

Open Budget Survey 2021

Questionnaire

Nigeria

May 2022

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 2021 FY 2021

Source:

Source:

1. 2021-2023 Medium Term Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

2. When PBS was presented to the legislature:

<https://nairametrics.com/2020/07/23/president-submits-2021-2023-mtef-to-national-assembly/>

3. When PBS was approved by the Legislature:

<https://allafrica.com/stories/202010080064.html>

4. Budget office website (www.budgetoffice.gov.ng)

Comment:

The Revised 2021-2023 Medium Term Fiscal Framework gives the detailed numerical figures for the 2021 fiscal year and the projections for 2022 and 2023. These figures can also be found on page 16- 20 of the Original 2021-2023 Medium Term Fiscal Framework and Fiscal Strategy Paper.

The PBS was presented to the National Assembly on the 20th July, 2020 and was approved on the 7th of October 2020.

Peer Reviewer

Opinion: Agree

Comments: Sufficient evidence has been provided in support of the factual position.

Government Reviewer

Opinion: Agree

Comments: I agree with Researcher However, the link to the PBS is [<https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>] not [<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>] - Link to the support document accompanying the EBP

IBP Comment

The comment from the government reviewer is acknowledged. Both links result in the same document, which the website shows were published on the same day but in different sections (one in the folder for EBP supporting documents, and one in the MTEF page).

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:

a. 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

Source:

2021-2023 Medium Term Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

According to the Fiscal Responsibility Act 2007, the pre budget statement is due to be released 4 months before the new budget year and the OBS expected timeline for the release of the PBS to the public is at least a month before the EBP is presented to the legislature for consideration.

And this meets both timelines as the PBS was available to the public in July 2020 and the revised MTEF document in August of 2020.

Peer Reviewer

Opinion: Agree

Comments: The Fiscal Responsibility Act (FRA) requires the PBS to be considered and endorsed by the executive by the end of the second quarter being June and thereafter forwarded to the legislature for approval. See S.14 (1) of the FRA.

Government Reviewer

Opinion: Agree

Comments: I agree but link to PBS needs to be updated <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

IBP Comment

The comment from the Government Reviewer is acknowledged. The link leads to the same document on the MTEF page.

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/7/2020 21/7/2020

Source:

Click on the "DETAILS" button in the segment for the document "2021 - 2023 MTEF/FSP" on the website below to see date of upload:
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>

Comment:

The PSB (2021 - 2023 MTEF/FSP) was made available to the public more than a month before the Executive budget proposal was sent to the Parliament; it was published on 21 July 2020. (A revised version was later published on the 10th of August 2020, also more than a month before the EBP was presented)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence.

Government Reviewer

Opinion: Agree

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:

DETAILS section of the website DETAILS section of the website

Source:

Click on the "DETAILS" button in the segment for the document "2021 - 2023 MTEF/FSP" on the website below to see date of upload:
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by empirical evidence.

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 leave this question blank.

Answer:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Source:

Budget Office of the Federation, 2021-2023 Medium Term Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

The document was published within the timeframe accepted by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The PBS is published but there two URLs. Another one found on the website of the Budget Office of the Federation is
<https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

Government Reviewer

Opinion: Agree

Comments: URL is wrong. Actual URL : <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

Researcher Response

The PR and GR responses are sufficient as both links result in the same document, therefore there will be no further comments.

IBP Comment

The comment from the government reviewer is acknowledged. As the PR has indicated, both links result in the same document, which the website shows were published on the same day but in different sections (one in the folder for EBP supporting documents, and one in the MTEF page).

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The numerical data in the PBS was not made available in machine readable format.

Comment:

The PBS was made available in PDF format not the accepted machine readable format.

MTFF data is available but published only after the budget has been approved: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/revise-2021-2023-mtff-budget-proposal-xlsx/download>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence.

Government Reviewer

Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Not applicable (the document is publicly available)

Comment:

Not applicable (the document is publicly available)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence.

Government Reviewer

Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Comments: Not applicable

Government Reviewer

Opinion: I choose not to review this question

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2021 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2020/21."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2021-2023 Medium Term Expenditure Framework and Fiscal Strategy Paper 2021-2023 Medium Term Expenditure Framework and Fiscal Strategy Paper

Source:

2021-2023 Medium Term Expenditure Framework and Fiscal Strategy Paper

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

No further comments

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: Update URL: <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

No citizens version of the PBS available

Comment:
No citizens version of the PBS available

Peer Reviewer

Opinion: Agree

Comments: A search on the website of the Budget Office of the Federation where such documents are normally published shows that the document is not available.

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 2021 FY 2021

Source:
The EBP for 2021 was presented to the legislature and published in October 2020

Comment:
No further comments

Peer Reviewer

Opinion: Agree

Comments: This is factual and backed by sufficient evidence.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
8/10/2020 8/10/2020

Source:
2021 BUDGET SPEECH: Budget of Economic Recovery and Resilience
[https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893,](https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893)

Comment:
The 2021 Federal Budget Proposals was presented to the Joint Session of Nigeria's National Assembly on 8th October, 2020

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence. The EBP was submitted on 08/10/2020.

Government Reviewer

Opinion: Agree

Comments: The EBP was published alongside the following supporting documents 1. Budget Speech

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 3. Revision done to the MTEF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

Researcher Response
No further comments

IBP Comment

The government reviewer's comments are noted. However, the government cites a version of the MTEF that is only published in July 2021, and not republished as an updated version when the budget is submitted to Parliament for consideration: MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> This can be confirmed in the document details on when the document is published on the Budget Office website. As such, this document is considered as the Pre-Budget Statement and not a supporting document to the EBP, and is not considered for OBS questions related to the EBP.

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. 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

Source:

Click on the "DETAILS" button in the segment for the document "2021 FGN Executive Proposal" on the website below to see date of upload:
<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

The EBP was uploaded on the website in October 2020, which is less than 3 months to the budget year. The EBP was made available to the public while the National Assembly was still considering it and before the legislators approved it.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and backed by sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The EBP was published alongside the following supporting documents (Before approval by National Assembly). 1. Budget Speech <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 3. Revision done to the MTEF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

presentation-of-2021-fgn-budget?task=document.viewdoc&id=897

IBP Comment

Thank you for the government's comment. Note that the MTEF cited as document 3 in the comment is considered the PBS, not a supporting document to the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

8/10/2020 8/10/2020

Source:

Click on the "DETAILS" button in the segment for the document "2021 FGN Executive Proposal" on the website below to see date of upload: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Nigeria's EBP was published within the time frame accepted by the OBS methodology. It was made available while the National Assembly was still considering it and before they approved it.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The EBP was published alongside the following supporting documents 1. Budget Speech <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 3. Revision done to the MTEF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

IBP Comment

Thank you for the government's comment. Note that the MTEF cited as document 3 in the comment is considered the PBS, not a supporting document to the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

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:

Timestamp on the Budget Office website Timestamp on the Budget Office website

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>

Comment:

Below is the result from viewing the time stamp for "2021 FGN Executive Proposal"

File Name: 2021 BUDGET PROPOSAL FINAL.pdf

File Size: 5.87 MB

File Type: application/pdf

Hits: 3723 Hits

Last Updated Date: 10-08-2020

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The EBP was published alongside the following supporting documents 1. Budget Speech

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 3.

Revision done to the MTFF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

IBP Comment

Thank you for the government's comment. Note that the MTEF cited as document 3 in the comment is considered the PBS, not a supporting document to the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

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 leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Source:

Budget Office of the Federation:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

This EBP was published within the timeframe accepted by the OBS methodology. Other supporting documents to the EBP include:

Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Proposed Budget Speech

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

MTFF (Revised version of the PBS updated at the time of the EBP in Oct 2020):

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The EBP was published alongside the following supporting documents 1. Budget Speech

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 3.

Revision done to the MTFF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

IBP Comment

Thank you for the government's comment. Note that the MTEF cited as document 3 in the comment is considered the PBS, not a supporting document to the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Data from the EBP was not published in machine readable format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. However, it should be noted that 2021 Appropriation Act was provided in machine readable format: .xlsx

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Comment:

Data from the EBP was not published in machine readable format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. However, it should be noted that 2021 Appropriation Act was provided in machine readable format: .xlsx

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
Not applicable (the document is publicly available)

Comment:
Not applicable (the document is publicly available)

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer
Opinion: Agree

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2020-21, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
2021 FGN Executive Proposal 2021 FGN Executive Proposal

Source:
<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:
Other supporting documents

APPROPRIATION BILL 2021
<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

2021 BUDGET SPEECH: Budget of Economic Recovery and Resilience
<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Peer Reviewer

Opinion: Agree

Comments: The full name is "Appropriation Bill (Details): 2021 FGN Executive Proposal"

Government Reviewer

Opinion: Agree

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

A very visual and simplified version of the EBP is available on the website of the budget office. The document was published on October 16, 2020, which is before the budget proposal was approved, and therefore the CB is considered publicly available.

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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 2021 FY 2021

Source:

No source necessary

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The response is factual, based on sufficient evidence and in accordance with the Open Budget Survey Guidelines.

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

21/12/2020 21/12/2020

Source:

Vanguard: "National Assembly Passes N13.58trillion budget."

<https://www.vanguardngr.com/2020/12/national-assembly-passes-n13-58trn-budget-for-2021/>

Proshare: Buhari Signs 2021 Budget in to law

<https://www.proshareng.com/news/Budget%20and%20Plans/President-Buhari-Signs-Nigeria-s-2021-Appropriation-Bill-and-Finance-Bill-Into-Law/55008>

Comment:

Since the question asks for a date the EB was approved (enacted) by the legislature, we note that the National Assembly passed/approved the budget on Monday December 21, 2020 while the president signed the budget a little bit later on December 31, 2020.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. See also <https://www.reuters.com/article/nigeria-budget-idUKJ8N2D2012>

Government Reviewer

Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

Click on the "DETAILS" button in the segment for the document "2021 FGN Approved Budget Details" or the 2021 Appropriation Act on the website below to see the time stamp.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>

Comment:

The EB was published exactly 10 days after it was approved by the legislature which is less than two weeks.

File Name: 2021 Appropriation Act.xlsx

File Size: 116.32 KB

File Type: application/octet-stream

Hits: 3503 Hits

Last Updated Date:12-31-2020

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2020 31/12/2020

Source:

Click on the "DETAILS" button in the segment for the document "2021 FGN Approved Budget Details" or the "2021 Appropriation Act" on the website below to see the timestamp.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>

Comment:

The budget document was published within the time frame accepted by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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:

Click on the "DETAILS" button in the segment for the document "2021 FGN Approved Budget Details" Click on the "DETAILS" button in the segment for the document "2021 FGN Approved Budget Details"

Source:

2021 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

2021 FGN Approved Budget Details

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Comment:

No further comments

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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 leave this question blank.

Answer:

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>
<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Source:

2021 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

2021 FGN Approved Budget Details

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

See also the approved version of the MTFF, which is different from both the original PBS and the revised version published at the same time as the EBP, and is approved by the NASS was published after the budget is approved on Dec 31, 2020:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-2023-mtff-as-passed-by-nass/download>

Comment:

The EB was published within the timeframe accepted by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. The researcher provided the link to the Appropriation Act being the authorisation law and the link to the details of the appropriation.

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

2021 FGN Approved Budget Details

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

2021 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Comment:

Data from the EB (2021 FGN Approved Budget Details) containing the bulk of the budget details (1,500+ .pdf ages) was not published in machine readable format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json.

However, it should be noted that the 2021 Appropriation Act (approx 10pages only) was provided in machine readable format: .xlsx

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer
Opinion: Agree

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

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:
e. Not applicable (the document is publicly available)

Source:
Not applicable (the document is publicly available)

Comment:
Not applicable (the document is publicly available)

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer
Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: Not applicable.

Government Reviewer
Opinion: I choose not to review this question

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2021 FGN Approved Budget 2021 FGN Approved Budget

Source:

2021 FGN Approved Budget Details

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Comment:

Other supporting document:

2021 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

a. Yes

Source:

<https://www.budgetoffice.gov.ng/index.php/2020-fgn-budget-citizen-s-guide?task=document.viewdoc&id=738>

Comment:

The 2020 Citizens Budget is used in this case because the 2021 Citizens Budget was published after the OBS cut off period.

Peer Reviewer

Opinion: Agree

Comments: The response by the researcher is correct going by the December 31 2020 cut off date.

Government Reviewer

Opinion: Agree

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:
2021 FY 2021

Source:
<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:
A citizen's budget was produced for the enacted budget for the fiscal year 2021. However, we have used the citizens budget for the EBP in answering this question as the one for the enacted budget was published outside the OBS cut-off period.

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer
Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
The CB for the 2021 FGN Executive Proposal (EBP) was published on 16 October 2020, which was before the EBP was approved in December 2020:
<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience>

Comment:
Not applicable (the document is publicly available)

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence

Government Reviewer
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

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 Budget is produced and its dates of publication.

Answer:

16/10/2020

Source:

2021 Budget of Economic Recovery and Resilience

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

The citizens budget for the EBP, "2021 Budget of Economic Recovery and Resilience" was published within the timeframe accepted by the OBS methodology on October 16, 2020. However, the 2021 Budget Citizen's Guide for the enacted budget was published outside the timeframe accepted by the OBS methodology on January 21, 2021, whereas the cut off for this OBS is December 31, 2021.

It is somewhat understandable that the citizens guide took approximately 4 weeks to design between when the Executive Budget Proposal was passed by the legislature and when the guide was published (January 21, 2020), especially as efforts were already made to publish a very visual citizens guide to the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. But correct the date on paragraph 1 line 2 of the comment to read "October 16, 2020".

Government Reviewer

Opinion: Agree

Comments: The researchers second comment is unclear. The team at BOF worked through the holidays considering the parliament passed the budget Just before Christmas and Mr. President signed late December.

IBP Comment

The Peer Reviewer's comment is correct. The date for the CB publication was October 2020 and this has been edited.

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:

This was determined by clicking on the "DETAILS" button in the segment for the document "2021 Budget of Economic Recovery and Resilience" published in the official budget office website to see the timestamp.

Source:

Budget Office of the Federation, visit the section for "2021 Budget of Economic Recovery and Resilience". Click on the "Details" to determine the date, then click on view to see the citizens budget.

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

Timestamp feature for each document on the government website makes it easy to tell when a document was uploaded.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Agree

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 leave this question blank.

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 Budget is produced and its URL or weblink.

Answer:

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Source:

Budget Office of the Federation, 2021 Budget of Economic Recovery and Resilience

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

The 2021 Budget Citizen's Guide for the enacted budget was published outside the timeframe accepted by the OBS methodology on January 21, 2021, whereas the cut off for this OBS is December 31, 2021.

It is somewhat understandable that the citizens guide took approximately 4 weeks to design between when the Executive Budget Proposal was passed by the legislature and when the guide was published (January 21, 2020), especially as efforts were already made to publish a very visual citizens guide to the Executive Budget Proposal.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Agree

Comments: The 2021 Enacted Budget was signed into law by the president of the 31st December 2020. It would have been impossible for the budget office to receive the signed budget after work hour on the 31st of December, quickly produce a citizen budget and publish. It is important to state here that the CB for 2020 was published.

IBP Comment

The comment from the Government Reviewer is acknowledged. The CB for the 2021 EBP was published on-time in October 2020, as is reflected in other CB questions.

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2020 People's Guide" or "2021 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

2021 Budget Citizen's Guide

Source:

Budget Office of the Federation, "2021 Budget of Economic Recovery and Resilience"

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

2021 Budget Citizen's Guide

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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 Budget is produced and which budget document it simplifies.

Answer:

A citizens budget was produced and published for the Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Source:

Citizens Budget for the Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

Three citizens budgets were published; two corresponding to the Enacted Budget (2021 FGN Approved Budget) and the other corresponding to the Executive Budget Proposal. However since the two corresponding to the Enacted Budget 2021 are published after the OBS cut-off date, the citizen budget for the Executive's Budget Proposal 2021 is assessed for this OBS.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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 2019-20

Source:
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Comment:
2020 Second Quarter and Half Year Budget Implementation Report for the fiscal year 2020 was the most recently released report before the OBS cut off date for the period under review.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: The fiscal year is FY 2020 2020 November Budget performance report On the 2nd of December, 2020 (before the OBS cut off date), the Budget performance report (In year report) for the month of November 2020 was published. Check timestamp on the Open treasury website. see link for Reference : <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> Also link to a newspaper report on the presidential directives to ministries, departments and agencies - mandating them to publish on the open treasury portal, daily reports of payments and monthly budget performance (IYR) and sundry other official financial dealings. Link: <https://punchng.com/buhari-inaugurates-open-treasury-portal-says-nigerians-can-now-monitor-govt-spending/> The researcher did not take that significant piece of information when drawing conclusion.

Researcher Response

Given the OBS methodology, the IYRs are meant to be published within 3 months after the reporting quarter and to achieve 4 full quarters for a fiscal year to meet up with the December 31st OBS methodology timeline the 4th quarter of 2019 will have to be reviewed in place of the 4th quarter of 2020 as it is impossible to have it published the reports before December 31st.

