

Improvements in Public Financial Management (PFM) in Nigeria at the National Level (2016 to date)



Preamble

Good **public financial management** (PFM) promotes fiscal discipline, optimises allocation of public resources and ensures effective delivery of public services. The UK began its support to PFM reforms in Nigeria immediately after the transition to democracy in 1999, as part of an effort to translate oil revenues and debt relief into better infrastructure and public services. Support was focussed initially at state and local government levels (through SLGP, then SPARC and SAVI) where capacity to manage public resources was weakest, but with time this has extended to federal level, initially through FEPAR (2012-2016), then PERL in 2016. This coincided with a dramatic change in government amid a national outcry for good governance.

On coming to power in 2015, President Buhari's administration prioritized the fight against corruption (waging an 'anti-graft war') on all fronts, through transparency and accountability in public financial management (PFM). In June 2016, President Buhari signed Nigeria up to Open Government Partnership (OGP), in a bid to reduce Nigeria's global reputation for corrupt government, through disclosure of beneficial ownership, etc, opening the doors to civil society participation in and scrutiny of government PFM processes. However, these processes were not in good shape at federal level. Prior to PERL, inherent weaknesses in the system resulted in poor linkage between budgets, plans and policies; low civic engagement; poor budget planning; untimely submission of the Appropriations Bill to the National Assembly (NASS); with the NASS themselves taking several months to debate the budget and pass it into law.

In 2016, Nigeria also experienced its first recession in two decades. The National Economic Council (NEC) responded, developing 71 resolutions to address the crisis which had left most states vulnerable, unable to pay salaries, requesting bailouts from the Federal Government. The request was granted but on condition of compliance with a 22-point Fiscal Sustainability Plan (FSP) aimed at establishing systems and processes that encourage fiscal responsibility in all 36 states in line with NEC resolutions. NEC set up an Implementation Monitoring Committee (IMC) to ensure states' compliance, and all 36 State Commissioners of Finance were invited by the IMC to Abuja to discuss how this would be done. PERL was also invited to the meeting to present ideas for monitoring states' implementation of the NEC resolutions. (See also [PERL's Contribution to National Public Sector Accountability Reforms](#)).

This note provides an overall synthesis of evidence on PERL's contribution to changes observed in three major areas of reform in PFM at the national level over the eight years of the PERL programme. Each section begins with a summary of the most significant changes observed, then summarises evidence on how PERL contributed to these changes followed by a review of lessons learned on the effectiveness of PERL's approach. The concluding section provides an assessment of the likely sustainability of these reforms and recommendations for future programming.

1. Federal Budget Reforms

Results

Over the period of President Buhari's administration (2015-2023) there have been:

- significant improvement in the timeliness of Federal Government budget submissions
- greater openness to inclusive citizen engagement at all stages of the budget process
- more cohesion between sector plans and budgets and improved budget performance.



Prior to 2016, late passage of Appropriation Bills had reduced effectiveness of Federal Budget implementation, resulting in up to six-month delays in approval of expenditure and ultimately poor annual budget performance. In 2019 and 2020, for the first time in over a decade, the Federal Government passed and signed into law annual budgets for the next financial year before it had started. This effectively “reset the clock”, aligning budget implementation with the calendar year. This had significant benefits for the timeliness and orderliness in budget formulation and execution, value for money, and ultimately service delivery outcomes. Even after political transition in 2023, President Tinibu’s administration sustained this reform.

In 2020, the Federal Government responded to the health and fiscal challenges precipitated by the COVID-19 pandemic by revising its annual budget midway into implementation. They also granted the sum of USD5 million to each of the 36 states as budget support under the World Bank supported State Fiscal Transparency, Accountability and Sustainability (SFTAS) program for COVID-19 responsive budgeting. This in turn led to the evolution of a 2021-2025 Medium-Term National Development Plan (MTNDP) by the Federal Ministry of Finance, Budget and National Planning (FMFBNP), jointly formulated by civil society and government, with an emphasis on social inclusion, job creation and poverty reduction. Improved engagement of citizens in such processes accorded with the government’s commitment to OGP, which was awarded its first budgetary provision of NGN300 million in 2021. Enhanced public consultation at national and state levels through OGP also accentuated the likelihood of core objectives of the MTNDP being achieved from successive annual budgets being implemented as intended. To this end, the 2022 Federal Budget Call Circular mandated MDAs to adopt the use of gender-disaggregated data to show beneficiary distribution and ensure budgets were responsive to the needs of different social groups, especially women and children.

