

Open Budget Survey 2023

Questionnaire

Nigeria

May 2024

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 2023

Source:

1. 2023-2025 MTEF & FSP Final Draft

Link: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

2. When PBS was presented to the legislature:

<https://businessday.ng/news/article/fg-transmits-2023-2025-mtef-to-nass/>

3. When PBS was approved by the Legislature:

<https://www.vanguardngr.com/2022/10/senate-approves-2023-2025-mtef-fsp-kicks-against-n1-7trn-subsidy-recommendation/>

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

Comment:

As required, the MTEF contains the assumptions underlying the 2023-2025 revenue projections, the 2023-2025 Medium Term Fiscal framework which entails the revenue and expenditure projections for 2023-2025, the fiscal deficit and deficit financing plan.

Peer Reviewer

Opinion: Agree

Comments: Relevant and sufficient evidence has been provided in support of the answer.

Government Reviewer

Opinion: Agree

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:

1. <https://www.thecable.ng/fec-approves-2023-2025-mtef-sets-new-parameters>

2. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The 2023-2025 MTEF & FSP was approved by the federal executive council (FEC) on July 27, 2022 and published on the Budget Office website on August 5, 2022.

Although the date of the approval of the PBS by FEC exceeded the period prescribed by Section 14(1) of the Fiscal Responsibility Law 2007, it was published 2 months before the president presented the proposed budget on October 7, 2022.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been provided in response to the question.

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

05/08/2022

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The final draft of the PBS was published on August 5, 2022, which 4 months before the new financial year and 2 months before the budget proposal was presented before the National Assembly on October 7, 2022.

Peer Reviewer

Opinion: Agree

Comments: Supported by information from the website of the Budget Office of the Federation of Nigeria, <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef?layout=columns> "2023-2025 MTEF & FSP Final Draft 3.4 MB 08-05-2022" Sufficient evidence has been provided.

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:

The date for publication is displayed in the source link provided below.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: Sufficient evidence has been provided as there is a date stamp on the website indicating the date of publication.

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/2023-2025-mtef-fsp-final-draft/download>

Source:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/download>

Comment:

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

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been provided.

Government Reviewer

Opinion: Agree

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:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/download>

Comment:

The numerical data contained in the PBS is not available in a machine readable format. It is available in a PDF format.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported 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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported 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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factually correct and sufficient evidence has been provided.

Government Reviewer

Opinion: Agree

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 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."

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

Answer:

2023-2025 Medium Term Expenditure Framework and Fiscal Strategy Paper

Source:

2021-2023 Medium Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported by sufficient evidence.

Government Reviewer

Opinion: Agree

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:

Answer:

a. Yes

Source:

Citizen's Guide to 2023 - 2025 MTEF & FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/citizen-s-guide-to-2023-2025-mtef-fsp/download>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported by sufficient evidence.

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 2023 FY 2023

Source:

No comment

Comment:

No comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been provided. This is in accordance with S.318 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) "Constitution" and the Financial Year Act, Nigeria's financial year runs from January 1 to December 31 of every year.

Government Reviewer

Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

07/10/2022 07/10/2022

Source:

2023 Budget Speech presented by President Muhammadu Buhari

<https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari>

Comment:

The President presented the 2023 Executive Budget Proposal to a joint session of the National Assembly on October 7, 2022

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: Agree

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:

<https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari>

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

The detailed executive budget proposal was published on the budget office website on October 7, 2022, as seen in the above source. Similarly, the budget speech was published on the same day the EBP was published, 7th October 2022.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: Agree

Comments: The detailed Executive Budget Proposal (EBP) was published on the Budget Office website on October 7, 2022, as seen in the above source. Similarly, the budget speech was published on the same day the EBP was published, October 7, 2022. The enactment process was only completed on January 3, 2023.

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 2022 should be entered as 05/09/2022. 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:

07/10/2022

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: Agree

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:

The date of the publication of the EBP is displayed on the "details" page found in the source link provided below.

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

How the information is displayed on the Page:

MDAs Budget Proposal

Published on 7 October 2022

File Name: 2023 Appropriation Details_Final Version.pdf

File Size: 5.52 MB

File Type: application/pdf

Hits: 3085 Hits
Created Date: 10-07-2022

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented in the date stamp of the publication on the website of the Budget Office of the Federation.

Government Reviewer

Opinion: Agree

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/mdas-budget-proposal-details> <https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

The EBP was released to the public on the day that it was presented to the National Assembly. Hence it was published within the time frame accepted by the OBS methodology.

Supporting documents:

Appropriation Bill 2023

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

2023 BUDGET SPEECH PRESENTED BY PRESIDENT MUHAMMADU BUHARI

<https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari>

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: Agree

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

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:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

The published EBP is in a PDF format. Hence it is a format that cant be easily processed by a computer, such as .csv, .xls/.xlsx, and .json.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: Agree

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 2022-23, 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:

2023 MDAs Budget Proposal

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

Appropriations Bill 2023

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

2023 Budget Speech presented by President Muhammadu Buhari

<https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari>

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

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:

b. No

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and sufficient evidence has been presented.

Government Reviewer

Opinion: I choose not to review this question

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 2022

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: FY 2022

Comments: Although the 2023 budget was approved by the legislature on December 28 2022, it did not become law until the president gave assent on January 3rd 2023 which is a date outside the cut off period for this assignment. FY 2022 budget, in accordance with the OBS Guidelines would have provided enough time for proper assessment of Nigeria's federal budget. See the introduction to the Minister of Finance's public presentation of the approved budget on January 6 2023. <https://www.budgetoffice.gov.ng/index.php/honourable-minister-of-finance-budget-and-national-planning-2023-approved-budget-presentation/honourable-minister-of-finance-budget-and-national-planning-presented-the-2023-approved-fgn-budget/viewdocument/885> "On January 3rd, 2023 (1st work day of the year) Mr. President signed the 2023 Appropriation Act, thereby sustaining the

restoration of a predictable January to December budget cycle".

Government Reviewer

Opinion: Disagree

Suggested Answer: FY 2022

Comments: The Enacted process for the 2023 budget concluded on January 3rd, 2023, which is beyond the cutoff date for the survey (see link: <https://dailytrust.com/buhari-signs-2023-appropriation-bill-into-law/>). Thus, the Enacted Budget that should have been highlighted is the one for 2022. We cannot access a document that was produced in 2023 for a survey with a cutoff point at December 31st, 2022. The process of enacting the budget is not finalized until it receives the signature of the President. The President retains the right to reject the bill in its entirety by exercising his veto power. Conversely, the National Assembly is endowed with the right to override a veto from President Muhammadu Buhari, thereby concluding the enactment process. Reference : <http://www.nigeria-law.org/ConstitutionOfTheFederalRepublicOfNigeria.htm>

Researcher Response

I agree with the comments made by the peer reviewer and government reviewer.

IBP Comment

IBP appreciates the comments by the reviewers. The Fiscal Year is adjusted to FY 2022

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2021

Source:

National Assembly Passes N21.8trn 2023 Budget

<https://www.channelstv.com/2022/12/28/national-assembly-passes-n21-8trn-2023-budget/>

National Assembly Passes N21.82 Trillion Budget for 2023

<https://www.vanguardngr.com/2022/12/national-assembly-passes-n21-82-trillion-budget-for-2023/>

Comment:

The national assembly passed the 2023 EBP on December 28, 2022, while the President signed it into law on January 3, 2023.

Peer Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2021 is the date the President assented to the 2022 federal budget to become law.

Comments: "Mr. President signed the FGN 2022 Appropriation Bill into law on 31st December, 2021 having laid the proposal before the National Assembly on October 7, 2021" See file:///C:/Users/PC/Downloads/HMFBNP-Public-Presentation-of-Approved-2022-FGN-Budget-Final.pdf on PUBLIC PRESENTATION OF APPROVED 2022 FGN BUDGET – BREAKDOWN & HIGHLIGHTS

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2021 <https://www.premiumtimesng.com/news/headlines/503303-just-in-buhari-signs-nigerias-2022-budget.html?tztc=1>

Comments: In Nigeria, the Constitution meticulously outlines the processes for the approval of the Appropriation Bill. A budget is legally approved only when either the President grants assent to it, or a 2/3 majority of the National Assembly overrides the President's veto, following the President's official communication of his disapproval of the bill. Historically, the President has often returned the budget to the National Assembly for amendments after review, leading to the National Assembly re-approving the Budget. It is not uncommon for the budget to undergo multiple approvals, given that Nigeria operates under a bicameral legislative system. The term "approval," as referenced by the researcher, does not signify final approval as defined in the methodology and by law. The Execution Budget (EB) can only be considered to be produced when: 1. Assent by the President: The Constitution, under Section 58(4), stipulates that the President must assent to a bill for it to become law: "... If the President signifies that he assents to the Bill, it shall become law..." (i.e Enacted Budget) 2. Presidential Veto and Legislative Override: Should the President withhold his assent, Section 58(5) provides the National Assembly with the power to override the President's veto with a 2/3 majority from both chambers: "... If the President withholds his assent and the bill is again passed by each House... the bill shall become law and the assent of the President shall not be required." (Enacted Budget) 3. Formal Communication of Rejection: If the President vetoes the bill, he is constitutionally mandated under Section 58(4) to communicate his rejection to the National Assembly within thirty days of the presentation of the bill to him: "... the President shall within

thirty days thereof signify that he assents or that he withholds assent." The passage and final approval of the budget are pivotal processes underpinned by rigorous constitutional provisions. The budget, encapsulated in the Appropriation Bill, can only be deemed approved under the condition that either the President, as a critical stakeholder in the enactment process, provides his assent or, alternatively, a 2/3 majority of the National Assembly overrides the President's veto. This legislative override can only occur after the President has officially communicated his rejection of the Appropriation Bill sent to him for final approval or 30 days elapse.

Researcher Response

I agree with the comments made by the peer reviewer and the government reviewer

IBP Comment

IBP agrees with the reviewers' comments, and the Fiscal year is changed to FY 2022.

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:

2023 APPROPRIATION ACT BY SECTOR

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

APPROPRIATION BILL 2023 as Passed

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

Comment:

The EB was published on the 7th of January 2023. However, it was fragmented into 44 different documents consisting the mother ministries.

The supporting document, the Appropriation Act, was published January 20, 2023

Peer Reviewer

Opinion: Disagree

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

Comments: The references are not the same. It is not the 2023 federal budget but the budget of 2022. The 2022 federal budget (details of votes for ministries, departments and agencies) was made available to the public on 01-01-2022 while the Appropriation Act being the enabling law was published on 12-31-2021. The source is <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget>. See also <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/viewdocument/27>

Government Reviewer

Opinion: Disagree

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

Comments: The 2022 EB was published on the 31/12/2021 The time stamp is on the website of the Budget office of the Federation <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget>

Researcher Response

I agree with the comments made by the peer reviewer and the government reviewer

IBP Comment

IBP agrees with the reviewers. The response is changed to "A"

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2021

Source:

2023 APPROPRIATION ACT BY SECTOR

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Appropriation Bill 2023

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

Comment:

The detailed EB was published on January 7, 2023, which was 4 days after it was enacted into law. Hence it was published within the time frame accepted by the OBS methodology.

The supporting document, the summary version of Appropriation Act 2023, was published on January 20, 2023

Peer Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2021 is the date of the publication of the Appropriation Act 2022 while 1/1/2022 is the publication date of details of MDA votes. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget>

Comments: The reference is now to the 2022 federal budget as the budget under review.

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2021

Comments: The 2022 EB was published on the 31/12/2021 Please refer to the publication date indicated by the time stamp on the documents provided by the Budget Office. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget>

Researcher Response

I agree with the comments made by the peer reviewer and the government reviewer

IBP Comment

IBP appreciates the comments from the reviewers. The date (For FY 2022 EB) is changed to reflect 31/12/2021

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

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

Answer:

The time stamp was visible on the Budget Office website, available at <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget/2022-appropriation-act>

Source:

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: The date stamp from the Budget Office Website shows the respective dates.

[https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget "MDAs Approved 2022 Budget Details 31.85 MB 01-01-2022"](https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget%20MDAs%20Approved%202022%20Budget%20Details%2031.85%20MB%2001-01-2022) "2022 Appropriation Act 3.3 MB 12-31-2021"

Comments: The date stamp from the Budget Office Website shows the respective dates.

Government Reviewer

Opinion: Disagree

Suggested Answer: 31/12/2021

Comments: The determination of the date of publication of the Execution Budget (EB) in Nigeria is inherently linked to the constitutional processes for the approval of the Appropriation Bill. A budget is deemed legally approved, and thus, the EB can be said to be published, once it traverses the constitutional stipulations. This occurs when either the President assents to the Appropriation Bill or when the bill, after being vetoed by the President, is overridden by a 2/3 majority of the bicameral National Assembly. Historically, it has been a common occurrence for the President to return the budget to the National Assembly for amendments and revisions, necessitating multiple approvals by the National Assembly. It is paramount to understand that the term "approval," as cited in this context, does not represent the final approval as defined by law and in the methodology, until it fulfills the constitutional conditions outlined above. The publication date of the EB may, therefore, be recorded as the date on which the Appropriation Bill is legally endorsed, following either Presidential assent, legislative repassing the budget or overriding of a Presidential veto. For EB 2022, the Budget was approved on the 31/12/2021 see link : <https://www.premiumtimesng.com/news/headlines/503303-just-in-buhari-signs-nigerias-2022-budget.html?tztc=1>

Researcher Response

I agree with the comments made by the peer reviewer and government reviewer.

IBP Comment

The response is changed to reflect the accuracy.

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/resources/internal-resources/budget-documents/2022-appropriation-act/download>

Source:

2023 APPROPRIATION ACT BY SECTOR

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

APPROPRIATION BILL 2023 AS PASSED

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

Comment:

The EB was published within the time frame accepted by the OBS methodology

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget>

Comments: This is based on the selection of year 2022 as the budget year under review.

Government Reviewer

Opinion: Disagree

Suggested Answer: 2022 APPROPRIATION ACT <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/download>

Researcher Response

I agree with the comments made by the peer reviewer and government reviewer

IBP Comment

IBP agrees with the reviewer. Correct link updated

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:

c. No

Source:

2023 Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework/2023-fiscal-framework/download>

2023 APPROPRIATION ACT BY SECTOR

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

APPROPRIATION BILL 2023 AS PASSED

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023>

Comment:

While the detailed EB and the Appropriation Act were published in PDF format which isn't machine readable, the 2023 fiscal framework which contains the revenue breakdown, expenditure summary and deficit financing component was published in a .xlsx format that can be easily processed by a computer

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The Enacted Budget is usually divided into two, the enabling law which is the Appropriation Act which contains the relevant details of the Fiscal Framework and the Schedules which is the body of the votes to ministries, departments and agencies. The Appropriation Act and the Schedules are not machine readable. The separate Fiscal Framework is not a part of the Enacted Budget. At best, it is an explanatory note. See: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/viewdocument/27>
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/mdas-approved-2022-budget-details/viewdocument/31>.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

I agree with the comment of the peer reviewer.

IBP Comment

IBP agrees with the peer reviewer. Response is changed to "C"

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual; there is relevant and sufficient evidence in support. The 2022 federal budget is publicly available.

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and there is relevant and sufficient evidence in support.

Government Reviewer

Opinion: Agree

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 2023."

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

Answer:

2022 APPROPRIATION ACT

Source:

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/download>

2023 APPROPRIATION ACT BY SECTOR

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Comment:

Supporting Document

APPROPRIATION BILL 2023 AS PASSED

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/download>

Peer Reviewer

Opinion: Disagree

Suggested Answer: "2022 Appropriation Act" and "MDAs Approved 2022 Budget Details"

Comments: The new answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: 2022 APPROPRIATION ACT

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/download>

IBP Comment

Response adjusted to reflect 2022 Appropriation Act

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:

b. No

Source:

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/download>

Comment:

The citizens budget was published on January 18, 2023, after the cut-off period prescribed by the OBS methodology.

Peer Reviewer

Opinion: Disagree

Suggested Answer: b. No

Comments: No citizens version exists for the 2022 EB.

