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# *Technology & Journalism*

## PwC Media Capability Workshop

29 July 2016



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# *Introduction*

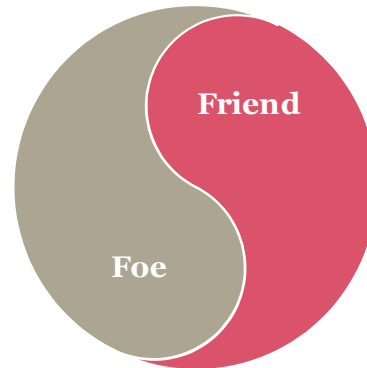
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# 1

## *A two-faced affair*

### **Technology – *foe***

- Dwindling sales of newspapers
- Cost cutting and potential job loss
- Rise of amateurs (poor quality, quick delivery,
- Difficult transition and adoption for some veterans
- Frequent disruptions, changing landscapes. Keeping up can be quite daunting.



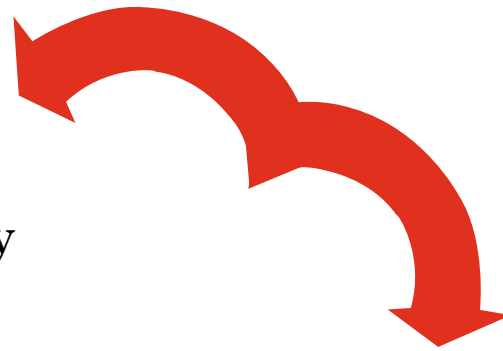
### **Technology - *friend***

- Real time reporting
- Quicker and reliable fact checking
- Targeted, cheaper and quicker distribution
- Data & Analytics
- Richer formats/media
- More visible journalists
- Greener environment (less paper)
- Wider audience reach
- Instant consumer feedback

## *The ideal, and our plight*

### **What we expect**

- The fourth arm of government
- Beaming the spotlight (investigative journalism)
- Truth bearing and accountability
- Thought shapers
- Fact checkers and custodians



### **What we often get**

- Clumsy presenting
- Lazy fact checking
- Plagiarism
- Wrong/misleading information
- Poor record keeping

# *The Profile*

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# 2

## *What do you stand for?*

### Do you recognize the following brands?

#### Channels

- Business Day
- Channels TV
- Sahara Reporters
- CNN
- Aljazeera
- Fox News
- NTA
- AIT
- CNBC
- Bella Naija

#### People

- Dele Olojede
- Richard Quest
- Aisha Falode
- Dele Momodu
- Chris Anyanwu
- Mitchell Obi
- Dele Giwa
- Tolu Ogunlesi
- Anthony Enahoro
- Linda Ikeji



## *How do strangers see you?*

### **What is your cyber identity?**

**In this age of digital revolutions and globalisation, online visibility matters a great deal. Everyone is a journalist nowadays regardless of the quality of their content. When authentic journalists cannot master the art of online visibility, the public will be perpetually stuffed with garbage information to society's detriment.**

#### **Quick Self Check**

- How strong is your online profile?
- Look up your name on the internet

(Google, Bing etc). What comes up first? Your profile? Or your name sake's?

- Usually the top results arise from social media, Wikipedia and online publications. **Do you have any accounts? How do you use them?** What can a stranger in Singapore find out about you or your work from the internet?
- How credible do you appear
- Perception is a powerful force that is not too difficult to build and project.



# Visibility and Perception

## Social Media

Build your image and increase brand visibility via these popular social media platforms. You have your company brand as an advantage, **use it well**. Your online behavior often determine people's attitude to your work.

- **LinkedIn** (Profile, posts, shares. Journalists can get a free upgrade to a premium account after completing a survey. Check out LinkedIn for Journalists on LinkedIn)
- **Facebook** (Profile, Status updates, Pages, Groups)
- **Twitter** (Bio, Tweets, Retweets and Likes)
- **YouTube** (Videos)
- **Google+** (Profile, Communities, Posts)
- **Medium** (Posts/Articles)
- **Quora** (Responses to questions, comments)
- **Instagram** (Microblogs, usually with pictures)



# *The Reporting*

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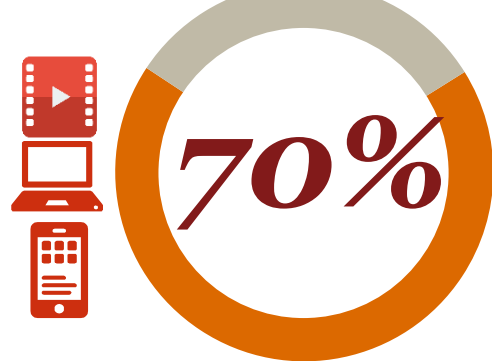
# 3

## *Hot, quick and factual*

- People now demand for instant news (often with little regard for accuracy).
- Journalists can no longer hold on to stories for too long for risk of being out-scooped by amateurs, bloggers and tweeters
- New age consumers prefer it concise, visual, interactive and sometimes entertaining
- Accuracy verification buttons will become useful to implement
- Data gathering, transformation and analysis are key for real time fact finding initiatives.. Check out **PolitiFact** and other fact checking tools for ideas.



## *Growing and emerging trends*

- Concise, visual, interactive & engaging
  - Mobile devices are the leading preferred means of news consumption.
  - Push notifications are becoming popular.
  - Traditional TV disrupted
  - Podcasting continues to bloom
  - With over 350 million users of Twitter and Instagram. Attractive platform.
  - Snapchat emerging as a force.
  - Drones will soon become mainstream for recording live video feeds.
  - Going forward, all breaking news events will be covered with LIVE video (Periscope, Facebook etc)
  - Video pools (free crowd sourced videos)
- 
- Video expected to grow 14x within 5 years and account for 70% of mobile traffic.
  - Vertical/portrait videos for some reason are hugely popular
  - 360 videos –reimagine video reporting (Facebook and YouTube). Also panoramic pictures are more detailed and interactive and will become a huge trend.

## *Trending sharing platforms*

- News websites
- Facebook (Instant Articles)
- Google News
- Twitter
- Instagram
- YouTube
- Snapchat
- Periscope
- Internet TV channels
- Blogs (Wordpress, Typepad, Blogger, Medium, etc)
- Email newsletters (aggregated headlines)
- Podcasts
- Chat apps e.g BBM, WeChat, Viber, Tango



# *The Tools*

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# 4

## *Effective sharing*

- **Buffer, Twibble** – schedule sharing with pictures and hashtags
- **Hootsuite** – share content on multiple social media platforms
- **Sponsored ads** (Facebook, Instagram) – increase reach
- Search results and trends monitoring – increase impact and reach
- **Podcasting** and audio news channels for Nigerians in diaspora (iTunes, TuneIn, NPR)
- Revolutionary news apps (native mobile features) – news delivery based on location, time, calendar openings etc. Think Google Cards
- Syndicate your content with Rich Site Summary (**RSS**) **feeds** (for feed readers and news aggregators)
- Headline newsletters
- **StoryMap** – engaging story telling that highlights stories as a series of events.

Research tools include Google, News aggregators (**Flipboard, Pulse, Feedly, Pocket, Tweetdeck, SmartNews**), **Dataminr** (for News), **SocialMention**, etc.

## *Some useful and quick editing tools*

- **Cogi** (buffers audio without recording, tap to record from the last 45 seconds when you hear something noteworthy)
- **Clammr** (creating and sharing audio highlights – for your podcasts or audio news channels)
- **Videolicious** (free for individuals, iOS only) do a voice over on previously recorded videos. Quick and easy editing of social media ready news reporting.
- **Silk.co** (for data visualization online. You will need to upload a spreadsheet with all the data you want to present)
- **Canva** – graphics design tool for building graphics for social media very easily. Several graphic templates available for social graphics, infographics, magazine covers, presentations etc





## *Editorial Analytics*

- As the battle for attention and traffic picks up momentum, old metrics like page views & unique browsers are now often accompanied with analysis of social interactions, engaged time, and loyalty.
- Discover new content and proven story ideas to engage your target audience
- Track and understand what resonates with each audience, and reactions to past publications.
- See where your audience's attention is headed in real-time using predictive insights
- Automatically rank high performing stories on your page.
- See how your headlines perform and tweak for impact.
- Post news at the **right time** on social media
- Analyse effect of media attachments
- Track referrals and social media reactions
- Check out **Chartbeat, Parsely.ly, NewsWhip** and **SocialFlow**.



