

**International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Nigeria, September 2009**

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2008-2010
Budget Summary	2009
Executive's Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	2009
Enacted Budget	2009
In-Year Reports	2008/09 1 st Quarter
Mid-Year Report	Not Available
Year-End Report	Not Available
Audit Report	Not Available

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	FISCAL STRATEGY PAPER OF THE Federal GOVERNMENT OF NIGERIA(2008-2010). http://www.budgetoffice.gov.ng/PDF/2008-2010FiscalStrategyPaper.pdf (69pgs) Produced and now publicly available
Budget Summary	1) APPROPRIATION BILL 2009 http://www.budgetoffice.gov.ng/PDF/appbill2008.pdf 2) 2009 BUDGET SPEECH (DEC. 02, 2008) 8 PAGES http://www.budgetoffice.gov.ng/PDF2008President'sbudgetSpeech.pdf PUBLICLY AVAILABLE ON THE INTERNET
Executive's Budget Proposal	2009 BUDGET PROPOSAL (Budget Message Details) http://www.budgetoffice.gov.ng/details.html PUBLICLY AVAILABLE ON THE INTERNET
Budget Document One in Support of the Executive's Budget Proposal	MINISTRIES MEDIUM TERM SECTOR STRATEGIES (MTSS) PRODUCED BUT NOT AVAILABLE TO THE PUBLIC
Budget Document Two in Support of the Executive's Budget Proposal	DETAILED WORKINGS OF OVERHEADS AND PERSONNEL COSTS PRODUCED BUT NOT AVAILABLE TO THE PUBLIC
Budget Document Three in Support of the Executive's Budget Proposal	THE 2008 – 2012 NIGERIA CUSTOMS AND EXCISE TARIFF BOOK. Http://www.budgetoffice.gov.ng/Tarrif.html http://www.budgetoffice.gov.ng/speech.html
Citizens Budget	CITIZEN'S GUIDE TO UNDERSTANDING THE 2009 FEDERAL BUDGET http://www.budgetoffice.gov.ng/2009_budget/ACitizensguidetounderstandingthebudget.pdf
Enacted Budget	2009 BUDGET APPROPRIATION http://www.budgetoffice.gov.ng/appro.html
In-Year Reports	2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf
Mid-Year Review	PRODUCED BUT NOT AVAILABLE TO THE PUBLIC
Year-End Report	REPORT ON THE IMPLEMENTATION OF THE 2008 BUDGET PRODUCED BUT NOT AVAILABLE TO THE PUBLIC

Audit Report	PRODUCED BUT NOT AVAILABLE TO THE PUBLIC
Other Documents	MINISTERIAL PRESS BRIEFING ON THE 2009 BUDGET http://www.budgetoffice.gov.ng/PDF/2008Minister'sBriefing.vDG.2-new.ppt ; also widely publicized in the media.
Relevant Ministries & Departments	FEDERAL MINISTRY OF FINANCE (FMF) www.fmf.gov.ng ; THE BUDGET OFFICE OF THE FEDERATION (BOF); NATIONAL PLANNING COMMISSION (NPC); CENTRAL BANK OF NIGERIA (CBN) www.cenbank.org ; OFFICE OF THE ACCOUNTANT GENERAL OF THE FEDERATION www.oagfnig.org

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public					Yes	
C. Produced and available to the public, but only on request				Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes			Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	No	No	No	NA	No
2. Advance notification of release is sent to users, media	Yes	Yes	Yes	No	NA	No
3. Released to public same day as official release to media	Yes	Yes	Yes	No	NA	Yes
4. Available on the Internet free of charge	Yes	Yes	Yes	No	NA	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	NA	Yes
6. Free print copies available, mass distribution	No	No	Yes	No	NA	No
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	No	NA	Yes
8. Written in more than one language	No	No	No	No	NA	No
9. News conference is held to discuss release	No	No	Yes	No	NA	Yes

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public			Yes	Yes	Yes
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes			
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	NA	NA	NA
2. Advance notification of release sent to users, media	Yes	No	NA	NA	NA
3. Released to public same day as official release to media	Yes	Yes	NA	NA	NA
4. Available on the Internet free of charge	Yes	Yes	NA	NA	NA
5. Free print copies available, limited distribution	Yes	Yes	NA	NA	NA
6. Free print copies available, mass distribution	No	No	NA	NA	NA
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	NA	NA
8. Written in more than one language	NA	No	NA	NA	NA
9. News conference is held to discuss release	Yes	No	NA	NA	NA