Government Reviewer

Opinion: Disagree

Suggested Answer:

IBP Comment

Response changed to "B"

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2022

Source:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Comment:

The 2022 CB was selected for this assessment because the 2023 CB was published outside the timeframe prescribed by the OBS.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and backed by relevant and sufficient evidence. It is the Citizens Guide to the 2022 Executive Budget Proposal.

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:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: Additionally, Citizen budget for the pre-budget statement was published <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/100>

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and backed by relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: Additionally, Citizen budget for the pre-budget statement was published <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/100>

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 2022 should be entered as 05/09/2022. 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:

14/10/2021

Source:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/download>

Comment:

The Citizens Budget Proposal for FY 2022 was chosen for this assessment because the 2023 Citizens Budget for the enacted budget was published outside the time frame accepted by the OBS methodology. The 2023 Citizens Version of the enacted budget was published on January 18, 2023, 15 days after the 2023 EB was signed into law by the president.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: Additionally, Citizen budget for the 2023 pre-budget statement was published on the 07-22-2022 (July 22, 2022).

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/100>

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

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

Answer:

The published date is displayed in the details section of the "Citizen's Guide to the 2022 Executive Budget Proposal" page and the "Approved 2023 Budget of Fiscal Consolidation and Transition" page on the budget office website.

Source:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-budget/citizens-guide-to-the-2022-executive-budget-proposal>

Comment:

APPROVED 2023 BUDGET OF FISCAL CONSOLIDATION AND TRANSITION

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition>

Peer Reviewer

Opinion: Agree

Comments: See the date stamp of the publication on the website of the Budget Office of the Federation.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/2022> "Citizen's Guide to the 2022 Executive Budget Proposal 8.57 MB 10-14-2021" The citation of the 2023 budget of fiscal consolidation and transition appears unnecessary.

Government Reviewer

Opinion: Agree

Comments: Additionally, Citizen budget for the 2023 pre-budget statement was published on the 07-22-2022 (July 22, 2022).

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/100>

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/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Source:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition>

Comment:

The CB for FY 2023 was cited in this assessment because it exists, however it was published outside the time frame accepted by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

Comments: Additionally, Citizen budget for the 2023 pre-budget statement was published on the 07-22-2022 (July 22, 2022).

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/100>

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 2022 People's Guide" or "2023 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:

Citizen's Guide to the 2022 Executive Budget Proposal

Source:

Citizen's Guide to the 2022 Executive Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/citizens-guide-to-the-2022-executive-budget-proposal/download>

Comment:

Supporting Document

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition>

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and 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:

The CB used for this assessment corresponds to the 2022 Appropriation Bill and the 2022 MDA's Proposed Budget Details

Source:

2022 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/download>

2022 MDA's Proposed Budget Details

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/mdas-proposed-budget-details/download>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and 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 2021-22 & FY 2022-23

Source:

2022 Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

Comment:

The 2022 Second Quarter Budget Implementation Report is the most recent In-Year report. The Open Treasury Portal was perused for more recent In-Year Reports; however, links provided on the portal for the purpose state earlier were inactive.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual, based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

2022 MONTHLY BUDGET PERFORMANCE REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

2022 Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

Comment:

Granted, the monthly budget performance report for January to December, 2022 is available on the open treasury portal; however, the portal still undergoes routine downtime. While on some occasions, I was able to access the reports on through the portal, on some other occasions the links were dead.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. The IYRs are not released to the public, or are released more than three months after the period covered

Comments: The first justification for the above response is that the Open Treasury Portal is not easily accessible to Nigerians. It does not open on regular browsers except mozilla and the SSL/TLS of the portal has expired. The researcher states in answer to question IYRs-1" "however, links provided on the portal for the purpose stated earlier were inactive". The second is that what is published in the portal may not qualify as in year report or a budget implementation report properly so called. It is only about releases and not actual expenditure or utilisation because there is usually a variance between amounts released and amounts expended/utilised. It equates releases to "execution". Furthermore, the Portal is silent on macroeconomic performance including GDP, commodity price, interest rates, inflation and the aggregate economic performance. The third is that the Fiscal Responsibility Act 2007 in S.30 makes provision for the "Responsibility of the Budget Office to monitor and report on implementation" "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" . The first quarter 2022 Budget Implementation Report was published on September 21, 2022 while the second quarter was published on October 7, 2022, all beyond the mandatory period. The third quarter report has just been published on July 14 2023. See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

Government Reviewer

Opinion: Agree

Researcher Response

While the peer reviewers comments are valid, the reports published on the Open Treasury Portal meet the requirements to be classified as IN-Year reports. Excerpts from the "Guide to the OBS Questionnaire" available on page 93. "In-Year Reports are issued during the year as the budget is being executed. They are intended to show the executive's progress in implementing the budget. They typically show actual expenditure by administrative unit (ministries, departments, or agencies), to ensure that they are held accountable for their expenditure. In some countries, the administrative units issue the reports individually, while in other countries the information is consolidated into one report, which is typically issued by the Treasury. Either individual reports or one consolidated report is acceptable for responding to these questions"

IBP Comment

IBP notes the researcher and government reviewer's comments. IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months after the end of the fiscal period. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "D"

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 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."

Answer:

Q4 2021 - 08 September 2022

Q1 2022 - 21 September 2022

Q2 2022 - 07 October 2022

Q3 2022 - 14 July 2023

Source:

October 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/OCT.pdf>

November 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/NOV.pdf>

December 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/DEC.pdf>

Comment:

Consistent downtime in accessing the monthly budget performance reports on the open treasury portal still remains a challenge.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Not Applicable

Comments: The Treasury Portal is hardly accessible to the public and the Budget Office has not complied with its statutory obligation as required by S.30 of the Fiscal Responsibility Act, etc.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the researcher's comment on the consistent downtime affecting access. IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023

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:

There was a timestamp on the report on the open treasury portal. Similarly, I downloaded the document and checked its properties to see when the documents were created and modified.

The timestamp on the open treasury portal coincided with the date of creation of the document.

Source:

October 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/OCT.pdf>

November 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/NOV.pdf>

December 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/DEC.pdf>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: Not Applicable

Comments: The IYRs are not published. The timestamp from the website of the Budget Office of the Federation shows as follows: "2022 First Quarter Budget Implementation Report 2.46 MB 09-21-2022" "2022 Second Quarter Budget Implementation Report 4.49 MB 10-07-2022" "2022 Third Quarter Budget Implementation Report 11.9 MB 07-14-2023"

Government Reviewer

Opinion: Agree

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://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/DEC.pdf>

Source:

December 2022 Report

<https://opentreasury.gov.ng/images/2022/MONTHLYBUDGETPERF/FEDERAL%20MINISTRY%20OF%20EDUCATION%20-%20HQTRS/DEC.pdf>

Comment:

According to the timestamp on the open treasury portal, the document was published within the timeframe accepted by the OBS methodology. It is worthy to note that when I tried to access the budget performance report in late February 2023 via the open treasury portal, only the reports for January to July, 2022 were available. So, one wonders why the timestamp on the reports for October to December 2023 suggest that the reports were published within one month of release.

Peer Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Correct link for review is <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

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:

c. No

Source:

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

Material (data or content) is machine readable as it is in a .xlsx format that can be easily processed by a computer.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: The reports have not been published within the acceptable time frame and the late publications are not machine readable..

Government Reviewer

Opinion: Agree

IBP Comment

Based on previous comments, the IYRs are considered not publicly available. IBP revised the response to "D"

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:

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

Source:

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

According to the timestamp on the Open Treasury Portal, the documents document were produced and made available to the public online.

Peer Reviewer

Opinion: Disagree

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

Comments: The reports have not been published within the acceptable time frame

Government Reviewer

Opinion: Agree

IBP Comment

Based on previous comments, the IYRs are considered not publicly available based on OBS methodology, but however produced although late. IBP revised the response from "D" to "A"

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 2022."

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:

2022 Third Quarter Budget Implementation Report

Source:

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: Reports are not available to the public

Comments: The reports were not available to the public within the acceptable timeframe.

Government Reviewer

Opinion: Agree

IBP Comment

IBP changed the title to " 2022 Third Quarter Budget Implementation Report"

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://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual, relevant and sufficient evidence has been provided.

Government Reviewer

Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2022

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2022-budget-implementation-report>

Comment:

Although there exists a "2022 Second Quarter Budget Implementation Report", it cannot be considered a mid year report, going by the OBS methodology, as it is devoid of the updated economic projections for the remainder of the year, and economic and technical changes as well as new policy proposals, including the reallocation of funds between administrative units, with a comprehensive explanation of any estimate adjustments.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. The 2022 Second Quarter Budget Implementation Report was produced after the required time frame.

Government Reviewer

Opinion: Agree

Comments: The Q2 BIR is also a Mid year review for Nigeria and it served FGN purpose to propose a 2022 supplementary budget <https://tribuneonlineng.com/buhari-proposes-n819bn-supplementary-budget-for-2022/>

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:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

N/A

Comment:

The Mid-Year Review was not published.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint

IBP Comment

IBP agrees with the researcher's response. The response "D" is maintained

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

07/10/2022

Source:

Comment:

The Mid-Year Review was not published

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: MYR was published within the Q2 BIR

Comments: 10/07/2022

IBP Comment

IBP notes the government reviewer's comment. However, the document was published on October 7, 2022, as stated by the researcher and confirmed on the website check. The document is regarded as not publicly available based on OBS methodology and document publication timeline.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

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

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/2022-second-quarter-budget-implementation-report>

Comments: Website of the Budget Office of the Federation has date stamps

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/2022-second-quarter-budget-implementation-report>

Source:

Budget Office Website

Comment:

The Mid-Year Review (Half Year/Q2 BIR) was published late

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on sufficient and reliable evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.budgetoffice.gov.ng/index.php/2022-second-quarter-budget-implementation-report>

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:

d. Not applicable

Source:

N/A

Comment:

The Half Year/Q2 2022 BIR was published in PDF.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

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

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:

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

Source:

N/A

Comment:

There is no record of the Mid-Year Review being produced.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

Comments: The mid-year review was executed, and the resultant report has been published. This review typically encompasses an evaluation of the budget's performance, revenues, and expenditures, analyzing whether the initial budgetary allocations and projections—set at the beginning of the year—are still relevant and effective. In light of the outcomes of the 2022 mid-year review, several amendments were proposed to optimize the budget. Consequently, a supplementary budget was drafted and submitted to the National Assembly for deliberation and subsequent approval, resulting in the incorporation of the necessary amendments to the primary budget. For further details, please refer to the supplementary budget through the provided link below. We also have copies of the document in hard copies at the budget office for reference. Regrettably, during the migration of the Budget office to the current platform, we encountered data transfer issues which resulted in the loss of some valuable data. We are exerting all possible efforts to mitigate the impact of this loss and to prevent such occurrences in the future.

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-amended/download>

IBP Comment

IBP notes the government's response. While the second Quarter Implementation Report, which doubles as an MYR, was published, it was published on October 7th, 2022. This is regarded as not publicly available based on OBS methodology and document publication timeline. Hence, the response is changed to "A"

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence. MYR was not produced.

Government Reviewer

Opinion: Disagree

Suggested Answer: The mid-year review was Produced

Comments: The mid-year review was executed, and the resultant report has been published. This review typically encompasses an evaluation of the budget's performance, revenues, and expenditures, analyzing whether the initial budgetary allocations and projections—set at the beginning of the year—are still relevant and effective. In light of the outcomes of the 2022 mid-year review, several amendments were proposed to optimize the budget. Consequently, a supplementary budget was drafted and submitted to the National Assembly for deliberation and subsequent approval, resulting in the incorporation of the necessary amendments to the primary budget. For further details, please refer to the supplementary budget through the provided link below. Regrettably, during the migration of the Budget office to the current platform, we encountered data transfer issues which resulted in the loss of some valuable data. We are exerting all possible efforts to mitigate the impact of this loss and to prevent such occurrences in the future.

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 2021/22" or "Mid-Year Report on the 2022 National Budget."

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

Answer:

2022 Second Quarter and Half Year Budget Implementation Report

Source:

N/A

Comment:

The Mid-Year Review was neither produced nor published.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: BME 2022 Q2 Analysis

IBP Comment

2022 Second Quarter and Half Year Budget Implementation Report was published online on October 7, 2022. Therefore, it is produced.

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:

<https://www.budgetoffice.gov.ng/index.php>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

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 2021

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

2020 Annual General Purpose Financial Statements

<https://opentreasury.gov.ng/images/AUDITEDFINSTATE/2020.xlsx>

Comment:

The 2021 Fourth Quarter and Consolidated Budget Implementation Report can be regarded as the Year End Report for 2021 as it consolidates information on revenue collections, debt, and expenditures for the 2021 fiscal year. Furthermore, it articulates the differences between the original estimates and the actual outcomes for expenditure, revenue, debt.

However, the most recent publication of the Annual General Purpose Financial Statements is that for the 2020 fiscal year.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

The Year end report was published on 08 September 2022.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

08/09/2022

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: This is from the date stamp from the website of the Budget office of the Federation:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-budget-implementation-report>

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:

It was displayed in the details section of the page that warehouses the 2021 Fourth Quarter and Consolidated Budget Implementation Report.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-budget-implementation-report/2021-fourth-quarter-and-consolidated-budget-implementation-report>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: It is stated on the date stamp of the website of the Budget Office of the Federation. "2021 Fourth Quarter and Consolidated Budget Implementation Report 11.66 MB 09-08-2022"

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/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Source:

2021 Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: See <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-budget-implementation-report>

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/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

The YER isn't machine readable as it was produced in pdf format.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and 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:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-budget-implementation-report>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on sufficient and reliable 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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Agree

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 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

2021 Fourth Quarter and Consolidated Budget Implementation Report

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-budget-implementation-report>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Agree

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 answer is factual and based on reliable and 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 2020

Source:

Office of the Auditor-General for the Federation (OAuGF)

<https://oaugf.ng/download-report#sort=name&sortdir=desc&attr.tag.value=24&attr.cat.value=1&page=1>

Comment:

Section 49 of the Fiscal Responsibility Act 2007 mandates the federal government to publish its audited accounts not later than 7 months following the end of each financial year. However, the most recent Audit Report is that for FY 2019.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Considering that Nigeria runs the January to December fiscal year calendar, the AR should have been either for 2020 or 2021. The 2019 AR falls outside the scope of this assessment.

Comments: The cited section of the Fiscal Responsibility Act also shows the federal government to be violating its own laws.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP appreciates the peer reviewer's comment. The correct fiscal year in Nigeria's case would be FY 2020. As such, this is revised to FY 2020.

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://oaugf.ng/download-report#sort=name&sortdir=desc&attr.cat.value=1&page=1>

Comment:

The 2019 Audit Report was published 10 November 2021 which was beyond the allowable time prescribed by the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The 2020 and 2021 ARs have neither been prepared nor published.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP notes that the most recent Audit Report as at the research period is the FY 2020 Audit Report which was published in 2024

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 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

Answer:

Source:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019/file>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019/file>

Comment:

The 2019 Audit report was published 23 months after the end of the 2019 fiscal year.

Peer Reviewer

Opinion: Disagree

Suggested Answer: The AR 2020 or 2021 have not been produced and published.

Comments: This position is factual and based on reliable and verifiable evidence.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP notes that the correct fiscal year for review is FY 2020 and the Audit Report FY 2020 was published on January 15, 2024.

https://oaugf.ng/images/2020/Annual_Audit_Report_2020.pdf

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:

It can be viewed in the "view details" section on the annual audit report repository.

Source:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: The AR has not been published.

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

Nil

Source:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019/file>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019/file>

Comment:

The Audit Report was published 23 months after the end of the fiscal year which is clearly outside the time frame accepted by the OBS methodology.

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is no URL to link to an acceptable AR.

Comments: The AR is not published at all.

Government Reviewer

Opinion: I choose not to review this question

Researcher Response

I agree with the comments made by the peer reviewer

IBP Comment

FY 2020 Audit Report published here https://oaugf.ng/images/2020/Annual_Audit_Report_2020.pdf

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:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019/file>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019/file>

Comment:

The Audit Report was published in pdf format.

