

Open Budget Survey 2017

Questionnaire

Nigeria

January 2018

COUNTRY QUESTIONNAIRE: NIGERIA

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-2019

Sources: The Medium Term Expenditure Framework 2017-2018 was sent to parliament (National Assembly) on the 4th of October, 2016 <http://www.premiumtimesng.com/business/business-news/211961-...> (<http://www.premiumtimesng.com/business/business-news/211961-2017-budget-buhari-sends-mtef-national-assembly.html>) Link to the document (budget office website): <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Comments: Researcher: Page 30 of the Proposed MTEF document (2017-2019) shows the fiscal year in question as 2017 with forwarding-looking assumptions for 2018 and 2019.

Peer Reviewer

Opinion: Agree with Comments

Comments: S.11 (1) (b) of the Fiscal Responsibility Act (FRA) requires the Medium Term Expenditure Framework (MTEF) to be produced, no later than four months before the commencement of the next financial year. By S. 14 (1) of the same FRA, the MTEF is to be produced before the end of the second quarter and endorsed by the Federal Executive Council before being sent to the legislature.

Government Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Comments: Researcher: The Pre-Budget Statement was released to the public (available on the website of the budget office) on November 18th, 2016 while the Executive's Budget Proposal was presented to the Legislators on the 14th of December, 2016. The Pre-Budget Statement was thus released too late, i.e., less than one month before the Executive's Budget Proposal was introduced to the legislature.

Peer Reviewer

Opinion: Agree with Comments

Comments: S.11 (1) (b) of the Fiscal Responsibility Act (FRA) requires the MTEF to be produced, not later than four months before the commencement of the next financial year. By S. 14 (1) of the same FRA, the MTEF is to be produced before the end of the second quarter and endorsed by the Federal Executive Council before being sent to the legislature. The MTEF was not approved by the legislature before the budget was laid before it and this may have violated S.18 of the FRA which states that: Notwithstanding anything to the contrary contained in this Act or any other law, the Medium Term Expenditure Framework shall: 1) Be the basis for the preparation of the estimates of revenue and expenditure required to be prepared and laid before the National Assembly under section 81 (1) of Constitution. 2) The sectoral and compositional distribution of the estimates of the expenditure referred to in subsection (1) of this section shall be consistent with the medium term developmental priorities set out in the Medium Term Expenditure Framework.

Government Reviewer

Opinion: Agree with Comments

Comments: It should be acknowledged that the law (Fiscal Responsibility Act, 2007) requires that the PBS be presented at the Federal Executive Council not later than the 2nd Quarter of the Year, while it is presented to Legislature no later than 4 months before the commencement of the next financial year.

These has often been adhered to except for fiscal years like 2016 where there was a change of government. Thus, the time-lag in the preparation and release of the PBS in 2016 can be attributed to the administration change.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 18 November 2016.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: 18 November 2016

Comments: The researcher had already stated that it was published late on 18 November 2016. So, it is a published document which has been made available free of charge to the public. However, it was published late.

Government Reviewer

Opinion: Disagree

Suggested answer: The Pre-Budget Statement was released to the public (available on the website of the budget office) on 18th November, 2016 while the Executive's Budget Proposal was presented to the Legislators on the 14th December, 2016.

Comments: <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: The PBS bears the date "August 2016," but was only uploaded on the website of the Budget Office of the Federation on 18 November 2016.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: It is the date the PBS was posted on the website of the Budget Office of the Federation

Comments: The PBS bears the date "August 2016," but was only uploaded on the website of the Budget Office of the Federation on 18 November 2016.

Government Reviewer

Opinion: Agree

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: www.budgetoffice.gov.ng/pdfs/2016/2017-2019 (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019>) MTEF & FSP EXECUTIVE PROPOSAL.pdf

Comments: The PBS published on the website of the Budget Office of the Federation of Nigeria (very late) is the draft from the executive. The approved version from the legislature (in accordance with section 15 of the Fiscal Responsibility Act) is not yet published and available to the public. This explanation is important considering that some revenue and expenditure benchmarks were altered by the legislature in the final approved PBS.

Government Reviewer**Opinion:** Disagree**Suggested answer:** The Pre-Budget Statement was released to the public (available on the website of the budget office) on 18th November, 2016 while the Executive's Budget Proposal was presented to the Legislators on the 14th December, 2016.**Comments:** The PBS was published: <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...>
(<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)**Researcher response:** We agree with the reviewers.**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.**Sources:** n/a**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** It was published late but it is not in machine readable format.**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** The PBS is published but numerical data are not available in a machine readable format. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)**Researcher response:** Indeed, the PBS is published, late, but numerical data are not available in a machine readable format. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). Response changed from "d" to "c."**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.**Sources:** The Medium Term Expenditure Framework and Fiscal term Paper 2017-2019 <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)**Comments:** Researcher: As indicated in question PBS-2, the Pre-Budget Statement [MTEF 2017-19] was made available to the public less than a month before the EBP was tabled. This means that the PBS cannot be considered as publicly available as per the Open Budget Survey methodology
Date of publication of the PBS: November 18, 2016 Date when the EBP was tabled: December 14, 2016**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** The Pre-Budget Statement [MTEF 2017-19] was made available online less than a month before the EBP was tabled. This, however, does not mean that the PBS cannot be considered as publicly unavailable because members of the public, CSOs, NGOs, Organized Private Sector are given opportunities to debate and contribute to the PBS. Civil Society / Non-Governmental Organisations (25th July, 2016) Organized Private Sector (4th August, 2016)

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: The PBS was posted on the website of the budget office of the federation. Only, it was published too late compared with the OBS timeliness requirements. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2017-2019 Medium Term Expenditure Framework and Fiscal Strategy Paper.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.budgetoffice.gov.ng/index.php/budget-office-archi...> (<http://www.budgetoffice.gov.ng/index.php/budget-office-archives?layout=edit&id=102>)

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree with Comments**Comments:** It is imperative to note that the 2016 federal budget is programmed to run for 12 months from its date of commencement (May 2016). This development creates confusion in the articulation of the Nigerian Financial Year which by the Financial Year Act is defined as the period between January 1 to December 31 of any given year.**Government Reviewer****Opinion:** Agree**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.**Answer:** 14 December 2016**Sources:** <http://www.vanguardngr.com/2016/12/president-buhari-speech-a...> (<http://www.vanguardngr.com/2016/12/president-buhari-speech-at-the-presentation-of-2017-budget-of-recovery-and-growth/>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The link on the website of the Budget Office of the Federation is <http://www.budgetoffice.gov.ng/pdfs/2017/President's%202017%...> (<http://www.budgetoffice.gov.ng/pdfs/2017/President's%202017%20Budget%20Speech%20.pdf>). The President sent the budget to the legislature under the provisions of section 81 (1) and (2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended): 81 (1) The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. (2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein.**Government Reviewer****Opinion:** Agree**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: c. (33)**Sources:** Newspaper account stating when the budget was presented. <http://www.premiumtimesng.com/news/headlines/195559-buhari-p...> (<http://www.premiumtimesng.com/news/headlines/195559-buhari-presents-n6-08trillion-budget-for-2016.html>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree with Comments**Comments:** It was not available in advance of the budget year 2017 but was uploaded to the website of the Budget Office of the Federation in the middle of January 2017, shortly before the legislature started the consideration and approval process. The legislature received the EBP on December 14 2016 and thereafter proceeded on their Christmas and New Year vacation without considering the EBP.**Government Reviewer****Opinion:** Agree**Researcher response:** Just an additional clarification: the cutoff date for completing the Open Budget Survey was December, 31 2016, and I will not have been able to provide a budget office link to the document if the document was not available on the budget office website. On the 30th of December, 2017, I was monitoring the website of the budget office closely as I had to wait to fill the questionnaire, and the EBP had been uploaded.**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September

2016. If the document is not published or not produced, please mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 20 December 2016

Sources: It was widely reported on social media by budget monitoring advocates including BudgIT Nigeria who was following the event closely among others [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106) (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) <https://twitter.com/BudgITng/status/811283521289515008> (<https://twitter.com/BudgITng/status/811283521289515008>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: Mid January 2017

Comments: The EBP was not available to the public until the middle of January 2017. Centre for Social Justice could not start its major 2017 budget analysis until it secured the document from the website of the Budget Office of the Federation in mid January 2017. The only document on the budget available on the Budget Office's website before the end of 2016 was the Presidents budget speech.

Government Reviewer

Opinion: Disagree

Suggested answer: 19th December 2016.

Comments: 19th December 2016 <http://www.budgetoffice.gov.ng/pdfs/2017/HMBNP%20Budget%20Br...>
(<http://www.budgetoffice.gov.ng/pdfs/2017/HMBNP%20Budget%20Breakdown%20Presentation.pdf>)

Researcher response: Response to the Peer Reviewer: the cutoff date for completing the Survey was December 31, 2016 and I will not have been able to provide a budget office link to the document if the document was not available on the budget office website. On the 30th of December 2017, I was monitoring the website of the budget office closely as I had to wait to fill the questionnaire, and the web link was available.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question “n/a.”

Answer: It was widely reported on social media. <https://twitter.com/BudgITng/status/811283521289515008>
(<https://twitter.com/BudgITng/status/811283521289515008>) I also followed the closely on the budget office website
<http://www.budgetoffice.gov.ng/index.php/component/content/a...> (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Sources: <https://twitter.com/BudgITng/status/811283521289515008> (<https://twitter.com/BudgITng/status/811283521289515008>)
<http://www.budgetoffice.gov.ng/index.php/component/content/a...> (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: It was not available until mid January 2017

Comments: The first source cited is not the official site of the Budget Office of the Federation or any other public authority empowered by law to make public the executive budget. This is an NGOs that may have collaboration with the Budget Office. They cannot be quoted or cited as having made the document available to the public when it took over one month after the President's presentation for the Budget Office to upload same to their website. In 2016, different versions of the EBP were circulated; so the only way to get the assurance of officialdom and authenticity is when the appropriate authority publishes same. Centre for Social Justice (which I lead) followed up on the budget and embarked on a detailed analysis after the budget was published in the middle of January 2017.

Government Reviewer

Opinion: Agree

Researcher response: A note in response to the Peer Reviewer's comment: 1. The Survey cut off time was December 31, 2016, so we wouldn't have provided a link to the document (budgetoffice.gov.ng (<http://budgetoffice.gov.ng>)) by that date, if the document had not been on the budget office's website at that point in time. Unfortunately, the link is now broken due to the budget office upgrading its website.2. On December 20, 2016, a version of the budget was released to the public by PLAC <https://twitter.com/BudgITng/status/8112835212895150083> (<https://twitter.com/BudgITng/status/8112835212895150083>). We were closely monitoring the budget office website, and the moment the budget was released I quickly updated the Survey and left the link <http://www.budgetoffice.gov.ng/index.php/component/content/a...> (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=1064>). The Peer Reviewer also confirms that the Budget was on the budget office website on before 31st of December 2016.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document

is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The document was published in PDF format.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 2017 Federal Government's Appropriation Bill

Sources: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: FGN 2017 BUDGET PROPOSAL (APPROPRIATION BILL)

Comments: The title above is not the title of the EBP as published by Budget Office of the Federation

EBP-8: Is there a “citizens version” of the EBP?

a. Yes

b. No

Answer: b.

Sources: No Citizen version of the Executive's Budget Proposal was available on the budget office website, Ministry of Budget and Planning website, or Ministry of Finance website

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is a citizens version of of the EBP. it is called 'Overview of 2017 Budget Proposal: Budget of Recovery & Growth' Found here: <http://www.budgetoffice.gov.ng/pdfs/2017/HMBNP%20Budget%20Br...>
(<http://www.budgetoffice.gov.ng/pdfs/2017/HMBNP%20Budget%20Breakdown%20Presentation.pdf>) 19th December 2016.

Researcher response: The Document "Overview of 2017 Budget Proposal: Budget of Recovery & Growth" is a presentation made by the Minister of Budget and planning on the 2017 proposed budget. The document is technical but not explicit and does not qualify to be called a "citizen version" of the Executive's Budget Proposal when compared with the Citizens Budgets produced in earlier years (2016, 2014 among others), for example.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: It is the 2016 Federal Budget but the Appropriation Act 2016 states that the budget shall run for 12 months from the date of commencement. Thus, the capital components of the 2016 budget is still being implemented as at April 2017.

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 6 May 2016

Sources: Newspaper report: <http://www.vanguardngr.com/2016/05/finaly-buhari-signs-2016-...> (<http://www.vanguardngr.com/2016/05/finaly-buhari-signs-2016-budget-into-law/>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: b. (67)

Sources: The 2016 Budget was signed into law on 6 May 2016 <http://www.vanguardngr.com/2016/05/finaly-buhari-signs-2016-...>
(<http://www.vanguardngr.com/2016/05/finaly-buhari-signs-2016-budget-into-law/>) The 2016 Budget was published online on 23 May 2016
[https://twitter.com/search?f=tweets&vertical=default&q=budgi...](https://twitter.com/search?f=tweets&vertical=default&q=budgitng%20%23whereisthe2016budget&src=typd) (<https://twitter.com/search?f=tweets&vertical=default&q=budgitng%20%23whereisthe2016budget&src=typd>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 23 May 2016

Sources: <https://twitter.com/search?f=tweets&vertical=default&q=budgi...> (<https://twitter.com/search?f=tweets&vertical=default&q=budgitng%20%23whereisthe2016budget&src=typd>) Link to the document

[http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104) (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date of publication was the date the link to the document was made available to the public. BudgIT was following the process very closely, and the link was shared on May 23, 2016 (<https://twitter.com/search?q=2016%20budget%20asorock&src=typd>) (<https://twitter.com/search?q=2016%20budget%20asorock&src=typd>)) BudgIT was also following the process very closely, and I saw the document the on the 23 of May 2016 - the day it was posted online Bloggers including DeeDeesBLOG @DeedeesBLOG (Jan 14) tweet Just In: Full 2016 Nigeria budget as proposed by the Federal Government - <http://deedeesblog.com/2016/01/14/just-in-full-2016-nigeria-budget-as-proposed-by-the-federal-government/> ... (<http://deedeesblog.com/2016/01/14/just-in-full-2016-nigeria-budget-as-proposed-by-the-federal-government/>) ...

Sources: Trend of discussions until document link available <https://twitter.com/search?f=tweets&vertical=default&q=budgitng%20%23whereisthe2016budget&src=typd> (<https://twitter.com/search?f=tweets&vertical=default&q=budgitng%20%23whereisthe2016budget&src=typd>) Link to approved budget [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104) (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)
Comments: Researcher: The documents published are in Portable Document Format (PDF).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

Answer: 2016 Appropriation Act

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: The hard copy was shared and feeds from the soft copies were shared by the Vice President.

<https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>)

Comments: Researcher: The document was shared via e-mail and extract on social media. However, links to the actual (full) document are not available on any government website.

Peer Reviewer

Opinion: Agree with Comments

Comments: A Citizens Guide to the 2016 Federal Budget is available on the website of the Budget Office of the Federation:

www.budgetoffice.gov.ng/pdfs/2017/jan/A (<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A>) Citizens Guide to Understanding 2016 Budget of Change.pdf

Government Reviewer

Opinion: Agree

Researcher response: The weblink provided by the Peer Reviewer is unfortunately not working anymore. It is probably due to the fact that the budget office recently upgraded the website, misplacing or breaking that link. The document was put on the website after the Survey cutoff date (or December 31, 2016), as the link getoffice.gov.ng/pdfs/2017/jan/A (<http://getoffice.gov.ng/pdfs/2017/jan/A>) clearly shows.

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016

Sources: Hard copy (find as attachment) <https://www.facebook.com/professoryemiosinbajo/posts/8680656...>
(<https://www.facebook.com/professoryemiosinbajo/posts/868065669970467:0>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Citizens guide to understanding FGN 2016 Budget of Change is on the website of the BOF

Researcher response: An extract from the Citizens Budget was shared on social media (2:26 AM - 14 May 2016) and via emails. However, the document was not on the budget office website until after the Survey cutoff date of December 31, 2016. BudgIT also saw and received a hard copy of the document. Given this, the document is not considered publicly available at the time of completing the Survey. We observed that the document was placed on the budget office website in 2017, which is unfortunately after the Survey reporting period.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: The soft copy was shared via email to some selected people including myself, but the link to the document is not available on the Budget Office website, the Ministry of Budget and Planning nor is it available in the Ministry of Finance website. However - the Vice President shared, on social media, infographics taken from the document. See twitter: <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>) - the hard copy is available (find attached the cover page).