# *Conclusion*

- Technology needs not be a detractor for journalism but rather it's major enhancer
- Building a visible and reputable profile using social media is very beneficial to the journalist
- People want content hot and quick.
- News will mostly be consumed on mobile devices. Optimise content for mobile.
- To stay relevant, new methods and channels of distribution must be embraced.
- Video increases in importance. Real-time videos and 360 videos will offer more credibility and engagement.
- Increasing demand for quick fact checking (e.g. during political campaigns, press conferences and other events)
- Audience data & analytics plays a significant role in getting the right news to the right audience at the right time.

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# *Thank you*



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# *PwC Media Capability Workshop, 2016*

## The Freedom of Information Act, 2011

29 July 2016



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# Agenda

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# Objectives

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At the end of the session, participants should be able to:

- Demonstrate a proper understanding of the provisions of the FOI Act.
- Identify the scope and applicability of the Act and also its exceptions.
- Identify and understand the contentious issues that may arise from exercising the rights guaranteed under the Act.
- Be aware of the conflicting decisions of the court on the FOI Act.
- Determine how to prevent, address and deal with these contentious issues.

## ***This presentation covers...***

1. Background
2. Scope
3. Request for information
4. Application process
5. Mode of application
6. Transfer of applications between public institutions
7. Denial of applications
8. Remedies for denial
9. Exceptions to freedom of information
10. Omnibus provisions
11. Challenges with implementation of the Act
12. Contentious issues
13. Conclusion

## ***Background***

- Access to information is a fundamental concept that facilitates decision making, accountability, transparency and good governance in every organisation and government, especially a democratic government.
- Before 2011, Nigeria had no law which guaranteed access to public records and information and there was significant clamour by journalists, press members and the public at large for the enactment of a Freedom of Information Act, to test the wider issue of the government's commitment to transparency, accountability and good governance.
- On May 28 2011, President Goodluck Jonathan signed into law the Freedom of Information Act (“FOI Act” or the “Act”) granting every person the legal right of access to information, records and documents held by government bodies and private bodies carrying out public functions.



# Background

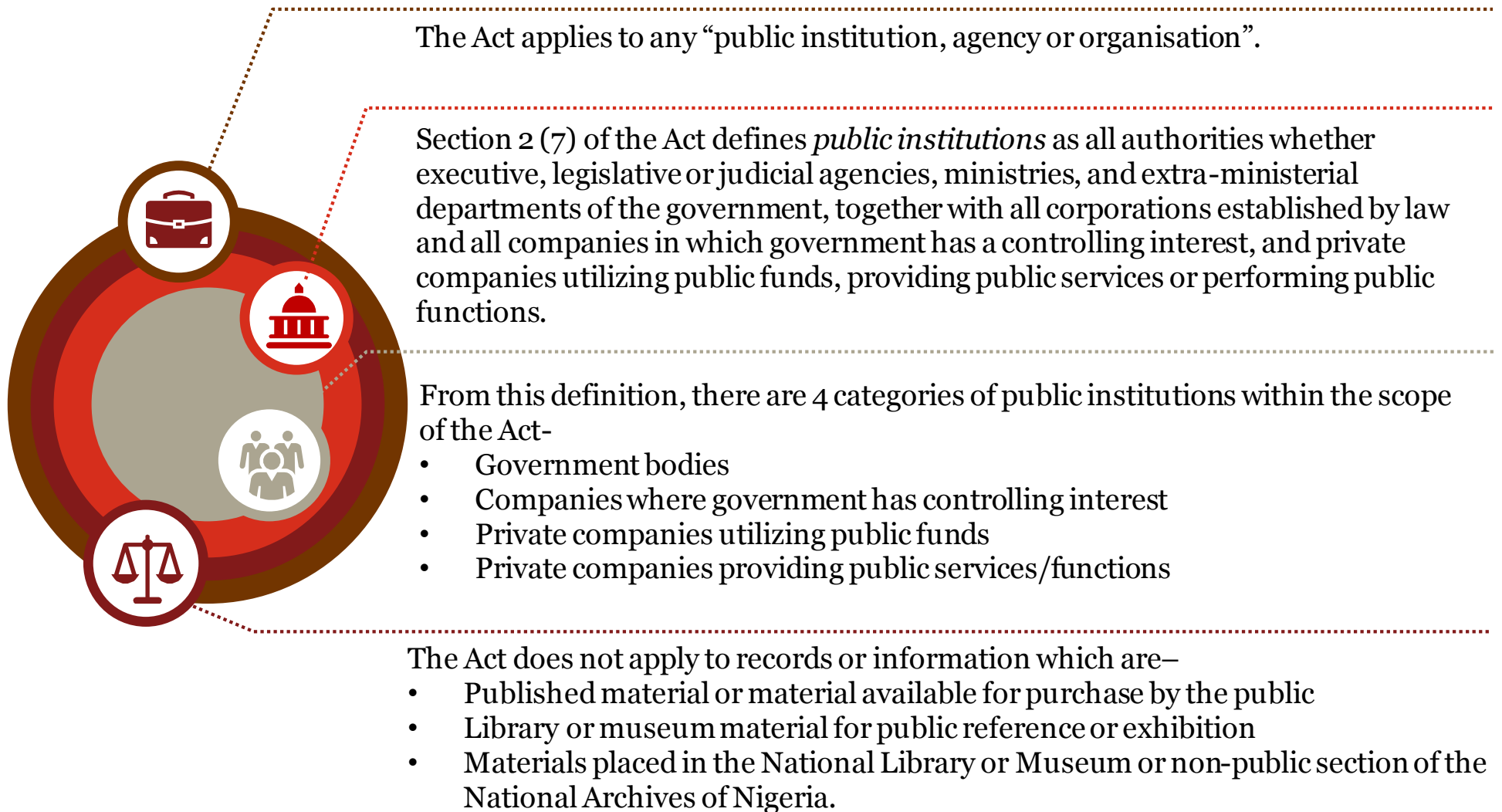
## Freedom of information- a right or privilege?

- With the enactment of the FOI Act, *“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”* – Section 1 of the FOI Act.
- This provision is however not absolute as it is subject to the exceptions created under the Act.

The FOI Act was established for the following purposes–

- To make public records and information more freely available.
- Protect public records and information to the extent consistent with the public interest and the protection of personal privacy.
- Protect serving public officers from adverse consequences of disclosing certain kinds of official information without authorization.
- Establish procedures for the achievement of the aforementioned purposes; and
- Other related matters.

# Scope



## *Who can request for information?*

- Any person can apply to exercise the right to freedom of information under the Act.
- “Persons” is defined under the Act to include any corporation sole and body of persons whether corporate or incorporate; acting individually or as a group.
- The Act does not exclude minors or persons without legal capacity.
- In exercising the right to freedom to information, the person (applicant) has no obligation to demonstrate any specific interest in the information being applied for. Therefore public interest is recognised under the Act.

## *Application process*

Submit application to public institution of interest

Pay the prescribed fee to the public institution

Where there is no contention on the application by the public institution, the requested public records and information should be made available to the applicant by the public institution within 7 days from the date of application except as otherwise provided under the Act.

## *Mode of application*

- It could be in written or oral form.
- Where the application is made orally, the official of the public institution to whom the application is made shall reduce the application into writing and provide the applicant with a copy of the written application.
- Public records and information are to be made readily available to the applicant through various means, including print, electronic and online sources, and at the offices of such public institutions.
- In order to facilitate the unimpeded exercise of this right, all public institutions are required to keep records of all their activities, operations and businesses, in such a manner as to enable the public gain access to it should the need arise.

## *Transfer of application between public institutions*

The Act allows public institutions to whom an application is made, transfer the request for information to another public institution where it is of the opinion that the institution has greater interest.