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not applicable

Comments: There is no AR in the first place to determine whether its contents are machine readable or not.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

FY 2020 Audit Report was published late outside the given timeframe, and OBS methodology hence the response is revised from "C" to "D".

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:

c. Produced for internal purposes/use only

Source:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: d. Not produced at all

Comments: Not produced at all and the question of its public, limited or private availability does not arise.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The Audit report 2020 was published in January 2024. Based on OBS methodology, the response "C" is chosen.

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:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: Nigeria's federal audited accounts are available on the website of the Auditor General for the Federation. <https://www.oaugf.ng/> There is none for the years 2020 and 2021.

Government Reviewer

Opinion: I choose not to review this question

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:

AUDITOR-GENERAL FOR THE FEDERATION'S ANNUAL REPORT ON THE FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

Source:

AuGF Report on FGN Consolidated Financial Statement for 2019

<https://oaugf.ng/docman/33-augf-report-on-fgn-consolidated-financial-statement-for-2019/file>

AuGF Annual Report Non-compliance 2019

<https://oaugf.ng/docman/34-augf-annual-report-non-compliance-2019/file>

Comment:

N/A

Peer Reviewer

Opinion: Disagree

Suggested Answer: Not applicable

Comments: The relevant audit report(s) have not been produced.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

The FY 2020 Audit Report is reviewed for the OBS round. The Title is changed to "AUDITOR-GENERAL FOR THE FEDERATION'S ANNUAL REPORT ON THE FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020"

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 answer is factual and based on reliable and sufficient evidence. There is no AR from which a citizens version can be produced.

Government Reviewer

Opinion: I choose not to review this question

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 (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). 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 of the Federation: <https://www.budgetoffice.gov.ng/index.php>
Open Treasury Portal: <https://opentreasury.gov.ng/>
Central Bank Of Nigeria: <https://www.cbn.gov.ng/>
Accountant General's Office: <https://oagf.gov.ng/>
Office of the Auditor-General for the Federation: <https://oaugf.ng/>
Nigerian Bureau of Statistics: <https://www.nigerianstat.gov.ng>
Debt Management Office: <https://www.dmo.gov.ng/>
Open Contracting Open Portal: <https://nocopo.bpp.gov.ng/>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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 of the Federation: <https://www.budgetoffice.gov.ng/index.php>
Open Treasury Portal: <https://opentreasury.gov.ng/>
Central Bank Of Nigeria: <https://www.cbn.gov.ng/>
Accountant General's Office: <https://oagf.gov.ng/>
Office of the Auditor-General for the Federation: <https://oaugf.ng/>
Nigerian Bureau of Statistics: <https://www.nigerianstat.gov.ng>

Debt Management Office: <https://www.dmo.gov.ng/>
Open Contracting Open Portal: <https://nocopo.bpp.gov.ng/>

Comment:

The open treasury portal contains data on daily payments that are 5 million naira and above, and monthly budget performance reports in machine readable format.

Also the Central of Bank of Nigeria releases annual statistical bulletin containing historic revenue, expenditure and debt data in machine readable format

<https://www.cbn.gov.ng/documents/statbulletin.asp>;

https://www.cbn.gov.ng/Out/2022/STD/2021%20Statistics%20Bulletin_Public%20Finance.xlsx

Peer Reviewer

Opinion: Agree

Comments: But the concept of the "current fiscal year" used in this section needs further clarification. Is it a reference to 2022 being the cut off date or the current year being 2023? The references provided by the Researcher contain consolidated machine readable files on revenues and expenditure.

Government Reviewer

Opinion: Agree

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:

Central bank of Nigeria

<https://www.cbn.gov.ng/documents/statbulletin.asp>

Open Treasury Portal

<https://opentreasury.gov.ng/index.php>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

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.

GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example

<https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.

Answer:

a. Yes

Source:

Budget Office of Federation

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget>

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence. Yes, in some of the websites and portals but not all of them.

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://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.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:

Fiscal Responsibility Act 2007

<https://www.placng.org/laws/nigeria/laws/fiscal%20responsibility.pdf>

Public Procurement Act 2007

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

Finance Act 2021

<https://www.firs.gov.ng/wp-content/uploads/2022/04/Finance-Act-2021-Gazetted.pdf>

Comment:

Section 13 of the Fiscal Responsibility Act mandates the Minister to hold public consultation, on the Macro-economic Framework, the Fiscal Strategy Paper, the Revenue and Expenditure Framework, the strategic, economic, social and developmental priorities of government. Furthermore, the Act stipulates that consultations be made open "to the public, the press and any citizen or authorised representatives of any organisation, group of citizens, who may attend and be heard."

It also stipulates deadlines for publishing audited accounts and financial statements. Specifically, sections 48, 49 and 50 of the Fiscal Responsibility Act contain provisions bothering on Fiscal transparency, the publication of audited accounts by all arms of Government, and the publication of summarised report on budget execution.

Peer Reviewer

Opinion: Agree

Comments: S.48 (1) of the Fiscal Responsibility Act (FRA) states as follows: "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". However, the statutory direction to the Minister in S.13 of the FRA is preceded by discretion in the word "may" as against the mandatory "shall". The conclusion is that there are provisions on transparency and participation but they need to be reinforced.

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. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

Answer:

a. Yes

Source:

Freedom of Information Act

<https://www.cbn.gov.ng/foi/freedom%20of%20information%20act.pdf>

Public Procurement Act

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

Comment:

Section 1 and 2 of the Freedom of Information Act establishes the right of citizens to access or request information.

Section 5 of the Public Procurement Act mandates the publishing of the details of major contracts.

Peer Reviewer

Opinion: Agree

Comments: S.1 (1) and (2) of the Freedom of Information Act provides as follows: "(1) Notwithstanding anything contained in any other Act, law or regulation, the right of any person to access or request information, whether or not contained in any written form, which is in the custody or possession of any public official, agency or institution howsoever described, is established. (2) An applicant under this Act needs not demonstrate any specific interest in the information being applied for". However, there are exceptions to this general rule of access to information.

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill>

2023 MDAs Budget Proposal (Details)

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

The Executive's Budget Proposal presents expenditures for all administrative units.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill>

2023 MDAs Budget Proposal (Details)

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

Appropriation of funds in the executive budget proposal is done based on administrative classification.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: See page 9 - 10 <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

IBP Comment

IBP notes the government reviewer's comment. However, the EBP valid for review does not present functional classification. IBP notes the document shared by the GR but does not meet the criteria of a supporting document for the EBP. IBP agrees with the researcher's response "B".

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill>

2023 MDAs Budget Proposal (Details)

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

The executive budget proposal has no functional classification.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

circular/viewdocument/200 COFOG compliant

IBP Comment

IBP notes the government reviewer's comment. However, the EBP valid for review does not present functional classification. IBP notes the document shared by the GR but does not meet the criteria of a supporting document for the EBP. IBP agrees with the researcher's response "B".

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:

2023 MDAs Budget Proposal (Details)

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

The executive budget proposal presents expenditures for the budget year organized by economic classification.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and 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:

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

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

The executive budget proposal was partially consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The EBP's economic classification did not capture subsidies.

Peer Reviewer

Opinion: Agree

Comments: It is not compatible with international standards including the Government Finance Statistics Manual or the corresponding United Nations Classification of the Functions of Government.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Hierarchy and Structure of Classification The codes provided seem to show a hierarchical structure, much like the classification systems used in the GFS system. The expenditure is broken down into subcategories, allowing for detailed and organized record-keeping. For example, the 'Expenditure' category is broken down into sub-categories like 'Personnel Cost', which is further divided into 'Salary', 'Allowances', and 'Social Contributions', and so on. This form of structured, multi-level classification aligns well with GFS guidelines. Detail and Specificity of Classifications Each classification seems to be meticulously detailed, denoting specific areas of expenditure. For instance, 'Allowances and Social Contribution' is divided into 'Regular Allowances' and 'Social Contributions', with the latter having specific codes for 'NHIS' and 'Contributory Pension – Employer's Contribution'. This specificity and detail align with the GFS system's goal of providing a comprehensive and clear view of governmental financial transactions and balances. Alignment with International Standards The GFS system is used internationally for systematic representation of government finances. If Appendix 4 is providing classification codes and these codes are aligning with the provided budget link, this suggests adherence to international norms and standards in financial reporting. This also implies a level of reliability and comparability of the budget data with other international entities using the GFS system. Functional and Economic Representations The classification in the budget seems to not only represent the economic nature of the transactions but also the functions and purposes behind them, aligning with the principles of GFS. The codes like '21020111' represent specific functions and economic transactions, enabling a detailed analysis of government financial activity, which is a hallmark of the GFS system. Additional Perspective Additionally, it is worth noting that if the budget details from the provided link clearly categorize and detail the various financial transactions and allocations in the manner indicated by the table, it demonstrates transparency and thoroughness, which are in sync with the purpose and design of the GFS system. Conclusion Based on the hierarchical structure, detailed classifications, alignment with international standards, and clear representation of functional and economic aspects of transactions, it is compelling to conclude that the classification codes provided in Appendix 4 do align with the Government Finance Statistics (GFS) system. However, a detailed comparison with the actual GFS guidelines and a thorough examination of the complete set of classification codes would provide a more conclusive verification. Note The researcher did not provide compelling evidence to suggest that the budget is misaligned with the GFS system; the IMF/PEFA appears to have a differing opinion. For instance, code 2205 corresponds to 'SUBSIDIES GENERAL,' and is further broken down into 220501, representing 'SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS,' amounting to 1,393,476,209. Within this, 22050102 specifies 'MEAL SUBSIDY TO GOVERNMENT SCHOOLS,' allocated 1,393,476,20. This detailed classification and allocation seem to align with the principles of the GFS system (see Page 328). <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/mdas-approved-2022-budget-details/viewdocument/31>

IBP Comment

IBP acknowledges the reviewers' comments and revises the response from "B" to "A"

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:

d. No, expenditures are not presented by program.

Source:

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details>

Comment:

NO further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

IBP Comment

IBP could not establish supporting evidence for an "A" response. This is revised from "A" to "D".

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:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The medium term expenditure framework contained a multi-year expenditure outlay that was grouped by economic classification in an aggregated format; however, there was no breakdown of the multi-year expenditure outlay.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Comments: The medium term expenditure framework is not part of the Executive Budget Proposal. It qualifies as a Pre Budget Statement. Therefore,

it cannot be used in two separate categories simultaneously viz, as part of the Executive Budget as well as a Pre Budget Statement. Moreover, what is presented in the MTEF is the proposed overall expenditure totals as it does not come down to details of expenditure by MDAs.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The breakdown is by Economic and some administrative [statutory transfers]

IBP Comment

IBP notes the government reviewer's comment. However, IBP agrees with the peer reviewer. In Nigeria's case, the MTEF is not a supporting document for the EBP. Supporting documents are not documents that are used when developing the EBP but could be updated versions of the documents that are published at the same time and submitted to the legislature as part of the EBP. Therefore, the response is changed to "D" for cross-country consistency with the methodology.

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:

None of the above

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

No further comment.

Peer Reviewer

Opinion: Disagree

Suggested Answer: None of the above.

Comments: The MTEF is not an EB supporting document.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP notes the government reviewer's comment. However, IBP agrees with the peer reviewer. In Nigeria's case, the MTEF is not a supporting document for the EBP. Supporting documents are not documents that are used when developing the EBP but could be updated versions of the documents that are published at the same time and submitted to the legislature as part of the EBP. The response is changed to "None of the above"

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/mdas-budget-proposal-details>

Comment:

The executive budget proposal contained no multi-year estimates of expenditure.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and 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.

IBP Comment

IBP acknowledges the government reviewer's comment but the EBP for review does not contain multi-year expenditure except for the 2023 allocations. IBP agrees with the researcher's response of "D".

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:

d. No, individual sources of tax revenue are not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The MTEF/Pre-Budget Statement contains presents all individual sources of tax revenue for the budget year.

Peer Reviewer

Opinion: Agree

Comments: The MTEF 2023-2025 is not a supporting document for the Executive Budget and as such, cannot be the basis for the answer. The 2023 Fiscal Framework which contains sufficient information on individual sources of tax revenue was published on January 21, 2023 after the cut off date. However, individual sources of tax revenue accounting for all tax are presented in the Appropriation Bill.

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203> which was published on the 16th of December 2022.

Government Reviewer

Opinion: Agree

Researcher Response

Since the MTEF cant be regarded as a supporting document, my response has been changed to D. This is because the executive budget proposal doesn't contain individual sources of tax revenue. Link: <https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

IBP Comment

IBP acknowledges the government reviewer's comment but the EBP for review does not contain multi-year expenditure except for the 2023 allocations. This is revised to "D".

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:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The MTEF/Pre-Budget Statement presents all individual sources of non-tax revenue for the budget year.

Peer Reviewer

Opinion: Agree

Comments: .The MTEF 2023-2025 is not a supporting document for the Executive Budget and as such, cannot be the basis for the answer. The 2023 Fiscal Framework which contains sufficient information on individual sources of non-tax revenue was published on January 21, 2023 after the cut off date. However, individual sources of non-tax revenue accounting for all tax are presented in the Appropriation Bill.

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203> which was published on the 16th of December 2022.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that this information is contained in the HMS presentation on the FY 2023 Budget and the EBP

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:

b. No, multi-year estimates of revenue are not presented by category.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The MTEF/Pre-Budget Statement presents multi-year estimates of revenues classified by category for at least two years following the focus budget year.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, multi-year estimates of revenue are not presented by category.

Comments: The MTEF 2023-2025 is not a supporting document for the Executive Budget and as such, cannot be the basis for the answer. The 2023 Fiscal Framework which contains sufficient information on individual sources of tax revenue was published on January 21, 2023 after the cut off date. Furthermore, the Appropriation Bill does not contain such multi year proposal. See <https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203> which was published on the 16th of December 2022.

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewer's response. The MTEF qualifies as a pre-budget statement but not as a supporting document since it wasn't submitted along with the EBP. Response changed from "A" to "B".

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:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

No further comments

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Comments: The MTEF 2023-2025 is not a supporting document for the Executive Budget and as such, cannot be the basis for the answer. The 2023 Fiscal Framework which contains sufficient information on multi-year estimates for individual sources of revenue accounting for all revenue was published on January 21, 2023 after the cut off date. However, the Appropriation Bill. <https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203> which was published on the 16th of December 2022 is silent on this..

Government Reviewer

Opinion: Agree

IBP Comment

IBP acknowledges the reviewer's response. The MTEF qualifies as a pre-budget statement but not as a supporting document since it wasn't submitted along with the EBP. Response changed from "A" to "D".

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 entire 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 entire 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 if no information on borrowing and debt is presented for the entire budget year.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/2023-2025-mtef-fsp-final-draft/viewdocument/102>

NIGERIA'S DEBT MANAGEMENT STRATEGY, 2020-2023

<https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3469-nigeria-s-medium-term-debt-management-strategy-2020-2023/file>

Comment:

The amount of net new borrowings and deficit financing is present on page 4 of the 2023 Appropriation Bill, while Nigeria's total debt burden as at December 31, 2021 is present on page 18 of the 2023 – 2025 MTEF/FSP.

The argument that the 2023 – 2025 MTEF/FSP be considered a supporting document to the EBP is valid. Considering the fact that the 2023 Appropriation was presented alongside 2023-2025 MTEF/FSP Final Draft and Nigeria's Debt management Strategy (2020-2023)

Peer Reviewer

Opinion: Agree

Comments: The MTEF 2023-2025 is not a supporting document for the Executive Budget and as such, cannot be the basis for the answer. The MTEF key benchmarks provides the basis for the preparation of the budget by the executive. The draft MTEF and the EBP were not presented at the same time to the legislature. However, the Appropriation Bill has nothing on the total debt outstanding at the end of the budget year but presents the other two benchmarks. But See file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf which is the Minister of Finance breakdown of the EBP at page 26 showing general government debt, external government debt composition by creditor, government debt service and external debt maturity profile.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the peer reviewer's comment and that the HMS presentation meets the criteria of a supporting document. Additionally, IBP notes that the document contains the net new borrowing for FY 2023 and the external debt Maturity profile (Euro bonds) for FY 2023. However, the total debt for FGN presents year-to-date figures as of June 2022. Additionally, there is no information on interest on outstanding debt for the budget year. Therefore, the response "A" is revised to "C".