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The document is now available online at <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...> (<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>). It is even dated April 2016. However, it was not available online within three months of the enactment of the budget but the hard copies were available within the acceptable time frame. Thus, options "A" and "B" can factually be stated to be correct.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Its available online here: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...> (<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

CB-2b: If you selected option "c" or "d" in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: n/a

Sources: <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>)

Comments: Researcher: There is a date on the Citizens Guide to the Budget, which was shared on social media: 14 May 2016. But a web link to the document was not made public.

Peer Reviewer

Opinion: Disagree

Suggested answer: It was published on the website of the Budget Office of the Federation in January 2017.

Comments: We were following up at the Centre for Social Justice on its availability on the Budget office website.

<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: It was published online in December 2016 <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: An extract from the Citizens Budget was shared on social media (2:26 AM - 14 May 2016) and via emails. However, the document was not on the budget office website until after the cutoff date of December 31, 2016. BudgIT also saw and received a hard copy of the document. Given this, the document was not considered publicly available at the time of the Survey research.

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The date the information (as contained in the citizen guide to the budget) was made public. <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>) However, the printed version of the Citizen's budget is dated April 2016 (the Enacted budget was not even public as at then) It is also important to note that the citizen version of the budget was published before the Enacted budget.

Sources: <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: It was published on the Budget Office of the Federations website in January 2017.

Comments: The Centre for Social Justice monitored the availability on the website of the Budget Office of the Federation.

Government Reviewer

Opinion: Disagree

Suggested answer: The document was published late.

Comments: The document was published late. <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>
(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: Only an extract from the [2016] Citizens Budget was shared on social media (2:26 AM - 14 May 2016) and via emails. However, the document was not published on the budget office website until after the cut off date (31 December, 2016) BudgIT also saw and received a hard copy of the document. Given this, the document was not publicly available as of December 31, 2016.

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: Feeds from the document was published on social media <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>) However, the link is not available

Sources: <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>)
Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Comments: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: URL: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Comments: URL: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: Only an extract from the [2016] Citizens Budget was shared on social media (2:26 AM - 14 May 2016) and via emails. However, the document was not published on the budget office website until after the cut off date (31 December, 2016). Given this, and as indicated by the link itself, the document was not publicly available by December 31, 2016.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 2016 Change Agenda: A citizen guide to understanding Federal Government of Nigeria Economic policy the 2016 budget.

Sources: Find copy as attachment

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The Executive's Budget Proposal 2016

Sources: <https://twitter.com/ProfOsinbajo/status/731415325716172800> (<https://twitter.com/ProfOsinbajo/status/731415325716172800>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>). But the Citizens Budget is about the Enacted Budget rather than the Executive Budget Proposal.

Government Reviewer

Opinion: Disagree

Suggested answer: Enacted Budget. See page 13 of URL below. Total size of budget as approved by the National Assembly was N6.06 trillion.

<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Comments: Enacted Budget. See page 13 of URL below. Total size of budget as approved by the National Assembly was N6.06 trillion.

<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: We agree with the reviewers in that the most recent Citizens Budget refers to the Enacted Budget, and not the Executive Budget Proposal. However, the Citizens Budget was not published (i.e., made available on the budget office website) -by the end of the Survey reporting period (December 31, 2016). Only soft copies were distributed via emails. Only recently (in 2017), after the upgrade of the budget office website, the document was published online.

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered

- c. (33) At least every quarter, and within three months of the period covered
d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: Nigeria's Fiscal Responsibility Act 2007 seems to have a higher benchmark. In section 30, it provides as follows: 30 (1): The Minister of Finance through the Budget Office of the Federation, shall monitor and evaluate the implementation of the annual budget, assess the attainment of fiscal targets and report thereon on a quarterly basis to the Fiscal Responsibility Commission and the Joint Finance Committee of the National Assembly. (2): The Minister of Finance shall cause the report prepared pursuant to subsection (1) of this section to be published in the mass and electronic media and on the Ministry of Finance website not later than 30 days after the end of each quarter. However, this provision has been honoured in the breach since the commencement of the implementation of the Act.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: IYRs are published at least every quarter, and within three months of the period covered. The 2016 Budget was passed in May, 2016. Only Q2 report was ready by December 2016. Effectively, the 2016 Budget is still running (on the Capital Expenditure side), and is expected to run till May 5, 2017. We cannot expect ALL IYRs to be ready by Dec. 31, 2016. Methodology used in assessment should take some of these in to account please.

Researcher response: In-Year Reports for Q3 & Q4 2016 were not made available to the public (i.e., published on the website of the budget office). As such, publication dates cannot be ascertained. In-Year Reports for Q1 & Q2 2016 were released more than three months after the acceptable time frame for the publication of these documents (three months after the end of the reporting period). Response "d" remains unchanged.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: January 2017

Comments: The reports of the First and Second Quarter of 2016 were published in January 2017 which is outside of the required time frame.

Government Reviewer

Opinion: Disagree

Suggested answer: In-Year Reports are published In December 2016 <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...> ([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Comments: In-Year Reports are published In December 2016 <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In response to the Peer Reviewer: we cannot take into account reports published in January 2017, as they fall beyond the Survey research cutoff date of December 31, 2016. In response to the Government Reviewer: the first and second quarter IYRs for 2016 are too old. Given all this, the answer to this question remains unchanged, and the status of IYRs remains "not publicly available."

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: January 2017

Comments: Centre for Social Justice monitored the website of the Budget Office of the Federation and the documents are still available online.

Government Reviewer

Opinion: Disagree

Suggested answer: The Q1 & Q2 BIR's (IYRs) were published on the website of the BOF before the 2017 Budget submission to the National Assembly.

Comments: In-Year Reports are published In December 2016 <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

IBP comment: As indicated in response to the reviewers' comments to the previous question: first, for all countries, the 2017 Open Budget Survey only takes into account documents published by December 31, 2016, therefore it is not possible to take into consideration or report on documents published in January 2017. Second: the publication of the first and second quarter IYRs for 2016 in December 2016 is considered too late and untimely.

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: n/a

Sources: The last document relating to budget performance published by the budget office on the 26th of January 2017 was the first and second quarter of 2016. <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Comments: Although produced very late, this is the link to the first and second quarter report for 2016. It was uploaded in January 2017.

<http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Comments: In-Year Reports are published <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

IBP comment: As mentioned in previous comments/responses, the 2017 Open Budget Survey only takes into account budget documents that are published by December 31, 2016, and does not consider any developments that took place after that cutoff date.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: Researcher: The In-Year Reports are not publicly available

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The in year reports are published late.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Published documents on the BOF website are in PDF. Q1 IYR: <http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf)) Q2 IYR:

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

IBP comment: The 2017 Open Budget Survey only takes into account budget documents that are published by December 31, 2016, and does not consider any developments that took place after that cutoff date.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Some information in the Draft MTF (see attachment) contains extracts from the IYR for Q.1 2016 & Q.2 2016, meaning that those two reports were certainly produced, but not made available to the public. See attachment

Comments: Researcher: The most recent and relevant In-Year Reports were not made public on the Budget Office website in a timely manner.

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf) In-Year Report for Q1, Q2 was publicly available on the website but published very late.

Peer Reviewer

Opinion: Agree with Comments

Comments: Only two, out of four quarterly reports due in 2016 were produced and made available to the public very late in January 2017. But it is imperative to note that the 2016 Budget did not become law until May 2016 and is programmed for 12 months from the date of commencement. Thus, as at the end of first quarter of 2016, the 2016 budget was not in existence and it was midway into the second quarter of 2016 that it became law. Thus, the reports come very late at a time they can no longer inform reforms. However, Option A above, as at the time of this review, stands factually correct for two quarters in 2016

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Published IYR documents are available on the BOF website are in PDF. Q1 IYR:

<http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf)) Q2 IYR:

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: Just to provide additional clarity. As of December 31, 2016, this is the status of the IYRs: Q1 (January to March 2016), and Q2 (April - June 2016) were available on the budget office website (but they were published late); Q3 & Q4 2016 were not published (and they remain so to this day. Page (http://day.Page) 16 of the "Budget Implementation Report" (IYR Q1 2016) presents information for January-March of 2016, clearly showing that the reporting fiscal year starts in January 2016. <http://www.budgetoffice.gov.ng/index.php/quarterly-budget-im...>

(<http://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports?task=document.viewdoc&id=168>). Given that Q3 IYR was not available by December 31, 2016, and Q1 & Q2 were released very late (December 2016), responses "a" or "b" cannot apply. However, reference to the documents is part of the content of the MTF - meaning the document was produced for internal use. Response "c" applies.

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: The IYRs for Q1 and Q2 2016 were publicly available but published too late.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

<http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

Comments: Researcher: The In-Year Report for the fiscal year 2016 (First Quarter, Second Quarter are published on the budget office website, but published too late <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

<http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUAR...>

([http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF\[1\].pdf](http://www.budgetoffice.gov.ng/pdfs/2017/2016%20FIRST%20QUARTER%20BIR%20PDF[1].pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: n/a

Comments: n/a

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Budget Implementation Report

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree with Comments

Comments: 2016 First Quarter Budget Implementation Report 2016 Second Quarter Budget Implementation Report

Government Reviewer

Opinion: Agree with Comments

Comments: Budget Implementation Report (Q1/Q2/Q3/Q4 etc as the case may be)

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes

b. No

Answer: b.

Sources: www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY- 2016

Sources: www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: n/a

Peer Reviewer**Opinion:** Agree with Comments**Comments:** No law or policy in Nigeria provides for the mid year budget review. By the Nigerian financial year, the mid year budget review would have been due by June 2016; but the 2016 budget would only have been implemented for one month. If we count six months from the date of the commencement of the 2016 budget, the mid year review would have been due in November 2016.**Government Reviewer****Opinion:** Agree**MYR-2: When is the MYR made available to the public?**

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.**Sources:** www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."**Answer:** n/a**Sources:** www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)**Comments:** Researcher: No information on this document is presented in the Budget Office website.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** There is no tradition of publishing mid-year reviews which are made available to Nigerians.**Government Reviewer****Opinion:** Agree**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."**Answer:** n/a**Sources:** n/a**Comments:** Researcher: n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: d.

Sources: The critical component that differentiates the Mid-Year Review from In-Year report (i.e., the revised macroeconomic, revenue, and expenditure estimates, among others) are not included in any budget implementation report. In addition, the (draft) Medium-Term Expenditure Framework for 2017/2019 (of which we could see a copy) uses the "old macro assumptions" (those included in the 2016 budget). Trends over the last five budget cycles show that the government produced only In-Year Reports and not a Mid-Year Review. Questions posed to the government officials, regarding this document, were not responded to, at the time of filling out the questionnaire.

Comments: Researcher: A Mid-Year Review is yet to be published on the Budget Office website. The last report published was the Year-End Report for 2015. Link: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...> ([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) However, the last published report lacks the critical component that differentiates the Mid-Year Review from In-Year Reports (i.e., the revised macroeconomic, revenue, and expenditure estimates, among others) are not included in any budget implementation report. Link to the last published IYR (Q2 2016): <http://www.budgetoffice.gov.ng/pdfs/2016/2015bmeQ2.pdf> (<http://www.budgetoffice.gov.ng/pdfs/2016/2015bmeQ2.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2016 Second Quarter Budget Implementation Report is available on the website of the Budget Office of the Federation. See <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf). But it is not a mid-year review.

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”

Answer: The critical component that differentiates the Mid-Year Review from In-Year report, (the revised Macroeconomic, Revenue, expenditure among others) were not done. The Medium-term expenditure framework (draft) for 2017/2019 also make use of the "old assumptions" (in the 2016 budget) Trends over the last 5 budget cycle show government produce only In-year reports as against the mid-year review. Questions on the document were not returned as at the time of filling out the questionnaire

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016/2015bmeQ2.pdf> (<http://www.budgetoffice.gov.ng/pdfs/2016/2015bmeQ2.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: No official Nigerian economic or budget document has ever made reference to the Mid-Year Review.

Government Reviewer

Opinion: Agree with Comments

Comments: The Q2 in year report (BIR) usually covers for MYR. This will be separated moving forward.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2015

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: b. (67)

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 12 July 2016

Sources: The Fourth Quarter and Consolidated Budget Implementation Report 2015 was published on the 12th of July 2016. BudgIT Nigeria was monitoring the Website of the Budget office closely and also calling staff at the Budget Office. The link to the document was made available to the public on the 12th of July, 2016. <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: Budget Implementation Report 2015 BudgIT Nigeria was monitoring the Website of the Budget office closely and also calling Staffs at the Budget office. The link to the document was made available to the public on the 12th of July, 2016.

<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))
Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The printed version was available and circulated well in advance before the it was published on the website.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Fourth Quarter and Consolidated Budget Implementation Report 2015
<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: The document was published in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: They are available on request. Only PDFs are on the website for the sake of content integrity.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: FOURTH QUARTER AND CONSOLIDATED BUDGET IMPLEMENTATION REPORT 2015

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: www.budgetoffice.gov.ng (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no such document available on the website of the Budget Office of the Federation or any other official website or portal.

Government Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2014

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: c. (33)

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 10 JUNE 2016

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: We did forward an FOI, and the Auditor General's office claims that the document is now online using its social media feeds Another domain (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20... (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)) was

shared, and it works.

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: 1. From the landing page of OAuGF website (<http://oaugf.ng/reports/downloads> (<http://oaugf.ng/reports/downloads>)), one must enter an email address to get access to the report. 2. The browser warns that the link to the Audit Report is not private and poses a risk when trying to access the document from the email provided. 3. Since the document is available online and can be downloaded (despite the risk), we presume the problem is more of a technical issue as there is no evidence that the problem is a deliberate one (after discussing with some staff at the auditors general's office, they claim the site is under cyber "attack" after publishing the document. Since the document can be downloaded, we believe the document can be regarded as publicly available and published. The Auditor General's office equally claims on the 30 Jun 2016 that the document is now online using its social media feeds.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: The Audit report is not available on the official website <http://oagf.gov.ng/> (<http://oagf.gov.ng/>) but since the document is online and can be downloaded, <http://oaugf.ng-> (<http://oaugf.ng->) it can be considered available and published. claims to operate two different account the

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf) The document is in PDF.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER, 2014

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...
(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: n/a

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: <http://oaugf.ng/> (<http://oaugf.ng/>) (Auditor General Office) <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>) (Budget Office) www.finance.gov.ng (http://www.finance.gov.ng) (Ministry of Finance)

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <https://www.dmo.gov.ng> (<https://www.dmo.gov.ng>) <http://www.nationalplanning.gov.ng> (<http://www.nationalplanning.gov.ng>)

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

a. Yes

b. No

Answer: b.

Sources: The website of the Budget Office of the Federation does not contain a consolidated file for revenue and expenditure data for the current fiscal year. See: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: Expenditure can be downloaded

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The budget implementation reports give these summaries (BOF Website)

Researcher response: In response to the Government Reviewer: the budget implementation reports (i.e., the In-Year Reports) provided these summaries (BOF Website). However, the last In-Year Report covered the previous fiscal year, not the current fiscal year. Data (revenue and expenditure) for the current fiscal year cannot be downloaded as a consolidated file (or set of files), because no such information is available on the website of the budget office. Given that the download of revenue and expenditure data into a consolidated file is required by this question, the appropriate answer is "b."

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

a. Yes

b. No

Answer: b.

Sources: Previous years' Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, and Year-End Report can be downloaded from <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>) However, information and materials and documents on the Budget Office website are all in PDF format. The previous year's Audit Report can be downloaded

from http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20... (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)
However, Information and materials on the Auditor General's website are all in PDF format.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Year end consolidated (Q4) Budget Implementation Report <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>
([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

IBP comment: In response to the Government Reviewer: this question asks whether, apart from data included in budget documents, it is possible to download data an excel file (or other machine-readable format) with detailed and consolidated revenue and expenditure data, for the multiple budget years. Thus, the Year-End Report cannot be taken into consideration in this question, because it is a key budget document and in PDF format.

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

a. Yes

b. No

Answer: b.

Sources: Most information and materials are "documents." The following: - Document including the Budget Office Workshop Training Materials - Responses to the 50 Questions on Nigeria's Economy Posed by the House of Representatives' Committee on Finance - Citizens Guide to Understanding Budget 2014 - A Citizen's Guide to FGN Budget - Understanding Budget 2012 can all be downloaded from <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There are visualizations contained in the documents listed above.

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

a. Yes

b. No

Answer: a.