“Greater interest” in information is defined under Section 5 (3) of the Act to include any instance where-

- ✓ the information was originally produced in or for the institution; or
- ✓ the institution was the first public institution to receive the information.

Where an application is transferred, the applicant should be notified accordingly.

## *Denial of application by public institutions*

Section 7 (1) of the Act gives the public institution the sole power to deny any application for information or records by an applicant or refuse to grant access to the applicant provided its gives the applicant notice of the grounds(s) for denial.

The Act does not address instances where the information is available but being hoarded due to culpability or other corrupt and related practices.

The Act simply provides in Section 7 (3) of the Act that the institution shall state in the notice to the applicant whether the information exists.

## *Remedies for denial of application*

An applicant who is aggrieved by the denial, can institute an action in court to compel the public institution to provide the requested information.



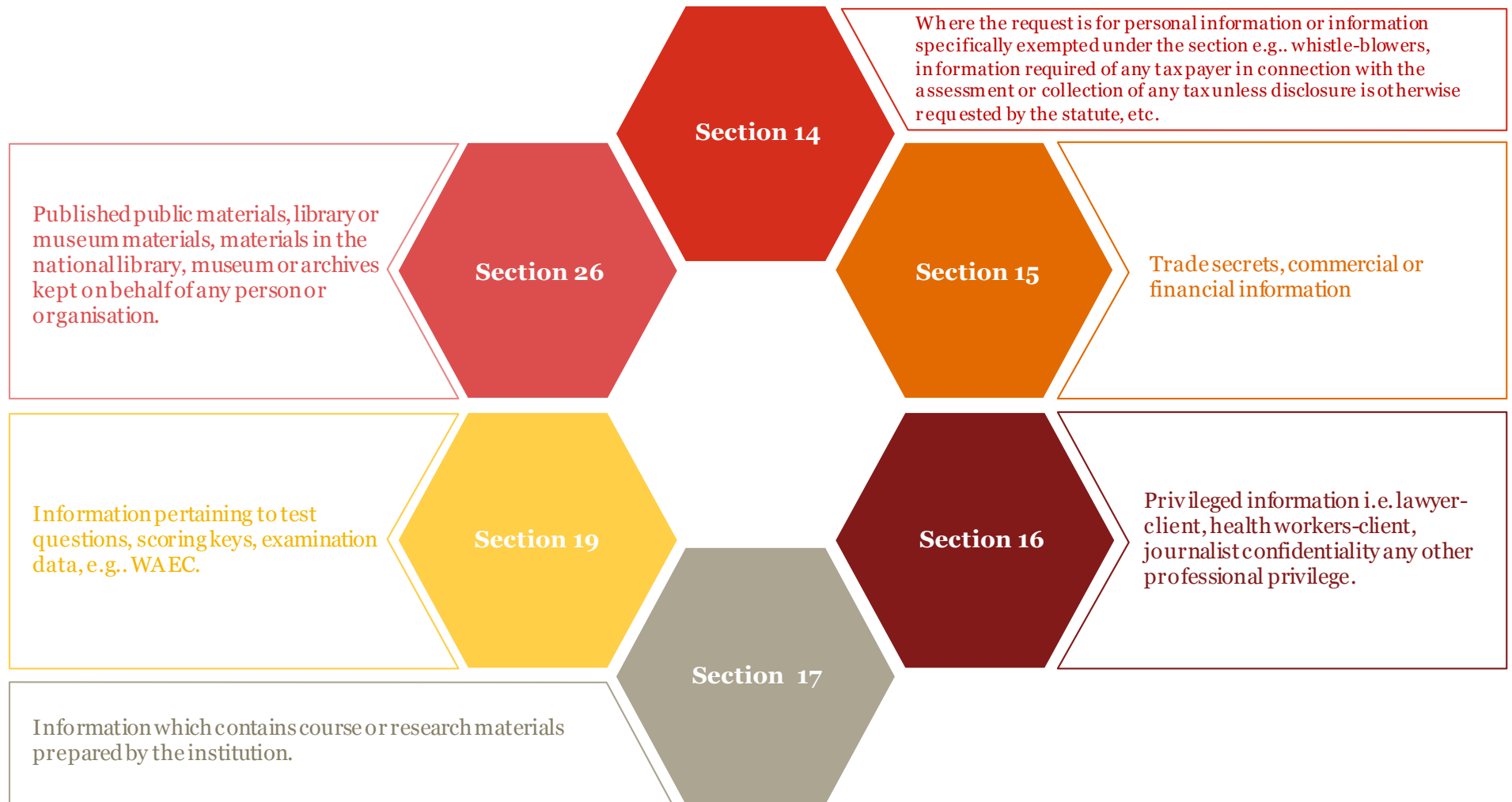
Section 20 of the Act provides that an applicant who has been denied access to information may apply to the Court for review within 30 days of the denial or any further time as directed by the court.



## *Exceptions to freedom of information*

- The FOI Act contains more exemption sections and clauses than sections that grant access to information, alerting that some mischievous public officers can use these sections for unjust and mischievous purposes.
- For instance, Sections 1 and 3 grant access to information; but as many as seven (7) or more sections are meant to deny the public access to information.
- An application can be denied by the public institution on any of the following grounds-
  - ✓ **Section 11 (1)** - Where it will be injurious to international affairs and defence of the Federal Republic of Nigeria.
  - ✓ **Section 12** - Where the records are compiled by a public institution for administrative enforcement proceedings or by a law enforcement agency for law enforcement purposes.
- Other sections that provide exceptions to freedom of information are as follows-

# Exceptions to freedom of information



## ***Omnibus provision under the Act***

- The omnibus proviso against denial of information in Section 12 (2) of the FOI Act provides as follows –

*“Notwithstanding anything contained in this section, an application for information shall not be denied where the public interest in disclosing the information outweighs whatever injury that disclosure would cause.”*

- Therefore, where the interest of the public would be better served where the records or information is made available, the exemptions to disclosure shall not apply and a denial of the application will not be permitted.



***Public  
interest test***

## *The public interest test*

- Despite the glamour of this omnibus provision of the Act, the Act fails to address certain critical issues for the smooth application of Section 12 (2), they include:
  - ✓ What is the definition of public interest
  - ✓ At what point is non-disclosure of the information deemed to be injurious
  - ✓ What extent of injury will warrant a compulsory disclosure in interest of the public.

The Act does not address these issues.

- However an aggrieved can always have recourse to the courts for interpretation of the legislation.

## *Challenges with the FOI Act*

- Presently, virtually all government information in Nigeria is classified as top secret.
- The FOI Act itself contains more provisions which are concerned with preventing the disclosure of records or information or restricting the extent of disclosure than provisions which create the legal right of persons to access public records and information, as shown under the exceptions to the Act (discussed earlier).
- Furthermore, there is lack of harmonisation of the provisions of the FOI Act with other legislation which deal with official and public records or communications.
- For instance, the Official Secrets Act, Evidence Act, Criminal Code, Penal Code, etc. are some of the legislation which prevent public officers from divulging information with the objective of suppressing the free flow of government information to the public.

## *Challenges with the FOI Act*

- The Official Secrets Act is dedicated to protecting official information, section 1 of the Act provides that “a person who-
  - (a) transmits any classified matter to a person to whom he is not authorized on behalf of the government to transmit it; or*
  - (b) obtains, reproduces or retains any classified matter which he is not authorized on behalf of the government to obtain, reproduce or retain, as the case may be, is guilty of an offence.”*
- Section 167 of the Evidence Act provides that “*no public officer shall be compelled to disclose communications made to him in official confidence, when he considers that the public interests would suffer by the disclosure.*”
- There is a clash between the above provisions and the right established under section 1 of the FOI Act where any person can access public records or information.

## *Challenges with the FOI Act*

Other challenges with the implementation of the FOI Act include –

- ✓ Poor record keeping and retrieval of information by public institutions
- ✓ Bureaucracy in public service
- ✓ Lack of public awareness
- ✓ Corrupt practices
- ✓ Entrenched culture of secrecy
- ✓ Existence of conflicting provisions in other legislation e.g. The Official Secrets Act, etc.
- ✓ Enforcement mechanisms particularly with regard to the omnibus clause.

