure estimates for multiple years (2018, 2019, 2020, 2021).

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

<http://www.budgetoffice.gov.ng/nbi/app/>

Comment:

The budget office have a portal that contains some static graphics, but not interactive visualizations.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes

Comments: <http://www.budgetoffice.gov.ng/nbi/> We have a Citizen's portal on the website of the Budget Office

IBP Comment

The Citizen's Portal does not include any infographics, visualizations or other similar tools used to simplify data access and analysis.

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xhtml?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include*

specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Fiscal Responsibility Act

<http://www.placng.org/laws/nigeria/laws/fiscal%20responsibility.pdf>

FINANCE (CONTROL AND MANAGEMENT) ACT

<http://lawnigeria.com/LawsOfTheFederation/FINANCE-%28CONTROL-AND-MANAGEMENT%29-ACT.html>

The 1999 Constitution

[https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria\\_Constitution\\_1999\\_en.pdf](https://publicofficialsfinancialdisclosure.worldbank.org/sites/fdl/files/assets/law-library-files/Nigeria_Constitution_1999_en.pdf)

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The laws include the Public Procurement Act 2007- see <https://www.bpp.gov.ng/>. The Fiscal Responsibility Act has copious details on transparency. They include the following: S.30 on the responsibility of the Minister of Finance and Budget Office of the Federation to monitor and report on budget implementation to the legislature and the public; S.48 on fiscal transparency; S.49 on publication of audited accounts and S.50 on publication of summarised report of budget execution. S.51 gives every Nigerian the right to seek enforcement of the provisions of the Act in court without having to show any special or particular interest.

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Access to information ( Freedom of information Act)

<https://www.cbn.gov.ng/FOI/Freedom%20of%20Information%20Act.pdf>

Government transparency ( The Nigerian constitution)

<http://www.lawnigeria.com/ConstitutionHub.php>

Comment:

n/a

Peer Reviewer

Opinion: Agree

Comments: The Freedom of Information Act is the basic law on transparency and disclosure in Nigerian governance (including fiscal) transactions. There is virtually no binding provisions under Nigerian law for public participation in public finance management.

Government Reviewer

Opinion: Agree

Comments: Nigeria signed up to the Open Government Partnership and is currently working on its 2nd National Action Plan <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/ogp>

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

**Comment:**

The Proposed Budget Document shows individual expenditure obligations for each Ministry, Department or Agency. See Pages 1-2 of the Appropriation Bill.

**Peer Reviewer**

Opinion: Agree

Comments: All expenditures are classified under ministries, departments and agencies of government.

**Government Reviewer**

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

b. No, expenditures are not presented by functional classification.

**Source:**

**Comment:**

The Proposed Budget shows expenditures as listed by ministries mainly its recurrent and capital expenditure obligations alone.

Peer Reviewer

Opinion: Agree

Comments: Expenditures are presented by administrative classification. For instance, the greater bulk of the votes for education are under the Ministry of Education but votes for educational purposes still run across so many ministries. Expenditures for water, roads, electricity are found in the votes of so many ministries, departments and agencies of government.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: <http://www.budgetoffice.gov.ng/index.php/fgn-2019-budget-call-circular?task=document.viewdoc&id=694> See page 8.

IBP Comment

The Budget Call Circular is not considered part of the Executive's Budget Proposal, as it was published in October 2018, two months before the EBP was tabled.

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

Comment:

Expenditures of ministries, department and agencies are not presented by functional classification

Peer Reviewer

Opinion: Agree

Comments: Expenditures are not presented by functional classification.

Government Reviewer

Opinion: Agree

Comments: Classification is largely in alignment with FGN medium term plan - the ERGP, to allow for ease of monitoring and evaluating impact.

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

The proposed budget groups its expenditure aspect by administrative classification, which is then further broken down to various program and economic classification. For example, see pages 4-6 of the Appropriations Bill.

Peer Reviewer

Opinion: Agree

Comments: Budget spending is classified for instance as personnel, overheads, statutory transfers, debt and interest payments and capital expenditure. the detailed breakdown is also given.

Government Reviewer

Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

Classification of Budget Proposal by Economic Classification does not conform with International Standards (IMF 2001 Govt. Finance Statistics)

Peer Reviewer

Opinion: Agree

Comments: The budget only makes reference to Economic Reform and Growth Plan which is the economic and growth plan of the federal government.

Government Reviewer

Opinion: Agree

Comments: Largely compatible with the FGN medium term plan - the ERGP. Efforts to align with GFS ongoing.

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional*

classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

Ministries, Departments, or Agencies in the proposed budget normally have their expenditure broken down into various programs with specific tags for each allocation. See for example, page 3 of the Appropriations Bill.

Peer Reviewer

Opinion: Agree

Comments: The expenditures of ministries, departments and agencies are broken down into sub groups of activities.

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

<http://budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

The Medium Term Expenditure Framework (MTEF) which is a pre-budget statement is usually the document that presents the expenditure estimates for various administrative units on a multi-year period. Apart from this document, there is no other document publicly available that gives a multi year insight.

Peer Reviewer

Opinion: Agree

Comments: It is imperative to note that the MTEF simply presents lump sum proposals of expenditure for the next two years coming after the extant year and it comes with a summary medium term fiscal framework spreadsheet which documents expenditure projects for the next two years by economic classification. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget> showing expenditure projections for 2020 and 2021.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on the MTFF document, tab 3 MTFF (Exp) Shows outer year expenditure for at least 2 of 3 expenditure classifications

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

None of the above

Source:

Comment:

Multi-year estimates are not included in the EBP.

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget and previous executive budgets bear this out- <https://www.budgetoffice.gov.ng/>

Government Reviewer

Opinion: Disagree

Suggested Answer: Functional & Economic

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

Comment:

The executive budget proposal does not present expenditure estimates on a multi-year period for programs, but only for the proposed fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The 2019 budget and previous budgets provide evidence for this position. See

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> The MTFE supporting document in link above provides multi-year estimates accounting for at least 2/3 but not all expenditures are presented. Recurrent non-debt and debt service obligations account for at least 2/3 expenditures and are presented for at least 2 outer years and 1 previous year.

IBP Comment

The MTFE is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

*GUIDELINES:*

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

b. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

See {Page 24}

Comment:

the executive budget proposal shows individual sources for more than 2/3, but not all, of tax revenue sources. For example, Value Added Tax(VAT) and Company Income Tax (CIT) refer to page 24

Peer Reviewer

Opinion: Agree

Comments: There are special tax revenues that are not accounted for in the budget such as the education tax under the Tertiary Education Trust Fund Act. But the details of most of the revenues are mainly presented in the supporting MTEF.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Comments: It appears the researcher missed this KEY document. <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget->

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

this information is represented in the Executive Budget Proposal. Kindly refer to page 24

Peer Reviewer

Opinion: Agree

Comments: This is also available from the approved medium term expenditure framework 2019-2021 which is the basis of the revenue and expenditure profile of the budget.

Government Reviewer

Opinion: Agree

Comments: Also here [http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents-MTFF-Tab-2-\(MTFF-Rev\)](http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents-MTFF-Tab-2-(MTFF-Rev))

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

<http://budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

this information can only be gotten from the Medium Term Expenditure Framework 2019-2021 which is a Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Comments: It is not in the budget but in the supporting MTEF document.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Comments: Again, <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents-MTFF> (Rev) tab2

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

<http://budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

Multi-year period estimates for individual sources of revenue are only represented in the MTEF document which is regarded as a "Pre-Budget Document" and not to be confused with an Executive Budget Proposal document.

Peer Reviewer

Opinion: Agree

Comments: These estimates are found in the MTEF

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on MTFF tab2 Rev

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

**Comment:**

New new borrowing for 2019: page 29 of Breakdown of 2019 FGN Budget Proposal

Total debt outstanding at the end of 2019: not presented

Interest payments on the debt for 2019: page 628 of 2019 FGN Budget Proposal

**Peer Reviewer**

Opinion: Agree

Comments: Fuller details of debts are found in the MTEF and the yearly Debt Sustainability Analysis done by the Debt Management Office

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on MTFF Tab 4 (deficit)

**IBP Comment**

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

**Answer:**

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

**Source:**

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

**Comment:**

New new borrowing for 2019: page 29 of Breakdown of 2019 FGN Budget Proposal

Total debt outstanding at the end of 2019: not presented  
Interest payments on the debt for 2019: page 628 of 2019 FGN Budget Proposal

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The interest payments on outstanding debt for the budget year

Comments: Details about debts are found more in the MTEF and in the yearly Debt Sustainability Analysis

Government Reviewer

Opinion: Agree

IBP Comment

Adjusted to the correct answer.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

information on the total fiscal deficit for the budget year is highlighted in the budget proposal, as well as the composition of new borrowings (domestic and external borrowing) refer to page 28. However, detailed outstanding debt is not presented in the budget document.

Peer Reviewer

Opinion: Agree

Comments: Details such as demanded in the above question are found in the Debt Sustainability Analysis prepared by the Debt Management Office and not in the budget proposal.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: supporting document here: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Refer to pages 32-35

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2019 budget proposal and previous budget proposals bear this out. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents>

Government Reviewer

Opinion: Disagree

Suggested Answer: Whether the debt is domestic or external <http://www.budgetoffice.gov.ng/index.php/2019-appropriation-bill-v2?task=document.viewdoc&id=719> Page 4 Part B

IBP Comment

The information cited by the Government Review refers to "debt service" and not the composition of total debt. Debt service is the amount of interest and principle that the Government will be paying in 2019. This question is looking for the composition of total debt outstanding.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

This is presented in the budget speech which accompanies the budget. Not all of the core information is presented, but information beyond the core (related to oil) is presented, which qualifies this question for a "b"

Comment:

discussion of the economic outlook: pages 1-3  
estimates of nominal GDP level: page 27 of Breakdown of 2019 FGN Budget Proposal  
inflation rate: page 8 of budget speech  
real GDP growth: page 8 of budget speech  
interest rates: not presented

Information beyond: oil price and oil production estimates (page 8 of budget speech).

Peer Reviewer

Opinion: Agree

Comments: Fuller details as required above about the macroeconomic forecast is treated in the MTEF 2019-2021.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 6 - Interest rate

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Source:

Comment:

discussion of the economic outlook: pages 1-3  
estimates of nominal GDP level: page 27 of Breakdown of 2019 FGN Budget Proposal  
inflation rate: page 8 of budget speech  
real GDP growth: page 8 of budget speech  
interest rates: not presented

Information beyond: oil price and oil production estimates (page 8 of budget speech).

Peer Reviewer

Opinion: Agree

Comments: The information ticked is contained in the breakdown of the budget proposal and the budget speech available at <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 6 - Interest rate in addition to those already confirmed

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

Sensitivity analysis is not included in the EBP.

Peer Reviewer

Opinion: Agree

Comments: Sensitivity analysis is also not included in any of the supporting documents and the MTEF 2019-2021.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See page 37.

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

**Source:**

**Comment:**

Evidence in the 2019 Executive Budget Proposal showing how new policy proposals as distinct from existing policies, affect expenditures, could not be found

**Peer Reviewer**

Opinion: Agree

Comments: This is factually correct.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> page 39 Power subsidy (PSRP - Power sector recovery programme)

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697> New Minimum wage - Page 26, bullet 2 under Highlights, page30.

**IBP Comment**

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question. Answer adjusted to "C" based on the Government Reviewer's note on the impact of the new minimum wage on recurrent non-debt spending.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of*

nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

Comment:

There was no information that could be found in the 2019 Executive's Budget Speech showing how new policy proposals, as distinct from existing policies, will affect revenues, such as raising new funds from sale of recovered assets.

Peer Reviewer

Opinion: Agree

Comments: Beyond the budget, there is no such information in the MTEF or any of the budget support documents.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697> New Minimum wage - Page 26, bullet 2 under Highlights, also see page30.

IBP Comment

The information cited by the Government Reviewer refers to expenditure, and not revenue.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

d. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

Source:

Comment:

The 2019 executive budget proposal did not contain any information pertaining to the preceding budget year indicating where monies were spent, who spent them, and what for what purpose it was spent.