Sources: Fiscal Responsibility Act 2007: <http://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESP...> (<http://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESPONSIBILITY-ACT-2007.pdf>) Specifically: parts 2, 3, 6, 8, 11. Part 2 (Page 7) talks about procedure for the preparation, timing and minimum content of the Pre-Budget Statement (the "Medium-Term Expenditure Framework") Part 3 (Page 10) talks about procedure for the preparation and minimum content of the Executive's Budget Proposal (the "Annual Budget"). Part 6 (Page 13) "Public Revenues" (including procedure for forecast and collection of public revenues) para 32. "Any fund due to the Federation from any tier of government may be set off by the Federation in or towards payment or remittance of any sum due to that tier of government from the Federation." para 33. "The Executive Arm of the Federal Government shall, at least 30 days before the deadline for the submission of its budget proposals, place, at the disposal of the National Assembly, the revenue estimates for the following year, including the net current revenue and the respective memorandum items." para 34. "Estimated revenue shall be broken down by the Executive Arm of Government into monthly collection targets, including, where applicable, a separate description of measures to combat tax fraud and evasion." Part 8 (Page 14) talks about conditions for increasing government expenditure para 36 (1) The creation, expansion or improvement in government action which result in an expenditure increase shall be accompanied by (a) an estimate of the budgetary or financial impact in the year it becomes effective and in the two subsequent years; and (b)a statement by the person requesting for the expenditure, stating that the increase is consistent with the Appropriation Act and the Medium-Term Expenditure Framework" Part 9 (Page 15) Framework for debt management Part 11 (Page 18) "Transparency and Accountability" including publication of audited accounts. para 49 (1) The Federal Government shall publish their audited accounts not later than six months following the end of the financial year.

Comments: Researcher: The following parts and related paragraphs are relevant PART II – THE MEDIUM TERM EXPENDITURE FRAMEWORK PART III – THE ANNUAL BUDGET PART IV – BUDGETARY PLANNING OF CORPORATIONS AND OTHER RELATED AGENCIES PART V – BUDGETARY EXECUTION AND ACHIEVEMENT OF TARGETS PART VI – PUBLIC REVENUE PART VII – SAVINGS AND ASSET MANAGEMENT PART VIII - PUBLIC EXPENDITURES PART IX – DEBT AND INDEBTEDNESS PART X – BORROWING PART XI – TRANSPARENCY AND ACCOUNTABILITY PART XII – ENFORCEMENT

Peer Reviewer**Opinion:** Agree with Comments

Comments: Sections 80-87 of the Nigerian Constitution 1999- <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicO...> (<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>); Finance (Control and Management) Act, Cap F.26, Laws of the Federation of Nigeria 2004 - <http://lawnigeria.com/LawsoftheFederation/FINANCE-%28CONTROL-AND-MANAGEMENT%29-ACT.html>). There is an Audit Act of 1956, but it is of doubtful legal validity considering that the Laws of the Federation 1990 Enactment Act stated that the Audit Act was superceded by the 1979 Constitution. However, no new audit legislation has been enacted since then. The Public Procurement Act of 2007 guides public contracting and procurement.

Government Reviewer**Opinion:** Agree

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

a. Yes

b. No

Answer: a.

Sources: 1. (Access to information) Freedom of Information Act 2011 <https://www.cbn.gov.ng/FOI/Freedom%20of%20Information%20Act...> (<https://www.cbn.gov.ng/FOI/Freedom%20of%20Information%20Act.pdf>) 2.(Citizens participation) The 1999 Constitution <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicO...> (<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>)

Comments: Researcher: 1. Freedom of Information Act paragraph 1 (1) p.1 " Notwithstanding anything contained in any other Act, law or regulation, the right of any person to access or request information, whether or not contained in any written form, which is in the custody or possession of any public official, agency or institution howsoever described, is established" paragraph 2 (p.2) talks about how record-keeping is critical to government transparency. "A public institution shall ensure that it records and keeps information about all its activities, operations and businesses." 2. Constitution Under the "Fundamental Objectives and Directive Principles of State Policy", the Constitution states "that the participation by the "people in their government" shall be ensured by the provisions of this Constitution. Chapter II, Paragraph 14 (1) The Federal Republic of Nigeria shall be a State based on the principles of democracy and social justice. (2) It is hereby, accordingly, declared that: (c) the participation by the people in their government shall be ensured in accordance with the provisions of this Constitution.

Peer Reviewer**Opinion:** Agree with Comments

Comments: The Fiscal Responsibility Act states in sections 48-50 as follows: 48. -(1) The Federal Government shall ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosure and wide publication of all transactions and decisions involving public revenues and expenditures and their implications for its finances. (2) The National Assembly shall ensure transparency during the preparation and discussion of the Medium-Term Expenditure Framework, Annual Budget and the Appropriation Bill. 49. -(1) The Federal Government shall publish their audited accounts not later than six months following the end of the financial year. (2) Federal Government shall, not later than two years following the commencement of this Act and thereafter, not later than 7 months following the end of each financial year, consolidate and publish in the mass media, its audited accounts for the previous year. 50. The Federal Government through its budget office shall within 30 days after the end of each quarter, publish a summarized report on budget execution in such form as may be prescribed by the Fiscal Responsibility Commission and not later than 6 months after the end of the financial year, a consolidated budget execution report showing implementation against physical and financial performance targets shall be published by the Minister of Finance for submission to the National Assembly and dissemination to the public.

Government Reviewer**Opinion:** Agree

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

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...> (<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: The Executive's Budget Proposal shows individual PDF files for each administrative units (41), e.g., Ministries of Education, Health, Finance, Youth Development, Foreign Affairs, Women Affairs, Information, etc.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) Example of a specific ministry:

<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20JUSTICE.pdf>)

Comments: Researcher: The EBP only shows expenditures by ministry and a distinction (in the appropriation bill) between recurrent and capital expenditures. The classification does not indicate the programmatic purpose, sector, or objective for which the funds will be used.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: EBP's link: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) Examples of ministries:

<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20JUSTICE.pdf>)

<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20HEALTH.pdf>)

Comments: Researcher: Expenditures are not presented by functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP's link: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) Example of specific ministry:

<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20HEALTH.pdf>)

Comments: Researcher: The Executive's Budget Proposal organizes expenditures first by administrative classification. Each administrative units' budget is further broken down into an economic and program classification, e.g 0521 FEDERAL MINISTRY OF HEALTH Further broken down into "sub" administrative unit 0521001001 FEDERAL MINISTRY OF HEALTH - HQTRS 0521002001 NATIONAL HEALTH INSURANCE SCHEME 0521003001 NATIONAL PRIMARY HEALTH CARE DEVELOPMENT AGENCY Each "sub" administrative unit is further broken down by economic and programmatic classification: 21 PERSONNEL COST 2102 ALLOWANCES AND SOCIAL CONTRIBUTION 210201 ALLOWANCES 21020101 NON REGULAR ALLOWANCES 210202 SOCIAL CONTRIBUTIONS 21020201 NHIS FGN CONTRIBUTION 21020202 FGN CONTRIBUTORY PENSION 2101 SALARIES AND WAGES 210101 SALARIES AND WAGES 21010101 SALARY 22 OTHER RECURRENT COST 2202 OVERHEAD COST 23 CAPITAL COST 2301 FIXED ASSETS PURCHASED 230101 PURCHASE OF FIXED ASSETS - GENERAL etc...

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20HEALTH.pdf>)

Comments: Researcher: Economic classification was NOT consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20HEALTH.pdf>)

Comments: Researcher: The Executive's Budget Proposal is usually broken down into programs, accounting for all expenditure e.g The ministry for Health's Executive budget proposal for 2017 contains allocations for RESEARCH AND DEVELOPMENT, REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES, CONSTRUCTION / PROVISION OF WATER FACILITIES, MOTOR VEHICLE FUEL COST, etc

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Expenditure estimates for a multi-year period (two-years beyond the budget year i.e 2018 & 2019), classified by administrative units, are presented for Medium Term Expenditure Framework (MTEF) / Fiscal Strategy Paper (FSP) 2017-2019. This document is the Pre-Budget Statement. See: <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...>
(<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Indeed, the MTEF simply presents the lump sum overall expenditure figures for the outer second and third year without allocating the sum to any ministries, departments or agencies of government

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The MTEF/FSP (a supporting budget documentation) present expenditure estimates for a multi-year period (at least two-years beyond the budget year).

Researcher response: The MTEF is the Pre-Budget Statement, and therefore can not be considered to be a supporting document to the Executive's Budget Proposal. Also, no other supporting budget document that presents expenditure estimates for a multi-year period is publicly available.

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Example from one of the Ministries in the EBP 2017: <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>
(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20HEALTH.pdf>)

Comments: Researcher: Neither the EBP does not present expenditure estimates for a multi-year period for programs.

Peer Reviewer

Opinion: Agree with Comments

Comments: Neither the EPB nor the MTEF presents program details of future expenditure.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Individual sources of tax revenue are presented on page 25 of the 2017-2019 Fiscal Strategy, <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). Table 6.2 shows to individual sources of revenue, however, a broader classification is ascribed to independent revenue of the federal government (enough to award a "b" response). However, this document is the Pre-Budget Statement and cannot be used to respond to questions related to the EBP.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The individual sources of tax revenue are presented in the Medium Term Revenue Framework and submitted as supporting budget documentation to the National Assembly in compliance with the Fiscal Responsibility Act, 2007.

Researcher response: The MTEF is the Pre-Budget Statement, and therefore can not be considered to be a supporting document to the Executive's Budget Proposal. Also, no other supporting budget document that presents expenditure estimates for a multi-year period is publicly available.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Apart from projected revenue from Dividend (NLNG i.e Table 6.2, page 25 of the MTEF & FSP) no other individual source of non-tax revenue was presented. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>) A big proportion of Non-Tax revenue including 1. Crude Oil Sales Export 2. Crude Oil Sales Domestic 3. Gas Sales 4. Oil Royalties and Gas Royalties 5. Rent 6. Gas Flared penalty 7. fees for government services among others was not presented individually. In any case, option "d" applies here, because the MTEF/FSP is the Pre-Budget Statement, and therefore cannot be used to respond to questions on the EBP. Sources of revenue are disaggregated in the Budget Implementation Reports: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...> ([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The individual sources of non-tax revenue are presented in the Medium Term Revenue Framework that accompany the budget to the National Assembly.

IBP comment: The MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Estimates of revenue are presented by category for Value Added Tax, Company income tax among others. However, some component of oil revenue contains Tax revenue- meaning no clear separation between tax and non- tax revenue- Refer to FGN MTEF/FSP page 25. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Multi-year estimates of revenue are presented by category in the Medium-Term Revenue Framework as accompanying budget document.

IBP comment: As explained by the researcher, the MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Multi-year estimates for individual sources of revenue are presented in the Fiscal Framework 2017 to 2019. Refer to page 25. See: <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). However, this document is the Pre-Budget Statement, and therefore cannot be used to respond to questions on the EBP in this section of the questionnaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Multi-year estimates for individual sources of revenue accounting for all revenue are presented in the Medium-Term Revenue Framework that accompany the budget to the National Assembly.

IBP comment: As explained by the researcher, the MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Information is presented in the Pre-Budget Statement (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)), but unfortunately this document cannot be used to respond to questions on the EBP. One of the three estimates related to government borrowing and debt is presented: interest payments on debt for the budget year was presented. Refer to Table 6.2 of the 2017-2019 Medium-Term Fiscal Framework (page 25). The amount of net new borrowing required during the budget year was not presented explicitly. Table 6.2 of the 2017-2019 Medium-Term Fiscal Framework (page 25). Total debt outstanding at the end of the budget year was presented but NOT for the end of the budget year. Refer to the 2017-2019 Medium-Term Fiscal Framework (pages 26 and 27)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Appropriation Bill presents the estimate for debt service but did not break it down into interest payment and capital repayment.
<http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20...>
(<http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20Appropriation-Bill-.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Estimates of amount of new borrowings (domestic and foreign) required during the budget year and the interest payments on the outstanding debt for the budget year are presented in the Medium-Term Fiscal Framework which accompanies the budget to the National Assembly.

IBP comment: As explained by the researcher, the MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No, information related to composition of total debt outstanding is not presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: It is imperative to note that the Debt Management Office conducts a yearly Debt Sustainability Analysis which shows the nature of the debts (external or local), interest rates, maturity profile, etc. It also produces an annual report. However, it is not clear whether these are presented to the legislature as part of the documents accompanying the executive budget proposal. See the 2016 Debt Sustainability Analysis
<https://www.dmo.gov.ng/publications/reports/debt-sustainabil...> (<https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/1814-2016-debt-sustainability-analysis-dsa-report/file>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: This submission is made by the Debt Management Office as part to the National Assembly.

Researcher response: A supporting document, showing the composition of the total debt outstanding at the end of the budget year, was not available on the budget office website, nor was it made publicly available at any point. Consequently, the content of such document cannot be assessed. The response remains unchanged.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: The Pre-Budget Statement (2017-2019 MTEF & FSP) shows: - estimates for nominal GDP level, in section 6.6 Medium-Term Macroeconomic Parameters and Targets Page 22, Paragraph 3. "The nominal GDP is expected to increase from N108,735 billion for 2017 to N129,773 billion for 2019." - estimates for inflation rate in Table 6.1: Macroeconomic Framework (2016 – 2019): "Based on the foregoing, the GDP is projected to grow at 3.02% in 2017; while inflation is expected to moderate to 12.92%" Estimates for Real GDP growth was NOT explicitly presented:

see Table 6.1 and neither was an estimate for Interest rates. In any case, this document is the Pre-Budget Statement, so it cannot be used to respond to questions on the EBP.

Peer Reviewer

Opinion: Agree with Comments

Comments: Core information about macroeconomic assumptions is not presented as demanded by the Fiscal Responsibility Act which states in section 11 (3) the content of the MTEF and Fiscal Strategy Paper to include inter alia: (3) The Medium-Term Expenditure Framework shall contain: (a) a Macroeconomic Framework setting out the macro-economic projections, for the next three financial years, the underlying assumptions for those projections and an evaluation and analysis of the macroeconomic projections for the preceding three financial years. The EBP is usually silent on this and the MTEF fails to meet the demands of this section in terms of setting out the projections with their underlying assumptions. See pages 2-8 of the MTEF and FSP 2017-2019 <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Macroeconomic forecast that underlies the budget's revenue and expenditure estimates are presented in the Medium-Term Fiscal Framework which accompanies the budget to the National Assembly. Beyond the core elements, forecasts of oil production, crude oil prices, and exchange rates are provided.

IBP comment: As explained by the researcher, the MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: No, information related to the impact of different macroeconomic assumptions is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Alternative scenarios of the impact of oil price and GDP changes on revenue are presented to the National Assembly in the comprehensive model underlying the Medium-Term Revenue Framework. However, this does not include the impact of inflation and interest rates.

IBP comment: The MTEF/FSP is the Pre-Budget Statement, and therefore cannot be considered as a supporting document to the Executive's Budget Proposal.

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

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No, information that shows how new policy proposals affect expenditure is not presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.

Comments: Information on new policy proposals and the impact on the budget are included in the national budget. The provisions for several new initiatives of government are in the national budget. For instance, the following were provided for in the 2017 budget among others: N100 billion for a new Social Housing Programme N500 billion for FGN Special Intervention Programme (including Home Grown School Feeding Programme, Government Economic Empowerment Programme, N-Power Job Creation Programme and Conditional Cash Transfers).

Researcher response: Evidence in the Executive Budget Proposal showing how new policy proposals as distinct from existing policies, affect expenditures, could not be found (the Government Reviewer did not provide a specific citation on where to look for it). Neither could we find publicly available supporting documents, showing such information. The response remains unchanged.

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

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: The Pre-Budget Statement presents information on how some but not all new policy proposals affect revenue. In particular, there is information about the impact of falling oil price on revenue and very general description of policies to counter that. Examples: Improvement in non-oil revenue receipt Page 19 2017-2019 MTEF/FSP (6.1.4 Improve revenue mobilization from non-oil sector), <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). HOWEVER: this document cannot be used to respond to questions on the EBP, hence a "d" response here.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: Yes, Other documents accompanying the Annual Budget to the National Assembly contain information that shows how some but not all new policy proposals affect revenues are presented

Researcher response: No information could be found in the Executive's Budget Proposal, showing how new policy proposals, as distinct from existing policies, affect revenues. Also, given that no supporting budget document was found to be publicly available (the Government Reviewer did not provide any evidence of where they could be found on the budget office website), no further evidence could be used to support a change the response.

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

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: The Pre-Budget Statement presents expenditure estimates for BY-1 by general economic classification. See page 25 (Table 6.2 of the MTEF), <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). However, this document cannot be used to respond to questions on the EBP.