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> Please refer to 2009 BUDGET PROPOSAL (Budget Message Details) http://www.budgetoffice.gov.ng/details.html</p> <p><u>Comment:</u> See Ministry of Education, Ministry of Finance, ICPC (Independent Corrupt Practices Commission, etc.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> Please refer to 2009 BUDGET PROPOSAL (Budget Message Details) http://www.budgetoffice.gov.ng/details.html</p> <p><u>Comment:</u> No expenditures classified by function are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

- a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.
- b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.
- c. Some, but not all, expenditures are classified by economic classification.
- d. No expenditures classified by economic classification are presented.
- e. Not applicable/other (please comment).

Citation:

Please refer to 2009 BUDGET PROPOSAL (Budget Message Details)
<http://www.budgetoffice.gov.ng/details.html>

Comment:

E.g. in the Ministry of Women's Affairs, information is provided for salaries and wages, benefits and allowances, social benefits, utilities, materials and supplies etc.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" because the economic classification does not meet GFS standards – at the very minimum there should be wages, interest, grants, consumption of fixed capital, use of goods and services, subsidies, etc. (see <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6.pdf>).

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Please refer to 2009 BUDGET PROPOSAL (Budget Message Details) http://www.budgetoffice.gov.ng/details.html</p> <p><u>Comment:</u> E.g. in the Ministry of Women Affairs information is provided for salaries and wages, benefits and allowances, social benefits, utilities, materials and supplies etc.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b,” since estimates of the aggregate level of expenditure for a multi-year period are not presented in the executive’s budget nor any supporting budget documentation that is publicly available.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I accept the changes as suggested by the Peer Reviewer One.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP editors chose answer “b.”</p>	b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

d

7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?

- a. All sources of tax revenue are identified individually.
- b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.
- c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.
- d. No sources of tax revenue are identified individually.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The Budget Speech does not identify tax revenue individually. It only provides an analysis between oil and non-oil revenues. The 2009 Budget Proposal which is available to the public at the cited web address also does not identify tax revenue individually. The researcher's earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it can be cited as a Pre-budget statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment:

Researcher Response: I agree with the Peer Reviewer One.

IBP Comment: Based on a review of comments, IBP chose answer "d."

d

8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?
- All sources of non-tax revenue are identified individually.
 - Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
 - Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
 - No sources of non-tax revenues are identified individually.
 - Not applicable/other (please comment).

Citation:

See Budget Speech

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b," since information is provided for oil revenue that constitutes the bulk of non-tax revenues. (See 2009 Budget Speech). However, Researcher's earlier citation of the 2008-2010 Fiscal Strategy Paper is not relevant because it was issued in August 2007. Owing to the timing of its release, it can be cited as a Pre-budget statement but not as a Supporting Budget Document. The researcher's earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" since the Fiscal Strategy Paper referred to earlier is not a supporting budget document.

Researcher Response: I agree with the Peer Reviewer One since the Oil Revenue is recognized in the budget Speech.

IBP Comment: Based on a review of comments, IBP chose answer "b."

b

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” as multi-year estimates are not provided in the Budget Speech. The researcher’s earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could have been cited as a Pre-budget statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” This is because the earlier reference to the Fiscal Strategy Paper 2008-2010 as supporting budget documentation is incorrect.</p> <p><u>Researcher Response:</u> I agree with the Peer Reviewers’ positions.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “b.”</p>	<p>b</p>
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<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” Multi-year revenue estimates are not provided in the Budget Speech. The researcher’s earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I agree with the Peer Reviewers’ positions.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Speech (Dec 02, 2008) http://www.budgetoffice.gov.ng/PDF2008President’sbudgetSpeech.pdf</p> <p><u>Comment:</u> No data is presented but it is mentioned in the Budget Speech</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as data on the total government debt outstanding is not provided in the Budget Speech. The researcher’s earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget statement but not as a supporting budget document.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I agree with the Peer Reviewer.</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The Budget Speech indicates the amount to be spent on debt servicing but not the amount to be spent on interest alone (See 2009 Budget Speech). The researcher’s earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “b.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “b.”</p>	<p>b</p>
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13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Interest rates on the debt and maturity profile of the debt etc. are not provided.

d

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" as information related to the composition of government debt is not presented in the Budget Speech. The researcher's earlier citation of the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "d."