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

Source:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

Comment:

No further comment.

Peer Reviewer**Opinion:** Agree

Comments: This can be verified from the Appropriation Bill 2023. <https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203> and the supporting document: file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf which is the minister of finance breakdown of the EBP at page 26 showing general government debt, external government debt composition by creditor, government debt service and external debt maturity profile.

Government Reviewer**Opinion:** Agree**IBP Comment**

IBP notes the peer reviewer's comment and that the HMS presentation meets the criteria of a supporting document. Additionally, IBP notes that the document contains the net new borrowing for FY 2023 and the external debt Maturity profile (Euro bonds) for FY 2023. However, the total debt for FGN presents year-to-date figures as of June 2022. Additionally, there is no information on interest on outstanding debt for the budget year.

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:

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Source:

No sources

Comment:

The total debt as at December 31, 2022, was not published in any of the two documents alluded to in previous rounds of the OBS review as supporting documents. While the Debt Management Strategy 2020-2023 contained total debt as at December 31, 2019, the 2023-2025 MTEF & FSP Final Draft contained total debt stock as at March 31, 2022.

The Debt Management Office publishes the country's debt profile. However, the total debt as at December 31, 2022 was published on March 30, 2023, three months after the 2023 budget was signed into law.

Peer Reviewer**Opinion:** Disagree**Suggested Answer:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

Comments: See file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf which is the Minister of Finance breakdown of the EBP at page 26 showing general government debt, external government debt composition by creditor, government debt service and external debt maturity profile. There is no information on interest rates on the debt;

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

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

Comments: The 2023 budget was proactively presented before the close of the fiscal year, corroborated by a link dated October 7, 2022. At the time, the most updated data available pertained to Nigeria's total debt stock at the end of Q2 2022. Live Updates: Buhari presents Nigeria's 2023 budget to National Assembly <https://www.premiumtimesng.com/news/headlines/558332-live-updates-buhari-presents-nigerias-2023-budget-to-national-assembly.html> The supporting document for the 2023-2025 MTEF & FSP Final Draft, prepared around April 2022, included the total debt stock as of March 31, 2022. All available pertinent information was duly presented. Additionally, the Ministry of Finance disclosed several provisional data points as part of the supporting documents, including the total debt for Q2 2022, which were made public. On page 26, 27,28 details regarding the total debt of Nigeria and the profile of external debt were disclosed, as was presented to the legislators. See the document here. Both the essential information and its composition were conveyed. <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207> The agency responsible for producing the document, which operates under the Ministry of Finance, Budget, and National Planning, also ensured publication as aptly highlighted by the researcher (i.e the Debt Management Office).

IBP Comment

IBP notes the government reviewer's comment and that the HMS presentation meets the criteria of a supporting document. Additionally, IBP notes that the document contains the net new borrowing for FY 2023 and the external debt Maturity profile (Euro bonds) for FY 2023. However, the total debt for FGN presents year-to-date figures as of June 2022. There is information on whether the debt is domestic or external. As such, this is revised from "D" to "C"

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:

Whether the debt is domestic or external
Maturity profile of the debt

Source:

NIGERIA'S DEBT MANAGEMENT STRATEGY, 2020-2023

<https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3469-nigeria-s-medium-term-debt-management-strategy-2020-2023/file>

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

The Debt Management Strategy Document 2020-2023 is adjudged to be a supporting document that is submitted alongside the EBP.

Page 16, Table 3 (Nigeria's Debt Management Strategy and Targets by end-2023) of Nigeria's Debt management Strategy 2020-2023, provides information on the projected maturity profile, interest rate, and debt composition for 2020-2023. However, most recent figures provided for the actuals are those for 2019.

Furthermore, page 26 of Public Presentation of 2023 FGN Budget Proposal contains details on public debt maturity profile. However, data presented is only up until Q2 2022.

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is information on external and domestic debt and maturity profile of external debt for Eurobonds

Comments: See file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf which is the Minister of Finance breakdown of the EBP at page 26 showing general government debt, external government debt composition by creditor, government debt service and external debt maturity profile.

Government Reviewer

Opinion: Disagree

Suggested Answer: The following Data was presented : 1.General Government Debt Federal Government Debt (USD million) Debt/GDP ratio 2. External Government Debt Composition By Creditor External Government Debt (%) 3. Government Debt Service Debt Service and Revenue (₦ trillion) 4. External Debt Maturity Profile FGN Eurobond Maturity (USD million) 5. Debt Management Strategy

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207> 6. NIGERIA'S DEBT MANAGEMENT STRATEGY, 2020-2023

<https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3469-nigeria-s-medium-term-debt-management-strategy-2020-2023/file>

Comments: Regrettably, we don't possess a time machine to foresee Nigeria's total debt profile for December 2022 while presenting the budget in October of 2022. Therefore, we could only published data that was available - which included the total debt for Q2 2022. The Banker of the Federal Government, The CBN also published Debt related data - see link below. The document although on the website on the agency that produce it - The CBN- also gave details of Nigeria debt. The document are all supporting documents
<https://www.cbn.gov.ng/Out/2022/RSD/THIRD%20QUARTER%202022%20ECONOMIC%20REPORT.pdf> (published: 9/30/2022)

IBP Comment

IBP notes the reviewers' comments and that the HMS presentation meets the criteria of a supporting document. Additionally, IBP notes that the document contains the net new borrowing for FY 2023 and the external debt Maturity profile (Euro bonds) for FY 2023. However, the total debt for FGN presents year-to-date figures as of June 2022. There is information on whether the debt is domestic or external.

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:

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

Source:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Page 17 of the Finance Minister's Presentation of the Budget, which is considered a supporting document to the EBP, contains information on nominal GDP, inflation rate, and real gdp growth. However, the projected interest rate appears to be conspicuously missing.

Peer Reviewer

Opinion: Agree

Comments: Also, the Presidents speech to the legislature contains a. Oil price benchmark of 70 US Dollars per barrel; b. Daily oil production estimate of 1.69 million barrels (inclusive of Condensates of 300,000 to 400,000 barrels per day); c. Exchange rate of 435.57 Naira per US Dollar; and d. Projected GDP growth rate of 3.75 percent and 17.16 percent inflation rate. But it is silent on interest rates.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: 1. Interest rates (Page 34 of the Q3 Economic Report - Supporting document with the Budget, Published 9/30/2022) contain detail information on Interest rates and its outlook. Link :

<https://www.cbn.gov.ng/Out/2022/RSD/THIRD%20QUARTER%202022%20ECONOMIC%20REPORT.pdf> 2. 2021 Debt Sustainability Analysis (DSA) Report (also supporting document with the EBP, published 14 Jun 2022 (contain All the key information in details) see link :

<https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/3972-2021-debt-sustainability-analysis-dsa-report/file>

IBP Comment

IBP notes the reviewer's submission and acknowledges the HMS Presentation as a supporting document. IBP agrees with the provision of macroeconomic forecasts in the HMS presentation. However, neither the HMS presentation, EBP nor the Budget Speech contains the interest rates. Therefore, the response "C" is valid for cross-country consistency.

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:

Nominal GDP level

Inflation rate

Real GDP growth

Source:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Page 17 of the Finance Minister's Presentation of the Budget, which is considered a supporting document to the EBP, contains information on nominal GDP, inflation rate, and real gdp growth. However, the projected interest rate appears to be conspicuously missing.

Furthermore, the Minister's presentation had information on exchange rate, oil price, oil production benchmark non-oil gdp, oil gdp, nominal consumption and imports, which features on page 17 of the document.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer: information beyond the elements

Comments: In addition to the items outlined by the researcher, we have provided a detailed forecast for the interest rate. Please refer to pages 28, 29, and subsequent pages for more information. <https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/3972-2021-debt-sustainability-analysis-dsa-report/file> also this - <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft-2/viewdocument/198>

IBP Comment

IBP notes the reviewer's submission and acknowledges the HMS Presentation as a supporting document. IBP agrees with the provision of macroeconomic forecasts in the HMS presentation. However, neither the HMS presentation, EBP nor the Budget Speech contains the interest rates. Therefore, the response "C" is valid for cross-country consistency.

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.

For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget <https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).*

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

Comments: Please refer to the supporting document link below <https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/3972-2021-debt-sustainability-analysis-dsa-report/file> Clearly from the content of the report (a supporting document for the 2023 EBP, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget).

IBP Comment

IBP notes the reviewer's comment but the document submitted by the Government reviewer does not count as a supporting document. The researcher's choice "D" remains valid.

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 of the impact of the new policies, 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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Page 32, 33, and 34 of the the Finance Minister's presentation of the 2023 Appropriation Bill contains fiscal policy initiatives aimed at improving healthcare financing, climate change, job creation etc.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual, based on reliable and sufficient evidence

Government Reviewer

Opinion: Agree

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 of the impact of the new policies, 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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Page 30 of the Finance Minister's presentation of the 2023 Appropriation Bill contains information on initiatives to improve tax, customs and independent revenues.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence

Government Reviewer

Opinion: Agree

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

The presentation of expenditure outturn in the Finance Minister's Presentation of the 2023 Appropriation Bill was done by economic classification.

Peer Reviewer

Opinion: Agree

Comments: See the expenditure performance of the 2022 federal budget at page 14 of the HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207> But this is a general statement of lump sum expenditure for overheads, personnel, capital, debt service, etc.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Expenditure by administrative and economic classification was presented 1. Economic Classification 2. Administrative Classification see document in link <https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

IBP Comment

The document shared by the Government Reviewer does not contain information on the administrative classification needed to support the submission. IBP agrees with the researcher's response "C" as evidenced in the HMS presentation of the EBP.

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 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-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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

Expenditures for individual programs for the year preceding the budget year (BY-1) wasn't present in the Executive's Budget Proposal or any supporting budget documentation.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, programs accounting for all expenditures are presented for BY-1.

Comments: To ascertain whether the budget passes the test for Question 20, we need to assess whether expenditure estimates for the year before the budget year (BY-1) are presented by program. For this case, a "program" is considered any level of detail below an administrative unit, such as a ministry or department, and can include subgroups like "primary health care," "hospitals," or "administration." From the provided information, the budget does present expenditure estimates broken down into significant detail below the administrative unit, the "0111001001 STATE HOUSE - HQTRS." The budget details include various line items under categories like "PERSONNEL COST," "OTHER RECURRENT COSTS," "CAPITAL EXPENDITURE," etc., each with its distinct allocation, showing the allocation to several specific programs like "SALARY," "ALLOWANCES AND SOCIAL CONTRIBUTION," "OVERHEAD COST," "UTILITIES - GENERAL," etc. Moreover, within each of these major categories, there is an even more detailed breakdown, such as specific types of allowances, utilities, materials, and services, each listed with a distinct code and amount. These can be considered programs or sub-programs as per the definition given for answering Question 20. To sum it up, considering the definition provided for a "program," the provided budget seems to pass the test as it does present expenditure estimates in significant detail below the administrative unit level, thus presenting by program. see link to document : 2023 MDAs Budget Proposal <https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

IBP Comment

While IBP understands the variation in the classification of "programs" across countries, "salary, allowances and social contribution", etc, do not count as a "Program" description. Researcher's response "D" remains valid.

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

2022 Appropriation Bill As Passed

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

Comment:

The 2022 Appropriation Act was amended. The amended expenditure estimates reflected in the budget performance outturn section of the Finance Minister's Presentation of the 2023 Appropriation Bill, visible on page 14.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence

Government Reviewer

Opinion: Agree

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

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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported by reliable and sufficient evidence

Government Reviewer**Opinion:** Disagree**Suggested Answer:**

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Comments: <https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework>**IBP Comment**

The document shared by the government reviewer is not valid for the OBS 2023 review. Researcher's response remains valid.

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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>**Comment:**

No further comment

Peer Reviewer**Opinion:** Agree**Comments:** The answer is factual and based on reliable and sufficient evidence. The MTEF 2023-2025, the breakdown of 2023 budget by the honourable minister of finance and the president's speech are silent on this.**Government Reviewer****Opinion:** Disagree**Suggested Answer:** Economic & Some Administrative [Statutory Transfers]**IBP Comment**

IBP agrees with the researcher's response.

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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

Expenditures are not presented by program for BY-2 and prior years in neither the EBP nor its supporting documents.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence. The MTEF 2023-2025, the breakdown of 2023 budget by the honourable minister of finance and the president's speech are silent on this.

Government Reviewer

Opinion: I choose not to review this question

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Although the EBP supporting document listed above has the partial expenditure outturn for BY-1, nothing on BY-2 was presented.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on reliable and sufficient evidence - review of EBP and supporting documents

Government Reviewer

Opinion: Disagree

Suggested Answer:

Comments: <https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework> See Chapters 3 & 4:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft-2/viewdocument/198>

IBP Comment

The document shared by the Government reviewer is not valid for the OBS 2023 review.

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1) was presented on page 26 of the Finance Minister's presentation of the 2023 appropriation bill.

Peer Reviewer

Opinion: Agree

Comments: See OVERVIEW OF 2022 FGN FISCAL OUTCOMES (JAN – AUG), Revenue Performance at page 13 of Minister of finance's presentation of the EBP; file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf;

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Individual sources of revenue for the year preceding the budget year (BY-1) was presented on page 26 of the Finance Minister's presentation of the 2023 appropriation bill.

Peer Reviewer

Opinion: Agree

Comments: However, page 26 of the Finance Minister's presentation of the 2023 Appropriation Bill is on debts - "public debt maturity profile", not on revenue. The relevant page is page 13. But it is only for January to August.

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Page 22 of the aforesaid presentation contains the amended 2022 revenue estimates.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Neither does the EBP nor any supporting budget documentation contain 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).

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Comments: <https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework>

IBP Comment

The document shared by the Government reviewer is not valid for the OBS 2023 review.

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

Neither the EBP nor 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)

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Comments: <https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework>

IBP Comment

The document shared by the Government reviewer is not valid for the OBS 2023 review. The researcher's response remains valid.

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

Comment:

The revenue outturn for BY-2 (2021) was presented in the 2023-2025 MTEF/FSP Final draft document, but missing in the Finance Minister's presentation of the 2023 Appropriation Bill (considered as a supporting document to the EBP).

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based of relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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:

HMFBNP Public Presentation of 2023 FGN Budget Proposal - Breakdown & Highlights

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnb-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

Comment:

The amount of net new borrowing and interest payments on debt can be found on page 4 of the 2023 Appropriation Bill.

Maturity profile of the debt showing external and domestic debt is visible on page 26 of the Finance Minister's presentation of the 2023 Budget.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: In the supporting documents, Information beyond the core elements was presented 1. Debt Sustainability Analysis , One of the supporting documents submitted to the Legislator and published on the Website of the Debt Management office see link :

<https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/3972-2021-debt-sustainability-analysis-dsa-report/file> 2. CENTRAL BANK OF NIGERIA ECONOMIC REPORT , Another supporting document submitted to the legislator and published on the website of the CBN also give details of the composition of the debt among others See Link :

<https://www.cbn.gov.ng/Out/2022/RSD/THIRD%20QUARTER%202022%20ECONOMIC%20REPORT.pdf>

IBP Comment

For cross-country and OBS methodology consistency, the documents referenced by the government reviewer are not valid for the OBS 2023 review. The researcher's response remains valid.