Peer Reviewer**Opinion:** Disagree**Suggested answer:** d.**Comments:** The budget contains nothing on this, but the MTEF 2017-2019 merely shows lump sum allocations to headings like personnel, overheads and capital expenditure**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** Expenditure estimates for BY-1 are presented by two of the three expenditure classifications in the proposed budget and accompanying budget documentation.**Researcher response:** The Peer Reviewer caught the typo, thank you! Indeed, the Executive's Budget Proposal did not present information for the year preceding the budget year (BY-1) indicating who spends the money; what purpose is the money spent; and displays what the money is spent on. As such expenditure estimates for BY-1 are not presented by any expenditure classification. The response is changed from "c" to "d."**20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)**Comments:** Researcher: Expenditures are not presented by program for BY-1.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** This question is absolutely unnecessary. Why present expenditures for individual programs for the year preceding the budget year (BY-1)? (The average annual budget document is over 1,200 pages)**Researcher response:** In response to the Government Reviewer: presenting expenditures for individual programs for the year preceding the budget year (BY-1) will help understand the level of budget performance in monetary terms rather just stating anew. It provides information on whether certain programs may still be ongoing, and how their implementation varies from year to year. All this further enshrines transparency and accountability in the budgeting process.**21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** No sources from the Executive's Budget Proposal 2017 show this information.**Comments:** Researcher: No, expenditure estimates for BY-1 have not been updated from the original enacted levels. BY-1 figures are presented in the Pre-Budget Statement, but this document a) cannot be used to respond to questions on the EBP and b) does not include updated estimates. Refer to Table 6.2: Figures for the 2016 enacted budget are presented without updating/revised the estimate to reflect actual reality (poor revenue collection and changing macro-economic environment as highlighted in pages 9, 10 and 11 of the 2017-2019 MTEF/FSP).**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

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

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Expenditures are not presented by program for BY-2 and prior years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No actual data for all expenditures are presented in the budget or supporting budget documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No, revenue estimates for BY-1 are not presented by category.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Refer to Table 6.2: 2017 – 2019 Medium-Term Fiscal Framework (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>) The individual source of revenue classified as "independent revenue" was not presented, and it accounts for about 25% of the total estimated revenue. In any case, this document is the Pre-Budget Statement, and consequently it cannot be used to respond to an questions on the EBP, in this section of the questionnaire.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Medium term fiscal framework is part of accompanying documents submitted with the annual budget.

IBP comment: The MTEF is the Pre-Budget Statement, and while it was published late, it cannot be considered as a supporting document to the Executive's Budget Proposal.

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Page 9 of the Pre-Budget Statement (2017-2019 MTEF/FSP), "Review of 2015 Budget Performance," table 3.1 gives data on revenue projections and actual collections for BY 2014 & 2015. The classification is however not very detailed at all. In addition, this document cannot be used to respond to any questions on the EBP, because it's the Pre-Budget Statement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Refer to Page 9 of the 2017-2019 MTEF/FSP <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>). Subsection: 3.1 Revenue Outturns (it gives information on individual source of revenue which aggregates to the total for the year.) Unfortunately, this document is the Pre-Budget Statement and consequently it cannot be used to respond to any questions on the EBP.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: The MTEF is the Pre Budget Statement and it has been excluded as the basis for answers in this part. We need consistency in our approach.

Government Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: No, individual sources of revenue are not presented for BY-2 and prior years. ONLY for BY-1

Researcher response: The MTEF can not be considered as supporting document to the EBP. And the EBP does not present individual source of revenue for BY-2 and prior years. The response remains unchanged.

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No actual data for all revenues are presented in the budget or supporting budget documentation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Preferable option will be: One year prior to the budget year (BY-1).

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Information is only presented in the Pre-Budget Statement (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)), but it excludes some core elements, such as: 1. maturity profile of the debt (No information available in the supporting document) 2. Interest rates on the debt instruments (No Information available in the supporting document) And unfortunately, the Pre-Budget Statement cannot be used to respond to any of the questions on the EBP.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some of the information is available from the Debt Sustainability Analysis which is hardly an accompanying document to the EBP. See: <https://www.dmo.gov.ng/publications/reports/debt-sustainabil...> (<https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/1814-2016-debt-sustainability-analysis-dsa-report/file>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Yes, the information is presented, but it excludes some core elements. Its contained in the accompanying budget documents.

Researcher response: The Government Reviewer has not provided any additional reference as to where the information can actually be found, and the EBP documents we have looked through do not present such information. Supporting documents were not available to the public, so no other document other than the main Executive' Budget Proposal could be assessed for this question.

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No actual data for government debt are presented in the budget or supporting budget documentation

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** Other: One year prior to the budget year (BY-1)

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** No sources from the Executive's Budget Proposal 2017 show this information.**Comments:** Researcher: Information related to extra-budgetary funds is not presented.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.**Sources:** <http://www.budgetoffice.gov.ng> (<http://www.budgetoffice.gov.ng>)**Comments:** Researcher: Central government finances are not presented on a consolidated basis.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The FGN fiscal accounts as prepared by the Office of the Accountant General of the Federation (OAGF) is part of supporting documents that accompany the annual budget to the National Assembly.**Researcher response:** Given that the document mentioned by the government reviewer (the FGN fiscal accounts) is not available on the Budget Office website, nor on the the AGF's website, and it is not a supporting document to the EBP, it cannot be used to respond to this question.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Estimates of intergovernmental transfers are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: General link to the EBP: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) Specific example from the Federal Ministry of Information and Culture <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20INFORMATION%20&%20CULTURE.pdf>)

Comments: Researcher: Transfers to public institution are however scattered around all of the ministries' files, so they are not very easy to find. e.g Transfers to the Nigeiran Television Authority (NTA) is available on page 4, <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...> Transfer to the Nigerian Railway Corporation is available on Page 9 <http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINIST...> (<http://www.budgetoffice.gov.ng/pdfs/2017pro/FEDERAL%20MINISTRY%20OF%20TRANSPORT%20-.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Information related to quasi-fiscal activities is not presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: By section 11 (3) (e) of the Fiscal Responsibility Act, the Medium Term Expenditure Framework which is the Pre Budget Statement is supposed to contain: "statement describing the nature and fiscal significance of contingent liabilities and quasi fiscal activities and measures to offset the crystallization of such liabilities". The MTEFs over the years have been consistently silent on quasi fiscal activities of government.

Government Reviewer

Opinion: Agree

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documents: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Information related to financial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documents: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Information related to nonfinancial assets is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>) e.g Section on the Ministry of Budget and National Planning, see line items "Arrears of Pension Liabilities" and "Arrears of 33% increase in pension rates" (page 11)

<http://www.budgetoffice.gov.ng/pdfs/2017pro/MINISTRY%20OF%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/MINISTRY%20OF%20BUDGET%20AND%20NATIONAL%20PLANNING.pdf>)

Comments: Researcher: Estimates of some but not all expenditure arrears are presented. e.g., line items "Arrears of pension liabilities" and "Arrears of 33% increase in pension rates" (page 11) <http://www.budgetoffice.gov.ng/pdfs/2017pro/MINISTRY%20OF%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/MINISTRY%20OF%20BUDGET%20AND%20NATIONAL%20PLANNING.pdf>) Arrears is scattered around each ministries budget and somewhat difficult to locate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: No, information related to contingent liabilities is not presented. Some information is presented in the Pre-Budget Statement (MTEF/FSP), pages 26-27 - Analysis and statement on consolidated debt and contingent liabilities, section 7.4 "Nature & fiscal implication of contingent liabilities." But this information cannot be used to respond to this question, and would not be sufficient to award anything but a "d" answer.

Peer Reviewer

Opinion: Agree with Comments

Comments: By section 11 (3) (e) of the Fiscal Responsibility Act, the Medium Term Expenditure Framework which is the Pre Budget Statement is supposed to contain: "statement describing the nature and fiscal significance of contingent liabilities and quasi fiscal activities and measures to offset the crystallization of such liabilities". The MTEFs over the years have been consistently silent on contingent liabilities of government.

Government Reviewer

Opinion: Agree

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP, [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Information related to future liabilities and the sustainability of finances over the longer term is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Estimates of the sources of donor assistance are not presented.

Peer Reviewer

Opinion: Agree with Comments

Comments: "All Accounting Officers of Ministries, Parastatals and Departments of government who control heads of expenditures shall upon the coming into effect of this Act furnish the National Assembly on a quarterly basis with detailed information on all foreign or domestic assistance received from any agency, person or organisation in any form whatsoever" This clause in the 2016 Appropriation Act has been a recurring decimal every year. However, it is obeyed in the breach. The legislature struggles and never really gets this information.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Yes, estimates of some but not all sources of donor assistance are presented. Especially in the Health and Power Sector

Researcher response: Evidence showing donor assistance is absent from the main Executive's Budget Proposal documents. No supporting document or evidence to back the assumption that such information was "presented" could be found. The response remains unchanged, also in light of the peer reviewer's agreement.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: EBP, [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Information related to tax expenditures is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The export expansion grant (EEG) in the budget of the Ministry of Industry Trade and Investment (MITI) is a tax grant for non-oil exporters.

Researcher response: The export expansion grant (EEG) mentioned in the EBP is just an allocation directed at a purpose which is unclear. The purpose of the fund is not known nor was it presented in the Executive's Budget Proposal or supporting document. The list of beneficiaries was not presented and the estimation of revenue foregone was not presented. We believe response "d" should remain, also in light of the peer reviewer agreeing with it.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)

Comments: Researcher: Estimates of earmarked revenues are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Education Tax Fund spent on different levels of Education (TETFUND)

Researcher response: While Nigeria collects revenue specifically for some purposes (earmarked revenues), information on these estimates are not presented, so we cannot identify which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes. The Government Reviewer did not provide a specific source where this information could be found, and to our knowledge, no supporting document to the EBP was made available to the public. Therefore, no evidence of the EBP including earmarked revenue was found.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: No sources from the Executive's Budget Proposal 2017 show this information.

Comments: Researcher: Pages 17-23 of the 2017-2019 MTEF/FSP lay out some of the government policies and how they are linked to the budget including: 1. investment in Infrastructure for increased productivity and development 2. Spending on the National Social Development Programme to

rein in on inequality in the society Unfortunately, this document is the Pre-Budget Statement, and consequently it cannot be used to respond to any of the questions on the Executive's Budget proposal, in this section of the questionnaire.

Peer Reviewer

Opinion: Agree with Comments

Comments: The few available links are mainly in the speech of the President to the National Assembly on the presentation of the 2017 executive Budget Proposals. See: <http://www.budgetoffice.gov.ng/pdfs/2017/President's%202017%20Budget%20Speech%20.pdf>

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP is linked with the FGN's ERGP (Economic Recovery & Growth Plan)

Researcher response: The Economic Recovery & Growth Plan did not extensively cover the government's policy goals for the budget year. Also, the Plan was released to the public after the presentation of the Executive's Budget Proposal and no evidence in the budget proposal or supporting documents shows a direct link between the plan and the EBP.A connection between the two (plan and budget) may exist, but no evidence was found, showing such a direct link. The response remains unchanged, also in light of the peer reviewer's agreement.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP, <http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>

Comments: Researcher: Information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

IBP comment: It was not possible to find any information, nor was any evidence provided by the Government Reviewer, on the link between budget and goals for a multi-year period. The response ("d") remains unchanged, also in light of the peer reviewer agreeing with it.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP, <http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>

Comments: Researcher: Nonfinancial data on inputs to be acquired are not presented.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Non-financial data on inputs to be acquired are presented for some programs and/or some administrative units**IBP comment:** It was not possible to find any information, nor was any evidence provided by the Government Reviewer, of nonfinancial data on inputs shown in the EBP. The response ("d") remains unchanged, also in light of the peer reviewer agreeing with it.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** EBP, [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)**Comments:** Researcher: Nonfinancial data on results are not presented.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.**Comments:** Budget Implementation Reports (BIRs) for BY-1 are part of supporting documentations that accompany the annual budget, non-financial data on results are presented for some programs and/or some administrative units (in the BIR).**Researcher response:** The Budget Implementation Reports are not part of the EBP package, they are execution reports published during budget execution. This question asks about information for 2016 included in the Executive's Budget Proposal 2017, and in this respect, no evidence has been provided, nor was it found, that information presenting non-financial data was included in the 2017 EBP.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** EBP, [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=106>)**Comments:** Researcher: The budget does not present nonfinancial data on results.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Estimate totaling N350bn (allocation for Special intervention Programme(Recurrent: N350)

<http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20Appropriation-Bill-.pdf>) (Page 4) Estimate for CAPITAL IN FGN SPECIAL INTERVENTION PROGRAMME (social spending) is N150bn <http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017pro/2017%20Budget%20Appropriation-Bill-.pdf>) (Page 6)

Comments: Researcher: Estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>) nationalplanning.gov.ng (<http://nationalplanning.gov.ng>)

finance.gov.ng (<http://finance.gov.ng>)

Comments: Researcher: A timetable is not issued to the public. A budget timetable could not be found in the Budget Office website, Ministry of Budget and Planning website and or Ministry of Finance website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The MTEF (Nigeria's PBS) is not considered available to the public because it was released too late (less than a month prior to the tabling of the EBP). The answer to this and all questions on the PBS will therefore be "d."

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Chapter 2 of the PBS (attached above) presents all of the core information related to the macroeconomic forecast as well as some additional information on global outlook beyond the core elements. This document was presented at 2-public consultative fora for discussion.<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)**IBP comment:** The response remains unchanged, because the MTEF (the Pre-Budget Statement for Nigeria) was published too late (i.e., less than a month prior to the tabling of the Executive's Budget Proposal) in order for it to be considered publicly available in the timely fashion. Consequently, as per the OBS methodology, all questions related to this document in this Section of the Survey, receive a "d" response.

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)**Comments:** Researcher: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** Information beyond the core elements were provided. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)**IBP comment:** The response remains unchanged, because the MTEF (the Pre-Budget Statement for Nigeria) was published too late (i.e., less than a month prior to the tabling of the Executive's Budget Proposal) in order for it to be considered publicly available in the timely fashion. Consequently, as per the OBS methodology, all questions related to this document in this Section of the Survey, receive a "d" response.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)**Comments:** Researcher: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: Information on the government's revenue policies and priorities were provided. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

IBP comment: The response remains unchanged, because the MTEF (the Pre-Budget Statement for Nigeria) was published too late (i.e., less than a month prior to the tabling of the Executive's Budget Proposal) in order for it to be considered publicly available in the timely fashion. Consequently, as per the OBS methodology, all questions related to this document in this Section of the Survey, receive a "d" response.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: This document is not considered available to the public because it was released too late (at the same time as the EBP)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Information on three estimates related to government borrowing and deb were provided. <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

IBP comment: The response remains unchanged, because the MTEF (the Pre-Budget Statement for Nigeria) was published too late (i.e., less than a month prior to the tabling of the Executive's Budget Proposal) in order for it to be considered publicly available in the timely fashion. Consequently, as per the OBS methodology, all questions related to this document in this Section of the Survey, receive a "d" response.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng> (<http://www.budgetoffice.gov.ng>)

Comments: Researcher: This document is not considered available to the public because it was released too late (at the same time as the EBP)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: See Table 6.2 <http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20...> (<http://www.budgetoffice.gov.ng/pdfs/2016/2017-2019%20MTEF%20&%20FSP%20EXECUTIVE%20PROPOSAL.pdf>)

IBP comment: The response remains unchanged, because the MTEF (the Pre-Budget Statement for Nigeria) was published too late (i.e., less than a month prior to the tabling of the Executive's Budget Proposal) in order for it to be considered publicly available in the timely fashion. Consequently, as per the OBS methodology, all questions related to this document in this Section of the Survey, receive a "d" response.

