

**TRANSPARENCY**  
(OPEN BUDGET INDEX)

**24**

OUT OF 100

The Government of Nigeria provides the public with **minimal** budget information.

**PUBLIC PARTICIPATION**

**25**

OUT OF 100

The Government of Nigeria is **weak** in providing the public with opportunities to engage in the budget process.

**BUDGET OVERSIGHT**

**67**

OUT OF 100

**BY LEGISLATURE**  
Budget oversight by the legislature in Nigeria is **adequate**.

**50**

OUT OF 100

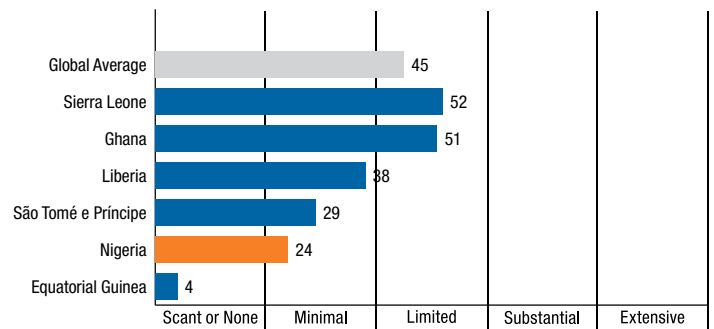
**BY AUDIT**  
Budget oversight by the supreme audit institution in Nigeria is **limited**.

**TRANSPARENCY (OPEN BUDGET INDEX)**

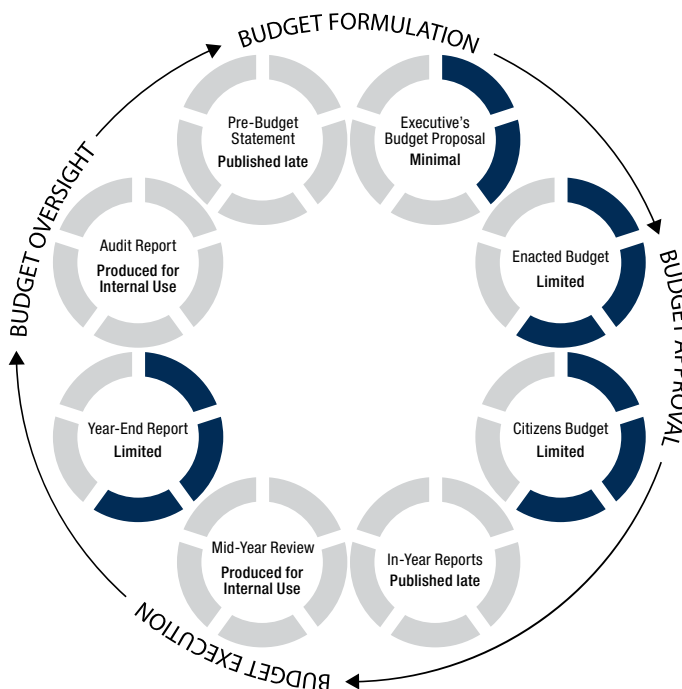
Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**Regional Comparison**

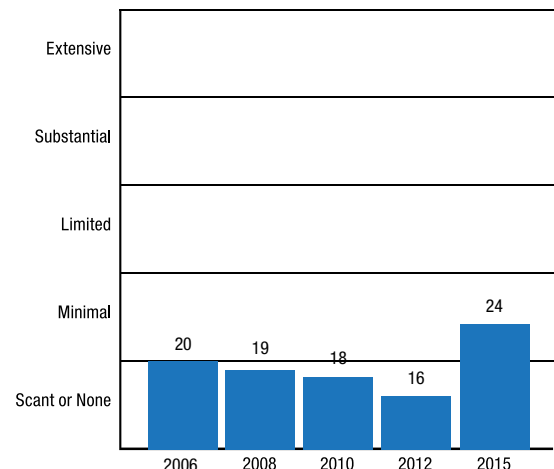


**Usefulness of Budget Information Throughout the Budget Cycle**



Nigeria's score of 24 out of 100 is substantially lower than the global average score of 45.

**Change in Transparency Over Time**



Note: The following categories are used to report the usefulness of each document:

Not produced, Published Late, Internal Use, Scant, Minimal, Limited, Substantial, or Extensive.

# TRANSPARENCY (OPEN BUDGET INDEX)

## The Availability of Budget Documents Over Time

Document	2006	2008	2010	2012	2015
Pre-Budget Statement	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●
Enacted Budget	●	●	●	●	●
Citizens Budget	●	●	●	●	●
In-Year Reports	●	●	●	●	●
Mid-Year Review	●	●	●	●	●
Year-End Report	●	●	●	●	●
Audit Report	●	●	●	●	●

● Not produced/published late ● Produced for internal use ● Published

Nigeria's score of 24 on the 2015 Open Budget Index is higher than its score in 2012.

