

COORDINATION & IMPLEMENTATION

OF OPEN BUDGET COMMITMENT OF THE OGP
NIGERIA NATIONAL ACTION PLAN 2017-2019



BUDGET OFFICE OF THE FEDERATION,
MINISTRY OF BUDGET AND NATIONAL PLANNING.
MAY 2019



PARTICIPATION

Enable citizens, civil society and business to participate in government decision-making. This leads to more trust in government and better outcomes.



INCLUSION

Empower under-represented citizens to engage actively with governments. This allows for more equitable governments.



IMPACT

Help citizens understand how open government affects their day-to-day lives. This makes government accountable for results that make a difference.



MESSAGE FROM MR. PRESIDENT



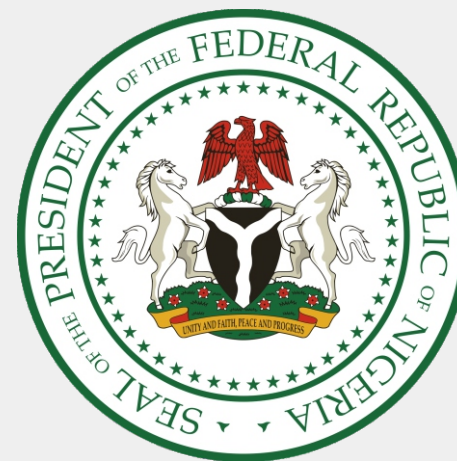
Muhammadu Buhari, GCFR

President and Commander-in-Chief
of the Armed Forces of Nigeria.

“

“THE COMMITMENTS ARE CONCRETE,
AMBITIOUS BUT IMPLEMENTABLE.”

- President Muhammadu Buhari, 2017”





FOREWORD



Sen. Udoma Udo Udoma, CON

Honourable Minister of Budget
and National Planning.

The Buhari Administration is committed to accountable governance. Thus, President Muhammadu Buhari signed the Open Government Partnership (OGP) in July 2016 making Nigeria the 70th Member Country of the Partnership. Key thematic areas of the OGP include Fiscal Transparency, Citizens engagement, Access to information and Anti-Corruption.

It is my hope, that as we commit ourselves to improving governance, citizens will continue to engage meaningfully and participate through the existing channels which leverage technology to achieve a wider reach.

I would like to use this medium to thank all our partners involved in the implementation process from the Organised private sector, to our Civil Society partners, development partners as well as other agencies of Government that have played one active role or the other in the OGP process as a whole.

I recommend that, as you read this implementation report, you encourage others in your circle to do same and get involved in the budget process for a more inclusive, transparent and accountable governance of Nigeria.



PREFACE



Ben Akabueze

Director-General, Budget Office
of the Federation.

In furtherance to its commitment to the Open Government Partnership (OGP), the Federal Government is desirous of improving citizens' access and understanding of the Federal Budget. Since the adoption and sign off of the Nigeria National Action Plan (NAP) 2017 – 2019, we have consistently engaged with citizens, provided access to Budget information and attempted to make the annual Citizen's Guide to the Federal Budget, more user-friendly by using easy-to-read charts and infographics.

The Federal Budget is an important instrument used in achieving the Government's strategic objectives and plans for the socio-economic development of the nation. It is a financial representation of the allocation of resources by the government in its bid to deliver public services to every Nigerian citizen.

We have placed greater emphasis on creating a permanent dialogue mechanism (with support from some of our partners), between government and citizens by implementing a Citizens portal on the website of the Budget office of the Federation, where Citizens can engage, view documents, monitor projects and provide feedback to government on various interventions in their locality. In this publication, we present to you the status of the Open Budget Commitment Implementation, with respect to the National Action Plan 2017 – 2019.



