

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED
BY NIGERIA**

ARTICLE 9, PARAGRAPHS 2 AND 3 UNCAC

MANAGEMENT OF PUBLIC FINANCES

NIGERIA (SIXTH MEETING)

The Freedom of Information (FOI) Law was enacted in 2011 and an implementation framework established in the office of the Attorney- General of the Federation and Minister of Justice. The Implementation guideline requires Ministries, Departments and Agencies (MDAs) to establish access to information desks and designate officers to facilitate public access to information. Public officers are also required to undergo mandatory training on the FOI law. Using this medium, citizens can access relevant information in addition to proactive disclosures by MDAs through publications and public forums.

Further, The Fiscal Responsibility Act 2007 requires the Federal Government to ensure that its fiscal and financial affairs are conducted in a transparent manner and accordingly ensure full and timely disclosures and wide publication of all transactions and decisions involving public revenues and expenditures.