However, the Government of Nigeria has been inconsistent in which documents are made publicly available in a given year.

Since 2012, the Government of Nigeria has increased the availability of budget information by:

- Publishing the Citizens Budget.
- Improving the comprehensiveness of the Executive's Budget Proposal.
- Improving the comprehensiveness of the Enacted Budget and Year-End Report.

However, the Government of Nigeria has decreased the availability of budget information by:

- Failing to publish a Pre-Budget Statement and In-Year Reports in a timely manner.

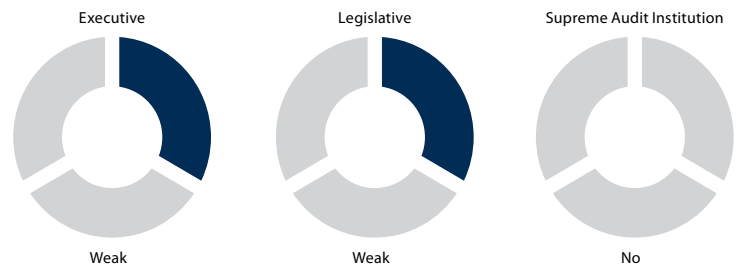
Moreover, the Government of Nigeria has failed to make progress, continuing to produce both the Mid-Year Review and the Audit Report for internal use only, and so not making them available to the public.

# PUBLIC PARTICIPATION

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

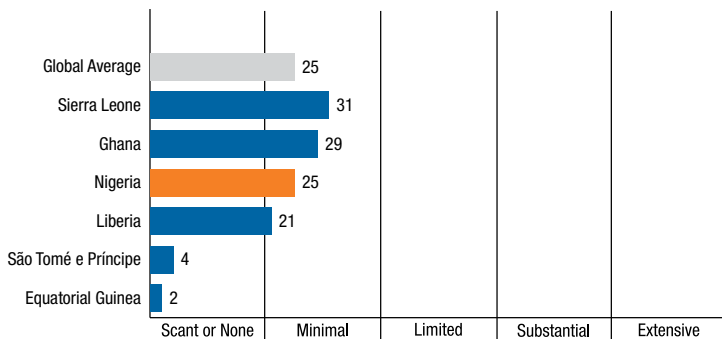
To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

## Elements of Public Participation



Nigeria's score of 25 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is **weak**. This is the same as the global average score of 25.

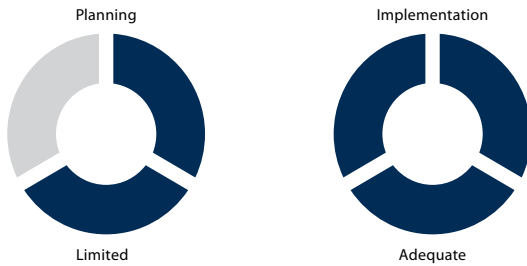
## Regional Comparison



# BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

## Oversight by the Legislature



The legislature provides **limited** oversight during the planning stage of the budget cycle and **adequate** oversight during the implementation stage of the budget cycle. However, the Executive's Budget Proposal is not provided to legislators at least three months before the start of the budget year, nor is it approved by legislators at least one month before the start of the budget

year. In addition, in both law and practice, the legislature is not consulted prior to spending contingency funds that were not identified in the Enacted Budget.

## Oversight by the Supreme Audit Institution



The supreme audit institution provides **limited** budget oversight. Under the law, it has significant discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate and has no quality assurance system in place.

# RECOMMENDATIONS

## Improving Transparency

Nigeria should prioritize the following actions to improve budget transparency:

- Publish a Mid-Year Review and Audit Report.
- Publish in a timely manner the Pre-Budget Statement and In-Year Reports.
- Increase the comprehensiveness of the Executive's Budget Proposal by presenting more details on classification of expenditures for future, prior, and budget years and on classification of revenues for future and budget years.

## Improving Participation

Nigeria should prioritize the following actions to improve budget participation:

- Establish credible and effective mechanisms (i.e., public hearings, surveys, focus groups) for capturing a range of public perspectives during budget planning, and introduce public engagement mechanisms to support monitoring of budget implementation.
- Hold legislative hearings to review and scrutinize Audit Reports.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

## Improving Oversight

Nigeria should prioritize the following actions to strengthen budget oversight:

- Ensure the Executive's Budget Proposal is provided to legislators at least three months before the start of the budget year.
- In both law and practice, ensure the legislature is consulted prior to the spending of contingency funds that were not identified in the Enacted Budget.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).

# METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

The Government of Nigeria provided comments on the draft Open Budget Questionnaire results.

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## Further Information

Visit [www.openbudgetsurvey.org](http://www.openbudgetsurvey.org) for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.