Peer Reviewer

Opinion: Agree

Comments: This is a statement of fact derived from a perusal of 2019 and previous executive budgets.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> click on MTF document

IBP Comment

The MTF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Comment:

There was no representation of expenditures for individual programs for the year preceding the budget year (BY-1) found in the executive budget proposal for 2019.

Peer Reviewer

Opinion: Agree

Comments: A review of the 2019 executive budget bears this out. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> click on MTF document. Recurrent non-debt, Statutory Transfers, debt service and sinking fund account for over 2/3 of expenditure.

IBP Comment

The MTF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

Expenditure estimates for the previous fiscal/budget year have not been updated from its original enacted level (as passed/approved) to budget actuals

Peer Reviewer

Opinion: Agree

Comments: The practice of updating from the original enacted level to the actuals is not a practice recognised in Nigeria's budgeting practice.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Comments: <http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697> See pages 3-6

[http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?](http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702)

[task=document.viewdoc&id=702](http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702) See pages 7-12

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question. Page 3 in the "Breakdown..." presentation only presents expenditure through Q3 2018, rather than the full previous budget year.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

Comment:

Expenditure estimates for BY-2 and prior years are not presented by any expenditure classification in the 2019 executive budget proposals.

Peer Reviewer

Opinion: Agree

Comments: It was not done in 2019 and has not been done in years prior to 2019.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Comments: [http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?](http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702)

[task=document.viewdoc&id=702](http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702) See page 7-9 BY-2 (2017)

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: It was not done in 2019 and in previous years. See the 2019 executive budget proposal at <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer: Economic & Functional

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See page 7-9

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

Comment:

Expenditures are not presented by program for BY-2 and prior years in the 2019 executive budget proposal

Peer Reviewer

Opinion: Agree

Comments: It was not done in 2019 and in previous years. See the 2019 executive budget proposal in <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Pages 7-12

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

Comment:

There was no information pertaining to the actual outcomes data for all expenditure present in the 2019 budget proposal and/or any other supporting document

Peer Reviewer

Opinion: Agree

Comments: No data for actual expenditure was presented. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget>

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See page 7-9

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

the revenue estimates for oil and non-oil revenue for the previous fiscal /budget year(2018) as passed by the national assembly are contained in the 2019 executive budget proposal. refer to page 24

Peer Reviewer

Opinion: Agree

Comments: It is in the budget breakdown as indicated above by the researcher.

Government Reviewer

Opinion: Agree

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

Individual sources of some, but not all, revenue is presented for BY-1 (2018) on page 25.

Peer Reviewer

Opinion: Agree

Comments: It is rather at page 24 of the budget breakdown.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on 2019-2021 MTFF [2nd Tab MTFF(Rev)]

IBP Comment

The MTFF is considered part of the MTEF, and thus is part of the Pre-Budget Statement, and not the Executive's Budget Proposal.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Source:

Comment:

Revenue estimates for the previous fiscal/budget year were not updated from their budget estimate figures to reflect actual revenue collections for that period in the 2019 Budget Proposal

Peer Reviewer

Opinion: Agree

Comments: The update, up till the time of preparation of the MTEF, was rather done in the MTEF 2019-2021

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See pages 9-12

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

Comment:

This information is not contained in the 2019 executive budget proposal.

Peer Reviewer

Opinion: Agree

Comments: A review of the 2019 budget and previous budgets shows that this information is missing.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Pages 7/8

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

Comment:

Multi-Year representation of individual sources of revenue are not contained in the 2019 executive budget proposal.

Peer Reviewer

Opinion: Agree

Comments: The 2019 budget bears this out. See [www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget](http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget)

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Pages 7&8

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

Comment:

No actual outcome data for all revenues are presented in the budget proposal or any other supporting documents.

Peer Reviewer

Opinion: Agree

Comments: Actual data for budget revenues can only be found in the end year budget implementation reports or the statistics of the Central Bank of Nigeria.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> BY-2 The MTEF/FSP is a supporting document to the EBP.

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on

the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)”

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether “core” information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The “core” information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

Page 26 and 28 of the 2019 executive budget proposal gives information on the debt servicing and total fiscal deficit as well as additional financing which includes new borrowings broken down to domestic and foreign borrowings (as approved in the 2018 executive budget)

Peer Reviewer

Opinion: Agree

Comments: The information is just about debt service, total debt outstanding at the end of BY-1, sinking fund and net borrowings broken down as domestic and foreign loans. See pages 27 and 28 of the 2019 budget breakdown.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: in addition see <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Pages 32-35

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

32. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an “a” answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to

the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

Comment:

There is no representation of the actual government debt figure presented in the 2019 executive budget proposal.

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposal shows this to be true.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See pages 32-35

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

Comment:

Information related to extra-budgetary funds is not presented or contained in the executive budget proposal

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget does not contain information on extra budgetary funds.

Government Reviewer

Opinion: I choose not to review this question

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

*GUIDELINES:*

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Comment:

Central government finances are not presented on a consolidated basis.

Peer Reviewer

Opinion: Agree

Comments: The 2019 or previous budget proposals do not contain this information.

Government Reviewer

Opinion: I choose not to review this question

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

*GUIDELINES:*

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

d. No, estimates of intergovernmental transfers are not presented.

Source:

Comment:

there are no estimates of intergovernmental transfers presented in the executive proposed budget

Peer Reviewer

Opinion: Agree

Comments: The 2019 federal budget contains nothing on intergovernmental transfers.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See pages 18-19 for narrative <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget/supporting-documents> Click on 2019-2021 MTFF >> tab1 MTFF (FAAC) lines 39/40

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results

from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

Comment:

There are no alternative displays of expenditures presented in the budget proposal to illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Comments: The 2019 budget and previous budget proposal bears this out.

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: There are no alternative displays in the 2019 executive budget proposal.

Government Reviewer

Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

Estimates of transfers to public corporations are not presented in the executive budget proposal. We have transfers (usually tagged as "statutory transfers") but with little to no narrative accompanying the figure/information. These statutory transfers are not for corporations but independent arms/ agencies of government by legislation.

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>  
refer to page 2

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposals do not contain this information. It is also imperative to point out that a good number of the public corporations have been privatised while some others are being run as quasi commercial entities.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-appropriation-bill-v2?task=document.viewdoc&id=719> Page 6, Line 92 Page 7, Line 104

IBP Comment

After further consultation with the researcher, answer choice "C" has been selected. The researcher and IBP agree with the Government Reviewer.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

Comment:

There is no information related to quasi-fiscal activities presented in the executive budget proposal.

Peer Reviewer

Opinion: Agree

Comments: The executive budget proposal 2019 is silent on quasi fiscal activities of government.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 39, last box on Power Sector Recovery programme (PSRP - Power subsidy)

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

*GUIDELINES:*

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

Answer:

d. No, information related to financial assets is not presented.

Source:

Comment:

There is no information pertaining to financial assets held by government presented in the budget proposal

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposal and previous executive budget proposals have been silent on this. Even the MTEF 2019-2021 is silent on financial assets of government.

Government Reviewer

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Comment:

Information relating to this is not presented in the EBP

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposal and previous executive budget proposals have been silent on this. Even the MTEF 2019-2021 is silent on non-financial assets of government.

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

refer to page 1112

Comment:

This is captured in most (or some) of the expenditure allocation(s) for ministries, departments and agencies

Peer Reviewer

Opinion: Agree

Comments: The estimates of expenditure arrears presented in the budget is less than 10% of the estimates. It appears there is no central collation of estimates as the only information available is on a ministry by ministry basis. Even the MTEF 2019-2021 does not show the details of the expenditure arrears.

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

*GUIDELINES:*

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

<http://budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

Comment:

This information is not contained in the executive budget proposal, however, the Medium Term Expenditure Framework for 2019-2021 gives an analysis of consolidated debt and contingent liabilities (refer to page 32)

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposal and previous executive budget proposals have been silent on this. Even the MTEF 2019-2021 is not detailed on contingent liabilities.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See pages 33-35

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Comment:

Information related to future liabilities and the sustainability of finances over the longer term is not presented in the executive budget proposal

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposal and previous executive budget proposals have been silent on this. Even the MTEF 2019-2021 is not detailed on projections that assess the government's future liabilities and the sustainability of its finances over the longer term.

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

*GUIDELINES:*

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Refer to page 24

Comment:

the 2019 Executive Budget Proposal gives the figure for Grants and Donor funding with according to the document accounts for 3.0 % of expected revenue, however it does not give explicit information on the sources of the grants or donor funding.

Peer Reviewer

Opinion: Agree

Comments: The statement in the budget is just one line item for grants and donor funds without any details or break down.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 21, Table 6.4 (f) - grants and donor funding. If we had explicit information on the sources as per researchers comment above, we will score an A or B.

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question.

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether “core” information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF’s *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

refer to page 41

Comment:

There was no explicit information with regards to tax expenditures in the proposed budget. however, it did mention “N5.12 billion in the form of tax credit to support export via the Export Expansion Grant” but this is just an allocation with little of no detail(s) on what exactly it is meant for

Peer Reviewer

Opinion: Agree

Comments: But the information provided is very scanty and it was virtually mentioned in passing.

Government Reviewer

Opinion: Agree

46. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government’s general expenses, and which revenues are reserved for particular purposes.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a “b” answer is appropriate. A “c” response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer “d” applies if no estimates of earmarked revenues are presented. An “e” response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

Comment:

There is no information contained in the budget proposal that gives estimates of earmarked revenues

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all earmarked revenues are presented.

Comments: The 2018 executive budget proposal presents estimates of the Universal Basic Education (UBEC) Fund which is funded inter alia from 2 percent of the Consolidated Revenue Fund of the Federal Government. It is budgeted as a statutory transfer implying that it must be released to UBEC even if there is a shortage of funds. Again, there was a budget for the Basic Health Care Provision Fund which is not less than 1 percent of the Consolidated Revenue Fund of the Federal Government. However, this is not treated as a statutory transfer.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Comments: <http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697> See page 25 - Highlights and note. Also see Page 20, Table 6.3 item (n). <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702>

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget Proposal. Per OBS methodology, it cannot be used to answer this question. The examples provided by the peer reviewer refer to earmarked expenditure rather than earmarked revenue. Answer choice "D" maintained, as there are no estimates presented on earmarked revenue.

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Refer to page 3

Comment:

A few links was found between the Executive budget proposal and the Economic Recovery Growth Plan (ERGP)

Peer Reviewer

Opinion: Agree

Comments: The links were between the executive budget proposal and Economic Recovery and Growth Plan. It was just a reference to an ERGP code and the budget proposed expenditure.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698> See from page 40.

Narrative descriptions and not discussions are contained in EBP. The Main FGN policy document is the Economic Recovery & Growth Plan - ERGP

IBP Comment

While some information is included that links the budget to the government's policy goals, full estimates - that is a table clearly connecting expenditure to policies - are not included. Answer choice "C" maintained.

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

<http://budgetoffice.gov.ng/index.php/economic-recovery-growth-plan-2017-2020?task=document.viewdoc&id=3>

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Comment:

No information is presented

Peer Reviewer

Opinion: Agree

Comments: There is no information on links between the executive budget proposals and government's policies for a multi year period.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: The key Budget supporting Document - the Pre-Budget Statement (MTEF/FSP) contain the multi year forecast and some of the linkages with the FGN policy document - the ERGP over the medium term. <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 21, table 6.4 Basic healthcare fund, power sector recovery programme, Immunisation and GAVI transitioning etc.

IBP Comment

The Medium Term Expenditure Framework and the Fiscal Strategy Paper are considered the Pre-Budget Statement, and not the Executive's Budget

Proposal. Per OBS methodology, it cannot be used to answer this question.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Comment:

No information pertaining to non-financial data on inputs were found

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget continues the tradition of previous budget that do not present nonfinancial data on inputs.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: These are presented at the Medium term sector strategies stage of the budget preparation and are not included in final EBP presented.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Comment:

non-financial data on results are not presented.

Peer Reviewer

Opinion:

Comments: The 2019 executive budget continues the tradition of previous budgets that do not present nonfinancial data on results.

Government Reviewer

Opinion: I choose not to review this question

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

*GUIDELINES:*

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

Comment:

The budget does not present any non-financial data on results.

Peer Reviewer

Opinion: Agree

Comments: The 2019 executive budget proposals and supporting documents are silent on this.

