



## Improve the comprehensiveness of the budget reports:

### Indicator 1.1.2 Improve the comprehensiveness of the budget reports: Executive Budget Proposal Nigeria

#### Introduction

In the context of the Fiscal Openness Accelerator Project (FOA Project)—launched by the International Budget Partnership and the Global Initiative for Fiscal Transparency with the objective of building the technical capacity of selected governments to improve their fiscal transparency and to implement mechanisms for public participation, the Ministry of Finance and Development Planning of Liberia **will receive technical assistance to build capacity to enhance fiscal transparency.**

To measure progress for the FOA Project per country, a set of indicators were selected, based on the findings of the Fiscal Transparency Report (FTR) of the United States Department of State and the Open Budget Survey (OBS). The second of these indicators is **improving the comprehensiveness of the budget reports as assessed by the OBS**, with the first target being to **achieve at least 61 points for the Executive Budget Proposal (EBP)**, which obtained 20 points in the 2019 OBS. This document presents a diagnosis of the current state of affairs regarding such indicator based on the current practices and presents a set of actions and considerations to improve.

#### Diagnosis and international examples

The EBP, based on the findings and observations made on the OBS 2019, scores 20/100. This is an improvement from the previous round, where it scored an 11/100. While this is a relevant improvement, the document still presents extreme deficiencies by not including basic items and exhibiting a complicated structure. The original intention for this document was to structure a diagnosis and action plan question by question of the OBS questions related to the EBP. However, analyzing the current stance, we recommend a restructure of the EBP and supporting documents as follows:

- 1. Include an introduction** of synthesis and highlights that allow identifying the reasons behind budget decisions.
  - Currently, the [EBP](#) lacks any framing or introduction to the figures and tables that are presented below. The budget speech document includes some narrative analysis, however it has a different purpose than presenting detailed technical analysis. Additionally, the country publishes the [Finance Act](#) (scanned).
    - As a comparison with an international good practice that holds a similar structure, South Africa presents the document with the [tables of estimates](#), including an introduction, and the [Appropriations Bill](#), however they additionally present the document called [Budget Review](#) which includes the general and in depth analysis, which Nigeria is missing.



**2. Include an index.**

- The current document does not have an index, therefore making it very hard to assess the composition of a document that had 1,969 pages for 2020. This basic change will provide an immediate improvement to the structure as well as visibility of the topics that are covered.
  - In comparison with other international practices, below it is possible to see how this is implemented in other EBP documents, to have a comparison of tables of contents and inspire the posterior design of a structure for the country:

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### 3. Define an analytical structure.

- The document should clearly distinguish the incorporation of the different general topics a) macroeconomic framework b) budget (all classifications, policy orientation and including transfers to state-owned enterprises), c) revenues, d) debt, c) extra-budgetary funds and d) transfers to subnational governments.
- The analytic separation by topics will allow better internal coordination, as it will be easier to assign responsibilities by department for integration and, at the same time, it will make it easier for each department to structure sections and tables.
  - For macroeconomic framework<sup>1</sup> in the OBS 2019 there are 8 questions of which 6 (75%) got a D, only one got a B and one a C.
  - For budget, the OBS 2019 had 25 questions<sup>2</sup> of which 3 got an A, 5 got a C and 17 (68%) got the lowest score<sup>3</sup>. This means that although the country has [all budget classifications](#) they are not included in the document.
    - All budget classifications should be presented with the proposed budget for the year, as well as BY-2, BY-1, BY+1 and BY+2.
    - If the EBP were to include detailed information on new policy proposals through the introduction and further on by sector or program, Nigeria's score could go up by up to 7 points
  - For revenue, there are 13 questions, of which 2 got an A, 2 got a B<sup>4</sup>, 1 got a C and 8 (61%) got the lowest score<sup>5</sup>.
  - For Debt, there are 4 questions, of which one got a B, one got a C and 2 (50%) got the lowest score.
    - Nigeria's EBP does provide some details on debt, however it is missing some key pieces of information. By including the total debt outstanding at the end of the budget year and details on the composition of the total debt (including the interest rates on the debt, the maturity profile of the debt, and whether the debt is domestic or external).
  - For extra-budgetary funds, there are 2 questions, the 2 of them got the lowest score.
  - For Decentralization, referring to the transfers to subnational governments there is only 1 question, which got the lowest score.
- As an annex to this document, there is an Excel spreadsheet, where the Ministry of Finance, Budget and National Planning should identify by question the specific area responsible for the information.