THE OPEN GOVERNMENT PARTNERSHIP (OGP) REFORMS



BACKGROUND AND INTRODUCTION

- The OGP was formally launched in 2011 when the eight (8) founding governments (Brazil, Indonesia, Mexico, Norway, the Philippines, South Africa, the United Kingdom and the United States) endorsed the Open Government Declaration, and announced their country action plans. Nigeria joined in 2016 as the 70th Member.
- The OGP is an international multi-stakeholder initiative, focused on improving transparency, accountability, citizen participation and responsiveness to citizens through technology and innovation.
- It brings together government and civil society champions of reforms who recognize that governments are more likely to be more effective and credible when governance is subjected to public input and oversight.
- At the National level, OGP introduces a domestic policy mechanism through which the government and civil society can have an ongoing dialogue.
- At the international level, it provides a global platform to connect, empower and support domestic reformers committed to transforming governments and societies through openness.

Source: OGP Nigeria National Action Plan (NAP)



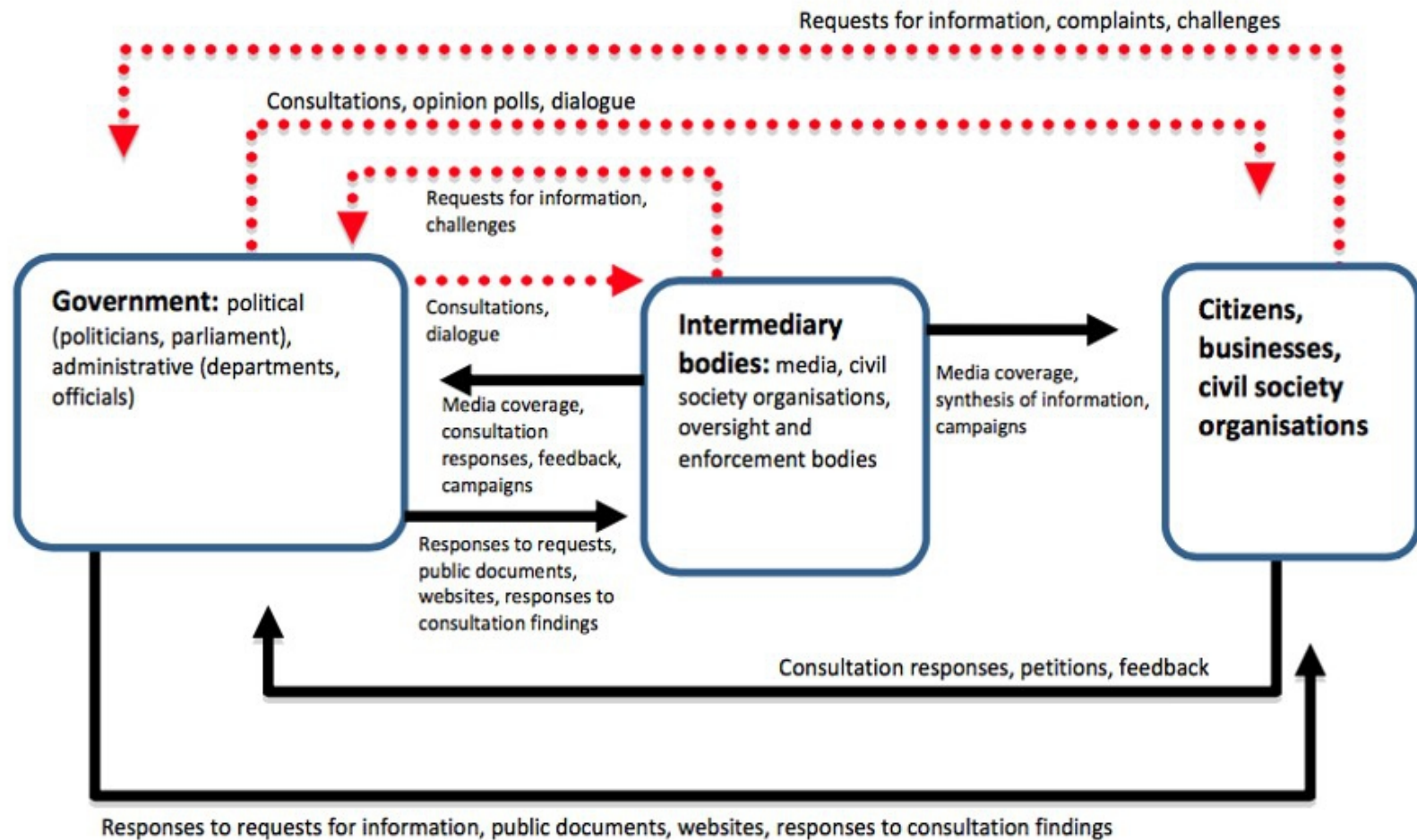
How OGP Works



source: OECD/OGP



INFORMATION FLOW IN AN IDEAL OPEN GOVERNMENT



source: OECD/OGP



CURRENT NATIONAL ACTION PLAN HAS 4 THEMATIC AREAS



THEMATIC AREAS

1. Fiscal Transparency
2. Anti-Corruption
3. Citizen Engagement and Empowerment
4. Access to Information



Internal Review Mechanism: Develop M&E Framework to monitor progress of the National Action Plan



Need for **more collaboration with civil society**, including ensuring that the **forum for regular dialogue** is in line with good practices and OGP guidance.



Share successes. Participate in peer learning and exchange: OGP Working Groups, Regional Meetings, Global Summit.



OPEN BUDGET ANSWERS TO ALL FOUR THEMATIC AREAS OF THE FGN'S CURRENT NAP OF THE OGP



Promoting Fiscal Transparency

Provides openness and transparency in the budget process and ensures that citizens are engaged throughout the budget cycle.



Access to Information

To make budget information available and accessible to all citizens in a timely manner and usable format.

Access to information is a precondition for citizens to: understand how a government is using its entrusted powers to tax, borrow, and spend public resources; become involved in informed public debate during the budget process; and hold the government properly to account.



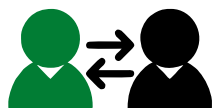
OGP & OPEN BUDGET

OPEN BUDGET ANSWERS TO ALL FOUR THEMATIC AREAS OF THE FGN'S CURRENT NAP OF THE OGP



Anti-corruption

Commit to taking appropriate actions to co-ordinate anti-corruption activities; improve integrity, transparency and accountability.