Government Reviewer

Opinion: I choose not to review this question

Comments: As with previous comment, these are contained in the Medium Term Sector Strategies of respective MDAs

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

*GUIDELINES:*

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

refer to page(s) 39,43

Comment:

N500 billion Special intervention Programme (including Social Housing, Home Grown School Feeding Programme, Government Economic Empowerment Programme, N-Power Job Creation Programme, Conditional Cash Transfers, etc) and N1 billion for Special Intervention for North East and IDPs for portable water under Water Resources were highlighted in the EBP

Peer Reviewer

Opinion: Agree

Comments: This is a correct assessment of the 2019 executive budget proposals and supporting documentation

Government Reviewer

Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Comment:

No budget timetable could not be found in the Budget Office website, Ministry of Budget and Planning website and or Ministry of Finance website.

Peer Reviewer

Opinion: Agree

Comments: There is no time table and a proposed amendment to the constitution to set definite timelines scaled through the legislature but was denied assent by the President.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, a timetable is released, but it lacks important details.

Comments: <http://www.budgetoffice.gov.ng/index.php/fgn-2019-budget-call-circular?task=document.viewdoc&id=694> Page 14, Paragraph 5.

IBP Comment

Answer adjusted to "C." The Call Circular contains deadlines for MDAs to submit their budgets, as well as when the bilateral budget discussions will occur.

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

Comment:

The MTEF (Nigeria's PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP).

Peer Reviewer

Opinion: Agree

Comments: The details is as earlier supplied in the public availability section.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> Page 18, Table 6.1

IBP Comment

The PBS was published after the EBP was presented to the National Assembly, and is thus considered published late. Documents that are published late are considered not publicly available. Answer choice "D" confirmed.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

**Answer:**

d. No, information related to the government's expenditure policies and priorities is not presented.

**Source:**

**Comment:**

The MTEF (Nigeria's PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP).

**Peer Reviewer**

Opinion: Agree

Comments: The details is as earlier supplied in the public availability section.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> All of Section 6, Page 17. The researcher missed the import of this question, the timeliness issue was previously addressed. I believe this question is focused on comprehensiveness or otherwise of the PBS.

**IBP Comment**

The PBS was published after the EBP was presented to the National Assembly, and is thus considered published late. Documents that are published late are considered not publicly available. Answer choice "D" confirmed.

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with*

estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

d. No, information related to the government’s revenue policies and priorities is not presented.

Source:

Comment:

The MTEF (Nigeria’s PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP).

Peer Reviewer

Opinion: Agree

Comments: The details is as earlier supplied in the public availability section.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> All of section6. it provides additional information on borrowing and deficit etc

IBP Comment

The PBS was published after the EBP was presented to the National Assembly, and is thus considered published late. Documents that are published late are considered not publicly available. Answer choice “D” confirmed.

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government’s total debt burden at the end of the upcoming budget year; and*
- *the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer “a,” the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a “b” answer, the Pre-Budget Statement must present two of those three estimates. For a “c” answer, the PBS must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

Comment:

The MTEF (Nigeria's PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP).

Peer Reviewer

Opinion: Agree

Comments: The details is as earlier supplied in the public availability section.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See page 22, Paragraph 6.2.5, and table 6.6

IBP Comment

The PBS was published after the EBP was presented to the National Assembly, and is thus considered published late. Documents that are published late are considered not publicly available. Answer choice "D" confirmed.

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Comment:

The MTEF (Nigeria's PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP).

Peer Reviewer

Opinion: Agree

Comments: The details is as earlier supplied in the public availability section.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, multi-year expenditure estimates are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702> See page 20-21, Paragraph 6.2.2,3, and table 6.4

IBP Comment

The PBS was published after the EBP was presented to the National Assembly, and is thus considered published late. Documents that are published late are considered not publicly available. Answer choice "b" confirmed.

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681>

Comment:

The budget does not show functional classification, which shows the purpose for which monies was spent

Peer Reviewer

Opinion: Agree

Comments: The enacted budget shows the administrative and economic classifications but is silent on the functional classification.

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681>

Comment:

Peer Reviewer

Opinion: Agree

Comments: This represents the factual situation as shown in the 2019 enacted budget.

Government Reviewer

Opinion: Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term “program,” and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term “program” to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: “Program” level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional

classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681>

Comment:

The enacted Budget contains detailed programs and also details on project subdivisions

Peer Reviewer

Opinion: Agree

Comments: Thee enacted budget, apart from providing overall figures for a ministry goes ahead to divide the votes into those meant for personnel, overhead and capital expenditure. Then, the votes are detailed in terms of expenditure items and activities. Details get to the point of specific infrastructure, workshops, goods and services to be delivered by the budget.

Government Reviewer

Opinion: Agree

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

<http://www.budgetoffice.gov.ng/index.php/hmbnp-2018-approved-budget-breakdown-presentation-final-draft-iii?task=document.viewdoc&id=679>

refer to page 16

Comment:

The enacted budget presents its revenue estimates for the fiscal year by category e.g Oil and Non-Oil revenue sources

Peer Reviewer

Opinion: Agree

Comments: The enacted budget shows income from categories of taxes including value added tax, corporate income tax, oil and gas royalties, crude oil sales, privatisation proceeds, proceeds of recovered looted funds, independent revenue, etc. They are caategorised.

Government Reviewer

Opinion: Agree

62. Does the Enacted Budget present individual sources of revenue?

*GUIDELINES:*

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-*

tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

<http://www.budgetoffice.gov.ng/index.php/hmbnp-2018-approved-budget-breakdown-presentation-final-draft-iii?task=document.viewdoc&id=679>

refer to page 16

Comment:

The Enacted Budget presents individual sources of some, but not all of its revenue which account for all its expected revenue for the fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The answer represent the factual position as shown in the enacted 2019 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: <http://www.budgetoffice.gov.ng/index.php/hmbnp-2018-approved-budget-breakdown-presentation-final-draft-iii?task=document.viewdoc&id=679> See page 16. To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or

"miscellaneous" revenue must account for three percent or less of all revenue. Others\* on page 16 of link above account for only 2%, less than 3%. Thus, the answer should be an A.

IBP Comment

"Independent Revenue" contains no further breakdown of sources. It represents 11.8% of the approved FGN revenue.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/hmbnp-2018-approved-budget-breakdown-presentation-final-draft-iii?task=document.viewdoc&id=679>

Refer to page 19

Comment:

The Enacted Budget in the fiscal framework gives details on the interest payments on the debt (or debt service costs) for the fiscal year, the fiscal deficit for the year and also information on new borrowings which are broken down into domestic and foreign borrowings.

refer to page 19

Peer Reviewer

Opinion: Agree

Comments: The enacted budget shows the amount of net new borrowing required during the budget year and the interest payments on the outstanding debt for the budget year. The net new borrowing is contained in the Revenue Profile while interest payments are contained in the votes of the Debt Management Office.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/hmbnp-2018-approved-budget-breakdown-presentation-final-draft-iii?task=document.viewdoc&id=679> Page 18, Debt Service/Interest Payment (line 2) Page 19 - Net borrowing, Total Debt.

IBP Comment

The total debt outstanding at the end of the budget year (2018) is not presented in the Enacted Budget. Page 19 that the government refers to includes information on net new borrowing, but not the total debt outstanding.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685>

<http://www.budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-consolidation?task=document.viewdoc&id=684>

Comment:

The 2018 Citizens Budget Contains information pertaining to the expenditure and revenue totals and also macroeconomic forecast upon which the budget is based on. It also provides comparisons with the previous year's budget, and expenditure estimates by administrative classification.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: A perusal of the Citizens Budget will bear this out- it contains the requisite information excluding the macroeconomic forecasts upon which the budget is based. However, it also contains information beyond the core elements.

Government Reviewer

Opinion: Agree

IBP Comment

Page 10 of the Citizens Guide to Understanding the FGN's 2018 Budget includes macroeconomic information.

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

b. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

Source:

<http://www.budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685>

<http://www.budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-consolidation?task=document.viewdoc&id=684>

Comment:

the 2018 citizen's budget was published on the budget office's website. We have also seen printed citizen's budget but not at scale to reach many Nigerians.

Peer Reviewer

Opinion: Agree

Comments: The Citizens Budget is published on the website of the Budget Office of the Federation. It is also printed, but not enough to reach majority of Nigerians.

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of*

public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Comment:

We are not aware of this on any public consultation on this.

Peer Reviewer

Opinion: Agree

Comments: There has been no consultation on the content of the Citizens Budget to establish what citizens need to know about the budget. As a stakeholder in the Nigerian budgeting process, I have monitored and followed up development but there is none in this direction.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

Comments: The Executive implemented a Citizens portal on the budget Office website, where citizens can provide; 1. feedback:

<http://www.budgetoffice.gov.ng/nbi/app/index.php/feedback> 2. Observation & Suggestions:

<http://www.budgetoffice.gov.ng/nbi/app/index.php/observation-suggestion> 3. Contact us via post or physical visit:

<http://www.budgetoffice.gov.ng/nbi/app/index.php/contact>

Researcher Response

I do not believe they are, rather, these "mechanisms" listed by the GR are typical feedback mechanisms one would find on any public(or private) website/domain. Proper mechanisms would be (in my opinion) holding townhalls in different constituencies were questions pertaining to what the public want their CB to contain can be asked, through targeted surveys and questionnaires, social media engagements, etc.

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

<http://www.budgetoffice.gov.ng/index.php/2019-proposed-budget-citizens-guide?task=document.viewdoc&id=703>

<http://www.budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-consolidation?task=document.viewdoc&id=684>

Comment:

Only a citizens version of the Enacted Budget is produced and published.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: There is a Citizens Guide for the Executive Budget Proposal 2018 and another for the Enacted Budget 2018. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2018>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Comments: The researcher's source above shows 2 stages - Formulation (Executive Budget Proposal) & Enacted Budget. His comment on the other hand is unclear as the 2 links are for 2 different documents. Enacted Budget - click here: <http://www.budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-consolidation?task=document.viewdoc&id=684> Executive Budget Proposal, Click Here: <http://www.budgetoffice.gov.ng/index.php/2019-proposed-budget-citizens-guide?task=document.viewdoc&id=703>

IBP Comment

Adjust to "B" - a Citizens Budget is produced and published for both the Executive's Budget Proposal and Enacted Budget.

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "D."

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

None of the above

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer: Economic

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "none of the above."

69. Do the In-Year Reports present actual expenditures for individual programs?

*GUIDELINES:*

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> See page 36, S/No 6, 8 & 9

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "D."

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> See page 36.

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "B."

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> See page 30.

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "B."

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Ref: Page 30.

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018,

and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "D."

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

b. No, comparisons are not made for revenues presented in the In-Year Reports.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

**Comment:**

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

**Peer Reviewer**

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> See Page 30

**IBP Comment**

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "B"

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696>

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36, S/No 10-12 & E3-4

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "D."

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is*

presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

Comment:

Budget Implementation Reports (In-Year Reports) were published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: In year reports were published later than three months after the reporting period ended.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36 S/No D10-13 S/No E3&4

IBP Comment

OBS methodology requires the researcher to look at the most recent 12 months of in-year reporting that were published and/or due to be published prior to the research cut-off date of 31 December 2018. For the In-Year Reports to be considered publicly available, three out of four reports must be published online within three months of the end of the reporting period. For Nigeria, the IYRs that were evaluated were Q4 2017, Q1 2018, Q2 2018, and Q3 2018. Three of those reports (Q4 2017, Q1 2018, and Q2 2018) were published more than three months after the end of the reporting period. One report (Q3 2018) was not published as of the OBS research cut-off date. Nigeria's In-Year Reports are considered not publicly available, and thus this question should be answered "D."

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

*GUIDELINES:*

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Agree

Comments: I agree with the scoring only.

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six

months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

Answer:

d. No, expenditure estimates have not been updated.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> See Page 36-38

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: Economic <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36.

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer: Economic

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36.

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "none of the above."

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

*GUIDELINES:*

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically*

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: [http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?](http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696)

task=document.viewdoc&id=696 Page 36. Lines D6, 8 & 9. Power Sector Recovery Programme, Presidential Amnesty programme & the Social Intervention programme.