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EB 2016: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>) For Administrative classification (who spends the money), see the both the summary as well as the links to the individual ministry (education, health, housing). See for example the Housing Ministry: <http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20Housing.pdf>) 0231003001 NATIONAL RURAL ELECTRIFICATION AGENCY (code number NREA) Spending under the National Rural Electrification Agency carries the code NREA eg.NREA0101020936 "Completion of rural electrification in 6 Abia state communities new 300,904,442 Economic Classification (what the money is spent on) can be found in each ministry-specific link: For example in the housing ministry, see: 21 Personnel Cost Salary ---Salaries and wages Allowances and social contributions ---Social contributions -----NHIS -----Contributory pension 22 Other recurrent costs Overhead cost ---Travel and transport - general -----Local travel and transport: training -----Local travel and transport: others -----International travel and transport:training -----International travel and transport: others ---Utilities: general -----Electricity charges -----Telephone charges -----Internet access charges -----Water rates

Comments: Researcher: The budget does not show functional classification, which shows the purpose for which the money spent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Each Ministry has a separate link with economic classification as well as program-level information. E.g., 0231 FEDERAL MINISTRY OF WORKS POWER and HOUSING <http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20Housing.pdf>) 0521 FEDERAL MINISTRY OF HEALTH <http://www.budgetoffice.gov.ng/pdfs/2016app/Health.pdf>)

Comments: Researcher: Under the Federal Ministry of Works power and Housing is another agency - the National Rural Electrification Agency. Detailed "programs" including "project subdivisions" are included in the Enacted Budget. Example: Page 630 of the Enacted Budget "NREA0101121008 ELCTRIFICATION AND SUPPLY OF RELIEF TRANSFORMERS TO KADUNA NORTH LGA, KADUNA STATE" Link:

12/34<http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20Housi...>

(<http://www.budgetoffice.gov.ng/pdfs/2016app/Works%20Power%20Housing.pdf>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/index.php/component/content/a...>

(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: The Revenue estimates were absent in the Enacted Budget 2016.

Peer Reviewer

Opinion: Agree with Comments

Comments: Indeed, it has become the norm not to publish the revenue estimates in the approved budget.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Enacted Budget actually presents Revenue estimates in much details from oil and non-oil sources - taxes and non-taxes, etc. The revenue estimates approved in the Medium-Term Expenditure Framework are included in the Enacted Budget.

Researcher response: No evidence has been provided, nor was it found, that revenue estimates by category were included in the 2016 Enacted Budget (EB). If such information has been included in the 2017 EB, that could not be taken into account in this research, given the cutoff date of December 31, 2016, and given the fact that the Enacted Budget 2017 was published after that cutoff date.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: [http://www.budgetoffice.gov.ng/index.php/component/content/a...](http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104)
(<http://www.budgetoffice.gov.ng/index.php/component/content/article?layout=edit&id=104>)

Comments: Researcher: No, the Enacted Budget does not present individual sources of revenue.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Enacted Budget actually presents Revenue estimates in much details from oil and non-oil sources - taxes and non-taxes, etc. The revenue estimates approved in the Medium-Term Expenditure Framework are included in the Enacted Budget.

Researcher response: No evidence has been provided, nor was it found, that individual sources of revenue were included in the 2016 Enacted Budget (EB). If such information has been included in the 2017 EB, that could not be taken into account in this research, given the cutoff date of December 31, 2016, and given the fact that the Enacted Budget 2017 was published after that cutoff date.

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 027 DEBT SERVICES <http://www.budgetoffice.gov.ng/pdfs/2016app/Finance.pdf>
(<http://www.budgetoffice.gov.ng/pdfs/2016app/Finance.pdf>)

Comments: Researcher: Items that were not included in the Enacted Budget: 1. Amount of net new borrowing required during the budget year was not part of the Enacted Budget 2. Total debt outstanding at the end of the budget year was also not in the detail of the Enacted budget Only interest payments on the outstanding debt for the budget year are included in the Enacted Budget, specifically under the Ministry of Finance's budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Enacted Budget presents all 3 estimates related to government borrowing and debt. This is usually contained in the fiscal framework which is included in the enacted budget document.

Researcher response: No evidence has been provided, nor was it found, that all the relevant debt estimates are included in the 2016 Enacted Budget, in support of a different answer. Total debt outstanding at the end of the budget year, net borrowing, and detailed interest payments on the outstanding debt for the budget year were not presented. Rather, only a projected interest payment, taking into account the accumulation of new debt during the fiscal year, was presented.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The Citizen Budget was not published on the website of the budget office. <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: A citizens guide to understanding FGN 2016 budget of change was published in print, widely circulated, and on the website of the Budget office of the Federation. <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...> (<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: Given that the Citizen Budget was not published on the website of the budget office in a timely manner, as per the Open Budget Survey methodology, the content of such document could not be assessed.

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The Citizen Budget was not published (on the Website of the Budget office). However, copies of the document was shared randomly through emails and extract from the report was shared on social media.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Citizens Budget is published by using at least two means of dissemination. Print & electronic versions.

<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: The Citizen Budget was not available on the budget office website within the required time frame. It was however shared with some stakeholders via email. The response remains therefore unchanged, given that internet availability is the basic requirement for public availability, according to the Open Budget Survey methodology.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Ministry of budget and planning through the budget office occasionally "invite" some selected organisation to meetings on the budget formulation. However, very few talk about the information needs for the citizen budget according to BudgIT operation Lead Stanley Achonu who have attended 2 of such meeting in 2016. In addition, and critically, the citizens budget was not published, therefore the answer to this question must be "d."

Comments: Researcher: No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Ministry of Budget and Planning through the Budget Office do invite the organised private sector, CSOs, NGOs and the public to meetings on the budget formulation. The forum serves as meeting points for discussions on issues relating to the budget including information in the Citizen's Budget; however, most participants usually focus on what allocations they want seen in the budget (based on the some interest) but rarely on information they want seen in the Citizens Budget. Citizens budget was published in 2016. (See <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...> (<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>))

Researcher response: The government reviewer only provided the link to the Citizens Budget (which was published online after the Open Budget Survey cutoff date), but no evidence on the forum. Given that no evidence suggests the existence of an established mechanism specifically designed to identify the public's requirements which feed into the Citizen Budget, and given the peer reviewer agreement, response "d" remains appropriate.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: Apart from a citizen version of the Enacted Budget (which was produced but not publicly available) in 2016, no other citizen version of other budget documents was published through the budget cycle.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: A citizens version of budget documents is published for at least one stage of the process <http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20...>

(<http://www.budgetoffice.gov.ng/pdfs/2017/jan/A%20Citizens%20Guide%20to%20Understanding%202016%20Budget%20of%20Change.pdf>)

Researcher response: Apart from a citizen version of the Enacted Budget (which was produced but not publicly available on the Budget office website at the time of the Survey), no other citizen version of other budget documents was published throughout the budget cycle. Our response remains unchanged.

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The In year report is not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In-Year Reports present actual expenditures by one of the three expenditure classifications (economic), and they are publicly available. See <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: In-Year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The In-Year Report actually presents actual expenditures for some programs.

<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.

- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: In-Year Reports are not available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Table 3.9 Page 27 shows that In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget). <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>
(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
b. (0) No, In-Year Reports do not present actual revenue by category.
c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: In-Year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Table 3.8 Page 23 shows that In-Year Reports present actual revenues by tax and non-tax sources of revenue
<http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed.

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
d. (0) No, In-Year Reports do not present individual sources of actual revenue.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The In Year Report is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>
(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed.

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: In-Year Reports are not publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed.

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: At the time of the reserach, timely In-Year Reports were not publicly available on the Budget office Website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed.

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In-Year Reports are not publicly available on the Budget office Website. <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: The In-Year Reports are not publicly available on the Budget office Website. <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: See Table 3.9 <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...>

(http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf)

Researcher response: In-Year Reports were not considered publicly available during the Open Budget Survey research period. Given that these documents were not published in a timely manner, as per methodology, their content cannot be assessed

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: A Mid-Year Review was not published.

Comments: Researcher: Not produced

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The mid year review is currently the same document as Q2 Budget implementation Report, Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available. <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Comments: Researcher: No, expenditure estimates have not been updated.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The mid year review is currently the same document as Q2 Budget implementation Report

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Mid year review is currently captured in the Q2 BIR; and the Q2 BIR / Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Yes, revenue estimates have been updated, and an explanation of the differences between the original and updated revenue estimates is presented (particularly, explanations are provided for the oil revenue - production cuts, Niger delta militancy in the oil region etc)

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.

Researcher response: The 2Q implementation report is not a Mid-Year Review. The Mid-Year Review is not publicly available, so an assessment of its content cannot be made.

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Mid-Year Review is not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: See page 29 (34 in the PDF) of the 2015 Consolidated Budget Implementation Report Column 3 (2015 Enacted Budget Estimates-- annual) Column 9 (2015 Actual outcome) <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Administrative classification is shown on page 116. <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) Page 113

shows allocation and fund released to Ahmadu Bello University Teaching Hospital, Zaria. In addition, a basic economic classification of expenditure is shown in table 3.9, page 27.

Comments: Researcher: The Year-End Report did not contain information on functional classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Year-End Report presents expenditure estimates by all three expenditure classifications

Researcher response: The Government Reviewer did not provide any additional evidence on where functional classification can be found in the Year-End Report. And, unfortunately, we could not find any evidence showing "what purpose money was spent on" (i.e., functional classification). The response remains unchanged, also in light of the peer reviewer's agreement.

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures. Pages 40 to 114 contain information on programs (capital projects). Information on personnel cost, overheads among others (by administrative unit) was absent. Capital Expenditure release* (Page 29 Row 9 column 14) put total capital expenditure at N362.39bn which is less than two-thirds of total expenditures of N4.767tn <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Revenue (showing difference between Enacted and actual outcome) are shown in Table 3.8 "Inflows to the 2015 Federal Budget as at December 2015", page 23 of the YER. See also chart 3.5 "FGN Revenue (Budget Vs Actual as at December 2015)".

<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) Narrative

Discussion is shown on Page 20-21 <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) "Section 3.3, Paragraph 30: ...the sum of N3,452.36 billion was proposed to fund the Federal Budget in 2015, implying an estimated quarterly revenue of N863.09 billion. In the fourth quarter of 2015, the sum of N250.76 billion received from oil sources was lower than the quarterly estimate of N409.47 billion by N158.71 billion (or 38.76%). Similarly, all non-oil revenue category receipts fell below their quarterly budget estimates. FGN Share of VAT of N23.89 billion, customs & excise duties of N58.95 billion, special levies of N4.95 billion and company income tax of N129.96 billion were lower than their corresponding quarterly budget projections of N43.13 billion, N80.99 billion, N16.75 billion and N162.80 billion by N19.24 billion (or 44.6%), N22.05 billion (or 27.22%), N11.80 billion (or 70.42%) and N32.84 billion (or 20.17%). This data is presented below in Table 3.8."

Comments: Researcher: Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 16 (page 22 of the PDF). Table 3.3: Net Distributable Revenue as at December, 2015 (Oil Revenue at Benchmark Assumptions)
<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: The Year-End Report presents revenue estimates by categories - including revenue from sales of crude oil, Value Added Tax, corporate tax, etc. Note that Table 3.3 shows the revenue of the federation (National and sub-National Level), while Table 3.4 shows revenue of the Federal government only (national Government)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 16, Table 3.1: Net Distributable Revenue as at December, 2015 (Oil Revenue at Benchmark Assumptions)

<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: A subset of the total revenue, with individual line items for each type of revenue, is also presented in table 3.8, showing the Federal budget inflows as of December 2015.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Section 3.5.2, page 26 and following, as well as table 3.9 show information on debt stock, debt servicing and deficit. Fiscal deficit - Financing items show (enacted) domestic borrowing plan of N 802.12 bn as against actual domestic borrowing of N 330 bn for fiscal year 2015.

<http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion. The Year-End Report also contain information ranging from the amount of net new borrowing required during the budget year; the central government's total debt burden at the end of the budget year; and the interest payments on the outstanding debt for the budget year. It is also important to note that the Year-End Report contain more information than presented in the EBP/EB

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: See page 3 onwards (page 9 in the PDF) <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) Information on actual vs. estimated macroeconomic variables such as growth rate, inflation, oil price, money supply, interest rates, exchange rate, was not presented. Discussion on macroeconomic issues centers around performance against previous years (or quarter) actual figures - Not against estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Researcher response: The Government Reviewer did not provide any additional evidence of where the information could be found. And from our analysis of the document, the Year-End Report does not show differences between the original macroeconomic assumptions for the fiscal year and the actual outcome for that year. The response is unchanged, also given the peer reviewer's agreement.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented in the YER.

Peer Reviewer

Opinion: Agree with Comments

Comments: There are no original estimates of non financial data on inputs and outcome

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Researcher response: Concrete evidence showing the difference between the original estimates of non financial data on inputs and the actual outcome was not provided by the Government Reviewer, and we could not find evidence of it being included in the Year End Report.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf))

Comments: Researcher: A financial statement is not part of the Year-End Report, nor is it released as a separate report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Audit Report 2014: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...

(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf) 1. Financial audit: see extract from page 3 (10 in the PDF) of the 2014 Audit Report. 2. Performance audit: see section 10 "Programme and Performance Audit" -- Pages 250 to 350 contain information to assess whether activities are adhering to the principles of economy, efficiency, and effectiveness.

Comments: Researcher: See extract from page 3 of the Audit Report (re: financial audit): "I am required by Section 85(5) of the Constitution of the Federal Republic of Nigeria 1999 to submit my Report on the audit of the Accountant-Generals Financial Statements to the National Assembly, within 90 days of the receipt of the Statements from the Accountant-General of the Federation." No information on the extent to which the relevant regulations and procedures have been followed, thus no compliance audits were done. Conclusion: the SAI has conducted two of the three types of audits (financial and performance) and made them available to the public.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The 2014 Audit report deals with the three sets of financial, compliance and performance audits. Basically, it is predominantly financial. But, instances of compliance issues raised in the audit include (at pages 12; 14-15 of the report): 2.18 15% Wheat Grain Levy- N29,968,356,592.58 It was observed from the audit examination of the Mandates that out of the total amount of N29,968,356,592.58 disbursed from the 15% Wheat Grain Levy as loans to various beneficiaries between 2013 and 2014 as highlighted in the table below, the total amount of N19,717,237,105.00 were paid to Universities, Nigeria Army and NYSC, contrary to the established objectives of the Fund. The purpose of the Fund is to help fund the local production of Wheat in Nigeria and the beneficiaries are the local Wheat producers in Nigeria. As at the time of audit in 2015 the under listed loans remained unpaid. The payments of the sum of N19,717,237,105.00 to the three Agencies between 2013 and 2014 as loans amounted to misapplication of the Fund. 2.22 The Accountant-General of the Federation had been requested to: (i) Explain when the amounts totaling N37,428,000,000.00 purported to have been borrowed from 10% Rice Levy as loans to various beneficiaries between 2013 and 2014, contrary to the established objectives of the Funds would be redeemed. (ii) Explain why the total amount of N16,273,494,273.90 was paid to Federal Ministry of Works and Nigeria Custom Service from 10% Rice Levy Fund for construction of roads against the set objectives of the fund.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: SAI conducts all three types of audit (Financial, Compliance, and Performance). As regards compliance audit, information is provided as to which regulations and procedures have been followed or ... See Audit Report 2014: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20... (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf) - Section 2.06 (i) Explain the reasons for the non compliance with Section 80 of the 1999 Constitution (as amended), in respect of monetization of the closing balance of US\$1,449,773.55 (N225,729,741.74) in the J. P Morgan Chase Account into Consolidated Revenue Fund Account (CRF) See also Section 2.18(i) It is disturbing and worrisome that the issue of wrong treatment and non- adherence to the New Pension Reform Act 2004 Sect. 29 (1) in respect of Retirement Benefit Bond Redemption Funds still continued in 2013 despite my Audit Reports on this issue since 2004. See also Section 2.19(iv) The cause of non-compliance by Nigeria Customs Services and Federal Inland Revenue Service (FIRS) with the Act that came to effect nine (9) years ago should be explained, especially with the observations in the previous years' reports. Infact, there are about 33 mention of compliance in the audit report.

Researcher response: Since a compliance audit should contain a comprehensive review of an organisation's adherence to regulatory guidelines, little evidence suggests that such review was done, and its result presented to the public. The list suggested by the reviewers is not extensive as nothing in the document looks at the procedure around the "flagged" funds. A compliance audit must look at the relevant regulations "and" procedures. First, questions about if and how fund (ALL funds) disbursed or spent by government across all MDAs comply with the relevant regulations and procedures was not done (or, if done, it was not presented to the public). Secondly, flagged issues in the audit that the reviewer talks about center around "regulation," which is just a part of the compliance audit. Was government procedure breached? Little evidence suggest that was tested for all the amount audited. We strongly believe that Nigeria needs a full compliance audit to test the extent to which the disbursement of fund complies with relevant regulations and procedures. As we believe that response "b" remains appropriate.

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20...