### 4. Support every section with a narrative analysis and discussion.

- As the current EBP document is based on the presentation of tables with figures, the readers can make their own analysis. However, the reason why Nigeria loses many points in the OBS regarding the narrative discussions is that it is important that the government provides its view

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<sup>1</sup> Including those categorized in the Excel as accounting, as they reflect assets and liabilities.

<sup>2</sup> Including the questions classified as Performance Budgeting

<sup>3</sup> This includes the 4 questions in which the document scored B, as in those questions the minimum possible score is B. In those questions C score means Not Applicable and there is no D option.

<sup>4</sup> Excluding the questions that got a B in which B is the lowest score possible.

<sup>5</sup> This includes the 3 questions in which the document scored B, as in those questions the minimum possible score is B. In those questions C score means Not Applicable and there is no D option.



of what the numbers imply, which at the same time allow understanding the reasoning behind certain decisions.

- A good practice of this is the case of South Africa, as can be seen below (and in the complete document in this link) in the Budget Review the narrative has indications of highlights or take away of the text, which makes it easier to identify what the Ministry of Finance is identifying as particularly relevant.

2022/23, government estimates it will provide access to early childhood development services to almost 700 000 children under the age of four.

**Table 5.9 Average monthly social grant values**

Rand	2019/20	2020/21	Percentage increase
Old age	1 780	1 860	4.5%
Old age, over 75	1 800	1 880	4.4%
War veterans	1 800	1 880	4.4%
Disability	1 780	1 860	4.5%
Foster care	1 000	1 040	4.0%
Care dependency	1 780	1 860	4.5%
Child support	425	445	4.7%

Source: National Treasury

*Women, youth and persons with disabilities*

Over the next three years, this department is allocated an additional R15 million to establish a national council to combat gender-based violence and femicide. Its budget will increase to R853 million in 2022/23, with a focus on strengthening interventions for women’s economic empowerment; promoting the rights of people with disabilities; and supporting youth development. An amount of R651.9 million is allocated through the provincial equitable share over the same period to provide sanitary products to more than half of all female learners in grades 7 to 12 in the country’s poorest schools (quintiles 1, 2 and 3).

*R15 million allocated to establish a national council to combat gender-based violence and femicide*

**5. Use annexes and supporting documents.**

- The publication of extensive detailed tables is in practice difficult to use and analyze. There are two complementary options that should be considered:
  - Break the tables into topics and present each as an annex. There should be an option to download the complete document with annexes, as well as downloading each annex.
  - Additionally, publish online a spreadsheet in Excel with the annexes which are easier to handle.
  - For example, in the image below is the case of [South Africa](#), where it is possible to see how the documents are published in full or by annex, however they are all grouped together so that the user is able to identify how the different downloadable documents interact together.



Key Budget Documents	
<a href="#">View the webcast of the Budget Speech 2020</a>	
<a href="#">Budget Speech by the Minister of Finance</a>	(881kb)
<a href="#">Budget Highlights</a>	(166kb)
<b>Budget Review:</b>	
• <a href="#">Full PDF document - 8mb</a>	
• <a href="#">Individual Chapters</a>	
<b>Estimates of National Expenditure:</b>	
• <a href="#">Full PDF document - 10mb</a>	
• <a href="#">ePublications</a>	
• <a href="#">Individual Votes from full document</a>	
<a href="#">Appropriation Bill</a>	(11,579kb)
<b>Division of Revenue Bill:</b>	
• <a href="#">PDF document - 140mb</a>	
• <a href="#">Provincial and Municipal budget information</a>	
<b>Tax Pocket Guide:</b>	
• <a href="#">PDF document - 1,063kb</a>	
• <a href="#">Tax Matters and Revenue Laws</a>	
<a href="#">Budget 2020 Presentation: Risk, Renewal and Growth</a>	(932kb)
<a href="#">The Jobs Fund 2020</a>	(1,511kb)
<a href="#">Reviewing the Tax treatment of excessive debt financing, interest deductions and other financial payments</a>	(1,288kb)