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:

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

Source:

NIGERIA'S TOTAL PUBLIC DEBT PORTFOLIO AS AT DECEMBER 31, 2021

<https://www.dmo.gov.ng/debt-profile/total-public-debt/3856-nigeria-s-total-public-debt-stock-as-at-december-31-2021/file>

Comment:

The total debt for BY-2 was already published by the Debt Management Office by the time the 2023 Appropriation Bill was presented to the National Assembly. Hence, it could be considered a supporting document to the budget. The DMO Debt Report and Debt Management Strategy are often tendered as supporting documents to the EBP.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. See also

file:///C:/Users/PC/Downloads/HMFBNP%202023%20Budget%20Proposal%20Presentation%2018%2010%2022%20-%20Final(4)-6.pdf

Government Reviewer

Opinion: Agree

IBP Comment

Reference to the HMS Budget Presentation <https://budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207> in addition to the budget speech

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

Comment:

Neither the EBP nor any supporting budget documentation present information on extra-budgetary funds for the budget year.

Peer Reviewer

Opinion: Agree

Comments: There is no information in the Appropriation Bill, Minister's presentation of the EBD or the Presidents speech to the legislature.

Government Reviewer

Opinion: I choose not to review this question

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, including both revenues and expenditures, 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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The Appropriation Bill, the Minister's presentation and the President's speech to the legislature are silent on this.

Government Reviewer

Opinion: I choose not to review this question

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

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:

d. No, estimates of intergovernmental transfers are not presented.

Source:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

Comment:

The 2023 Appropriation contains intergovernmental statutory transfers to subnational unit, however, the figures are not disaggregated to know what each subnational unit gets.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of intergovernmental transfers are not presented.

Comments: There are no intergovernmental transfers in the EBP or any supporting document. Statutory allocations to each tier of government - federal, state and local governments are based on the revenue sharing formula legislation. They are not transfers from the federal to states and local governments. Every tier of government is entitled to a share as a matter of constitutional right.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

Comments: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft-2/viewdocument/198> see section 6.2 pages 24-26

IBP Comment

IBP appreciates the Government reviewer's submission, but the MTEF is not a supporting document. IBP agrees with the peer reviewer. Response is changed to "D".

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 budget 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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/viewdocument/202>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer factual and based on relevant and sufficient evidence.

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: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft-2/viewdocument/198> see scenario analysis In the referenced document pages 24-27

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:

Not available

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient information. The Appropriation Bill, the minister's presentation and the president's speech contain nothing on these alternative displays.

Government Reviewer

Opinion: Disagree

Suggested Answer: Impact by income or revenue

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/viewdocument/203>

Comment:

Page 8 and 12 of the 2023 Appropriation Bill presents a single line recurrent non-debt expenditure and capital expenditure allocation to government-owned enterprises.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of transfers to public corporations are not presented.

Comments: There is a difference between transfers which is about resources belonging to the federal government being given to public corporations and the budget simply taking cognisance of their revenue and expenditure for comprehensiveness of the budget - their revenue which they generate and their expenditure made from that revenue. So, those pages in the Appropriation Act do not provide evidence of a transfer. The corporations are even required under sections 21 and 22 of the Fiscal Responsibility Act to transfer a portion of their operating surplus to the federal government treasury. By S.23 of the FRA, public corporations while paying operating surplus to government are mandated to absorb their losses and deficits. On page 22 of the Minister of Finance budget presentation, (<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>), it is stated "Total revenue available to fund the 2023 FGN Budget is estimated at N9.73 trillion. This includes the gross revenues of 63 Government-Owned Enterprises totalling N3.48 trillion...The GOEs will remit N1.06 trillion to FGN's Consolidated Revenue Fund, and retain N2.42 trillion for their expenditures and reserves".

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the peer reviewer's submission, however, the researchers' response "C" is maintained

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:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and the based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

The nature and fiscal implications of the country's contingent liabilities was expressly presented in the 2023-2025 MTEF and FSP. However, the MTEF is considered a PBS according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. There is nothing in the budget, President's speech, Minister of Finance budget breakdown on contingent liabilities.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Pages 28 contain information about contingent liabilities of the federal government

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2023-fgn-budget-proposal-breakdown-highlights/viewdocument/207>

IBP Comment

IBP agrees with the researcher's response.

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

Some core elements of government's future liabilities were presented in the 2023-2025 MTEF and FSP. However, the MTEF is considered a PBS according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. There is nothing in Appropriation Bill and Schedule, President's speech and Finance Ministers budget breakdown on this.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

Comments: Some core elements of government's future liabilities were presented in the NIGERIA'S DEBT MANAGEMENT STRATEGY, 2020-2023 see link : <https://www.dmo.gov.ng/publications/other-publications/debt-management-strategy/3469-nigeria-s-medium-term-debt-management-strategy-2020-2023/file> Also a comprehensive report on debt sustainability was published - and it is a supporting document for the EBP see link: Debt Sustainability Analysis <https://www.dmo.gov.ng/publications/reports/debt-sustainability-analysis/3972-2021-debt-sustainability-analysis-dsa-report/file>

IBP Comment

The documents shared by the Government reviewer are not valid for the OBS 2023 review. The researcher's response remains valid.

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

Comment:

The total amount of donor assistance was presented on page 5 of the 2023 Appropriation Bill.

Peer Reviewer

Opinion: Agree

Comments: The EBP merely captures counterpart funding arrangements so as to document Nigeria's contribution that will attract the counterpart. It is mainly done under "Service Wide Votes". However, the Appropriation Bill in S.9 (b) which when enacted becomes the Appropriation Act creates this obligation vis; "All Accounting Officers of Ministries, Parastatals and Departments of Government who control heads of expenditures shall upon the coming into effect of this Bill furnish the National Assembly on quarterly basis with detailed information on- all foreign and domestic assistance received from any agency, person or organisation in any form". There is no evidence that this provision is being complied with.

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/download>

Comment:

The tax expenditure statement is presented in the annexure of the MTEF document. However, this will count for this question because the MTEF is considered a PBS.

Peer Reviewer

Opinion: Agree

Comments: The enabling provision related to tax expenditure is S.29 (1) of the FRA which states that: "Any proposed tax expenditure shall be accompanied by an evaluation of its budgetary and financial implications in the year it becomes effective and in the three subsequent years, and shall only be approved by the Minister, if it does not adversely impair the revenue estimates in the annual budget or if it is accompanied by countervailing measures during the period mentioned in this subsection through revenue increasing measures such as tax rate raises and expansion of the tax base". Apparently, this provision creates no role for the legislature in the approval of tax expenditures.

Government Reviewer

Opinion:

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 individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual 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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

All estimates for earmarked revenues are present in the 2023 Appropriation Bill; however, there is no corresponding narrative discussing the earmarks.

Peer Reviewer

Opinion: Agree

Comments: Education tax and special levies dedicated to specific expenditure are presented in Appropriation Bill but the narrative is not included.

Government Reviewer

Opinion:

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:

NATIONAL DEVELOPMENT PLAN (NDP) 2021-2025 Volume I

https://nationalplanning.gov.ng/wp-content/uploads/2021/12/NDP-2021-2025_AA_FINAL_PRINTING.pdf

2023 Budget Speech presented by President Muhammadu Buhari

<https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari/2023-budget-speech-presented-by-president-muhammadu-buhari/download>

FGN 2023 Budget Call Circular

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

Comment:

The Federal Government, through the 2023 Budget Call Circular, had stated that the 2023 Budget will be prepared in line with the government's policy thrust, as articulated in the National Development Plan (NDP 2021-2025).

Furthermore, the FG instructed all MDAs, through its Public Investment Management Guidelines, to review their existing project portfolio, utilizing the approved list of projects and programmes from the sectoral review of the National Development Plan.

This provides evidence that there was a framework in place to align the 2023 Budget with the National Development Plan (2021-2025). Hence, the National Development Plan 2021-2025 can serve as the policy document that communicates the intended policy objectives and goals to be achieved

by the budget.

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: There were instructions for MDAs to align their expenditure with the extant Development Plan. But there is no evidence that it was so aligned. Nigeria has been undergoing rapid negative macroeconomic changes that defied logical alignment of plans and budgets because the plan became unimplementable in the short and medium term. Indeed, the Development Plan parameters were shifted by the Ministry of Finance/National Planning and Budget Office as shown from this quote from the ministerial presentation of the EBP: "(i) The initial projection is not likely to be achieved based on current trends. (ii) The medium-term projections deviate from the projections in the National Development Plan (NDP) 2021-2025. They have been updated based on a combination of current realities and a modified medium-term outlook. For instance, inflation and growth in the NDP are projected at **14.93% and ***4.39%, respectively, for 2023"

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with peer reviewers' comment and notes that the HMS presentation speaks to some policies. The response is changed from "A" to "C".

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:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

NATIONAL DEVELOPMENT PLAN (NDP) 2021-2025 Volume I

https://nationalplanning.gov.ng/wp-content/uploads/2021/12/NDP-2021-2025_AA_FINAL_PRINTING.pdf

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FGN 2023 Budget Call Circular

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

Comment:

Furthermore, the FG instructed all MDAs, through its Public Investment Management Guidelines, to review their existing project portfolio, utilizing the approved list of projects and programmes from the sectoral review of the National Development Plan.

This provides evidence that there was a framework in place to align the 2023 Budget with the National Development Plan (2021-2025). Hence, the National Development Plan 2021-2025 can serve as the policy document that communicates the intended multi-year policy objectives and goals to be achieved by the budget.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Comments: There were instructions for MDAs to align their expenditure with the extant Development Plan. But there is no evidence that it was so aligned. Nigeria was undergoing rapid negative macroeconomic changes that defied logical alignment of plans, laws and budgets because the plan became unimplementable in the short and medium term. There is no narrative in the EBP to show compliance with the instructions. For instance, the provision for fuel subsidy in the budget for six months was against the clear letter and spirit of the Petroleum Industry Act. The president, for political exigency acted ultra vires in extending the fuel subsidy regime contrary to law. Again, there was no provision in the budget (for Vulnerable Group Fund) to kick start the compulsory health insurance policy regime of the 2022 National Health Insurance Authority Act which could fast track universal health coverage - a key pillar of the health component of the National Development Plan, etc.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with peer reviewers' comment and notes that the HMS presentation speaks to some policies. The response is changed from "A" to "C".

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:

c. Yes, nonfinancial data on inputs are presented for some programs and/or some administrative units (or functions).

Source:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

For the capital expenditure component of the EBP, non-financial data is provided for some projects. An example from the 2023 Appropriation bill is

ERGP23103699: PROVISION OF 100 NOS OF LIBRARY BOOKS at N5,465,081

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and supported by evidence from the EBP.

Government Reviewer

Opinion: Agree

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

For the capital expenditure component of the EBP, non-financial data (in terms of output) is provided for some projects.

e.g ERGP30194513: IMPLEMENTATION OF STRATEGIES TOWARDS CREATION OF 100MILLION JOBS AND LIFTING PEOPLE OUT OF POVERTY at N56,000,000

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, nonfinancial data on results are not presented.

Comments: Scoring a "c" gives the impression of some good performance. In fact, the example given is challenged by lack of clarity. The strategies

and activities are not specified and it is an unchallenged fact that fifty six million naira cannot lift one hundred million persons out of poverty. What is the exact number of persons that the vote will lift out of poverty? This is not specified. This cannot qualify as a good result statement. Indeed, the federal budget is suffused with words such as "capacity building", "empowerment", "poverty reduction", etc.. These words lack specificity when there is no context. They are usually opportunities for MDAs to mismanage public resources. Finally, the alternative answers should be better clarified. If for instance the federal budget has 10,000 projects and only 10 or even 1 meets the demands of proper definition of outputs and outcomes, would it still make a "c"?

Government Reviewer

Opinion:

IBP Comment

IBP appreciates the reviewer's comment on this. IBP revised the response from "C" to "D"

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:

2023 Appropriation Bill

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-bill/2023-appropriation-bill/download>

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

Comment:

No further comments

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on the review of the EBP and supporting documents.

Government Reviewer

Opinion:

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 as 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:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

2023 MDAs Budget Proposal

<https://www.budgetoffice.gov.ng/index.php/mdas-budget-proposal-details/mdas-budget-proposal/download>

NATIONAL DEVELOPMENT PLAN (NDP) 2021-2025 Volume I

https://nationalplanning.gov.ng/wp-content/uploads/2021/12/NDP-2021-2025_AA_FINAL_PRINTING.pdf

2023 Budget Speech presented by President Muhammadu Buhari <https://www.budgetoffice.gov.ng/index.php/2023-budget-speech-presented-by-president-muhammadu-buhari/2023-budget-speech-presented-by-president-muhammadu-buhari/download>

Comment:

The 2023 Budget Proposal was prepared in alignment with the National Development Plan (2021-2025), which articulates policies intended to benefit directly the country's most impoverished populations. However, a narrative discussion was included either in EBP or any of its supporting documents.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Comments: The fact that the NDP articulates policies for the benefit of the poor does not translate to provisions in the budget. The EBP or supporting documents did not make provisions for the direct benefit of the most impoverished population. The researcher should be asked to cite some of the provisions.

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the reviewer's comment and with consistency with Q. 36, revises the response to "D"

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:

FGN 2023 Budget Call Circular

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

Comment:

The call circular provides a deadline for MDAs to submit their budgets, but doesn't state the period slated for other stakeholder groups, including, civil society, private sector and media, to engage government on the budget during the budget formulation stage.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence, especially from the FGN 2023 Budget Call Circular.

Government Reviewer

Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

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:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

The PBS includes the nominal GDP level, inflation rate, real GDP growth and interests rates. It also include some other components beyond the core components mentioned earlier: These include current account balance, oil price, exchange rate, and unemployment rate.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: There is no projection in the PBS on interest rates. However, interest rate developments were discussed but no projection was made for the medium term.

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes the information on the macroeconomic forecast in the PBS/MTEF 2023-2025. While other beyond core information is presented in the document, the document does not, however, contain information on Interest rates. The response is revised from "A" to "B"

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:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

The PBS presents macroeconomic, fiscal, and monetary policy objectives and strategies, on page 30, 32 and 38 respectively of the source link provided above, to guide the development of detailed estimates for the upcoming budget.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on the provisions of the MTEF 2023-2025.

Government Reviewer

Opinion: Agree

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*
- *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:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

While Page 12 of the PBS presents assumptions underlying oil and non-oil revenue projections, the federation account revenues is visible on page 25. As earlier stated, the PBS presents macroeconomic, fiscal, and monetary policy objectives and strategies, on page 30, 32 and 38 respectively.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual, based on MTEF 2023-2025.

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:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

While the amount of net new borrowing needed in the upcoming budget year is presented on page 29, table 6.4 of the PBS, the interest payments on the outstanding debt for the upcoming budget year is visible on page 28.

However, the PBS provides no detail on the central government's total debt burden at the end of the upcoming budget year

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on the MTEF 2023-2025.

Government Reviewer

Opinion: I choose not to review this question

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:

2023-2025 MTEF & FSP Final Draft

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

The PBS presents an overview of the expenditure framework for multi year period (2022-2025) on page 28, table 6.4.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on the MTEF 2023-2025.

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:

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

Comment:

Expenditure estimates in the enacted budget are presented by economic classification and administrative classification.

2023 Appropriation ACT by Sector

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Peer Reviewer

Opinion: Agree

Comments: However, the answer now refers to the 2022 federal budget enacted within the considered time frame. The 2023 federal budget was published after December 31 2022. See the detailed 2022 federal budget: file:///C:/Users/PC/Downloads/2022%20APPROPRIATION%20AMENDMENT%20FINAL%20COPY%204-6.pdf. See further the 2022 Appropriation Act:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

Government Reviewer

Opinion: Agree

Researcher Response

I agree with the comments made by the peer reviewer.

IBP Comment

IBP notes the peer reviewer's comment and with respect to the FY 2022 Enacted Budget

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/viewdocument/27> The response is revised to "C".

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:

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

2023 Appropriation ACT by Sector

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Comment:

Expenditure estimates in the enacted budget are presented by economic classification and administrative classification.