IBP Comment

IBP confirms the researcher's selection of 2019-2020 as the correct fiscal year to be assessed for this question. The OBS looks at the last 12 monthly reports, or 4 quarterly reports, that should have been released before the end of the reporting period (31 Dec 2021). For example, for quarterly reports they should be published at least within 3 months of the end of the fiscal year, therefore the four reports that are assessed in the OBS 2021 are: Q4 2019, Q1 2020, Q2 2020, and Q3 2020.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
c. At least every quarter, and within three months of the period covered

Source:
The quarterly report for September 2020 was not published by the OBS research cut-off date

The quarterly report for June 2020 was published late on 7 October 2020 at:<https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>

The quarterly report for March 2020 was published late on 5 October 2020 at: <https://www.budgetoffice.gov.ng/index.php/2020-first-quarter-budget-implementation-report?task=document.viewdoc&id=825>

The quarterly report for December 2019 was published late on 14 July 2020 at: <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

It can be argued in some quarterly periods assessed (e.g. for FY 2019) that the delayed passage of the federal government's budget (beyond three months from a January start date) led to an inevitable delay in publication of the IYRs. However, when adjustments for the delays were made to create an adjusted fiscal calendar, the IYRs were still published at a time exceeding more than three months of the respective quarters in the adjusted fiscal year covered.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. At least every month, and within one month of the period covered

Comments: The IYR was published at least every month, and within one month of the period covered. The IYR was published every month (see report for Jan, Feb, Mar, April, May, June, July, August, September, October, November and December 2020) Link:

<https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101> The IYR for November 2020 was published on the 2nd of December, 2020 which is within one month of the period covered Link :

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> Note that the researcher identified the various PFM websites in question 81 [which included the OPEN TREASURY PORTAL] it is unclear why they did not refer to it here.

Researcher Response

During the period of the survey the open treasury portal was not accessible, so no evidence of the IYR'S could have been gotten from the portal. The IYR is however published every month on the portal and within one month of the period covered. Therefore, the answer changes from (D) to (A). These reports are consolidated into Administrative, Economic and functional Budget performance for the reviewed month.

IBP Comment

For the monthly reports on the Open Treasury site, as confirmed with the researcher, these could not be accessed during the initial research period in early 2021. However, the site later became accessible again, the some of these reports at the following page could now be accessed:

<https://opentreasury.gov.ng/index.php/component/content/article/54-2019/fgn-monthly/1212-fgn-monthly?Itemid=101> For these reports, IBP confirms that 8 of 12 documents were published within three months of the reporting period, therefore the information in the IYR can be assessed.

However, only 6 of the 12 reports were confirmed as published within a month of the end of the reporting period, therefore the score should be C and not A.

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.

Note that the date of publication is not necessarily the same date that is printed on the document.

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 2020 should be entered as 05 September 2020. If the document is not published or not produced, please mark this question "n/a."

Answer:

- 2020 Third Quarter Budget Implementation Report was not released in 2020

- 2020 Second Quarter and Half Year Budget Implementation Report was released: 7 October 2020 [10-07-2020 stated on FG Budget Office Website]

- 2020 First Quarter Budget Implementation Report was released: 5 October 2020 [10-05-2020 stated on FG Budget Office Website]

- 2019 Fourth Quarter Budget Implementation Report (BME 2019 Q4 BIR) was released: 22 July 2020 [07-14-2020 stated on FG Budget Office Website]

Source:

2020 Second Quarter and Half Year Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>

2020 First Quarter Budget Implementation Report
<https://www.budgetoffice.gov.ng/index.php/2020-first-quarter-budget-implementation-report?task=document.viewdoc&id=825>

2019 Fourth Quarter Budget Implementation Report (BME 2019 Q4 BIR)
<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

The quarterly report for September 2020 was not published by the OBS research cut-off date

Comment:
N/A

Peer Reviewer

Opinion: Agree

Comments: "2019 Fourth Quarter Budget Implementation Report (BME 2019 Q4 BIR) was released: 22 July 2020 [07-14-2020 stated on FG Budget Office Website]" This is July 14 2020 and not July 22, 2020.

Government Reviewer

Opinion: Disagree

Suggested Answer: The IYR for November 2020 was published on the 02/12/2020 (2nd of December 2020). Link to document : <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> Link to a public Newspaper report showing presidential Mandate given for Open treasury Portal to publish IYR <https://punchng.com/buhari-inaugurates-open-treasury-portal-says-nigerians-can-now-monitor-govt-spending/>

Researcher Response

With the open treasury portal now accessible the IYR's were published on the following dates. October 2019: 3rd December 2019 November 2019: December 2019: 20th May 2020 January 2020: 26th March 2020 February 2020:18th April March 2020: 18th April 2020 April 2020: 6th May 2020 May 2020: 7th June 2020 June 2020: not accessible July 2020: not accessible August 2020: not accessible September 2020: 5th October, 2020 October 2020: 23rd November 2020 November 2020: 1st December 2020 <https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101> <https://opentreasury.gov.ng/index.php/component/content/article/54-2019/fgn-monthly/1212-fgn-monthly?Itemid=101>

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:

This was determined by clicking on the "DETAILS" button in the segment for each IYR published in the official budget office website to see the timestamp.

Source:

<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2020-budget-implementation-report>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: This is publicly available on the Open Treasury website. Also, the document has a timestamp used to enforce compliance. see Left hand bottom corner of the document. See link to document : <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> (The time stamp is on the Portal Public financial Management suite).

Researcher Response

On each of the IYRs on the Open treasury portal the dates of publication are timestamped on the left hand bottom corner of the document as stated by the GR.

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.

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.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Source:

FG Budget Office Website (www.budgetoffice.gov.ng)

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: Find URL to the IYR for Nov, 2020 <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf>

Comments: The Open Treasury Portal is hyperlinked on the Budget Office website!

Researcher Response

October 2019: <https://opentreasury.gov.ng/images/2019/MonthlyBudgetPerformance/FGN/ADMIN/OCT.pdf> November 2019:

<https://opentreasury.gov.ng/images/2019/MonthlyBudgetPerformance/FGN/ADMIN/NOV.pdf> December 2019:

<https://opentreasury.gov.ng/images/2019/MonthlyBudgetPerformance/FGN/ADMIN/DEC.pdf> January 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/JAN.pdf> February 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/FEB.pdf> March 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/MARCH.pdf> April

2020:<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/APRIL.pdf> May 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/MAY.pdf> June

2020:<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/JUNE.pdf> July

2020:<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/JULY.pdf> August 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/AUG.pdf> September 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/SEPT.pdf> October

2020:<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/OCT.pdf> November 2020:

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf>

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Comment:

The numerical data contained in the IYRs available in a machine readable format but in PDF format.

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree
Suggested Answer: a. Yes, all of the numerical data are available in a machine readable format
Comments: I disagree with the researcher. The IYR for November, 2020 was published in two format (PDF and CSV). All numerical data was published in Machine readable format PDF : Please find link here:
<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> CSV :
<https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101>

Researcher Response

The response for this will change from (C) to (A), all numerical data was published in Machine readable format. The IYR's published on the open treasury portal are available in both PDF and Excel format for each month.
PDF:<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ADMIN/JAN.pdf> Excel:
<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/JAN.xlsx>

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

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Comment:

The IYR's were made publicly available on the Budget office website though later than the OBS timeline

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree
Suggested Answer: e. Not applicable (the document is publicly available)
Comments: The IYR was published and the document is available. See links below
<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf>

Researcher Response

The response changes from (a) to (e) Not applicable, the document is publicly available.

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2020."

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:

Quarterly Budget Implementation Report

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report>

Comment:

2020 Second Quarter and Half Year Budget Implementation Report

2020 First Quarter Budget Implementation Report

2019 First Quarter Budget Implementation Report

2019 Second Quarter Budget Implementation Report

2019 Third Quarter Budget Implementation Report

2019 Fourth Quarter Budget Implementation Report (BME 2019 Q4 BIR)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: MONTHLY BUDGET PERFORMANCE Report - Nov 2020 <https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101>

Comments: MONTHLY BUDGET PERFORMANCE Report <https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101>

IBP Comment

Noted on the government comment - as per previous questions the Monthly Budget Performance Report is also assessed as part of this question.

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now

evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

<https://budgetoffice.gov.ng/nbi/app/>

(In the link above click on "Implementation Performance", then in the page that appears, click on "View Budget Implementation Reports")

Comment:

In the Citizens portal of the Budget office website there is a provision for IYR's but clicking on it brings you back to the original IYR's document and not a citizens version

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Researcher Response

No response

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 2020

Source:

Not applicable

Comment:

Although a "Half Year Report" was published and placed in the same document as the Q2 2020 Budget Implementation Report, it does not qualify as a Mid-Year Review by OBS standards, hence the assessment that MYR was not produced.

The document only shows actual budget implementation at the mid-point (June 2020), whereas a Mid-Year Review *must* include updated and revised fiscal projections for the remainder of the fiscal year (until December 2020).

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: 1. Page 25 (Table 3.4) in the Mid year review presents information on Updates and revised fiscal projections alongside Old Projections <https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826> 2. Page 31 (Table 3.8: Inflows to the 2020 Federal Budget as at June 2020) in the Mid year review presents information on Updates and revised fiscal projections. 3. Page 37 (Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at June 2020) in the Mid year review presents information on Updates and revised fiscal projections. 4. Page 16 (3.1.1 Budget Benchmark Oil Price and Production) present revision done to oil price and oil production - a key macroeconomic variable. The Ministry of Finance alongside the budget office did a detailed review of fiscal variables (which caused the revision of the 2020 budget - <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2020-budget/2020-revised-budget>) and the budget office published budget performance report and Mid year review which includes updated and revised fiscal projections for the rest of the fiscal year (until December 2020). see document in link below <https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>

Researcher Response

The revised MTEF that lead to the Covid-19 response revised 2020 budget will be accepted as the MYR of this survey in place of the Half year budget implementation report. <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

IBP Comment

In response to the government reviewer comment here on the second quarter BIR - Tables 3.4, 3.8, and 3.9, do not show revised projections for the full remainder of the fiscal year. Figures for the annual year are only shown as the amended budget, but are not shown with revised full-year projections for the remainder of the fiscal year, only for implementation of Q1 and Q2 against the amended budget. This information is assessed in the In-Year Reports, and does not qualify as a Mid-Year Review. The information on the oil price on p. 16 similarly only shows adjustments made to the oil benchmark at the time of the amended budget, not reconfirmed or new forecasts since the revised budget was submitted to Parliament for approval in May 2020. A Mid-Year review should provide revised projections made at the mid-point (end June 2020). However, as the researcher states, the revised MTEF can be considered as an MYR as it does contain updated projections for the remainder of the fiscal year.

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

a. Six weeks or less after the midpoint

Source:

The MYR was not published.

Comment:

The MYR was not published.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Six weeks or less after the midpoint

Comments: The Mid year review led to the revision of the 2020 Appropriation Act in July 2020 following COVID-19 disruptions - <https://www.budgetoffice.gov.ng/index.php/2020-revised-amendment-bill?task=document.viewdoc&id=813>

Researcher Response

The answer will change from (D) to (A) Six weeks or less after the midpoint, the reviewed MTEF which is here accepted as the MYR for this survey was published on the 25th of May 2021.

IBP Comment

IBP confirms the researcher's response. The revised MTEF has a reporting period ending April 2020, and as it was published by 25 May 2020 this is within six weeks.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not

published or not produced, leave this question blank.

Answer:
25/05/2020

Source:
The MYR was not published.

Comment:
The MYR was not published.

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree
Suggested Answer: 25th May, 2020
Comments: This was done one month one week early due to COVID-19 disruptions to FY 2020 Budget assumptions -
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803> see page 11 table 6.1

Researcher Response

The 2020-2023 MTEF which is now accepted as the MYR was published on the 25th of May, 2020.
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef>
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

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:
The MYR was not published.

Source:
The MYR was not published.

Comment:
The MYR was not published.

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree
Suggested Answer: There is a time stamp (details tab) on the website of the Budget Office of the Federation
Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef> [Click on the details tab of the document titled - Addendum to the 2020 - 2022 MTEF/FSP]

Researcher Response

The date to the MYR was achieved by clicking on the details tab of the document under MTEF which is a subunit of Policy documents of internal resources on the budget office website. <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

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 leave this question blank.

Answer:

<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>PEER

Source:

The MYR was not published.

Comment:

The MYR was not published.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803> Page 11, table 6.1

Comments: Also; <https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>

Researcher Response

<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

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

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

The MYR was not published.

Comment:

The MYR was not published.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Yes, some of the numerical data are available in a machine readable format

Researcher Response

The answer Changes from (D) to (B) Yes, some of the numerical data are available in a machine readable format.

IBP Comment

The document is in PDF form and there are no accompanying Excel tables published. A score of C is appropriate in this case.

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

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The MYR was not published.

Comment:

The MYR was not published.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

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

Researcher Response

The answer changes from (D) to (E) Not applicable, the document is publicly available

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2019/20" or "Mid-Year Report on the 2020 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Addendum to the 2020-2022 Medium Term Expenditure Framework and Fiscal strategy paper

Source:

The MYR was not published.

Comment:

The MYR was not published.

Peer Reviewer

Opinion: Agree

Comments: The MYR was neither produced nor published.

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803> Also, Second Quarter and Half-Year 2020 Budget Implementation Report (BIR),

Researcher Response

Addendum to the 2020-2022 Medium Term Expenditure Framework and Fiscal strategy paper [MTEF AND FSP]

<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

Budget Office of the Federation

Comment:

NA

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. It was not produced nor published; so there is no possibility of a citizen's version.

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 2019

Source:
Q4 Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:
2019 Year End Report which is also regarded as the 4th quarter budget implementation report because it has some additional information beyond the other quarterly reports that refers to full-year budget implementation

However, the most detailed reports on full-year budget implementation are produced by the OAGF, but these have not been published online since FY2014:
<http://oagf.gov.ng/oagf-annual-reports/>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Agree

Comments: The comment by the researcher suggesting the last time the Accountant general's report was published was in FY 2014 is false. Although irrelevant to the question, Annual general purpose report (Audited Financial Statements for the Federal Government and all Public Sector entities- Internal audit reports submitted to the auditor general's office) was published up till 2018. See link below :
<https://opentreasury.gov.ng/index.php/component/content/article/9-blog/2990-annual-general-purpose-financial-statements?Itemid=101>

Researcher Response

No Response.

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

b. Nine months or less, but more than six months, after the end of the budget year

Source:

Budget Office

<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2019-budget-implementation-reports>

Comment:

The YER was produced in July, which is more than 6 months of the corresponding fiscal year but less than 9 months.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: The 2019 Year end Report was published on the 14/07/2020

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:
14/7/2020

Source:
<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2019-budget-implementation-reports>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

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:
This was determined by clicking on the "DETAILS" button in the segment for the document "2019 fourth quarter budget implementation report" published in the official budget office website to see the timestamp.

Source:
<https://www.budgetoffice.gov.ng/index.php/quarterly-budget-implementation-reports/2019-budget-implementation-reports>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. This is a reproduction of the details in the details button a stated above. 2019 Fourth Quarter Budget Implementation Report File Name: BME 2019 Q4 BIR - Final.pdf File Size: 6.89 MB File Type: application/pdf Hits: 1462 Hits Last Updated Date: 07-14-2020

Government Reviewer

Opinion: Agree

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 leave this question blank.

Answer:

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Source:

Budget Office

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

The YER was produced in PDF format

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Agree

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Budget office website

Comment:

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2020" or "Annual Report 2019 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

Q4 Budget Implementation Report 2019

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 2019 Fourth Quarter and Consolidated Budget Implementation Report

Comments: If the title is merely "Q4 Budget Implementation Report 2019", it would not be an end of year report. It will just be a report of one of the quarters of 2019. The full title on the document when it is downloaded is "2019 Fourth Quarter and Consolidated Budget Implementation Report". See <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer's comment is noted. The title of the document in the PDF is "2019 Fourth Quarter and Consolidated Budget Implementation Report" even as the website describes it as "2020 Q4 Budget Implementation Report"

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:

<https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

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 2018

Source:

(FY 2018 Audit Reports) <https://www.oaugf.ng/docman/14-annual-report-2018>

(Link for all Audit Reports) <https://www.oaugf.ng/download-report#sort=name&sortdir=desc>

(Link to Section 49(2) of the Fiscal Responsibility Act which Requires Federal Government to publish Audited reports <http://lawsfnigeria.placng.org/laws/fiscal%20responsibility.pdf>)

Comment:

The most recent audit report for Nigeria's federal government is for FY 2018 and was published on 23 December 2020. This means the government is not complying with Section 49(2) of the Fiscal Responsibility Act which requires the government to consolidate and publish its audited accounts in the mass media not later than 7 months from the end of each financial year.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer
Opinion: Agree

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

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

The audited report was made available to the public in December of 2020 more than 18 months since the corresponding fiscal year ended.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

Government Reviewer

Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

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/MM/YYYY." For example, 5 September 2020 should be entered as 05/09/2020. If the document is not published or not produced, leave this question blank.

Answer:

23/12/2020

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

The 2018 Audit Report was published publicly almost 2 years after the corresponding fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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:

This was determined from the timestamp on the (top left part) of the page with the download link for the report. See link in source.

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. This is the timestamp on the website of the Auditor General for the Federation. pdf Annual Report 2018 Popular Published on 23 December 2020 In Annual Audit Report Tagged in 2018 1670 downloads Annual Report 2018

Government Reviewer

Opinion: Agree

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 leave this question blank.

Answer:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Source:

Office of the Auditor General of the Federation (OAuGF)

Comment:

The Audit Report was published outside the time frame accepted by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence

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?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

This document was published in pdf format

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

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

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

No further comments

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." 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 2018

Source:

<https://www.oaugf.ng/docman/14-annual-report-2018>

Comment:

No further comments

Peer Reviewer

Opinion: Disagree

Suggested Answer: The correct full title inscribed on the front cover of the report is "AUDITOR-GENERAL'S ANNUAL REPORT ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA 2018". In the 3rd page of the report, it more appropriately described as: "ANNUAL REPORT OF THE AUDITOR-GENERAL FOR THE FEDERATION ON THE ACCOUNTS OF THE FEDERATION OF NIGERIA FOR THE YEAR ENDED 31ST DECEMBER 2018".