## *Contentious issues under FOI Act*

- With the enactment of the FOI Act, there have been myriad of questions on the applicability of the statute and the attitude of the public institutions giving access to public records and information. This has led to litigation and conflicting decisions of the court on the interpretation of the statute.
- Some of the contentious issues we shall be addressing include –
  - ✓ Enforceability of the FOI Act.
  - ✓ Whether the FOI Act is applicable to States of the federation.
  - ✓ Whether an applicant for information under the FOI Act needs to demonstrate any specific interest in the information applied for.
  - ✓ The nature of personal information exempted from disclosure under the FOI Act.
  - ✓ The nature of trade secrets exempted from disclosure under the FOI Act.



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## *Enforceability of the FOI Act*

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- As with most legislation in Nigeria, particularly one as delicate as the FOI Act which is geared to expunge the culture of secrecy in public institutions and agencies in Nigeria, a very serious issue is enforceability.
- In the recent case of Centre for Social Justice (CSJ) v. Minister of Finance, Justice Abdu Kafarati of the Federal High Court, Abuja granted an order of mandamus compelling the minister of finance, Ngozi Okonjo-Iweala, to disclose the details of statutory transfers in the 2013 Appropriation Act to the Plaintiff who is an advocacy group.
- The Plaintiff in arguing its case relied on the provisions of Section 1 of the FOI which establishes the right of any person to access public records or information, as provided under the Act.

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## ***Enforceability of the FOI Act***

- 
- The FHC upheld the argument of the Plaintiff and held that denying the Plaintiff's application *"constitutes an infringement of the Applicant's right guaranteed and protected by section 1(1) of the Freedom of Information Act, 2011 and section 48 of the Fiscal Responsibility Act, 2007"*.

### **Fiscal Responsibility Act and Freedom of Information**

- The Fiscal Responsibility Act (FRA), 2001 establishes the FRA Commission and provides in Section 2 (1) (a) that the Commission in performing its functions shall have the power to *"compel any person or government institution to disclose information relating to public revenues and expenditure"*.

## *Enforceability of the FOI Act*

- In a bid to promote transparency and accountability in government and also to ensure access to information, Section 48 (1) of the FRA provides 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”.*
- The relevant provisions of the FRA can therefore be used to corroborate the general application of the FOI Act to command transparency and accountability in government.

## *Scope of applicability of the FOI Act*

- There are conflicting decisions of the FHC on whether the FOI Act will apply to public institutions of states of the Federation or only federal public institutions.
- The basis for this conflict is that the FOI being a federal legislation of the National Assembly cannot bind the states of the federation.
- The recent case supporting this position was delivered by Justice Okon Abang of the FHC Lagos in Legal Defence and Assistance Project Limited/GTE v. AG and Commissioner of Finance, Lagos & Ors., where the judge held that the FOI must be domesticated before it can be applied by states.
- The court held that the FOI Act was neither a residual law, nor was it on the concurrent list of the 1999 Constitution (as amended).
- The court ruled that if the law intended that the FOI Act be binding on states, the houses of assembly of each of the 36 states of the federation should have been carried along in the process of the enactment of the law.

## *Scope of applicability of the FOI Act*

- This decision of the FHC Lagos, contradicts the earlier decision of Justice Agishi of the FHC, Enugu in the case of Civil Liberties Organisation v. Commissioner for Health.
- In this case, rejected the argument of the defendant that the FOI Act will not apply to states and granted the order of mandamus directing that the requested public records and information be provided to the plaintiff.
- The court held that just like the EFCC Act and other federal legislation passed by the National Assembly which apply to states of the federation, the FOI Act is no exception and therefore applicable to states.
- There is yet to be a resolution of this conflicting decisions however, as both courts are of concurrent jurisdiction and one cannot bind the other.
- Therefore until any of the cases is taken on appeal and a decision passed by the Court of Appeal on the subject, the conflict unfortunately subsists.
- Alternatively, the FOI Act should be amended to provide clear provisions on its applicability.

## *The role of journalists/the way forward*

### So what should be done?

Journalists are instruments of the press and as the “fourth estate of the Realm” play a critical role in ensuring a functioning democracy.

Journalists have an oversight role to play in ensuring compliance with the provisions of the FOI Act and can institute enforcement actions in court for non-compliance.

Some journalists do not take advantage of the FOI Act to improve the information provided to the public.

They fear that the process of gathering information is too complex and time-consuming and will rather rely on hearsay or other means of obtaining information.

There is no qualification or eligibility for requesting for information under the FOI Act. Journalists should request for information and insist on being given access, provided the information requested is not exempted under the FOI Act

## *The role of journalists/the way forward*

- Instead of relying on whistle blowers, journalists have to be proactive in seeking enforcement of the right to freedom of information and demand accountability from the government on behalf of the people.
- The public is entitled to the truth, and only correct information can form the basis for sound journalism and ensure the confidence of the people.
- With the FOI Act, journalists are now better armed to hold public officers accountable to the people and for the job they do.
- Journalist can institute actions in court to obtain an order of mandamus to enforce the provisions of the FOI Act.
- As the Fourth Estate of the State, the effect of freedom of information on journalism will undoubtedly have a spiral effect on the entire society for the benefit of all.



# Conclusion

A person in an orange sari is walking across a large, open space with a complex, geometric floor pattern. The pattern consists of various shades of grey and white, forming a series of interlocking shapes. The person is looking down at something in their hands, possibly a phone or a small object. The overall scene is brightly lit, suggesting an outdoor or well-lit indoor environment.

The enforcement of the provisions of the FOI Act is to a large extent the responsibility of the journalist than the civil society.

Freedom of information is a right that can be exercised without fear or favour.



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## *Limitations and Caveats*

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The analyses and opinions provided are based on our interpretation of the relevant legislation and practices as at the date of this presentation. The legislation is subject to change which may impact our opinion.

Therefore, the opinion given herein would only be correct to the extent that the legislation and practices remain unchanged. You are cautioned to keep abreast of such developments.

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*Thank you*



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# *The Budget: Analysis and Reporting*

## Media Workshop 2016

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29 July 2016



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# *Understanding the budget*

<b>Understanding the budget</b>		<b>3</b>
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## ***Budget and its purpose***

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- A budget is simply a plan of revenue and expenditure over a specified period;
- For a country, it provides the framework on which the government's key policy agenda is built;
- Outlines holistically the sources of government spending and the projects on which such funds would be directed;
- Details the allocation of revenue and resources across the different tiers of government as well as parastatals, ministries and other government agencies;
- It is an important tool for making resource allocation decisions to implement strategic goals that should improve the welfare of the citizens; and
- It provides a framework to measure the performances of political office holders and to demand accountability for the resources of the country.

## *Definitions and key terms*

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- **Budget** – an estimate of expenditure and revenues of the government over a specified period, usually a year.
- **Zero-Based budgeting** – a method of budgeting where all expenses must be justified for each new period
- **Incremental budgeting** – this uses a previous budget or actual performance as a basis with incremental amounts added for the new budget
- **Recurrent Expenditure** – the part of the total government expenditures meant for payment of salaries of government workers, and day-to-day running of MDAs.
- **Capital Expenditure** – the part of government expenditure meant for infrastructure such as roads, electricity, hospitals etc
- **Release of capital expenditure** – part of the capital expenditure budget that a ministry or agency can access for its capital projects

