

Nigeria

Open Budget Index 2006



Open Budget Index Highlights

Nigeria scores 20 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Nigeria's performance indicates that the government provides citizens with **scant or no information** on the central government's budget and financial activities and that there is much room for improvement.

Public Availability of Key Budget Documents	
Budget Document	Availability
Pre-Budget Statement	
Executive's Budget Proposal	
Citizens' Budget	
In-Year Reports	
Mid-Year Review	
Year-End Report	
Auditor's Report	
Available to the Public	Produced but for internal Use Only
	
	Not Produced
	

The **executive's budget proposal** is one of the most important documents released during the budget year. Nigeria's proposal provides minimal information to the public, scoring 23 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is substantial room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Nigeria does not produce in-year reports or a **mid-year review**; publishing these two documents would greatly strengthen public accountability. These documents should provide the public with updates of the execution of the budget to date and what can be expected for the rest of the budget year. A **year-end report** is not produced, which prevents the comparisons between enacted levels and actual outcomes. Nigeria does not make its **audit report** public and does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Nigeria's score on the *Open Budget Index* suggests that the public's access to information could be improved. The researcher also found that opportunities for citizen participation could be increased. For

example, the legislature does not hold public hearings on the budget in which the public can participate.

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The International Budget Project was established as part of the Center on Budget and Policy Priorities, a Washington, DC-based non-partisan non-profit research organization, in 1997 to support civil society organizations around the world interested in strengthening public budget processes, institutions and outcomes. For more information on the IBP and the Open Budget Initiative 2006, please visit www.openbudgetindex.org