Comments: This is the title of the downloaded audit report of 2018.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for this clarification.

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

Answer:

b. No

Source:

N/A

Comment:
N/A

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

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.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br/). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.

Answer:

a. Yes

Source:

Budget office: www.budgetoffice.gov.ng
Open treasury: <https://opentreasury.gov.ng>
Nigerian Bureau of statistics: <https://www.nigerianstat.gov.ng>
Auditor General office: <https://www.oaugf.ng>
Accountant General office: <http://oagf.gov.ng>

Comment:

Budget office: www.budgetoffice.gov.ng
Open treasury: <https://opentreasury.gov.ng>
Nigerian Bureau of statistics: <https://www.nigerianstat.gov.ng>
Auditor General office: <https://www.oaugf.ng>
Accountant General office: <http://oagf.gov.ng>

Peer Reviewer

Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree
Suggested Answer: a. Yes
Comments: Budget office: www.budgetoffice.gov.ng Open treasury: <https://opentreasury.gov.ng> Nigerian Bureau of statistics: <https://www.nigerianstat.gov.ng> Auditor General office: <https://www.oaugf.ng> Accountant General office: <http://oagf.gov.ng> Debt Management Office <https://www.dmo.gov.ng/> Open Contracting Open Portal <https://nocopo.bpp.gov.ng/>

IBP Comment

The Government Reviewer's comments are noted about the additional websites with fiscal information.

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Budget office: https://www.budgetoffice.gov.ng/index.php/component/edocman/search-result?filter_search=MTFF&Itemid=0

Open treasury: <https://opentreasury.gov.ng>

Nigerian Bureau of statistics: <https://www.nigerianstat.gov.ng>

Comment:

Note that federal government expenditure data on OpenTreasury websites they can be downloaded in machine readable formats but not necessarily in a single consolidated file.

Peer Reviewer

Opinion: Agree

Comments: It is imperative to point out that it is not all revenue and expenditure data that are downloadable as a set of files. It is just a few of them that meet the qualification.

Government Reviewer

Opinion: Agree

Comments: Budget office: www.budgetoffice.gov.ng Open treasury: <https://opentreasury.gov.ng> Nigerian Bureau of statistics: <https://www.nigerianstat.gov.ng> Auditor General office: <https://www.oaugf.ng> Accountant General office: <http://oagf.gov.ng> Debt Management Office <https://www.dmo.gov.ng/> Open Contracting Open Portal <https://nocopo.bpp.gov.ng/>

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Medium Term Fiscal Framework, MTFF (As Passed by National Assembly)

https://www.budgetoffice.gov.ng/index.php/component/edocman/search-result?filter_search=MTFF&Itemid=0

Comment:

Peer Reviewer

Opinion: Agree

Comments: It is imperative to point out that it is not all revenue and expenditure data that are downloadable as a set of files. It is just a few of them that meet the qualification.

Government Reviewer

Opinion: Agree

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.

Answer:

a. Yes

Source:

Budget Office of the Federation

Comment:

2021 Budget: Budget of Economic Recovery and Resilience.

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Peer Reviewer

Opinion: Agree

Comments: It is imperative to point out that infographics and simplifications are available in a few instances.

Government Reviewer

Opinion: Agree

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.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Finance Act 2020

<https://www.budgetoffice.gov.ng/index.php/finance-act-2020?task=document.viewdoc&id=908>

Public Procurement Act 2007

<https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007pdf.pdf>

Fiscal Responsibility Act 2007

<https://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESPONSIBILITY-ACT-2007.pdf>

Comment:

Finance Act 2020

<https://www.budgetoffice.gov.ng/index.php/finance-act-2020?task=document.viewdoc&id=908>

Public Procurement Act 2007

<https://www.bpp.gov.ng/wp-content/uploads/2019/01/Public-Procurement-Act-2007pdf.pdf>

Fiscal Responsibility Act 2007

<https://www.lawyard.ng/wp-content/uploads/2016/01/FISCAL-RESPONSIBILITY-ACT-2007.pdf>

Peer Reviewer

Opinion: Agree

Comments: S.30 of the Fiscal Responsibility Act: (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 Ministry of Finance website, not later than 30 days after the end of each quarter. S.48 of the FRA (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.

Government Reviewer

Opinion: Agree

GQ-3. Is there at least one additional law 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.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

Freedom of information act.

<https://www.cbn.gov.ng/FOI/Freedom%20of%20Information%20Act.pdf>

The Open Government Partnership

<https://www.one.org/africa/press/nigeria-joins-69-countries-in-the-open-government-partnership/> of which the 2nd National Action plan is ongoing.

Comment:

Freedom of information act.

<https://www.cbn.gov.ng/FOI/Freedom%20of%20Information%20Act.pdf>

The Open Government Partnership

<https://www.one.org/africa/press/nigeria-joins-69-countries-in-the-open-government-partnership/> of which the 2nd National Action plan is ongoing.

Peer Reviewer

Opinion: Agree

Comments: S. 1 (1) of the Freedom of Information Act (FOIA): 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. S.2 (3) (c) (v) of the FOIA: A public institution shall cause to be published in accordance with subsection (4) of this Section, the following information - information relating to the receipt or expenditure of public or other funds of the institution;

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)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

In the Executive Budget Proposal each ministry has their allocations

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. Even the Budget Call Circular presents expenditure limits according to Ministries, Departments and Agencies of Government. See <https://www.budgetoffice.gov.ng/index.php/fgn-2021-budget-call-circular>; page 9 of the FGN 2021 Budget Call Circular.

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?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

b. No, expenditures are not presented by functional classification.

Source:

Source: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Given the code categorisation of the budget in the Nigerian National Chart of Accounts, the categorisation shows the code that represents the functional classification of the budget. But in the Executive budget proposal document it is not clearly segmented into a functional classification.

https://drive.google.com/file/d/1APmZXWMKtkdk8tlnIa1ky0Eciwq0L_wb/view?usp=sharing

Peer Reviewer

Opinion: Agree

Comments: To buttress the answer, the Ministry of Agriculture is involved in constructing roads, building schools, etc and it is not specifically categorised beyond the administrative unit level.

Government Reviewer

Opinion: I choose not to review this question

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?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

The executive budget proposal has no functional classification.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

After the administrative breakdown is giving the economic classifications for ministries, departments and agencies. For example: See page 5 - 7 in the budget document in the link above.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

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?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

The economic classification does not conform with international standards.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the economic classification is compatible with international standards.

Researcher Response

No further comment

IBP Comment

The EBP has the following economic classifications: PERSONNEL OVERHEAD CAPITAL RETAINED INDEPENDENT REVENUE AID & GRANT FUNDED
This is missing key GFS classifications such as subsidies and social benefits. The researcher's response is confirmed.

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

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

a. Yes, programs accounting for all expenditures are presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Peer Reviewer
Opinion: Agree
Comments: The response is factual and based on sufficient evidence.

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)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Multiple year expenditure estimates are presented by one of the three expenditure classifications.

Peer Reviewer
Opinion: Agree

Comments: It is imperative to clarify that what is presented in the revised Medium Term Expenditure Framework/Fiscal Strategy Paper (which is a supporting budget documentation) is a lump sum estimate of expenditure in two outer years. For instance, it is a lump sum overall projection for the Federal Government, which is broken down into general headings of recurrent, capital, statutory, etc expenditure. However, it is not broken down into detailed estimates of expenditure either by administrative or economic classification. But the revenues are broken down according to their sources.

Government Reviewer
Opinion: Disagree
Suggested Answer:

b. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

Researcher Response
No further comments

IBP Comment

Thank you to the government reviewer for the comment, but the cited document does not show administrative classifications (Ministries, Departments, Agencies). The researcher's response is confirmed.

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Economic classification

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

www.budgetoffice.gov.ng

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative and Economic

IBP Comment

Thank you to the government reviewer for the comment, but the cited document does not show administrative classifications (Ministries, Departments, Agencies). The researcher's response is confirmed.

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?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

There are no multiple year estimates for program expenditures in the EPB

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

Comments: The EBP was published alongside the following supporting documents 1. Budget Speech <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893> 2. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> Present multi-year estimate for programs (Recurrent, capital, personel cost, debt servicing etc) see page 19[table 6.4] 3. Revision done to the MTFF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> 4. 2021 FGN EXECUTIVE PROPOSAL <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal/2021-fgn-executive-proposal/download> 5. 2021 APPROPRIATION BILL <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill/2021-appropriation-bill/download> 6. PUBLIC PRESENTATION OF 2021 FGN BUDGET <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

Researcher Response
No further Comment

IBP Comment

The MTEF document cited by the Government Reviewer is considered as a Pre-Budget Statement, not a supporting document to the EBP, therefore the contents are not assessed in this question. The researcher's response is confirmed.

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?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

2021-2023 MTFF (Revised version published with the EBP)

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

The Medium Term Fiscal Framework contains breakdown for all tax revenue. See p. 3 under non-oil revenue.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

Medium Term Fiscal Framework, MTFF Revised version

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Non tax revenue (oil revenue) is presented p. 1-3 with miscellaneous below 1% which qualifies for an A score

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

The Medium Term Fiscal Framework, MTFF contain 2-year revenue projections including oil and non-oil categories

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Categories presented are oil and non-oil for 2022 and 2023

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

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)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a

multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

2021-2023 MTFF contains 2-year revenue projections for all individual sources p. 1-3

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Agree

Researcher Response

no comments

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?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- *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.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

2021 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

Net borrowing for the fiscal year: Page 3 (Debt Financing), 2021 Appropriation Bill

The interest for Interest Payments on Debt for 2021: Page 4 (Debt Service), 2021 Appropriation Bill

The Central Government's total debt burden is typically published by the Debt Management Office (DMO) and the total debt burden outstanding as at 2020 was only published by DMO on 16 March, 2021. (See <https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/press-release-public-debt-data-as-at-december-31-2020>) but this is not part of the EBP so not counted for this question

Peer Reviewer

Opinion: Agree

Comments: The date on the DMO website is March 15, 2021. See <https://www.dmo.gov.ng/debt-profile/total-public-debt/3491-nigeria-s-total-public-debt-stock-as-at-december-31-2020/file>. This date is outside the cut off date.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Body of Evidence One The EBP was published alongside the following supporting documents 1. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> Present multi-year estimate for programs see page [33] session 8.1.1 Researcher should not confuse the supporting document with PBS (two unique document as the link and date of publication shows) 3. Revised MTEF/FSP <https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> Body of evidence Number 2 Find Debt Management Strategy 2020-2023 in link below. [A document (supporting document) produced by the Debt management office]. <https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3163-nigeria-s-debt-management-strategy-2020-2023-draft/file> The Practise is that the Debt Management Strategy (or government borrowing plan) is approved by Nigeria's Parliament (the National Assembly) That document (Debt Management Strategy) is part of the accompanying document sent by the Ministry of finance to the National Assembly during the presentation of the EBP. <https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3163-nigeria-s-debt-management-strategy-2020-2023-draft/file> See news to newspaper articles approving debt estimates for fiscal year 2021 <https://thenigerialawyer.com/national-assembly-approves-buharis-28-2bn-loan-requests/> Also 1) The Researcher admitted that the " The Central Government's total debt burden and its composition is typically published by the Debt Management Office (DMO) and the total debt burden outstanding as at 2020 was only published by DMO on 16 March, 2021. (See <https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/press-release-public-debt-data-as-at-december-31-2020>)" It is not possible for the DMO to publish the total debt profile of Nigeria for 2020 in October of 2020. That is not logical and an impossible task . Total debt profile for fiscal year 2019 was published by the agency with the mandate to compute and publish debt profile (the Debt Management office) as at March 2020. see link : <https://www.dmo.gov.ng/debt-profile/total-public-debt/3235-nigeria-s-public-debt-stock-as-at-march-31-2020/file> Also, its composition of FG's Domestic debt profile for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/domestic-debts/debt-stock/3120-federal-government-domestic-debt-stock-by-instrument-as-at-december-31-2019/file> Also, the composition of Nigeria's External debt for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/external-debts/external-debt-stock/3117-nigeria-s-external-debt-stock-as-at-december-31-2019/file> Those piece of information accompanied the 2021 EBP as a supporting document under the supervision of the Ministry of Finance.

Researcher Response

No Response.

IBP Comment

Thank you to the Government Reviewer for the feedback. While there are two links to the MTEF document, they are both published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, they are considered the PBS and not a supporting document to the EBP. The documents cited from the DMO also do not provide debt projections for the budget (full-year projections of debt at the end of 2020), which is the information that this question is assessing. The researcher's response is confirmed.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year
The interest payments on outstanding debt for the budget year

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

Net borrowing for the fiscal year: Page 3 (Debt Financing), 2021 Appropriation Bill
The interest for Interest Payments on Debt for 2021: Page 4 (Debt Service), 2021 Appropriation Bill

The Central Government's total debt burden is typically published by the Debt Management Office (DMO) and the total debt burden outstanding as at 2020 was only published by DMO on 16 March, 2021. (See <https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/press-release-public-debt-data-as-at-december-31-2020>) which is not considered part of the EBP

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. But the date of the publication of indebtedness at year end should be corrected to March 15, 2021. The date is beyond the cut off date.

Government Reviewer

Opinion: Disagree

Suggested Answer: In addition to the 2 identified by researcher, the central government's total debt burden is stated in the MTEF (support document accompanying the EBP [page 33, section 8:opening statement] - <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814> The Debt Management Office, the office responsible for managing and publishing information on public debt profile (researcher did admit that multiple agencies publish fiscal information)- published the total debt profile of the Federal government and others before deliberation on the 2021 started. See link to document. <https://www.dmo.gov.ng/debt-profile/total-public-debt/3305-nigeria-public-debt-as-at-june-30-2020/file> 1. <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814> [see pages 33-37] The researcher has veered off the assignment to set an 'ideal' world scenario which is unknown to this question. Their acknowledgement in the second line of their comment is all the validity required to regrade this question. If the total debt is contained in the MTEF (, then the researcher has failed in doing the needful for this question. 2. The Researcher admitted that the " The Central Government's total debt burden and its composition is typically published by the Debt Management Office (DMO) and the total debt burden outstanding as at 2020 was only published by DMO on 16 March, 2021. (See <https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/press-release-public-debt-data-as-at-december-31-2020>)" The Researcher was expecting the DMO to publish the total debt profile of Nigeria for 2020 in October of 2020. That is not logical and an impossible task. 3) Total debt profile for fiscal year 2019 was published by the agency with the mandate to compute and publish debt profile (the Debt Management office) as at March 2020. see link : <https://www.dmo.gov.ng/debt-profile/total-public-debt/3235-nigeria-s-public-debt-stock-as-at-march-31-2020/file> 4) Also, its composition of FG's Domestic debt profile for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/domestic-debts/debt-stock/3120-federal-government-domestic-debt-stock-by-instrument-as-at-december-31-2019/file> 5)Also, the composition of Nigeria's External debt for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/external-debts/external-debt-stock/3117-nigeria-s-external-debt-stock-as-at-december-31-2019/file> Those piece of information did accompany the 2021 EBP as a supporting document under the supervision of the Ministry of Finance.

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.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

Comment:

There is a Medium Term Fiscal Framework (MTFF) as passed accompanying the Executive Budget Proposal which contains only anticipated debt for the fiscal year. We acknowledge that the total debt is contained in the Pre-Budget Statement but an ideal would be to include this total debt figure in the (a.) MTFF Proposed document and (b.) the MTFF as Passed document - which accompanies the Executive Budget Proposal.

The EPB contains the interest rate on the debt to the paid and the external and domestic status of the debt for the budget year but the components of the total debt stock, the maturity profile of the debt is not stated and also excluded the total debt cost at the end of the year.

The Central Government's total debt burden is typically published by the Debt Management Office (DMO) and the total debt burden outstanding as at 2020 was only published by DMO on 16 March, 2021. (See <https://www.dmo.gov.ng/news-and-events/dmo-in-the-news/press-release-public-debt-data-as-at-december-31-2020>)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: Information beyond the core elements is presented for the composition of the total debt outstanding see : 1. MTEF/FSP (Approved by the National Assembly) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> see page [33]. Total debt burden was presented... see extract " Nigeria's Total Public Debt stock (comprising the FGN, States and FCT) as at December 31, 2019 was N27,401,381.29 million (US\$84,053.32 million) compared to N24,387,071.74 million (US\$79,436.72 million) as at December 31, 2018...." Researcher should not confuse the supporting document with PBS (two unique document as the link and date of publication shows) 2. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> [See Page 45 for detailed information on debts] 3. Debt Management Office (the agency with the mandate to compute and publish debt profile) published total debt profile for fiscal year 2019 as at March 2020. see link : <https://www.dmo.gov.ng/debt-profile/total-public-debt/3235-nigeria-s-public-debt-stock-as-at-march-31-2020/file> Also, its composition of FG's Domestic debt profile for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/domestic-debts/debt-stock/3120-federal-government-domestic-debt-stock-by-instrument-as-at-december-31-2019/file> Also, the composition of Nigeria's External debt for fiscal year 2019 was published March 2020 see link : <https://www.dmo.gov.ng/debt-profile/external-debts/external-debt-stock/3117-nigeria-s-external-debt-stock-as-at-december-31-2019/file> Those piece of information accompanied the 2021 EBP as a supporting document under the supervision of the Ministry of Finance.