Peer Reviewer

Opinion: Agree

Comments: The reference is now to the 2022 federal budget. See the detailed 2022 federal budget:

<file:///C:/Users/PC/Downloads/2022%20APPROPRIATION%20AMENDMENT%20FINAL%20COPY%204-6.pdf>. See further the 2022 Appropriation Act: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

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:

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

2023 Appropriation ACT by Sector

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on the Appropriation Act 2022 (2023 Appropriation is not applicable) and the MDA Schedule of Expenditures. Beyond the lump sum votes to MDAs which are divided into recurrent and capital, there are votes for specific activities and programs and their details are provided in the budget. See the detailed 2022 federal budget: file:///C:/Users/PC/Downloads/2022%20APPROPRIATION%20AMENDMENT%20FINAL%20COPY%204-6.pdf. See further the 2022 Appropriation Act:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

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:

2023 Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework/2023-fiscal-framework/download>

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

2023 Appropriation ACT by Sector

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual but based on the Appropriation Act 2022 (2023 Appropriation is not applicable) and the MDA Schedule of Expenditures. . See the detailed 2022 federal budget: file:///C:/Users/PC/Downloads/2022%20APPROPRIATION%20AMENDMENT%20FINAL%20COPY%204-6.pdf. See further the 2022 Appropriation Act: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

Government Reviewer

Opinion: Agree

IBP Comment

Reference for the OBS 2023 round is the FY 2022 Enacted Budget <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/viewdocument/27>

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:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

2023 Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework/2023-fiscal-framework/download>

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

2023 Appropriation ACT by Sector

<https://www.budgetoffice.gov.ng/index.php/2023-appropriation-act-by-sector>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual but based on the Appropriation Act 2022 (2023 Appropriation is not applicable) and the MDA Schedule of Expenditures. See the detailed 2022 federal budget: file:///C:/Users/PC/Downloads/2022%20APPROPRIATION%20AMENDMENT%20FINAL%20COPY%204-6.pdf. See further the 2022 Appropriation Act: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

Government Reviewer

Opinion: Agree

IBP Comment

Reference for the OBS 2023 round is the FY 2022 Enacted Budget <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-act/viewdocument/27>

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:

2023 Fiscal Framework

<https://www.budgetoffice.gov.ng/index.php/2023-fiscal-framework/2023-fiscal-framework/download>

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

Comment:

2023 Fiscal Framework presents the amount of net new borrowing required during the budget year and the interest payments on the outstanding debt for the budget year, but does not provide details on the total debt outstanding at the end of the budget year

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: The total debt outstanding at the end of the budget year is not in the Enacted Budget. See the 2022 Appropriation Act:

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>.

It is also not in the Finance Minister's public presentation of the budget.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the reviewer's comment. The EB FY 2022 presents information for the net new borrowing and debt service cost but not for total debt outstanding. The response is revised from "A" to "B"

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:

c. The Citizens Budget provides information, but it excludes some core elements.

Source:

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/viewdocument/931>

Comment:

The Citizens Budget provides information not only on the core components mentioned above, but also information on the Debt Management Strategy, Finance Act etc.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. The Citizens Budget provides information, but it excludes some core elements.

Comments: The 2022 Citizens Budget has no contact information for follow-up by citizens.

file:///C:/Users/PC/Downloads/2022%20Budegt%20of%20Recovery-6.pdf. The 2023 Citizens budget was published after December 31 2022.

Government Reviewer

Opinion: Agree

IBP Comment

The reviewer's comment is noted and IBP agrees the Citizen Budget does not contain the contact information. The response is revised from "A" to "C".

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:

Approved 2023 Budget of Fiscal Consolidation and Transition

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/viewdocument/931>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: But the citizens budget referred to is the 2022 citizens budget. file:///C:/Users/PC/Downloads/2022%20Budegt%20of%20Recovery-6.pdf. the 2023 Citizens Budget was prepared and published after the cut off date.

Government Reviewer

Opinion: I choose not to review this question

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:

Citizens Portal

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

Comment:

The Citizens Portal provides an avenue for citizens to submit observations and suggestions and give feedback, but there is no evidence that the portal is widely used by the public, or citizens feedback aggregated through portal is incorporated in the budget.

Peer Reviewer

Opinion: Agree

Comments: The answer is based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

Approved 2023 Budget of Fiscal Consolidation and Transition (For Enacted Budget)

<https://www.budgetoffice.gov.ng/index.php/approved-2023-budget-of-fiscal-consolidation-and-transition/approved-2023-budget-of-fiscal-consolidation-and-transition/viewdocument/931>

Citizen's Guide to 2023 - 2025 MTEF & FSP (For Pre Budget Statement)

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/citizens-guide-to-the-budget/citizens-guide-to-2023-2025-mtef-fsp/viewdocument/1>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The reference is to the 2022 Citizens Budget and not that of 2023 that was done after the cut off date. The citizens version of the MTEF which is the Pre Budget Statement is also available for the year

Government Reviewer

Opinion:

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:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

2022 MONTHLY BUDGET PERFORMANCE REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "D"

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:

None of the above

Source:

2022 MONTHLY BUDGET PERFORMANCE REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

No further comments

Peer Reviewer

Opinion: Disagree

Suggested Answer: The IYRs are not publicly available.

Comments: The IYRs were not published within the allowed time frame.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the

Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, "None of the above" is chosen.

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:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

2022 MONTHLY BUDGET PERFORMANCE REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

The In-Year Reports do not provide details of the amount spent on the each capital project.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

Comments: Not to mistake it with another document, The total expenditure in the In-year Report sum up to the Total expenditure outlay see

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "D"

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:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

2022 MONTHLY BUDGET PERFORMANCE REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/7852-2022-monthly-budget-performance-report?Itemid=101>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment). e. Not applicable/other (please comment).

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "B"

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:

b. No, In-Year Reports do not present actual revenue by category.

Source:

2022 MONTHLY FISCAL REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/8850-monthly-fiscal-account-2022?Itemid=101>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "B"

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:

d. No, In-Year Reports do not present individual sources of actual revenue.

Source:

2022 MONTHLY FISCAL REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/8850-monthly-fiscal-account-2022?Itemid=101>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, In-Year Reports do not present individual sources of actual revenue.

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "D"

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:

b. No, comparisons are not made for revenues presented in the In-Year Reports.

Source:

2022 MONTHLY FISCAL REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/8850-monthly-fiscal-account-2022?Itemid=101>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. Not applicable/other (please comment).

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "B"

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:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

2022 MONTHLY FISCAL REPORT

<https://opentreasury.gov.ng/index.php/component/content/article/117-2022/8850-monthly-fiscal-account-2022?Itemid=101>

Nigeria's Total Public Debt as at June 30, 2022

<https://www.dmo.gov.ng/debt-profile/total-public-debt/4041-nigeria-s-total-public-debt-as-at-june-30-2022/file>

Nigeria's Total Public Debt Stock as at September 30, 2022

<https://www.dmo.gov.ng/debt-profile/total-public-debt/4123-nigeria-s-total-public-debt-stock-as-at-september-30-2022/file>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Comments: The IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "D"

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:

Nigeria's Total Public Debt as at June 30, 2022

<https://www.dmo.gov.ng/debt-profile/total-public-debt/4041-nigeria-s-total-public-debt-as-at-june-30-2022/file>

Nigeria's Total Public Debt Stock as at September 30, 2022

<https://www.dmo.gov.ng/debt-profile/total-public-debt/4123-nigeria-s-total-public-debt-stock-as-at-september-30-2022/file>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: IYRs are not publicly available.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes the Nigerian Government's Open Treasury initiative to disseminate monthly performance information. For this round's review, the Open Treasury information, which should be for the 2022 report year, shows that some of the monthly reports meant to be for FY 2022 show the Report Year 2023. Additionally, not all MDAs have their monthly reports available. In reviewing this, IBP considered the Quarterly reports, and in considering the Quarterly Reports (Q4 2021, Q1, 2022, Q3, 2022 and Q3, 2022), OBS methodology requires that 3 out of 4 reports be publicly available within three months. However, the publication dates for these documents are: Q4 2021 - September 8, 2022 Q1 2022 - September 21, 2022 Q2 2022 - October 7, 2022 Q3 2022 - July 14, 2023 Based on this the IYR is considered not publicly available, the response "A" is revised to "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:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

The 2023 -2025 MTEF/FSP presented revised forecasts of macroeconomic indicators.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

d. No, expenditure estimates have not been updated.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

Although the MTEF document was updated with expenditure estimates for the 2022 FY (using the amended budget), no explanation of the differences between the original and updated expenditure estimates was presented.

Updated expenditure is on page 18 of the 2023 – 2025 MTEF/FSP document

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditure estimates have not been updated.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

None of the above

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

Updated estimates for the 2022 budget was presented on page 18 of the 2023 – 2025 MTEF/FSP cited above.

Peer Reviewer

Opinion: Disagree

Suggested Answer: None of the above.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed to "none of the above"

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:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

d. No, revenue estimates have not been updated.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

Although the MTEF document was updated with revenue estimates for the 2022 FY (using the amended budget), no explanation of the differences between the original and updated expenditure estimates was presented.

Updated revenue is on page 18 of the 2023 – 2025 MTEF/FSP document.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, revenue estimates have not been updated.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion:

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

The updated revenue estimates are visible on page 18 of 2023 – 2025 MTEF/FSP document cited above.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "B".

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:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is changed from "A" to "D".

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:

d. No, estimates of government borrowing and debt have not been updated.

Source:

2023 – 2025 MTEF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-2025-mtef-fsp-final-draft/viewdocument/198>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, estimates of government borrowing and debt have not been updated.

Comments: The MYR is not publicly available. Even what was eventually produced outside of the allowed period did not meet the criteria of MYR.

Government Reviewer

Opinion: Agree

IBP Comment

IBP welcomes peer reviewer's comments and agrees that the MYR is not publicly available, given that it was published late. This response is

changed from "A" to "D".

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:

c. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

Comments: Only selected MDAs were reported on by the YER. See file:///C:/Users/PC/Downloads/BME%202021%20Q4%20BIR%20-%20Merged%20Reviewed%20Final%20(Prof)-2.pdf Beyond this fact, the YER indicates at page 150 that: "Denial of Access to Monitor Capital Projects/ Programmes Big spending MDAs like, NSA, DIA, NIA, DSS and Presidential Air Fleet have made it a norm to deny monitoring teams access to their capital projects under the guise of the sensitive nature of their agencies. This negates the principle of Open Government Partnership to which Nigeria is a signatory"

Government Reviewer

Opinion: Agree

IBP Comment

IBP agrees with the peer reviewer's comment. The response is changed from "A" to "C"

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:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

Expenditure by economic classification can be viewed on "Table 3.9: FGN Budget Expenditure and Fiscal Account (in N' Billion) as at December 2021", on page

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

Comments: The YER presented information related to the respective MDAs (administrative) and what the money was spent on (economic). See file:///C:/Users/PC/Downloads/BME%202021%20Q4%20BIR%20-%20Merged%20Reviewed%20Final%20(Prof)-2.pdf

Government Reviewer

Opinion: Agree

IBP Comment

IBP notes that the FY 2021 YER contains expenditure estimates in the classification of Economic and Administrative (selected MDAs). The response is revised from "C" to "B".

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
Administrative classification

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment

Peer Reviewer

Opinion: Disagree

Suggested Answer: Administrative and economic classifications were reported on.

Comments: See file:///C:/Users/PC/Downloads/BME%202021%20Q4%20BIR%20-%20Merged%20Reviewed%20Final%20(Prof)-2.pdf, which provides evidence for the answer.

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

The year end report contains information on some key projects implemented in several sectors, found in section 4 (capital project/programme implementation) on page 43 of the cited document.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

The Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year and a narrative to explain the estimates. The data is present on page 21-35 of the report cited above.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

Table 3.4 to 3.8 of the 2021 BIR contains revenue estimates by category (such as tax and non-tax).

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: One answer is required. It cannot be "a" and "b" at the same time.

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

While information on interest rates on debt and the debt composition (domestic and external) was made available in the report, information on the maturity of debt wasn't provided.

Peer Reviewer

Opinion: Disagree

Suggested 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.

Comments: This is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

IBP Comment

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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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

Information on all but the maturity profile of debt wasn't included in the year-end report.

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is no information on interest rates on the debt and maturity profile of the debt. Others are reported upon.

Comments: This based on a review and analysis of the YER.

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

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 "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. 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:

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.

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: There is information on inflation and oil production in the YER.

Government Reviewer

Opinion: Agree

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:

Nominal GDP level

Inflation rate

Real GDP growth

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Available comparison is only on inflation and oil production.

Comments: See pages 4-12 of the 2021 YER

Government Reviewer

Opinion: Agree

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comments

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

2021 Fourth Quarter and Consolidated Budget Implementation Report

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation/2021-fourth-quarter-and-consolidated-budget-implementation-report/download>

FEDERAL GOVERNMENT OF NIGERIA CONSOLIDATED FISCAL REPORT FOR YEAR 2021

<https://opentreasury.gov.ng/images/2021/FISCALACCOUNT/DEC.xls>

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

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 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) 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:

2018 Audit Reports

<https://oaugf.ng/download-report#sort=name&sortdir=desc&attr.tag.value=12&page=1>

Interim Report: Special Audit of the Federal Government's Response to Covid19

<https://oaugf.ng/docman/40-interim-report-special-audit-of-the-federal-government-s-response-to-covid19/file>

Performance audit on FGN budget preparation process 2020

<https://oaugf.ng/docman/39-performance-audit-on-fgn-budget-preparation-process-2020-6/file>

Comment:

The most recent published annual audit report was the one for the 2018 fiscal year. All the documents cited above were published outside the allowable period prescribed by OBS methodology.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

N/A

Comment:

The most recent Annual Audit Report is for the 2018 fiscal year

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Comments: "Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available".

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP appreciates the peer reviewer's comment. The correct fiscal year in Nigeria's case would be FY 2020. As such, the FY 2022 was not published on time; hence, it is not publicly available. The response is revised to "B."

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:

There is no evidence of the aforementioned report in the public domain

Comment:

No further comment.

Peer Reviewer

Opinion: Agree

Comments: The answer is based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

There is no evidence of the aforementioned report in the public domain

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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:

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

Source:

The National Assembly Budget and Research Office (NABRO)

<https://nabro.gov.ng/about-nabro/>

Fiscal Responsibility Commission

<https://fiscalresponsibility.ng/>

Comment:

While the Fiscal Responsibility Commission was established by an enactment of parliament, NABRO exists as an administrative outfit without a force of law. The NABRO establishment bill has been stalled for more than 18 years since it was first introduced in 2005.

<https://www.advokc.ng/legislative-promises/22yrs-after-its-introduction-national-assembly-budget-and-research-office-nabro-bill-yet-to-be-passed-into-law>

<https://placng.org/Legist/nabro-bill-passes-second-reading-in-senate/>

Furthermore, the Fiscal Responsibility Commission, through its representatives, have at different fora decried the poor funding of the agency.
<https://allafrica.com/stories/201211280750.html>

Peer Reviewer

Opinion: Agree

Comments: S.3 of the Fiscal Responsibility Act (FRA) provides as follows: (1) The Commission shall- (a) monitor and enforce the provision of this Act and by so doing, promote the economic objectives contained in section 16 of the Constitution; (b) disseminate such standard practices including international good practice that will result in greater efficiency in the allocation and management of public expenditure, revenue collection, debt control and transparency in fiscal matters; (c) undertake fiscal and financial studies, analysis and diagnosis and disseminate the result to the general public; (d) make rules for carrying out its functions under this Act; and (e) perform other function consistent with the promotion of the objectives of this Act. (2) The Commission shall be independent in the performance of its functions. However, the Fiscal Responsibility Commission is poorly funded.

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:

c, No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

Source:

<https://fiscalresponsibility.ng/wp-content/uploads/2023/04/Updated-FRC-2021-Annual-Report.pdf>

Comment:

NABRO does not publish its fiscal forecasts.