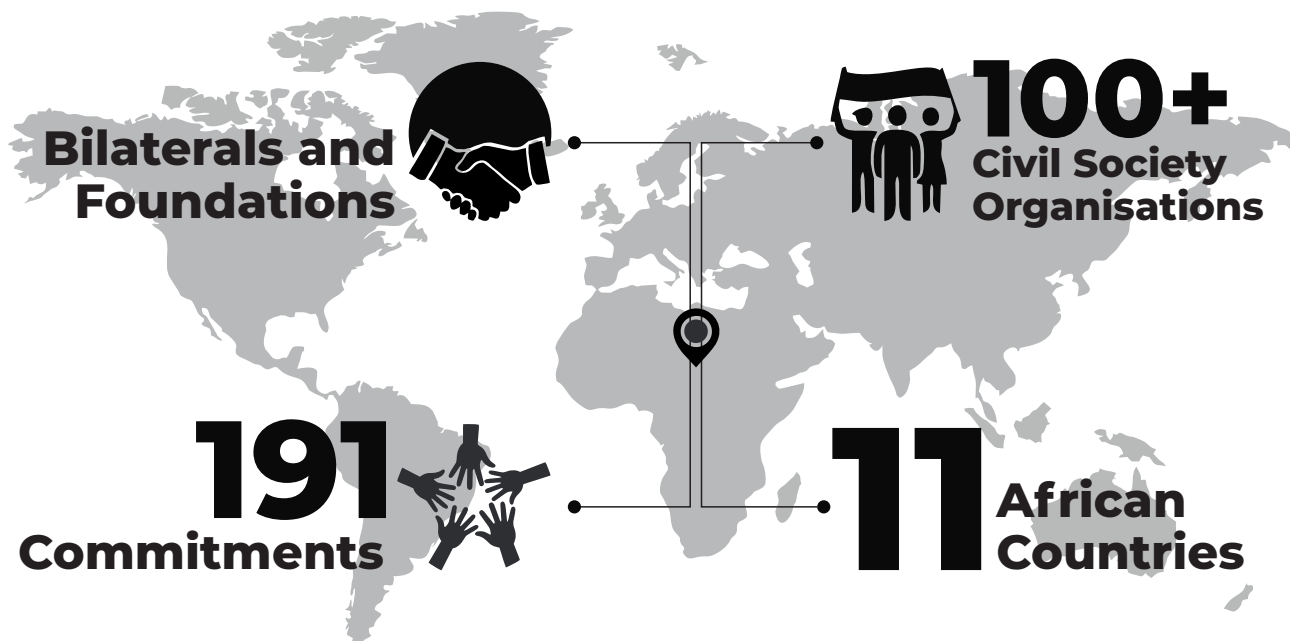
Citizen Engagement and Participation

To ensure more effective citizen's participation across the entire budget cycle.

Develop a permanent dialogue mechanism on transparency, accountability and good governance between citizens and government to facilitate a culture of openness.



A RAPIDLY GROWING PARTNERSHIP



source: <https://www.opengovpartnership.org/>



ADVANCING SDGs THROUGH OPEN GOVERNMENT APPROACHES



Open Government Partnership will collaborate with UNDP for the Implementation of the 2030 Agenda for Sustainable Development', UNDP will leverage OGP action plans as a mechanism to advocate for domestic reforms that enhance efforts to achieve the Sustainable Development Goals – with particular emphasis on SDG 16 on peace, justice, and inclusive institutions and SDG 5 on gender equality.

source: <https://www.undp.org/content/undp/en/home/news-centre/news/2019/undp-and-ogp-sign-mou-for-2030-agenda-and-open-government.html>



OPEN BUDGET COMMITMENT



IMPLEMENTING AGENCY



**Budget Office
of the Federation**



**Ministry of Budget
and National Planning**

Commitment description:

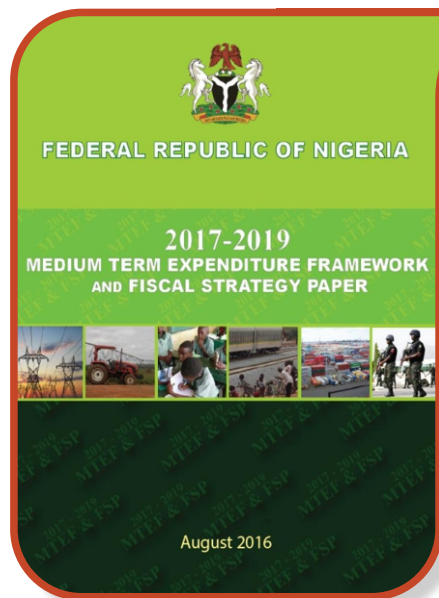
To ensure more effective citizens' participation across the entire budget cycle.



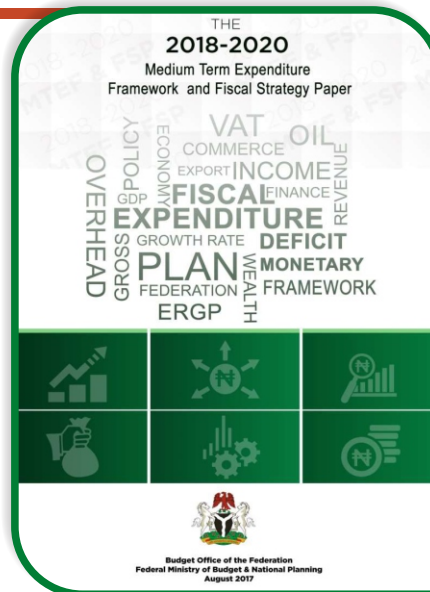
OVERVIEW OF IMPLEMENTATION

PRE BUDGET STATEMENT PUBLISHED OVER THE NAP PERIOD

2017 - 2019



2018 - 2020



2019 - 2021



The 2017-2019, 2018-2020 & 2019 - 2021 Medium Term Expenditure Framework & Fiscal Strategy Paper (MTEF/FSP) which is the pre-budget statement preceding the annual budgets for the respective periods were published, and public hearings (consultative sessions) held