(http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: Page 3 of the AR (quoting the Auditor General) "The Financial Statements of Government Statutory Corporations, Companies, Commissions etc otherwise called Parastatals are not presently included in the Financial Statements of the Federation and hence are not audited by my Office, as per Sections 85(2) and (3) (a) of the 1999 Constitution." The audit of Government statutory corporations, companies, and commissions

expenditures falls outside the mandate of the Auditor general's office. Therefore: all expenditures within the SAI's mandate have been audited, according to the statement by the auditor-general of the federation included in the Audit Report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Page 3 of the Audit Report (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20... (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)), (quoting the Auditor General): "The Financial Statements of Government Statutory Corporations, Companies, Commissions etc otherwise called Parastatals are not presently included in the Financial Statements of the Federation and hence are not audited by my Office, as per Sections 85(2) and (3) (a) of the 1999 Constitution."

Comments: Researcher: It includes extra-budgetary funds. 1. 2.95 Extra Budgetary Expenditure in Personnel Cost (Page 47) 2. 2.102 Extra Budgetary Allocation in Overhead Expenditure (Page 51) 3. 2.104 Extra Budgetary Allocation in Statutory Transfers (Page 52) 4. 2.134 Extra-Budgetary Expenditure by MDAs – N96,812,195,322.76 (Page 67)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Page 3 to 69 Titled: introduction - summarising the report's content. http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_20... (http://oaugf.ng/images/Reports/annual_report_AuGF_Nigeria_2014.pdf)

Comments: Researcher: No, the annual Audit Report(s) does not include an executive summary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.

- d. (0) No, the executive does not report on steps it has taken to address audit findings.
e. Not applicable/other (please comment).

Answer: d.

Sources: Information on what steps the executive has taken to address audit recommendations or findings is not publicly available. Researcher checked through 850 government (Executive) portals but could not find anything online.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.nass.gov.ng/> (<http://www.nass.gov.ng/>) <http://oaugf.ng/> (<http://oaugf.ng/>) <http://oagf.gov.ng/> (<http://oagf.gov.ng/>) <http://www.statehouse.gov.ng/> (<http://www.statehouse.gov.ng/>) www.osgf.gov.ng/ (<http://www.osgf.gov.ng/>)

Comments: Researcher: Neither the SAI nor the legislature report on steps the executive has taken to address audit recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
d. (0) No, there is no IFI.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1.The Independent Fiscal Institution in National Assembly Budget and Research Office (NABRO) Links : <http://nabro.gov.ng/acts/> (<http://nabro.gov.ng/acts/>) 2. The Independence set in Yet to be Set in Law- However, the underlining law has been passed by the Senate. SB 222: National Assembly Budget and Research Office (Est. etc) Bill, 2016 (<http://placbillstrack.org/view.php?getid=1613>) 3. Nabro's Primary source of revenue is the National Assembly. The Budget of the National Assembly is however not detailed enough as such it is difficult to scientifically measure if the resources available is insufficient to carry out its tasks. 4.Oyedele Ojo (Out going NABRO Administrative Head) "NABRO has no legal backing" and the "organisation is not properly funded to perform such task for now"

Comments: Researcher: Find as Attachment the 2016 budget review.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a Fiscal Responsibility Commission established by law but it is not independent and without sufficient resources in terms of finances and personnel.

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The 2016 Proposed Budget Review (published online) did not contain macroeconomic and/or Fiscal forecast. However, an assessment of official projections was done to a larger degree http://nabro.gov.ng/wp-content/uploads/2016/04/2016_budget_p... (http://nabro.gov.ng/wp-content/uploads/2016/04/2016_budget_proposal_review.pdf)

Comments: Researcher: The 2016 Proposed Budget Review (published online) did not contain macroeconomic and/or Fiscal forecast. However, an assessment of official projections was done to a larger degree http://nabro.gov.ng/wp-content/uploads/2016/04/2016_budget_p... (http://nabro.gov.ng/wp-content/uploads/2016/04/2016_budget_proposal_review.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) Oyedele Ojo (Out going Administrative Head NABRO) said -No, because NABRO does not have macro-economics and fiscal projection experts Again He also said " NABRO do not do costing for new policy proposals"

Comments: Researcher: All document available and publish in 2016 (online) do not contain costings adjustments among others <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) 2016 List of Publications with links – THE IMPLICATIONS OF THE 2016 APPROPRIATIONS BILL ON THE PRIVATE SECTOR IN NIGERIA (No costing adjustment was done) <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – 2016 FGN BUDGET INTERVENTION FUND FOR POVERTY ALLEVIATION IMPLICATIONS FOR IMPLEMENTATION. <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET HEADQUARTERS AND NATIONWIDE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET NORTH CENTRAL ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET NORTH EAST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET NORTH WEST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET SOUTH EAST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET SOUTH SOUTH ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>) – MAPPING OF CAPITAL PROJECTS IN THE 2016 FGN BUDGET SOUTH WEST ZONE <http://nabro.gov.ng/publications/> (<http://nabro.gov.ng/publications/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).

- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Three times or more Oyedele Ojo (Out Going Administrative Head of NABRO)- email interview "NABRO is not always invited by the committees, therefore, its participation is limited" Probing further- "they met with committee more than 3 times within the last 12 months.

Comments: Researcher: NABRO'S head or a senior staff member testify in hearings of a committee of the legislature sometimes

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: 1. The Senate debate debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget. 2. The Fiscal Responsibility Acts makes it mandatory for the House to Approve the Medium term Expenditure framework and fiscal term paper <http://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESP...> (<http://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESPONSIBILITY-ACT-2007.pdf>) Page 7, Session 11(1), 12(1) gives the national Assembly authority to adjust "Aggregate expenditure and the aggregate amount appropriated by the National Assembly for each financial year shall not be more than the estimated aggregate revenue plus a deficit, not exceeding three per cent of the estimated Gross Domestic Product or any sustainable percentage as may be determined by the national Assembly for each financial year" The Event is always televised <http://www.vanguardngr.com/2016/10/senate-begins-debate-2017...> (<http://www.vanguardngr.com/2016/10/senate-begins-debate-2017-mteffsp-tomorrow/>)

Comments: Researcher: Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the upcoming budget.

Peer Reviewer

Opinion: Agree with Comments

Comments: Section 14 (2) of the Fiscal Responsibility Act provides for legislative approval of the Pre Budget Statement which contains budget policy by a resolution of each House of the National Assembly.

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2016 Executive budget proposal was presented December 22, 2015 for the fiscal year starting January 1, 2016- less than a month before the start of the budget year. Newspaper Report <http://www.premiumtimesng.com/news/headlines/195559-buhari-p...> (<http://www.premiumtimesng.com/news/headlines/195559-buhari-presents-n6-08trillion-budget-for-2016.html>) The same happened for the 2017 EBP.

Comments: Researcher: The Executive presented the Executive's Budget Proposal less than 1 month before the start of the fiscal year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The 2017 Executive's Budget Proposal was presented by the President to the Legislature on December 14, 2016, less than one month to the beginning of the New Year in January 1 2017.

Government Reviewer

Opinion: Agree

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The legislature approves the budget more than three months into the budget year- specifically on March 23, 2016, for fiscal year starting January 1, 2016 <http://www.dailytrust.com.ng/news/general/national-assembly-...> (<http://www.dailytrust.com.ng/news/general/national-assembly-passes-2016-budget/139304.html>)

Comments: Researcher: The legislature approves the budget more than three months into the budget year- specifically on March 23, 2016, for fiscal year starting January 1, 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: It is imperative to note that after legislative approval, the assent of the President is needed for the budget to become law. In 2016, this did not happen until early May.

Government Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 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."

Comments: Researcher: In law as against the characteristic self imposed censorship by the Nigerian legislature, the legislature has unlimited authority to amend the budget. Depending on the debates on the Appropriation Bill or Supplementary Appropriation Bill submitted by the Executive, the legislature is empowered to adopt the budget as presented, or amend and enact into law, or altogether reject the Executive Budget and replace it by the legislature's own proposals. Where a money Bill is passed by the legislature it shall be sent to the President for assent. Where the President fails to assent within 30 days, the Bill shall again be presented to a joint sitting of the National Assembly, and if passed by two-thirds majority, the Bill shall become law without the requirement of the President's assent (See Sections 59 and 62 of the 1999 Constitution of the Federal Republic of Nigeria).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The size of the 2016 budget Proposal was reduced by N 17.8 bn from the N 6.077 tr presented by President Muhammadu Buhari to N 6.06 trillion. <http://www.dailytrust.com.ng/news/general/national-assembly-...> (<http://www.dailytrust.com.ng/news/general/national-assembly-passes-2016-budget/139304.html#p216ifwCI71VY9Ee.99>) The President subsequently sign the New amendment into law. <http://www.vanguardngr.com/2016/05/buhari-signs-n6-06trn-2016-budget-change/>

Comments: Researcher: Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The House of Representatives and Senate Committee on Appropriation (a specialised budget or finance committee) examined the Executive's Budget Proposal and published a report at the National Assembly before the Budget Proposal is adopted. Report of different committee of the house is submitted to the appropriation committee, after laying its report , the house and senate move to adopt the findings. Legislative Process <http://www.nassnig.org/page/the-legislative-process> (<http://www.nassnig.org/page/the-legislative-process>) <http://punchng.com/at-last-senate-receives-report-on-2016-ap...> (<http://punchng.com/at-last-senate-receives-report-on-2016-appropriation-bill/>) <http://punchng.com/again-senate-committee-fails-to-submit-20...> (<http://punchng.com/again-senate-committee-fails-to-submit-2016-budget-report/>)

Comments: Researcher: The House of Representatives and Senate Committee on Appropriation (a specialised budget or finance committee) examined the Executive's Budget Proposal and published a report at the National Assembly before the Budget Proposal is adopted. But the document is not available to the public (online), Yes, a specialised budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Ministry of Health budget defense (Newspaper account) <http://www.premiumtimesng.com/news/headlines/198198-nigeria-...> (<http://www.premiumtimesng.com/news/headlines/198198-nigeria-health-minister-disowns-ministrys-budget-says-rats-doctored-proposal.html>)
 Legislative committees examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?
<http://www.herald.ng/2016-budget-defence-senate-panel-walks-...> (<http://www.herald.ng/2016-budget-defence-senate-panel-walks-out-sgf-frscs-teams/>) Timing : 1. Newspaper Reports showing the first deadline for submission of report of budget defences of ministries, departments, and agencies from all the standing Legislative committees (February 25, 2016) <http://thewillnigeria.com/news/rep-adopt-mid-march-for-pass-...> (<http://thewillnigeria.com/news/rep-adopt-mid-march-for-passage-of-2016-budget-issues-february-19-for-submission-of-mdas-reports/>) 2. The then chairman of House Committee Chairman on Appropriation, Abdulumini Jibrin confirming the receipt of reports of budget defences of ministries, departments, and agencies from all the standing Legislative committees.(March 17, 2016) <http://dailypost.ng/2016/03/07/nass-will-pass-2016-appropriation-...> (<http://dailypost.ng/2016/03/07/nass-will-pass-2016-appropriation-bill-on-march-17-jibrin/>) 3. 2016 budget was passed (March 24, 2016) <http://www.premiumtimesng.com/news/top-news/200742-senate-ho-...> (<http://www.premiumtimesng.com/news/top-news/200742-senate-house-reps-passed-2016-budget.html>)

Comments: Researcher: 1. Newspaper Reports showing the first deadline for submission of report of budget defences of ministries, departments, and agencies from all the standing Legislative committees (February 25, 2016) <http://thewillnigeria.com/news/rep-adopt-mid-march-for-pass-...> (<http://thewillnigeria.com/news/rep-adopt-mid-march-for-passage-of-2016-budget-issues-february-19-for-submission-of-mdas-reports/>) 2. The then chairman of House Committee Chairman on Appropriation, Abdulumini Jibrin confirming the receipt of reports of budget defences of ministries, departments, and agencies from all the standing Legislative committees.(March 17, 2016) <http://dailypost.ng/2016/03/07/nass-will-pass-2016-appropriation-...> (<http://dailypost.ng/2016/03/07/nass-will-pass-2016-appropriation-bill-on-march-17-jibrin/>) 3. 2016 budget was passed (March 24, 2016) <http://www.premiumtimesng.com/news/top-news/200742-senate-ho-...> (<http://www.premiumtimesng.com/news/top-news/200742-senate-house-reps-passed-2016-budget.html>) Conclusion: The sector standing committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings (confirmed march 17, 2016) and recommendations prior to the budget being adopted(on the 24th of March, 2016) so, Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Some committees published reports. <http://placng.org/wp/wp-content/uploads/2016/12/Report-of-th-...> (<http://placng.org/wp/wp-content/uploads/2016/12/Report-of-the-Senate-Committee-on-Banking-Insurance-and-Other-Financial-Institutions-on-the-2016-Budget-Proposal-of-the-Central-Bank-of-Nigeria-CBN.pdf>)

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Legislative Committee did not examine in-year implementation- as the report was not sent the to Legislative. The MTEF 2017-2019 was rejected because of absence of the in-year implementation report The Senate requested a comprehensive report on the implementation of the 2016 budget (as at third quarter, September 30)- as pre-condition for passing the Medium-term Expenditure Framework (Pre-Budget Statement) <http://thenigerialawyer.com/crisis-looms-over-2017-budget/> (<http://thenigerialawyer.com/crisis-looms-over-2017-budget/>)

Comments: Researcher: The Budget Implementation Reports (In-Year Reports) for Q1, 2016, Q2, 2016 & Q3, 2016 were not submitted to the National Assembly, and therefore the Committee did not deliberate on them.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: A number of committees including Establishment and Interior examined in-year implementation via oversight functions. <http://punchng.com/senate-committee-okays-pitads-2016-budget-implementation/> <http://www.interior.gov.ng/index.php/84-press-release/221-senate-committee-on-interior-commends-the-ministry-on-full-implementation-of-2016-budget>

Researcher response: The evidence suggests that a committee examined in-year implementation but did not publish any report with findings and recommendations. <http://punchng.com/senate-committee-okays-pitads-2016-budget-budget-implementation/>. Response changed from "d" to "c."

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The President requested for virement of N180.8 billion in the 2016 budget for provision of needed votes for some sectors. Read more at: <http://www.vanguardngr.com/2016/10/buhari-seeks-n180bn-virement-2016-budget/> <http://www.vanguardngr.com/2016/10/buhari-seeks-n180bn-virement-2016-budget/> The Nigerian Constitution <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

Comments: Researcher: The executive arm of government is required by law to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice. Session 81 of the Nigeria Constitution provides the Legal framework for virement of funds "81. (1) The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. (2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein. (3) Any amount standing to the credit of the judiciary in the Consolidated Revenue Fund of the Federation shall be paid directly to the National Judicial Council for disbursement to the heads of the courts established for the Federation and the State under section 6 of this Constitution. (4) If in respect of any financial year it is found that - (a) the amount appropriated by the Appropriation Act for any purpose is insufficient; or (b) a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required shall be laid before each House of the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill." Fiscal Responsibility Act, 2007(2007 ACT No. 31) Part V, Section 27(2) <http://www.placng.org/new/laws/fiscal%20responsibility.pdf> and http://www.budgetoffice.gov.ng/2014_appriation%20act/2014%20Act.pdf (Consolidated Summary and Bill Section 3:Virement) [http://www.budgetoffice.gov.ng/2014_appriation%20act/2014%20Act.pdf\(3\)](http://www.budgetoffice.gov.ng/2014_appriation%20act/2014%20Act.pdf(3)). Virement: In the event that a need arises to vire amounts within the heads of expenditure to which sums have been appropriated under this Bill, such virement shall only be effected with the prior approval of the National Assembly 2) Text of Section 27(2) of the Fiscal Responsibility Act: "Without prejudice to subsection (1) of this section, the minister may in exceptional circumstances and in the overall public interest, recommend for the approval of the National Assembly virements from sub-heads under heads of account, without exceeding the amount appropriated to such head of account.

Peer Reviewer

Opinion: Agree with Comments

Comments: Section 27 (1) of the Fiscal Responsibility Act states that: "The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act"

Government Reviewer

Opinion: Agree

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The executive is required by law to obtain approval from the legislature prior to spending excess revenues, and it does so in practice. The Nigerian Constitution provides the Legal backing <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicO...> (<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>) "fiscal responsibility act" as a reference (FISCAL RESPONSIBILITY ACT, 2007(2007 ACT No. 31) PART VII, Section 35).