IBP Comment: Based on a review of comments, IBP chose answer "d."

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> 1) 2009 BUDGET SPEECH (DEC. 02, 2008) Pg.9 http://www.budgetoffice.gov/ng/PDF2008President'sbudgetSpeech.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b,” as some details, such as unemployment rate and interest rates are omitted in the Budget Speech.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “b.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “b.”</p>	<p>b</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as information on the impact of different macroeconomic assumptions on the budget is not presented in the Budget Speech that the researcher cited. The Researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was also not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewers One & Two to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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16. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?
- a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the impact of policy proposals on expenditures is not presented.
 - e. Not applicable/other (please comment).

Citation:

1) 2009 BUDGET SPEECH (DEC. 02, 2008) Pg. 10-11
<http://www.budgetoffice.gov.ng/PDF2008President'sbudgetSpeech.pdf>
(Impact)

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b" since information is presented in the Executive's Budget that highlights the impact of key policy proposals on key areas of expenditure but some details of less significant expenditure are excluded. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "c" since very limited information is available.

C

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as no information on the impact of policy proposals on revenues is presented in the Budget Speech as mentioned by the researcher. The researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I chose my answer because I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as no expenditures classified by function are provided for BY-1. Furthermore, the researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided for questions 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	d
<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” since no program-level expenditure data is provided for BY-1 in the Budget Speech. The researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was inappropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for similar reason to the comment in questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?

- a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.
- b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.
- c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.
- d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" based on the Budget Speech cited by the researcher earlier. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was inappropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" for the reason provided for questions 5, 8 and 9.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "d."

IBP Comment: Based on a review of comments, IBP chose answer "d."

d

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” as such details are not presented in the Budget Speech cited by the researcher earlier. The researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper as a Supporting Budget Document to back up his choice of optional response “a” was inappropriate because this document was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d for the reason provided for questions 5, 8 and 9.”</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “b.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “b.”</p>	<p>b</p>
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<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" as no actual data for all expenditures are presented in the budget or supporting budget documentation. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" for the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "d."</p>	<p>d</p>
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26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" as prior-year estimates are not adjusted to be comparable. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" for the reason provided for questions 5, 8 and 9.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "d."

IBP Comment: Based on a review of comments, IBP chose answer "d."

d

<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as no tax revenues are identified individually for BY-1 in any detail. The researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” since no non-tax revenues are identified individually for BY-1. The researcher’s reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as such details are not provided. The researcher’s reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the similar reason provided in questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b” as such details are not provided. The researcher’s reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the reason provided in questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One “b.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “b.”</p>	b
<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." Such data are not included in the budget documentation or supporting documents. The reference to the 2008-2010 Fiscal Strategy Paper by the Researcher was not appropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" for the reason provided in questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "d."</p>	<p>d</p>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as information on government debt for BY-1 is not presented in the budget documentation. Rather, the Budget Speech stated the amount to be spent for ‘debt service’ in the BY. The reference to the 2008-2010 Fiscal Strategy Paper by the Researcher was not appropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the same reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	<p>d</p>
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<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d" as actual outcomes for debt are not available in the budget or supporting budget documentation. The earlier reference to 2008-2010 Fiscal Strategy Paper by the researcher was not appropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "d" for the same reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One "d."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "d."</p>	<p>d</p>
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Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> e.g. Excess crude provision etc.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d” as information on extra-budgetary funds is not provided in the budget and associated documentation. The researcher’s earlier reference to the 2008-2010 Fiscal Strategy Paper was not appropriate because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d” for the same reason provided for questions 5, 8 and 9.</p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to “d.”</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer “d.”</p>	d

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Federal Ministry of Finance also publishes in popular media details of allocations to all states and local government councils from the federation account every month.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "c" on the grounds that the Budget Speech refers to statutory transfers and the budget provides some information though it lacks important details. However, the researcher's earlier reliance on the 2008-2010 Fiscal Strategy Paper was inappropriate as it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Moreover, even though the Ministry of Finance has resumed publication of transfers to states and local governments in selected media and on the Ministry's website, this had once been suspended until public criticism compelled the Ministry to resume publication in September 2009.

