Overall score: 18
(Out of 100)

Provides scant information to the public in its budget documents during the year.

**Key Findings**

The scores for 92 questions from the Open Budget Survey (see text box) are used to compile objective scores and rankings of the relative transparency of each country’s budget process. These scores constitute the Open Budget Index (OBI).

Nigeria’s OBI 2010 score is 18 out of 100, which is less than half the average score (42) for the 94 countries surveyed. Nigeria’s score indicates that the government provides the public with scant information on the central government’s budget and financial activities assessed by the Survey. This makes it virtually impossible for citizens to hold the government accountable for its management of the public’s money.

Nigeria’s OBI score essentially remained the same from 2008 to 2010. Among other West African countries included in the Survey, Nigeria scores lower than Ghana (54) and Liberia (40).

**Information in Public Budget Documents**

**Adequacy & Availability of Eight Key Budget Documents**

<table>
<thead>
<tr>
<th>Document</th>
<th>Level of Information Grade*</th>
<th>Publication Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>B</td>
<td>Published</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>E</td>
<td>Published</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>A</td>
<td>Published</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>B</td>
<td>Published</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>B</td>
<td>Published</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>E</td>
<td>Produced, Not Published</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>E</td>
<td>Produced, Not Published</td>
</tr>
<tr>
<td>Audit Report</td>
<td>E</td>
<td>Produced, Not Published</td>
</tr>
</tbody>
</table>
The International Budget Partnership’s Open Budget Survey assesses the availability in each country assessed of eight key budget documents, as well as the comprehensiveness of the data contained in these documents. The Survey also examines the extent of effective oversight provided by legislatures and supreme audit institutions (SAI), as well as the opportunities available to the public to participate in national budget decision-making processes.

Research to complete this country’s Open Budget Survey was undertaken by:

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A **Year-End Report** compares the actual budget execution to the Enacted Budget. The Year-End Report can inform policymakers on tax policies, debt requirements, and major expenditure priorities, thus facilitating adjustments for upcoming budget years. Nigeria produces a Year-End Report, but it is not made public.

An **Audit Report** is an evaluation of the government’s accounts by the country’s supreme audit institution (SAI). It reports whether the government has raised revenues and spent national revenue in line with the authorized budget, whether the government’s bookkeeping is balanced and accurate, and whether there were problems in the management of public funds. Nigeria produces an Audit Report, but it is not made public.

**Public Participation and Institutions of Accountability**

Beyond improving the availability and comprehensiveness of key budget documents, there are other ways in which Nigeria’s budget process can be made more open. These include ensuring the existence of a strong legislature and SAI that provide effective budget oversight, as well as providing greater opportunities for public engagement in the budget process.

**Are oversight bodies effective in their budget role?**

<table>
<thead>
<tr>
<th>Oversight Institution</th>
<th>Strength**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legislature</td>
<td>Moderate</td>
</tr>
<tr>
<td>SAI</td>
<td>Weak</td>
</tr>
</tbody>
</table>

** Legislature and SAI strengths are calculated from the average scores received for a subset of questions from the Open Budget Survey. An average score between 0-33 is graded as weak, 34-66 as moderate, and 67-100 as strong.

According to the Open Budget Survey, budget oversight provided by Nigeria’s legislature is inadequate because it does not:

1. have full powers to amend the Executive’s Budget Proposal presented to it at the start of the year, before the budget is enacted;
2. adequately scrutinize audit reports; and
3. hold public hearings during budget discussions.

According to the Open Budget Survey, budget oversight provided by Nigeria’s SAI is weak because it does not:

1. have full discretion in law to select what it will audit;
2. have sufficient resources to meaningfully exercise its mandate;
3. issue timely Audit Reports on the final expenditures of national departments;
4. have proper channels of communication with the public; and
5. have adequate reporting on the follow-up steps taken by the executive to address audit recommendations for remedial action.
Recommendations

Nigeria should:

- publish on the government’s website budget documents that are already being produced — the Mid-Year Review, the Year-End Report, and the Audit Report;
- improve the comprehensiveness of the Executive’s Budget Proposal and publish it at least one month before the beginning of public hearings to enable effective citizen engagement;
- abide by the timeline for the budget cycle provided by the Constitution;
- strengthen the role of the legislature and the SAI in the budget process; and
- provide adequate opportunities to the public to participate effectively in legislative hearings on the budget.