The OGP National Secretariat also strengthened working relations between Federal MDAs and state civil society groups to track the 2022 and 2023 Federal Budgets and deploy the findings in advocacy proposals to influence

the content of the subsequent years’ Budgets. Citizens’ engagement in the Federal Budget process has since been sustained, with more spaces and opportunities opening up for them to contribute to government priorities for the fiscal year ahead through consultations, public hearings and budget presentations by NASS and FMFBNP.

How did PERL contribute to these results?

Initial reforms on budget timeliness were triggered by the findings of a Public Expenditure and Financial Accountability (PEFA) assessment of Federal PFM systems and processes in 2019 supported by PERL and other international development partners. This followed several years of advocacy and technical support by predecessors including the FCDO’s Federal Public Administration Reform (FEPAR) Programme. PERL provided follow-up support to the FMFBNP in 2019-2020 to develop and implement a PFM Reform Action Plan, which included reducing optimistic revenue assumptions, improving budget timeliness, and establishing an open contracting portal and open treasury portal to comply with OGP principles.



CITIZENS' PORTAL



In 2020-2021, PERL collaborated with the FMFBNP, OGP National Secretariat and national PFM Community of Practice for heads of planning and budget ministries (see section 3 below) in support of the Federal Government’s response to the fiscal challenges precipitated by the COVID-19 pandemic. This led to the evolution of the 2021-2025 MTNDP, in which PERL played a pivotal role in facilitating in-depth sub-national inputs into the draft Plan. A more connected, complimentary approach to PFM reform has developed with PERL’s support, engendering vertical and horizontal linkages, working adaptively with local leaders and change champions, providing expertise through embedded technical

Advisors, and facilitating partnerships among state and non-state actors through multi-stakeholder coalitions, in a flexible way, leveraging on PEFA, SFTAS, OGP, Communities of Practice and other powerful forces for change.



Subsequent improvements in Federal Budget Tracking in 2022-2023 were achieved by building on these linkages to set up robust reporting and feedback mechanisms. This includes the 'Federal Budget Tracking Cohort Leads' WhatsApp group, where Kaduna, Kano and Jigawa Budget Tracking Cohort Leads interact directly with the OGP National Secretariat to share reports, complaints, recommendations, etc, and receive adequate feedback simultaneously. Throughout, PERL has provided direct financial and technical support to the OGP National Secretariat which takes the lead role. This has tremendously improved Federal Budget tracking at the sub-national level, with sub-national citizens groups owning and driving the process. PERL continued to support this in 2024 to become even more effective and self-sustaining.

What did PERL Learn?

Predecessor programmes to PERL had been advocating for Federal Budget reforms for years with successive administrations, to little or no avail. PERL's inception coincided with a major opportunity to capitalise on the political will, reform agenda and economic crisis faced by President Buhari's administration in its first few years in office. FCDO's political engagement and PERL's technical support to the Federal Government during this period was extremely timely, reinforcing OGP commitments, NEC resolutions and Fiscal Sustainability Plans that created an enabling policy environment for PFM reforms. However, these might not have been achieved had it not been for the PFM capacity and OGP pressures strengthened at the sub-national level in many states, and in some federal quarters, by many of PERL's predecessors.

Prior to PERL, civil society at the federal level had also been advocating for budget reforms. But advocacy efforts were uncoordinated, adversarial and did not result in any fundamental changes in timely, inclusive

preparation and passage of the annual budget. The situation worsened in the 8th NASS (2015-2019), with poor relationships between the executive and the legislature even though the leadership of both Houses were from the same political party as the Executive. This impacted negatively on the ability of both institutions to build consensus and agree a workable solution to address the challenge of delayed budget passage.