Comments: Researcher: The executive arm of government is required by law to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice. Section 81 of the Nigeria Constitution provides the Legal framework for virement of funds 81. (1) The President shall cause to be prepared and laid before each House of the National Assembly at any time in each financial year estimates of the revenues and expenditure of the Federation for the next following financial year. (2) The heads of expenditure contained in the estimates (other than expenditure charged upon the Consolidated Revenue Fund of the Federation by this Constitution) shall be included in a bill, to be known as an Appropriation Bill, providing for the issue from the Consolidated Revenue Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified therein. (3) Any amount standing to the credit of the judiciary in the Consolidated Revenue Fund of the Federation shall be paid directly to the National Judicial Council for disbursement to the heads of the courts established for the Federation and the State under section 6 of this Constitution. (4) If in respect of any financial year it is found that - (a) the amount appropriated by the Appropriation Act for any purpose is insufficient; or (b) a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, a supplementary estimate showing the sums required shall be laid before each House of the National Assembly and the heads of any such expenditure shall be included in a Supplementary Appropriation Bill." Since 1999-2016, No such request was made.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The 2015 Year End Report shows the executive implements spending cuts in the following broad areas Page 34, Budget Implementation Report 2015 1. Capital Allocation The Budget Made provisions for only N557bn for capital Projects, However only N362.39bn was Spent <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) (No formal request was made to the Legislature to reduce spending on capital projects and No such reduction was discussed in the Vote and Proceeding of the National Assembly in 2015) http://nass.gov.ng/document/votes_and_proceedings (http://nass.gov.ng/document/votes_and_proceedings)

Comments: Researcher: In practice, the Executive arm does not seek approval when reducing spending on certain items or Program.

Peer Reviewer

Opinion: Agree with Comments

Comments: By section 28 of the Fiscal Responsibility Act, the Minister of Finance is empowered to restrict commitments (when there is a shortfall in revenue) in accordance with the criteria set in the Fiscal Risk Appendix which is one of the documents that is required by the same Act to accompany the annual budget proposals sent by the executive to the legislature under section 19 (f).

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: 1. Legislative committee examines the Audit Reports (Newspaper account) <http://www.vanguardngr.com/2016/05/645278/> (<http://www.vanguardngr.com/2016/05/645278/>) 2. The Audit Report -2014 was submitted and laid at the Senate (Legislative) March 22, 2016 <http://thenewsnigeria.com.ng/2016/03/senate-receives-damning...> (<http://thenewsnigeria.com.ng/2016/03/senate-receives-damning-agfs-audit-report-2016-budget/>) 3. Committee of the Senate -examine and conducted public hearing (May 27, 2016) <http://www.leadership.ng/news/530786/senate-slams-auditor-ge...> (<http://www.leadership.ng/news/530786/senate-slams-auditor-general-mdas-annual-reports>) 4. The Report of the committee is not made public <http://nass.gov.ng/> (<http://nass.gov.ng/>)

Comments: Researcher: Yes, a committee of the Senate examined the 2014 Audit Report on the annual budget, but it did not publish any report with findings and recommendations.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Committees are the Public Accounts Committee of the Senate and the Public Accounts Committee of the House of Representatives

Government Reviewer

Opinion: Agree

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ismail A. Adeleye Director, Treasury Audit Department at the Office of Auditor General for the Federation, confirms that the laws in appointing the Auditor General were followed through. However, the present head of SAI is appointed by the president (Executive) without legislative approval. The President is only seeking approval now, <http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-sen...>

(<http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-senate-confirmation-augf/>) The Constitution: <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicO...> (<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>) President seeking confirmation from Senate (Auditor General Office) <http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-sen...> (<http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-senate-confirmation-augf/>)

Comments: Researcher: <http://dailypost.ng/2016/06/07/fg-appoints-new-auditor-gener...> (<http://dailypost.ng/2016/06/07/fg-appoints-new-auditor-general-for-the-federation/>) The independence of the Auditor-General is guaranteed by Law (See Nigerian Constitutional Provision 1999) 86.

(1) The Auditor-General for the Federation shall be appointed by the President on the recommendation of the Federal Civil Service Commission, subject to confirmation by the Senate. (2) The power to appoint persons to act in the office of the Auditor-General shall vest in the President. (3) Except with the sanction of a resolution of the Senate, no person shall act in the office of the Auditor-General for a period exceeding six months. However, there is a window to act for six months without legislative consent. The present head of the SAI is acting without legislative approval. The President only sought approval from the Legislators in a letter forwarded on December 9, 2016. As such, the Executive may appoint the head of the SAI without the final consent of the legislature or judiciary. Read more at: <http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-sen...> (<http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-senate-confirmation-augf/>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The procedure for appointment stated in section 86 of the 1999 Constitution qualifies as a good practice considering that the Federal Civil Service Commission recommends candidates to the President who now appoints; and the appointment is subject to the confirmation of the Senate (legislature). Additional note. The current administration has been authoritarian and subversive of the powers of the legislature. For example, the fact that the President did not immediately send the name of the SAI head appointee to the legislature is problematic. Indeed, the law anticipates that an appointee should wait for legislative clearance before assuming office. Thus, there is nothing wrong with the law as it is, but the president is clearly

subverting the due process of law, by waiting to send the name for clearance. It follows his pattern - the chairman of the Economic and Financial Crimes Commission was not confirmed by the Senate but the president told him to continue in office in clear violation of the letter and spirit of the enabling law. Independence can be subverted and apparently is being subverted.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The power to appoint lies with Mr. President SUBJECT to consent/confirmation by the legislature. This process was strictly adhered to. The SAI Ag. Head as at the time of previous review was only head in Ag. capacity and not a substantive Head. (<http://thenationonlineng.net/fed-govt-appoints-anyanwu-ag-au...> (<http://thenationonlineng.net/fed-govt-appoints-anyanwu-ag-augf/>)). <http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-sen...> (<http://www.vanguardngr.com/2016/12/buhari-forwards-ayine-senate-confirmation-augf/>)

Researcher response: The President can appoint an acting Auditor-General (without approval by the legislators). That was the case in Nigeria until recently, when the President forwarded the name of SAI head for legislative approval. The acting Auditor General may be vulnerable and may not be independent during such waiting time - that is where the problem lies. If the acting head of the SAI takes actions that do not support the President's agenda/views, the President may decide not to send his name to the legislature. If the acting Auditor General is interested in the position, he may bend to the will of the executive or legislature, which in itself defeats the overall concept of independence. We believe that response "b" should be kept.

IBP comment: While recognizing that it is possible for the President to interfere with the regular course of the application of the law, and therefore compromise the SAI independence, this question is primarily asking about the legal requirement. To maintain cross-country consistency, the response has therefore been changed from "a" to "b."

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) 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).

Answer: a. (100)

Sources: <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicO...> (<http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>)

Comments: Researcher: The head of the SAI may only be removed by the legislature Action. 87. (1) A person holding the office of the Auditor-General for the Federation shall be removed from office by the President acting on an address supported by two-thirds majority of the Senate praying that he be so removed for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct. (2) The Auditor-General shall not be removed from office before such retiring age as may be prescribed by law, save in accordance with the provisions of this section.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined 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. (67) 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. (33) 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. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Ismail A. Adeleye (Director, Treasury Audit Department Office of Auditor General for the Federation Central Business District, Abuja): "The Executive. The Minister of Budget & Planning and Minister of Finance determines and sets Maximum spending level in line with the fiscal structure. However, the Office of the Auditor General of the Federation prepares its budget in lines with the maximum limit/fiscal ceiling."

Comments: Researcher: The Final approval of the budget and the form the budget should take or not is determined by the legislators, thus the budget of the SAI can be reviewed upward or downwards by the legislature, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree**122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** Ismail A. Adeleye Director, Treasury Audit Department Office of Auditor General for the Federation<http://www.vanguardngr.com/2015/12/auditor-general-seeks-pas...> (<http://www.vanguardngr.com/2015/12/auditor-general-seeks-passage-of-audit-law-to-fight-corruption/>)**Comments:** Researcher: The SAI has full discretion to decide which audits it wishes to undertake according to Ismail A Adeleye a Director - Audit Department. However, the Supreme Audit Institution (SAI) has the certain limitations to audit certain bodies and also it not clearly independent as it draws its funds directly from the Executive. Head of SAI complains from under-funding (restrictions) and are advocating for the passage of an Audit Bill that seeks to make its funds a statutory/compulsory payment, similar to the financial autonomy the National Judicial Council and National Assembly enjoy.**Peer Reviewer****Opinion:** Agree with Comments**Comments:** By section 85 (2) of the 1999 Constitution, the Auditor General is barred from auditing statutory corporations, commissions, authorities, agencies including all persons and bodies established by an Act of the National Assembly. The Auditor General merely provides them with a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors; guidelines on the level of fees to be paid to external auditors; and comment on their annual accounts and auditors reports thereon.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.**Comments:** The SAI has full discretion to decide which audits it wishes to undertake**Researcher response:** By section 85 (2) of the 1999 Constitution, the Auditor General is barred from auditing statutory corporations, commissions, authorities, agencies including all persons and bodies established by an Act of the National Assembly, which in itself is a limitation. The response remains unchanged, also in line with the peer reviewer's comment.**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** Ismail A. Adeleye Director, Treasury Audit Department Office of Auditor General for the Federation**Comments:** Researcher: According to Ismail A Adeleye claims "Not really", however, there is a peer review by AFROSAI-E colleagues and other SAIs "The Audit Process is periodically reviewed by a unit within the SAIs alongside AFROSAI-E colleagues." No report is publicly available, and there is limited information on the level of review done. Request to see the reviewed report was not honoured.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Ismail A. Adeleye. Director Treasury Audit Department <http://www.thisdaylive.com/index.php/2016/05/27/senate-commi...>
(<http://www.thisdaylive.com/index.php/2016/05/27/senate-committee-castigates-auditor-general-over-shoddy-annual-reports/>)

Comments: Researcher: The Public Accounts Committee of the National Assembly meets frequently with the Supreme Audit Institution according to the Director Treasury Audit Department Ismail A. Adeleye. Newspapers reports some of the discussions at meetings involving the SAI and committee of the legislature 1. <http://www.thisdaylive.com/index.php/2016/05/27/senate-commi...>
(<http://www.thisdaylive.com/index.php/2016/05/27/senate-committee-castigates-auditor-general-over-shoddy-annual-reports/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Some selected organisation were invited to the 20th of July, 2016 meeting. The Minister gave a presentation about government projections, among other items Newspaper account confirming it. <http://www.vanguardngr.com/2016/08/fec-commences-planning-20...>
(<http://www.vanguardngr.com/2016/08/fec-commences-planning-2017-budget-approves-mtef-fiscal-strategy-paper-2017-2019/>)

Comments: Researcher: A consultative forum on the 2017 budget cycle held on the 20th of July, 2016. Newspaper Reports confirming <http://www.vanguardngr.com/2016/08/fec-commences-planning-20...> (<http://www.vanguardngr.com/2016/08/fec-commences-planning-2017-budget-approves-mtef-fiscal-strategy-paper-2017-2019/>) Minister's Presentation (a scan hard copy is attached) Organisation like BudgIT, Censoj, Oxfam, ActionAid confirm they attended the meeting.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There was a meeting held at the State House but it was on the Medium Term Expenditure Framework and Fiscal Strategy Paper (PBS). The meeting did not ask for inputs nor was it convened as one seeking inputs. It was simply a briefing on the MTEF and FSP where selected participants were given the opportunity after the briefing to ask questions. None of the issues raised by participants at the briefing (including my humble self) was taken on board the final MTEF and FSP document. There was no forum or mechanism for inputs into the Executive's Budget Proposal. The venue of the meeting at the residence of the President which is a very secluded area shows that it is not open to the public.

Government Reviewer

Opinion: Agree

Researcher response: In response to the Peer Reviewer: this question does not ask whether inputs were taken into account or not, but whether the NGOs and other stakeholders were invited to participate. They were. A meeting did take place, and the media, some selected civil society organisation among others were invited. Given that the minutes of the meeting were released to the public (the media widely reported it), we can consider this as a public engagement session. The response remains unchanged.

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Some of the CSO represented are advocating for socially vulnerable groups and/or underrepresented in national processes including: - Action Aid- Ensuring rights of women domestic workers belonging to vulnerable groups in Tamil Nadu - Oxfam, Advocating for The Poor, women and vulnerable #EvenitUp - Forward African: safeguarding the rights of African girls and women. - People Advancement Center, Port Harcourt, - TZE Foundation, - Ogoni Solidarity Forum Advocating right of the Ogoni community (Niger Delta) - Murna Foundation.

Comments: Researcher: Some of the CSOs represented the interest of socially vulnerable groups and/or underrepresented in national processes However, there are "no evidence" that the executive took concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. Since the discussion and minute of the meeting centres on the general budget discussion with very no reference to the vulnerable and underrepresented, I believe that no "concrete step was taken to include views from the under-represented and vulnerable in the annual budget

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget. Key CSOs represented in national processes include: - Action Aid- Ensuring rights of women domestic workers belonging to vulnerable groups in Tamil Nadu - Oxfam, Advocating for The Poor, women and vulnerable #EvenitUp - Forward African: safeguarding the rights of African girls and women. - People Advancement Center, Port Harcourt, - TZE Foundation, - Ogoni Solidarity Forum Advocating right of the Ogoni community (Niger Delta) - Murna Foundation. These CSOs represented the interest of socially vulnerable groups and/or underrepresented parts of the population. Therefore the score here should be an A

Researcher response: The CSOs invited represented the interest of socially vulnerable groups and underrepresented in national processes were at the meeting. However, there is no evidence to suggest that the government actively specifically sought out input about those groups, as no time was allocated to discuss issues relating to those groups. The meeting was also not structured to accommodate input from the groups. The response remains unchanged.

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: b. (67)

Sources: Engagement covers 1. Macroeconomic issues (Exchange rate forecast, inflation, economic growth, etc.) Find minister's presentation for evidence 2. Revenue forecasts, policies, and administration was also discussed- Find minister's presentation of evidence 3. Deficit and debt levels- Issues about the size of the fiscal deficit was also discussed Find minister's presentation of evidence. The Minister's presentation form the basis for questions and suggestion around the budget formulation

Comments: Researcher: The executive's engagement with Civil Society organisation covers some of the identified areas including Macroeconomic forecast, revenue projections and size of the budget deficit. Engagement covers 1. Macroeconomic issues (Exchange rate forecast, inflation, economic growth, etc.) Find minister's presentation for evidence 2. Revenue forecasts, policies, and administration was also discussed- Find minister's presentation of evidence 3. Deficit and debt levels- Issues about the size of the fiscal deficit was also discussed Find minister's presentation of evidence. The Minister's presentation form the basis for questions and suggestion around the budget formulation According to Henry Omokhaye who

attend for BudgIT, the engagement session follows the following steps 1. The minister makes a presentation. 2. After that, some selected people were allowed to ask questions. 3. The Ministers subsequently answered some of the questions including issues of Deficit size, Revenue Forecast, macro-economic projections) 4. Civil society organisation submitted position papers

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There was no engagement. So, nothing could be covered in a position of zero engagement.

Government Reviewer

Opinion: Agree with Comments

Comments: Social spending policy and commitment to expenditure around public investment projects were also captured.

Researcher response: We disagree with the Peer Reviewer. A meeting did take place, and the media and some selected civil society organisation among others were invited. Given that the minutes of the meeting were released to the public (the media widely reported it), we can assume it is a public engagement. The intention of the government in setting up the meeting was for public engagement around budget formulation.

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/HMS%20M&E%20Presen...>

(<http://www.budgetoffice.gov.ng/pdfs/2016m/HMS%20M&E%20Presentation12.5.16pptx.pdf>)

Comments: Researcher: Page 10 <http://www.budgetoffice.gov.ng/pdfs/2016m/HMS%20M&E%20Presen...>

(<http://www.budgetoffice.gov.ng/pdfs/2016m/HMS%20M&E%20Presentation12.5.16pptx.pdf>) "To avoid duplication of efforts, M&E activities are to be done on a coordinated basis with the various MDAs, Civil Society Organisations (CSOs) and Community Based Organisations (CBOs) working closely with the MBNP." As such some selected CBSs & CSOs are, Planning on/will work with the Ministry of Planning on Budget implementation according to the Minister of State for Budget and Planning. However, information on how to engage and request (FOI sent by BudgIT) was not honour. The evidence suggests that the plan is not yet been implemented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

Researcher response: No evidence was found to support the fact that a participatory mechanism was used when monitoring the implementation of the annual budget. Government plans to use them, according to what is included in its M&E framework. But evidence suggests that the scheme is not yet been implemented.

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: "The basic information needed to monitor budget implementation(2016) which is (identification of projects sites, funds disbursement and project implementation plans) is yet to be released to the public - as such, no concrete steps were taking to receive input from citizens including the

vulnerable and under-represented parts of the population." According to Abiola Afolabi Sosami (Project Manager for Tracka- a citizen led tool for tracking and monitoring public capital project)

Comments: Researcher: Data that will aid monitoring and evaluation of projects and programs of government is not made available to the public. <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population through the 'Town Hall Meetings'

Researcher response: No evidence is available to support the notion that "concrete" steps were taken during budget implementation to receive input from vulnerable and under-represented parts of the population, or that participation mechanisms took place at all during that phase of the budget process.