## *Definitions and key terms*

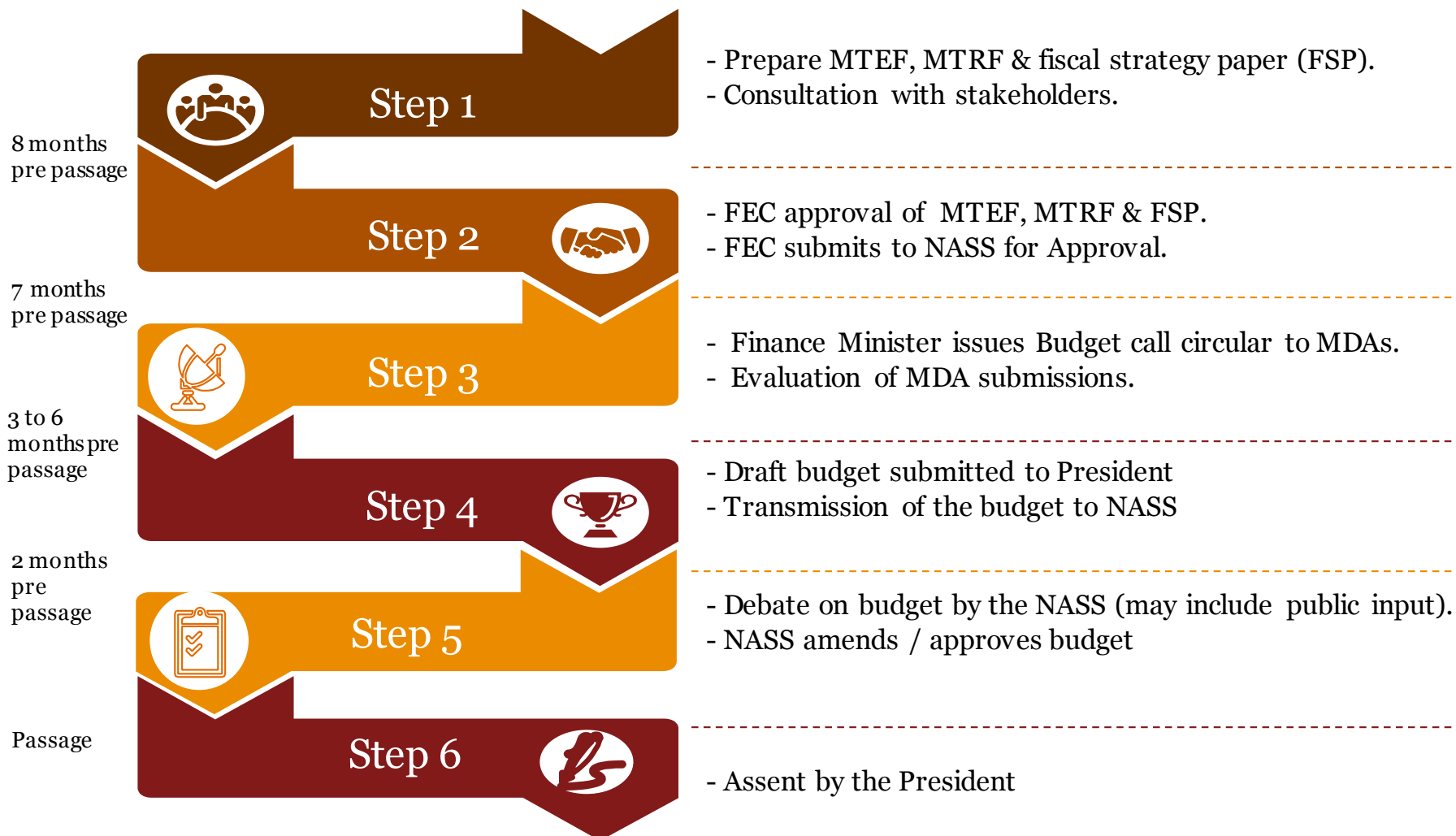
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- **Overhead costs** – part of recurrent expenditure of government used for the day-to-day running of government. Also referred to as administrative expenses.
- **Personnel costs** – the portion of recurrent expenditure used for payment of salaries, allowances and pensions of government workers.
- **Debt servicing** – the amount of money allocated in the budget for the payment of interest on the money borrowed by government
- **Debt repayment** – this represents money set aside to repay the principal portion of money borrowed
- **Revenue** – the total amount generated by government over a period of time from taxes, proceed from sale of crude oil, sale of government assets and so on
- **Virement** – administrative transfer of funds from one part of the budget to another.

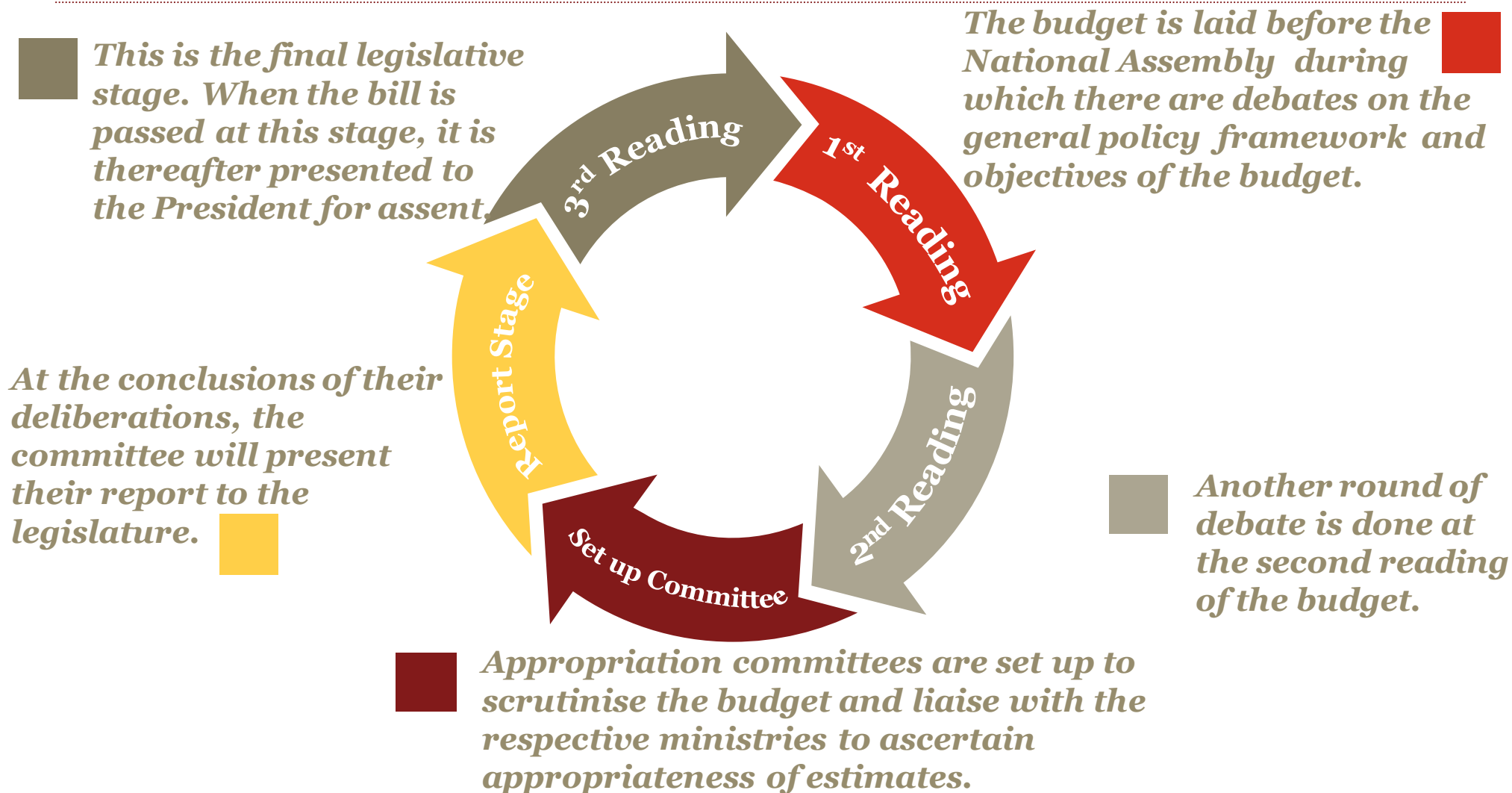


# Budget Process Overview

This timeline is rarely adhered to leading to significant delays in budget passage and low implementation.



## Legislative Process of Budgeting



## ***Reality check***

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### **Based on the law:**

- Budget runs for 1 Jan to 31 Dec (S318 (1) Nigerian Constitution)
- A cash plan is required (Fiscal Responsibility Act (FRA) s25)
- Disbursement schedule within 30 days of Enactment of appropriation Act (FRA s26)
- Quarterly reports due within 30 days of the end of each quarter (FRA s30)

### **But in reality:**

- Budget usually presented late with further delays in debate between the executive and legislature on oil price benchmark among others
- No cash schedule provided and cash not released for implementation on time
- Quarterly reports not issued when due and even when issued, hard to find.