Through national OGP structures, the engagement of sub-national citizens groups in Federal Budget tracking, and advocacy for budget reforms, made a huge difference. State level civil society take PFM interventions very seriously. Their families and communities are directly impacted by the decisions taken in both Houses on the annual budget. They also share the same constituencies as NASS members, so the pressure they bring to bear is more personal and impactful on individual members. And once they have the assurances that their findings (i.e. complaints and recommendations) will reach policymakers and influence policies, when there are robust feedback mechanisms in place for this, collectively they can drive the tracking of the Federal budget, which civil society at the federal level cannot do without them.

2. National Open Government Partnership (OGP) Reforms



Results

In May 2016, at an international Anti-Corruption Summit in London, President Buhari signalled Nigeria's intention to join the OGP. This was a high-profile public commitment by the recently elected president coming to power on a strong anti-corruption ticket, and the culmination of intensive lobbying by various national level civil society groups concerned with budget transparency, open contracting and freedom of information. These groups formed an alliance in 2016, in the knowledge that if Nigeria did indeed sign up to OGP, they would need to work together, as well as with government. Eight years on, this alliance is still strong. Through OGP implementation in Nigeria, citizens now have more access to governance processes and are contributing more to public decision-making at both federal and state level. OGP has facilitated government and civil society to sustain and consolidate critical governance reforms on PFM.

Initial gains in 2017 were spurred by implementation of the Treasury Single Account (TSA) in states and efforts to recover assets from government officials of the previous administration. In 2018, the World Bank approved a large new loan facility (SFTAS) to support service delivery in the states, stipulating states sign up to OGP as a qualification criterion. To date, 25 out of the 36 states have signed up and benefited from the loan. This alignment of OGP with SFTAS provided the added incentive many states needed to buy into the national PFM reform agenda of the new administration. By 2020 significant improvements in citizens participation in annual budgetary processes were observed at federal level (see section 1 above), in FCDO partner states (see PERL budget reform synthesis) and in several South-East, South-West and North-East states (see PERL regional hubs study). ‘Open budgeting’ triggered government to publish a record number of budget documents in 2020. Much of this was guided by OGP National and State Actions Plans (NAPs & SAPs), jointly developed, implemented and reviewed by civil society and government. By mid-2023, 14 states had established the necessary government structures – ‘co-created’ and ‘co-chaired’ with civil society – to implement their SAPs, and 8 states were already onto their second or third SAP. Likewise, a third NAP was assented by President Buhari before leaving office in 2023, along with an Executive Order to institutionalise the implementation of OGP reforms in Nigeria beyond the tenure of his administration.

A critical feature of these NAPs has been the strengthening of ‘vertical linkages’ between non-state actors implementing OGP at the federal level and in FCDO partner states, to facilitate effective tracking of federal projects at state level. To this end, a ‘Citizens Guidance Manual’ was developed and disseminated to all 36 states to enhance citizens understanding of fiscal issues and engagement in PFM processes. In early 2024, the ‘Presidential Delivery Tracker’ co-created during Buhari’s administration was developed into a mobile app, rebranded as the ‘Citizens Delivery Tracker’, and relaunched by Tinubu’s administration. This has provided citizens with ample opportunity to assess the performance of government, make appropriate inputs and recommendations, and dialogue with duty bearers to improve service delivery. Federal Ministries are now mandated to hold quarterly engagement sessions with citizens to review feedback from the app. The Ministry of Education held its maiden session in April 2024, and the Minister of Information has since facilitated sessions for several other Ministries.

Another significant outcome of OGP NAPs was the launch of the Beneficial Ownership portal in May 2023, which has removed anonymity around ownership of companies in Nigeria. This is helping to enhance transparency in their activities, reducing incidences of illicit financial flows, terrorism financing, money laundering, etc. Ongoing implementation of NAP3 is further bridging the

gap between government and civil society in Nigeria, leading to co-creation of other ambitious reforms to improve public goods and services and reduce corruption.