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

**GUIDELINES:**

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

d. No, revenue estimates have not been updated.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Agree

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 30

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "B."

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 30

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

Comment:

A Mid-Year Review for 2018 was not published.

Peer Reviewer

Opinion: Agree

Comments: There was no mid year review of the 2018 budget.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Comments: <http://www.budgetoffice.gov.ng/index.php/2018-second-quarter-and-half-year-budget-implementation-report?task=document.viewdoc&id=696> Page 36

IBP Comment

A Mid-Year Reviews are more substantial documents than the 2nd Quarter / First Half Year In-Year Reports. In addition to containing the first six months of budget implementation, MYRs will also contain updated macroeconomic, expenditure, and/or revenue estimates for the full-year. Nigeria does not publish a document that contains the information necessary to be considered a Mid-Year Review. As the Mid-Year Review is considered not publicly available, this question is answered "D."

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included. See for example, pages 41, 111-113

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Comments: Narrative discussion can be found on Pages 42-45

IBP Comment

Upon further review, answer adjusted to "A." Section 4 of the YER contains some narrative discussion regarding capital project implementation. See pages 46-104. In this narrative there is a discussion about the differences between the budgeted and actual expenditure amounts.

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

See page 41 for Economic Classification

See Appendix 1 for capital expenditure by administrative classification.

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report but the administrative classification report is not comprehensive.

Government Reviewer

Opinion: Agree

IBP Comment

Answer adjusted to "C." While administrative classification is presented in Appendix 1, it is only for capital expenditure. Capital expenditure accounted for only 22% of total expenditure for 2017. 78% of expenditure was not presented by administrative classification.

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Economic classification

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Data for administrative and functional classifications are not comprehensive and cannot be included.

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report. Even the data for economic classification is not comprehensive.

Government Reviewer

Opinion: Agree

IBP Comment

While administrative classification is presented in Appendix 1, it is only for capital expenditure. Capital expenditure accounted for only 22% of total expenditure for 2017. 78% of expenditure was not presented by administrative classification.

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End*

Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

The BIR highlights program expenditures (in this case capital administrative and developmental projects) for selected key Ministries. page 46+ of the document in the link below gives highlights of this information.

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report.

Government Reviewer

Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Revenue showing difference between Enacted and actual outcome are shown in table 3.8 (Inflows to the 2017 Federal Budget as at December 2017)

narrative discussion(s) with regards to budgeted and actual outcomes for revenue can be found in page 33-37 of the BIR in the link below

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report.

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are*

shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

The Year-End Report presents revenue estimates by category (oil and non-oil revenue) Table 3.8.

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report.

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Yes, the Year-End Report presents individual sources of some, but not all, revenue.

Peer Reviewer

Opinion: Agree

Comments: This represents the position in the year end report.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: <http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691> Page 35.

IBP Comment

"Independent Revenue" accounts for 12% of revenue. No further information on the sources of revenue that count as "independent revenue" is presented. Answer "B" confirmed.

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the

fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

**Comment:**

This question looks for comparisons between projected figures and actuals.

the amount of net new borrowing required during 2017: page xiii  
the central government's total debt burden at the end of 2017: not presented  
the interest payments on the outstanding debt for 2017: page xii  
interest rates on the debt; not presented  
maturity profile of the debt: not presented  
whether the debt is domestic or external: not presented

**Peer Reviewer**

Opinion: Agree

Comments: Issues related to the maturing profile of the debt are not included.

**Government Reviewer**

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

**Source:**

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

**Comment:**

the amount of net new borrowing required during 2017: page xiii  
the central government's total debt burden at the end of 2017: not presented  
the interest payments on the outstanding debt for 2017: page xii  
interest rates on the debt; not presented  
maturity profile of the debt: not presented  
whether the debt is domestic or external: not presented

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

**Source:**

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

**Comment:**

There was no information on actual against estimated macroeconomic variables e.g inflation, growth rate, oil price, etc. Only comparisons on macroeconomic variables were on estimates for previous year

Peer Reviewer  
Opinion: Agree

Comments: The year end report has information on GDP growth, developments in the oil and non oil sector, developments in prices/inflation, developments in the money market, external trade, balance of payment, exchange rate, external reserves and public debt stock. See the executive summary and pages 4-18 of the year end report. But these information were not being compared to the projections in the enacted budget.

Government Reviewer  
Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

**Answer:**

None of the above

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: See pages 4-18 of the fourth quarter and consolidated budget implementation report 2017.

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

**GUIDELINES:**

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Comments: The answer represents the factual situation.

Government Reviewer

Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, estimates of the differences between the original estimates of non-financial data on results and the actual outcome are not presented

Peer Reviewer

Opinion: Agree

Comments: The answer is supported by the year end report which has nothing on the subject matter.

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Comments: The answer represents that factual situation as there is nothing on the subject matter in the year end report.

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Peer Reviewer

Opinion: Agree

Comments: There is nothing on extra budgetary funds. <http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Government Reviewer

Opinion: I choose not to review this question

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Peer Reviewer

Opinion: Agree

Comments: The answer represents the factual situation. <http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Government Reviewer

Opinion: Agree

Comments: A Financial statement is released as a separate document by the Accountant General's Office.

IBP Comment

Upon further consultation with the researcher, answer choice "D" maintained. We were unable to find the financial statement that the Government Reviewer mentioned.

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

N/A

Comment:

The financial audit for 2016 was published late.

Peer Reviewer

Opinion: Agree

Comments: The audit report is not available to the public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Comments: <https://www.proshareng.com/news/NIGERIA%20ECONOMY/OAuGF-2016-Audited-Annual-Report-Submitted-Issues-Qualified-Report-/40935>

IBP Comment

During the research period of the OBS 2019, no evidence of audit reports were found to have been made available.

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:  
d. No expenditures have been audited.

Source:  
N/A

Comment:  
AR for 2016 was published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree  
Comments: The audit report is not available to the public.

Government Reviewer

Opinion: Disagree  
Suggested Answer:  
a. All expenditures within the SAI's mandate have been audited.  
Comments: <https://www.proshareng.com/news/NIGERIA%20ECONOMY/OAuGF-2016-Audited-Annual-Report-Submitted--Issues-Qualified-Report-/40935>

IBP Comment

OBS methodology and accepted international practice give the Supreme Audit Institution eighteen months from the end of the fiscal year to produce and publish an Audit Report. Nigeria's Audit Report for 2016 was published online on 10 July 2018, after this eighteen month deadline, and so is considered not publicly available. Answer choice "D" is appropriate.

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

Answer:  
d. No extra-budgetary funds have been audited.

Source:  
N/A

Comment:  
AR for 2016 was published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree  
Comments: The audit report is not available to the public.

Government Reviewer

Opinion: I choose not to review this question

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

N/A

Comment:

AR for 2016 was published too late to be considered publicly available.

Peer Reviewer

Opinion: Agree

Comments: The audit report is not available to the public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: <https://www.proshareng.com/news/NIGERIA%20ECONOMY/OAuGF-2016-Audited-Annual-Report-Submitted--Issues-Qualified-Report-/40935> The Audit report has an executive summary.

IBP Comment

OBS methodology and accepted international practice give the Supreme Audit Institution eighteen months from the end of the fiscal year to produce and publish an Audit Report. Nigeria's Audit Report for 2016 was published online on 10 July 2018, after this eighteen month deadline, and so is considered not publicly available. Answer choice "B" is appropriate.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

N/A

Comment:

Executive does not publish such a report.

Peer Reviewer

Opinion: Agree

Comments: The audit report is not available to the public.

Government Reviewer  
Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

N/A

Comment:

Such a report is not published.

Peer Reviewer

Opinion: Agree

Comments: There is no report addressing the above issues.

Government Reviewer

Opinion: Agree

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

*Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:*

- *Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or*
- *Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).*

*For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.*

*To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI*

exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

1. The Independent Fiscal Institution in National Assembly Budget and Research Office (NABRO) Links : <http://nabro.gov.ng/acts/>

2. The Independence set in Yet to be Set in Law. Despite the National assembly passing the bill to legally establish NABRO, the President vetoed the bill.

<https://guardian.ng/news/why-nass-will-override-buhari-on-nabro-bill/>

3. In terms of resources, the Budget of the National Assembly is not detailed enough as such it is difficult to scientifically measure if the resources available is insufficient to carry out its tasks. However, looking at the website of the agency, the outcomes and output of the agency suggest it's resources is insufficient.

4. The NABRO Administrative Head has no legal backing" and the "organisation is not properly funded to perform such task for now"

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: There is also a Fiscal Responsibility Commission and its independence is set in law - the Fiscal Responsibility Act of 2007. However, it is very poorly funded and lacks adequate human resources. There has been no commissioners for the Commission since the term of the first set of commissioners expired in 2014.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Comments: NABRO as identified by the research is an arm of the National Assembly (with first line charge statutory transfer) and has enough resources but not backed by an establishment act yet.

IBP Comment

Answer choice "C" maintained after consultation with the researcher.

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the*

nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

<http://nabro.gov.ng/research-reports/>

NABRO does not publish its own macroeconomic or fiscal forecast, Access to the agencies publication is restricted ( Password).

Interviews with some staff of the agency suggest the agency did some assessment of the official macroeconomic and fiscal forecast for fiscal year 2018 as produced by the executive what the document was not published.

Comment:

Interviews with some staff of the agency suggest the agency did some assessment of the official macroeconomic and fiscal forecast for fiscal year 2018 as produced by the executive.

Recent analysis conducted by NABRO has been published in hard copy only and circulated to NASS members.

Peer Reviewer

Opinion: Agree

Comments: This represents the factual situation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Comments: <http://nabro.gov.ng/budget-analysis/>

IBP Comment

Answer choice "D" maintained. NABRO analysis has not recently been published online.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

*GUIDELINES:*

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Researcher: All document available and publish in 2016 ( online) do not contain costings adjustments among others

<http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) 2016 List of Publications with links – THE IMPLICATIONS OF THE 2016

APPROPRIATIONS BILL ON THE PRIVATE SECTOR IN NIGERIA (No costing adjustment was done) <http://nabro.gov.ng/publications/>

(<http://nabro.gov.ng/publications/>) – 2016 FGN BUDGET INTERVENTION FUND FOR POVERTY ALLEVIATION IMPLICATIONS FOR IMPLEMENTATION.

<http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET HEADQUARTERS

AND NATIONWIDE <http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN

BUDGET NORTH CENTRAL ZONE <http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE

2016 FGN BUDGET NORTH EAST ZONE <http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS

IN

THE 2016 FGN BUDGET NORTH WEST ZONE <http://nabro.gov.ng/publications/> ( <http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL

PROJECTS

IN THE 2016 FGN BUDGET SOUTH EAST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET SOUTH SOUTH ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET SOUTH WEST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>)

Comment:

There is no published document showing or depleting costings of new policy proposals. Information from the office of the Director General of NABRO suggests that NABRO do not have the capacity and resources to conduct and publish its own costings of new policy proposals.

There has been no further analysis since the 2016 budget linked in the Sources box.

Peer Reviewer

Opinion: Agree

Comments: There is no published costing of new policy proposals to assess their impact on the budget by the IFI.

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

Answer:

a. Frequently (i.e., five times or more).

Source:

Telephone call to Senator Emmanuel Paulker  
Telephone call to Office of the Director General of NABRO

Comment:

Senator Emmanuel Paulker's office confirm that the Conference Committee met with NABRO more than 10 times to discuss issues around resource and information challenges militating against the agency.

During the 2018 budget enactment stages, the office of the Director General of NABRO suggests that staffs of NABRO actively and made submission to the relevant committee of the house of representative and senate. Submission covers different sectors including the Health, Education, Security, housing, works and power sectors.

Peer Reviewer

Opinion: Agree

Comments: This represents the factual situation.