## 6. Mind the format and date of publication.

- From the review of the documents, it is possible to see that the timestamp of the online publication changes in case there is a manipulation on the content administration of the site or an update of the website. Therefore, it is worth considering including a timestamp of publication online in the document that is uploaded.
- The online publication of the PDF documents **should always be in Native PDFs**, as opposed to Scanned PDFs<sup>6</sup>. If, for any reason, it is legally mandatory to have the scanned signed version published online, it should be accompanied with the Native PDF. The scanned PDFs present a big barrier for the users, as it does not allow searching for terms or copying text, in some cases the scanned documents are moved and hard to read, which adds an additional layer of opacity. Here below is the example of a page of the Finance Act of 2019

<sup>6</sup> Scanned PDFs are PDFs that are made up of scanned images of a given document. With scanned PDFs, the user is generally unable to search across the text because the PDF is actually a collection of images. Native PDFs, on the other hand, are PDFs of documents that were "born" digital - that is, the PDF was created from an original electronic version of a document - a Microsoft Word document, for example.



A 16	2020 No. 1	Finance Act, 2019
		(i) the beneficial owner of the rights in or over the goods is a taxable person in Nigeria and the goods or right is situated, registered or exercisable in Nigeria;
		(b) in respect of services—
		(i) the services are rendered in Nigeria by a person physically present in Nigeria at the time of service provision, or
		(ii) the services are provided to a person in Nigeria, regardless of whether the services are rendered within or outside Nigeria.”
Amendment of section 4.		34. Section 4 of the Value Added Tax Act is amended in line 1, by substituting for the expression, “5%”, the expression, “7.5%”.
Substitution for section 8.		35. Substitute for section 8 of the Value Added Tax Act, a new section “8”—
	“Registration and deregistration requirements.	8.—(1) A taxable person shall upon commencement of business, register with the service for the purpose of the tax.
		(2) A taxable person who fails or refuses to register with the service within the time specified in subsection (1) is liable to pay as penalty an amount of—
		(a) N50,000 for the first month in which the failure occurs; and
		(b) N25,000 for each subsequent month in which the failure continues.
		(3) Where a taxable person permanently ceases to carry on a trade or business in Nigeria, the taxable person shall notify the service of its intention to deregister for tax purposes within 90 days of such cessation of the trade or business.”
Substitution for section 10.		36. Substitute for section 10 of the Value Added Tax Act, a new section “10”—
	“Registration by non-resident companies.	10.—(1) For the purpose of this Act, a non-resident company that carries on business in Nigeria shall register for the tax with the Service, using the address of the person with whom it has a subsisting contract, as its address for the purposes of correspondence relating to the tax.
		(2) The Service may, by notice, determine and direct the companies operating in the oil and gas sector which shall deduct vat at source and remit same to the service.
		(3) A non-resident company shall include the tax on its invoice for the supply of taxable services.
		(4) The person to whom the services are supplied in Nigeria shall withhold and remit the tax directly to the service in the currency of payment.
Amendment of section 14.		37. Section 14 (3) of the Value Added Tax Act is amended by inserting after subsection (2), new subsections “(3)” and “(4)”—
		“(3) A non-resident company shall include the tax in its invoice and the person to whom the goods or services are supplied in Nigeria shall remit the tax in the currency of the transaction.

## Next steps

Below are the proposed steps to follow regarding the EBP:

1. Identify the area responsible per question in the annex spreadsheet.
2. Define a contact person responsible of integrating the EBP document.
3. Design, with support of the Consultant of GIFT/IBP, an index for the next EBP.
4. Assign responsible parties for each of the sections or chapters of the index.
5. Define an internal chronogram for the responsible official to receive the inputs from the different areas, with enough time to achieve the timely publication.
6. For each of the topics the different areas will be able to request examples and support from the Consultant of IBP/GIFT with the objective of including all the necessary aspects in each table according to good international practices.