Researcher Response

No further comments

IBP Comment

Thank you to the Government Reviewer for the feedback. While there are two links to the MTEF document, they are both published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, they are considered the PBS and not a supporting document to the EBP. This document is published on 31 December 2021 after the EBP is approved, so does not count for this question: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> The documents cited from the DMO also do not provide debt projections for the budget (full-year projections of debt at the end of 2020), which is the information that this question is assessing. The researcher's response is confirmed.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

N/A

Comment:

Interest rate, maturity profile etc for the outstanding total debt are not provided.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: All of - Interest rates, Maturity Profile, Domestic/External debt as well as CONTINGENT LIABILITIES, FGN GUARANTEES etc are all espoused in section 8, pages 33-37 of the MTEF (accompanying document with the EBP). I believe the researcher seems to confuse two distinct documents Pre-budget Statement with link: <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814> Accompanying Support document sent with the EBP <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> The documents are unique but content are very similar. All of - Interest rates, Maturity Profile, Domestic/External

debt and CONTINGENT LIABILITIES, FGN GUARANTEES etc are all espoused in section 8, pages 33-37 of the MTEF. [Accompanying Support document sent with the EBP]

IBP Comment

Thank you to the Government Reviewer for the feedback. While there are two links to the MTEF document, they are both published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament in October 2020. As such, they are considered the PBS and not a supporting document to the EBP. The researcher's response is confirmed.

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.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

"2021 Executive Budget Speech"

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Comment:

This is found on page 7 of the budget speech under "Parameters & Fiscal Assumptions Underpinning the 2021 Appropriation" showing real GDP growth, inflation, and 'beyond the core' information such as oil prices and exchange rate

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

Comments: 1. Page [16] accompanying document with the EBP present macroeconomic forecast.

<https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897> 2. not to confuse two distinct documents Pre-budget Statement with link: <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814> Accompanying Support document sent with the EBP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> The documents are unique but content are very similar. All of - Interest rates, Maturity Profile, Domestic/External debt and CONTINGENT LIABILITIES, FGN GUARANTEES etc are all espoused in section 8, pages 33-37 of the document. [Accompanying Support document sent with the EBP] Table presents information beyond core elements for the macroeconomic forecast.

Researcher Response

The answer changes from (c) to (b) the core Macroeconomic forecast were stated in the supporting document but not all of the macroeconomic forecast are included in the EBP, forecast on unemployment and rate of employment, GDP deflator, long term and short term interest rates are excluded. <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

IBP Comment

Thank you to the Government Reviewer for the feedback. While there are two links to the MTEF document, they are both published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament in October 2020. As such, they are considered the PBS and not a supporting document to the EBP. The public presentation does have nominal GDP, however, so the researcher's revised response of B is confirmed.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Inflation rate

Real GDP growth

Information beyond the core elements (please specify)

Nominal GDP level

Source:

"2021 Executive Budget Speech"

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence. The EPB also provided information on benchmark oil price at 40 US Dollars per barrel; daily oil production estimate of 1.86 million barrels (inclusive of Condensates of 300,000 to 400,000 barrels per day); and exchange rate of N379 per US Dollar.

Government Reviewer

Opinion: Disagree

Suggested Answer: All of the above 1. See pages 4;15 & 30 of Accompanying Support document sent with the EBP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 2. also Pages [16] of supporting document accompanying the EBP. <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

Researcher Response

Both documents state by the GR accounts for forecast on Nominal GDP which should be included in the ticked forecast available in the EBP, however only the public presentation of 2021 federal government budget can be used as it was published on the 1st of December before the Enacted Budget was passed which falls within the OBS cut off time. However interest rates are not found in both documents

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.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*

interest rates.

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

No sensitivity analysis presented

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: 1). See page 40 (supporting document accompanying the 2021 EBP): <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=8152>). Also Table B: Risks Likelihood, Impact and Mitigation Strategies (page 16 list out the estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904>

IBP Comment

Thank you to the Government Reviewer for your comment. This document is published 31 December 2020, after the budget is approved, so is not assessed as an EBP supporting document: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> The MTEF cited is counted as a PBS. See the comment on PBS-1.

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

This is provided in the PBS MTEF but not in the EBP or accompanying documents

See notes on the PBS consultation document, for example (not part of the EBP and not scored for this question):
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=810>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and based on sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: Link to just two Support document accompanying the EBP : 1. Economic Sustainability Plan

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=903> The 76 page report present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures. 2.

OTHER DOCUMENTS ACCOMPANYING THE ANNUAL BUDGET TO THE NATIONAL ASSEMBLY 2021

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/other-docx-accompanying-2021-fgn-budget/download> Page 42 has a detailed plan of government to control cost which are new policy proposal that impact expenditure 3. Page [32] INITIATIVES TO IMPROVE REVENUES <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

Researcher Response

As stated by IBP, the first two documents provided by the GR were published on the 31st of December, 2020 which is after the EBP has been approved. However the third document which was published on the 1st of December 2021, and page 32 to 34 gives the initiatives to improve revenues gives the policy impact and strategies for the expenditure activities. The answer therefore the answer changes from (d) to (c) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=903>

IBP Comment

The first document cited by the government reviewer (Economic Sustainability Plan) was published in July 2020 and focuses on the Economic response to COVID, rather than as a planning document for the overall 2021 budget, therefore is not considered part of the EBP <https://budgetoffice.gov.ng/index.php/nigeria-economic-sustainability-plan> The second cited by the government reviewer was published after the document was approved on 31 December 2021. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/other-docx-accompanying-2021-fgn-budget/> As cited by the researcher, the presentation is published before the EBP, however, and also contains some expenditure policies and the impact on the budget (25-28), which is just enough to qualify for a C score. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=903>

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?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the

budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

Page 12, 6.2.1 Federation Account Revenues (Paragraph 1)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=802>

Comment:

The government highlights policy changes that affect revenue. For example, first-line deductions by NNPC for federally funded upstream projects/expenditures have been significantly reduced by 65% from N1.223 trillion to N424.23 billion; these will make more revenue more available.

The reductions in first-line deductions by NNPC include the removal of N457.50 billion provision for premium motor spirit (PMS) under-recovery, with the re-introduction of a Price Modulation Mechanism (tied to international price movements) as the basis for pricing PMS going forward.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Comments: The reference is to an addendum to the MTEF 2020-2022 prepared in April 2020. However, the original MTEF was prepared in 2019. This shows that this explanation is for the 2020 federal budget. Furthermore, MTEF document is only a PBS, and not a supporting document to the EBP. The addendum is not part of any EBP. It is not related to the 2021 EBP which is the focus of this review.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

Comments: 1). See page 40 (supporting document accompanying the 2021 EBP): <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 2). Also Table B: Risks Likelihood, Impact and Mitigation Strategies (page 16 list out the estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> 3. INITIATIVES TO IMPROVE REVENUES [page 32] <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

IBP Comment

The government reviewer is correct that the MTEF reference is incorrect. The correct link should be:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894> This MTFF does not contain revenue measures, however, these are contained in p. 32-34 of the Public Presentation document, which can be considered part of the EBP, and warrants a C score: <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897> As noted in Q17, the other two documents cited by the government are published too late to be considered part of the EBP.

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)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Expenditure estimates are provided by economic classification.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support as the revised MTEF was presented with the EBP.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

Comments: Economic & Administrative

Researcher Response

No further comment

IBP Comment

As the cited document does not provide expenditures for ministries, departments or agencies (administrative classification) the researcher's response to this question is confirmed.

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)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Comment:

Expenditures by program are not provided and is still a major advocacy action point for civil society in Nigeria.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

Comments: For the purposes of answering the questionnaire, the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. The EBP present full breakdown of amount allocated to every administrative unit. Total breakdown of recurrent expenditure, capital expenditure was presented. We can term those piece of information "program" see: Page 9 [table 3.5] of the support document accompanying the EBP <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

IBP Comment

Thank you to the Government Reviewer for the feedback. This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question.

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?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

The revised MTF for 2021 shows "2020 Revised Budget" which is updated with the supplemental budget for 2020, and therefore reflects updated estimates of expenditures in an economic classification for the 2020 (BY-1) period
<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Expenditure estimates for BY-1 were provided and have been updated from the original enacted levels.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

Comments: The supplementary budget is still an updated expenditure estimate as against the critical need to reflect actual expenditures.

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the peer reviewer on this: although these are updated estimates based on the supplemental budget, indeed, there are no updates with the actual expenditure for BY-1. We are re-scoring this back to "b".

IBP Comment

Thank you to the peer reviewer for the feedback, and the researcher's feedback as well. However, updated estimates based on a supplemental budget, if presented in the EBP, count for this question. An A score is confirmed for this question after an IBP review.

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)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

d. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Expenditure estimates for BY-2 and prior years are not present in the EBP

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Not applicable

Comment:

Not applicable

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

No expenditure classification estimates for the more than one year prior to the budget year are presented in the EBP

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: Check Pages 7. & 8 accompanying the EBP <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> Not to be confused with the PBS (different link) <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

Researcher Response

We align with IBP's comment on this question

IBP Comment

Thank you to the Government Reviewer for the feedback. Both versions of the MTEF document are published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, both documents are considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Revenue by category are presented in the EBP version of the revised MTFF

Peer Reviewer

Opinion: Agree

Comments: The revised MTEF is an updated version of the MTEF made public on the same day (10-8-2020) with the 2021 budget. Also, the budget speech of the President on page 3 provides the information. However, the presentation is on the aggregates of oil and non oil revenue. This is not further broken down into specific revenue heads. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget>.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Estimates for individual sources of revenue for prior year (2020) are presented in the EBP version of the revised MTFF

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support as the revised MTEF is an updated version of the MTEF made public on the same day (10-8-2020) with the 2021 budget.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

The revised MTFF for 2021 shows "2020 Revised Budget" which is updated with the supplemental budget for 2020, and therefore reflects updated estimates of revenues for the 2020 (BY-1) period

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Revenue estimates for BY-1 have been updated to reflect revised estimates based on the supplemental budget

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

Comments: The supplementary budget which is stated to have updated revenue estimates on the original budget is still an approved/updated estimate and does not reflect actual revenue collections.

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the peer reviewer on this: although these are updated estimates based on the supplemental budget, indeed, there are no updates with the actual revenue for BY-1. We are re-scoring this back to "b".

IBP Comment

Thank you to the peer reviewer for your comment. Note that this question does accept updated estimates, such as a supplemental budget, for this question. The correct score for this question is A.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

The EBP has no revenue estimates for BY-2 and prior years presented by category.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

individual sources of revenue for more than one year prior to the budget year are not presented

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Actual data for all revenues are presented in the Executive budget or any other supporting documentation.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: 2019 <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>
Page 7&8 - Review of 2019 Budget Performance

Researcher Response

No further comment

IBP Comment

Thank you to the Government Reviewer for the feedback. This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question.

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.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Interest payments for BY-1 (2020) shown on p. 5

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: See evidence showing the relevant information was presented Maturity profile of the debt <https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3163-nigeria-s-debt-management-strategy-2020-2023-draft/file> total debt outstanding at the end of BY-1; amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; whether it is domestic or external debt. All these information was presented in the accompanying documents see Page 45

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> see Page 33, 34, 35, 36 of document accompanying the 2021 EBP [not to be confused with PBS] <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Researcher Response

The further comment

IBP Comment

Thank you to the Government Reviewer for the feedback. These documents are either published late or not part of the EBP. The Supporting Documents file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents/other-docx-accompanying-2021-fgn-budget?tmpl=component> This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> This debt management strategy is produced in December 2019, and not updated and resubmitted as part of the EBP: <https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3163-nigeria-s-debt-management-strategy-2020-2023-draft/file>

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?

GUIDELINES:

Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

There are no actual outcomes of debt figures presented in the EBP

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Two years prior to the budget year (BY-2).

Comments: See information in Accompany documents 1. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> [Page 33, session 8.1.1 Debt Stock] Figure 8.1 present Trend in Nigeria's Total Public Debt (2015 - 2019) Document should not be confused with PBS...as the first document was submitted to the National Assembly and the latter, approved. They look very similar.

Researcher Response

No further response

IBP Comment

Thank you to the Government Reviewer for the feedback. This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question.

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.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

See p. 4 of the Appropriations Bill

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

Shows transfers to some EBFs, but not total income, expenditures, or financing on a gross basis, or statement of purpose

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, information related to extra-budgetary funds is not presented.

Comments: The funds in page 4 of the Appropriation Bill are part of the budget and they are statutory transfers. The only difference between them and other expenditures is that they are first line deductions which may not be reduced due to paucity of funds. They are not strictly speaking extra budgetary. But they are classified into two. The first is the transfers to National Assembly, National Judicial Council, Independent National Electoral Commission and Public Complaints Commission. These are government agencies fully funded by the Federal Government and their income and expenditure is reported as part of the budget. Ideally, the full details of their votes should be made public. However, beneficiaries of statutory transfers including the legislature have over the years failed to make the details of the expenditure public. But this practice is not backed by law. The legislature had in some years made the details of its expenditure public. The vote of the Niger Delta Development Commission is government's contribution to the budget as the NDDC has other sources of funding. But its detailed budget is reviewed and approved by the legislature. The second group includes the Universal Basic Education vote which is a contribution to the UBEC fund and states provide counterpart funding to benefit from the Fund. Basic Health Care Fund is calculated as a percentage of the consolidated revenue fund and states are also to contribute counterpart funds to benefit from the Fund. The contribution of the federal government to the pensions scheme is recorded as part of the recurrent/personnel expenditure of government and reported through normal budget channels. The major extra budgetary spending that comes to mind is expenditure under the Nigerian Sovereign Investment Authority which is a rainy day investment fund. No details or information about the fund is presented in the budget.

Government Reviewer

Opinion: Agree

Researcher Response

We agree with the peer reviewer on this. Response has been reviewed back to "d".

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?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

See p. 6 for total amount for all transfers

Comment:

Intergovernmental transfers are presented but are not provided by individual states and local governments.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: The researcher seems to be confusing Sub-national government share of federation revenue with intergovernmental transfer. Intergovernmental transfers from the central government is more of supports (the provision of a good or service) to a lower level of government through an intergovernmental transfer of funds. In Nigeria, the two main Intergovernmental transfer includes 1. Universal Basic Education Fund

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896> Page 4 [row labelled 17] 2. Basic health Care fund <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896> see page 4 [row label 23] Other lesser support was presented in the detailed Expenditure breakdown <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895> for instance, Page 42 presents information [ESTABLISHMENT OF BANANA/RICE PLANTATIONS IN PARTNERSHIP WITH SOME STATE GOVERNMENTS] etc

Researcher Response
No further comment on this.

IBP Comment
Since transfers from each fund are not reported by the amount received by each individual government unit, the score should remain C for this question. The researcher's response is confirmed.

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?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.; Q52=C, but Q36=D.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: Some alternative display of expenditure was done. Under the ministry of health, programs was disaggregated by regions. And also for vulnerable groups including pro-poor interventions. For instance; [see pages 2041 <https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>) ERGP25155206, ERGP25155207, ERGP25155210 here the EXPANDED MIDWIVES SERVICE SCHEME was targeted at certain regions with poor health outcomes. The underlying reason was documented in the ERGP and Economic sustainability plan all accompanying the EBP see link : <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=903> See also - National Social Intervention Programme; OSSAP SDG, National Commission for Persosn with disabilities allocations

Researcher Response

The answer still remains (d) as the examples stated by the GR are line items and not a full representation of the budget in the stated categories in the question. The OBS methodology guideline states that "Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered". See examples from - Bangladesh:

https://mof.portal.gov.bd/sites/default/files/files/mof.portal.gov.bd/page/3ef1111d_f0d6_41ea_aca9_6afb61228825/G-2_03_36_Youth_English.pdf (Page 154 & 155). This was done across all ministries in that country.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer: Distribution of health expenditures by geographic region

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?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Please provide in the comments a list of all known public corporations.

Answer:

c. Yes, estimates of some but not all transfers to public corporations are presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

Transfers to different public corporations are presented in the EBP but not detail breakdown of the expenditure estimates are given in page 3 on payments to Government Owned enterprises.

However, a detailed breakdown per Government Owned enterprises is not provided.

Peer Reviewer

Opinion: Agree

Comments: The estimates are provided under the estimates of various ministries. However, what is presented in the Appropriation Bill cited above is revenue estimates expected from the corporations and not transfers.

Government Reviewer

Opinion: Agree

Researcher Response

Page 5 of the link cited in our initial response lists transfers to Government Owned Enterprises as N1.013trillion under PART I - RECURRENT (NON-DEBT) EXPENDITURE. Page 8 lists the budget for Government Owned Enterprises as N335.59bn for Capital Expenditures. See link once again: <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

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.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: I choose not to review this question

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- *A listing of the financial assets; and*
- *An estimate of their value.*

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: I choose not to review this question

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation

of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: I choose not to review this question

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

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

No arrears are presented

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of some but not all expenditure arrears are presented.

Comments: The emphasis for the EBP was completion of as many ongoing projects as possible Budget Speech Paragraph 62 - <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Researcher Response

No further comments.

IBP Comment

Thank you to the Government Reviewer for the feedback. The cited paragraph does not contain any figures for expenditure arrears, therefore the researcher's response is confirmed.

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, for at least the budget year?

(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.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Some of the core elements for contingent liabilities are presented in the 2021-2023 MTEF but as per the OBS methodology the MTEF is regarded as the Pre budget Statement and therefore cannot be used for this.

No contingent liabilities are presented in the MTEF

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for all contingent liabilities.

Comments: Information beyond the 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 was presented Please see accompanying document with the EBP 1. Page[35]

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815> 2. page [13, 14 & 15 present the relevant information] <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> 1. Policy rationale was discussed in page 13 and 14. 2. the new guarantees or insurance commitments proposed for the budget year was presented in table A column 6 3. the gross exposure) at the end of the budget year was presented in table 4 row labelled total under the 6th column Beyond the core information, other information including projections into the next fiscal year was done.