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

*GUIDELINES:*

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the*

*Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

Answer:

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

Source:

The Senate debate debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

The Fiscal Responsibility Acts makes it mandatory for the House to Approve the Medium term Expenditure framework and fiscal term paper. (<http://www.lawyard.ng/wp-content/uploads/2016/01/FISCALRESPONSIBILITY-ACT-2007.pdf>)

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Page 7, Session 11(1), 12(1) gives the national Assembly authority to adjust "Aggregate expenditure and the aggregate amount appropriated by the National Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three per cent of the estimated Gross Domestic Product or any sustainable percentage as may be determined by the national Assembly for each financial year"

For fiscal year 2019, the President sent the budget policy to the National Assembly ( 6th of November 2018) prior to presenting the budget to the legislature on 19th of December, 2018). however, little evidence that the budget priority for 2019 was debated and approved before 19th of December, 2019 <https://www.dailytrust.com.ng/n-assembly-gets-2019-2021-expenditure-framework.html>

Comment:

For fiscal year 2019, the President sent the budget policy to the National Assembly ( 6th of November 2018) prior to presenting the budget to the legislature on 19th of December, 2018). however, little evidence that the budget priority for 2019 - 2022 was debated and approved before 19th of December, 2019.

<https://www.dailytrust.com.ng/n-assembly-gets-2019-2021-expenditure-framework.html>

Peer Reviewer

Opinion: Agree

Comments: However, by the Fiscal Responsibility Act, the Medium Term Expenditure Framework approved by the legislature should be the basis for the preparation of the executive budget. But in actual terms, the MTEF is sent to the legislature shortly before the executive budget is sent, and even though a debate is held, the legislature does not finalise and approve of the MTEF including its key parameters like the benchmark price of crude oil until the executive budget is presented. Thus, the MTEF and the budget are approved virtually at the same time thereby defeating the purpose of the MTEF as guide to the preparation of the budget.

Government Reviewer

Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

*GUIDELINES:*

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

d. The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.

Source:

<https://www.premiumtimesng.com/news/headlines/301857-buhari-presents-2019-budget-to-national-assembly-live-update.html>

Comment:

The 2019 Executive's Budget Proposal was presented by the President to the Legislature on December 19, 2018, less than one month to the beginning of the New Year in January 1 2019.

Peer Reviewer

Opinion: Agree

Comments: Also, the year 2018 executive budget was presented to the legislature on November 7, 2017.

Government Reviewer

Opinion: Agree

Comments: This is not in breach of the constitution, though efforts are ongoing to amend the constitution to clearly define specific timelines.

According to section 81 of the Constitution of the Federal Republic of Nigeria 1999 (CFRN 1999) "The President shall cause to be prepared and laid before each House of the National Assembly (NASS) at any time in each financial year estimates of the revenues and expenditure of the Federation for the Next following financial year"

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

d. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

Source:

The legislature approves the budget more than three months into the budget year- specifically on May 17, 2018, for fiscal year starting January 1, 2018

<https://punchng.com/at-last-nassembly-passes-n9-12tn-budget-lawmakers-increase-nass-budget-to-n139-5bn/>

Comment:

The legislature approves the budget more than three months into the budget year- specifically on May 17, 2018, for fiscal year starting January 1,

2018

Peer Reviewer

Opinion: Agree

Comments: This has been the trend in the last four years.

Government Reviewer

Opinion: Agree

Comments: As with my previous statement in Q108, there no clear timelines to this in the constitution. The necessary constitutional amendment to address these issues are currently under review.

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

Refer to Section 59(1)a of the Constitution of the Federal Republic of Nigeria for the mode of exercising Federal Legislative power on budget related bills. This provision refers to "an appropriation bill or a supplementary appropriation bill, including any other bill for the payment, issue or withdrawal from the Consolidated Revenue Fund or any other public fund of the Federation of any money charged thereon or any alteration in the amount of such a payment, issue or withdrawal."

Comment:

In law as against the characteristic self imposed censorship by the Nigerian legislature, the legislature has unlimited authority to amend the budget. Depending on the debates on the Appropriation Bill or Supplementary Appropriation Bill submitted by the Executive, the legislature is empowered to adopt the budget as presented, or amend and enact into law, or altogether reject the Executive Budget and replace it by the legislature's own proposals. Where a money Bill is passed by the legislature it shall be sent to the President for assent. Where the President fails to assent within 30 days, the Bill shall again be presented to a joint sitting of the National Assembly, and if passed by two-thirds majority, the Bill shall become law without the requirement of the President's assent (See Sections 59 and 62 of the 1999 Constitution of the Federal Republic of Nigeria).

Peer Reviewer

Opinion: Agree

Comments: By S.80 (4) of the 1999 Constitution, no money shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation except in the manner prescribed by the legislature. By S.81 of the same Constitution, what the President presents to the legislature is financial estimates of the revenue and expenditure of the Federation for the next following financial year. Thus, the legislature is at liberty to amend the executive budget.

Government Reviewer

Opinion: Agree

Comments: I agree somewhat with the answer but disagree with some of the comments of the researcher! The legislature does not have the power to 'reject and propose'. Reject - Yes, but the power to propose lies with Mr. President as stated in section 81 of the CFRN - (According to section 81 of the Constitution of the Federal Republic of Nigeria 1999 (CFRN 1999) "The President shall cause to be prepared and laid before each House of the National Assembly (NASS) at any time in each financial year estimates of the revenues and expenditure of the Federation for the Next following financial year") I do agree they have the powers to amend and or adopt.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

The size of the 2018 budget Proposal was increased from N8.6 trillion to N9.21 trillion increasing the budget by N508billion.  
<https://punchng.com/at-last-nassembly-passes-n9-12tn-budget-lawmakers-increase-nass-budget-to-n139-5bn/>

The President subsequently signed the amended budget despite complaining that about 6403 new projects was inserted into the budget by the legislators  
<https://punchng.com/breaking-finally-buhari-signs-2018-budget/>

**Comment:**

Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Peer Reviewer**

Opinion: Agree

Comments: See <https://www.budgetoffice.gov.ng/index.php/2018-budget> for the 2018 executive budget proposal and the legislature approved budget signed into law by the President.

**Government Reviewer**

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

Answer:

c. Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Source:

The House of Representatives and Senate Committee on Appropriation ( a specialised budget or finance committee) examined the Executive's Budget Proposal and published a report at the National Assembly before the Budget Proposal is adopted. Report of different committee of the house is submitted to the appropriation committee, after laying its report , the house and senate move to adopt the findings.  
<https://www.von.gov.ng/appropriation-committees-submit-2018-budget-report/>

Comment:

The House of Representatives and Senate Committee on Appropriation ( a specialised budget or finance committee) examined the Executive's Budget Proposal and published a report at the National Assembly before the Budget Proposal is adopted. But the document is not available to the public ( online), Yes, a specialised budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Comments: The Committees on Appropriation in the Senate and House of Representatives examine the executive budget but their report is not available whether online or in hard copy to the public.

Government Reviewer

Opinion: Agree

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

*GUIDELINES:*

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

<https://www.tribuneonline.ng.com/130403/>

Heads of Ministries, department and agencies of government from the different sectors including the Health, education, defense, water sector all appear and explain budgetary allocation to the legislative committees responsible for those particular sectors.

Education

<https://www.vanguardngr.com/2018/04/education-free-fall/>

Power, works and Housing

<https://www.vanguardngr.com/2017/12/senate-walks-fashola-lack-budget-documents/>

However, the reports was not published.

Comment:

Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Comments: There are legislative committees for every ministry, department and agency of government (MDAs). Indeed, the committees outnumber the MDAs and sometimes, there are two to three committees supervising different parts of an MDAs mandate. After the President's presentation of the budget and general debate on the floor, the Committees take over the examination of spending proposals of the MDAs under their oversight. At this stage, they are deemed to be subcommittees of the Committee on Appropriation. The Committees had over two months to examine the spending proposals. MDAs appear before the Committees to defend the expenditure proposals. Sometimes, relevant civil society organisations prepare, send reviews and recommendations and appear before the committees. However, the committee reports are not published. But from time to time, issues arising from the interaction of the committees and MDA representatives, especially, if they are sensational are published in the media.

Government Reviewer

Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

*GUIDELINES:*

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

yes. Different committees of the senate and house examined level of budget implementation during the fiscal year.

media account point to some of the enquirers

House of Representatives Committee on Maritime Safety, Education and Administration

<https://www.vanguardngr.com/2018/11/budget-implementation-house-committee-expresses-confidence-in-nimasa-management/>

House of Representatives Committee on Aviation

<https://www.premiumtimesng.com/news/top-news/300403-reps-committee-threatens-to-block-aviation-agencies-2019-budgets.html>

However, the legislatures do not publish any report of findings and recommendations

Comment:

House of Representatives Committee on Aviation

Peer Reviewer

Opinion: Agree

Comments: It is part of the constitutional oversight duties of the legislature (see sections 88 and 89 of the 1999 Constitution) to examine in year implementation of the budget. But by practice and emerging tradition, the reports are not published. However, there is nothing in any law or policy preventing the legislative committees or the entire legislature from publishing the reports.

Government Reviewer

Opinion: Agree

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

**Source:**

The President requested for virement of N242.2 billion in the 2018 budget for provision of needed votes for some sectors.  
<https://punchng.com/2019-reps-approve-buharis-n242-2bn-virement/>

Section 27 (1) of the Fiscal Responsibility Act states that: "The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act"

**Comment:**

The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

Peer Reviewer

Opinion: Agree

Comments: The full provision of S.27 of the FRA provides the Nigerian legal context: (1) The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act. (2) Without prejudice to subsection (1) of this section, the Minister may in exceptional circumstances and in the overall public interest, recommend for the approval of the National Assembly virements from sub-heads under heads of account, without exceeding the amount appropriated to such head account.

Government Reviewer

Opinion: Agree

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may

become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

The executive is required by law to obtain approval from the legislature prior to spending excess revenues, and it does so in practice. The Nigerian Constitution provides the Legal backing (<http://www.nigerialaw.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>) "fiscal responsibility act" as a reference (FISCAL RESPONSIBILITY ACT, 2007(2007 ACT No. 31) PART VII, Section 35).

<https://www.thisdaylive.com/index.php/2018/04/10/after-senate-rumble-presidency-says-buhari-yet-to-authorise-1bn-withdrawal-from-eca/>

**Comment:**

The executive arm of government is required by law to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice. Session 81 of the Nigeria Constitution provides the Legal framework for virement of funds 81. (1) The

President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. (2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein. (3) Any amount standing to the credit of the judiciary in the Consolidated Revenue Fund of the Federation shall be paid directly to the National Judicial Council for disbursement to the heads of the courts established for the Federation and the State under section 6 of this Constitution. (4) If in respect of any financial year it is found that - (a) the amount appropriated by the Appropriation Act for any purpose is insufficient; or (b) a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required shall be laid before each House of the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill."

**Peer Reviewer**

Opinion: Agree

Comments: The executive is required by law to get legislative approval before spending because any expenditure without legislative approval violates the letters and spirit of the 1999 Constitution. However, the Excess Crude Account (ECA) which warehouses money realised from oil and gas sales in excess of benchmark price used in the budget belongs to the entire Federation consisting of the federal, state and local governments. Thus, the decision to withdraw money from the ECA is taken by the President and governors but each tier of government then gets approval from its legislature before spending. See S.35 of the Fiscal Responsibility Act. Sections 4 and 5 of the 2018 Appropriation Act states as follows: S 4. (1) The Accountant-General of the Federation shall immediately upon the coming into force of this Act maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this Budget. (2) Such revenues as specified in Sub-section (1) of this section refers to Revenues accruing from sales of government crude oil in excess of the approved benchmark price per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas. S 5 (1) No funds shall be paid out of the monies arising from the record specified in Section (4) except by an Act/approval of the National Assembly.

**Government Reviewer**

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

The 2017 Year End Report shows the executive implements spending cuts in the following broad areas Page 41, Budget Implementation Report 2017

1. The Budget Made provisions for only N2.14 trillion for capital Projects, However only N1.44 trillion was spent in fiscal year 2017.

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

(No formal request was made to the Legislature to reduce spending on capital projects and No such reduction was discussed in the Vote and Proceeding of the National Assembly in 2017)

[http://nass.gov.ng/document/votes\\_and\\_proceedings](http://nass.gov.ng/document/votes_and_proceedings) ([http://nass.gov.ng/document/votes\\_and\\_proceedings](http://nass.gov.ng/document/votes_and_proceedings))

Comment:

There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Section 28 of the Fiscal Responsibility Act gives the Minister the power to "...take appropriate measures to restrict further commitments and financial operation..." in cases where targeted revenues are insufficient.

