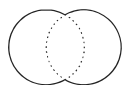
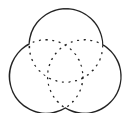
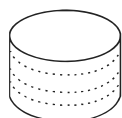


Overview

**Transparency:****45** /100

(Open Budget Index score)

**Public Participation:****26** /100**Budget Oversight:****61** /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

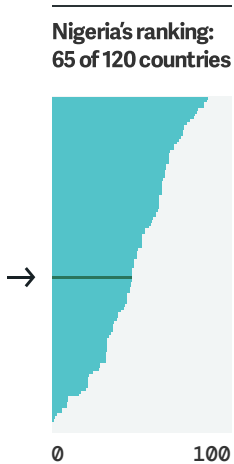
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Nigeria has a transparency score of **45** (out of 100).

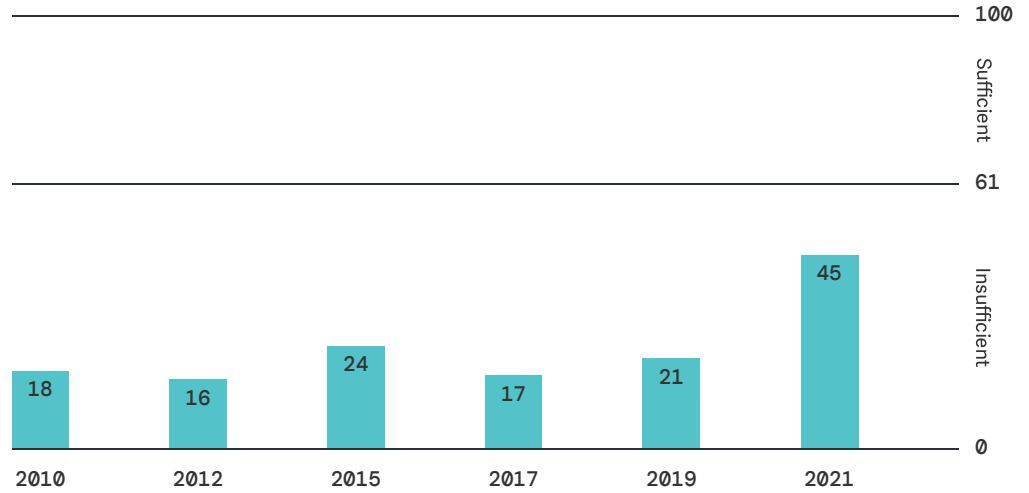
Transparency in Nigeria compared to others



Global Average	45
Ghana	56
Liberia	45
Sierra Leone	45
Nigeria	45
Gambia	35
São Tomé e Príncipe	31
Equatorial Guinea	0

0 Insufficient 61 Sufficient 100

How has the transparency score for Nigeria changed over time?



Public availability of budget documents in Nigeria

KEY	
●	Available to the Public
●	Published Late, or Not Published Online, or Produced for Internal Use Only
⊘	Not Produced

Document	2010	2012	2015	2017	2019	2021
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	⊘	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Nigeria makes available to the public?

KEY	
● 61-100 / 100	
● 41-60 / 100	
● 1-40 / 100	

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2021	89
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2021	32
Enacted Budget	The budget that has been approved by the legislature.	2021	84
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2021	75
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2019 & 2020	70
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2020	74
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2019	36
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2018	Published Late

Nigeria's transparency score of **45** in the OBS 2021 is substantially higher than its score in 2019.

What changed in OBS 2021?