Researcher Response

The documents cited by the GR were either published late or are not part of the Executive Budget Proposal.

IBP Comment

Thank you to the Government Reviewer for the feedback. These documents are either published late or not part of the EBP. The Supporting Documents file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents/other-docx-accompanying-2021-fgn-budget?tmpl=component> This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-executive-proposal?task=document.viewdoc&id=895>

Comment:

Future estimates of core elements of liabilities is presented in the MTEF 2021-2023 document but cannot also be used to answer the question as it is the pre budget statement (and this is not found in the Revised MTEF updated as part of the EBP)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The research seems to confuse the PBS with accompanying support document with the EBP. Future estimates of core elements of liabilities is presented in the support document accompanying the 2021EBP. Link to Accompanying document

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Researcher Response

No further comments

IBP Comment

Thank you to the Government Reviewer for the feedback. This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question.

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, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

Aids, Grants, Donor Funding,

Row 254, 256, 336, 407,

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Part C - AID AND GRANTS

Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

Peer Reviewer

Opinion: Agree
Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer
Opinion: Agree

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.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Page 19 - 38, Tax Expenditure Statement 2019,
Other Documents Accompanying The Annual Budget To The National Assembly,
OTHER DOCUMENTS ACCOMPANYING THE ANNUAL BUDGET TO THE NATIONAL ASSEMBLY
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904>

Comment:

Unfortunately this document for Tax Expenditure Statement 2019 was published Dec 31, 2020, after the budget is approved so we cannot cite it, hence our selection is "D"

Peer Reviewer

Opinion: Agree
Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree
Suggested Answer:

b. Yes, the core information is presented for all tax expenditures.

Comments: The information was published before the cutoff date (December 2020) <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=904> Second, the accompanying support Document (not to be confused with the PBS) contains that information. see page 7 <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Researcher Response

The government did indeed publish this information, but unfortunately, outside the cut of date hence our choice of option "d".

IBP Comment

Thank you to the Government Reviewer for the feedback. These documents are either published late or not part of the EBP. The Supporting Documents file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents/other-docx-accompanying-2021-fgn-budget?tmpl=component> This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Source:

Note that discussion is included in the revised PBS in Nigeria that is updated at the same time as the EBP

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Here there are all earmarked revenues presented, including earmarked shares of specific revenues distributed, see revenues on p 1-4

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

Comments: Estimate of all earmarked revenues are presented and a narrative discussion was done. See accompanying support document (not PBS).

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Researcher Response

No further comments

IBP Comment

This version of the MTEF document is published in July 2020, which is the timeframe for the Pre-Budget Statement, and are not updated and republished at the time of submitting the EBP to Parliament. As such, this is considered the PBS and not a supporting document to the EBP, and cannot be used to answer this question. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

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?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget

choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. 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.

Source:

No. 61, Page 11: 2021 Budget Speech

<https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: One of the accompanying document attached with the EBP is the Economic Sustainability plan & the ERGP Code in the budget are labelled ERGP because expenditure are linked with Policy goals set in the ERGP <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=903> See also - 2021 FGN Budget Call Circular Pages 2-4 sections 1.2 - 1.5; also annexure 4 page 22 - <https://www.budgetoffice.gov.ng/index.php/fgn-2021-budget-call-circular?task=document.viewdoc&id=820>

Researcher Response

No further comment

IBP Comment

Thank you to the Government Reviewer for the feedback. The Budget Call Circular is circulated before the budget is formulated by the government, in August 2020, therefore it is not considered part of the EBP. The Nigeria Economic Sustainability plan was also an economic plan in response to COVID, and not a budget document submitted as part of the EBP. The researcher's response is therefore confirmed.

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)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are

reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

Source:

2021 MTFF

<https://www.budgetoffice.gov.ng/index.php/revised-2021-2023-medium-term-fiscal-framework?task=document.viewdoc&id=894>

Comment:

Policy goals are not described for a multi-year period, only expenditure/revenue projections

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents>

Researcher Response

No further comments.

IBP Comment

Thank you to the Government Reviewer for the feedback. The Supporting Documents file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents/other-docx-accompanying-2021-fgn-budget?tmpl=component>

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?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Note that this is available, but not presented publicly.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Comments: Nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions.

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Researcher Response

This was not published before the cut-off date.

IBP Comment

Thank you to the Government Reviewer for the feedback. The file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details>

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?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

This is not yet available.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Comments: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906> National Social Intervention programme expected to raise 1m Nigerians out of poverty - is a worthy example

Researcher Response

No further comment

IBP Comment

Thank you to the Government Reviewer for the feedback. The file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details>

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

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

This is not yet available.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, performance targets are assigned to some nonfinancial data on results.

Comments: Same as Q51 (142)

Researcher Response

No further comment

IBP Comment

Thank you to the Government Reviewer for the feedback. The file was not published until 31 December 2020, after the budget was approved and therefore not part of the EBP: <https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details>

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?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that

are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

Row 174, OSSAP: SOCIAL SAFETY NET

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-bill?task=document.viewdoc&id=896>

Comment:

In the draft Appropriations Bill there are several lines for the OSSAP, which are programs supporting SDGs including a program targeting poverty-reduction, but there is no narrative and no consolidated discussion of all poverty-reducing programs

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. See also the President's budget speech at page 15, paragraph 80 at <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: Going with the researchers comment above, it should be a 'B' This is an oversight on their part.

Researcher Response

Although a "b" score is very likely here, we proposed a score of "c" because not all of the programs benefiting the country's most impoverished populations are presented. For example, "Empowerment Programs" component of the N100billion zonal intervention programs which directly benefit the poor are not clearly outlined and discussed. A score of "a" or "b" would be possible if the government provides a consolidated presentation of all poverty-reducing programs, empowerment programs scattered across different ministries.

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)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

c. Yes, a timetable is released, but it lacks important details.

Source:

Budget Call Circular

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/2021-budget-circular>

Comment:

Document provides a single deadline for budget submissions, and a meeting schedule for budget discussions (not the entire timetable for preparing the budget)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: Timetable is made public. (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) by the link shared above, I align with an 'A' as per the question asked. The researcher is answering a different question from what was asked as per his comment above.

Researcher Response

A timetable is provided, but critical details are still lacking. The circular provides more of a guide to MDAs as to the timelines but more comprehensive details beneficial to other stakeholders - CSOs, Private sector etc are not included.

IBP Comment

Thank you to the Government Reviewer for the feedback. The document cited does not provide a detailed timetable, as it is only bilateral budget meetings. A detailed timetable would include key steps throughout the process, from developing the macro-economic forecast and pre-budget statement, announcement of budget ceilings, submission dates from line ministries for budget proposals, consolidation and presentation of the budget to Parliament, and other key steps. Without that information, this document scores a C.

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.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

b. Yes, the core information is presented for the macroeconomic forecast.

Source:

2021 - 2023 MTEF/FSP

Table 6.1

P.15, including beyond the core information (oil price, exchange rate) -

Interest rates are only provided for 2019 on p. 4.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.budgetoffice.gov.ng/index.php/2021-budget-speech?task=document.viewdoc&id=893>

Government Reviewer

Opinion: Agree

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.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

Source:

7.1 Macroeconomic Policy Objectives (Page 20-23)

Also see (Table 6.4 on p. 19) for a breakdown of expenditures by economic classification

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

Comments: Link shared by the researcher is for the accompanying document with the EBP (notice 814 vs 815)...two different document Actual link to the PBS <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814>

IBP Comment

Thank you to the government reviewer for the comment. See the responses in PBS-4 about the links for the PBS.

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.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and

- a discussion of revenue policies and priorities, and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

Answer:

a. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

Source:

5.0 Assumptions Underlying Oil and Non-oil Revenue Projections In 2021 - 2023 (Page 12)

6.2.1 Federation Account Revenues (Page 16)

7.0 Medium Term Objectives, Policies and Strategies (Page 20)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Also see, P. 23-26 and Table 6.3 on p. 17 also provides details for revenues which counts as beyond the core for this question

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer “a,” the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a “b” answer, the Pre-Budget Statement must present two of those three estimates. For a “c” answer, the PBS must present one of the three estimates. Answer “d” applies if no information on borrowing and debt is presented in the PBS.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

8.2 Debt Management Strategy

6.2.4 Fiscal Deficit and Deficit Financing on p. 19 shows the expected deficit and financing needs for 2021. Debt service payments (interest) are in Table 6.4. Total debt is not shown.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: see Page 33 for the figure of total debt outstanding <https://www.budgetoffice.gov.ng/index.php/2021-2023-mtef-fsp?task=document.viewdoc&id=814> [Nigeria's Total Public Debt stock (comprising the FGN, States and FCT) as at December 31, 2019 was N27,401,381.29 million (US\$84,053.32 million) compared to N24,387,071.74 million (US\$79,436.72 million) as at December 31, 2018, representing an increase of N3,014,309.55 million or 12.36% in Naira terms. The increase in the Total Public Debt stock was due to new Domestic Borrowings, as well as additional disbursements on existing Bilateral and Multilateral External Loans...] Figure 8.1 present a Trend in Nigeria's Total Public Debt (2015 - 2019).

Researcher Response

No further comment

IBP Comment

Thank you to the government reviewer for the comment. This question is asking for total debt information for the budget year (2021), so information about debt as of 2019 does not count for this question. The researcher's response is confirmed.

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

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

a. Yes, multi-year expenditure estimates are presented.

Source:

Table 6.4: Overview of the Expenditure Framework (Page 19)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents?task=document.viewdoc&id=815>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional

classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.

Answer:

b. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

Source:

Expenditure estimates are presented by administrative and economic classification

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

Administrative classification

Economic classification

Source:

Expenditure estimates are presented by administrative and economic classification

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term “program,” and the

meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

Source:

Expenditure estimates are presented by administrative classification with details for departments/units under each administrative classification (which counts as a program for this question)

<https://www.budgetoffice.gov.ng/index.php/2021-fgn-approved-budget-details?task=document.viewdoc&id=906>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

2021 Appropriation Act (Row 94, 95 on the excel sheet)

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Comment:

Peer Reviewer

Opinion: Agree

Comments: <https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

2021 Appropriation Act (Row 57 - 63 on the excel sheet)

<https://www.budgetoffice.gov.ng/index.php/2021-appropriation-act/2021-appropriation-act/download>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Comments: The same Appropriation Act referred to presents all individual sources of revenue. There are details on the same page and in other pages beyond the rows cited. The main headings which have sub headings are share of federation revenues (main pool and VAT pool of the Federation Account), independent revenues (tax and non tax revenues, operating surplus), foreign aid and grant, special levies and special accounts, others - detailed as stamp duties, domestic recoveries, signature bonus and LNG dividend.

Government Reviewer

Opinion: Agree

Researcher Response

Indeed, the Enacted Budget contains the revenue line items listed by the Peer Reviewer, this is not exhaustive of ALL individual revenue sources. For example, under Part B: Independent Revenue which contains "Non-Tax Revenue", no individual sources that make up this non-tax revenue are listed. This is a source of concern especially as the main individual sources of non-tax revenues like, "Domestic Recoveries", "Dividends", "Special Levies", "Special Accounts" are already listed under Part E and Part F of the enacted budget quoted. This is why we have propose a score of "b"

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?

GUIDELINES:

Question 63 asks about three key estimates related to 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;
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Row 291, 366,367, 368, (Also see 343, 344)

Revised 2021-2023 MTFF

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-2023-mtff-as-passed-by-nass/download>

Shows debt service (interest payments) and deficit (which counts as net new borrowing)

Comment:

Row 291, 366,367, 368, (Also see 343, 344)

Revised 2021-2023 MTFF

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-2023-mtff-as-passed-by-nass/download>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2020>

Comment:

Expenditure and revenue totals p. 2

Macroeconomic forecast p. 1

Polices p. 3-4

Since there is no contact information for follow-up, this question scores a B

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: Readers of the Citizen Budget was directed to the website of the budget office. Link to the document:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget?task=document.viewdoc&id=911> see page 2 and 56 [<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899> Feedbacks from citizens are received through the website of the budget office <https://budgetoffice.gov.ng/nbi/app/index.php/feedback>

Researcher Response

This response has been updated from "b" to "a". Beyond redirecting to the budget office website, the publication indeed provides a email info@budgetoffice.gov.ng for feedback and follow up.

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

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

b. 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.

Source:

Digital Copies

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Print Copies also distributed

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.).

Comments: Digital version of the CB was shared widely Printed version of the CB was shared widely Also, the CB was used for discussion on radio programmes

Researcher Response

We agree that Digital and Print versions were produced and shared widely as mentioned in our initial response. However, while it is very possible that the CB was used for discussion on radio programs, the GR has not provided any further information (e.g. Name of the radio program for disseminating the CB or the radio station used). We will retain this response as "b"

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

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

b. 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.

Source:

There exist the mechanisms, but these are not widely publicized and used by the public. The website is also asking for feedback on the Citizen Portal where the Citizen Budget is published, although few of the questions specifically ask about Citizen Budget itself, the form is related to the Citizen's Versions of documents and citizen engagement

<https://budgetoffice.gov.ng/nbi/app/index.php/feedback>

Comment:

Some mechanisms for general input exist - a online form for input into the Citizen's Portal

However the extent to which they are used by the government in collecting feedback is debatable - leading to low usage by the public

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Citizen Portal is widely used by the public. The Researcher could have done well to ask about the usage of the citizen portal. Aside from that, the Budget office took feedback from citizens virtually. Series of consultative forum was done over Zoom (feedbacks taken and even a pool to rank government program in order of preference was done. See Pages 35 - end [feedback mechanism, polling result etc]

<https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809>

Researcher Response

This question asks if the government has "established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget". The mechanism (Polling) quoted by the GR here is entirely different as there is no question in the poll that seeks to find out what the public would like to see in the content of the citizens budget for maximum engagement. Second, a virtual poll where less than 500 Nigerians participated in a country of nearly 200million people cannot, be considered as being widely used, or widely participated in. As we mentioned in our initial comment, the mechanisms exist but are not widely accessible and used by the public. We propose retaining this score at "b."

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

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

Source:

For the EB (Enactment): <https://www.budgetoffice.gov.ng/index.php/2020-fgn-budget-citizen-s-guide?task=document.viewdoc&id=738>

Published in 2021 as well but after the cut-off date

<https://www.budgetoffice.gov.ng/index.php/2021-budget-citizen-s-guide?task=document.viewdoc&id=910>

For the EBP (Formulation):

<https://www.budgetoffice.gov.ng/index.php/2021-budget-of-economic-recovery-and-resilience?task=document.viewdoc&id=899>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. The 2020 Citizens version of the enacted budget was published on 12-20-2019 and it met the required timeline. Even though the 2021 version was produced after the cut off date, however, it was produced within the acceptable time frame for publication.

Government Reviewer

Opinion: Agree

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

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

This is scored "D" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

APPENDIX I

<https://www.budgetoffice.gov.ng/index.php/2020-third-quarter-budget-implementation-report?task=document.viewdoc&id=915>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Comments: The IYR for November 2020 present actual expenditures by all three expenditure classification Administrative Classification: Please find document in link: <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ADMIN/NOV.pdf> Economic Classification: Please find document in link: <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> Functional Classification : Please find document in link: <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/FUNCTIONS/NOV.pdf>

Researcher Response

This score has been updated to "a". The links provided by the GR are valid and would indicate that the key data links in the OpenTreasury Portal is now back online; these were previously not accessible during the initial assessment as the OpenTreasury portal was experiencing persistent down times across different data segments.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative classification Economic classification Functional classification see link below :

<https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101>

Researcher Response

The IYR'S are classified into administrative, economic and functional categories therefore the answer will change from none of the above to the above three.

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

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

c. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: The IYR present actual expenditure for programs accounting for all expenditure 1. The report contains detailed breakdown of personnel cost, overhead cost, Administrative capital items and Developmental Capital Item. Actual spending on programs like the Basic health provision funds, counterpart funding for Immunization programs among other were presented. See link below :

<https://opentreasury.gov.ng/index.php/component/content/article/92-2020/3847-fgn-monthly?Itemid=101>

Researcher Response

There are 10,000+ individual capital projects and programs with unique ERGP code identifiers being implemented across all the administrative units for which actual expenditures are not provided even in the OpenTreasury reports cited; this has been a key advocacy raised with the Budget Office multiple times. The IYR published through OpenTreasury are currently presented by economic classification, functional classifications and administrative classifications, but not the details of each individual program.

IBP Comment

During an IBP review, the score for this question is increased from D to C, based on a review of the administrative reports that appear to include departments/agencies below the level of ministry, which counts as a program under the OBS definition. However, since these are not organized in a way that shows that all units/departments are included covering all expenditures, the score here is revised only to a C.

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ADMIN/FEB.pdf>

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?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

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

Source:

This is scored "C" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Yes. Comparisons are made for expenditures presented in the in-year reports. Economic Classification for instance, in the MONTHLY BUDGET PERFORMANCE BY ECONOMIC CLASSIFICATION -NOVEMBER 2020 (see in link :

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/NOV.pdf> Column 3 (contain information on the enacted budget)

Column 5 (contains information on variance between enacted budget and actual expenditure called budget balance) Column 7 (contains information on budget performance in percentage) We can say same for administrative classification (find document in link :

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ADMIN/NOV.pdf> Column 3 (contain information on the enacted budget)

Column 5 (contains information on variance between enacted budget and actual expenditure called budget balance) Column 7 (contains information on budget performance in percentage) We can say same for functional classification (find document in link :

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/FUNCTIONS/NOV.pdf> Column 3 (contain information on the enacted budget)

Column 5 (contains information on variance between enacted budget and actual expenditure called budget balance) Column 7 (contains information on budget performance in percentage)

Researcher Response

This has been updated to "a" the IYRs on OpenTreasury do indeed contain a comparison with original budget.