## *How would you rate the budgeting process and implementation in Nigeria?*

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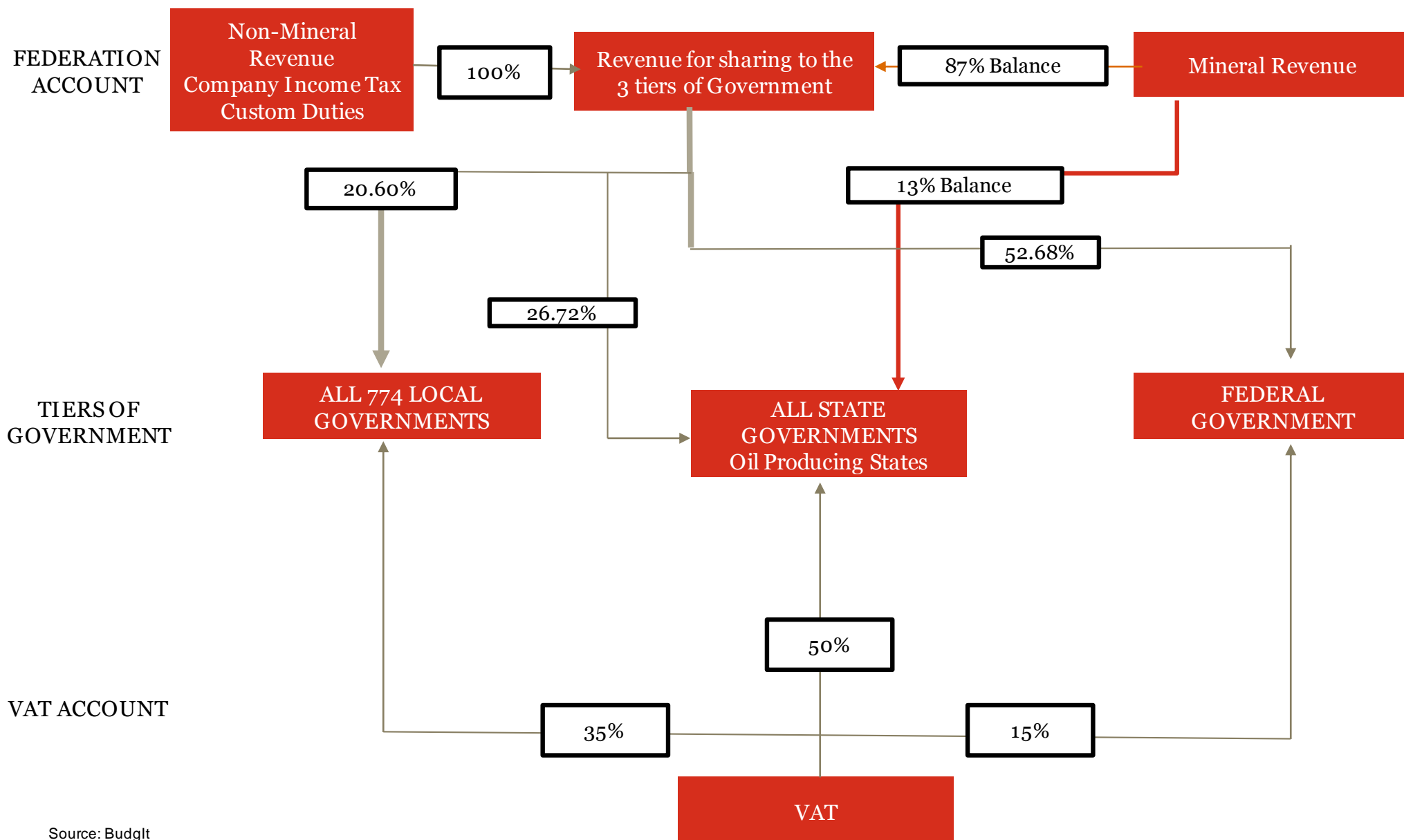
- a) Excellent given our circumstances
- b) Good as there is room for improvement
- c) Average as there is room for significant improvement
- d) Poor as there is still a long way to go



# ***The Budget: Salient issues and highlights***

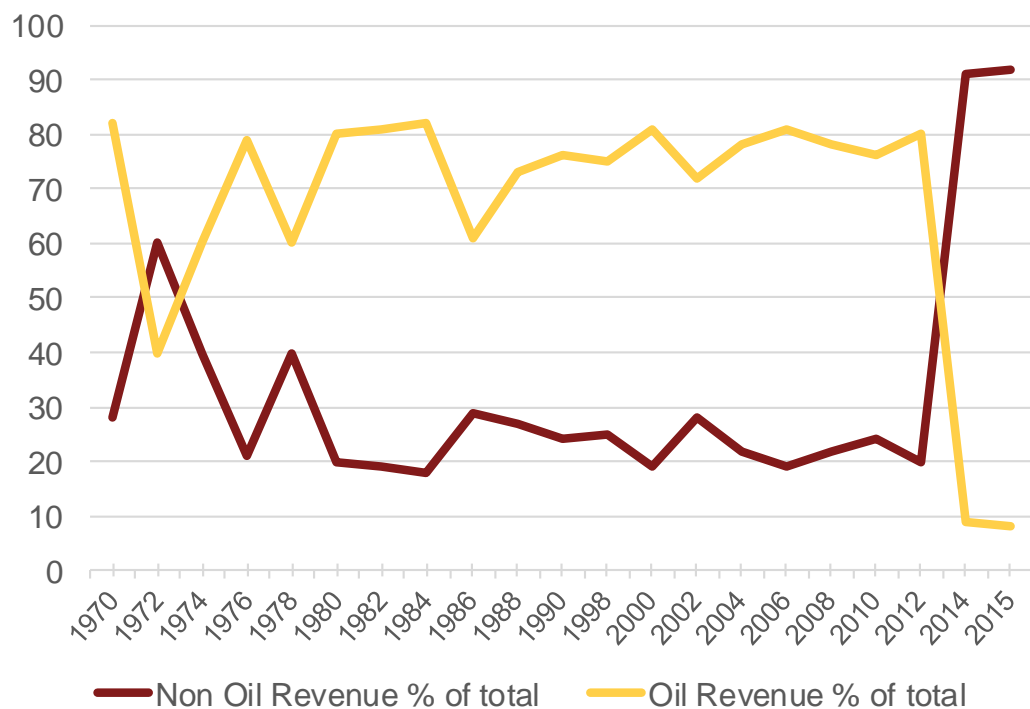
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Source: BudgIt

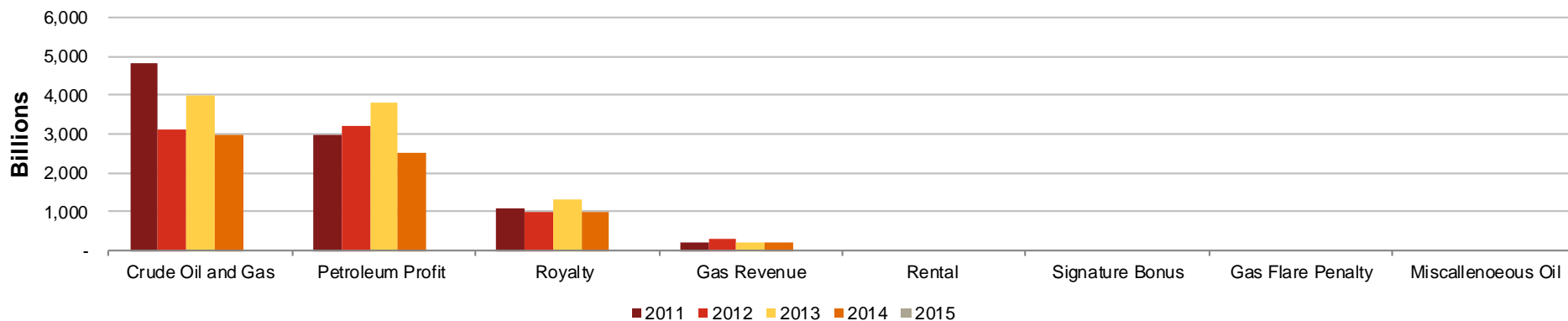
## *Contribution of Oil and Non Oil Revenue 1970-2015*