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.budgetoffice.gov.ng/pdfs/2016m/HMBNP%20Budget%202016%20Speech.pdf>

Comments: Researcher: The Minister of Budget and Planning did give a presentation on how the budget will be implemented including information on 1. social spending 2. Implementation of public investment projects The Minister of State for Budget also attended meeting including budgIT Events among other similar meeting including answering questions about how the budget will be implemented. He took questions including question on level of implementation of public investment projects, changing macroeconomic forecast among others <http://www.thisdaylive.com/index.php/2016/08/09/fg-releases-...> (<http://www.thisdaylive.com/index.php/2016/08/09/fg-releases-n331-5bn-capital-budget-to-submit-2017-budget-by-october/>) However, the meetings are forward-looking. Most of the explanation and questions at the meeting detail what the government intends to do in implementation. Information on level of implementation is not publicly available to warrant such engagement

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 1. update on implementation of Social Spending: <http://www.vanguardngr.com/2016/10/fg-disburse-n500-billion-...> (<http://www.vanguardngr.com/2016/10/fg-disburse-n500-billion-social-intervention-programme/>) 2. Changes in deficit and debt levels: <https://www.dmo.gov.ng/debt-profile/total-public-debt> (<https://www.dmo.gov.ng/debt-profile/total-public-debt>) 3. Implementation of public investment projects: <http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBI...> (http://www.budgetoffice.gov.ng/pdfs/2017/2016SecondQuarterBIR_Final.pdf) 4. Revenue: <https://www.dailytrust.com.ng/news/general/fg-states-lgs-sha...> (<https://www.dailytrust.com.ng/news/general/fg-states-lgs-share-n429bn-for-february/190243.html>) http://www.aitonline.tv/post-niger_delta_militants_cut_niger... (http://www.aitonline.tv/post-niger_delta_militants_cut_nigeria__s_revenue___kemi_adeosun) <http://icirnigeria.org/fg-september-revenue-dips-n420billion...> (<http://icirnigeria.org/fg-september-revenue-dips-n420billion/>) <http://www.finance.gov.ng/images/faac/faac2016/faacrepAug201...> (<http://www.finance.gov.ng/images/faac/faac2016/faacrepAug2016.pdf>)

Researcher response: The Government occasionally releases information during budget implementation. However, no evidence is available to support the notion that public engagement takes place with the primary objective of discussing and receiving inputs from the public on changes in macroeconomic

circumstances, delivery of public services and the collection of revenue among others.

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: c. (33)

Sources: Letters of invitation for government public engagement cover the Purpose (brief explanation of why the public engagement is undertaken) and were sent some days before meeting. See- the sample of invitation letter (attached).

Comments: Researcher: The title on the letter gives a brief description (that the meeting is to engage in budget preparation (the purpose of the meeting) "Invitation to a Public Consultative Forum with Civil Society Organizations and the Organized Private Sector on the 2017-2019 Medium-Term Fiscal Framework". Other than that, no other information was given. Information on the Scope, Constraints, Intended outcomes and Process and timeline was not given. Thus, Information was provided in a timely manner (before the meeting), but it is not comprehensive.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: There has been no engagement; a briefing is not the same as asking and requesting for inputs or actually engaging persons and organisations.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation). Scope: Proposed MTEF Intended Outcomes: Collate feedback / input from the organized private sector & CSOs on the proposed MTEF Constraints: These were discussed on the day.

Researcher response: The letter of invitation we cited does not comprehensively state the scope, constraints and intended outcome(s) of the engagement. Due to lack of [additional] evidence provided by the Government Reviewer, and given the Peer Reviewer's agreement, we keep our response that prior information on the process of engagement is not comprehensive. Thus, the response remains unchanged.

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Pre-budget Statement, Budget implementation reports, Proposed and Enacted Budget and Citizen Budget do not contain a written record which includes both the list of inputs received in the formulation of the annual budget. Source : <http://www.budgetoffice.gov.ng/> (<http://www.budgetoffice.gov.ng/>) The Budget Office does not publish reports on how citizens' inputs have been used in the development of the annual budget Source: Budget Office

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Pre-budget Statement, Budget implementation reports do not contain a written record which includes both the list of inputs received in the formulation of the annual budget. <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) The Budget office do not publish reports on how citizens' inputs have been used in the implementation of the budget Source: Budget Office

Comments: Researcher: Budget implementation reports do not contain a written record which includes both the list of inputs received in the formulation of the annual budget. <http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Qu...>

([http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20\(BIR\).pdf](http://www.budgetoffice.gov.ng/pdfs/2016m/2015%20Fourth%20Quarter%20Budget%20Implementation%20Report%20(BIR).pdf)) The Budget office do not publish reports on how citizens' inputs have been used in the implementation of the budget Source: Budget Office

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: These inputs can actually be found in the annual budget or other documents accompanying the budget as well as other budget working documents.

Researcher response: The Government Reviewer may be suggesting that the input is used internally, but no evidence was provided that such feedback information is provided to the public. And, since the question centers around the provision of the information to the public, the response remains unchanged.

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Fiscal Responsibility Act, <http://lawsofnigeria.placng.org/laws/fiscal%20responsibility...>

(<http://lawsofnigeria.placng.org/laws/fiscal%20responsibility.pdf>) 1. Pre-Budget Statement: Page 8 session 13.--(1) (2) In preparing the draft Medium-Term Expenditure Framework, the Minister: (a) may hold public consultation, on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social and developmental priorities of government, and such other matters as the Minister deems necessary: However, the process calendar was approved by the Federal Executive Council- which sets July, 20- 2016 as the date for engagement with the public on the 2017 budget. Copies of the Approved 2017 calendar were not released to the public; in print or published only. Find as attachment a copy of the invitation letter.

Comments: Researcher: Nigeria does not have a regular budget calendar and the law guiding the production and implementation of the budget and the government "MAY" at the appropriate time it deem fit engage the public (Fiscal Responsibility Act).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: No other ministries apart from the ministry of budget and planning (Mandate of preparing the budget use participation mechanisms through which the public can provide input during the formulation phase. However, at the implementation stage, Ministry participate in periodic townhalls - laying down government plan and allowing the public to ask questions and table complaint. Ministries of work, power and housing <http://www.nta.ng/news/finance/20160810-budget-2016-fashola-...> (<http://www.nta.ng/news/finance/20160810-budget-2016-fashola-highlight-impact-says-implementation-will-lead-economy-out-of-recession/>)

Comments: Researcher: The townhalls are two way meeting. People are allowed to ask questions and make comments on topics they find desirable. The Townhalls are televised on National Television and other networks including NTA etc Thus, yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views,

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: What happens at the town hall meetings are briefings and question and answer sessions. They were not designed to garner inputs; they are mere public relations events.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The townhall meetings held across different geo-political zones of the country with at least 3-5 Federal ministers in attendance to engage with the general public on Budget implementation, projects, programs and policies. 1. <http://www.vanguardngr.com/2016/03/presidency-begin-town-hal...> (<http://www.vanguardngr.com/2016/03/presidency-begin-town-hall-meetings-across-nigeria/>) 2. <https://www.youtube.com/watch?v=96eIrU7wgA> (<https://www.youtube.com/watch?v=96eIrU7wgA>) 3. https://www.youtube.com/watch?v=yCZu_8Xt37k (https://www.youtube.com/watch?v=yCZu_8Xt37k) 4. https://www.youtube.com/watch?v=usPe_C1VB_4 (https://www.youtube.com/watch?v=usPe_C1VB_4)

Researcher response: After taking into consideration the reviewers' inputs, we would like to add the following observations: 1. Presentations made by government officials are for information only (explaining what government is doing or about to do from a broad perspective). 2. Very little evidence exists showing how the meeting aids "Budget implementation" 3. Input is scattered and not detailed. The so-called "question and answer sessions" are designed to take questions from citizens while government official provide feedback - But they do not necessarily to take input from the public. Response "d" (instead of "c") seems more appropriated here.

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Find Sample of Letter

Comments: Researcher: Legislative committee(s) hold public hearings on the budget, however, only some selected private individual, civil society organisation and other organisation get invitation to such meeting. The invitation to public engagement on the budget is thus not open to all.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The National Assembly held budget hearing for the 2017 Budget and Members of the Public and CSO's had the opportunity to testify. Both the 2016 and 2017 budget hearings allow for CSO's and citizens to submit memoranda to relevant committees. <http://placng.org/legist/nass-committees-on-appropriations-h...> (<http://placng.org/legist/nass-committees-on-appropriations-hold-public-hearing-on-2017-budget/>) <http://nabro.gov.ng/national-assembly-holds-national-budget-...> (<http://nabro.gov.ng/national-assembly-holds-national-budget-hearing-on-the-2017-budget/>) <http://senatepresident.gov.ng/remarks-excellency-national-as...> (<http://senatepresident.gov.ng/remarks-excellency-national-assembly-2017-budget-hearing/>) <https://www.thebusinesspost.ng/news/budgit-boss-demands-publ...> (<https://www.thebusinesspost.ng/news/budgit-boss-demands-public-breakdown-nass-budget>)

Researcher response: Public hearings were/are held, but citizens were not allowed to testify directly during the meeting. However, citizens were allowed to submit documents. Given that access to the room was strictly by invitation, we could not find concrete evidence that points to the fact that the hearings are open to everyone. The response remains unchanged.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Issues relating to Social spending policies, Public investment projects and Public services were discussed according to Stanley Achonu, Operation Lead at BudgIT (who attended the session) <http://senatepresident.gov.ng/senate-presidents-speech-at-na...> (<http://senatepresident.gov.ng/senate-presidents-speech-at-nass-interactive-session-with-csos-on-the-2016-budget/>)

Comments: Researcher: Stanley Achonu (Operation Lead at BudgIT) who attended the session confirm that people did make presentation on: 1. Revenue forecasts, policies, and administration 2. Social spending policies 3. Deficit and debt levels 4. Public investment projects Thus, the legislature seeks input on at least three issues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The National budget hearing (which held after the initial review above) covered ALL six items.

IBP comment: No additional evidence has been provided by the Government Reviewer, to support the change in response. In light of this as well as the peer reviewer's agreement, the response remains unchanged.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Legislature does not release reports on how citizens' inputs have been used during legislative deliberations on the annual budget. <http://www.nassnig.org/> (<http://www.nassnig.org/>)

Comments: Researcher: Report on activities of the National Assembly are published on <http://www.nassnig.org/> (<http://www.nassnig.org/>). But there is no document available showing how feedback feeds into the approved budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: In May, 2016 after the Audit Report had been submitted to the National Assembly, the Senate Committee on Public Accounts led by Andy Uba (PDP-Anambra) held a public hearing during which a number of government bodies refuted certain findings of the audit report, particularly the disclosure that they didn't submit their internal audit reports between 2009 and 2014. <http://www.nigeriatoday.ng/2016/09/national-assembly-fails-t...> (<http://www.nigeriatoday.ng/2016/09/national-assembly-fails-to-account-for-n9bn-audit-report/>) Auditor General's website referencing the public hearing <https://www.oaugf.ng/home?id=75:public-hearing-on-audit-bill...> (<https://www.oaugf.ng/home?id=75:public-hearing-on-audit-bill-2014>) Voice of Nigeria Referencing the public hearing <http://von.gov.ng/nigerian-senate-flays-auditor-general-over...> (<http://von.gov.ng/nigerian-senate-flays-auditor-general-over-audited-reports/>) However, there was no record detailing contributions of CSO and CBOs at the public hearing.

Comments: Researcher: The legislature invites a few individuals/groups to provide input through public hearings. Yes selected individual get the invitation including individuals, lawyers, civil society organisations. Few people are allowed to talk except the legislators and responding head of the agency in question

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Public hearings are not held. Only the representatives of government agencies with audit queries from the Auditor General are invited to come and defend themselves. A mere committee meeting within the premises of the National Assembly, that is not open to the public, should be distinguished from a public hearing.

Government Reviewer

Opinion: Agree

Researcher response: The term " Public Hearing" was used by the media and the office of the auditor-general of the federation. The conversation between the committee, the Auditor general and other agency of government was widely reported in the news media, but there is no information about contributions from the public. In addition, the public could not listen to the hearing as it was happening, as it was not broadcast live. Only, Journalist and media firms were present during the meeting. This means that the hearing does not qualify as "public" as per the OBS methodology, and response is changed from "c" to " d."

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: The Supreme Audit Institution in Nigeria does not have formal mechanism for public engagement . The Auditor-General's office does not maintain any formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program. 1. Provisions for public engagement are not included in the Auditor General's Annual Budget 2. The 2014 Audit Report does not make mention of any Public meeting or any formal mechanisms through which the public contributed to the 2014 audit investigations. 3. The Auditor General's office did not provide information on formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program <http://www.oaugf.gov.ng/ukura.html> (<http://www.oaugf.gov.ng/ukura.html>) 4. Newspaper Archive (Guadian, Punch, Vanguard and Daily Trust) did not have any information on formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program 5. The Office of the Auditor-general did not return email answers regarding if such formal mechanism exists and how citizens' inputs have been used to determine its audit program. Office (<http://program.Office>) of the Auditor General for the Federation

Comments: Researcher: Office of the Auditor General for the Federation is by law required to audit ALL agencies , department and ministries Section 85(2) of the Constitution of the Federation Republic of Nigeria 1999, provides that the Public accounts of the Federation and of all Offices and Courts of the federation shall be audited and reported on by the auditor-General who shall submit his report to the National Assembly; and for that purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all the books, records, returns and other document relating to those accounts. Similarly, section 85(4) of the Constitution stipulate that the auditor-General shall have power to conduct periodic checks on all Government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an act of the National Assembly. Furthermore, Section 301 vests the Auditor-General of the Federation with the power to audit the account of Area Councils in the Federal Capital Territory. In accordance to Section 85(5) of the 1999 Constitution, the Auditor-General shall, within 90 days of receipt of the Accountant General's financial statement, submit his Report to each House of the National Assembly (The Senator and the House of Representatives) and each House shall cause the Report to be considered by a Committee of the House of the National assembly responsible for Public accounts. As such the Auditor General's office audit ALL agencies, ministries and department -- meaning suggestions as to which agencies should be audited do not arise. According to Ismail A. Adeleye Director, Treasury Audit Department at the Office of Auditor General for the Federation said "for the moment no formal mechanism. But our website and the social media platform available for the public to make inquiries."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The Supreme Audit Institution in Nigeria does not have formal mechanism for public engagement - as such no report on how the public feedback feeds into the audit process is available. The Auditor-General's office does not maintain any formal mechanism through which the public can contribute to audit investigations. 1. Provision for public engagement is included not in the Auditor General's Annual Budget 2. The 2014 Audit Report does not make mention of any public meeting or any formal mechanisms through which the public contributed to the 2014 audit investigations. Information on how citizens' inputs have been used to determine its audit program is not in the audit report 2014 3. The Auditor General's office did not make information on how citizens' inputs have been used to determine its audit program available online including social media and its website, <http://www.oaugf.gov.ng/ukura.html> (<http://www.oaugf.gov.ng/ukura.html>) 4. Newspaper Archive (Guadian, Punch, Vanguard and Daily Trust) did not have any information on how citizens' inputs have been used to determine its audit program. 5. Ismail A. Adeleye Director, Treasury Audit Department at the Auditor General's Office also confirm that no formal mechanisms exist.

Comments: Researcher: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Not Qualified

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Ismail A. Adeleye Director, Treasury Audit Department at the Auditor General's Office The Auditor-General's office does not maintain any formal mechanisms through which the public can contribute to audit investigation. 1. Provision for public engagement is not included in the Auditor General's Annual Budget 2. The 2014 Audit Report does not make mention of any public meeting or any formal mechanisms through which the public contributed to the 2014 audit investigations 3. The Auditor General's office did not make information about any formal mechanisms through which the public can contribute to audit investigations. 4. Newspaper Archive (Guadian, Punch, Vanguard and Daily Trust) did not have any information on any formal mechanisms through which the public can contribute to audit investigation 5. The Office of the Auditor-General did not return email answers in whether such formal mechanism exists.

Comments: Researcher: Ismail A. Adeleye Director, Treasury Audit Department at the Auditor General's Office also confirmed, saying " For the moment [there is] no formal mechanism. But the website and the social media platform [are] available for the public to make inquiries."

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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