Peer Reviewer Two Comment: A more appropriate response to this question would be "d" for the same reason provided for questions 5, 8 and 9.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One "c."

IBP Comment: Based on a review of comments, IBP chose answer "c."

C

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> 1) 2009 BUDGET PROPOSAL (Budget Message Details) Federal Ministry of Transport. Page 2. http://www.budgetoffice.gov.ng/details.html</p> <p><u>Comment:</u> The budget presents information on key transfers to public corporations and parastatals eg. Nigeria Railway Corporation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information presented on quasi-fiscal activities is presented in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented in the budget on financial assets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Executive's Budget Proposal does not present information on non-financial assets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

- a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on expenditure arrears is not presented.
- e. Not applicable/other (please comment).

Citation:

1) 2009 BUDGET SPEECH (DEC. 02, 2008)

<http://www.budgetoffice.gov.ng/PDF2008President'sbudgetSpeech.pdf>

Comment:

Information on aggregate key expenditure arrears such as debt service charges, pension arrears, and payment to contractors is presented in the budget proposal.

C

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Some details are provided in the budget documents, for example, in the vote on Consolidated Revenue Fund Charges, but payment arrears for individual service ministries like education are not shown. Debt service charges are not arrears. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One "c."

IBP Comment: Based on a review of comments, IBP chose answer "c."

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?
- Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.
 - Yes, information is presented, highlighting key future liabilities, but some details are excluded.
 - Yes, some information is presented, but it lacks important details.
 - No, information on future liabilities is not presented.
 - Not applicable/other (please comment).

Citation:

1) 2009 BUDGET SPEECH (DEC. 02, 2008)
<http://www.budgetoffice.gov.ng/PDF2008President'sbudgetSpeech.pdf>

Comment:

The Executive's Budget Proposal contains information on future liabilities, especially pension liabilities.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d" as such details of future liabilities are not provided. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment:

Researcher Response: I suggest that the answer should be changed to "c" because future liabilities like Pensions etc are referred to in the Budget Speech and Executives' Budget Proposal.

IBP Comment: IBP editors chose response "d" since even though information on the current fiscal year's pension payments is available in the budget proposal, no information is available in the Budget Speech or the Executive's Budget Proposal about future liabilities including pensions.

d

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Details of donor assistance are not presented in the budget proposal or any supporting document.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No, information on tax expenditures is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Speech at: www.2009budgetfinalSpeech.pdf, Pg.9</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Security Votes are not clearly stated in the budget or in any of the supporting documents. The exact amount of expenditure is not available to the public.</p> <p><u>Peer Reviewer One Comment:</u> I agree with the researcher’s response. Budget documents show that around 9% of expenditure in the budget year is dedicated to defense and the intelligence community. Limited details are provided, especially for the latter.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Budget Speech www.2009budgetfinalSpeech.pdf, Pg.9</p> <p><u>Comment:</u> The President's budget Speech on page 9 (Philosophy & Thrust of the 2009 budget) highlights the key policy goals and their implications for the 2009 budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on the link between the budget and the government's stated policy goals over a multi-year period is not presented in any of the publicly available budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is available on the number of beneficiaries for expenditure programs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-financial data is not provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance Measures and indicators are not specified for each program in any of the publicly available budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance Measures and Indicators are not specified for each program in any of the publicly available budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Performance Measures and Indicators are not specified for each program in any of the publicly available budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?

- a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on policies intended to alleviate poverty is not presented.
- e. Not applicable/other (please comment).

Citation:

See Budget Speech at www.2009budgetfinalSpeech.pdf, Pg.12-13; and 2008-2010FiscalStrategyPaper.pdf

Comment:

The government is implementing programs through the MDG provisions to alleviate poverty. The MTSS, an essential component of the Medium-Term Expenditure Framework also represents a crucial link in the process of translating the long-term poverty reduction strategies of the Federal Government as articulated in the NEEDS (National Economic Empowerment and Development Strategy) and the MDGs, into the spending reality of the Annual Budget. This document is produced and is now available to the public.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." The budget speech, for example, only includes one paragraph on poverty reduction. The researcher's earlier reference to the 2008-2010 Fiscal Strategy Paper was however not relevant because it was issued in August 2007. Owing to the timing of its release, it could be cited as a Pre-budget Statement but not as a Supporting Budget Document.