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

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

This is scored "B" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

Comment:

This is scored "B" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present actual revenue by category.

Comments: Yes, the IYR present actual revenue by category (see document below)

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/DEC.pdf> From CODE 12020105 to CODE 15010103 contains the complete breakdown of the federal government revenue by Category. RECEIPT FROM CRF (CODE 15010101 and CODE 15010105) is essentially transfers to the Federal government. We pay most tax revenue in Nigeria to the federation while each federating unit (Federal, State and Local Government) received its share (called transfers). A full monthly breakdown of how much tax is collected by the federation and share of each Federating unit is published monthly as a supporting document. Find attached link to the disbursement schedule :

[https://www.nigerianstat.gov.ng/pdfuploads/Federation_Account_Allocation_Committee_\(FAAC\)_NOV_2020_Disbursement.pdf](https://www.nigerianstat.gov.ng/pdfuploads/Federation_Account_Allocation_Committee_(FAAC)_NOV_2020_Disbursement.pdf) Also Detailed breakdown of revenue was presented in the month fiscal account statement (IYR) published on the open treasury platform
<https://opentreasury.gov.ng/images/2020/FISCALACCOUNT/NOV.xls>

Researcher Response

This has been updated to "a" as we are now assessing using the IYRs from OpenTreasury Portal. The report contain very detailed breakdown of revenue by economic classifications.

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

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

This is scored "D" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the

period covered)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Comments: Yes, the IYR present individual sources of actual revenue accounting for all revenue(see document below)

<https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/DEC.pdf> From CODE 12020105 to CODE 15010103 contains the complete breakdown of the federal government revenue by individual source RECEIPT FROM CRF (CODE 15010101 and CODE 15010105) is essentially transfers to the Federal government. We pay most tax revenue in Nigeria to the federation while each federating unit (Federal, State and Local Government) received its share (called transfers). A full monthly breakdown of how much tax is collected by the federation and share of each Federating unit is published monthly as a supporting document. Find attached link to the disbursement schedule :

[https://www.nigerianstat.gov.ng/pdfuploads/Federation_Account_Allocation_Committee_\(FAAC\)_NOV_2020_Disbursement.pdf](https://www.nigerianstat.gov.ng/pdfuploads/Federation_Account_Allocation_Committee_(FAAC)_NOV_2020_Disbursement.pdf) Also Detailed breakdown of revenue was presented in the month fiscal account statement (IYR) published on the open treasury platform
<https://opentreasury.gov.ng/images/2020/FISCALACCOUNT/NOV.xls>

Researcher Response

This has been updated to "a" as we are now assessing using the IYRs from OpenTreasury Portal. The report contain very detailed presentation of actual revenue accounting for all revenue.

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?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

This is scored "B" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

Comment:

This is scored "B" as a result of the IYR-2 scoring "D" (The IYRs are not released to the public, or are released more than three months after the period covered)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: The In-Year Reports compare actual year-to-date revenues with the original estimate for that period (based on the enacted budget). See: <https://opentreasury.gov.ng/images/2020/MONTHLYBUDPERF/FGN/ECONOMIC/DEC.pdf> See Also Detailed breakdown of revenue was presented in the month fiscal account statement (IYR) published on the open treasury platform
<https://opentreasury.gov.ng/images/2020/FISCALACCOUNT/NOV.xls>

Researcher Response

This has been updated to "a" as we are now assessing using the IYRs from OpenTreasury Portal. The reports contain detailed comparisons for actual

revenues versus original projections.

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?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

IYRs not publicly available therefore the score for this question is D

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: The IYR for November did contain amount paid out to service debt see Detailed breakdown in the month fiscal account statement (IYR) published on the open treasury platform <https://opentreasury.gov.ng/images/2020/FISCALACCOUNT/NOV.xls> see tab labelled consolidated Report (row labelled 25, 26, 27, 28 and 29)

Researcher Response

This score has been updated from "d" to "a" as Interest payments and amount of net new borrowing. Are provided in the IYRs. However, the total debt outstanding, is presented in the Debt Management Office (DMO)'s report within the year. <https://www.dmo.gov.ng/debt-profile/total-public-debt/3305-nigeria-public-debt-as-at-june-30-2020/file>

IBP Comment

Total debt outstanding is shown in the reports cited by the researcher - however, these DMO reports do not meet OBS timeliness criteria. Only 2 of the 4 reports that should have been released in 2020 were published within 3 months. For this reason, we can't assess the information contained in the reports as part of the OBS. The quarterly report for September 2020 was published late on 15 February 2021 at: <https://www.dmo.gov.ng/debt-profile/total-public-debts/3411-nigeria-s-total-public-debt-stock-as-at-september-30-2020/file> The quarterly report for June 2020 was publicly available online on 9 September 2020 at: <https://www.dmo.gov.ng/debt-profile/total-public-debts/3305-nigeria-public-debt-as-at-june-30-2020/file> The quarterly report for March 2020 was published late on 2 July 2020 at: <https://www.dmo.gov.ng/debt-profile/total-public-debts/3235-nigeria-s-public-debt-stock-as-at-march-31-2020/file> The quarterly report for December 2019 was publicly available online on 30 March 2020 at: <https://www.dmo.gov.ng/debt-profile/total-public-debts/3123-nigeria-s-total-public-debt-stock-as-at-december-31-2019/file> However, the file cited by

the government reviewer does show interest payments (26, 28) as well as the fiscal deficit (54), which qualifies for a B score.

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.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

IYRs not publicly available therefore the score for this question is D

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: Information on total actual debt outstanding was published by the DMO (a sister agency with the mandate to compute and publish the report) <https://www.dmo.gov.ng/debt-profile/total-public-debt/3305-nigeria-public-debt-as-at-june-30-2020/file>

Researcher Response

This response has been updated from "c" to "b" as the debt profile is split into domestic and external. However, interest rates and maturity profile are not provided. <https://www.dmo.gov.ng/debt-profile/total-public-debt/3305-nigeria-public-debt-as-at-june-30-2020/file>

IBP Comment

See the note from IBP on 74 - the DMO reports do not meet the OBS timeliness criteria. As the Treasury portal that is accepted does not show total debt outstanding, the response to this question must be D.

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

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

a. 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.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: An addendum to the MTEF was published <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. This score has been updated to "a"

IBP Comment

Agreed with the accepting of the MTEF. P. 11 shows some core information (nominal GDP, GDP growth, inflation, and beyond the core information such as oil price and exchange rates), with comparisons to the original projections. Interest rates are also shown as original and revised targets from the central bank on p. 17. The researcher's response of A is confirmed.

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

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. This score has been updated to "a"

IBP Comment

See p. 13-14 of the cited document for expenditure tables with details and a narrative about changes in expected expenditures. The researcher's revised response of A is confirmed.

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

GUIDELINES:

Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. This score has been updated from "d" to "c" as two classifications, (functional and administrative [including administrative sectors and administrative units]) were not provided in the revised expenditure estimates. See p. 13 for economic classification.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:
Economic classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative Economic

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:
d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:
There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. Answer updated from "d" to "c"
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

IBP Comment

After an IBP review, the answer has been revised back from C to D, as there are neither administrative classifications or any level of detail below an administrative classification that counts as a program under OBS methodology.

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

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

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

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. Answer updated from "d" to "b"
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

IBP Comment

During an IBP review, the response to this question has been upgraded from a B to an A, based on the information and narrative presented on p. 12-13 which shows a detailed presentation of revised estimates, comparison to the original projections, and a narrative explanation. This qualifies for an A score.

81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of

revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. Answer updated from "b" to "a"
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. Answer updated from "d" to "b"
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

IBP Comment

The researcher's response is confirmed. Most of the revenues are shown as independent sources, except for some categories such as "independent revenues" which are not counted as individual sources and are more than 10% of total revenues. A B score is confirmed for this question.

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?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *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.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. 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.

Source:

There is no MYR produced.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: <https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803> PAGE 18

Researcher Response

For questions on the Mid Year Review, we will now use the "Addendum to the 2020-2022 MTEF and FSP" document since expenditure estimates were updated here and used in revising the budget underway due to the COVID-19 pandemic. Answer updated from "d" to "b"
<https://www.budgetoffice.gov.ng/index.php/addendum-to-the-2020-2022-mtef-and-fsp?task=document.viewdoc&id=803>

IBP Comment

Agreed with the government and researcher's score of B. New borrowing shown on p. 18 with comparisons between original and revised figures, with a narrative discussion on p. 14.

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?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

b. 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.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

See Table 3.9 on p. 37, however the related narrative only speaks to Q4 budget implementation, not full-year budget implementation which is asked by this question, therefore the score is B instead of A

The detailed discussion of full-year budget implementation and expenditures is usually available in the OAGF reports but these have not been published online since FY2014

<http://oagf.gov.ng/oagf-annual-reports/>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

See (Page 41) + (Page 44, 45)

Table 3.10: 2020 Capital Budget Utilization by MDAs (as at 31st March, 2021)

Note that this does not count as an administrative classification, however, as it only covers capital expenditures and not all expenditures

Economic Classification (Page 38)

Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2020

Comment:
Q4 implementation Report
<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Peer Reviewer
Opinion: Agree
Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer
Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Economic classification

Source:
See (Page 41) + (Page 44, 45) for a table that has some information by MDAs but it does not count as an administrative classification as it is capital expenditures only
Table 3.10: 2020 Capital Budget Utilisation by MDAs (as at 31st March, 2021)

Economic Classification (Page 38)
Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2020
Q4 implementation Report
<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer
Opinion: Agree
Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer
Opinion: Agree

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

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:
c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

The BIR highlights program expenditures (in this case capital administrative and developmental projects) for selected key Ministries. page 39+ of the document in the link below gives highlights of this information.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Year-End Report does not present expenditure estimates by program.

Comments: Throughout the Q4 BIR and year end consolidated report, there is no attempt to present expenditure estimates by individual programs. Rather, the report focuses on what was released to MDAs, cash backed sums and actual utilisation.

Government Reviewer

Opinion: Agree

Researcher Response

No further comment.

IBP Comment

Thank you to the Peer Reviewer for this note about programs. However, the sections of the report cited by the researcher that show spending on selected projects within each ministry qualifies as a program by the IBP definition, meaning that the researcher's response is confirmed.

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?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

Q4 implementation Report, p. 31, Narrative p. 30-34

Table 3.8: Federal Government Revenue Inflows as at December 2020

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

Q4 implementation Report

Table 3.8: Federal Government Revenue Inflows as at December 2020

Table 3.5: Actual Performance of Non-Oil Revenue Categories (Fourth Quarter) 2011 - 20

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Source:

Q4 implementation Report

Table 3.8: Federal Government Revenue Inflows as at December 2020

Table 3.5: Actual Performance of Non-Oil Revenue Categories (Fourth Quarter) 2011 - 20

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

These are 17 individual sources of revenue that are clearly identified in Table 3.8 in terms of what type of revenue is being collected for the FGN - however there is one line for "Independent Revenue" which is also not shown in Table 3.4, and since there is no explanation of what type of revenue is included in the Intendent Revenue line, this does not count as an individual source. Since this counts for 13% of total revenues, this question therefore scores a B.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- *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.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. 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.

Source:

(Page 38, Row C2 - C5) shows deficit and financing, as well as debt service
Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2020

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. 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.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: 1. The difference between all of the original estimates of government borrowing and debt for the fiscal year and actual outcomes was presented on page 37 (Table 3.9 Row C, Row 3 & 4). Variance was presented. <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812> 2. Narrative report Was done on page (executive summary), page 13 (section 2.2.5)

Researcher Response

Differences between original and actual estimates for one core information (Maturity Profile on debt) of government borrowing and debt for the fiscal year are not included. Core information concerning interest rates and whether the debt is domestic or foreign are included with original projections versus actuals. We recommend this still has a score of "C".

IBP Comment

Note about the Peer Reviewer's comment - even if the information was not available in the relevant EBP (see Q14) it can be counted for this question. The researcher's response of C is confirmed based on the lack of comparisons for maturity information and interest rates.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

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
The interest payments on outstanding debt for the budget year
Whether the debt is domestic or external

Source:

(Page 38, Row C2 - C5) shows deficit and financing, as well as debt service
Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2020

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Interest Payment above is not checked as debt service may include principal payments

Peer Reviewer

Opinion: Disagree

Suggested Answer: Following the answer to question 90, " 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".

Government Reviewer

Opinion: Disagree

Suggested Answer: 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 The interest payments on outstanding debt for the budget year Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external

Comments: The Researcher was suggesting the debt servicing (Interest Payment) was not checked because of the assumptions that it could include principal payments. That is strange. Debt servicing or interest repayment (a recurrent item) is totally difference from principal repayment (a capital item). table 3.9 row 18 (page 37) presents information on how much the government has set aside into a sinking fund to manage and pay down maturing debt. <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Researcher Response

Core information concerning interest payments (Debt Servicing) were provided, however, the explicit Interest Rates for Domestic or External Debts were not provided. Maturity Profile of the debt was also not provided. Checked: - 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 - The interest payments on outstanding debt for the budget year - Whether the debt is domestic or external Not Checked: - Interest rates on the debt - Maturity profile of the debt

IBP Comment

Note about the Peer Reviewer's comment - even if the information was not available in the relevant EBP (see Q14) it can be counted for this question.

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?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

Page 4 - 15 discusses macroeconomic performance but these information were not being compared to the original projections.

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Page 4 - 15 discusses macroeconomic performance. Suggestion that these information were not being compared to the original projections is not true. Table 3.1 [page 16] present exchange rate target for fiscal year 2019 (see in link below) alongside macroeconomic targets <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812> session 2.2.4.2 [page 12] How do you determine stability of exchange rate without recourse to set target? <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Researcher Response

There were year-to-year comparison for some macroeconomic forecasts, however, all the tables and pages cited by the GR contain only key assumptions & targets but contain no comparison between the target and what the actual performance of the macroeconomic indicators. We recommend retaining this with a score of "d".

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer: Nominal GDP level Inflation rate Real GDP growth

Comments: Nominal GDP level Inflation rate Real GDP growth

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Table 3.1 [Page 16] present Oil production target for fiscal year 2019 (non financial data) Figure 3.1 and Table 3.2 [page 17] present information on actual oil production for fiscal year 2019 (non-financial data) <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812> Also see [page 19] 3.2.1 Performance of Key Oil Revenue Parameters and [page 19] figure 3.2 <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Researcher Response

No further comments.

IBP Comment

Thank you for the comment from the government reviewer. However, oil production targets are not considered inputs in a performance framework. The researcher's response is confirmed.

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

No, estimates of the differences between the original estimates of non-financial data on results and the actual outcome are not presented

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Table 3.1 [Page 16] present Oil production target for fiscal year 2019 (non financial data) Figure 3.1 and Table 3.2 [page 17] present information on actual oil production for fiscal year 2019 (non-financial data) <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812> Also see [page 19] 3.2.1 Performance of Key Oil Revenue Parameters and [page 19] figure 3.2 <https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812> read extract " Provisional data from the Nigerian National Petroleum Corporation (NNPC) revealed that the average oil production and lifting (including Condensates) was 2.04mbpd and 1.98mbpd in 2019 and 1.98mbpd and 1.99mbpd in the fourth quarter respectively. The average oil production figure in 2019 showed a shortfall of 0.26mbpd (11.30 percent) below the 2.3mbpd projected for the 2019 Budget. The volume of oil production in the fourth quarter was also 0.13mbpd below 2.11mbpd and 0.02mbpd above 1.96mbpd reported in the third quarter of 2019 and fourth quarter of 2018 respectively. "

Researcher Response

No further comments.

IBP Comment

Thank you to the government for the comment. However, oil production targets are not considered part of performance information by the government for outputs or outcomes of the central government budget. The researcher's response is confirmed.

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?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. 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.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

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.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: A consolidated program called the Social Intervention Projects was designed with the intention to benefit directly the country's most impoverished populations. see Table 3.9 [page 37] 1. Row (10) : Special Intervention (Recurrent) Budgeted amount and outcomes was presented 2. Row (27): Special Intervention (Capital) Budgeted amount and outcomes was presented

Researcher Response

We recommend this score remains "d". While "Social Intervention Projects" (e.g. NSIP, N-Power, Cash Transfers) under the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development were indeed designed to benefit the poorest Nigerians, this is not what is presented in the YER cited. What is presented on Page 37 referenced by the GR refers to "Special Interventions" covers a broad range of programs not exclusively designed to target the poor like the Social Intervention/Investment Programs.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable/other (please comment).

Researcher Response

No further comments

IBP Comment

According to the 2019 PEFA report, Nigeria has 532 extra-budgetary entities. Since these entities exist, the correct score for this question is D, as the researcher has indicated: <https://www.pefa.org/sites/pefa/files/2021-03/NG-Dec19-PFMPR-Public.pdf>

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial

statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Source:

Q4 implementation Report

<https://www.budgetoffice.gov.ng/index.php/2019-fourth-quarter-budget-implementation-report?task=document.viewdoc&id=812>

Comment:

No separate financial statement is released

Peer Reviewer

Opinion: Agree

Comments: A Consolidated Financial Statement is released by the Accountant General of the Federation which is eventually audited by the Auditor General for the Federation. However, it is not a part of the year end report and it is not available to the public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Comments: a financial statement is part of the Year-End Report or is released as a separate report. (find link below).