Peer Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Comments: S. 28 of the Fiscal Responsibility Act guides restriction of funding in certain circumstances: (1) Where, by the end of three months, after the enactment of the Appropriation Act, the Minister determines that the targeted revenues may be insufficient to fund the heads of expenditure in the Appropriation Act, the Minister shall, within the next 30 days of such determination, take appropriate measures to restrict further commitments and financial operations according to the criteria set in the Fiscal Risk Appendix. (2) Where the targeted revenues are re-established, either in part or in full, the appropriations for which further commitments were restricted shall be restored proportionately. (3) The provisions of subsections (1) and (2) of this section shall not apply to statutory or constitutional expenditures. Essentially, the criteria for restricting financial commitments is to be set by the legislature in the Fiscal Risk Appendix, which is one of the documents that should accompany the executive budget proposal to the legislature for approval - S. 19 (f) of the FRA. But in practice, the executive never sends a Fiscal Risk Appendix to the legislature for approval and thus, no criteria is set by the legislature. So, the executive unilaterally decides on the reduction of spending and they do not seek legislative approval after the expenditure. Thus, there is no pre or post approval of expenditure reduction. It is imperative to note in the last ten years, salaries and overheads may be fully paid for but capital expenditure has never been fully implemented due to shortfall of revenue.

Government Reviewer

Opinion: Agree

Comments: This LARGELY due to the fact that we have, over the recent past, operated a DEFICIT Budget.

IBP Comment

Answer "D" is maintained after reviewing the reviewers' comments and consulting with the researcher.

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how

soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

Source:

Yes, Senate Conference Committee (audit reports) examined the 2016 Audit Report on the annual budget, but it did not publish any report with findings and recommendations.

<https://www.blueprint.ng/efcc-others-have-no-audited-reports-since-inception-senate/>

<https://placng.org/wp/wp-content/uploads/2018/10/Senate-Conference-Committee-Report-on-the-Federal-Audit-Service-Commission-Bill-2018.pdf>

For fiscal year 2017, the senate accused the Supreme Audit Institution (SAI) of not submitting the audit reports. As such, the committee did not examine the audit report on the annual budget for fiscal year 2017.

<https://www.vanguardngr.com/2018/12/senate-threatens-ag-over-audit-reports-of-state-house-efcc-firs-others/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: There has not been any published report of the Public Accounts Committee either in the Senate or in the House of Representatives since the return to civil rule in 1999. Indeed, most of the reports of the PAC have not been approved by the Committee of the Plenary.

Government Reviewer

Opinion: Agree

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The procedure for appointment stated in section 86 of the 1999 Constitution qualifies as a good practice considering that the Federal Civil Service Commission recommends candidates to the President who now appoints; and the appointment is subject to the confirmation of the Senate (legislature).

As at December 13, 2017, the The senate confirmed Anthony Ayine as the new auditor-general of the federation (AGF) in line with section 86 of the 1999 Constitution.

Comment:

Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Peer Reviewer

Opinion: Agree

Comments: Further, S. 86 (3) states: "Except with the sanction of a resolution of the Senate, no person shall act in the office of the Auditor-General of the Federation for a period exceeding six months".

Government Reviewer

Opinion:

Comments: The Legislature APPROVES (confirms) the recommendation of the executive. And not as described by the researcher.

<https://punchng.com/breaking-senate-confirms-anthony-ayine-auditor-general/> <https://guardian.ng/news/senate-confirms-ayine-as-nigerias-auditor-general/>

IBP Comment

The President nominates the Auditor General, who then is approved by the Senate. Answer "A" confirmed.

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

*GUIDELINES:*

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

The head of the SAI may only be removed by the legislature Action.

The constitution

87. (1) A person holding the office of the Auditor-General

for the Federation shall be removed from office by the President acting on an address supported by two-thirds majority of the Senate praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct.

(2) The Auditor-General shall not be removed from office before such retiring age as may be prescribed by law, save in accordance with the provisions of this section.

Comment:

Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Peer Reviewer

Opinion: Agree  
Comments: The Auditor-General enjoys constitutional security of tenure.

Government Reviewer  
Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

The Executive determines the budget of the Supreme Audit Institution. The Minister of Budget & Planning and Minister of Finance determines and sets Maximum spending level in line with the fiscal structure. However, the Office of the Auditor General of the Federation prepares its budget in lines with the maximum limit/fiscal ceiling. The budget also goes through enactment process where the budget can be increased or reduced.

Director, Treasury Audit Department Office of Auditor General for the Federation Central Business District, Abuja claims the funding level is not consistent with the resources the SAI needs to fulfill its mandate

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Office is poorly funded and this has been attested to by many senior staff of the Auditor-General's Office. The budget of the Auditor-General comes to the legislature like all other components of the executive budget proposal. It is approved by the legislature and assented to as a Schedule to the Appropriation Act by the President.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Comments: The budget for the SAI is proposed by the executive, DETERMINED by the legislature.... But the SAI is not a 'first line charge' or statutory transfer agency yet. This is subject to the revised Audit bill yet to be assented to by Mr. President.

IBP Comment

From cross country consistency, this question has been adjusted to "C," and the legislature has the ability to amend the budget of the SAI.

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

*GUIDELINES:*

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

The SAI does not have full discretion to decide which audits it wishes to undertake.

The Supreme Audit Institution (SAI) has the certain limitations to audit certain bodies and also it not clearly independent as it draws its funds directly from the Executive. Head of SAI complains from under-funding (restrictions) and are advocating for the passage of an Audit Bill that seeks to make its funds a statutory/compulsory payment, similar to the financial autonomy the National Judicial Council and National Assembly enjoy.

Comment:

By section 85 (3) of the 1999 Constitution, the Auditor General is barred from auditing statutory corporations, commissions, authorities, agencies including all persons and bodies established by an Act of the National Assembly. The Auditor General merely provides them with a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors; guidelines on the level of fees to be paid to external auditors; and comment on their annual accounts and auditors reports thereon.

Peer Reviewer

Opinion: Agree

Comments: The constitutional exclusion of government statutory corporations and commissions from the Auditor-Generals purview is a significant limitation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Comments: To answer "a," the SAI must have full discretion in law to decide which audits to undertake. See Section 85 (2) (6) pod the 1999 CFRN With respect to the reviewers comment above, some of these corporations are not wholly owned by the government. Thus, the SAI by virtue of Section 85(3) SHALL provide guidance with list of APPROVED qualified auditors to be appointed by such a Corporation.

IBP Comment

After further consultation with the researcher, answer choice "B" is maintained. Section 85 of the Constitution provides a limitation on the Auditor-General's discretion to decide which audits to undertake.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

According to the Director, Treasury Audit Department Office of Auditor General for the Federation,

"The Audit Process is periodically reviewed by a unit within the SAIs alongside AFROSAI-E colleagues." No report is publicly available, and there is limited information on the level of review done. Request to see the reviewed report was not honoured.

Comment:

No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Comments: It is difficult to take a position on this question considering that there is no evidence from any published report that a unit in the SAI reviews the process. It is also difficult to outrightly dismiss the words of the Director, Treasury Audit Department of the SAI. Further, the name of unit that does the review is not even available. On the preponderance of evidence, "D" should be the answer. The statement of the Director is without any empirical evidence.

Government Reviewer

Opinion: Agree

IBP Comment

For cross country consistency, answer choice "C" is maintained based on the researcher's interaction with the OAG.

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

According to the Director Treasury Audit Department, the auditor general alone testified in hearings of a committee of the legislature more than 10 times in fiscal year 2018.

Comment:

In the past 12 months, the head and senior staff member of the Supreme Audit Institution (SAI) took part and testify in hearings of a committee of the legislature more than 10 times

Peer Reviewer

Opinion: Agree

Comments: From discussions with the Hon Kingsley Chinda, former chairman of the Public Accounts Committee in the House of Representatives, the Auditor-General and his senior staff frequently testified before the PAC in their hearings.

Government Reviewer

Opinion: Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

A consultative forum on the 2019 budget cycle held during the budget cycle.

<https://www.sunnewsonline.com/2019-budget-fg-approves-2019-2021-mtef/>

Civil society Organisation like BudGIT, Censoj, Oxfam, ActionAid confirm they attended the meeting

During the forum, budget office of the federation claim it used the feedback page of its website(<http://www.budgetoffice.gov.ng/nbi/app/index.php/feedback>) to collect opinion from different groups.

The budget office claims the suggestion page (<http://www.budgetoffice.gov.ng/nbi/app/index.php/observation-suggestion>) was actively promoted and used to collect series of information from different forum - which feeds into the final budget.

however, very little evidence as to if the platform was used by government officials to exchange views with the public on the budget

**Comment:**

Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The forum convened by the Minister of Budget and National Planning was a briefing on the Medium Term Expenditure Framework 2019-2021. There was no opportunity for anyone to make an input either at the forum or subsequently through a memorandum; only opportunities for questions and clarifications by a few participants at the forum. There is also no evidence that any information from the forum was used to finetune the pre-budget proposals. The same figures at the briefing were virtually the final figures. A briefing is not the same as a consultation. There is no published report of the forum. The claims by the Budget Office of the Federation reported by the researcher are not backed by empirical evidence and it is acknowledged by the researcher that "very little evidence as to if the platform was used by government officials to exchange views with the public on the budget"

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: In addition to researchers comments above, 1. Observation and Suggestions forms:

<http://www.budgetoffice.gov.ng/nbi/app/index.php/observation-suggestion/1-i-monitor?view=visforms> 2. Contact us:

<http://www.budgetoffice.gov.ng/nbi/app/index.php/contact> 3. Helpdesk for MDAs (Government officials) <http://www.bofhelp.gov.ng>

IBP Comment

After further consultation with the researcher, answer choice "C" is maintained based on the budget consultative forum that was held. The attendees of this forum were invited, which warrants a "C" response.

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Source:

Some of the CSO represented are advocating for socially vulnerable groups and/or underrepresented in national processes including: -

Action Aid

Oxfam

Forward African

People Advancement Center

TZE Foundation

Ogoni Solidarity Forum

Murna Foundation.

FIWON

The budget office claim careful consideration and concrete steps were taken to involve the groups in the consultation forum critical in the formation of the 2019 budget. Document showing total number of people invited and how slots and special consideration was given to organisation representing the vulnerable and under-served.

Comment:

Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

Some of the CSOs represented the interest of socially vulnerable groups and/or underrepresented in national processes

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: Considering that there is no identified mechanism in question 125, the issue of representation of vulnerable and under-represented groups does not arise.

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

<http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=693>

Engagement covers range of topics

1. Macroeconomic issues ( see page 13 of presentation of minister of budget and planning - <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=693>)
2. Revenue forecasts, policies, and administration ( pages 16 to 18 of presentation of minister of budget and planning - <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=693>)
3. Deficit and debt levels ( see page 20 of of presentation of minister of budget and planning - <http://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=693>)

Comment:

The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: There was no engagement. There was no opportunity to harness citizens inputs.

Government Reviewer

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

The i monitor session of the budget office website was pitched and accepted by organisation like budGIT, action aid and other civil society representative within the OGP framework. The website can be accessed by any member of the public (open) - which enables citizens to send in their observation as regards Budget implementation. Citizens will be able to post pictures of projects to show the implementation rate vis a vis cash released.

<http://monitor.bariansystems.com/>

On the government part, the website allow government post comments on issue and send documents or information to citizen access including in-year reports etc.

