



Overall score: 19% Provides scant information to the public in its budget documents during the year.

Highlights Information in Public Documents

Nigeria's score on the Open Budget Index shows that the government provides the public with scant information on the central government's budget and financial activities during the course of the budget year. This makes it very difficult for citizens to hold government accountable for its management of the public's money.

The Open Budget Index 2008 evaluates the quantity and type of information that governments make available to their publics in the seven key budget documents that should be issued during the budget year. One of the most important documents is the executive's budget proposal. It should contain the executive's plans for the upcoming year along with the cost of the proposed activities. The proposal should be available to the public and to the legislature prior to being finalized, at least three months before the start of the budget year to allow for sufficient review and public debate.

In Nigeria, the proposal provides minimal information to the public, meaning citizens do not have a comprehensive picture of the government's plans for taxing and spending for the upcoming year.

Moreover, it is very difficult to track spending, revenue collection and borrowing during the year. Nigeria does not publish its in-year reports or a mid-year review. Publishing these documents would greatly strengthen public accountability, since they provide updates on how the budget is being implemented during the year.

It is also very difficult to assess budget performance in Nigeria once the budget year is over. A year-end report is not made public, preventing comparisons between what was budgeted and what was actually spent and collected. Also, Nigeria does not make its audit report public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Access to the highly detailed budget information needed to understand the government's progress in undertaking a specific project or activity remains very limited. Nigeria has yet to codify the right to access government information into law, though a freedom of information bill is currently being considered.

Public Participation and Institutions of Accountability

Beyond improving access to key budget documents, there are other ways in which Nigeria's budget process could be made more open.

Opportunities for citizen participation in budget debates could be increased. For example, although the legislature holds public hearings on the budget, no testimony from the public is heard.

The independence of Nigeria's Supreme Audit Institution is severely limited. The executive may remove the head of the SAI. The SAI also has no discretion to decide which audits to undertake and does not have a budget sufficient to fulfill its mandate.



Availability of Key Budget Documents and Citizens Budget (in order of expected release)

Pre-Budget Statement	<input type="radio"/> No
Executive's Budget Proposal	<input checked="" type="radio"/> Yes
Citizens Budget	<input type="radio"/> No
Enacted Budget	<input checked="" type="radio"/> Yes
In-year Reports	<input type="radio"/> No
Mid-Year Review	<input type="radio"/> No
Year-End Report	<input type="radio"/> No
Audit Report	<input type="radio"/> No