Peer Reviewer Two Comment: A more appropriate response to this question would be "b" because though the budget speech addresses the issue but obviously the information content is not as extensive as the researcher suggests.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer Two "b" for reasons adduced above by me.

IBP Comment: Based on a review of comments, IBP chose answer "b."

Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> THE 2008 – 2012 NIGERIA CUSTOMS AND EXCISE TARIFF BOOK.http://www.budgetoffice.gov.ng/Tarrif.html http://www.budgetoffice.gov.ng/speech.html</p> <p><u>Comment:</u> The Government through the media often informs the public of the tax rates and fees for government revenue e.g. custom duties, VAT, etc. The rates are also presented in the fiscal policy document released early in the year by the budget office.</p> <p>Activities in extractive industries have been shrouded in secrecy in spite of efforts by the National Assembly to make them accountable. Maybe the new NNPC Bill under consideration, when passed into law will open up the industry.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c". As indicated suggested rates and fees for oil production are not open and transparent. In addition, rates for other taxes and fee schedules for all revenue sources are not necessarily openly available. Professionals have to embark on ceaseless searches in Ministries to determine operating fees and taxes. Also, a Google search on income tax rates does not provide a government site on the first page.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "c."</p>	<p>C</p>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This is provided by Tax Authorities in their publications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on conditions associated with IFI assistance is usually published in the newspapers by the Government, and it often generates public discussion.</p> <p><u>Peer Reviewer One Comment:</u> I agree with this response. However, information on conditions associated with IFI assistance is not usually presented to the public. The government tends to present adoption or implementation of conditions associated with IFI assistance as “home-grown” initiatives. Interpretations of such conditions by opinion leaders and human rights community generate public discourse and resistance by civil society.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information on conditions of donor assistance is not presented by government, though information on actual donor assistance is easily available through the media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment). <p><u>Citation:</u> 1) 2009 BUDGET SPEECH (DEC. 02, 2008) http://www.budgetoffice.gov.ng/PDF2008President'sbudgetSpeech.pdf</p> <p><u>Comment:</u> The 2009 Budget is summarized in the Budget Proposal and the Citizens' budget, but it is not very informative.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment). <p><u>Citation:</u> CITIZEN'S BUDGET http://www.budgetoffice.gov.ng/2009_budget/ACitizensguidetounderstandingthebudget.pdf</p> <p><u>Comment:</u> This is a new addition following the Director of Budget's participation in the launch of the 2008 OBI in Abuja, February 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Non-technical definitions of budget terms are not presented in budget documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A Freedom of Information (FOI) Bill is still being debated in the national assembly after the former President, refused to assent to the earlier bill passed in 2007 owing to little disagreement with the House on naming the Bill. This would have given the citizens the right in law to access government information.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none">a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.d. In practice, no highly disaggregated non-financial expenditure information is available.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive seeks an appointment with legislature in advance for the presentation of the Annual Budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <ol style="list-style-type: none"> Yes, a detailed timetable is released to the public. Yes, a timetable is released, but some details are excluded. Yes, a timetable is released, but it lacks important details. No, a timetable is not issued to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The time table is only shared with the MDAs (Ministries, Departments & Agencies) and not with the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The timetable is not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Ministries, Departments and Agencies of the executive had consultations with their relevant oversight and appropriation committees in the legislature to determine budget priorities. These committees include members of both the ruling party and the opposition. Mr. Solomon Ntuen (Secretary, Senate Appropriation and Finance committee) again affirmed this to me when I interviewed him in September 2009 in Abuja.</p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b," which is more consistent with the Researcher's comment.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "b."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "b."</p>	b