MTEF & FSP: Medium Term Expenditure Framework and Fiscal Strategy Paper



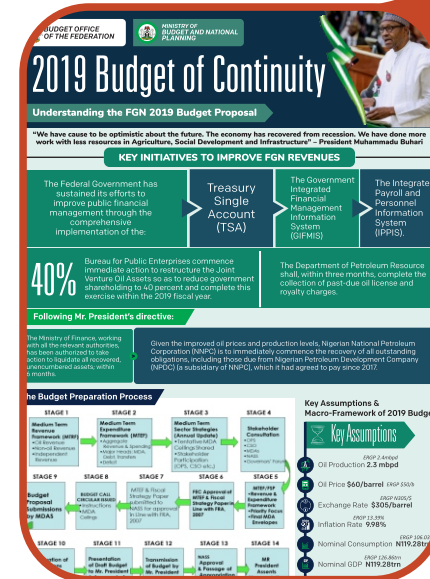
OVERVIEW OF IMPLEMENTATION

CITIZEN'S GUIDE TO 2018 & 2019 EXECUTIVE BUDGET PROPOSAL

2018



2019



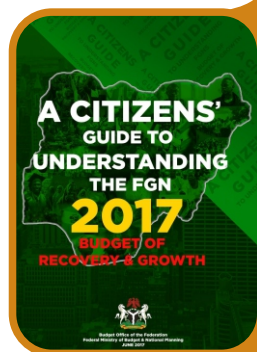
“...during this implementation period, the budget office for the first time published citizen's guide to Executive Budget Proposals”



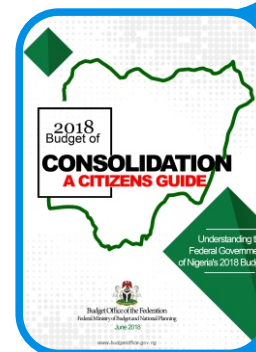
OVERVIEW OF IMPLEMENTATION

CITIZEN'S GUIDE TO 2017, 2018 & 2019 ENACTED (APPROVED) BUDGET

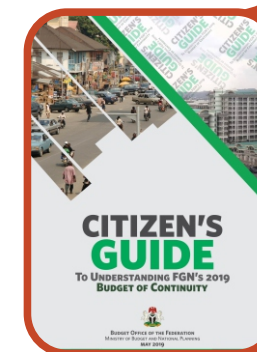
2017



2018



2019



Encapsulates how government intends to use available resources to achieve its economic recovery and growth plan

Capital provision was directed at projects that would facilitate diversification, competitiveness, ease of doing business, job creation and social inclusion, improved governance and security.

Helped restore the economy on the path of growth.

Delivering on the goals of the ERGP 2017-2020, and continues to focus on critical ongoing projects from 2017 and previous budgets.

Leverage private and development capital for delivery of infrastructure projects.

Consolidate on the achievements of previous budgets.

Continues the reflationary policies of 2016 and 2017 budgets.

2019 Budget of continuity was designed to continue the laudable programmes & impacts of the previous years budgets!

"Spending will be on critical economic sectors that have quick transformative potentials such as infrastructure, agriculture, manufacturing, solid minerals, services, and social development."

- President Muhammadu Buhari.