<https://opentreasury.gov.ng/images/2019/MONTHLYFISCALACCOUNT/DEC.xls>

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

Compliance Audit was conducted in 2020

NDDC Report 2013 - 2018

<https://oaugf.ng/docman/11-nddc-report-of-2013-to-2018>

NDDC Report 2008 - 2012

<https://oaugf.ng/docman/13-nddc-report-2008-2012>

Auditor General Publication page

<https://oaugf.ng/download-report#sort=name&sortdir=desc>

Comment:

The audit report for the financial statements, however, was published late.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Comments: The 2013-2018 Compliance Audit of the NDDC was published on 04 September 2020 which is 21 months after the year 2018. .See <https://oaugf.ng/docman/11-nddc-report-of-2013-to-2018> . 2008-2012 was published on 05 October 2020 . <https://oaugf.ng/docman/13-nddc-report-2008-2012>. The last annual audit published was for 2018 which was published outside the acceptable time frame.

Government Reviewer

Opinion: Agree

IBP Comment

Based on confirmation with the researcher, the peer reviewer's comments are correct in that the cited reports are all published outside of the acceptable timeframe. This score has been revised to D.

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

d. No expenditures have been audited.

Source:

Comment:

Audit report was released late.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Comment:

Audit report was released late.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Comment:

Audit report was released late.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government

accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No evidence of such a report

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

No evidence of such reporting

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: I choose not to review this question

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

c. 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.

Source:

<http://nabro.gov.ng/>

Comment:

Nigeria has two Independent Fiscal Institution (IFI) - one in the executive arm (Fiscal Responsibility Commission) and the other at the legislative arm (National Assembly Budget and Research Office, NABRO). Both FRC and NABRO receive allocations from the executive and legislative budgets respectively. However, while there is a law backing the FRC, there is not yet backing NABRO.

Nevertheless, non of them provides non-partisan oversight and analysis of/advice on, fiscal policy and performance according to the "Principles for Independent Fiscal Institutions", adopted by the OECD Council in 2014. If they do, this is not publicly available for assessment.

Peer Reviewer

Opinion: Agree

Comments: Indeed, there is a Bill pending in the National Assembly and a public hearing has been conducted to strengthen the funding, independence and resources available to the Fiscal Responsibility Commission.

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an

assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

<http://nabro.gov.ng/budget-analysis/>

Comment:

Neither the Fiscal Responsibility Commission, FRC nor the National Assembly Budget and Research Office, NABRO publishes what can be considered its own macroeconomic and/or fiscal forecasts for consumption of the public.

Both FRC and NABRO certainly perform their assessment and share internally with the executive and legislative arms, however, non of its assessment is in the public domain hence it is difficult to consider them 'published'. In the case of NABRO, its website for publications is password protected and this defeats the aim of having an independent body to do so.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. The Fiscal Responsibility Commission has no website.

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?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

<http://nabro.gov.ng/budget-analysis/>

Comment:

There is no published document showing or depicting costings of new policy proposals.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

a. Frequently (i.e., five times or more).

Source:

National Assembly Budget and Research Office, NABRO obtains its salary from the budget of Nigeria's National Assembly and provides technical (research) support and opinions routinely to Appropriations Committee and other committees more than five times in year (upon request for other committees)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Fiscal Responsibility Commission participated in legislative hearings/sittings for the approval of the MTEF 2021-2023.

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?

GUIDELINES:

Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.

Source:

2021-2023 MTFF (As Passed by NASS)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2021-budget/supporting-documents>

Note that this document is only published 31 December 2020, which is after the budget has already been formulated, presented back to the NASS, and approved - so very late - however it does serve as evidence that the recommendations were made

Comment:

The appropriate committees in the National Assembly debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget. However, the quality of the debate timing allowed for the debate is not robust.

The legislature approves recommendations for the upcoming budget in the Medium Term Fiscal Framework (MTFF).

Peer Reviewer

Opinion: Agree

Comments: After the MTEF is presented to the legislature, it is referred to a legislative committee where robust discussions are held. The recommendations of the Committee is presented to the general house for adoption and thereafter harmonisation is done between the Senate and House of Representatives and then finally adopted by both chambers..

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?

GUIDELINES:

Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

[9 October, 2020] Buhari Presents Nigeria's N13 trillion 2021 Budget to Lawmakers

<https://placng.org/i/president-muhammadu-buhari-presents-n13-08-trillion-proposed-2021-budget-to-the-national-assembly/>

Comment:

The executive budget proposal was presented in October, 2020; two months to the start of the budget year

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. 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.

Source:

[21st October, 2020] Senate passes N13.5 Trillion 2021 Budget
<https://nairametrics.com/2020/12/21/senate-passes-n13-5-trillion-2021-budget/>

Comment:

The 2021 budget was approved by the legislature in mid-December 2020 less than a month to the January 2021.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

S.80 (4) and S.81 of the Constitution of the Federal Republic of Nigeria, 1999

Comment:

Nigeria's constitution gives the legislature unlimited authority to amend the executive budget proposal tabled before it by the executive arm of

government. Section 81 of the Constitution of the Federal Republic of Nigeria 1999 (CFRN 1999) empowers the executive arm of government to propose a budget while S.80 (4) of the 1999 Constitution allows the legislature to prescribe the manner in which money can be spent; this gives them the latitude to amend budget proposals.

Peer Reviewer

Opinion: Agree

Comments: There have been several executive legislative battles over the budget but the extent of their respective powers have not been pronounced upon by the courts. But on the surface of it, the legislature seems to have unlimited powers by the bare letters of the law to amend the executive budget.

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?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

Page 7 "Frivolous and Suspicious Items in the 2021 Budget"

<https://yourbudget.com/wp-content/uploads/2020/12/Frivolous-Items-in-the-2021-Proposed-Budget-Final.pdf>

Comment:

Budget observed that some of the line items proposed in the executive budget proposal were amended in the approved version of the budget and signed by Mr. President. As an example, a budget line item found in the original proposal for "Consultancy Services For The Supervision Of Roads And Bridge Projects" with budget line item code "ERGP12153762" was allocated N1 billion in the Executive Budget Proposal. However, this was reduced by the National Assembly to N200 million only in the approved budget.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

c. 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.

Source:

Comment:

As a routine, the House of Representatives and Senate Committee on Appropriation (both of which are specialised committees on matters of budget appropriation in their respective arms of legislature) examined the Executive's Budget Proposal and will typically present their final recommendations to the floor of the National Assembly (after also taking inputs from other committees with oversight functions over each government ministry, department or agency) before the Budget Proposal is adopted.

No separate report on their findings or on what was amended is publicly released even though the final copy of the budget incorporating all the amendments to the budget is made available to the public.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. The Standing Orders of the House of Representatives gives a mandate to the Committees on Appropriation and Finance in respect of the budget. Order XVII (5) on Appropriation Committee states its mandate to include: (a) appropriation of funds for execution of government programmes and projects (i) and (ii) the basic recommendations and budgetary policies of the President in presentation of the budget; the fiscal, financial and economic assumptions used as basis in arriving at total estimated expenditures and receipts. Order XVII (23) on the mandate of the Committee on Finance includes fiscal matters and annual budget estimates.

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?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

ANALYSIS: Discrepancies, queries, startling revelations during 2021 budget defence sessions
<https://www.premiumpremtimesng.com/news/headlines/427712-analysis-discrepancies-queries-startling-revelations-during-2021-budget-defence-sessions.html>

All MDAs Who Come To Defend Budget Proposal Must DO So Without Security Details
https://www.youtube.com/watch?v=w_SgoUUL-uo

Comment:

This is a standard practice. However, although a report with findings and recommendations are not published, the majority of the findings are directly available to the media and civil society through the budget defence sessions.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. The Standing Orders of the House of Representatives states in Order XII, S.16 4 (a) and (b) as follows on budget approval process: "(a). When the bill has been read the second time, it shall be committed to the Appropriation Committee. The Standing Committees of the House shall for this purpose be deemed to be sub-Committees of the Appropriation Committee and shall consider estimates for the Ministries, Departments and Agencies which come under their charge". "(b). After consideration, the sub-Committees shall report back to the Appropriation Committee. The Appropriation Committee shall after deliberating on the report of the sub-Committees shall then report to the Committee of the Whole House to be known as the "Committee of Supply".

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

Source:

Although, no details are available on the National Assembly website or the National Assembly Budget and Research Office, NABRO website, option "c" is still picked because three implementation reports covering Q1, Q2 and Q3 are publicly available and are required by law to be shared with the National Assembly and all relevant committees traditionally review these reports (even if just ceremonially)

However, relevant committee of the legislature in Nigeria do not publish their findings and recommendations even though they hold sittings deliberating on the reports. Hence, the absence of a media source will not be sufficient reason to pick either option "d" or "e"

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine in-year implementation.

Comments: The IYRs were not available to the public

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: <https://pmnewsnigeria.com/2021/02/22/nass-leadership-meets-finance-minister-to-appraise-2020-budget-performance/> NASS leadership meets Finance Minister to appraise 2020 budget performance The Senate President while underscoring the importance of Executive-Legislature harmony in early budget passage, commended the Minister of Finance for the strict implementation of the 2020 budget. Lawan said that the cordial and harmonious relationship between the Executive and National Assembly was largely responsible for the recent growth in the nation's economy and Nigeria's quick exit from recession. According to Lawan, the decision by the Executive arm of government and the Ninth Assembly to revert to the January to December budget cycle occasioned significant improvement to the economy. "Let me congratulate the Federal Government of Nigeria, the Legislature and the Executive arm of government for getting it right by first passing the budget at the right time by the National Assembly, and the President's assent to the budget at the right time, and of course, the Ministry of Finance for having to implement the budget as done remarkably well so far, that today our economy has shown significant improvement and we are technically out of recession. "Our economy has grown – the Gross Domestic Product – by 0.1 per cent and that is remarkable. "I want to take this opportunity to tell everyone who cares to listen that this is the dividend of the National Assembly passing the budget before the end of the year. "That is to say that the implementation of the budget from January to December, gives you this kind of dividend, and of course the harmony that exists in ensuring that Nigerians always first, and Nigeria remains the focus of both the National Assembly and Executive arm of government. "This meeting is in no way a meeting that is meant to gauge any particular person, but we are very concerned. "You might have had your successes and you might have had some challenges. This session was Public and OPEN to members of the press.

Researcher Response

While we agree that NASS examined in-year implementation of the budget as per our initial score, no report of this examination is released to the public by NASS. The news article cited by the GR is the February 2021 meeting between NASS and Finance Minister which is beyond this OBS cut-off date. Even for this specific meeting, there was is still no report released to the public by NASS with its findings and recommendations even though it may have examined in-year implementation as per NASS practice. We recommend this score still remain "c".

IBP Comment

Thank you to the Peer Reviewer for the comment. This question can be scored even if all IYRs are not made publicly available based on the practice of the NASS. The researcher's score of C is confirmed based on the lack of a reporting from these meetings.

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?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval

process.

Answer:

a. 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.

Source:

There is no evidence at this time that the executive is shifting funds between administrative units without recourse to the legislative.

Comment:

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"

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.

Peer Reviewer

Opinion: Agree

Comments: S.27 (2) of the Fiscal Responsibility Act states the procedure for shifting resources in the budget: "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 account". Indeed, what the FRA recognises is shifting of funds within administrative units - "from subheads under heads of account" and not from one administrative unit to another. Shifting from one administrative unit to another may require an amendment of the budget.

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?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. 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.

Source:

Table 3.7, Page 39

Half Year Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>

Comment:

There is a law that requires the executive to obtain approval from the legislature prior to spending excess Revenue. (Part VII, S. 35, Fiscal Responsibility Act 2007). However, this law is often not followed. As an example, in Q1 2020, the federal government paid the sum of \$4million as "Consultancy Fee & Litigation Expenses" from the country's excess revenue previously saved in the Excess Crude Account without recourse to the national assembly first and even though this amount was not provided for in the original or amended 2020 budget. (See Table 3.7, Page 39, Half Year Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/2020-second-quarter-and-half-year-bir?task=document.viewdoc&id=826>)

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. But Table 3.7 is on page 29 of the report. The 2021 Appropriation Act which is reproduced from 2020 and previous Appropriation Acts states as follows: S.5 (i) The Accountant-General of the Federation shall immediately upon the coming into force of this Bill maintain a separate record for the documentation of Revenue accruing to the Consolidated Revenue Fund in excess of oil price benchmark adopted in this Budget. (ii) Such revenues as specified in Sub-section (1) of this section refers to Revenues accruing from sales of government crude oil in excess of the approved benchmark price per barrel, the Petroleum Profit Tax and Royalty on Oil and Gas. S.6 (i) No funds shall be paid out of the monies arising from the record specified in Section 5 (1) except by an Act/approval of the National Assembly.

Government Reviewer

Opinion: Disagree

Suggested Answer:

d. 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.

Comments: Nigeria has historically under-collected its revenue. No excess revenue was spent by the National government in fiscal year 2020. On the \$4million paid out as consultancy fee to a Lawyer that worked with sub-national governments during the Paris debt refunds to state government debate, Table 3.7 did not show that the expenditure was a federal expenditure as such a Federal appropriation needed to deduct funds from the Excess crude account. It is equally important to mention that in that same table, no amount in 2020 was paid into the Excess Crude account. ECA is a federation (Federal, State and Local government revenue) and fund can be deducted or request to deduct fund can be made at anytime by the state, local or federal government. The researcher would have done better by seeking clarification from the National Executive Council as to who requested the payment and what appropriation authority was used. To double down, the issue was debated extensively between the Attorney General of the federation and The Senate Committee on Finance and clarification made. For Fiscal year 2020, approval to adjust expenditure due to changing macroeconomic dynamism and no money was spent without appropriation.

Researcher Response

We do not agree with the GR's recommendation to change the score from "c" because there is indeed a law requiring the executive to obtain approval from the legislature before spending excess revenue. For the avoidance of doubt, Section 35(1) of the Fiscal Responsibility Act (FRA) mandates that excess revenue that accrues when the commodity price (crude oil price) is above the predetermined price (budget benchmark) in any budget year, such revenues should be saved in an account to be domiciled with the Central Bank of Nigeria, CBN. (See link to the law below). In this light it is important to mention the following: 1. Section 35(5) of the FRA requires that no amount by should be withdrawn by *any arm government* from the Excess Crude Account (which is in custody of the Federal Government through the CBN) except the crude oil price falls below the predetermined price for three consecutive months which did not happen before the \$4m was withdrawn for "Consultancy Fee & Litigation Expenses". The federal government as the custodian of the law and the joint savings from excess revenue cannot in good faith claim the state's just "collected" the money. 2. The lawyers who helped the subnational government with the Paris Club Refunds cited by the GR were supposed to collect a percentage of the refunds due to the subnational governments. These refunds were to be made by the federal government. 3. Section 35(6) mandates that the only reason for withdrawal from Excess Crude Account is for budget augmentation (as a result of any revenue short fall due to the crude oil price dropping for 3 consecutive months) as mentioned in Section 35(5) mentioned above. The \$4m does not meet that criteria or the criteria in Subsection

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?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. 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.

Source:

Comment:

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.

Section 28 of the Fiscal Responsibility Act gives the Minister the power to "...take appropriate measures to restrict further commitments and financial operation..." in cases where targeted revenues are insufficient.

Peer Reviewer

Opinion: Agree

Comments: However, it needs to be noted that the power to restrict commitments and financial operations should be in accordance with the criteria set in the Fiscal Risk Appendix which is document that should accompany the budget submitted to the legislature per S 19 (f) of the FRA. The section describes it as: (f) a Fiscal Risk Appendix evaluating the fiscal and other related risks to the annual budget and specifying measures to be taken to offset the occurrence of such risks.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: In fiscal year 2020, the Federal government obtained approval from the legislature prior to reducing spending below enacted level due to the impact of COVID-19. See link: <https://www.premiumtimesng.com/news/headlines/397015-just-in-reps-pass-revised-2020-budget.html>
<https://guardian.ng/news/i-signed-revised-2020-budget-to-mitigate-covid-19-effect-says-buhari/>

Researcher Response

In the evidence cited by the GR, the legislature actually gave approval for an increase not a reduction in spending levels. We recommend score be maintained at "d"

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

<https://www.oaugf.ng/download-report#sort=name&sortdir=desc>

Comment:

By the time the 2018 Audit Report (Part 1) was published on 23rd December 2020, the legislature had already finished deliberations on the 2021 Annual Budget and by the time 2018 Audit Report (Part 2) was published on 25th May 2021 (outside the OBS methodology timeline). Also, 2020 and 2019 Audit Reports were not yet available during deliberations on the 2021 Annual Budget by the legislature.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: The 2018 Audit Report was submitted to the National Assembly. It was only after the National Assembly committee examined it and approve it that it was released to the public not the other way round.

Researcher Response

This Audit Report cited by the GR was published late.

IBP Comment

Even if the report was submitted to the National Assembly, it must be examined or discussed to count for this question. Based on the lack of evidence of a review of the Audit Report in the National Assembly that took place in 2020, the score for this question is confirmed as D.

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?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. 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.

Source:

<https://nigerian-constitution.com/chapter-5-part-1-section-86-appointment-of-auditor-general/>

Comment:

According to the constitution chapter 5 section 86, the president is to appoint the head of the SAI based on the recommendation of the Federal Civil Service Commission but the appointment is subject to confirmation by the senate.

As was done recently for the newly appointed head of the SAI, the senate had to approve his appointment. <https://www.oaugf.ng/news1/338-senate-confirms-aghughu-as-auditor-general-for-the-federation>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of

the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

<https://nigerian-constitution.com/chapter-5-part-1-section-87-tenure-of-office-of-auditor-general/>

Comment:

According to the Nigerian constitution chapter 5 section 87, the Auditor general of the Federal can be removed from office by the president acting on an address supported by two third majority of the senate.

Peer Reviewer

Opinion: Agree

Comments: The 1999 Constitution specifically provides that: 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.