The fiscal responsibility commission (FRC) does not public its own fiscal forecasts but does a review of the forecast done in the pre-budget statement. This is published in the Commission's annual report cited above.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. See <https://fiscalresponsibility.ng/>

Government Reviewer

Opinion: I choose not to review this question

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:

https://fiscalresponsibility.ng/?page_id=3418

<https://nabro.gov.ng/budget-documents/>

Comment:

Documents published by NABRO and the FRC do not contain information on the cost of new policy proposals.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

<https://nabro.gov.ng/about-nabro/>

https://fiscalresponsibility.ng/?page_id=11

Comment:

As part of its functions, NABRO provides "non-partisan, accurate data, research output, data management, expert advice, among others, to the National Assembly on a routine basis". Also, it draws its funding from the National Assembly budget envelope.

In the same vein, the Fiscal Responsibility Commission actively participates in the legislative sessions on MTEF and the budget defense of the FRC.

Peer Reviewer

Opinion: Agree

Comments: The answer is based on relevant and factual evidence and discussions with the chairman of the Fiscal Responsibility Commission.

Government Reviewer

Opinion: Agree

Researcher Response

I can't find any query on this.

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:

<https://www.thisdaylive.com/index.php/2022/09/05/debating-fgs-2023-2025-medium-term-expenditure-framework>

<https://dailypost.ng/2021/07/08/buhari-sends-2022-2024-mtef-to-house-of-reps/>

<https://placng.org/i/senate-approves-2023-2025-mtef-fsp-ahead-of-2023-budget-presentation/>

<https://businessday.ng/news/article/fg-transmits-2023-2025-mtef-to-nass/>

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2023-budget/2023-2025-mtef-fsp-final-draft>

Comment:

The Federal Executive Council (FEC) had on July 27, 2022, approved the 2023-2025 MTEF/FSP. The President transmitted the MTEF to the national assembly on August 19, 2022. The House Committee on Finance commenced debate on the MTEF on August 29, 2022 by engaging the finance minister. The MTEF and Fiscal Strategy Paper 2023-2025 was approved by the Senate on October 5, 2022.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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:

(October 7, 2022) - President Buhari presents 2023 budget to National Assembly

<https://fmic.gov.ng/president-buhari-presents-2023-budget-to-national-assembly/>

Comment:

The FY 2023 executive budget proposal was presented on October 7, 2022

Peer Reviewer

Opinion: Agree

Comments: The President also presented the 2022 federal budget to the legislature on October 7 2021. <https://guardian.ng/news/buhari-presents-2022-budget-to-national-assembly/>

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:

December 28, 2022 - National Assembly Passes N21.8trn 2023 Budget
<https://www.channelstv.com/2022/12/28/national-assembly-passes-n21-8trn-2023-budget/>

Comment:

The 2023 Executive Budget Proposal was approved on the 28th of December, 2022.

Peer Reviewer

Opinion: Agree

Comments: See further <https://www.thisdaylive.com/index.php/2022/12/29/nassembly-passes-2023-budget-raises-proposed-spending-by-n1-32trn-to-n21-82trn>. For the year 2022 which is the Enacted Budget year for this assessment, the National Assembly passed the budget on December 22, 2021. See <https://www.thisdaylive.com/index.php/2021/12/22/house-passes-2022-budget-raises-sum-to-n17trn-2>

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:

https://www.constituteproject.org/constitution/Nigeria_1999.pdf

Comment:

Sections 80 and 81 of the 1999 Nigerian Constitution grants the National Assembly the powers to review appropriation bill and appropriate funds. However, the constitution does not define the scope of the powers of appropriation granted the National Assembly.

Peer Reviewer

Opinion: Agree

Comments: It is a contentious area of Nigeria's fiscal jurisprudence. Some scholars (Professor B.O Nwabueze in Journal of Economic, Social and Cultural Rights Vol.1 no.4 2002) have held the the right to initiate expenditure proposals belongs exclusively to the executive while the legislature can reduce but not increase the total amount because an increase in the total amount partakes of the nature of initiation as regards the excess amount over and above the total figures in the Appropriation Bill. Others opine that the powers of the legislature are unlimited. There is been no superior court (Court of Appeal or Supreme Court) decision holding in support of any of the two schools of thought. But in practice, the Nigerian federal legislature exercises extensive powers in appropriations. However, it has not made a wholesale transfer of the votes meant for one ministry, department or agency to another thereby indirectly abolishing the former or transferred an executive agency designated in the budget from one department to another.

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 97 - National Assembly Appropriation Powers
https://budgetit.org/post_publications/2023-fg-budget-review/

Buhari Signs 2023 Budget, Queries N1.32trn Inserted By N/Assembly
<https://dailytrust.com/buhari-signs-2023-budget-queries-n1-32trn-inserted-by-n-assembly/>

2019 Budget Analysis
<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/publications/2019-budget-analysis>

Comment:

BudgIT, in several publications, has highlighted the arbitrary insertions of projects by legislators in the budget.

Similarly, although dated, the Budget Office of the Federation also does an analysis of the review of the budget by the national assembly. A link to the analysis done on the 2019 budget is provided above.

Peer Reviewer

Opinion: Agree

Comments: In the Executive Budget Proposal for the year 2022, the Aggregate FGN Expenditure (inclusive of Government Owned Enterprises and project-tied Loans) was projected to be N16.39 trillion: <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/hmfbnp-public-presentation-of-2022-fgn-budget/viewdocument/23>. However, in the final budget approved by the legislature, the 2022 Aggregate FGN Expenditure (inclusive of GOEs and project-tied Loans) increased to N17.13 trillion; <https://www.budgetoffice.gov.ng/index.php/hmfbnp-public-presentation-of-approved-2022-fgn-budget-final/hmfbnp-public-presentation-of-approved-2022-fgn-budget-final/viewdocument/32>. 2022 is the year of the EB used in this assessment.

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:

Standard practice with Committees in the National Assembly to review proposal along sectors.

Comment:

The review of the budget is done by appropriations committee and sectoral committees of both chambers of the National Assembly. While the

appropriation committees review the budget totals, economic and revenue assumptions, effect amendments done by other sectoral committees, and hold budget hearings, the sectoral committees review the budgets of MDAs under their oversight control, hold budget defence hearings, and review amounts of budget lines and introduce new budget lines.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual as the Finance and Appropriations Committees examined the budget and reported to the Whole House. Moreover, all sectoral committees in the National Assembly review MDA budget proposals and report to the Appropriations Committee which collates and harmonises the budget before passage by the Committee of the Whole House.

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:

2015 Senate Standing Orders as Amended

<https://placng.Org/i/wp-content/uploads/2020/07/Senate-Standing-Orders-2015-as-Amended.pdf>

Standing Orders of the House of Representatives

<https://placng.org/i/wp-content/uploads/2020/07/Standing-Orders-of-the-House-of-Representatives-9th-Edition.pdf>

Comment:

Chapter 6, Section 92 of the Senate Standing Orders"as Amended, and Order 12, Article 19 of the Standing Orders of the House of Representatives clearly states the procedure on Money Bills (Budget) the delineated roles for the Appropriation Committees and Sub Committees(Sectoral Committees).

Peer Reviewer

Opinion: Agree

Comments: The answer is factual based on relevant and sufficient evidence. The Standing Committees of the National Assembly (Senate and House of Representatives) are for the purpose of the Appropriation Bill and all Money Bills deemed to be Sub Committees of the Appropriation Committee and shall consider estimates of MDAs which come under their charge.

Government Reviewer

Opinion:

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:

Fiscal Responsibility Act 2007.

<https://internationalbudget.org/wp-content/uploads/Nigeria-FiscalResponsibilityAct2007-English.pdf>

Comment:

Section 30 of the Fiscal Responsibility Act 2007 mandates the Minister of Finance, through the Budget Office, to present the budget implementation report on a quarterly basis to the Fiscal Responsibility Council and the Joint Finance Committee of the National Assembly. It is expected by convention that the Joint Finance Committees of the National Assembly review the budget implementation report presented to them. However, there is no public record of published report on the findings and recommendations of the National Assembly Finance Committees.

Peer Reviewer

Opinion: Agree

Comments: The legislative power of oversight is enshrined in S.88 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and it is a power to expose corruption, inefficiency or waste in the execution or administration of laws within its legislative competence and in the disbursement or administration of funds appropriated by it. It is not a power contingent on the production and publication of In Year Reports. Legislative committees embark on this examination as matter of routine. However, they hardly publish the reports of their examination.

Government Reviewer

Opinion: Agree

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:

Nigeria's Constitution of 1999

https://www.constituteproject.org/constitution/Nigeria_1999.pdf

Fiscal Responsibility Act 2007

<https://internationalbudget.org/wp-content/uploads/Nigeria-FiscalResponsibilityAct2007-English.pdf>

Comment:

Legal Provisions for Virement (the movement of budgetary resources between line ministries, programs, policy areas, expenditure categories or line items):

1999 Constitution: Section 80 (4) - No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly.

Fiscal Responsibility Law 2007: Section 27(1) - The sums appropriated for a specific purpose shall be used solely for the purpose specified in the Appropriation Act.

(2) Without prejudice to subsection (1) of this section, the Minister may in exceptional circumstances and in the overall public interest, recommend for the approval of the National Assembly virements from sub-heads under heads of account, without exceeding the amount appropriated to such head of account.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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:

Section 35 of the Fiscal Responsibility Act 2007 states the following:

- 1) Where the reference commodity price rise above the predetermined level, the resulting excess proceeds shall be saved in accordance with the provisions of subsection (2) of this section.
- 2) The saving of each Government in the Federation in pursuance to sub section (1) of this section shall be deposited in a separate account which shall form part of the respective Governments Consolidated Revenue Fund to be maintained at the Central bank of Nigeria by each Government.
- 3) The central Bank of Nigeria shall, in consultation with the Minister of Finance, the State Commissioners of Finance, and Local Government Treasurers, invest, for and on behalf of the Governments in the Federation, the saving of each Government and such investment can be undertaken in a consolidated manner, provided that, the shares of each Government and income due to them from the investment are clearly identified.

Comment:

The Federal Government of Nigeria did not record any transfer of funds to the excess crude account in the first 6 months of 2022. However, Table 3.7 (Net Excess Crude Account Flow) displayed on page 30 of the 2022 Half Year Budget Implementation Report shows that an \$11,000 accrued as interest to the excess crude account.

In the same period, \$35m, drawn from the excess crude account, was expended on the purchase of 2X High Endurance Patrol Vessels, in clear breach of the Fiscal Responsibility Act 2007.

Although no excess revenue was recorded for FY 2020, 2021 and and Half-Year 2022, the \$35m can be adjudged to be have been withdrawn from previous years excess crude revenue (preceding 2020) remitted to excess.

Peer Reviewer

Opinion: Agree

Comments: See sections 5 and 6 of the Appropriations Act 2022 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. 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. But there are borderline challenges when the reference commodity price exceeds the budget specification but overall oil revenue still falls short due to failure to meet the millions of oil barrels produced per day as enacted in the budget.

Government Reviewer

Opinion:

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:

2022 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/2022-appropriation-bill-as-passed/viewdocument/29>

2023 Appropriation Act

<https://www.budgetoffice.gov.ng/index.php/appropriation-bill-2023/appropriation-bill-2023/viewdocument/932>

1999 Nigeria Constitution

https://www.constituteproject.org/constitution/Nigeria_1999.pdf

Comment:

Section 80 (4) of the 1999 Nigerian Constitution states that "No moneys shall be withdrawn from the Consolidated Revenue Fund or any other public fund of the Federation, except in the manner prescribed by the National Assembly."

Article 2 of the 2022 and 2023 Appropriations Acts state that "All amounts appropriated under this Act shall be released from the Consolidated Revenue Fund of the Federation only for the purpose specified in the Schedule to this Act."

Article 3 of the aforementioned Appropriation Acts states that "In the event that the implementation of any of the projects intended to be undertaken under this Act cannot be complete without virement, such virement shall only be effected with the prior approval of the National Assembly."

Article 4 of the aforementioned ACT states that "Any error in the schedule to this Act that may hinder the implementation of projects and programs in Ministries, Departments and Agencies may be corrected through a corrigendum issued by the National Assembly: provided that the total sum for the project or program is not affected."

Peer Reviewer

Opinion: Agree

Comments: The appropriate legal framework is S.28 of the FRA which states as follows: 28. (1) Where, by the end of three months, after the enactment of the Appropriation Act, the Minister determines that the targeted revenues may be insufficient to fund the heads of expenditure in the Appropriation Act, the Minister shall, within the next 30 days of such determination, take appropriate measures to restrict further commitments and financial operations according to the criteria set in the Fiscal Risk Appendix. (2) Where the targeted revenues are re-established, either in part or in

full, the appropriations for which further commitments were restricted shall be restored proportionately. (3) The provisions of subsections (1) and (2) of this section shall not apply to statutory or constitutional expenditures. However, the Fiscal Risk Appendix is one of the documents that should be forwarded by the executive to the legislature for approval during the budget approval process; See S. 19 (f) of the FRA. Essentially, there is no regulation mandating legislative approval either before or after cutting expenditure. But in the general spirit of transparency, the Minister informs the legislature after the fact, not for the purpose of ratification but for their information.

Government Reviewer

Opinion:

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:

(May 11, 2023)- Audit report: We've uncovered loss of over N1trn – Senate
<https://www.vanguardngr.com/2023/05/audit-report-weve-uncovered-loss-of-over-n1trn-senate/>

(June 4, 2023) - Audit report: Senate slams Accountant General over N910bn loan to MDAs
<https://dailypost.ng/2023/06/04/audit-report-senate-slams-accountant-general-over-n910bn-loan-to-mdas/>

(May 11, 2023) - Senate blames loss of N1tr on non-execution of audit reports
Senate blames loss of N1tr on non-execution of audit reports

Financial Infractions: Senate Audit Report Indicts 38 Agencies
<https://leadership.ng/financial-infractions-senate-audit-report-indicts-38-agencies/>

Senate Seeks Tribunal To Address Audit Report Issues
<https://leadership.ng/senate-seeks-tribunal-to-address-audit-report-issues/>

Comment:

The source cited above provides evidence that the legislature examined the Audit Reports for 2015, 2016, 2017, and 2018 submitted to it.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Comments: The relevant audit reports of 2020 and 2021 have neither been produced nor published. So, there is nothing to examine. See <https://www.oaugf.ng/>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with the peer reviewer. Response is changed from "C" to "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:

1999 Nigerian Constitution

https://www.constituteproject.org/constitution/Nigeria_1999.pdf

Senate confirms Nigeria's new Auditor-General

<https://www.premiumtimesng.com/news/top-news/443476-senate-confirms-nigerias-new-auditor-general.html>

Comment:

Section 86 of the 1999 Nigerian Constitution provides evidence for the answer selected above.

1. The Auditor-General for the Federation shall be appointed by the President on the recommendation of the Federal Civil Service Commission subject to confirmation by the Senate.
2. The power to appoint persons to act in the office of the Auditor-General shall vest in the President.
3. Except with the sanction of a resolution of the Senate, no person shall act in the office of the Auditor-General for a period exceeding six months.

Peer Reviewer

Opinion: Agree

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://www.constituteproject.org/constitution/Nigeria_1999.pdf

Comment:

Section 87 (1) prescribes how the Auditor General should be removed from office.

"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."

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

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. (Nov 2, 2022) - Reps reject N5.1bn budget for auditor general's office
<https://businessday.ng/news/article/reps-reject-n5-1bn-budget-for-auditor-generals-office/>

2. (December 2, 2023) - Budgetary travails of the auditor-general
<https://punchng.com/budgetary-travails-of-the-auditor-general/>

3. Auditor General Laments Lack Of Adequate Funding To Execute Its Mandate
<https://www.youtube.com/watch?v=8NG2MsKglzc>

4. 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 SAI's prepare their own budgets subject to the budget ceiling constraints determined by the Budget Office. However, the legislature has the constitutional powers to appropriate funds through the budget to all Ministries, Departments, Agencies and Parastatals of government.

The links cited above provides evidence of the poor funding of the Office of Auditor General General of the Federation

Peer Reviewer

Opinion: Agree

Comments: Funding of the Auditor General's office follows the same procedure as the funding of other MDAs and the initial ceiling is determined by the Budget Office of the Federation, an executive agency.