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Please refer to the Director General's speech.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Strategy Paper of the Fed. Govt. of Nigeria(2008-2010). http://www.budgetoffice.gov.ng/PDF/2008-2010FiscalStrategyPaper.pdf</p> <p><u>Comment:</u> This is released between May and July every year, just before the MTSS.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Strategy Paper of the Fed. Govt. of Nigeria (2008-2010). http://www.budgetoffice.gov.ng/PDF/2008-2010FiscalStrategyPaper.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> Fiscal Strategy Paper of the Fed. Govt. of Nigeria (2008-2010). http://www.budgetoffice.gov.ng/PDF/2008-2010FiscalStrategyPaper.pdf</p> <p><u>Comment:</u> Yes it does explicitly.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget is presented to the legislature between September and October preceeding the budget year that begins in January.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ul style="list-style-type: none"> a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Senate actually attempted to pass the 2009 budget without debate and public hearings but thanks to the vibrant members of the House of Representatives the budget proposal was intensely debated and hearings organised for both the executive and the public.</p> <p><u>Peer Reviewer One Comment:</u> Although I agree with the researcher’s response, it should however be noted that public hearings that are conducted are not limited to the macroeconomic and fiscal framework. Rather, any aspect of the budget, including budget details and specifics could be subjected to debate.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> These testimonies are also broadcasted by media so citizens can follow if they tune in.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

Citation:

Comment:

Public Hearings are now held and interested citizens and civil society organisations usually attend.

C

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "d." As far as individual budgets of administrative units are concerned, only relevant agencies, parastatals and individuals considered to have special knowledge are usually invited. Though members of the public, including civil society organizations could freely attend, they are not to be heard unless specially invited.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer be changed to "c."

IBP Comment: Based on a review of comments, IBP chose answer "c."

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> They do not release any reports to the public but the hearings are usually transmitted live or later on radio and television so that the public can follow the proceedings.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures. b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This was affirmed by the Secretary of the Senate Committee on Appropriation and Finance in September 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

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:

The 2009 budget was amended by the Legislature from N2,871trillion to N3,01 trillion.

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." 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 Two Comment: A more appropriate response to this question would be "a." because in practice there is nothing that limits the legislature in amending all budget related bills.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewers One & Two to "a."

IBP Comment: Based on a review of comments, IBP chose answer "a."

a

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 1) 2009 BUDGET APPROPRIATION http://www.budgetoffice.gov.ng/appro.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u> Produced and now on the Net.</p> <p><u>Peer Reviewer One Comment:</u> The 2009 2nd Quarter Budget Review is also available at http://www.budgetoffice.gov.ng/Q2%202009%20Report%20final.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." Both the 1st and 2nd Quarter Reports covered only seven (7) Ministries as far as Capital Projects are concerned. The 2009 Budget Message Details listed not less than 50 Ministries, Departments and Agencies.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "c."</p>	<p>C</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "c" since information is only provided for MDAs.</p>	<p>C</p>
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT Pgs. 45-46 http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT pgs. 7-9 http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT pgs 7-9. http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT pg.9 http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "c." The 2009 2nd Quarter Budget Review (page 15) contains information on actual borrowing but the 1st Quarter Budget Review did not provide similar information.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Researcher Response:</u> I suggest the answer should be changed as suggested by Peer Reviewer One to "c."</p> <p><u>IBP Comment:</u> Based on a review of comments, IBP chose answer "c."</p>	<p>C</p>
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Refer to 2009 1ST QUARTER BUDGET IMPLEMENTATION REPORT http://www.budgetoffice.gov.ng/2009Q1%20BME%20Final%20Report.pdf</p> <p><u>Comment:</u> The In-Year report contains a paragraph on Debt Stock & Servicing pg. 42</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Mid-Year Review is produced but not yet released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Mid-Year Review is produced but not yet released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Mid-Year Review is produced but not yet released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Mid-Year Review is produced but not yet released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive seeks approval from the legislature before shifting funds between administrative units.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> None that is publicly known yet. This administration believes in the rule of law and strives hard to follow due process in in contract awards.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Most governments in Nigeria still submit the supplementary budget at the end of the year after the money had been spent. But in some instances the federal government submitted the supplementary budget before spending.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Insufficient information is available to the public about supplementary budgets.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Comment:

Peer Reviewer One Comment: "b" is an appropriate response. The 1999 Constitution of the Federal Republic of Nigeria recognizes two types of contingencies. Section 82 of the Constitution envisages that there may be delays in the legislative approval of Appropriation Bills or unforeseen needs for expenditure. This Section thus empowers the President to withdraw money to carry out the services rendered by Government. However, such withdrawals shall not exceed six months or until the coming into force of the Appropriation Act, whichever is earlier. Section 83(1) also empowers the National Assembly to establish, by law, a Contingencies Fund from which the President may make advances for urgent and unforeseen needs for which no other provision exists. A Supplementary Appropriation shall then be presented, as soon as possible, to replace the amount so advanced. (S. 83(2).