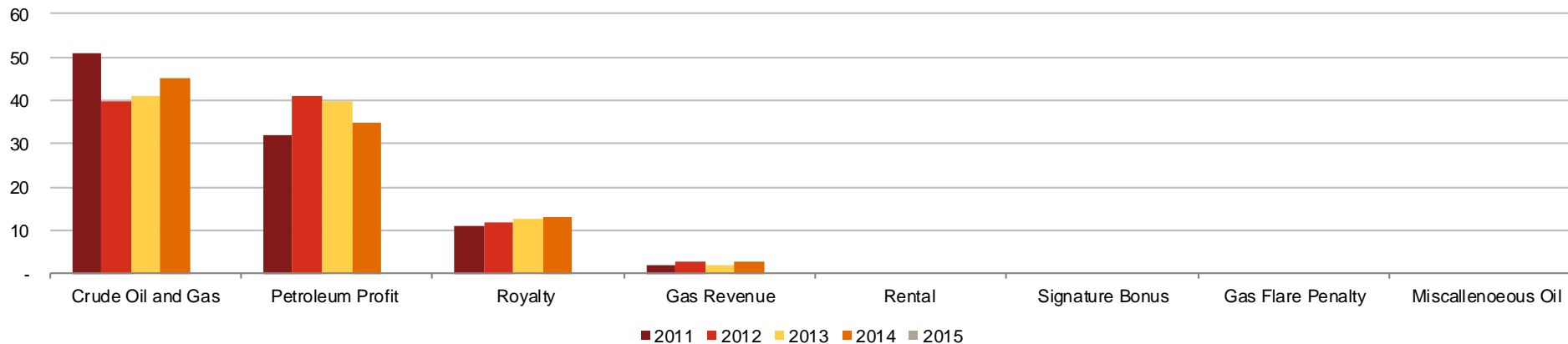
Source: National Bureau of Statistics

# Breakdown of Oil Revenue

## FGN Oil Revenues



## Distribution of Oil Revenues

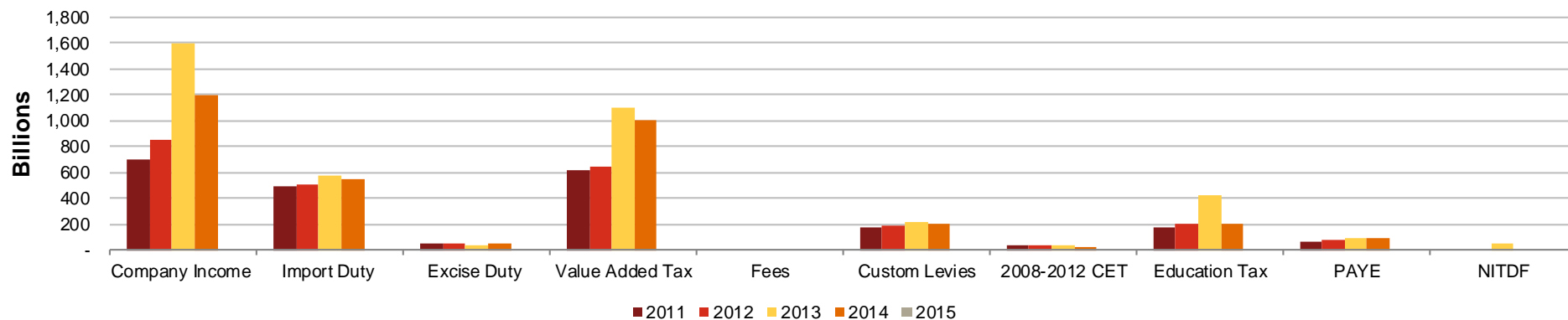


Source: National Bureau of Statistics

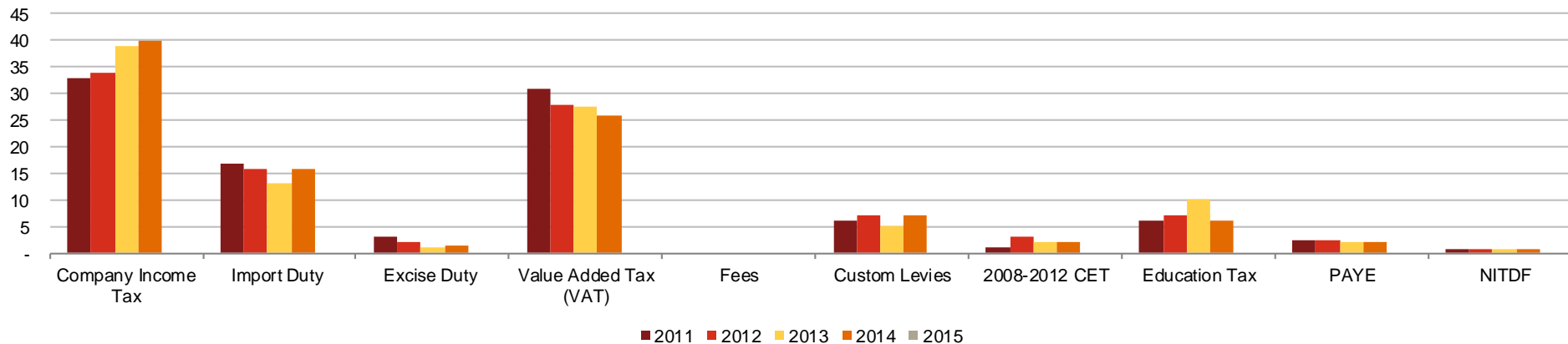


# Breakdown of Oil Revenue

## FGN Non Oil Revenues

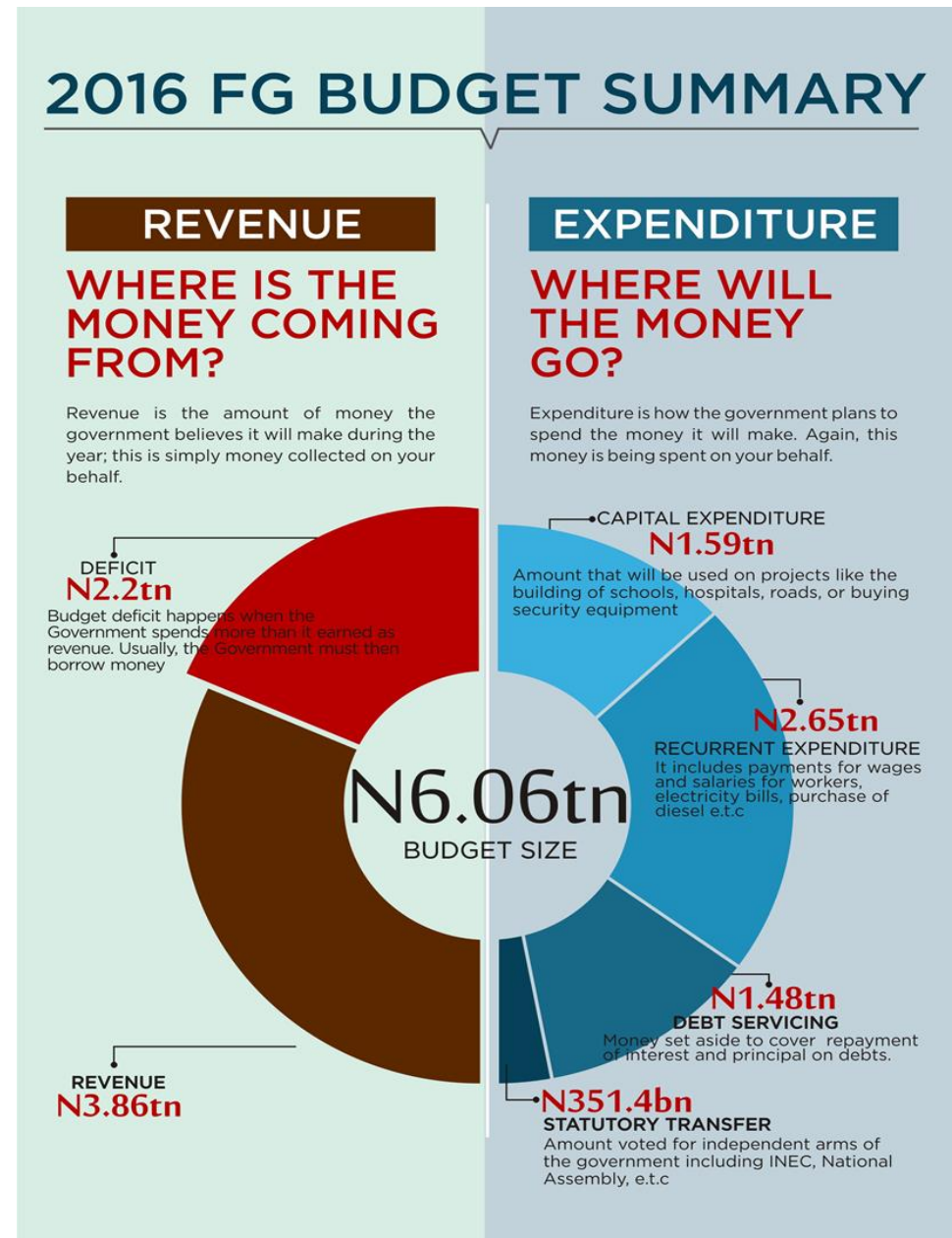


## Distribution of FGN Non Oil Revenues



Source: National Bureau of Statistics

# 2016 Budget: FGN's revenue and how is it spent



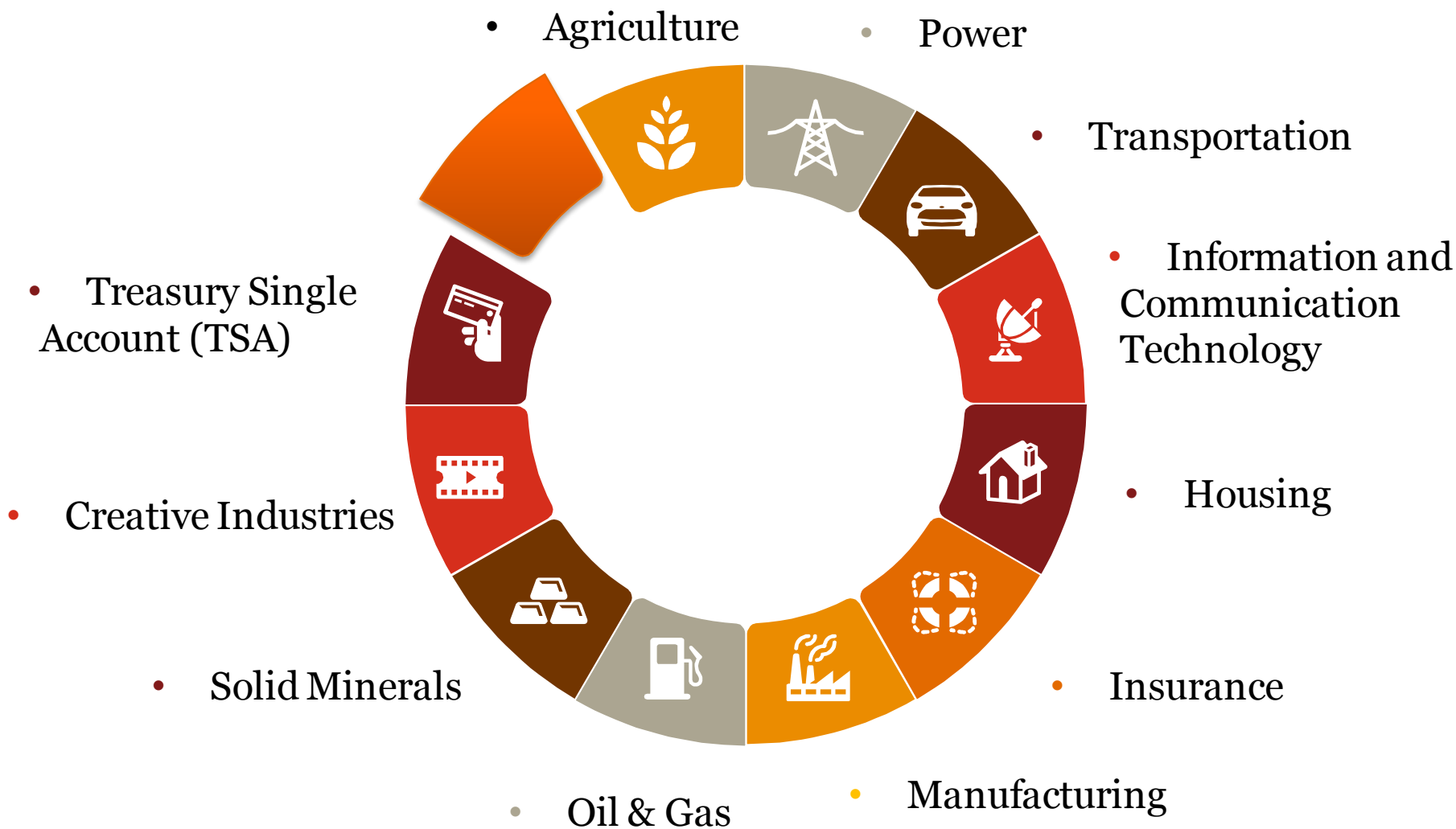
Source: Budget

## 2016 Budget Highlights

<b>Highlights</b>	<b>2016</b>	<b>2015</b>	<b>Change</b>
Crude oil indices: - Price per barrel	\$38.00	\$53.00	(28.3%)
- Daily production (mbpd)	2.20	2.28	(0.4%)
Revenue available to FGN (₦ billion)	3,856	3,452	11.7%
Expenditure profile (₦ billion)			
- Recurrent (non-debt)	2,348.62	2,593.21	(9.4%)
- Special intervention program	300.00	0	100%
- Capital	1,760	557	215.9%
- Debt service (excl N113b for retirement of loan)	1,361.88	953.6	42.8%
- Statutory transfers	351.37	375.62	(6.5%)
- Subsidy reinvestment program	0	20.78	(100.0%)
- Aggregate expenditure (Net of Sure-P)	6,078	4,493.36	35.3%
GDP Growth rate (budgeted)	4.37%	5.50%	(20.5%)
US\$ Exchange rate	197	190	3.7%
Fiscal deficit	2,222	1,041	113.4%
Fiscal deficit (% of GDP)	2.16%	1.09%	98%

## ***2016 Budget – Key areas of focus***

How about states and local government budgets?



# ***Concluding thoughts***

## **Concluding thoughts**

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Conclusion

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## *Conclusion*

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- When analysing the budget, you must be able to read in-between the lines. It is often what has not been said that is more important than what was actually said.
- Learn to connect the dots from one period to another and also with respect to different components even within the same budget
- For instance, Debt to GDP ratio versus debt service to total revenue; budget deficit and capital expenditure etc
- Track performance and report over the entire period not just during the budgeting process
- Tell a story, give statistics, and a balanced perspective
- Ensure accuracy of information, research, speak to experts
- Ask the right questions even if they are difficult
- Be creative, give substance - don't just collate information

## **Conclusion**

### *Food for thought on the budget*



It seems our idea of a zero base budget is with respect to revenue rather than expenditure. What happens to the unspent amounts from previous budget underperformance?



Why do we not subject actual implementation to value for money audit? The question is whether what “it is” is as good as “what could have been”.



How do we ensure full transparency of budgeting process and accountability of spending across all levels of government and MDAs?



How do we ensure that the budget is prepared and approved timely in order to serve its purpose and not just a “tick-the-box” exercise?

**... and should we continue to have security votes?**

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*Corruption is the most debilitating factor in the Nigerian economy, next to that is wastage. Whatever didn't get stolen got wasted leaving very little for development. Last year we spent N64bn on travels but only N19bn on roads.*

***Thank you!***



Kemi Adeosun, Finance Minister



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