How did PERL contribute to these results?

Having commenced the same month as Nigeria signed up to OGP, PERL was tasked by DFID to support it from the outset, initially at the national level but then quickly also in PERL partner states and regional hubs. This was seen as a critical opportunity to sustain and consolidate the progress made to date on governance reforms by all PERL’s predecessor programmes.

All three pillars of PERL thus committed and collaborated to support OGP. ECP advisers were embedded in the National Secretariat and provided support to OGP Technical Working Groups (TWGs) in formulating and implementing the first NAP. ARC embedded advisers in the FMFBNP supported implementation of OGP interventions. And LEAP facilitated development of an M&E framework for the NAP and an M&E operational manual to support its implementation. All PERL pillars helped to build and develop the capacities of the Secretariat and TWGs from 2016 to 2021. At state level too, all three pillars helped to progress establishment of corresponding OGP structures and their development and implementation of SAPs, especially in Kaduna and Kano. In states like Anambra, where PERL had a reduced physical presence, such support was provided indirectly through the National Secretariat, offering an opportunity for learning about what works well and less well in terms of rolling out national level support to states.

In 2021, PERL support extended to facilitating the inauguration and sustenance of the OGP National Steering Committee and Thematic Working Groups which allowed citizen groups the opportunity to contribute to the design and implementation of ‘open government’ programmes and activities in Nigeria. In 2022, PERL worked in collaboration with the National Secretariat to advance openness and transparency as the hallmarks of good governance, responding to increased pressure from civil society through the Open Alliance Network, also supported by PERL. PERL also leveraged

the World Bank SFTAS Program as a platform to effectively engage governance structures and processes at the sub-national level toward achieving core open government principles and cascade implementation of the OGP NAP to states. To this end, in 2023, PERL developed the “Citizens Guidance Manual” which was disseminated across all 36 States through OGP’s synergy with SFTAS, and promoted linkage of the new portal for open company ownership (beneficial ownership) to the procurement portal (NOCOPO) as a potential gamechanger in the systemic fight against corruption. Most recently, in 2024, PERL facilitated inclusion of mandatory quarterly engagement sessions with citizens as a deliverable in the performance bonds of all Federal Ministries, to ensure the sustainability of all those efforts made over the past eight years to promote open government principles at the Federal level.



What did PERL Learn?

Much has been learnt from the ‘institutional’ challenges PERL teams have faced in supporting the establishment and institutionalisation of OGP structures in Nigeria at national and state level, from efforts to try to improve their effectiveness and sustainability:

Institutional hosting challenges: PERL teams were forced to accept the level and limits of the authority identified as the institutional home of the OGP Secretariat in each location. At federal level, comparable secretariats tended to be located with actors in whom the President had personal confidence, rather than with those that had the right convening power. In the case of OGP, the National Secretariat was initially hosted by the Ministry of Justice, which indeed did not have sufficient convening power among federal MDAs. At state level, the institutional home was closely linked to a State Governor’s willingness to sign up to OGP. In Kaduna and Jigawa it was appropriately housed in State Planning and Budget Agencies. In Kano, however, it was hosted by the Office of the Chair of the Anticorruption Commission, which did not have sufficient political authority to institutionalise and implement OGP in the state. PERL teams had to wait patiently for several years before opportunities arose, mainly during political transition, for the National and

Kano Secretariats to be re-housed in more suitable Ministries.

Donor dependency challenge: Over time PERL has diminished the National Secretariat’s dependence on donor support. Initially, the Secretariat was mostly staffed by donor funded consultants rather than civil servants and did not receive funds from the Federal budget. After Presidential approval was given to NAP2 in 2019, PERL and DFID took a firmer position on this, triggering greater attention to it in the Ministry of Justice, and the FMFBNP, which later became the coordinating Ministry for OGP. PERL-embedded staff in the Secretariat drafted a realistic 2021 budget proposal for OGP, endorsed by the Minister of Justice and defended in the 2021 Federal Budget. N300 million was allocated for OGP in the approved 2021 Budget. Persistence eventually paid off, but had this demand come earlier, OGP at the National level might not have taken off, or as well as it did. However, challenges remain to ensure a regular annual budgetary allocation for implementation of NAP3 and future NAPs.