Comment:

Peer Reviewer

Opinion: Agree

Comments: There is no exchange or consultative process; rather, the process is about citizens sending information to the Budget Office of the Federation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

Comments: <http://monitor.bariansystems.com/share-story> <http://monitor.bariansystems.com/shared-stories> There is also a 'Citizens' Budget App' on android play store: [https://play.google.com/store/apps/details?id=com.bariansystem.citizen\\_monitor](https://play.google.com/store/apps/details?id=com.bariansystem.citizen_monitor)

IBP Comment

Answer choice "C" accepted. The Government has created the iMonitor system, however there is little to no evidence of its widespread use, suggesting that it captures only ad-hoc views. <http://saharareporters.com/2018/04/20/bureau-public-procurement-create-portal-monitoring-govts-contracts>

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

The basic information needed to monitor budget implementation(2018) which is (identification of projects sites, funds disbursement and project implementation plans) is yet to be released to the public - as such, no concrete steps were taking to receive input from citizens including the vulnerable and under-represented parts of the population." according to Ilevbaoje Imoukhuede Uadamen, one of Nigeria's civil society actors tracking the budget of vulnerable groups

Comment:

The basic information needed to monitor budget implementation(2018) which is (identification of projects sites, funds disbursement and project implementation plans) is yet to be released to the public - as such, no concrete steps were taking to receive input from citizens including the vulnerable and under-represented parts of the population." according to Ilevbaoje Imoukhuede Uadamen, one of Nigeria's civil society actors tracking the budget of vulnerable groups

Peer Reviewer

Opinion: Agree

Comments: There is no specific effort to engage or receive inputs from vulnerable and under-represented groups in the budget implementation/monitoring exercise.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

Comments: Some of the CSO represented are advocating for socially vulnerable groups and/or underrepresented in national processes including: - Action Aid - Ensuring rights of women domestic workers belonging to vulnerable groups in Tamil Nadu Oxfam, Advocating for The Poor, women and vulnerable #EvenitUp Forward African: safeguarding the rights of African girls and women. - People Advancement Center, Port Harcourt, TZE Foundation, - Ogoni Solidarity Forum Advocating right of the Ogoni community ( Niger Delta) Murna Foundation. FIWON - pressure group advocating for informal sector workers attended all confirm they attended to forum. careful consideration and concrete steps were taken to involve the groups in the consultation forum critical in the formation of the 2019 budget. Document showing total number of people invited and how slots and special consideration was given to organisation representing the vulnerable and under-served. We have also leveraged technology in reaching more people by rolling out the Citizens Budget App ([https://play.google.com/store/apps/details?id=com.bariansystem.citizen\\_monitor](https://play.google.com/store/apps/details?id=com.bariansystem.citizen_monitor)) to provide easy access to ALL groups to engage remotely by providing input etc.

IBP Comment

With regards to the Government's comment - this indicator refers specifically to the participation mechanism used to monitor the implementation of the budget. This is the iMonitor website, and not the budget consultation forum. Answer choice "B" maintained.

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

Under the Open Government partnership forums, discussion covered all topics and more

Changes in macroeconomic circumstances  
Delivery of public services  
Collection of revenue  
Implementation of social spending  
Changes in deficit and debt levels  
Implementation of public investment projects

<https://www.opengovpartnership.org/documents/nigeria-national-action-plan-2017-2019>

over 10 forums covering various topics happened in 2018 alone.

Comment:

The executive's engagement with citizens covers all six topics.

Peer Reviewer

Opinion: Agree

Comments: There has been a formal and perfunctory engagement. Discussions may have happened with a limited number of CSOs and stakeholders but whether this amounts to engaging the public and citizens is questionable. The engagements did not lead to any change. They seem to have been mere briefing sessions to inform the public.

Government Reviewer

Opinion: Agree

IBP Comment

For cross country comparison purposes, the answer has been adjusted to "C." While the iMonitor system does invite the public "...to send in their observation as regards Budget implementation," it does not provide any further guidance on topics other than that.

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

*GUIDELINES:*

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

One of the Letters of invitation from government for its public engagement cover the Purpose (brief explanation of why the public engagement is undertaken (sent to budgIT) and were sent some days before meeting.

Comment:

The title on the letter gives a brief description (that the meeting is to engage in budget preparation (the purpose of the meeting)

"Invitation to a Public Consultative Forum with Civil Society Organizations and the Organized Private Sector on the 2019-2021 Medium-Term Fiscal Framework". Information on the Scope, Constraints, Intended outcomes and Process and timeline was not given. Thus, Information was provided in a timely manner (before the meeting), but it is not comprehensive.

Peer Reviewer

Opinion: Agree

Comments: This is the same experience at Centre for Social Justice

Government Reviewer  
Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Pre-budget Statement, Budget implementation reports, Proposed and Enacted Budget and Citizen Budget do not contain a written record which includes both the list of inputs received in the formulation of the annual budget. Source : <http://www.budgetoffice.gov.ng/>

The Budget Office does not publish reports on how citizens' inputs have been used in the development of the annual budget Source: Budget Office

Comment:

The executive do not provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Comments: Indeed, there is evidence from our experience at Centre for Social Justice and from reports by other CSOs that the executive does not utilise any inputs from its briefings. The briefings are convened to satisfy formalities.

Government Reviewer

Opinion: Agree

Comments: The feedback is incorporated in the final document. We do not produce a separate document for public feedback, but they are acknowledged.

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Pre-budget Statement, Budget implementation reports do not contain a written record which includes both the list of inputs received and how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.

<http://www.budgetoffice.gov.ng/>

Comment:

The Pre-budget Statement, Budget implementation reports do not contain a written record which includes both the list of inputs received and how citizens' inputs have been used to assist in monitoring the implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Comments: Information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget is not available to the public either in hard or soft copy.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles of "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Fiscal Responsibility Act, <http://lawsfnigeria.placng.org/laws/fiscal%20responsibility...>  
(<http://lawsfnigeria.placng.org/laws/fiscal%20responsibility.pdf>)

1. Pre-Budget Statement: Page 8 session 13.-(1)

(2) In preparing the draft Medium-Term Expenditure Framework, the Minister:

(a) may hold public consultation, on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social and developmental priorities of government, and such other matters as the Minister deems necessary.

However, Nigeria does not have a regular budget calendar and the law guiding the production and implementation of the budget and the government "MAY" at the appropriate time it deem fit engage the public (Fiscal Responsibility Act).

Comment:

Nigeria does not have a regular budget calendar and the law guiding the production and implementation of the budget and the government "MAY" at the appropriate time it deem fit engage the public (Fiscal Responsibility Act)

Peer Reviewer

Opinion: Agree

Comments: There is no budget calendar and any engagement can happen at any time.

Government Reviewer

Opinion: Agree

Comments: Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal but the timetable is NOT available to the public.

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

#### GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No other ministries apart from the ministry of budget and planning (Mandate of preparing the budget use participation mechanisms through which the public can provide input during the formulation phase. However, at the implementation stage, Ministry participate in periodic town halls - laying down government plan and allowing the public to ask questions and table complaint. Ministries of work, power and housing.

Also most ministries have an open door policy where issues affecting the sector are explicitly. Over 200 such meeting was happened in 2018 alone according to development reporter. These meetings were organized by civil society, and not the line ministries themselves. The meeting and forums are two way meeting. People are allowed to ask questions and make comments on topics they find desirable while government officials respond to such (exchange views).

The ministry of budget and planning, ministry of health, ministry of education among others participated in those forums in fiscal year 2018.

Answer "d" selected as the meetings were not organized/run by the line ministries.

Comment:

Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Peer Reviewer

Opinion: Agree

Comments: Line ministries do not use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget. There is nothing in any public finance management law or policy compelling them to do so.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: Members of the public and CSOs were involved in the 2019-2020 Medium Term Sector Strategies by more than 12 MDAs. The output of the MTSS is the Capital budget of the respective MDAs/Sectors

IBP Comment

Answer choice "D" maintained. While line ministries to participate in the MTSS process alongside members of the public and CSOs, these mechanisms are not run by the line ministries, but rather by the Ministry of Budget and National Planning.

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put

in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

Source:

Public hearings were/are held, but citizens were not allowed to testify directly during the meeting. However, citizens were allowed to submit documents. Given that access to the room was strictly by invitation, we could not find concrete evidence that points to the fact that the hearings are open to everyone. The response remains unchanged.

<https://guardian.ng/news/senate-panel-raises-2018-budget-from-n8-612tr-to-n9-120tr/>

Comment:

Public hearings were/are held, but citizens were not allowed to testify directly during the meeting. However, citizens were allowed to submit documents. Given that access to the room was strictly by invitation, we could not find concrete evidence that points to the fact that the hearings are open to everyone. The response remains unchanged.

Peer Reviewer

Opinion: Agree

Comments: Participation in the hearing is by invitation and as such, it is not open to everyone. There is no law compelling them to hold hearings. The nearest provision is S.48 (2) of the Fiscal Responsibility Act on transparency: "The National Assembly shall ensure transparency during the preparation and discussion of the Medium-Term Expenditure Framework, Annual Budget and the Appropriation Bill". Holding these hearings is at the discretion of the legislature.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, public hearings are held, and members of the public/CSOs testify.

Comments: <http://placng.org/legist/national-assembly-holds-2nd-joint-hearing-on-the-appropriations-bill/> (See paragraph 4) 2019 Edition streamed live here: <https://www.youtube.com/watch?v=iK5W2JSMIcQ> (time stamp 1:23:48 - 1:42:56 - there were submission from CBOs and citizens) <https://punchng.com/nassembly-begins-public-hearing-on-2018-budget-today/>

IBP Comment

As noted by the researcher and peer reviewer, the hearing held by the National Assembly is not "open to the general public" at large but rather done on an invitation only basis. Submission of documents by CSOs and other stakeholders were only possible for those who were given invitation to

attend based on the discretion of the National Assembly. Answer choice "C" maintained.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

I attended one of the legislative deliberations on the annual budget issues relating to the following was discussed extensively.

Revenue forecasts, policies, and administration

Deficit and debt levels

Macroeconomic issues

Comment:

The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

<https://twitter.com/BudgITng/status/1110881180856057856/photo/1>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. The legislature seeks input on all six topics.

Comments: The invitation letters do not limit the issues that can be discussed. The inputs and contributions depends on the competence, interest and capacity of the invited stakeholder. The submissions of Centre for Social Justice in previous hearings covered more than four of the six topics.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The legislature seeks input on all six topics.

Comments: researcher attended just one. there are a number of standing Legislative committees which covers ALL 6 and beyond at both pre-budget and approval phase. <https://punchng.com/senate-suspends-plenary-for-budget-defence/>

IBP Comment

For cross country comparability, this question is scored "B." Further evidence that the consultations covered all six topics would be needed to score an "A."

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

The Legislature does not release reports on how citizens' inputs have been used during legislative deliberations on the annual budget.  
<http://www.nassnig.org/>

**Comment:**

The Legislature does not release reports on how citizens' inputs have been used during legislative deliberations on the annual budget.  
<http://www.nassnig.org/>

**Peer Reviewer**

Opinion: Agree

Comments: The Legislature is usually silent on the issue. But there is evidence that some of the inputs were utilised in budget consideration, especially in weeding out frivolous, inappropriate, illegal and unnecessary expenditure.

**Government Reviewer**

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Public hearings on the 2016 AR were not held.

Comment:

Public hearings are not held

Peer Reviewer

Opinion: Agree

Comments: There is no mechanism for getting public inputs during deliberation on the Audit Report. Although, the deliberations of the Public Accounts Committee are open to the public, the dates and timing of the meeting are hardly in the public domain. They are not publicised in any website or public calendar.

Government Reviewer

Opinion: I choose not to review this question

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

Office of the Auditor General for the Federation is by law required to audit ALL agencies , department and ministries Section 85(2) of the Constitution of the Federation Republic of Nigeria 1999, provides that the Public accounts of the Federation and of all Offices and Courts of the federation shall be audited and reported on by the auditor-General who shall submit his report to the National Assembly; and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other document relating to those accounts. Similarly, section 85(4) of the Constitution stipulate that the auditor-General shall have power to conduct periodic checks on all Government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an act of the National Assembly. Furthermore, Section 301 vests the Auditor-General of the Federation with the power to audit the account of Area Councils in the Federal Capital Territory. In accordance to Section 85(5) of the 1999 Constitution, the Auditor-General shall, within 90 days of receipt of the Accountant General's financial statement, submit his Report to each House of the National Assembly (The Senator and the House of Representatives) and each House shall cause the Report to be considered by a Committee of the House of the National assembly responsible for Public accounts. As such the Auditor General's office audit ALL agencies, ministries and department -- meaning suggestions as to which agencies should be audited do not arise. According to the Director, Treasury Audit Department at the Office of Auditor General for the Federation confirm that no formal mechanism was set up to take public feedback citizen typically reach out though media platform including social media.

Comment:

The requirements for an "a" response are not met.

Peer Reviewer

Opinion: Agree

Comments: There is no such mechanism either online or through hard copy documents.