Peer Reviewer Two Comment:

b

Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Year-End Report is produced more than 12 months after the end of the fiscal year and for now not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Produced but not available to the public yet.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ul style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Final audited accounts of MDAs (Ministries, Departments & Agencies) are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u> The audited expenditures are not released until after the audit reports have been considered by the Public Accounts Committees of the National Assembly and there is a backlog of several years for this.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audit reports are not released to the public</p> <p><u>Peer Reviewer One Comment:</u> The MDAs are audited and the reports are issued to the National Assembly within two years. But these reports are not made public.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ul style="list-style-type: none"> a. The annual audit report(s) includes one or more executive summaries summarizing the report's content. b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Audit reports are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

114. 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?

- 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 they are removed.
- b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Citation:

See article 87 of the Constitution of the Federal Republic of Nigeria.

Comment:

"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."

a

Researcher Response to this Question was "b"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." The essence of Section 87 of the Constitution of the Federal Republic of Nigeria is that the President or the executive cannot remove the head of the Supreme Audit Institution on the basis of his whims and caprice. It requires the support of two thirds majority of the Senate.

Peer Reviewer Two Comment: A more appropriate response to this question would be "a" as that is what practically obtains and even the comment by the researcher couldn't be interpreted otherwise.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One "a."

IBP Comment: Based on a review of comments, IBP chose answer "a."

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The audited Federal Government Accounts are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u> Although I agree with the researcher’s response, the real explanation is that by virtue of Section 85(3) of the 1999 Constitution of the Federal Republic of Nigeria, the Auditor-General is not empowered to audit the accounts of statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly. But the Auditor- General shall provide such bodies with a list of qualified auditors from which the bodies shall appoint their external auditors. However, the Auditor-General is empowered to comment on their annual accounts and auditors’ reports, and to conduct periodic checks on them.</p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Citation:

Section 85(2) of the 1999 Constitution provides that the Public Accounts of the Federation and of all Offices and Courts of the Federation be audited and reported on by the Auditor General while section 85(3) severely limits the power of SAI .

Comment:

The Office of the Auditor-General of the Federation has the powers to audit the public accounts of the government.

C

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "a." On the basis of a constitutional provision, the Supreme Audit Institution (SAI) has full discretion to decide which audits it wishes to undertake, within the framework of Section 85(2) of the Constitution. This Section restricts the auditing powers of the Auditor-General to the public accounts of the Federation, all offices and courts of the Federation. As stated under question 115 above, Section 85(3) excludes certain bodies from the auditing powers of the Auditor-General.

Peer Reviewer Two Comment:

Researcher Response: I chose my answer because of section 85(3).

IBP Comment: IBP editors chose response "c" because the SAI is only restricted from auditing certain agencies but it has the discretion in law to decide on which audits it wants to undertake otherwise.

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. 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. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> refer to section 85(3) of the 1999 Federal Constitution.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u> No, not at all.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

See section 85(5) of the 1999 constitution.

Comment:

The Auditor-General shall, within ninety days of receipt of the Accountant-General's financial statement, submit his reports under this section to each House of the National Assembly and each House shall cause the reports to be considered by a committee of the House of the National Assembly responsible for public accounts. This is not yet being adhered to.

Researcher Response to this Question was "d"

Peer Reviewer One Comment: A more appropriate response to this question would be "c." Section 85(5) of the 1999 Constitution of the Federal Republic of Nigeria provides that the Auditor General submit his reports to the National Assembly as stated above by the Researcher. These reports are to be scrutinized by the Public Accounts Committee of each of the two Houses of the Nigerian National Assembly. These Committees scrutinize the audit reports but they are not up to date. The House of Representatives is currently dealing with the 2007 audit reports as at January 2010.

Peer Reviewer Two Comment:

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "c."

IBP Comment: Based on a review of comments, IBP chose answer "c."

C

<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such reports are not yet being made public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Such reports are not yet being made public.</p> <p><u>Peer Reviewer One Comment:</u> I agree because neither the Auditor-General nor the National Assembly tracks implementation of audit recommendations.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> This is not known to the public since all security matters are kept from the public domain.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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