Committed leadership challenges: OGP in Nigeria survives solely on political will, support, and investment. Government Co-Chairs serve a two-year period, lapsing with the duration of a NAP or SAP. When the Minister of the FMFBNP took over as Co-Chair in 2021, he brought a huge dose of political support to the process and ramped up OGP implementation in Nigeria. His leadership marked a turnaround to the fortunes of OGP in Nigeria. Though his tenure was due to elapse with NAP2, given the political transition ahead in 2023, it became expedient to extend his tenure to help NAP2 reforms survive the transition. PERL pushed through the OGP Global Secretariat for President Buhari to approve his extension, which he did. Nevertheless, NAP2 implementation was not optimal, owing to poor leadership from some of the TWG Government Co-Chairs who lacked ownership, commitment, and interest in driving OGP. This weakness was traced to the process of how they were recruited as TWG Co-Chairs, which was then tweaked to ensure committed, competent and capable future TWG leadership.

3. National Community of Practice for Planning & Budget

Results

In March 2016, the National Economic Council (NEC) set up an Implementation Monitoring Committee (IMC) to ensure compliance of all 36 states with its new Fiscal Sustainability Plan (FSP) in the face of a national fiscal crisis. Some states were over-dependent on allocations from the Federal Allocation Account (FAAC), whilst others with resources of their own needed to strengthen their PFM systems and processes to improve their fiscal sustainability, and to share their experiences with others to scale-up improvements and nationwide compliance.

Overall, Nigeria's fiscal federalism was characterised by fragile inter-governmental relations, exacerbating friction between tiers of government, and across regions, hindering their ability to cooperate and share lessons on economic and fiscal policies, planning and practices.



A Community of Practice (CoP) of Heads of Planning and Budget Agencies from all 36 states was established with PERL's support in September 2016, following the IMC's meeting with all 36 State Commissioners of Finance. Their meetings were coordinated by the NEC Secretariat. Experience sharing through these meetings incentivised replication of reforms in several states and triggered a series of state-initiated and facilitated cross-state learning visits.

By 2021, state compliance with NEC resolutions had improved: cases of better planning (State Development Plans, Medium Term Expenditure Frameworks, Medium Term Sector Strategies); better alignment with annual budgets; better PFM processes (budget quality and performance, accurate forecasting, more citizen engagement and inclusion, better processes for capturing domestic revenue and more realistic budgeting). Significant financial incentives were provided by the World Bank SFTAS Program (2018-2023), endorsed by NEC, and specifically designed to assist and encourage state governments to achieve the national FSP and OGP.

In 2022, the CoP was replicated in other sectors and across tiers of government, resulting in better alignment of Federal and State policies, and played a key role in development of an inclusive 2021-2025 Mid-Term National Development Plan (MTNDP). For the Federal Ministry of Finance, Budget and National Planning (FMFBNP), the CoP remains a key point of contact for all questions relating to intergovernmental relations, and for effective implementation of the National Development Plan. The CoP continues to serve as the coordination platform for the implementation of NEC resolutions and other policy interventions with national resonance.

In March 2024 the FMFBNP and UNICEF organised a retreat for CoP members and expanded participation to include State Commissioners of Agriculture and Health. The focus was on strengthening coordination, building capacity, and aligning stakeholders' actions around the

National Food System Transformation Agenda (NFTA). It is gratifying to see that the CoP for Commissioners of Budget and Planning has now taken on a life of its own, being deployed for other development agendas, having been embedded in the public service architecture, with provision being made for it in the Annual Budget of the Federal Government.

How did PERL contribute to these results?