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer “a” applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer “b” applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer “c” applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer “d” applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

1.

Expenditure Ceilings set by Ministry of Finance, Budget and National Planning,

<https://www.budgetoffice.gov.ng/index.php/mdas-detailed-2021-fgn-capital-expenditure-ceilings?task=document.viewdoc&id=822>

The practice every year is for the executive to set expenditure ceilings circulated to all MDAs prior to those MDAs submitting their budgets. Also, what ever is ceiling is determined by the executive through these mechanisms is subject to final changes by the legislative arm.

2.

Poor funding of Auditor General's office encouraging corruption, says Senate

<https://businessday.ng/uncategorized/article/poor-funding-of-auditor-generals-office-encouraging-corruption-says-senate/>

Comment:

The Executive determines the budget of the Supreme Audit Institution. 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. The budget also goes through enactment process where the budget can be increased or reduced by the legislature.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Comments: <https://www.budgetoffice.gov.ng/index.php/mdas-detailed-2021-fgn-capital-expenditure-ceilings?task=document.viewdoc&id=822> see page2

Researcher Response

While the executive proposes the funding level and expenditure ceilings which guides the SAI and other federal agencies in their budget preparation, ultimately, it is the legislature that determines what funding is approved for the SAI and other federal agencies. Also, the funding level for the SAI is grossly insufficient as admitted by House of Representatives. See the news article, "Reps decry poor funding of OAuGF for effective operation" published in November 2020 below: <https://www.vanguardngr.com/2020/11/rep-decry-poor-funding-of-ougf-for-effective-operation/> We recommend this response remains a "c".

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

b. The SAI has significant discretion, but faces some limitations.

Source:

Constitutional requirement for audit

<https://nigerian-constitution.com/chapter-5-part-1-section-85-audit-of-public-accounts/>

MDAs not submitting Audit Reports

<https://punchng.com/mdas-wilfully-refusing-to-submit-audit-reports-fg/>

Comment:

Chapter 5 section 85 subsection 4 of the constitution gives the SAI the right to conduct all audits on all government statutory corporations, commissions, authorities, agencies including persons and bodies established by an act of the national assembly.

However, in reality there are many MDAs whose records are not audited and not contained in the SAI's report.

Peer Reviewer

Opinion: Agree

Comments: The 199 Constitution states in S.85 (6) that: (6) In the exercise of his functions under this Constitution, the Auditor-General shall not be subject to the direction or control of any other authority or person. However, by S.85 (3), the broad powers of the Auditor General is limited: (3) Nothing in subsection (2) of this section shall be construed as authorising the Auditor-General to audit the accounts of or appoint auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly, but the Auditor-General shall - (a) provide such bodies with - (i) a list of auditors qualified to be appointed by them as external auditors and from which the bodies shall appoint their external auditors, and (ii) guidelines on the level of fees to be paid to external auditors; and (b) comment on

their annual accounts and auditor's reports thereon.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

IBP Comment

Thank you for the government review of this question. However, as the researcher and peer reviewer agree based on the available evidence in the law, the score is maintained.

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

This is standard practice within the SAI done with support from African Organisation Of Supreme Audit Institutions (AFROSAI - E)

See:

Interactive Workshop - OAUFG & Heads of MDAs (Audit Process and New Theory of Change page 15 - 29)

http://oaugf.ng/images/downloads/Combined_%20slides_Interactive_workshop_OAuGF_&_Heads_of_MDAs.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

a. Frequently (i.e., five times or more).

Source:

Members of the Civil Society Coalition on Audit in Nigeria (CSCAN) who regularly monitor the proceedings of Public Accounts Committee of the House of Representatives and the Senate indicate to us that senior staff member of Nigeria's SAI participated more than 15 times during committee proceedings.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

c. 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).

Source:

The government provides three open participation mechanisms, however, the effectiveness of the mechanisms and the adoption rates of views expressed by the public seems to be somewhat limited.

1. E-Public Consultation Forums

2. Online Feedback and Suggestions Forms

<https://www.budgetoffice.gov.ng/nbi/app/index.php/observation-suggestion/1-i-monitor?view=visforms>

3. Participation/Help Desk for Government Officials/MDAs

<http://www.bofhelp.gov.ng>

Presentation at the MTEF/FSP Public Consultation

<https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809>

Citizens had opportunities to make comments via chatbox during these consultations.

Comment:

The government has platforms for some participation mechanisms for the public and a dedicated platform for government officials. However, for the online feedback suggestions form, there is limited awareness amongst the public and low trust deficit in if feedback is listened to by the government.

Also, the government organises online budget discussion via webinars/conference calls and announces them via their social media handles. Links to the online events are open to the public but dedicated invites are also sent to leading civil society organisations groups.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The online feedback and suggestion form is not specifically tailored to get citizens input into the budget. The participation/help desk for government officials/MDAs is not a citizen participation portal or engagement mechanism. It is government to government portal. It is even no longer in use. Consultations on the MTEF/FSP have been repeatedly held without those to be consulted/engaged having access to the draft document. After the perfunctory consultation, there are no clear channels of engagement in terms of addresses, portals and emails to submit recommendations for review or addition to the MTEF. No consultation holds during the preparation of the executive budget beyond MDAs preparing their detailed draft budget and defending same at the Budget Office.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.

Comments: <https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809> see pages 35-39 (annexure)

Researcher Response

We disagree with the GR that the score should be upgraded from "c" to "a" and we also disagree with the PR that the score should be downgraded from "c" to "d" even though we agree with some of the PR's submissions on this point. Here are our reasons: 1. The government does indeed invite specific individuals or groups for budget discussions; not to recognise this progress or effort by the government may not be completely fair in the assessment. 2. The mechanism cited by the GR as public consultation is more of a presentation of the government's fixed position rather than a platform where members of the public and government officials exchange views on the budget. Very often no feedback are provided to the issues raised by participants after the consultation and no observable changes are made to the budget due to the feedback received. Also, as the PR pointed out, sometimes these consultation sessions hold without participants having prior access to the documents to analyze and have an informed discussion. Also the budget consultation sessions cannot be considered as open to everyone especially as they do not have mechanism for participation of different classes of people living with disability (e.g. sign language interpretation for deaf people). We recommend this score remains "c".

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?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially

vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

a. 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.

Source:

Representatives of the Budget office indicate that Civil Society Organizations representing vulnerable groups/ underrepresented people were contacted to submit inputs via email to the budget process. These include organisations like Action Aid, Oxfam and Ogoni Solidarity Forum.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: Representatives of Oxfam denied ever being invited by the Budget Office to submit inputs on behalf of vulnerable groups. They got invitations like other CSOs to participate in MTEF briefings. However, oxfam indicated that they work closely with the Ministry of Agriculture and submit inputs to the Ministry before the formulation of the annual budget.

Government Reviewer

Opinion: Agree

Researcher Response

No further comments

IBP Comment

Thank you to the peer reviewer for the comments. This is useful and important to know that Oxfam did not get specific advice to provide inputs on behalf of vulnerable groups as part of the MTEF discussions. However, IBP also received inputs that invitations were sent as well specifically groups that represent vulnerable groups, disabled groups, or women's organizations. For this reason, the A score on this question can be confirmed.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

1. Macroeconomic issues (Page 19)

2. Revenue forecasts, policies, and administration (Page 24)

3. Deficit and debt levels (Page 26)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/presentations?task=document.viewdoc&id=730>

Presentation at the MTEF/FSP Public Consultation

<https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809>

Comment:

The executive engages the citizens on some topics as highlighted above. However, the degree to which citizens feedback is uptaken is debatable.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: There has been no consultation. Only a briefing and a question and answer session on the draft MTEF/FSP. It is a superficial engagement and simply done to tick the boxes. There is no evidence that citizens recommendations have been taken on board in budgeting or macroeconomic policies. The draft policies used for consultation always crystallize as the executive policies.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: 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 Reference: recordings of webinar. Macroeconomics issues, Revenue forecasts, policies, and administration, Social spending policies, Deficit and debt levels, Public investment projects and Public services was discussed extensively <https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809>

Researcher Response

We recommend the score remains "b" for the following reasons: 1. We agree with the PR that the engagement process with citizens as it's currently being implemented feels like a box-ticking exercise and that there is no evidence that or feedback on if opinions are taken into consideration. However, this speaks to the effectiveness of the citizens engagement process not to its existence which is the focus of this question. 2. The engagement process cited by the GR (which we participate in) covers at least the first 4 topics. Two topics: Public Investments and Public Services - their strategic focus, efficiency, challenges are not touched during these consultation sessions. The time-frame for the consultation sessions as it is currently designed is also too short to cover these two topics in any level of detail. In future, multiple/multi-day webinars could be conducted to accommodate all topics.

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

c. 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).

Source:

The government claims to use a participatory tool called iMonitor through which citizens can share their feedback on the budget implementation process.

<http://monitor.budgetoffice.gov.ng/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

Comments: Apart from the participatory tool called iMonitor, The Budget office also organise webinars open to anyone. The Public and government officials exchange views on budget implementation and other issues and instance feedback on how opinion will be used taken. The Budget office monitoring and evaluation department also take direct feedback through emails and phone calls. Medium of exchanging information is advertised routinely. <https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809> [pages 35-39]

Researcher Response

The evidence cited by the GR refers to the MTEF/FSP consultation mechanism whereas this question asks if the participation mechanisms in monitoring the implementation of the annual budget are open to all. Also, we acknowledged the existence of iMonitor in our initial scoring and comment, but that tool and all others cited by the GR cannot be fairly considered as being "Open to Everyone". For example not everyone has access to internet or even knows about these tools. Second, the tools are not optimised to collect feedback from community of people living with disability (blind, deaf etc). Third, only the government knows who uses these tools and does not publish any report on usage or if any action was taken as a result of the tools. Third-party budget implementation/monitoring tools like Tracka, Udeme, Budeshi etc are more known and widely relied on by the public than iMonitor. This response should remain a "c"

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The executive takes concrete steps to receive inputs, however, there is no evidence that there were specific efforts to reach vulnerable groups in using or engaging with the online platform: <http://monitor.budgetoffice.gov.ng/shared-stories>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: <https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809> see virtual poll feedback

Researcher Response

The virtual poll (which was conducted during the early consultation process for the budget) cited by the GR does not represent "concrete efforts" by the government to receive inputs from vulnerable and underrepresented parts of the population on the implementation of the annual budget in the course of the year. We recommend this score remains "b".

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

Source:

"Share Your Story" feature on FG's Budget iMonitor (<http://monitor.budgetoffice.gov.ng/>) and Open Government Partnership (OGP) Forums allow citizens to make suggestions as it concerns budget implementation, with a specific reference to sending photos of projects

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: 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 I will be glad to upload video evidence if the platform permits

Researcher Response

The government did indeed organise a "Citizens Dialogue Session on FGN Fiscal Policy Decisions in Response to Oil Price Wars & The COVID- 19 Pandemic in Nigeria" which discussed changes to planned implementation of the annual budget (see link to presentation below). Since we have used the document on "Addendum to the MTEF/FSP" for MYR, we may use this session for scoring this question as it concerns implementation. From the presentation at this Citizens Dialogue Session, at least the following three topics were discussed: 1. Changes in macroeconomic circumstances 3. Collection of revenue 5. Changes in deficit and debt levels At least 1 topic, "Delivery of public services" was not discussed. This response has been updated from "c" to "b". <https://budgetoffice.gov.ng/index.php/dgb-citizens-engagement-webinar-presentation?task=document.viewdoc&id=796>

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

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

Source:

The government puts notifies the public often through twitter feeds incases when it is unable to reach out to all specific organizations. However, due to the twitter ban, we are unable to extract specific evidence linking prior information provided before public engagement.

See, link to the ministry's twitter feed below:

<https://twitter.com/FinMinNigeria>

Comment:

Some information, although not comprehensive, is provided during budget formulation.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The executive hardly engages the public. Twitter feed in an environment of poor and limited access to the internet cannot be the basis of reaching out to the population when there are radio and television stations as well as newspapers. There are no specific requests for inputs and timeline for the inputs to be received. Purported consultation on a draft PBS held on July 1 2021 without citizens having access to the draft and the draft was put on the Budget Office website after the event, late on the same day.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.

Comments: The following information is provided prior to citizen engagement 1. Purpose 2. Scope 3. Intended outcomes 4. Process and timeline I will be glad to share copies of invitation letters sent out to groups

Researcher Response

no further comment

IBP Comment

Since the discussion is on the MTEF, and there are emailed invitation, this question can score a C.

<https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809> There is not enough evidence of published information online about these consultations to warrant an A score, however. The researcher's response of C is confirmed.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No evidence of feedback

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Input: Slide 39 Virtual feedback poll/4 - <https://www.budgetoffice.gov.ng/index.php/hmfbnp-mtef-fsp-2021-2023-public-consultation-presentation?task=document.viewdoc&id=809> Output (report) - See slide 46 (2nd to the last bullet) and also slide 38, 39 and 41 <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-2021-fgn-budget?task=document.viewdoc&id=897>

Researcher Response

We recommend the score remains a "d". The links provided by the GR do not describe how citizens' inputs have been used in the formulation of the annual budget, they do mention that the virtual poll was used, but no evidence was provided describing how (e.g. what specifically changed as a result of the virtual poll?)

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- The inputs (e.g., a written transcript) received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and

- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: I choose not to review this question

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Comment:

The executive incorporates participation into its timetable for formulating the Executive's Budget Proposal however this is neither guaranteed by law nor publicly available. But the executive does include it in its schedule

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget?task=document.viewdoc&id=911>
Page 7, stages 3 & 4

Researcher Response

We agree with the GR that stakeholder participation is included in the budget office process which is commendable as shared in the link cited by the GR and other government documents. However, I believe this question requests to know if such participation was included in the timetable released to the public for formulating the budget; it was not provided for. For example, the Budget Circular which provides guidelines to MDAs on timelines for submission of their budget does not provide a start and end times during which they should call for and allow participation of the public in the formulation of their budget, but provides a clear timeline for them to submit their budgets. See Page Budget Circular published in 2020: <https://www.budgetoffice.gov.ng/index.php/fgn-2021-budget-call-circular?task=document.viewdoc&id=820> See Bilateral Timeline in Page 3&4 Published in September 2020 <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/call-circular?task=document.viewdoc&id=824> Such clear timelines would be needed for public participation and also uploaded on the budget office website.

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?

GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

c. 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).

Source:

Comment:

There is no known line ministry using participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. However, CSOs voluntarily engage MDAs, not because there is a mechanism for engagement or a call for submission of inputs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

Comments: The ministry of Agriculture do have a citizen-government committee to check if inputs from citizen groups reflect in the budget before onward submission to the budget office.

Researcher Response

The GR provided no further evidence to prove this claims, therefore the answer still remains D

IBP Comment

After further discussion, IBP is revising this score from a D to a C on the basis of the National Technical Steering Committee for the Agriculture Sector, which was formally inaugurated in November 2020 by the Ministry of Finance, Budget and National Planning.

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)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

- *The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

c. Yes, public hearings on the budget 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).

Source:

Chairman of the Senate committee on Appropriation, Senator Jubril Barau announcing that there will be a two-day public hearing

<https://allafrica.com/stories/202010160494.html>

However, the COVID-19 pandemic limited the ability for maximum participation for 2021 public hearing.

Comment:

Public hearings are held with opportunity for members of the public and CSOs to make input - although time is limited, so many CSOs collaborate to have one person speak on their behalf, to make best use of time

To get into the meeting, however, for security reasons and venue limitations people need to a pass to enter. To get the pass, people need to notify the appropriations committee, but these passes are available to any CSOs who ask for a pass so long as there is space within the hearing room

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

Researcher Response

No further comment

IBP Comment

During an IBP review, the score from this hearing is revised from a A to a C. There must be evidence that absolutely anyone who attends the hearing can testify and speak at the hearing to score an A. Without documented evidence that this is the case, the score for this question is a C.

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

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

Source:

Yes they do through public hearings. However, there is limited evidence concerning the topics discussed.

Chairman of the Senate committee on Appropriation, Senator Jubril Barau, announced that there will be a two-day public hearing on the Appropriation Bill:

<https://allafrica.com/stories/202010160494.html>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Macroeconomic fundamentals are part of the PBS which is approved by the legislature as the foundation of the budget formulation process. Furthermore, ceilings are normally agreed for respective MDAs before the budget gets to the legislature. Thus, there is engagement but a good number of issues are already decided before the engagement.

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the legislature provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

The Legislature does not release reports on how citizens' inputs have been used during legislative deliberations on the annual budget.

<http://www.nassnig.org/>

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

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?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

No evidence of public hearings on the audit report

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support. CSOs are merely allowed to observe proceedings before the Public Accounts Committee and sometimes the PAC can decide to sit behind doors.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. 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.

Comments: <https://web.facebook.com/watch/?v=135110964469206>

Researcher Response

The link provided by the GR is factual. We recommend upgrading the score from "d" to "b".

IBP Comment

Thank you to the government reviewer for this feedback. Despite the link on Facebook, where the public could comment, there is no evidence that the government was interacting with the public through this online mechanisms - either asking for comments or responding to comments. This therefore does not count as participation for this question and the original score of D is confirmed.

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)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.

Answer:

b. The requirements for an "a" response are not met.

Source:

The SAI holds dialogues with CSOs through which the public can suggest issues/topics to include in its audit program. However this is adhoc, initiated by CSOs and not formally maintained and promoted as a mechanism for public engagement.

Also, the degree to which this the suggestions are listened to should be a subject of further conversation.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

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?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

No evidence of a mechanism

Comment:

Peer Reviewer

Opinion: Agree

Comments: The response is factual and sufficient evidence has been provided in support.

Government Reviewer

Opinion: Agree