Government Reviewer

Opinion: I choose not to review this question

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Supreme Audit Institution in Nigeria does not have formal mechanism for public engagement - as such no report on how the public feedback feeds into the audit process is available.

Comment:

The requirements for a "c" response or above are not met.

Peer Reviewer

Opinion: Agree

Comments: Considering the answer to question 140, there is no such mechanism for feedback.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Auditor General's Office The Auditor-General's office does not maintain any formal mechanisms through which the public can contribute to audit investigation according to the director, Treasury Audit Department

Comment:

The requirements for an "a" response are not met.

Peer Reviewer

Opinion: Agree

Comments: The office of the Auditor-General is a bit secretive and hardly engages the public.

Government Reviewer

Opinion: I choose not to review this question

Comments: I am not sure...

S0. Are you participating in the Sector Budget Transparency Module pilot?

*Please select "Yes" to this question if you have confirmed your participation in the Sector Budget Transparency Module pilot, and S1-S20 related to sector budget transparency will become available for you to complete.*

*For all others, please select "No," and you will be directed to the last page of the Open Budget Survey questionnaire.*

Answer:

a. Yes

Source:

Health

Comment:

Peer Reviewer

Opinion: Agree

Comments: I have confirmed participation in the sector budget transparency module pilot.

Government Reviewer

Opinion: I choose not to review this question

S1. Does the Executive's Budget Proposal present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

d. No, the Executive's Budget Proposal does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

<http://www.budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

No, the Executive's Budget Proposal does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Peer Reviewer

Opinion: Agree

Comments: The 2018 and 2019 budget proposals only make provision for the Basic Health Care Provision Fund which is inter alia funded by not less than one percent of the Consolidated Revenue Fund of the Federal Government. This is a specifically earmarked expenditure by the National Health Act for basic health care purposes. However, it is not treated as a statutory transfer implying that it may not be fully released if there is a shortage of funds for budget implementation.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Executive's Budget Proposal presents either all individual sources of revenue earmarked for the sector or the specific sector's expenditure associated with each source of earmarked revenue.

Comments: 1% of CRF (Consolidated Revenue Fund) to Basic Health-Care Provision Fund <http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697> Page 27

IBP Comment

The mechanism described by the Government Reviewer is an earmarked expenditure rather than an earmarked revenue. Answer choice "D" maintained.

S2. Does the Year-End Report (or the final In-Year Report) present revenue earmarked for the sector and/or the sector's expenditure associated with this earmarked revenue?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Source:

<http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

No, the Year-End Report (or the final In-Year Report) does not present total revenues earmarked for the sector or the total sector's expenditure associated with earmarked revenue.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents *at least the total amount* of revenues earmarked for the sector or the total sector's expenditure associated with the earmarked revenue.

Comments: <http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691> Page 41, item G5

IBP Comment

Item G5 cited by the Government Reviewer is a lump sum for "Service Wide Vote." Answer "D" maintained after consultation with the researcher.

S3. Does the Executive's Budget Proposal present donor assistance for the sector and/or the sector's expenditure associated with this donor assistance?

Answer:

d. No, the Executive's Budget Proposal does not present total donor assistance for the sector or the total sector's expenditure associated with donor assistance.

Source:

<http://www.budgetoffice.gov.ng/index.php/breakdown-of-2019-fgn-budget-proposal?task=document.viewdoc&id=697>

Page 39

Comment:

Donor funding is generally stated and also counterpart funding for global programs such as GAVI and Global Fund are also stated.

Peer Reviewer

Opinion: Agree

Comments: There are also clauses in recent Appropriation Acts (2017, 2018 and 2019) demanding that all heads of ministries, departments and agencies report to the legislature any new grants or donations and inflows within the financial year. The budget proposal contains insufficient information on the subject for an "a" or "b" answer.

Government Reviewer

Opinion: Agree

IBP Comment

The EBP does not provide total donor assistance for the health sector or the total sector's expenditure associated with donor assistance. While some information, such as counterpart funding, is included, it is not sufficient to score above "D" on this question.

S4. Does the Year-End Report (or the final In-Year Report) present expenditure by a functional classification (first-level functional) that is consistent with the first-level functional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present expenditure by a functional classification.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factually correct as shown in the Year End Budget Implementation Report. See <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents expenditure by a functional classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

IBP Comment

Functional classification is not presented in the YER.

S5. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by a subfunctional classification (second-level functional)?

Answer:

b. No, neither the Executive's Budget Proposal nor the Enacted Budget present the sector's expenditure by a subfunctional classification.

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698> (Page 1689)

Comment:

The EBP does not contain functional classification.

Peer Reviewer

Opinion: Agree

Comments: The answer is factually correct.

Government Reviewer

Opinion: I choose not to review this question

S6. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by a subfunctional classification (second-level functional) that is consistent with the subfunctional classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by a functional classification.

Source:

<http://budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691> (Page 44)

Comment:

It only presents a broad summary of capital allocation for health.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Year-End Report (or the final In-Year Report) presents the sector's expenditure by a subfunctional classification, but it is not consistent with the classification presented in either the Executive's Budget Proposal or the Enacted Budget.

Comments: The broad summary as stated by the researcher above is consistent with the Appropriation Bill (summary)

IBP Comment

As noted by the title of Table 3.10 - "Capital Budget Utilization by MDAs (as at 12th June, 2018)" - this does not present the health sector's expenditure by sub functional classification, but rather the capital budget expenditure for the Health Ministry.

S7. Does the Year-End Report (or the final In-Year Report) present expenditure by an administrative classification that is consistent with the administrative classification presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present expenditure by an administrative classification.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factually correct. See <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer

Opinion: Agree

IBP Comment

The YER does provide the capital expenditure by administrative classification. However the capital expenditure is only 22% of the budget, and so this question has been answered "D."

S8. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by program?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by program. (Please note in the comments in which document(s) programs are presented)

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698> (Page 1695)

Comment:

Programs can be found in the capital allocations under Ministry of Health.

Peer Reviewer

Opinion: Agree

Comments: The budget documents (proposal and approved) do not explicitly tie health expenditures to specific goals and objectives. The proposals and approved are mainly presented through administrative units. However, a good number of the line items suggest the goals they are meant for; examples include the votes for immunisation and maternal and child health.

Government Reviewer

Opinion: Agree

S9. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by program consistent with sector programs presented in the Executive's Budget Proposal and/or the Enacted Budget?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the sector's expenditure by program.

Source:

<http://budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Broad actual capital expenditure is provided in the year end report by MDA.

Peer Reviewer

Opinion: Agree

Comments: The answer is factually correct.

Government Reviewer

Opinion: Agree

S10. Does the Executive's Budget Proposal and/or the Enacted Budget present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

a. Yes, the Executive's Budget Proposal and/or the Enacted Budget present(s) the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy. (Please note in the comments the document and the type of classification.)

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

First level of administrative classification (program level detail) for the Ministry of Health can be found on pages 1689-1692.

Second level of administrative classification ("projects") can be found for the individual first level units, for example see page 1753.

Peer Reviewer

Opinion: Agree

Comments: There are details of projects and votes below the primary and secondary levels.

Government Reviewer

Opinion: Agree

S11. Does the Year-End Report (or the final In-Year Report) present the sector's expenditure by administrative or program classification, showing details below the second level of the classification's hierarchy?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present this level of detail.

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

Peer Reviewer

Opinion: Agree

Comments: This is factually correct. But the reference to the 2019 Executive Budget proposal is wrong. Rather, it should be <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer  
Opinion: Agree

IBP Comment  
The Peer Reviewer's comment is correct.

S12. Does the Executive's Budget Proposal present an economic classification for the sector's expenditure (organized by functional, administrative, or program classification)?

Answer:

a. Yes, the Executive's Budget Proposal presents an economic classification for the sector's expenditure. (Please note in the comments which classification presents the sector expenditure by the economic classification – functional, administrative or program.)

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698> (Page 1693-1695)

Comment:

Organized by administrative classification (Ministry of Health).

Peer Reviewer

Opinion: Agree

Comments: This is factually correct as the health ministry's budget shows details of personnel cost, overheads and capital expenditure. Each of the agencies under the ministry have budgets with detailed specifications especially on capital projects.

Government Reviewer

Opinion: Agree

S13. Does the Executive's Budget Proposal present a geographic distribution of the sector's expenditure (organized by functional classification, administrative classification, or program)? (For the purposes of this question, the sector's expenditure must include spending beyond just intergovernmental transfers.)

Answer:

b. No, the Executive's Budget Proposal does not present a geographic distribution of the sector's expenditure.

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

This was done in the past but now very limited as the column disappeared in the new budget document template.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: I choose not to review this question

S14. Does the Year-End Report (or the final In-Year Report) present intergovernmental transfers to the sector?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present total intergovernmental transfers to the sector.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: This is factually correct. See <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>

Government Reviewer

Opinion: Agree

S15. Does the Executive Budget Proposal present expenditure for individual front-line service delivery units for the sector?

Answer:

a. Yes, the Executive Budget Proposal presents expenditure for individual front-line service delivery units for the sector. (Please note in the comments the type of facilities, and whether they are primary, secondary or tertiary.)

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698> (Page 1741)

Comment:

Yes. Funding for Tertiary Hospitals are provided as it is under the Federal Government's responsibility.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Agree

S16. Does the Year-End Report (or the final In-Year Report) present expenditure for individual front-line service delivery units for the sector?

Answer:

b. No, the Year-End Report (or the final In-Year Report) does not present expenditure for individual front-line service delivery units for the sector.

Source:

<http://budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Details for sector expenditure is grossly weak in Year-End Report.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Agree

S17. Does the Year-End Report (or the final In-Year Report) present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome?

Answer:

d. No, the Year-End Report (or the final In-Year Report) does not present the differences between the original estimates of transfers to public corporations in the sector and the actual outcome.

Source:

<http://budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691>

Comment:

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. Yes, the Year-End Report (or the final In-Year Report) presents the differences between some, but not all, of the original estimates of transfers to public corporations in the sector and the actual outcome.

Comments: <http://www.budgetoffice.gov.ng/index.php/2017-fourth-quarter-and-consolidated-budget-implementation-report?task=document.viewdoc&id=691> page 41, line G5

IBP Comment

Line G5 on page 41 is "Service Wide Vote (including Presidential Amnesty, Special Interventions, & Other SW)." This line item is not sufficient detail to be considered an estimate of transfers to public corporations in the sector.

S18. Does the Executive's Budget Proposal present a narrative explaining the objectives for the sector's expenditure, and show the expenditure associated with achieving the objectives?

Answer:

c. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure but does not show how expenditure is associated with achieving the objectives.

Source:

<http://budgetoffice.gov.ng/index.php/2019-executive-budget-proposal?task=document.viewdoc&id=698>

Comment:

No narratives. Just line items.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, the Executive's Budget Proposal presents a narrative explaining the objectives for the sector's expenditure and broadly shows how expenditure is aligned with achieving these objectives.

Comments: <http://www.budgetoffice.gov.ng/index.php/2019-budget-speech?task=document.viewdoc&id=700> Paragraph 67, 71, 91

IBP Comment

After consultation with the researcher, this question has been adjusted to "C." The Budget Speech does include some narrative regarding the

Government's objective regarding health.

S19. Is subnational expenditure in the sector (including expenditure financed from own-source revenues) reported in *central*/government budget formulation documents (Executive's Budget Proposal or Enacted Budget) or budget execution documents (In-Year Reports or Year-End Report)?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: This is factually correct. See <https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2017-budget-implementation-reports>. Also <https://www.budgetoffice.gov.ng/index.php/2018-budget> for executive budget proposals and approved budget. See further <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2019-budget> for 2019 executive budget proposals and the approved budget.

Government Reviewer

Opinion: Agree

S20. Does the central government make publicly available on a website or portal at least one of the key budget documents (Executive's Budget Proposal, Enacted Budget, In-Year Reports, or Year-End Report) prepared by subnational governments?

Answer:

d. No, the sector's subnational expenditure is not presented in any central government budget formulation or execution documents.

Source:

Comment:

Nigeria runs a loose federation system. Each state is meant to prepare their budgets and make available to the public.

Peer Reviewer

Opinion: Agree

Comments: This is factually correct. States and local governments are independent of the federal government.

Government Reviewer

Opinion: Agree