PERL was invited to the IMC's meeting with all 36 State Commissioners of Finance in 2016, to present ideas for monitoring states' implementation of NEC resolutions. This invitation came from the FMFBNP Minister, based on the credibility of two of PERL's predecessor programmes: the State Partnership for Accountability, Responsiveness and Capability (SPARC) and Federal Public Administration Reform (FEPAR) Programme. SPARC's work in Kaduna State also played a key role, with Kaduna State Commissioner for Planning and Budget introducing the Minister to PERL and substantiating PERL's credibility as SPARC's successor.

FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING
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Citizens Dialogue Session on Government Fiscal Policy Decisions in Response to the Fall in Oil Prices and the COVID-19 Pandemic

Panelists:

- DR. MRS. ZAINAB SHAMSUDDIN AHMED**
Hon. Minister of Finance, Budget and National Planning
- PRINCE CLEM IKANGADE AKPA**
Hon. Minister of State, Budget and National Planning
- H.E. CHIEF TURHIPE HADEBE SYLLA**
Hon. Minister of State, Petroleum
- MR. BEN AKAROGBE**
Director General, Budget Office of the Federation
- LADY JAYEOLA**
Chief Executive Officer, Nigerian Economic Summit Group

Moderators: Alfred Okoh, Umaru Abu and Greg Anyaegbudeke

It was because of this first meeting that PERL then directly supported the establishment of the CoP in September 2016, facilitating the convening of the political and technical leadership of all 36 state-level planning and budgeting agencies. In support of the coordination of their meetings, PERL also strengthening of the NEC Secretariat. Over time this has become more functional and proactive, gaining the confidence of the Commissioners, Ministers, Governors and the Vice President, particularly for its tracking of the 71 NEC resolutions, its response to COVID-19, the independent setting of its own agenda, and ensuring smooth running of virtual CoP events in 2020 and 2021. PERL also supported a smooth transition of the CoP from one administration to another, before, during and after to 2023 national elections.

What did PERL Learn?

Nigerian politics does not generally encourage cross-party co-operation and knowledge sharing between different political parties. State Commissioners of Planning and Budget are political appointees of the Governors and may have little experience of state budgeting. PERL thus faced significant challenges in securing their participation in the CoP with the support of their Governors. It was necessary to develop a safe and participatory forum to encourage collaborative sharing of experience and learning, and a desire to see the development of Nigeria as a whole, rather than in party political terms.

The NEC Secretariat tasked with supporting the CoP, initially restricted itself to taking minutes of their meetings, and lacked the capacity to provide strategic support. The PERL team therefore had to adapt the management of the CoP over the life of the programme. Initially PERL consultants took a leading role in designing meeting agendas, facilitating the meetings and producing reports. Over time, as the NEC Secretariat was strengthened, the lead on management of the CoP meetings was handed over to them, and Commissioners themselves were facilitating the meetings by 2021. Presentations from the states were encouraged, to foster peer learning, rather than relying only on inputs from consultants.

By 2022, the CoP had formalised its own management structure, with the election of new officers to coordinate procedures. It was also adapted to serve as the forum for gathering sub-national inputs into the MTNDP, developing templates, tools and processes to collate and harmonise inputs from state-level MDAs and making a real influence on the national plan. The CoP approach has been flexible and adaptive, with the creation of regional CoPs in the South-West and South-East, and new CoPs in the agriculture sector, another for the Secretaries of State Government (SSGs), and again at Local Government level. However, rather than set up a

parallel structure to an already existing mechanism, PERL is now working to strengthen the Forum of SSGs across the Federation.



By 2023, it had become difficult for the NEC Secretariat (in the Special Duties Department) to follow up on actions agreed at the CoP. To address this, Commissioners were asked to attend meetings with their Permanent Secretaries. This has helped to ensure sustainability of the CoP, fostering greater uptake of the reforms being shared, and guaranteed the retention of institutional memory beyond an administration's tenure. With the renewed perception of the strengthened Secretariat, greater responsibilities were increasingly given to the Secretariat. The Vice President mandated the Secretariat to coordinate the next NEC Conference under the leadership of the Permanent Secretary.