OVERVIEW OF IMPLEMENTATION

QUARTERLY BUDGET IMPLEMENTATION REPORTS





OVERVIEW OF IMPLEMENTATION

PUBLIC PRESENTATION OF THE 2018 EBP





CITIZENS' PARTICIPATION

LESSONS FROM THE FGN OPEN
BUDGET IMPLEMENTATION



CITIZENS' PARTICIPATION

BUDGET DIALOGUE SESSION / NATIONAL BUDGET HEARING





CITIZENS' PARTICIPATION

CITIZENS ENGAGEMENT FORUM IN KANO





CITIZENS' PARTICIPATION

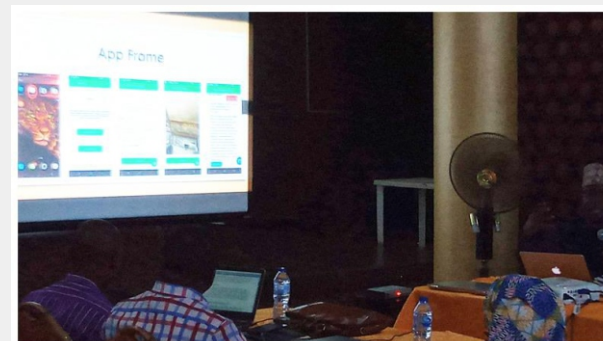
CITIZENS ENGAGEMENT FORUM IN LAGOS STATE





CITIZENS' PARTICIPATION

CITIZENS ENGAGEMENT FORUM IN ABUJA



Running through the Citizen's Budget App





REVIEW OF THE 1ST NATIONAL ACTION PLAN



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	● The Budget Office of the Federation hosted two (4) town hall meetings in Lagos and Abuja to discuss the 2017 and 2018 Pre-budget statements. Following the presentation of the 2017 and 2018 budget, the Budget office unveiled the budget breakdown to the media and CSOs to explain the reason behind the numbers. ● The Budget Office of the Federation held 2 CSO and Media Roundtable to explain issues in the 2018 budget proposal. There were 142 state actors (MDA representatives) and 171 non-state actors (CSOs, Private sector groups and media) in attendance. ● The National Assembly hosted 2 public hearing with CSOs, Media and Citizens on the 2017 and 2018 Budget proposal. ● The Budget Office submitted the 2018 Executive budget proposal on November 7 2017. The earliest submission of the Executive Budget proposal in over 5 years. Ministry of Budget and National Planning hosted a public presentation of 2018 budget proposal following submission to the National Assembly.			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	● Pre Budget Statement (2018 - 2020 MTEF/FSP), (2019 - 2021 MTEF/FSP) http://budgetoffice.gov.ng/index.php/the-2018-2020-medium-term-expenditure-framework-and-fiscal-strategy-paper http://budgetoffice.gov.ng/index.php/2019-2021-medium-term-expenditure-framework-mtef-and-fiscal-strategy-paper-fsp?task=document.viewdoc&id=702 ● Citizen's Guide to 2018 & 2019 Executive Budget Proposal http://budgetoffice.gov.ng/nbi/app/index.php/component/edocman/citizens-guide-to-the-budget?layout=table http://budgetoffice.gov.ng/index.php/2019-proposed-budget-citizens-guide?task=document.viewdoc&id=703 ● Citizen's Guide to 2017 & 2018 Enacted (Approved) Budget - http://www.budgetoffice.gov.ng/nbi/app/index.php/citizens-guide-to-the-budget?task=document.viewdoc&id=32 http://budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-=document.viewdoc&id=684			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	- Quarterly Budget Implementation Reports - http://budgetoffice.gov.ng/index.php/resources/internal-resources/reports/quarterly-budget-implementation-report 2018 Executive Budget Proposal - http://budgetoffice.gov.ng/index.php/2018-budget-proposal - Public Presentation of the 2018 EBP - http://budgetoffice.gov.ng/index.php/hmbnp-public-presentation-of-the-2018-budget-proposal 2018 Appropriation Act - http://budgetoffice.gov.ng/index.php/2018-appropriation-act?task=document.viewdoc&id=680 2018 Approved Budget Details - http://budgetoffice.gov.ng/index.php/2018-approved-budget-details?task=document.viewdoc&id=681 2016 Audit Report Published - https://oaugf.ng/index.php/audit-reports			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	● The Budget Office of the Federation published executive Budget proposal and citizen's guide to the Executive Budget Proposal on the website of Budget Office (www.budgetoffice.gov.ng) of the Federation. First time citizen's guide to executive budget proposal was produced. ● Citizens Guide to the Budget - http://budgetoffice.gov.ng/nbi/app/index.php/component/edocman/citizens-guide-to-the-budget?layout=table ● Citizens Guide to Understanding the FGNS' 2018 Budget of Consolidation - http://budgetoffice.gov.ng/index.php/citizens-guide-to-understanding-the-fgns-2018-budget-of-consolidation?task=document.viewdoc&id=684 ● Countryman's Guide to the 2018 Approved Budget (Pidgin/Cartoon) - http://budgetoffice.gov.ng/index.php/countryman-s-guide-to-the-2018-approved-budget?task=document.viewdoc&id=685			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	● The Budget Office held public forums on the 2017-2020 MTEF and MTSS ● The input from the last public consultation was reflected at the Medium Term Expenditure Framework (MTEF). It has been submitted to and approved by the National Assembly. ● The Budget Office held public forums on the 2018-2021 MTEF and MTSS. ● The 2017, 2018 and 2019* proposed and approved budget was published on the Budget Office of the Federation and Ministry of Budget and National Planning website contains breakdown of budget of Ministries, Departments and Agencies (MDAs). ● The Economic Recovery Growth Plan (ERGP) covers the needs assessment and it is used as a basis for budget preparation.			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Completion Level	Not Started	Limited	Substantial	Completed
			✓	
Progress report	● The public hearing for the 2017, 2018 and 2019 budget proposal was held at the National Assembly. CSOs requested that the National Assembly should invite relevant CSOs to Budget defense of the various MDAs to enable them make more meaningful contribution to the budget approval process. ● This was completed in 2017 with the completion of iMonitor platform which is operational at http://budgetoffice.gov.ng/nbi/app/index.php/i-monitor-budget# ● MDAs also advised to publish their respective (MDA) Budget on their respective websites (See 2019 Budget Call Circular - item 5.1, page 15: http://budgetoffice.gov.ng/index.php/fgn-2019-budget-call-circular?task=document.viewdoc&id=694)			
Description of the results	Overall, the implementation is substantial, with 6 milestones out of 9 completed. The only limited milestone is the 'annual citizens survey' which was agreed to be led by the lead CSO group on the commitment. This may have to be rolled over to the next NAP.			



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Review of the 1st National Action Plan (continued)

Next steps

Further improvement in the timeliness of the budget documents

Greater focus on the role of citizens in the audit process.

Establish a public link between the budget and disbursement of funds.



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Specific Activities/Milestones

		Start Date	End Date	Completion level
1	The Ministry of Budget and National Planning will hold two public forums to get citizens' input into the pre-budget statements using the draft MTSS and MTEF document as tools/background documents in these forums.	April 2017	April 2018	Completed
2	Publish MDA budgets and quarterly and annual budget implementation reports on their websites in both human and machine-readable formats.	January 2017	February 2018	Substantial
3	Conduct Needs Assessment whose Reports would accompany budgets in selected sectors including Health, Education etc.	January 2017	March 2018	Completed
4	Annually publish a comprehensive citizen's guide to the budget.	January 2017	December 2018	Completed
5	Adopt simple technology-based feedback mechanism for projects at community level for project monitoring by government and CSOs	February 2018	June 2019	Completed
6	Conduct annual citizens' satisfaction survey	January 2017	January 2018	Limited
7	Publish timely all key budget documents to facilitate citizens' participation according to the Fiscal Responsibility Act.	April 2017	April 2018	Substantial



REVIEW OF THE 1ST NATIONAL ACTION PLAN

Specific Activities/Milestones (continued)

		Start Date	End Date	Completion level
8	Advocate for public hearings organized by the National Assembly on the budget	January 2017	June 2019	Completed
9	Mobilize CSO and citizen participation in budget hearing	July 2017	June 2019	Completed

Source of Funding:	Source	Comment
	Federal Government of Nigeria	The Federal Government through the Budget office of the Federation ensured the implementation of the activities under this plan.
	Donor Agencies	UK DFID funded some effort to engage citizens in the budget process. They also funded the development of online feedback mechanism.



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