Nigeria has increased the availability of budget information by:

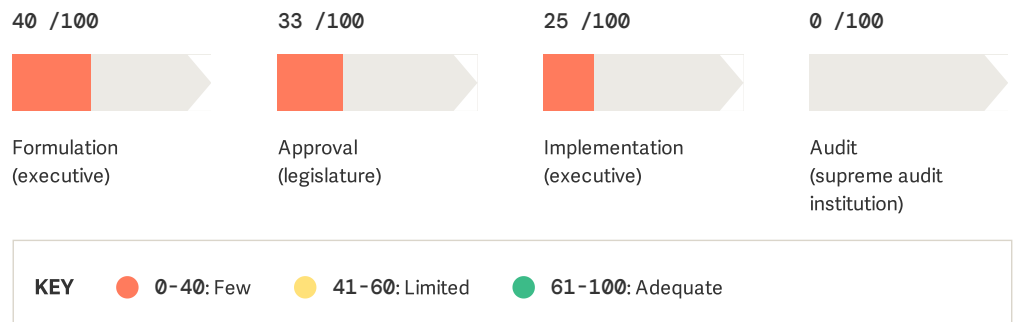
- Publishing an updated Medium Term Fiscal Framework to inform the 2020 supplementary budget that provides updated projections for the remainder of the year and qualifies as a Mid-Year Review.
- Publishing the Pre-Budget Statement and In-Year Reports online in a timely manner.
- Increasing the information provided in the Executive's Budget Proposal.

Recommendations

Nigeria should prioritize the following actions to improve budget transparency:

- Publish the Audit Report online in a timely manner to facilitate early remedial actions by appropriate institutions. We note that Section 49 of Nigeria's Fiscal Responsibility Act, 2007 recommends this report be published no later than six months following the end of the financial year.
- Include in the Year-End Report performance information and detailed actual outcomes for expenditures.
- Legislative and executive arms of government should collaborate to continue the practice of issuing updated Medium Term Fiscal Frameworks, or produce a more robust Mid-Year Review document, that includes revised projections of revenues and spending.
- In addition to the Citizen's Guide for the Executive's Budget Proposal and the Enacted Budget which exists, similar guides should be created for all published budget documents including the In-Year Reports, Mid-Year Review, Year-End Report and Audit Reports.

Extent of opportunities for public participation in the budget process



Recommendations

Nigeria's Budget Office of the Federation has established public consultations during budget formulation and e-consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- During budget formulation and implementation at each MDA level, mechanisms should be expanded to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Nigeria's National Assembly has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

- Building on previous outreach efforts by the National Assembly to collect public input at the hearings on the annual budget, interested members of the public or any civil society organization should be allowed adequate time to testify during the assembly's hearings on the budget proposal prior to its approval.
- Make hearings on the audit reports more open and broadly publicized to allow interested members of the public or civil society organizations to testify during its hearings on the Audit Report.

Nigeria's Office of the Auditor-General for the Federation should prioritize the following actions to improve public participation in the budget process:

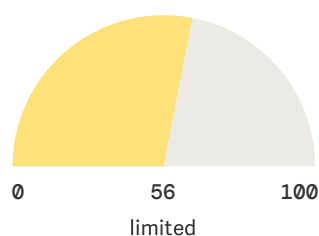
- Establish formal mechanisms for the public to assist in developing its audit program and to contribute to relevant audit investigations.

Budget Oversight

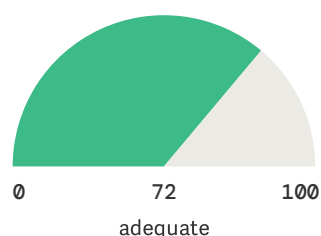
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Nigeria, together, provide adequate oversight during the budget process, with a composite oversight score of **61** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Nigeria's National Assembly provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislative committees examining the Executive's Budget Proposal should publish reports with their analysis online.
- The legislative committee examining the in-year budget implementation should publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive spends any unanticipated revenue or reduces spending due to revenue shortfalls.

- The legislative committee examining the Audit Report should publish a report with their findings online.

To strengthen independence and improve audit oversight by the Nigeria Office of the Auditor-General for the Federation, the following actions are recommended:

- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Nigeria's independent fiscal institution (IFI) is the National Assembly Budget and Research Office. Its independence is not set in law, and it reports to the legislature.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Abel Akeni; Oludamilola Onemano
BudgIT
55 Moleye Street, Alagomeji Yaba
abel@yourbudgit.com; damilolaonemano@yourbudgit.com
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Nigeria by a representative of the Budget Office of the Federation.