Leadership continues to play a huge role in the adoption and continuity of this reform. The previous Permanent Secretary of the FMFBNP was averse to and suspicious of support from development partners. This stalled official induction of new CoP members. However, this has changed with the appointment of a new Permanent Secretary, scheduling a virtual kick off meeting and physical induction in August 2024.

Sustainability and Recommendations for Future Support

PERL assesses that the Federal Budget and National OGP Reforms have both reached a high level of sustainability, while that of National CoP for Planning & Budget is currently moderate to high. Federal Budget processes have been strengthened through embedding a fiscal framework within government agencies and systems in compliance with the Fiscal Responsibility Act, and the influence of OGP structures and processes. Sustaining this remains a top priority for the current administration and national citizens groups. PERL's intervention has also helped to broaden and enhance incorporation of open government principles across all three levels of government in Nigeria. More non-state actors across the country's 36 states are now engaging with the budget process beyond budget preparation, involving themselves in monitoring project implementation and giving feedback for service delivery improvement. There is still no legal framework backing the National CoP for Planning & Budget, although it has been fully incorporated as a major function of the Special Duties Department of the Federal Ministry of Finance (FMFBNP), and of the Political & Economic Affairs Office of the Office of the Secretary General of the Federation (OSGF).

To consolidate and expand these federal and national level reforms, and maintain this positive trend of improving PFM, PERL strongly recommends:

- **For Federal Budget Reform:** to improve budgetary provision and performance in critical sectors (health and education) which are not meeting the relevant thresholds:
 - Support OGP National Secretariat and NAP3 implementation for sustained citizen engagement and participation in the budget and governance process.
 - Strengthen collaboration between OGP National Secretariat, Federal Government and Bureau for Public Procurement to establish a National Council for Public Procurement, defining its membership and roles to enhance oversight and compliance with procurement standards.
 - Support the new Federal Ministry of Budget and Economic Planning (FMBEP) to prioritize budget allocations to critical sectors, particularly Health and Education, to address pressing national needs and drive sustainable development.
 - Support the FMBEP to make timely release of the draft budget to the public ahead of its presentation, providing citizens adequate time to review, analyse, and make contributions.
- **For National OGP Reform:** for effective implementation of OGP NAP3, driven by the TWGs co-created between Government and Citizens:
 - Ensure committed leadership to OGP by not reserving the role of Government Co-Chair for any MDA, appointing them based on track record and through vetting.
 - Work with the CDCU and OGP National Secretariat to metamorphose quarterly citizens engagement into a permanent dialogue mechanism.
 - Support the Secretariat to create awareness around the Citizens Delivery Tracker for optimal utilisation – citizens must be seen to be putting pressure on the system through queries/demands on the App – and ensure memos from OGP Government Co-Chairs are released to enable citizens to continue Federal Budget tracking.
 - Secure availability of a budget line for OGP in the Federal Budget – it is currently dependent on supplementary budgeting.
 - Support the Secretariat to scale up monitoring of zonal interventions in the 2024 and 2025 Budgets across States.
- **For National CoP for Planning & Budget:** although the CoP has taken on a life of its own and been embedded into the government system, recent changes in the political and bureaucratic leadership necessitate some level of continued support for the CoP to live up to its expectation:
 - Provide light-touch technical support to ensure implementation of the CoP's 2024 work plan, including its transition plan
 - Deepen the peer learning capacity of the CoP to ensure that key reforms achieved in other states, particularly the KKY states, are shared for replication.
 - Support the planning and delivery of the planned NEC Conference which is the first time the Secretariat will be managing a high-level event of this nature to discuss critical development issues with national resonance.
 - Support the technical content of the CoP to strengthen the capacity/capabilities of the new Commissioners in key areas of budget and economic planning, including institutional responsiveness to climate issues.



The opinions expressed above are those of the authors and do not necessarily represent the views of the UK's Foreign, Commonwealth & Development Office (FCDO)

PERL is the FCDO's flagship
Public Sector Accountability
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