Government Reviewer

Opinion: I choose not to review this question

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:

1. 1999 Nigerian Constitution

https://www.constituteproject.org/constitution/Nigeria_1999.pdf

2. Senate adopts audit report indicting 37 agencies of govt

<https://dailypost.ng/2023/04/05/senate-adopts-audit-report-indicting-37-agencies-of-govt/>

3. 1033 MDAs Fail to Submit Audited Report to OAuGF

<https://www.thisdaylive.com/index.php/2021/08/31/1033-mdas-fail-to-submit-audited-report-to-oaugf/>

4. 558 MDAs Fail To Account For N969bn Budgetary Allocations

<https://dailytrust.com/558-mdas-fail-to-account-for-n969bn-budgetary-allocations/>

5. More MDAs violate audit law under Buhari than previous govts – Nigeria’s Auditor-General

<https://www.premiumtimesng.com/news/headlines/277176-more-mdas-violate-audit-law-under-buhari-than-previous-govts-nigerias-auditor-general.html?tztc=1>

Comment:

Section 85 (3) of the 1999 Nigerian Constitution grants the Auditor General the powers to audit public accounts of the Federation and of all offices and courts of the Federation. However, Section 85 (3) precludes the Auditor General from auditing the accounts of or appointing auditors for government statutory corporations, commissions, authorities, agencies, including all persons and bodies established by an Act of the National Assembly, which can act as a limitation to the effective execution of the mandate of the Auditor General. One other limitation is the lack of access to the audited reports of some MDAs.

Peer Reviewer

Opinion: Agree

Comments: Two major limitations circumscribes the Auditor General's work. The first is the paucity of resources which limits the number and quality of assignments that can be undertaken. The second is that beyond the few provisions of the 1999 Constitution, no enabling law fleshes out the powers and duties of the Auditor General especially in terms of enforcement, sanctions and follow up on audit recommendations. The 1956 Audit Act, a colonial legislation, was not reproduced in the Laws of the Federation of Nigeria 1990 and 2004 and as such ceased to be part of Nigerian law.

Government Reviewer

Opinion: I choose not to review this question

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:

A synopsis of major reforms at the OAuGF and the expected role of Auditees
http://oauhf.ng/images/downloads/Combined_%20slides_Interactive_workshop_OAuGF_&_Heads_of_MDAs.pdf

Comment:

In an interaction workshop with permanent secretaries and accounting officers, the financial audit approach and process was articulated in a presentation

Excerpts from the presentation focused the financial audit approach and process are as follows:

Understand how each Auditee operates, and understand transaction streams for income, expenditure, assets and liabilities

•Assess the design and implementation of internal controls in place at each client and determine the extent to which controls are effective.

•Identify significant issues and risks •Conduct a review of IT systems

•Assess the Internal Audit function and identify areas where we can rely on their work

•Formulate the audit strategy and audit plan (Controls based Assurance versus Detailed Substantive testing)

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Comments: The proceedings of a workshop do not provide evidence of the existence of a unit in the SAI to review the audit process. Moreover, no reports have been published indicating the existence or proceedings of a review process.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP acknowledges the peer reviewer's comment.

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:

Coordinator of the Civil Society Coalition on Audit in Nigeria (CSCAN)

Comment:

In a consultation with the Coordinator of the Civil Society Coalition on Audit in Nigeria (CSCAN), it was revealed that the Public Accounts Committee meets once every week and it is statutorily mandated that a ranking representative of the Office of the Auditor General of the Federation be present during the committee meetings. To this end, it is safe to aver that the head or a senior staff member of the Supreme Audit Institution (SAI) frequently takes part and testifies in hearings of a committee of the legislature.

Peer Reviewer

Opinion: Agree

Comments: The answer is based on factual evidence. Staff from my office observe the proceedings of the Public Accounts Committee and I have personally observed some proceedings in the last twelve months.

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 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:

b. Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.

Source:

HMFBNP 2023 - 2025 MTEF&FSP Public Consultation

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/hmfbnp-2023-2025-mtef-fsp-public-consultation/viewdocument/95>

Comment:

Granted, the Ministry of Finance often holds public consultation meetings on the draft Medium Term Expenditure Framework and the appropriation bill, however, feedback from such consultations is barely incorporated in the in what is presented to the National Assembly for review. Furthermore, although in recent times, participation in such consultations have increased due to the hybrid (physical and virtual) nature of such meetings. Notwithstanding, these consultations appear to be box-ticking exercises

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: There is a difference between consultation and briefing. The Ministry of Finance/Budget Office of the Federation usually do a briefing during which they read out the highlights of the Pre Budget Statement and thereafter provide opportunities for questions. They provide answers and clarifications. The briefing document is not usually available to the public before the briefing and participants are made to listen and struggle to digest a maze of macroeconomic data and projections in about one hour before the floor is open for questions. These briefings in the past ten years have been held a day or two before the MTEF is submitted to the legislature, giving little or no room for incorporation of inputs. Essentially, the MTEFS that have been submitted to the legislature are exactly the same used in the briefings. There is no opportunity for public inputs during the preparation of the EB

Government Reviewer

Opinion:

IBP Comment

We acknowledge peer reviewer's comment and agree there is a scope for improvement in including more citizens, civil society and other stakeholders. . While in person attendance is limited to those invited, the event is livestreamed and people can send comments. However, the mechanism is established as a yearly activity with the Budget Office and other government agencies and for cross-country consistency, the answer is revised to "B".

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:

President of SWOFON (Small Scale Women Farmers Organization in Nigeria)

Comment:

The President of SWOFON, an interest group of Small Scale Women Farmers confirmed that the group, alongside other interest groups, get invitation to make inputs into the annual budgets.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. The requirements for an "a" response are not met.

Comments: The executive do not take concrete steps to include vulnerable and under-represented parts of the population in annual budget formulation. There is a world of difference between groups that organise forums and invite government officials, deliver uninvited memorandum to MDAs (not the Finance Ministry/Budget Office and in the instant case, SWOFON liaises with the Ministry of Agriculture) and being officially invited and asked to make an input. My personal experience working with SWOFON is that inputs are mainly made to the legislature when the budget has

been presented.

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the reviewer's comment. However, IBP established that groups like SWOFON regularly work with national govt on different sectors. As such, the response "A" is maintained.

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:

PUBLIC CONSULTATION ON THE DRAFT 2023-2025MTFF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtf/hmfbnp-2023-2025-mtef-fsp-public-consultation/viewdocument/95>

Comment:

The public consultation, which took the form of a briefing session, focused on macroeconomic issues, revenue forecasts, and deficit and debt levels.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Consultations differ from briefings as explained in earlier answers. There is no engagement with citizens on any of the topics.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. The executive's engagement with citizens covers all six topics.

Comments: The public presentation of the budget encompasses the following areas: Macroeconomic Issues Revenue Forecasts, Policies, and Administration Social Spending Policies Deficit and Debt Levels Public Investment Projects Public Services. There was extensive discussion on budgets related to various sectors including Health, Agriculture, Education, and Social Protection, as well as topics like the size of debt, revenue targets, Police, and other public services. Participants engaged actively, posing questions related to almost every aspect of the conversation.

IBP Comment

IBP notes and appreciate the comments by the reviewers. With further information on the MTEF/Pre-budget consultation held by the MBNP and Budget Office, IBP retains "B" as the right response for this question given the scope of the topics that were discussed at the consultation.

<https://www.youtube.com/watch?v=GYs32AfiUI0>

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:

Budget Office I-Monitor
<https://monitor.budgetoffice.gov.ng/>

Shared Stories on I-Monitor
<https://monitor.budgetoffice.gov.ng/shared-stories>

EyeMark
<https://eyemark.ng/citizen/discover>

Comment:

Granted, the Budget Office has an established platform, I-Monitor, to aggregate the feedback of the public on the implementation of the budget. However, evidence available on platform suggests that the public barely use the platform to provide feedback. The most recent feedback on the I-Monitor is dated 4 years back. Also, as observed in the previous OBS, the platform for eliciting feedback excludes some vulnerable members of society, including persons with disability and persons without digital access.

The EyeMark portal is a web and mobile application developed by the Federal Ministry of Finance, Budget and National Planning that provides information on Nigeria's Federal Government-funded capital projects and provides an avenue for citizens feedback on each project.

It is also important to state that the Budget Office has run an open door policy with regards to soliciting feedback from interest groups and the public on the budget implementation through text messages, phone calls and emails.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

IBP Comment

IBP acknowledges the existence of the i-Monitor and Eyemark platforms created by the government but with more focus on the Eyemark platform as a monitoring and feedback mechanism. The response "C" is maintained. IBP notes the room for improvement for reporting and feedback uptake.

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:

I-Monitor Shared Stories

<https://monitor.budgetoffice.gov.ng/shared-stories>

Comment:

The platform for eliciting feedback, I-Monitor, excludes some vulnerable members of society, including persons with disability and persons without digital access.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

Source:

PUBLIC CONSULTATION ON THE DRAFT 2023-2025MTFF/FSP

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/policy-documents/mtef/hmfbnp-2023-2025-mtef-fsp-public-consultation/viewdocument/95>

Honourable Minister of Finance, Budget and National Planning Presented the 2023 Approved FGN Budget

<https://www.budgetoffice.gov.ng/index.php/honourable-minister-of-finance-budget-and-national-planning-2023-approved-budget-presentation>

Comment:

The only evidence of any public forum held to engage the public on issues bothering on the 2022 budget implementation was the public consultation on the MTEF and the Finance Ministers presentation of the the 2023 budget. While budget implementation was the core focus of both forums, there were sections of both presentations focused on macroeconomic circumstances, collection of revenue, changes in deficit and debt levels, and the implementation of public investment projects.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The executive's engagement is perfunctory, meant to tick the boxes and has not increased the receipt and consideration of public opinion on budget implementation.

Government Reviewer

Opinion:

IBP Comment

IBP notes the existence of the Eyemark platform as a monitoring and feedback mechanism for the Public Investment Projects. The choice "C" is chosen.

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 there 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:

d. The requirements for a "c" response or above are not met.

Source:

<https://twitter.com/TheSeyiBlogNG/status/1582631031286308864/photo/1>

Comment:

There is evidence of the government providing prior information to the public via newspaper publications, its social media pages, through letters and emails to stakeholders on public engagement on the formulation phase but no evidence for the implementation phase.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Information is not provided in budget formulation or implementation. In the Pre Budget Statement, documents for discussion are not made available to participants before the discussion. They only become available after the executive sends same to the legislature thereby foreclosing any meaningful intervention.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP appreciates the reviewer's comment. IBP notes that the Budget Office practice of sending out invitations to public Consultations on MTEF and Budget, and the Budget Circular which is issued to MDAs. However, IBP could not establish a practice where comprehensive prior information is provided to the public. The response "D" is chosen.

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:

c. Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

Source:

Nil.

Comment:

There is no evidence of government's incorporation of citizen's feedback in the formulation of the annual budget.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP revised the answer to "C" based on the GIFT's Nigeria Fiscal Openness Accelerator Project which assessed the MTEF public consultations held by the MBNP and Budget Office ahead of the development of the fiscal year budget. Video recording: <https://www.youtube.com/watch?v=GYs32AfiUI0> Minutes containing citizens inputs and government response: <https://nationalplanning.gov.ng/wp-content/uploads/2022/09/FOA-MTEF-PPBM-report-final.docx>

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:

No sources

Comment:

No comments.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

IBP Comment

IBP agrees with the response "D" based on Eyemark platform. IBP could not find evidence of the Eyemark providing feedback on citizens input.

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:

FGN 2023 Budget Call Circular: Article 6, Page 23

<https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

Comment:

Although the Budget Office, through the budget call circular, instructed MDAs to be open to consultation and engagement with citizens-based groups in the preparation of their budgets, it did 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.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

IBP Comment

IBP revised this response to "B" because the Budget Circular does not provide clear guidelines for citizens engagement by MDAs. FGN 2023 Budget Call Circular: Article 6, Page 23 <https://www.budgetoffice.gov.ng/index.php/resources/internal-resources/budget-documents/fgn-2023-budget-call-circular/viewdocument/200>

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 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:

d. The requirements for a "c" response or above are not met.

Source:

Steering Committee Member - National Gender Steering Committee for the Agriculture Sector

Comment:

A National Gender Steering Committee for the Agriculture Sector, was formally inaugurated in November 2020 by the Ministry of Finance, Budget and National Planning. This committee has remained very functional till date.

However, the guideline states that participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. Hence, the requirements for a "C" response was not met.

Peer Reviewer

Opinion: Agree

Comments: However, the idea of a National Gender Steering Committee on Agriculture being inaugurated by the Finance Ministry and "the Committee has remained functional to date" questions their functionality when the requirements of a "c" response are not met.

Government Reviewer

Opinion:

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 legislature 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:

d. The requirements for a "c" response or above are not met.

Source:

No source.

Comment:

Public hearings on the budget are usually held by both chambers of the national assembly. However, invitations to such hearings are usually on very short notice and restricted to a privileged few.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: These hearings are more of an exchange between the legislature and key members of the executive. Unless the researcher has a personal experience or any one who can testify on this, "d" is the reasonable answer.

Government Reviewer

Opinion:

IBP Comment

IBP notes that there is a practice of the National Assembly holding one-day public hearings where CSOs and development partners participate. However, in 2022 this practice did not take place and IBP could not establish evidence that it took place. The response "D" is chosen.

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:

d. The requirements for a "c" response or above are not met.

Source:

Senate Committee Holds 5-Day Interactive Session on MTEF & FSP 2023-2025
<https://www.youtube.com/watch?v=E3ksJM1ImQY>

Senate Committee Holds 3-day Public Hearing on MTEF & FSP 2022 - 2024
<https://www.youtube.com/watch?v=j9Wk9P14euU>

Comment:

The 2023-2025 MTEF captured 3 of the key topics highlighted above, namely macroeconomic issues, revenue forecasts, policies and administration, and deficit and debt levels.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: The two youtube videos only provide evidence of interactions between the legislature and key members of the executive. This is a consultation and engagement between the executive and legislature which is different from engaging citizens. Unless the researcher and his group were specifically invited to participate and make presentations, "d" remains the reasonable answer.

Government Reviewer

Opinion: Agree

IBP Comment

IBP appreciates the reviewer's comment and reviewed the researcher's supporting evidence. However, IBP notes that the engagement was between the legislative and the MDAs. The answer "D" is chosen.

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:

No sources

Comment:

There is no evidence of feedback to the public on how citizens' inputs were used during legislative deliberations on the annual budget.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence. There is no opportunity for citizens inputs in the first instance.

Government Reviewer

Opinion:

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:

Coordinator of the Civil Society Coalition on Audit in Nigeria (CSCAN)

Comment:

A representative of Civil Society Coalition on Audit in Nigeria (CSCAN) is invited to be part of the weekly Public Accounts Committee meetings where deliberations on the Audit Report happen.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. The requirements for a "c" response or above are not met.

Comments: Civil Society Organisations are invited as observers. They are not requested to provide any inputs. Only representatives of MDAs and the Auditor General are allowed to make inputs during Public Accounts Committee sittings. I have personally observed their proceedings. It is pertinent to note that although the PAC meetings are called public hearings, access to the National Assembly is restricted and unless you have a special letter inviting you or someone in the legislature to facilitate a gate pass, no member of the public can access the legislature.

Government Reviewer

Opinion:

IBP Comment

In light of further research and comments from the peer reviewer, response is changed to "D" because IBP could not find evidence to support that Citizens/Civil Society make inputs on this.

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:

Coordinator of the Civil Society Coalition on Audit in Nigeria (CSCAN)

Comment:

There is currently no formal citizens' participatory mechanism in place through which the public can suggest issues/topics to include in the SAI's audit program.

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion:

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:

No sources

Comment:

No further comment

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: I choose not to review this question

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:

Coordinator of the Civil Society Coalition on Audit in Nigeria (CSCAN)

Comment:

There is currently no formal citizens' participatory mechanism in place through which the public can contribute to audit investigations (as respondents, witnesses, etc.)

Peer Reviewer

Opinion: Agree

Comments: The answer is factual and based on relevant and sufficient evidence.

Government Reviewer

Opinion: