NGERIA Integration of the SDGs into National Development Planning A Second Voluntary National Review



Published in Nigeria by The Office of the Senior Special Assistant to the President on SDGs OSSAP-SDGs The Federal Secretariat, Phase II Abuja, Nigeria

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Foreword

I have great pleasure in presenting this year 2020 edition of the Voluntary National Review (VNR). This is the second in the series of Voluntary National Reviews on the implementation of the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) for the Federal Republic of Nigeria. In July 2017, Nigeria presented its first VNR Report on the implementation of the SDGs to the United Nations High-Level Political Forum in New York. As this happened a little over a year after we commenced the implementation of the SDGs in January 2016, the 2017 VNR highlighted the institutional mechanisms put in place to achieve effective implementation of the SDGs across the country.

It is pertinent to state that, just as we commenced the implementation of the SDGs, Nigeria found itself in an economic recession in Mid-2016. This necessitated the development of Nigeria's Economic Recovery & Growth Plan (ERGP) (2017-2020), a Medium-Term Development Plan designed as one of our coping mechanisms to deal with the recession. The ERGP's focus on economic, social and environmental dimensions of development makes it consistent with the aspirations of the 2030 Agenda and the SDGs.

This 2020 VNR on the SDGs focuses on the critical issues of poverty (SDG-1) and an inclusive economy (SDG-8); health and well-being (SDG-3); education (SDG-4) and gender equality (SDG-5); enabling environment of peace and security (SDG-16); and partnerships (SDG-17). This focus is based on our current development priorities, as captured in the ERGP, and the three cardinal objectives of my administration, namely, the economy, security, and fight against corruption. I am aware that relevant institutional frameworks, such as the Nigeria Integrated Sustainable Development Goals (iSDG) Model and the re-alignment of the National Statistical System (NSS) with the requirements of the SDGs have been put in place to guide effective implementation of the SDGs in Nigeria. As we develop a successor development plan to the ERGP this year, we are committed to mainstreaming the SDGs into our medium and long-term development plans.

As a demonstration of Nigeria's commitment to an inclusive and evidence-based VNR process, this second VNR adopted a 'whole-of-society' approach by ensuring the active participation of state and non-state actors in the review and reporting processes. Despite imminent restrictions following COVID-19 outbreak, the 2020

VNR process proceeded unabated through the use of Information and Communications Technology (ICT) to conduct virtual consultations across all the segments of the society. This made it possible to consult and engage poor and vulnerable Nigerians; hence no one is left behind.

As evident in the report, progress on the SDGs is mixed. While modest progress has been achieved across the goals and indicators, challenges remain in the achievement of many of the goals. Indeed, the COVID-19 pandemic and its health and socioeconomic impacts will slow down progress on the achievement of the SDGs in Nigeria. Nevertheless, as a government, we are committed to lifting 100 million Nigerians out of poverty by the year 2030. We hope to do this by diversifying the economy away from oil and gas and strengthening the institutions of governance at all levels.

In presenting this report to Nigerians and the international community, I urge all stakeholders to pay close attention to its key findings and recommendations with a view to strengthening the implementation of the SDGs through the 'Decade of Action' for the Global Goals in Nigeria. In these challenging moments, I will continue to count on the patriotism and resilience of Nigerians in our efforts to achieve rapid socio-economic transformations of our dear country. You can count on my leadership in this direction.

MUHAMMADU BUHARI GCFR

President and Commander-in-Chief of the Armed Forces Federal Republic of Nigeria

The Sustainable Development Goals in Nigeria

The world leaders present at the 70th Session of the United Nations General Assembly in September 2015, took another historic step when they adopted the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). The 2030 Agenda for Sustainable Development envisions a present and a future that is economically sustainable, socially inclusive and environmentally resilient. This is expressed in the framing of the 17 SDGs, 169 targets and 230 key performance indicators. Stated simply, the SDGs are a universal call to action to end poverty, safeguard the planet and ensure that all people enjoy peace and prosperity by the year 2030.

Following the adoption of the 2030 Agenda, Nigeria began to implement the SDGs almost immediately. First, it established institutional frameworks at the national and sub-national levels to support effective implementation. With this early headstart, several strategic initiatives were implemented between 2016 and now, while others are still ongoing.

Nevertheless, just as Nigeria commenced the 'Decade of Action' for the SDGs in January 2020, the outbreak of COVID-19 took place, thus challenging the prospects of achieving the SDGs in Nigeria. This Report examines the impact of COVID-19 on specific SDGs. It would be recalled that Nigeria recorded its first index case on 27 February 2020. Despite measures taken by the federal and state governments to curtail the spread of the pandemic across the country, its adverse impact on socio-economic development and other consequences will last beyond 2020.

Expectedly, the most significant impacts of COVID-19 have been on the Nigerian economy and the health system. Pre-COVID-19, in 2019, the health sector received only 25 per cent of its funding requirements, putting a strain on the coping capacity of the 'country's health systems (WHO Nigeria: 2019). Funding is now shifting towards COVID-19, leaving other healthcare

needs to suffer a further reduction in funding allocation. Federal and state governments, as well as development partners and organized private sector, have stepped up efforts to increase the financing of the health sector. The inauguration of the Presidential Task Force on COVID-19 and the establishment of the fiscal stimulus package are steps in the right direction. The Federal government has secured life insurance for all frontline health workers participating in the ongoing fight against the spread of COVID-19 in Nigeria and cash transfers have been extended to over 10-million Nigerians, using the existing database within the National Social Investment Office (NSIO).

Meanwhile, the socio-economic uncertainties and disruptions come at a substantial cost to an economy that is mainly dependent on oil and gas revenues, which have plummeted. Some of the most effective 'social vaccines' against COVID-19 are restrictive suppression response interventions, such as lockdowns, which however disproportionately impact on the poor and their livelihoods. The provision of timely and adequate palliatives to the poor and vulnerable members of the society will ease tension and prevent social unrest while the country is locked down to overcome the virus.

Acknowledgements

This Report of Nigeria's 2020 Voluntary National Review (VNR) was produced by the Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs) through a collaboration between a Multi-Stakeholder Core Working Group on VNR and a Consortium of CLEAR-AA, Universalia and GRM. To that extent, I wish to express my appreciation to all those who contributed directly or indirectly in the preparation and review of this inclusive and evidenced-based VNR Report. These ranges from the members of the Core Working Group (CWG-VNR); the research consortium – CLEAR-AA, Universalia and GRM; staff of the Federal Ministries, Departments and Agencies (MDAs); the United Nations Country Team (UNCT); representatives of Civil Society Organizations (CSOs); leadership of the Private Sector Advisory Group (PSAG); and the leadership of the Persons with Disabilities (PWD).

Specifically, the research and drafting team, led by Dr Laila Smith of Universalia and Professor Ian Goldman of CLEAR-AA, with technical support from Tebogo Fish and Florence Allard-Buffoni deserves special commendation. The Virtual Consultative Workshops would not have been successful without the effective facilitation of GRM Consulting staff – Isa Uma, Ahmed Jingi and Dr Ojo Eyitayo.

Needless to state that the framing and content of the 2020 VNR Report benefitted immensely from the technical guidance of members of the CWG-VNR. It is necessary, therefore, to thank specially the Co-Chairs - Dr Amarakoon Bandara (UNDP Nigeria) and Engr Ahmad Kawu (OSSAP-SDGs) for the exemplary leadership of the Group. The extraordinary contributions of Dr Robert Ndamobissi (UNICEF Nigeria); Dr Zakariya Lawal (Ministry of Finance, Budget and National Planning); Catherine Udida; Victoria Sowunmi; and Makwe Samuel (Ministry of Foreign Affairs); Dr Bala Yusuf Yunusa; Dr Ify Ukaegbu; Rose Keffas and Dr Yahaya Umar (OSSAP-SDGs); and Simon Harry and Anne Ibrahim (NBS) are highly appreciated. Due acknowledgements are due to the management and staff of OSSAP-SDGs, led by the Secretary of Programme (SOP) for their untiring commitment to the implementation of the SDGs in Nigeria.

Nigeria) in the 2020 VNR process and the United Nations Children Fund (UNICEF Nigeria) in the evaluation synthesis. The VNR report would have had limited ownership without the valuable inputs from the People with Disabilities (PWD) – an effort well-coordinated and funded by SightSavers Nigeria. Likewise, Patrick Edebor deserves appreciation for professionally editing the Report.

Finally, and in a special way, I would like to sincerely thank the Honourable Minister of State, Budget and National Planning, Mr Clem Agba, for his leadership role in this whole process and for delivering a thought-provoking Keynote Address during the National Validation Workshop. Similarly, my appreciation goes to the United Nations Resident and Humanitarian Coordinator for Nigeria, Mr Edward Kallon, for his continued support to the implementation of the SDGs in Nigeria. I wish to acknowledge with gratitude the support and cooperation of the management and staff of all the Federal MDAs, State Governments, Development Partners, and nonstate actors in the overall implementation of the SDGs in Nigeria.

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Senior Special Assistant to the President on Sustainable Development Goals

We recognize and appreciate the institutional support of the United Nations Development Programme (UNDP

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Acronyms & Abbreviations

BDPfA	Beijing Declaration and Platform for Action on Women's Rights
CDD	Community-Driven Development
CEFM	Child, Early and Forced Marriage
CGS	Conditional Grants Scheme
CISLAC	Civil Society Legislative Advocacy Centre
CRA	Child Rights Act
CSO(s)	Civil Society Organization(s)
CSOSG-SDGs	Civil Society Organizations Strategy Group on SDGs
CWG-VNR	Core Working Group-Voluntary National Review
DHS	Demographic Health Survey
ERGP	Economic Recovery and Growth Plan
FCT	Federal Capital Territory
FGN	Federal Government of Nigeria
FMWASD	Federal Ministry of Women's Affairs and Social Development
GBV	Gender-Based Violence
GDP	Gross Domestic Product
HLPF	High-Level Political Forum
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IDPs	Internally Displaced Persons
IFAD	International Fund for Agriculture Development
IFFs	Illicit Financial Flows
iSDG	Integrated Sustainable Development Goals
LGA	Local Government Area
MDAs	Ministries, Departments and Agencies
MICS	Multiple Indicator Cluster Survey
MTR	Mid-Term Review
NBS	National Bureau of Statistics
NHA	National Health Act
NHIS	National Health Insurance Scheme
NLSS	Nigerian Living Standard Survey
NSIO	National Social Investment Office
OECD	Organization for Economic Co-operation and Development
OSSAP-SDGs	Office of the Senior Special Assistant to the President on SDGs
PSAG-SDGs	Private Sector Advisory Group on SDGs
SDGs	Sustainable Development Goals
UHS	Universal Health Coverage
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children Funds
VNR	Voluntary National Review
WHO	World Health Organization

Summary

Nigeria's 2020 Voluntary National Review (VNR) on the Sustainable Development Goals (SDGs) focuses on the critical issues of poverty (SDG-1), an inclusive economy (SDG-8), health and well-being (SDG-3), education (SDG-4), gender equality (SDG-5), an enabling environment of peace and security (SDG-16), and partnerships (SDG-17). This focus is based on Nigeria's current development priorities and the cardinal development objectives of President Buhari's administration. The development of this VNR coincided with the onset of enormous challenges brought about by the COVID-19 pandemic, which put Nigeria's public health system to test, and the collapse of oil prices. The latter is a significant shock for an economy that receives 86 per cent of its public revenue from oil and gas. Owing to these challenges, therefore, the information contained in this Report is based on pre-COVID-19 data. The country thus needs to address these issues carefully while encouraging the natural inventiveness and entrepreneurship of Nigerians at all levels.

Nigeria's 2017 VNR outlined the institutional dimensions needed to create an enabling policy environment for the implementation of the SDGs through Nigeria's Economic and Recovery Growth Plan (ERGP) (2017-2020). The ERGP's focus on economic, social and environmental dimensions of development makes it consistent with the aspirations of the SDGs. A key development challenge in Nigeria revolves around diversifying the sources of economic growth. This requires moving away from continued reliance on oil and gas and stimulating agriculture which 50 per cent of the nation's workforce is engaged in, and which is critical for household food security. To support the domestication of the SDGs, the 2020 VNR Report is designed to track progress against Nigeria's ERGP and has integrated the performance of the seven SDGs accordingly. Nevertheless, this summary of the Report focuses just on the SDGs, noting progress against each in turn with a colour code about the degree to which we are on target to achieving the SDG (green-on target, yellow-could achieve, orange-unlikely to achieve), and flagging 2-3 key actions needed to take this SDG forward. We summarize some of the enabling actions needed to take the work on the SDGs forward.

SDG1 ŇŧĦĦŧŇ

End poverty in all its forms everywhere

2030 Target

1.1 Eradicate extreme poverty for all people everywhere, currently measured as people living on less than US\$1.25 a day

Nigeria is now the largest economy in Africa, with a GDP of US\$ 397 billion and accounting for 17 per cent of the continent's GDP. However, 40.1 per cent of Nigerians (about 83 million people) live in poverty and growth per capita has been negative. Poverty has been rising in rural areas and the northern zones, while the situation in the southern zones has generally been improving. The poor health and education services for those who cannot afford to pay is also a driver of poverty. The National Social Investment Programme has been a cornerstone programme, targeting the poor and vulnerable members of the Nigerian population to address this, and safety nets cover around 22.5 million households. The federal government's significant efforts to extend social welfare to the growing numbers of poor households is not reaching far enough, deep enough and fast enough.

Key to Nigeria's efforts at addressing poverty is to recognize the centrality of women in producing healthy children if they can do so when they choose, contributing to productive households if they have access to essential services, such as water and sanitation, and agricultural support. A key to shared prosperity through economic growth is bringing more people at the community level into the decision-making arena around how best to structure local economic development. Critical actions needed include:

- Strengthening subsistence and small-scale agriculture;
- Expanding and rolling out social protection and social security schemes that are universal without discriminating based on age, gender, disabilities or on any other grounds;
- Strengthening health and education systems;
- Formulating social intervention programmes that specifically aim at reducing the poverty burden among older persons;
- Addressing insecurity in the North East;
- Strengthening the development of women and girls in all sectors, including those with disabilities.

SDG 3 _∕∿∕•

Good health and wellbeing

2030 Target

- 3.1.1 Maternal mortality ratio (per 100 000 live births)
- 3.2.1 Under-five mortality rate (per 1000 live births)

Evidence suggests that the general health of Nigerian citizens, particularly the poor, is deteriorating. Among the most debilitating is the very high maternal mortality rate (512 per 100 000 in 2018), as it contributes to household poverty by reducing household income or creating child-headed households. There has also been a slight increase in the under-five mortality rates with deaths per 1000 rising from 128 in 2017 to 132 in 2018 (NBS, 2020). The country's performance against these indicators provides a lens into the weakness of the healthcare system. The percentage of births attended by skilled health personnel illustrates the income inequality levels in the country. The public healthcare system is failing the poor primarily because of inadequate workforce and issues associated with the National Health Insurance Scheme (NHIS) coverage. The meagre percentage of women of reproductive age whose need for family planning is satisfied with modern methods perpetuates the poverty trap in which many women in Nigeria find themselves because of additional financial responsibilities brought on by children. A key lesson for protecting the public in the COVID pandemic is hygiene and the need to prioritize universal access to clean water and nutrition, re-emphasizing the

indivisibility between SDGs 2, 3 and 6. Key areas for action include reinforcement of implementation of the Second National Strategic Health Development Plan (NSHDP) prioritizing primary health care, including:

- Increasing the share of GDP allocated to primary health care;
- Using the NHIS to administer 50 per cent of the basic health fund to provide a 'basic minimum of health services to citizens'. This fund should be used for subsidy payment to State-led Social Insurance Scheme (SSIS) for the healthcare consumed by those too poor to afford the premium services of the NHIS or other vulnerable groups, including older persons and persons with disabilities;
- Revamping the primary health centres to tackle issues of access and affordability;
- Strengthening government collaboration with civil society organizations (CSOs) to improve community health education, with adequate training, strategic deployment and effective use of community health extension workers to bridge the health force gap in communities.

SDG 4

Inclusive and equitable quality education

2030 Target

4.1.1 Percentage of children of secondary school age currently attending Secondary School or higher

4.2.2b Participation in organized learning (one year before the official primary entry age) by sex (Public Schools reported)

While primary school attendance is essential (about 60 per cent), there is a need for the government to do more to increase the low levels of secondary school attendance (49 per cent). The reduced attendance rate partially explains the low literacy (50 per cent) and numeracy rate amongst youths. There has been a very positive increase in participation in organized learning (one year before the official primary entry age) by girls in both private and public schools. The figure has more than doubled in private schools since 2015 and tripled in public schools. If this trend continues, the country will achieve its 2030 targets. With a population of approximately 206-million people, regional disparities are significant, with 78 per cent of south-western children able to read full or part sentences, while only 17 per cent of north-eastern children can.

The proportion of under-five children who are developmentally on track in health, learning and psychosocial well-being is lower than that reported in 2015. Progress has made towards the psychosocial development of children under five, leading to an increase of more than 6 per cent in 2016 and 2017 from the baseline. A key challenge confronting the country has to do with over 10 million out-of-school children in primary education. This portends higher risk arising from schools' lockdown due to COVID-19 pandemic, a demographic challenge which relates to an interplay between employment (SDG-8), education (SDG-4), poverty (SDG-1) and the digital economy (SDG-17). The participation rate of youths and adults in formal and non-formal education and training in the previous 12 months is meagre both for formal and non-formal education. There has been a slight improvement in formal education, whereas non-formal education has seen a decline in participation. With the high youth unemployment rate in Nigeria, much needs to be done to improve participation in these institutions substantially. With only 1.6 per cent of GDP devoted to education, the country needs to increase the resources to provide quality education. Key areas to strengthen include:

- Increased government funding, with a more effective taxation system to enable this;
- Adequate remuneration and motivation of the teaching staff, and notably headteachers, as well as improved infrastructure;
- Strengthening of school-based management committees (SBMC) and ensuring that they facilitate the participation of women and children;
- Introduction of a platooning system with afternoon or evening classes to facilitate access to education;
- Effective implementation of the National Inclusive Education Policy which will help to reduce the number of out-of-school children in Nigeria; and
- Adoption of measures to eliminate ageist stereotypes and prejudices about older people's ability to learn and develop at all stages of life

SDG5 ₽

Achieve gender equality and empower all women and girls

2030 Target

5.2.1 Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months (preceding the survey)

Of the six selected indicators, key legal frameworks exist. There has been an improvement on two indicators, gender-based violence (GBV) and child and early forced marriage (CEFM) before age 15, while one has somewhat worsened (CEFM before age 18). For the remaining two indicators, women in elective/appointive as well as managerial positions, there is insufficient data to assess progress. However, it appears that political participation has regressed. All in all, it seems little progress has been made on gender inclusiveness. The possibility of achieving the SDG targets by 2030 remains very low as long as deeply rooted values and social norms are not met by strong political will and serious commitment. One of the most significant challenges in the achievement of SDG 5 has been the lack of up-todate gender-disaggregated data - one example being women in managerial positions. As explained in the National Beijing + 25 Review of the Federal Ministry of Women's Affairs and Social Development (FMWASD), 'the consistent, institutionalized tracking of gender data in a holistic manner and the coalescing of sector-specific gender results into one national database has remained a major challenge.' Key areas for action include:

- Integrating gender issues into national and statelevel plans, for instance, the successor to the ERGP and other such plans;
- Improving the tracking of gender results through national gender databank upgrade and institutionalization;
- Selecting women candidates proactively to improve gender balance in the national assembly, cabinet and at permanent secretary level;
- Promoting investment in agriculture and rural infrastructure, such as potable water and sanitation, which have a disproportionate impact on the lives of women; and
- Removing upper age limits on data collection systems, especially concerning health, including sexual and reproductive services, and violence against women.

SDG 8

Decent work and economic growth 2030 Target

8.1.1b Annual growth rate of real GDP per capita (%)8.5.2 Unemployment rate

Real GDP growth has been positive since the country came out of recession in 2017 but remained lower than the rate of population growth, so people are becoming poorer. Besides, while most Nigerians work in the informal sector, there is very little job and income security in this sector and the likelihood of transitioning out of poverty is low. Four years ago, the unemployment rate was significantly lower than the 2018 figure of 23.1 per cent, and it is likely to worsen due to COVID-19. Nigeria's informal economy is one of the largest on the continent - estimated at 53 per cent of the labour force and accounting for 65 per cent of GDP. It is estimated that 75 per cent of all new jobs are informal and only 10 per cent of the working-age population is employed in formal wage labour, with more than half of those jobs in the public sector. Youths have a combined unemployment and under-employment rate of 55.4 per cent. With 38 per cent of the 15 to 24-year-olds not in education, employment or training, it means that these young people are not gaining the skills to enter the

labour market or to become self-employed. Ensuring that youths are well educated and able to transition to productive employment through the digital economy can reduce poverty (SDG-1) significantly. Key areas for action include:

- Encouraging investment through policy transparency and predictability;
- Investing in enabling factors infrastructure (growing capital expenditure to at least 5.0 per cent of nominal GDP), making land tenure more secure, improving educational outcomes and building skills;
- Strengthening the transition to e-government through digitalization and its to protect the poor and vulnerable population; and
- Placing more emphasis on vocational skills and entrepreneurial training specifically tailored towards the needs of older persons in the informal sector.

SDG 16

Peaceful and inclusive societies, access to justice, inclusive institutions

2030 Target

16.4.1 Total value of inward and outward illicit financial flows (Outward flows, \$ billion)16.10.1 Verified cases of killing, torture etc

SDG 16 is critical to achieving all the other SDGs. As the Review of Sustainable Development Goal 16 in Nigeria noted in its conclusion, the absence of peace, justice, and accountable institutions will lead to the failure of Nigeria to achieve the overall objectives of the SDGs. It is essential to learn to do things differently and creatively. Otherwise, it is doubtful that the change of culture, behaviour and practice needed to address this SDG will happen. Indicator 16.10.1 speaks to freedom of expression, assembly and association and is intimately tied to issues of governance and strong institutions. It also relates to corruption, a sensitive issue for which journalists and media practitioners are frequently threatened and attacked by state security officials, as reported in Amnesty International's 2019 report on freedom of expression in Nigeria. According to corruption surveys in Nigeria, the proportion of persons who had at least one contact with a public official during the previous 12 months which involved a bribe, or request for a bribe, slightly decreased between 2016 and 2019, dropping from 32.3 per cent to 30.2 per cent. Key areas for action include:

- Reframing the work on corruption using a behaviour change lens reducing motivation by salaries being adequate;
- Reducing the opportunity to partake in corruption through transparent processes, frequent verification and robust accountability mechanisms; and
- Accelerating the ratification and implementation of the African Union Protocol and Charter on Human and Peoples' Rights, which includes the rights of Older Persons in Africa.



Strengthening the Means of Implementation and Revitalizing the Global Partnership

2030 Target

17.1.1 Total government revenue as a proportion of GDP (%)

Besides better management of oil resources, further domestic resource mobilization and diversification of government revenues are critical. Nigeria only raises around 8.5 per cent of GDP in revenue, and debt service is only around 8 per cent of GDP. Government revenue needs to increase if it is to invest in education and health, among other things. This requires not only more reliable administrative capacity to collect taxes but also more robust social contracts between the people and the government. The great hope for strengthening Nigeria's economic growth is by making it globally competitive through the digitization of its economy. Nigeria is the leading country for start-up investments and the third in Sub-Saharan Africa. There are increasing pockets of growth of digital entrepreneurship across the country with a concentration in Lagos and Abuja. Lagos State is the most mature and active digital entrepreneurship ecosystem. It has several dynamic incubators, venture capital companies and digital start-ups in sectors such as finance, health, education and agriculture (ibid, 94). There is immense potential in channelling the demographic dividend of a massive youth bulge to bridge the digital divide. The indicators used in SDG 17 are essential contributors to being able to assess the degree to which Nigerian participation can access broadband and the proportion of the population that can access and use the internet. The key area for action is:

• Implementing the Finance Act of 2019 to create incentives to raise the revenue required.

Alignment of National Planning to the SDGs

Good strides have been made to domesticate the SDGs in Nigeria. First, there is an ongoing realignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs. This will ensure effective tracking and monitoring of the SDGs and guide SDG interventions across the country. About 70 per cent of the SDG indicators comes from administrative data sources, while the remaining 30 per cent is collected through periodic surveys. Second, Nigeria has developed its home-grown Integrated Sustainable Development Goals (iSDG Model) – an analytical framework for assessing how policy-making can better address the indivisible nature of the SDGs. Third, the 2020 VNR report has drawn evidence from 46 evaluations, and ongoing evaluations of SDGs 3 and 4 will provide guidance on steps to strengthen achievement. Nigeria needs to strengthen the evidence-based planning and accountability mechanisms at the state level for accelerating the SDG decade of action. This attempt to systematically use evaluations is an innovation in the VNR context and is being used to align national and state planning to achieve the SDGs.

The post-ERGP National Development Plan (2021-2030) will be pivotal in advancing the achievement of the SDGs in Nigeria. It needs to focus more on health, education, peace and security while finding strategic opportunities to diversify the economy and overcome the wide regional disparities.

Priority Actions for the Way Forward

In his Keynote Address on the iSDG, President Buhari sheds light on the priority actions that should inform the pillars for long-term strategy (2021-2039) and replace the ERGP in 2021. These three pillars are poverty (SDG 1), corruption, and security (SDG 16). The President has prioritized lifting 100 million Nigerians out of poverty over the next ten years as a top national priority. However, these aspirations and their targets were set before the COVID-19 pandemic. The pandemic risks setting Nigeria back in its development goals, given the fragile macroeconomic stability that the ERGP had achieved over the past two years.

Concerning peace and security, the conflict created by Boko Haram in the north-east has led to 1.8 million Nigerians being internally displaced persons (IDPs). The conflict in this part of the country has thwarted country efforts to collect data on the current state of development and peacebuilding interventions, let alone to extend basic services to the population living in the three states most affected. The rising levels of insecurity and vulnerability within this humanitarian and development context is why the President has signalled peacebuilding and a reduction of conflict as of paramount importance to bringing greater stability to the country.

Part One Introduction

Introduction

Background

The world leaders present at the 70th Session of the United Nations General Assembly in September 2015, took another historic step when they adopted the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). The 2030 Agenda for Sustainable Development envisions a present and a future that is economically sustainable, socially inclusive and environmentally resilient. This is expressed in the framing of the 17 SDGs, 169 targets and 230 key performance indicators. The SDGs are a universal call to action to end poverty, safeguard the planet and ensure that all people enjoy peace and prosperity by the year 2030.

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Following the adoption of the 2030 Agenda, Nigeria began to implement the SDGs almost immediately. First, it established institutional frameworks at the national and sub-national levels to support effective implementation. Then, with this early headstart, several strategic initiatives were implemented between 2016 and now, while others are still ongoing. These strategic initiatives include:

- The development of a Country Transition Strategy from Millennium Development Goals (MDGs) to Sustainable Development Goals (SDGs), in 2016;
- SDG data mapping and the publication of Nigeria SDGs-Indicators Baseline Report, in 2017;
- Integration of the economic, social and environmental dimensions of the SDGs into Nigeria's Economic Recovery and Growth Plan

(ERGP), 2017-2020;

- Domestication and customization of Nigeria's Integrated Sustainable Development Goals (iSDGs) Policy Simulation Model, 2019;
- Ongoing realignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs to be completed by August 2020;
- Commencement of the design and implementation of the Integrated National Financing Frameworks (INFFs) for the SDGs;
- Commencement of the process for Independent evaluation of priority SDGs SDGs 1; 3 and 4 in January 2019; and
- Conduct of its second Voluntary National Review (VNR) on the implementation of the SDGs in Nigeria.

Nigeria has domesticated the SDGs and linked them to its national development plan, the Economic Recovery and Growth Plan (ERGP) 2017-2020. This Report speaks to the critical areas of progress outlined in the ERGP since 2017, particularly those areas related to the eight SDGs that were selected as the focus of the 2020 VNR Report. This Report must not be viewed as a comprehensive review of the ERGP. Instead, it is a reflection on the level of SDG domestication through Nigeria's medium-term National Development Plan.

The structure of the Report reflects the priorities in the ERGP. Part 1 (particularly in sections 1 and 2) puts the review in a proper context. Part 2 focuses on the implementation of the SDGs. Section 3 under it focuses on progress made on the economy since 2017, capturing areas pertinent to the macroeconomy (SDGs 1, 8 and 17). Section 4 reviews the progress recorded by the Nigerian people, particularly in the health (SDG-3) (section 4.2) and education sectors (SDG-5) (section 4.3). The review then moves into areas of social inclusion by focusing on gender (SDG-5) (section 4.3). Section 5 covers governance issues, looking at the state's capacity to address malevolent forces in the society that fall within SDG-16, such as corruption and illicit trade forces that can undermine efforts to strengthen the macroeconomic pillars of the Nigerian economy. Section 6, which comes under Part 3, covers the delivery challenges by focusing on SDG-17.

Detailed comments on some issues are contained in the endnotes.

Country Profile and Context

Background to Nigeria

Nigeria is a vast West African country of 923,768 km², located in the region bordering the Gulf of Guinea, and the countries of Benin, Cameroon, Chad and Niger. It hosts the great rivers of the Niger and Benue. The capital city of the country is Abuja, located in the centre of the nation, while Lagos is the country's primary seaport, economic hub and the largest city. Nigeria has the biggest economy in Africa valued at US\$397 billion, over that of South Africa with a GDP of US\$366 billion (WEF, 2019).

Nigeria is one of the most ethnically diverse countries in Africa, with approximately 250 languages spoken reflecting the magnitude of its different ethnolinguistic groups. Also, Nigeria is a federal republic, with 36 states, a federal capital territory (FCT), 774 local government areas and approximately 9,572 political wards. Politically, the country operates a presidential system of government, with the Executive President as the Commander-in-Chief of the Armed Forces. There are three arms of government (Executive, Legislative and Judiciary). The Constitution of the country provides for separation of powers among these arms of government.

Five successive civilian elections since 1999 and the increasing credibility of its national elections since 2011 have marked important milestones in Nigeria's

democratic development. However, the mobilization of the people for party politics along ethnic and religious lines poses a challenge to electoral politics (AfDB 2013). During the past decade, the country has experienced various types of violence linked to diverse social and economic factors. Public security is a growing concern in the country, particularly in the North East (DWCP, 2020).

Nigeria is blessed with an abundance of natural resources. Its economy has predominantly relied on primary products through oil and gas and agriculture. Nigeria has struggled to reduce its dependency on oil (comprising 87 per cent of GDP) to become a more diversified economy. Although agriculture only contributes 21 per cent to the country's GDP, it employs 75 per cent of the population (UNDP, 2020).

With a population of about 200-million people, Nigeria is the most populous country on the African continent and the sixth largest in the world. Three-quarters of the country's population is under 35, making the future of the country dependent on how youths are educated and made to live sustainable livelihoods. With an average family size of 5.6 people per household and a current population growth rate of 3.2 per cent, its population is projected to grow by 30 per cent (60 million people) between 2020 and 2030 and then double to about 400 million by 2050.

Based on 2018 data, the average household size in Nigeria is 5.8 people, with 12 per cent of the population under the age of 5. Approximately ten million people in Nigeria are living with disabilities, constituting about 5.2 per cent of the population. One in five households are headed by women, and one-third of households have a head of household with no education (WASH-NORM 2019: 16). These household characteristics inform on how best to adapt and align current pro-poor policies to ensure no one is left behind in the country's current and future prosperity.

To raise living standards, reduce poverty, and provide better opportunities for the growing youth, Nigeria needs to invest more in human capital formation through education and health and in infrastructure, especially roads, electricity, and water and sanitation (Soto et al. 2020: 10).

Progress made in the MDGs

Nigeria's achievements under the MDGs fell below expectation. Nevertheless, some widespread povertyreduction interventions established then have now become a cornerstone in reaching the most vulnerable. Key among these is the conditional grant scheme (CGS) implemented at the state level. Several weaknesses which thwarted the ability to meet more nationally defined MDG targets still persist at the decentralized level. At the local government level, capacity remained low with weak coordination of MDG-related activities beyond the CGS or technical assistance to local government authorities. At the federal level, there was limited success in getting the data systems in place to track progress. This was partially due to challenges with the consistency of data produced by the Nigerian Bureau of Statistics (NBS) and the fragmented coordination of monitoring and evaluation (M&E) across a variety of institutions like the National Planning Commission, Office of the Senior Special Assistant to the President (OSSAP)-MDGs, the Ministry of Finance and ministries, departments and agencies (MDAs) themselves (UNDP 2015: 8). Considering the importance of the private sector in the implementation of the MDGs, the lack of coordination with the private sector diminished its potential to make strides in supporting national objectives.

Background to the Review

Objective and scope of the Review

The overarching objective of the 2020 VNR is to critically review the implementation of the SDGs in Nigeria, with specific reference to seven priority SDGs. This is to identify areas of progress and the challenges that could affect the achievement of the SDGs that have been domesticated through the ERGP.

The priority SDGs cover the critical issues of poverty (SDG-1), an inclusive economy (SDG-8), health and well-being (SDG-3), education (SDG-4), gender equality (SDG-5), an enabling environment of peace and security (SDG-16), and partnerships (SDG-17). For each of these, the working group selected five priority indicators to report against. The indicators selected can be seen in the various sections focusing on the SDGs.

Approach and methodology

Approach

The Core Working Group on the VNR (CWG-VNR) was established on 15 January 2020 to provide technical leadership and guidance in the preparation and presentation of Nigeria's 2020 VNR Report. This entailed the review and approval of Terms of Reference (ToR) for consultants; review and approval of workshops; and review and approval of the Final Draft VNR Report.

Selection of the seven priority reporting SDGs was based on Nigeria's current development priorities as captured in the ERGP 2017-2020. Based on this, the CWG-VNR developed a background paper that highlighted and strengthened this evidence. Following the approval of the priority reporting SDGs, presentations were made to the Development Partners Group (DPG) under the leadership of the United Nations Resident Humanitarian Coordinator for Nigeria. The CWG-VNR selected five indicators per SDG based on relevance and data availability, as well as guidance by the NBS in consultation with the line MDAs.

The Review assessed progress achieved in the implementation of the ERGP in the areas covered by the seven SDGs. The aim of this was to move beyond the traditional reliance on statistical information that provides outcome monitoring data for VNRs, by identifying achievements, challenges, gaps and critical success factors. To do this, the Review drew on evaluations and secondary research that explain underlying trends and what needed to be done differently going forward. Also, the Review consulted many stakeholders and used this inclusive approach to ensure that its contents were validated and owned by all those involved in the implementation of the ERGP in Nigeria.

Methodology

Research for the VNR was done in three phases, including the development of research summaries around each priority SDG, state consultations and report drafting.

For the research summaries, a document review identified progress achieved from the 35 prioritized indicators across the seven priority SDGs. This secondary research drew statistical information mainly from the SDGs Baseline Report, Multiple Indicator Cluster Survey (MICS), Nigeria Living Standards Survey (NLSS), Nigeria Demographic and Health Survey (NDHS) and official statistics. In addition, the CWG provided 46 evaluations and relevant documents to the research team. The evaluations were used to inform the summaries of progress and ascertain if the evaluations used more recent statistical data than the research team provided. Also, the evaluations provided information to explain progress, and also suggest areas where further action was needed going forward. This material was integrated into the seven research summaries along with identification of the data gaps and inconsistencies.

The second phase drew on the research summaries to inform the state consultations driven by focal points for each constituency. The consultants worked closely with the selected working group members to organize virtual consultations across the country. Next, the draft summaries were integrated into a draft zero synthesis report while the Working Group addressed the identified data gaps. Key messages were then produced in a 700word highlight of the VNR in April for the High-Level Political Forum (HLPF) in New York.

The third phase involved integrating feedbacks from consultations with those from the Working Group to form a zero draft of the final VNR report. It also involved sharing the draft report for comment and finalizing it.

Limitations of the review

Data limitations

Implementation of the SDG agenda requires systematic data management and a 'robust institutional framework and methodology for generating and processing data for effective communication' (Okpachu and Isa 2019). Baseline data for the 35 indicators selected was available in the 2016 SDG Baseline Report. OSSAP-SDGs and NBS provided the data for 2018. However, 23 indicators did not have data for 2018 at the time of drafting this Report. Further search had to be made by both research teams to address concerns of quality of the data and lack of recent data for many of these indicators. These concerns have previously been raised by other institutions. Despite the efforts to fill data gaps drawing on other sources, the NBS as the National Statistics Office of Nigeria recommended the use of one source of information to track each indicator for effective

monitoring of the progress made in implementing the SDGs. Consequently, the NBS succeeded in supplying data for 95 per cent of the indicators and also provided an executive summary of the National Living Standard Survey (NLSS) at the end of April 2020, which was used to update this Report.

Challenges of accessing quality data also emerged from some of the evaluations done. For example, Community-Based Agricultural and Rural Development Programme Project Performance Assessment, a Report done in 2016, observed that: 'A difficulty encountered in analytically comparing programme performance across the different states in the PPA was the lack of state-level and yearon-year Government statistics'. The Report also noted wide fluctuations in year-on-year indicators, including unemployment, absolute poverty, and adult illiteracy. These challenges also explain why the iSDG Report in 2019 only selected a total of 64 indicators as these were the ones most likely to have data. It is important to note that the indicators selected as a priority for the 2020 VNR by the CWG were not in the iSDGs Model Report. Other issues with using the evaluations as a source for data included the following:

- Evaluations are often related to broad SDG goals rather than specific indicators;
- They very often use secondary data and, in some cases, the data is outdated;
- Primary data collected is often perception data, and the sample sizes were often very small;
- Very few of the evaluations were done at the national level.

Nevertheless, we can draw evaluative evidence from assessments of the achievements/challenges in implementing the SDGs as an indication of how the VNR has evolved, bringing in data to explain the progress made. In this regard, the M&E Directorate in the Ministry of Finance and Planning should be commended for having a centralized database of evaluations available and for sharing them with the research team.

Consultations

State consultations were planned for the VNR, along with a national stakeholder meeting and a validation workshop. With the COVID-19 pandemic restricting physical meetings, the original eight planned state consultations were reduced to five, organized with three key constituencies represented in the OSSAP-SDG working group. The donor community, chaired by the UNDP, was unable to meet due to the pandemic. The virtual engagements were useful in raising the voice of diverse participants, but not necessarily in reaching a consensus on the enablers/barriers to achieving SDG goals. A smaller, high-level virtual validation workshop took place at the end of May following the finalization of this Report. Ideally, if the SDG review is regarded as a process rather than an end, long-lasting collaboration can be developed with relevant CSOs to enable them make ongoing inputs into the review process and provide feedback for further planning.

Policy Environment and Institutional Arrangements

Nigeria's Economic Recovery and Growth Plan (ERGP) and the link to SDGs

The ERGP

The ERGP, Nigeria's Medium-Term Plan for 2017 to 2020, was developed against the backdrop of the economy going into recession. The economic drivers of this plan were contracting growth owing to plummeting oil prices, high inflation and interest rates, and widespread divergence between the official and the parallel forex rates.

As such, the goal of the ERGP was to restore and sustain growth, build a competitive economy, and invest in its people. It sought to do this through six pillars: (i) Strengthen macroeconomic stability; (ii) Diversify the economy; (iii) Invest in the Nigerian people through increasing social inclusion with a focus on human capital development and youth employment; (iv) Build a competitive economy focused on the infrastructure needed to improve the Nigerian business environment (this dimension had a strong emphasis on forging global partnerships with international organizations, including bilateral and multilateral agencies); (v) a governance system which gives greater attention to peace and security within the country; and (vi) Invigorate the mechanisms for public sector reform and ensure the tracking of progress all through the implementation plan.

The 2017 VNR

In 2017, the High-Level Political Forum (HLPF) theme, 'Eradicating poverty and promoting prosperity in a changing world', led to a focus on SDGs 1 (no poverty), 2 (zero hunger), 3 (good health and well-being), 5 (gender equality), 9 (industry, innovation and infrastructure), 14 (life under water) and 17 (partnership for the goals), which is reviewed annually.

The 2017 VNR mainly set out the policy and institutional framework for delivering the ERGP. This is done by focusing on the economy, social inclusion, and the environment, the three dimensions that align with the core dimensions of the SDGs. Progress was achieved on the policy front through an open data

initiative established to ensure that SDG programmes and activities were mainstreamed in the Medium-Term Sector Strategy, the Medium-Term Expenditure Framework, as well as in the annual budgets of the MDAs. For the drivers of this initiative to align, monitor and evaluate the implementation of the SDGs, a data mapping exercise was concluded, which resulted in an agreement at the federal level and another agreement among all 36 states to ensure that its administrative data systems could address 70 per cent of the SDG indicators.

The 2017 VNR set out ambitious targets for institutional architecture and has taken critical steps to implement them discussed presently. To finance implementation, the 2017 VNR suggested upscaling the Conditional Grants Scheme. The revised model of the CGS requires a counterpart contribution at the state level, which is aimed at motivating subnational governments to plan and raise resources in a manner that addresses national developmental priorities. This approach has helped to accelerate progress in the implementation of the SDGs. A second significant achievement, in terms of poverty reduction and social inclusion reported in the 2017 VNR, was through Nigeria's National Social Safety Net programme. The 'National Social Register' for poor and vulnerable households provided a conditional monthly cash transfer of N5,000 to them. More on the success of this implementation is outlined below.

The major difficulties outlined in the 2017 VNR showed that the country had slipped into a recession. The recession added to the economic challenges facing the country, given particularly the continued heavy reliance



A cross-section of participants during the CSOs Retreat on the 2020 VNR - 27 January 2020

on oil and gas as a driver of economic growth, and the humanitarian crisis in the North East which has had reverberating effects on government's efforts to address regional disparities.

Among suggested areas to deal with these challenges are the need to mobilize financial support domestically through paying greater attention to curbing illicit financial flows and asset recovery. The second involves paying greater attention to technology transfers and capacity building through North-South and South-South development cooperation as a means to improve information and performance management.

Institutional Mechanisms for Overseeing Nigeria's ERGP and SDGs

Since the institutional mechanisms for overseeing the SDGs are integral to the achievement of the ERGP, they are embedded in the highest policy-making environment in the country, which is the Office of the President. The Secretariat, OSSAP-SDGs, acts as the coordinating office for the SDGs in Nigeria and operates as a 'hybrid office' with the coordinating capacity to implement the 2030 Agenda of the SDGs. Core and technical staff were deployed to the office from different MDAs and development partner organizations. As of April 2020, there are 132 regular and professional staff working there.

Also, a Presidential Council on the SDGs was established, giving birth to:

• An Inter-Ministerial Committee on the SDGs,

which consists of the focal points of all government sectors who can present departmental progress in implementation of the SDGs;

- Focal SDG Committees across all the 36 states of the Federation;
- Respective SDG focal points at federal and state MDAs;
- Two Standing Committees at the National Assembly, namely, the Senate Committee on SDGs and the House of Representatives Committee on SDGs. These two Committees appropriate money for the SDGs and carry out parliamentary oversight on the implementation of the SDGs projects in Nigeria;
- Advisory groups established since 2017 to steer the engagement around SDG implementation in collaboration with the OSSAP-SDGs secretariat.

At a decentralized level, there are 45 SDG focal officers across the relevant MDAs at the federal level. At the sub-national level, there are 37 SDG focal persons, one for each of the 36 states and the FCT. Steps are underway to extend this human resource capacity to all 774 LGAs. While some LGAs already have SDG officers, the structure is yet to be formalized, as the state focal persons coordinate all SDGs activities in the state.

Tracking of the ERGP is coordinated through the Department of National Monitoring and Evaluation in the Ministry of Budget & National Planning. There is cross-pollination through these two coordination units as the director of this Department of M&E sits on the OSSAP-SDG Working Group and is the focal point for SDGs 1 and 8.

Part Two Review of Implementation of the SDGs

Restoring Growth – Macroeconomic Stability, Economic Diversification and a Competitive Economy

The Economic Thrust of the ERGP

The GDP growth rate declined dramatically from an annual average of 7.2 per cent between 2000 and 2014 to 2.8 per cent in 2015 and -1.6 per cent in 2016, showing underlying weaknesses in the macroeconomic fundamentals. The ERGP sees Nigeria's strong fundamentals – natural resources, large market and young population – as making it an attractive destination for private sector investment. However, Nigeria is considered a challenging place to do business because of the difficulties in accessing finance, ambiguous and inconsistent regulations, corruption and poor infrastructure. The ERGP aimed to respond to these issues in two main ways: by accelerating infrastructural development, specifically power, roads, rail, ports and broadband; and making it easier to do business in Nigeria by improving the legal and regulatory environment, and related processes. The ERGP identifies six priority sectors for growth: agriculture, manufacturing, solid minerals, services, construction and real estate, and oil and gas. Furthermore, the ERGP focuses on three policy enablers: industrial and trade policy, a digital-led strategy for growth, and cross-sector strategies.

The projected growth rate is in Table 1. By the GDP rebasing conducted in 2010, Nigeria became the largest economy in Africa, with a GDP of US\$397 billion (constituting 17 per cent of the continent's GDP). Following the recession of 2015–2016, the GDP growth rate rose to 0.8 per cent in 2017, 1.7 per cent in the first half of 2018, 2.1 per cent in the second half of 2018, before remaining steady at 2 per cent in the first half of 2019.

Overview of Progress

Macroeconomic growth is fragile and not as fast as Nigeria's population growth, keeping large numbers of people in poverty. There are deep structural flaws that have constrained inclusive economic growth, some of which are outlined in the World Banks's 2019 report. First, measured according to the US\$1.90-a-day per capita purchasing power parity, the poverty line, it is estimated that 42.8 per cent of Nigeria's population was living in extreme poverty in 2016. The high demographic growth of 5.5 people per household creates a poverty trap for household members that are unable to find employment, access healthcare facilities or keep their children in school to acquire the educational and social skills to earn a livelihood in the next generation. It was against this backdrop that the President declared the

Factor	2017		2018		2019		2020	
	Planned	Actual	Planned	Actual	Planned	Actual	Planned	Actual
GDP growth (in %)	2.2	2.1	4.8	1.8	4.5	N/A	7	N/A
Per capita GDP (US\$)	2,542	1,969	2640	2,028	2,731	N/A	2,854	N/A
Unemployment (%)	16.32	18.8	14.51	23.1	12.9	N/A	11.23	N/A
Net job creation (million)	1.5	0.175	3.8	0.45	4.3	N/A	5.1	N/A

intention to lift 100 million Nigerians out of poverty as his top priority in the Decade of Action leading up to 2030.

Second, the nature of economic growth in the country has been increasingly unbalanced with overall improvements in the south of the country and declining human development in rural areas and the north. This anomaly is directly traceable to the nation's four internal conflicts which create violence, insecurity, and fragile situations that make progress in SDG 16 critical for priority actions moving forward. A third constraint is the vicious cycle of growing levels of corruption through challenged federal-state coordination. These result in a poor quality of public service delivery, deepening transparency and accountability issues in the country (World Bank 2019: 15). This point is discussed further in this Report under progress in SDG 16 just as it has been highlighted by President Buhari as a top priority moving forward from the 2020 VNR.

Finally, the business environment is not conducive enough to create jobs that can sustain livelihoods or address the myriad of challenges facing the country. These challenges have to do with (1) highly concentrated markets with a small number of dominant firms with significant market share; (2) high barriers to entry, some of which are created by the conduct of dominant firms or imposed inadvertently through government regulations; and (3) limited exposure to foreign competition because of trade barriers. Furthermore, intermittent electric power is a massive deterrent to the competitiveness of Nigerian firms (ibid, 18).

These growth rates are far below the projections of the ERGP which had aimed at 2.2 per cent in 2017, 4.8 per cent in 2018, 4.5 per cent in 2019 and 7.0 per cent in 2020. This drop in the growth rate is attributed to the economy's dependence on oil as well as the oil shock experienced by the country in 2014-2015 (World Bank 2019; UNDP 2020. Despite coming out of recession and maintaining a slow pace of recovery since 2017, the country's growth rate has remained modest, falling below those of leading countries in sub-Saharan Africa, and with the standards of living not improving (Augosto, et., al, 2019; World Bank 2019; UNDP 2020).

Sector reviews indicate that several factors are contributing to this slow economic growth. First,

Nigeria is heavily dependent on agriculture. This is the sector that constitutes a quarter of the country's GDP and employs more than 50 per cent of its labour force. Nevertheless, the sector grew by only 2.1 per cent, rising to 2.5 per cent in 2019, making its actual GDP contribution quite low. Besides this, despite having an unusually large labour force, the productivity level of its labour force is substantially lower than that of other sub-Saharan countries with smaller labour forces. This is a reflection of the country's low stocks of physical and human capital and the inefficiency with which inputs such as capital and labour are transformed into outputs.

The external sector

Even though Nigeria has had a modest increase in the dollar value of goods and services exports, its current account balance plunged into the negative during the first half of 2019. The current account balance declined from +3 per cent of GDP in the first half of 2018 to -2.6 per cent in the first half of 2019.

Nigeria's export industry is dominated by oil and gas, accounting for 86 per cent of the total exports in 2019. In the first half of 2019, oil-related taxes accounted for more than half of the gross federal revenue. This occurred despite the emphasis on increasing non-oil revenue in the ERGP as well as other efforts made to boost tax revenues.

The value of total exports, in terms of goods, in the first half of 2019 was US\$31.3 billion, which is a slight increase compared with US\$30.2 billion in the first half of 2018. The marginal increase is attributed to the small increase in non-oil exports, which rose from US\$2.7 billion to US\$4.3 billion. Foreign direct investment (FDI), at 0.6 per cent of GDP remains low. Although Nigeria's federal government and several state governments have attempted to improve business regulation, long-term investors continue to find Nigeria unattractive because of fundamental structural deficiencies, including prolonged insecurity and a significant infrastructure deficit (World Bank 2019).

The effect of COVID-19 on the economy

Nigeria is yet to recover fully from the 2016 economic recession, which was the fallout of a global oil price crash and insufficient foreign exchange earnings to e resources into areas of the MDGs/SDGs____ Federal and 50% state... ducation/Health/Water &

tute pro-poor projects in ficiaries....



Building the capacity of State and Non-state actors in the implementation of the SDGs

meet imports. In its desire to sustain positive economic growth, the federal budget for 2020 was prepared with substantial revenue projections of N8.24 trillion, based on an oil price benchmark of US\$57 per barrel and production of 2.2 million barrels per day. The revenue assumptions were based largely on an expected increased global oil demand and a stable market.

The emergence of COVID-19 and its dramatic impact on economic activity across the world has led to a decline in oil prices by 55 per cent between the last quarter of 2019 and April 2020. As of March 18 2020, the price of crude oil was as low as US\$29.6 per barrel. As the oil and gas sector contributes about 65 per cent and 90 per cent to government and total export revenues respectively, the Federal Government, in consultation with the National Assembly, has called for a drastic review and changes in the revenue expectations and fiscal projections. This COVID-19-'induced' liquidity squeeze will undermine the capacity of Federal and State Governments to implement policies and programmes designed to reduce poverty and promote inclusive growth and development.

With the lockdown of major political and economic cities – Abuja, Lagos, Kano, Kaduna, and Rivers, the country's services, trade and financial sectors have witnessed significant disruptions. These major services sectors contribute over 30 per cent to GDP. Thus, any reduction in these critical sectors could lead to significant job losses both in the formal and informal job markets. As youth

unemployment is already at 55 per cent, the impact of COVID-19 on SDGs 1 and 8 is likely to be significant.

In recognition of this potential impact, the Federal Government has, since late March 2020, made policy pronouncements to mitigate or minimize the impact of COVID-19 on the recovering economy, to prevent job losses and sustain livelihoods. Some of these policies include the establishment of a N500 billion fiscal stimulus package; sustained delivery of humanitarian and social interventions to poor and vulnerable households within and outside the national social register across the country; and the Central Bank's N3.5 trillion stimulus package to weather the economic impact, including a credit line of N1 trillion to boost manufacturing and import substitution. Others are the N50 billion package for impacted households and SMEs, N100 billion for healthcare loans, N1.5 trillion for building critical infrastructure, among other things. The fiscal stimulus package or COVID-19 Crisis Intervention Fund is meant to upgrade healthcare facilities and fund a Special Public Works Programme to generate employment.

Progress against Broad Indicators of Inclusive Economic Development

Context

In 2016, the federal government declared that Nigeria needed to implement the ERGP to restore its economy towards a path of sustainable and inclusive growth,

Indi- cator Num- ber	SDG Indicator	S	2016	2017	2018	2019	Sources	2030 target (colour code for progress)
8.1.1a	Annual growtl real GDP (%)	h rate of	- 1.58	0.82	1.93	2.27	Comput- ed by NBS	Sustain per capita econom- ic growth in accordance with national circumstanc- es and, in particular, at least 7% gross domestic product growth per annum in the least developed countries
8.1.1b	Annual growt real GDP per o		-28.24	-17.31	-1.38	1.22		
8.5.2	Unemploy- ment rate	10.4	14.2	20.4	23.1		Labour Force Survey	By 2030, achieve full and productive employment and decent work for all women and men, includ- ing for young people and persons with disabilities, and equal pay for work of equal value
8.6.1	Proportion of youths (aged 15 – 24 years) not in education, employment or training	20.5	20.5	20.5		20.5	PANEL SURVEY 2015	By 2020, substantially reduce the proportion of youth not in employment, education or training
8.7.1	Proportion and number of chil- dren aged	Reported	188 (26.1%)	136 (21.9%)	111		Data Analysis Report, NAPTIP	Take immediate and effec- tive measures to eradicate forced labour, end modern slavery and human traffick-
	5-17 years engaged in child labour	Rescued Victims	M 94 (47.7%) F	245 (20%)	233		NAPTIP	ing and secure the prohibi- tion and elimination of the worst forms of child labour, including recruitment and
			288 (35.1%)	261 (21.3%)	348			use of child soldiers, and by 2025 end child labour in all its forms.
		Investi- gated	89 (22.8%)	25 (18.4%)	32			

Indi- cator Num- ber	SDG Indicators	2016	2017	2018	2019	Sources	2030 target (colour code for progress)
17.6.2	Fixed Internet broadband subscrip- tions per 100 inhab- itants, by speed (wired subscribers)	36.33	31.71	31.96		NCC	Enhance North-South, South-South and triangular regional and international cooperation through access to science, technology and innovation and enhance knowledge sharing on mutually agreed terms, in- cluding through improved coordination of existing mechanisms, in particu- lar at the United Nations level, and through a global technology facilitation mechanism
17.8.1	Proportion of individ- uals using the Internet (women)	17.3	17.3			MICS 5 2016/17	Fully operationalize the technology bank and science, technology and innovation capacity-build- ing mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technol- ogy
	Proportion of individ- uals using the Internet (men)	32.0	32.0			MICS 5 2016/17	

create sufficient jobs to reduce unemployment and poverty, improve social inclusion, as well as remain on the path to achieve international development targets, including the UN SDGs.

Table 1 demonstrates that while the country suffered an economic recession from 2016 to early 2017, the standard of living of ordinary citizens in the country nosedived. The country began to recover from the recession between 2017 and 2018. Although the growth slow, it was positive nonetheless. The impact too has been a reasonably positive increase in the standard of living of the country's residents. While the GDP growth rate has improved, it remains lower than the rate of population growth, meaning that Nigerians, on average, are getting poorer. Secondly, it has been found that high levels of income inequality weaken the impact of economic growth on poverty reduction. The central and southern regions of the country are wealthier than the northern regions, and urban areas dramatically outperform rural areas on indicators of both monetary poverty and non-monetary well-being. Furthermore, Nigeria's poorest areas are highly vulnerable to conflict, especially with the ongoing Boko Haram insurgency which has displaced millions of people in the areas bordering Niger, Chad, and Cameroon (World Bank 2019).

SDG 8: Decent Work and Economic Growth

Progress against indicators

The aim of SDG 8 is to promote sustained, inclusive

and sustainable economic growth, full and productive employment and decent work for all. Four domesticated indicators were identified as essential tools for measuring the success of the ERGP, including (i) GDP growth (in percentage); (ii) Per capita GDP (US\$); (iii) Unemployment (per cent) and net job creation (million). The federal government expected that with effective implementation of the ERGP, unemployment would drop from 16.2 per cent in 2017 to 11.2 per cent in 2020, and that net job creation would grow by 1.5 million in 2017 to 5.1 million in 2020 (Ministry of Budget and National Planning 2017).

Despite the multitude of programmes identified in the ERGP to create jobs, including those for youths, the Mid-Term Review (MTR) of the ERGP, along with the NBS labour force statistics, found that with per capita GDP rates falling, the unemployment rate had worsened since 2016 and that the employment targets had not been met (NBS 2018; Augusto et al., 2019).

Table 2 shows that the three policy objectives were not met, including:

- Reducing unemployment from 13.9 per cent (Q3 2016) to 11.23 per cent in 2020 by creating over 15-million direct jobs between 2017 and 2020 or an average of 3.75 million jobs per annum these targets were not met;
- Supporting the private sector to maximize its job creation potential and complement government

direct job creation – the net job creation was far lower than intended with approximately 650,000 net jobs created between 2016 and 2018 (NESG, 2018);

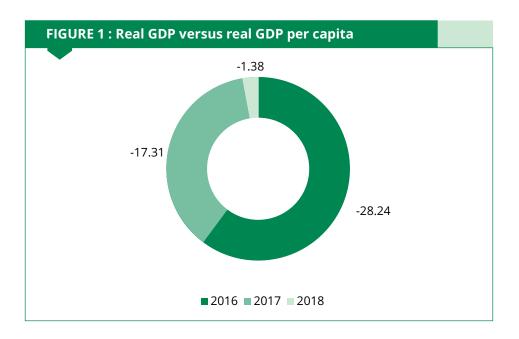
• Improving workforce employability through targeted skills-building programmes. According to the World Bank (2019), the Nigerian government is not investing sufficiently in education and skills development, resulting in low human capital and a labour force that is unable to meet the demands of a dynamic economy.

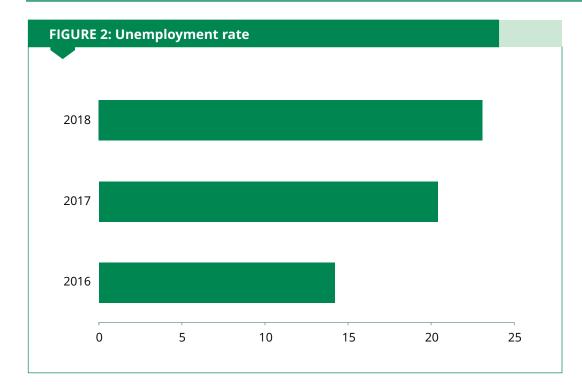
One of the major avenues the federal government considered in the ERGP as crucial to creating employment is the formalization of the informal sector because of the high rate of informal employment in Nigeria, and the enormous potential of businesses in this sector to absorb a large proportion of the working-age population (Soto et al., 2020).

Indicator 8.1.1a: Annual growth rate of real GDP (per cent)

Indicator 8.1.1b: Annual growth rate of real GDP per capita (per cent)

Figure 1 shows that the annual growth rate for real GDP was -1.58 per cent in 2016 and that this improved to 0.82 per cent in 2017 and rose again to +1.93 per cent in 2018. This is because Nigeria was in an economic recession in 2016, resulting from the collapse of global





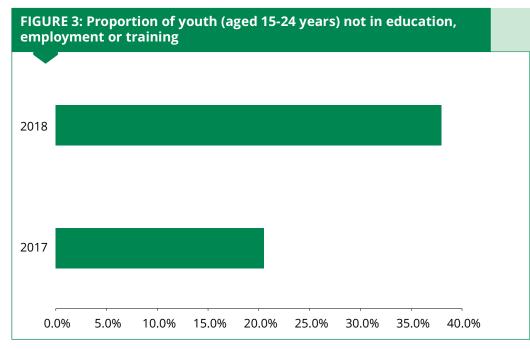
oil prices between 2014-16, combined with lower domestic oil production. Nigeria's annual real GDP growth rate was for many years the highest in sub-Saharan Africa, as it averaged around 7 per cent from 2000-2014. However, it fell to 2.7 per cent in 2015 and then to -1.58 per cent in 2016. Since 2017, the economy has been recovering from the recession, evident in the growth rate rebounding to 0.82 per cent. Following the recession, from the second quarter of 2017, the country had nine successive quarters of economic growth, despite the actual levels of growth remaining low. In 2018, the growth rate rose to 1.93 per cent and rose again slightly to 2.27 in 2019. Economic growth throughout 2018 and 2019 indicates that the macroeconomic environment continued to recover and has stabilized (FMFBNP 2019; World Bank 2019). While progress exists, it was slower than the expectations of the federal government of Nigeria, expressed in the ERGP.

Indicator 8.5.2: Unemployment rate

Figure 2 shows that Nigeria's unemployment rate was 14.2 per cent in 2016 and rose substantially to 20.4 per cent in 2017 and 23.1 per cent in 2018. As discussed at length earlier on, this increase was driven by economic recession and the current slow but stable growth, which is not sufficient to improve economic outcomes and

standards of living for many Nigerians. According to the NBS's Labour Force Statistics report, unemployment is higher among women than among men in the country, even though unemployment has increased for both genders. Furthermore, unemployment is even more severe among the youths in the country (NBS 2018). Nigeria's rate of unemployment was almost five times higher than the global rate of 5 per cent in 2018 (UN 2019).

The federal government planned to reduce unemployment to 16.2 per cent in 2017, 14.5 per cent in 2018, 12.9 per cent in 2019 and 11.2 per cent in 2020, through various education and skills development programmes. It also planned to create 1.5 million jobs in 2017, 3.8 million in 2018, 4.3 million jobs in 2019 and 5.1 million jobs in 2020 (see Table 1) through various initiatives including through the promotion of a digitalled industrial revolution (Agusto et al. 2019). The findings in Figure 2 show that these targets were not achieved. Firstly, studies reveal that the high population growth rate in the country bypassed the pace of job creation in the country. NBS statistics reveals that during the 2016 recession, about 80 per cent of new labour market entrants could not provide employment. It is suggested that given Nigeria's high population growth rates, nearly 30 million new jobs would be needed by 2030 just to sustain the current employment rate.



Source: Panel Survey

The majority of new jobs created in the last five years have been part-time, and the likelihood of obtaining a full-time job is currently lower than it was before the oil shock. For instance, in 2014, 81 per cent of all new jobs were full-time; however, when the economy entered a recession in 2016, fewer full-time jobs became available, though there were more part-time jobs. In 2017, it is estimated that there were not enough parttime jobs to balance the sustained decline in full-time jobs, and total jobs fell by more than 700,000. In 2018, both full- and part-time jobs grew positively but at a low rate. By the end of 2018, 3 million fewer full-time jobs were available than before the economic crisis (World Bank, 2019).

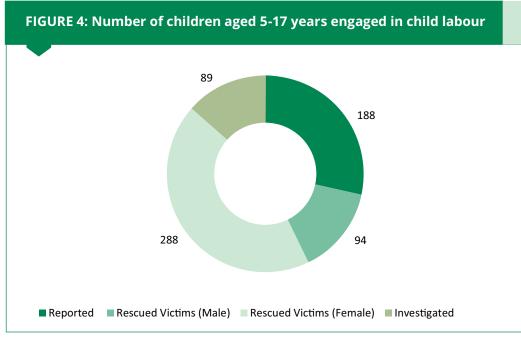
The country's high rates of unemployment and underemployment (discussed in detail later) have contributed to the growth of the informal economy. In 2019, Nigeria had approximately 54.6 million informal workers, accounting for 53 per cent of the labour force. The NBS/ILO/WDI and iSDG Nigeria Model indicate that there was a significant increase in the number of informal workers from 46.6 million in 2018 to 54.6 million in 2019, estimated to be around 8 million new informal workers in one year.

Economic sector reviews indicate that approximately 75

per cent of all new jobs are informal, providing insecure employment and income (World Bank 2019). In addition to unemployment itself, another key contributor to the growth of the informal sector is the significant barriers to market entry and formalization in the economy, partly due to regulatory discretion and market concentration. A small number of large firms dominate critical industries and sectors, such as construction materials, and business-related services such as telecommunications. Their market concentration is reinforced by regulatory obstacles and other domestic barriers to entry, as well as by import-substitution policies, which limit exposure to foreign competition (World Bank 2019).

Indicator 8.6.1: Proportion of youths (aged 15–24 years) not in education, employment or training

Figure 3 shows that the proportion of youths (aged 15–24 years) not in education, employment or training was 20.5 per cent in 2017 as against 38 per cent in 2018. This means the 2018 figure nearly doubles that of 2017, an increase from 26.8 million to 70.7 million in one year. Research reveals that only a third of youths aged 15–24 have full-time jobs, compared to two-thirds of the workforce as a whole (World Bank 2019). The emerging picture thus shows that young people in Nigeria are more likely to face difficulties securing full-time employment



Source: National Agency for Prohibition of Trafficking in Persons (NAPTIP)

and are more likely to become wholly idle or take up part-time, leisure or voluntary work. Many will take on otherwise menial work which is under 20 hours a week and are thus more likely to be considered unemployed and underemployed (NBS 2018).

One crucial measure that could be leveraged to reduce the rate of youths not in education, employment or training, is ICT. ICT could assist Nigeria to diversify its economy and create jobs for its youths. Studies suggest that digital financial services alone could be so transformative in that it has the potential to create more than 3 million new jobs in the next few years in Nigeria (World Bank 2019). An evaluation conducted in 2018 on an ILO youth employment strategy in Nigeria highlighted a few critical issues that are essential for policy. Among them are: (i) Understanding the aspirations and mindsets of young people is vital for the formulation of effective youth policies; and

(ii) apprenticeships are attracting global interest as a means of enhancing youth employability and meeting employers' skills needs; hence they should be prioritized by Nigerian policymakers (ILO 2018).

Indicator 8.7.1: Proportion and number of children aged 5-17 years engaged in child labour

NAPTIP statistics in Figure 4 indicates the number of children and youths who are in forced labour through child trafficking or being forced to become child soldiers. The official figures are extremely low, and probably do not represent the real scale of the issue. The number of reported cases has kept declining - from 188 in 2016 to 136 in 2017 and 111 in 2018. The question is whether this reflects a real fall in children engaged in child labour. Conversely, however, the statistics of rescued victims has kept increasing substantially since 2016 for both male and female children. In 2016, 94 male children and 288 female children were rescued from forced child labour, while in 2017, the government's efforts ensured that almost three times more male children (245) were rescued. The same applies to female children, 261 of whom were rescued. Again, 233 male children were rescued in 2018 as against 348 female children. Police investigations into these cases have been relatively slow and dwindled over the years.

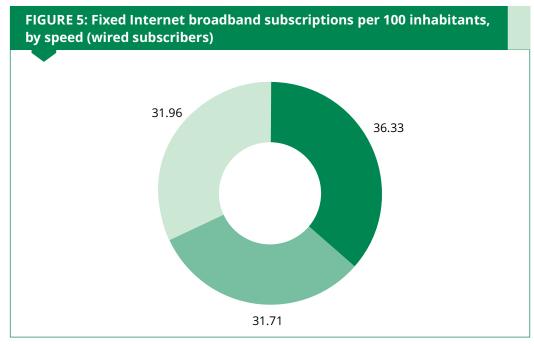
One of the leading causes of child labour in Nigeria is poverty. Studies have shown that poorer communities in Nigeria have higher child labour rates (FGN, 2012; UNICEF, 2017). Thus, eradicating poverty will have a significant ripple effect on child labour in the country. Furthermore, because child labour in Nigeria is contributing to the country's high out-of-school rate (FME 2018), reducing or eliminating it will have significant effects on child and youth literacy rates in the country.

SDG 17 – indicators relating to internet penetration

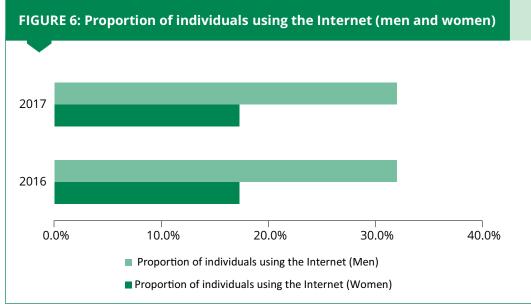
Indicator 17.6.2: Fixed Internet broadband subscriptions per 100 inhabitants, by speed

The mobile phone revolution that started in Nigeria

in 2001 has continued to spread nationwide, giving opportunities to people across the country to become part of the digital age and its advanced communication systems. Available data shows that fixed Internet broadband subscriptions per 100 inhabitants in Nigeria decreased in 2016 and 2017 but increased slightly in 2018. In 2016, there were 36.33 subscriptions per 100 inhabitants, which decreased slightly to 31.71 subscriptions in 2017 but increased slightly to 31.96 subscriptions in 2018. These fluctuations seem to mirror



Source: Nigeria Communications Commission (NCC)



Source: MICS5 2016/17

changes in the country's economy since 2016, and thus, reflect changes in income and standards of living.

Promoting digital-led growth has been crucial to making the Nigerian economy more globally competitive in the 21st century. The Smart Nigeria Digital Economy Project aimed to increase the contribution from ICT and ICT-enabled activity to GDP. The goal of this digital-led strategy was to establish the ICT ecosystem in Nigeria. These two SDG indicators speak to these priorities by tracking the degree to which broadband coverage has expanded and widening the individual use of the internet, with particular attention to youth (ERGP, 2017: 13).

To modernize the Nigerian economy and make it competitive in the 21st-century global economy, the federal government, through the ERGP, aimed to link its industrial policy to a digital-led strategy for growth. This was envisaged to be implemented through the Smart Nigeria Digital Economy project, which would be led by the Ministry of Industry, Trade and Investment (MITI) in collaboration with the Ministry of Communication. The project's objective was to increase the contribution from ICT and ICT-enabled activity to GDP by an estimated 10 per cent and creating 2.5 million new jobs between 2017 and 2020 (Agusto et al. 2019).

Indicator 17.8.1: Proportion of individuals using the Internet

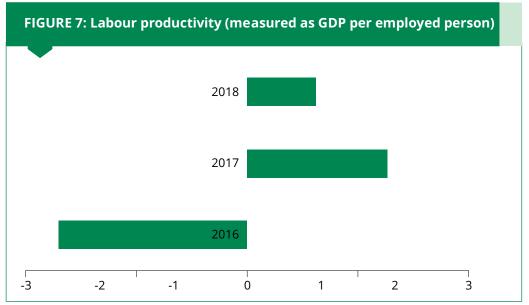
According to the overall SDG baseline (2016), the proportion of individuals using the internet in Nigeria has increased from 28.4 per cent in 2011 to 45.1 per cent in 2015. According to the MICS 5, in 2017, for every 100 people, 32 young men between 15 and 24 used the internet of which 17.3 were women. This trend is impressive but still falls below expectations of a rapidly changing ICT era (SDG baseline, 2016: 32).

The limitations of the data for indicator 17.8.1 have to do with the fact that the indicators are based on administrative data from operators, no information on individual subscribers is available. Therefore, the data cannot be broken down by any individual characteristics. Data could, in theory, be broken down by geographic location and urban/rural. However, ITU does not collect this information (source NBS-SDG metadata file last updated in 2016 and is international and not specific to Nigeria).

Barriers to Progress

Challenges to growth

It is the low productivity growth combined with rapid population growth that is causing Nigeria's per capita GDP to contract (World Bank 2019), as can be seen in Figure 7. The Mid-term Review of Nigeria's ERGP shows



Source: NBS

that despite promises from the federal government to increase infrastructure spending significantly to jumpstart economic activity after the recession, physical capital expenditure has remained at a very modest level. This has been constrained by government debt (domestic and foreign), which continues to grow.

Nigeria is still recovering from the 2016 recession, with an estimated 2 per cent growth rate in 2019. Key challenges include (World Bank 2019):

- The need for structural reform, in the absence of which the economic growth rate is expected to remain approximately 2 per cent from 2020 to 2022.
- Continued insurgencies, which have destroyed crops and resulted in a significant number of displaced people;
- Low investment levels, high unemployment, and high financing costs, which restrict growth in the non-oil industry and services sector;
- Vulnerability to external and domestic risks (e.g. slowdown in the global economy, geopolitical and trade tensions, sensitivity to volatile oil markets, predictability of macroeconomic policies, the pace of structural reforms, and the country's security situation.

The economy remains very dependent on oil (see Table 3) and any decline in oil prices would significantly reduce growth, and possibly lead to another recession. The COVID-19 outbreak has resulted in a catastrophic drop in oil prices, due to a sustained decline in the demand for energy during the lockdown across three states.

In an attempt to diversify the economy and leverage higher private sector financing towards economic growth, one of the most significant barriers to entry for small and medium-sized enterprises in Nigeria is access to financing, particularly from the banks. According to the World Bank (2019), nearly 90 per cent of loans require collateral, with an average value of almost 230 per cent of the loan amount. High interest rates further compound this.

The agriculture sector should have considerable potential, yet it has mostly accommodated informal employment with limited protection for its workers in times of external shocks. An evaluation of the 10-

year IFAD-Community-Based Agricultural and Rural Development Programme (CBARDP), which targeted 172,000 direct beneficiary households found minimal formal job creation (IFAD 2016).

Challenges to Employment Creation

With these low growth rates, the number of new jobs being created is not sufficient to accommodate the fastgrowing working-age population in Nigeria, and the majority of new jobs tend to be part-time and informal. According to the World Bank (2019), the Nigerian formal sector is dominated by only a few large firms operating in key industries and sectors, especially in construction materials, and in business-related services, such as telecommunications. This 'market concentration is reinforced by regulatory obstacles and other domestic barriers to entry, as well as by import-substitution policies, which limit exposure to foreign competition' (World Bank 2019: 51).

An evaluation of the effectiveness of ILO's work on youth employment found that a better balance between supply-side and demand-side-driven initiatives was needed. Some projects achieved the right balance between growing new jobs and improving the employability of young job seekers. At the same time, the review of implementation reports suggested that such projects were not usual; and that projects involving entrepreneurship training were far more common. Concerns were expressed that this was putting too much of the responsibility for job creation on young people's shoulders and there was not enough on government commitment to pro-employment policies.

Some initiatives have tried community-driven approaches to see if these could strengthen local development impact, such as a major IFAD-supported agricultural programme (IFAD, 2016). The evaluation showed that:

- The Community-Driven Development (CDD) approach built on lessons from previous projects delivered tangible benefits to communities;
- The CDD approach led to greater ownership and control of development resources by the rural poor;
- Communities mobilized high levels of contributions, resulting in higher value for money for community assets;
- The institutionalization of CDD approaches among

service providers was pursued effectively, enabling funds to flow to communities and building partnerships;

• The transaction costs for the decentralized fund management were relatively high and resulted in relatively high costs per beneficiary (IFAD 2016).

Challenges to Women's Participation in the Labour Market

An IMF study (2019) found that in half of the sub-Saharan African countries, 95 per cent of workers in the informal sector are women. There are a wide variety of factors contributing to more women working in the informal sector than men. These include 'lower levels of education, social norms (including more unpaid care work and household responsibilities for women), legal barriers, early pregnancy and marriage, preferences for job flexibility, difficulty and lack of safety to go to work, poverty, and discrimination' (pp. 8-9). Regarding women being less educated than men, this study states that informal jobs are disproportionally held by low-skilled workers with zero or little formal education. It also states that dropping out of secondary education because of financial constraints, household responsibilities or early marriage or pregnancy often leads women to find work in low-paying jobs in the informal sector. It observes that countries with wider gender disparities in education also have relatively more women working in informality.

Working women in many sub-Saharan countries experience legal barriers which often impose additional constraints for them to pursue a career. These barriers show up in their attempt to work in the formal sector or being a successful entrepreneur. Women's working opportunities and conditions are simply impaired by the law many times over (IMF 2019).

Besides this, among workers aged 15–24, only 59 per cent of the women are literate compared to 71 per cent of the men, and less than half of the women completed secondary school. The IMF report blames the cause of this lower literacy rate to the low funding of education. In 2019, the government only spent approximately 12 per cent of its fiscal budget on education, while at least 20 per cent expenditure is required for it to meet its SDG targets in the sector. Also, young people tend to enter the labour force too early, and with very little education. According to the World Bank (2019: 50), 'inadequate skills development leads to minimal accumulation of intergenerational wealth and thus deters social mobility'.

Areas to Strengthen

Strengthening Growth and Employment

The Mid-Term Review of the ERGP found that while some progress has been made on the implementation of the measures of the ERGP and the country is out of recession, growth remains fragile. The impact of the ERGP measures on businesses and households have been mixed at best. This review makes several recommendations on growth and diversification. This includes recommending that:

- The federal government allow a more flexible NGN/US\$ exchange rate policy to improve the competitiveness of locally produced goods and encourage exports;
- The federal government's infrastructure spending should be focused on improving the capacity and efficiency of the national grid and connecting all state capitals and the ports by a modern rail system, as this will most likely boost non-oil exports;
- The federal government should implement a comprehensive reform of non-oil taxes and working with the States, and should thus improve tax compliance significantly;
- The federal government should, where possible, partner with the private sector in the management of state-owned enterprises;
- The federal government should pay greater attention and accord greater importance to population management through awareness campaigns, better education particularly for women, and the facilitation of access to birth control services and resources (Mid-term Review Committee & Ministry of Budget and National Planning, 2019).

Other recommendations come from the World Bank's Nigeria Economic Update report. According to this report, growth could be accelerated through reforms that boost tax revenues to allow for higher investment in human and physical capital, as well as by any efforts to improve the quality of spending and reduce barriers to trade and private sector development. The World Bank (2019) asserts that 'gradually eliminating the use of monetary policies that crowd out credit to the private sector would accelerate growth' (2019 pp. 1). The World Bank (2019) asserts that building reform momentum is critical to mitigate risks and promote faster, more inclusive, and sustainable growth that improves living standards and reduces poverty. Improving macroeconomic management, while simultaneously increasing fiscal revenues to lessen the impact of oil-sector fluctuations and advance much-needed investments in human capital and infrastructure, are what the country requires for robust economic growth and job creation.

Many areas of reform would enable Nigeria to strengthen its macroeconomic resilience, promote private sector development, and improve the efficiency of public service delivery. These include:

- Strengthening macroeconomic management while increasing fiscal revenues to decrease the impact of oil sector fluctuations;
- Advancing the much-needed investments in human capital and infrastructure to promote a faster, more inclusive and sustainable growth, which can improve standards of living and reduce poverty;
- Promoting policy transparency and predictability to create the certainty necessary to make effective long-term economic decisions, reduce investment risk, and promote sustainable growth outside the extractive industries. Leveraging trade integration to harness the benefits of the Africa Continental Free Trade Area is also part of the package;
- Enhancing factor quality by investing in infrastructure, making land tenure more secure, improving educational outcomes and building skills,
- Improving basic education financing to improve human capital formation. This is particularly important for women to enhance their chances of formal work and status within work. The government only spent approximately 12 per cent of its fiscal budget on education, while at least 20 per cent expenditure is required for it to meet its SDG targets in education. Skills development should lead to the accumulation of intergenerational wealth and social mobility;
- Reducing regulatory discretion to alleviate constraints on market entry and formalization, promote competition, and sharpen incentives to improve productivity. Overcoming conflict in Northern Nigeria and monitoring the impact of

conflict on household's welfare to protect the poor and vulnerable would also help;

- Liberalizing the trade regime to facilitate the efficient reallocation of factors and make Nigeria more cost-competitive.
- Improving access to finance helps to establish a competitive playing field that enables new firms to compete with older ones and allows more productive firms to scale up their operations (World Bank 2019).
- Enhancing the legal framework for debt resolution and foreclosure to encourage lending to SMEs. Regarding the formalization of SMEs, the World Bank recommends reducing regulatory discretion to alleviate constraints on market entry and formalization, promote competition, and sharpen incentives to improve productivity (World Bank 2019: 2).
- Growing capital expenditure to at least 5.0 per cent of nominal GDP, but doing so in a manner that does not grow debt significantly. One way to do this could be to partner with the private sector, including improving the capacity and efficiency of the national grid and connecting all state capitals and ports by modern rail to boost non-oil exports.
- Leveraging digital technologies to diversify the economy and create jobs for young workers' (2019: 2).

It is argued that, if nothing is done to reform the economy, and Nigeria maintains its current pace of growth and unemployment levels, then it is expected that by 2030 the number of Nigerians living in extreme poverty will increase by more than 30 million, and Nigeria could account for 25 per cent of world's extremely poor population (World Bank, 2019).

Addressing Youth Unemployment

A few key issues have been highlighted as essential for policy relating to youth employment. First is understanding the aspirations and mindset of young people, which is vital for the formulation of effective youth policies. Second, is a greater understanding of what it takes to make apprenticeships successful in transitioning into employment opportunities. Apprenticeships are attracting global interest as a means of enhancing youth employability and meeting employers' skills. However, policymakers in Nigeria need to be mindful of skills needed as many quality apprenticeship systems are founded on their ability to provide employers with highly skilled workers but do not always meet these expectations (ILO, 2018).

On the way forward, economic outlook studies indicate an urgent need to tackle both skill and education deficiencies and mismatches in Africa. One way to achieve this is by ensuring that education systems are more demand-driven because this could address the persistent mismatches in the labour market and increase the attractiveness of education for youths and its relevance for employers. Policies to increase this alignment include: (i) Partnering with universities and training institutions as well as industry firms to build a workforce that is better synchronized with labour demand; (ii) Reducing the high transaction costs of job search, particularly in urban areas. High costs including transport costs to consult vacancy boards or to print resumes and cover letters, often prevent youth from learning about job opportunities and from applying for jobs that match their skills and qualifications; and (iii) Making soft skill training an integral part of the national education strategy. Youths entering an increasingly competitive workforce often lack essential soft and interpersonal skills (communication, teamwork, and problem-solving). These skills can be developed as part of the curriculum and also built though governmentsponsored internship programmes in collaboration with private firms (AFDB 2020).

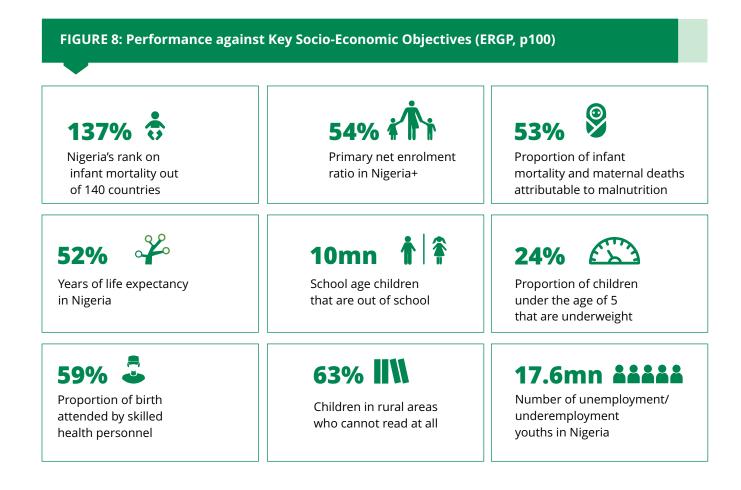
Investing in Our People

Overview

The ERGP indicated the importance of Nigeria investing in its people but warned that it is lagging in key socio-economic indicators, as shown in Figure 8.

According to the ERGP, it 'is imperative to invest in the Nigerian people, especially its youth. This means improving access to good and affordable healthcare and education; fostering social inclusion; promoting job creation; and protecting the environment. The aim is to enhance opportunities for all Nigerians irrespective of gender, age, and physical ability'.

The ERGP outlines measures for achieving these goals and they cover a range of critical areas subsumed under the banner of 'Investing in Our People'. They include health, education, social inclusion, and address the relevant SDGs and their indicators. A key overriding issue through 2020 is the impact of COVID-19 on people's health, on the health system itself, on the education system, and people's resilience. This is explored in the separate sectors.



Healthcare

Health context

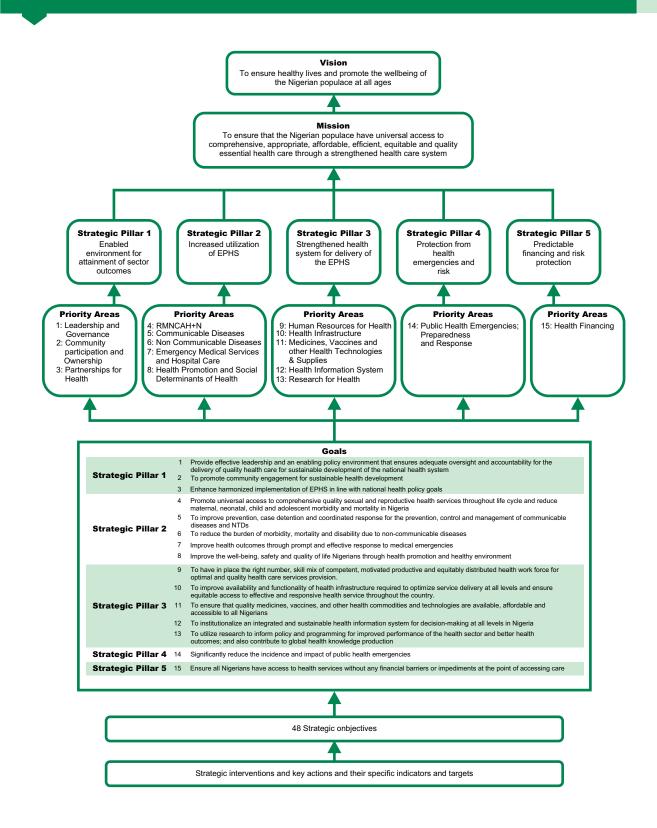
A National Health Insurance Scheme (NHIS) was established in 2005 to provide access to quality health care services and financial risk protection, reduce the rising costs of healthcare services and maintain efficiency in healthcare. Subsidized healthcare services and exemption mechanisms are initiatives expected to provide financial risk protection for the most vulnerable populations. Government has implemented many healthcare reforms to address public healthcare challenges. These reforms include the National Health Insurance Scheme, National Immunization Coverage Scheme (NICS), Midwives Service Scheme (MSS), and Nigerian Pay for Performance Scheme (P4P) among others. Nevertheless, the country has not adequately dealt with its numerous public healthcare challenges (Aregbeshola, 2019).

The most vulnerable people in Nigeria include children, pregnant women, people living with disabilities, the elderly, displaced, unemployed, retirees and the sick. Despite sometimes benefitting from free healthcare services and exemption mechanisms, this group mostly has to pay for healthcare services out of pocket. This is because politicians often use free healthcare services as campaign promises to attract votes without any intention to fulfil the promises. And when they try to redeem their electoral pledges, they implement the projects poorly, ensure they do not become fully operationalized, and they sometimes only last a few years (Aregbeshola, 2019).

A National Health Act (NHA) was signed into law in 2014, stating that all Nigerians are entitled to a basic minimum package of health care services. However, the NHA is yet to be implemented six years after it was

	Programme	Health		
No	Strategy	Key activities	Lead	
31	Revitalise the primary healthcare system	 Revitalise 10,000 primary health care centres and establish at least one functional primary health centre (PHC} in each ward to improve access to health care 		
		 Fully implement the primary health care refinancing programme mobilise domestic resources Drive progress to meet UN SDG targets Reduce infant and maternal mortality rates 	Sustainable De- velopment Goal's Office	
32	Roll out universal health coverage	.Expand the NHIS towards universal health care coverage	Ministry of Health	
	{NHIS]	.Enforce the Tetiary Institutions Social Health Insurance Program for students in tertiary institutions		
		Pilot the Public Primary Pupils Social Health Insurance Programme to provide quality health services to pupils in mid- dle-and lower-income social- economic levels who are likely to have insurance	Ministry of Educa tion	
		.Scale up the Mobile Health Insurance Programme to provide coverage for the poor		

FIGURE 9: Five Strategic Pillars and Fifteen Strategic Goals of the NSHDP II



Indicator Num- ber	SDG Indicators	2016	2017	2018	Sources	2030 Target (colour code for progress)
3.1.1	Maternal mortality ratio (per 100 000 live births)	576		512	NDHS 2013/ 2018	By 2030, reduce the global maternal mortal- ity ratio to less than 70
3.1.2	Proportion of births attended by skilled health personnel (%)	43.0	43.0		MICS 2016/17	per 100,000 live births.
3.2.1	Under-five mortality rate (per 1000 live births)	128	128	132	NDHS 2013 & 2018	By 2030, end prevent- able deaths of new- borns and children under 5 years of age, with all countries aim- ing to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births.
3.7.1	Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods	13.4	13.4		MICS5 2016/17	By 2030, ensure uni- versal access to sex- ual and reproductive health-care services, including for family planning, information and education, and the integration of repro- ductive health into national strategies and programmes.

Table 4: Progress against SDG-3 Indicators

signed into law and it is not clear if the provisions made in the NHA are capable of achieving UHC in Nigeria (Aregbeshola, 2019).

Concerning human resources for health, as of 2018, there were 36 registered medical doctors to 100,000 members of the population (i.e., a doctor-population ratio of 1: 2753). The ratio of nurses and midwives in 2018 came to 88 nurses to a population of 100,000 (a nurse-population ratio of 1: 1,135) and 58.9 midwives to a population of 100,000 (a midwife- population ratio of 1: 1,697).

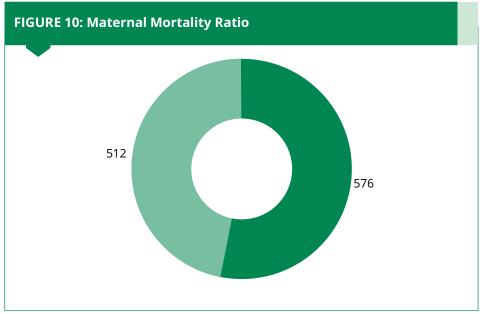
Health in the ERGP

The federal government's health policy aims to improve the availability, accessibility, affordability and quality of health services by increasing access to primary health care services, expanding health coverage and improving the quality of the services provided (ERGP, p. 102). Moreover, the federal government has committed to advancing the Universal Health Coverage (UHC) agenda since 2014. The objective is to achieve the UHC goal by 2030.

In health, the ERGP sets the following policy objectives:

- Improve the availability, accessibility, affordability and quality of health services;
- Expand healthcare coverage to all local governments;
- Provide sustainable financing for the health care sector;
- Reduce infant and maternal mortality rates.

The ERGP points to the need to revitalize the primary



Sources: NDHS 2013 and 2018

health care system and roll out universal health coverage (see Table 3).

The Second National Strategic Health Development Plan (NSHDP II) 2018 – 2022

The Federal Government of Nigeria developed the NSHDP II 2018 – 2022 to address the persistent health system weaknesses, the emerging health challenges and the need for the country to develop a framework to adapt the health-related SDGs (FMoH 2018). It provides the medium-term roadmap for the health sector to move the country towards the accomplishment of National Health Policy goals and objectives. NSHDP II is arranged into five strategic pillars and fifteen priority areas with 15 goals and 48 strategic objectives (Figure 9).

As can be seen, this is an ambitious plan to cover all aspects of the health system through governance, provision of the expanded package of health services, and dealing with emergencies to financing.

The impact of COVID-19 on the health system

The COVID-19 crisis is placing enormous pressure on Nigeria's fragile healthcare system. Indeed, health facilities that cannot manage COVID-19 cases are functioning below capacity or shutting down entirely due to the fear of the outbreak. Some have argued that COVID-19 has also come as a considerable challenge and blessing in disguise as it will give a boost to and strengthen the country's response, resilience and selfreliance as well as enhance indigenous capacity to develop critical healthcare infrastructure and equipment.

The lockdown is disrupting routine health services, including maternal, child and reproductive health services, and nutrition. These are all critical indicators of SDG-3. Owing to the redirection of focus towards curtailing the spread of COVID-19 and the fear of contracting it in the health facilities, there is likely to be an upsurge of other communicable diseases, such as tuberculosis, malaria, and hepatitis, which may increase morbidity and mortality. With the COVID-19 pandemic, the inadequate number of qualified healthcare workers is further exacerbated by the mortality of some and isolation of other healthcare workers exposed to COVID-19.

Nevertheless, both the federal and state governments, as well as development partners and the organized private sector have stepped up efforts to increase health sector funding to curb the spread of the virus. The establishment of the fiscal stimulus package or COVID-19 Crisis Intervention Fund, meant to fund the upgrade of health facilities directly is a clear demonstration of the federal government's commitment to addressing the challenge of COVID-19 in Nigeria. To reinforce this commitment, on 24 April, the federal government secured a life insurance policy for all frontline health workers participating in the ongoing fight against the spread of COVID-19 in Nigeria.

Both the Nigerian government and its partners are committing substantial resources to provide testing centres, as well as isolation and treatment centres across the country. As there is no vaccine or antidote yet for COVID-19, social distancing, personal hygiene and lockdown are some of the social vaccines in use. These are all promoted and enforced by the federal and state governments in Nigeria. Other infection prevention and control measures, such as risk reduction communication, training of healthcare workers, surveillance and provision/use of personal protective equipment (PPE) are all being promoted by state and non-state actors.

Progress in SDG 3: Ensure healthy lives and promote well-being for all at all ages

Table 4 gives the five priority indicators for VNR 2020 and the baselines, as provided in the SDG Baseline Report. Overall, the figures are poor with Nigeria posting some of the worst figures in the world.

Indicator 3.1.1: Maternal Mortality Ratio

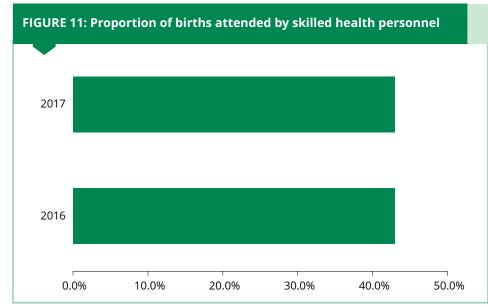
Figure 10 shows a little progress in reducing the maternal mortality ratio between 2016 and 2018. The year 2016

recorded 576 maternal deaths per 100,000, dropping to 512 deaths per 100 000 in 2018. If this reduction rate is maintained, then Nigeria will definitely achieve its target of 288 maternal deaths by 2022 as reported in the NSHDP II and possibly surpass it.

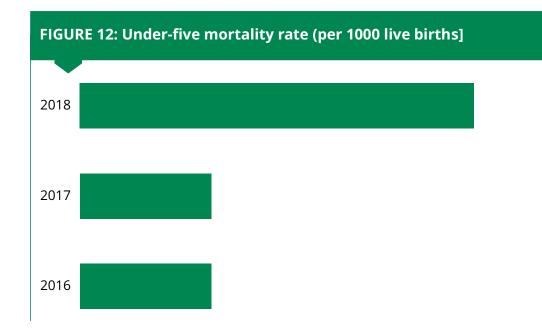
To clarify which geopolitical zones the government should accord greater priority, research shows that the highest maternal mortality rates (MMR) in Nigeria are in the North West region. This is because of the slower improvement in the provision of access to quality healthcare services in that zone. It is also in the North West that up to 90 per cent of pregnant women deliver at home (Sloan et al., 2018), contributing to the risk of mortality. Continuous implementation of the strategic interventions highlighted in the NSHDP II (see section 4.2.2 above), particularly the focus on primary healthcare services and the provision of the NHIS and the SSHIS, should ensure that Nigeria meets the 2030 maternal mortality ratio of under 70 per 100,000 live births.

Indicator 3.1.2: Proportion of births attended by skilled health personnel (per 100 000 live births)

Sectoral reviews provide some explanation for the low percentage of births attended by skilled health personnel in Nigeria. The 2016-17 MICS5 reports that in the South



Sources: NDHS 2013 and 2018



East and South West, the majority of women (90.7 per cent and 82.7 per cent respectively) are attended by skilled health personnel during normal or Caesarian deliveries, compared to 34.0 per cent and 23.6 per cent, respectively, in the North East and North West which have the lowest proportion of skilled health personnel assisting with delivery. Also, the MICS 2016-17 survey found that the presence of a skilled attendant at delivery or Caesarian operation is associated with the educational level and socioeconomic status of a woman (NBS & UNICEF 2017). Moreover, the low attendance recorded between 2016 and 2017 is considered a reflection of the country's economic situation, as research shows a job loss of approximately 700,000 in 2017 (World Bank 2019). Furthermore, adverse situations such as this could lead to further expansion in income inequality or the rich-poor divide as the affluent could afford private health care which is priced beyond the reach of the bulk of the population (Olalubi & Bello 2020).

Sector studies show that to improve access of the poor to healthcare services and thus achieve universal health coverage, the government should strengthen the State Social Health Insurance Scheme (SSHIS) and promote its integration with the National Health Insurance Scheme (Okpani & Abimbola 2016). Another major policy recommendation is that government should pay more attention to the health sector by increasing budgetary allocation to it and implementing a public finance system that links specific expenditure and revenue decisions and ensures transparent usage of the allocated fund (Bakare & Olubokun 2011).

Priority area 15 of the NSHDP II enjoins the government to ensure that all Nigerians have access to health services without any financial barriers or impediments at the point of accessing the care. The NSHDP made further recommendations through a variety of strategic interventions, including advocating the allocation of 15 per cent of federal, state and local government budgets to health (FMOH 2018).

Evaluations also show that the Nigerian government has implemented a large number of interventions to address health sector issues and meet the demands of the SDGs, such as the Maternal, New-Born and Child Health Weeks (MNCHWs). The underlying rationale of the MNCHWs was to complement the weak routine services of the PHC system in Nigeria, thereby bridging gaps that the poor coverage of facilities and services may have created. The evaluations found that government's plan to increase the coverage of MNCHW interventions and ensure adequate investment in health education led to improved household practices and care-seeking behaviours. It also improved the utilization of primary healthcare services by communities. Unfortunately, the evidence suggests that these goals were not sufficiently achieved. Factors that contributed to this included issues with implementation and planning, delays in funding or lack of funding, and significant investment in the MNCHWs at the expense of the PHC facilities (UNICEF 2016).

Indicator 3.2.1: Under-five mortality rate (per 1000 live births)

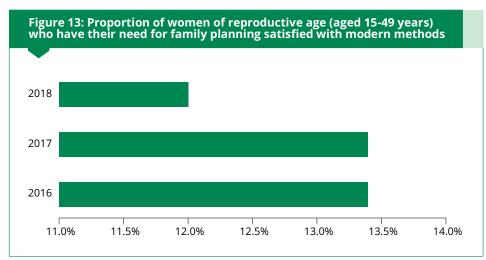
The SDG baseline report shows that in 2015 there were only 89 deaths per 1000 live births (OSSAP-SDGs & NBS 2017). However, this ratio has increased substantially to 128 deaths/1000 live births in 2016 and 2017, and 132 deaths/1000 in 2018 (see figure 12).

Research has shown that the causes of under-five mortality in Nigeria are malaria, pneumonia, diarrhoea and other preventable infectious diseases (Olalubi & Bello 2020). The low rate of immunization of children under five is also believed to contribute to the mortality rate. While the NDHS found that only 21 per cent of Nigerian children were fully immunized between 2016 and 2017 (NBS & UNICEF, 2017), the figure increased slightly to 25 per cent in 2018 (Gyuse, Ayuk & Okeke 2018). Furthermore, while the government and several international organizations have made quite an effort to reduce under-five mortality in the country, there remain several socio-economic factors that hinder progress. These include low educational status, low income, maternal unemployment, a rising rate of divorce and widowhood, the continued practice of early girl-child marriage, and the paralysis of economic activities by the insurgency in the Northeast region of Nigeria. All of these contribute to the high under-five mortality rate (Mundi et al. 2019).

According to the 2019 SDG progress report, immunization saves millions of lives and has gained wide recognition as one of the world's most successful and cost-effective health interventions (UN 2019). With improvement in immunization, as planned in the NSHDP II, and effective implementation of the Reproductive, Maternal, New-born, Child & Adolescent Health plus Nutrition (RMNCAH+N) services and other health packages, together with the provision of the NHIS and the SSHIS, then the federal government's target of 64 deaths per 1 000 by 2022 expressed in the NSHDP II will be achieved. Such achievement would go far in helping Nigeria to reach the 2030 SDG target of less than 25 under-five deaths per 1,000 live births. This is because these strategic interventions address not only the healthrelated factors but also the socio-economic challenges of the poor. Hence they should counteract the effects of poverty on the health of the citizens.

Indicator 3.7.1: Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods

Figure 13 shows that the proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods was 13.4 per cent in 2016 and 2017, decreasing slightly to 12 per cent in 2018. The Nigeria Demographic and Health Survey 2018 provides some explanation for this



Sources: MICS5 2016/17 and NDHS 2018

overall total. For instance, it has revealed similar figures for a variety of modern methods, such as contraceptive use among married women, which increased only slightly from 15 per cent in 2013 to 17 per cent in 2018, increase in the use of any modern method of contraception only from 10 per cent in 2013 to 12 per cent in 2018, and a small increase in the use of implants from 0 per cent of women in 2008 to 3 per cent in 2018. Furthermore, the NDHS survey found demographic differences between the women who are more likely to use modern contraception such as marital status, number of children, educational background and household income – all of which are clearly associated with socioeconomic status (National Population Commission 2018).

Figure 13 shows that 77.8 per cent of women of reproductive age used family planning with modern methods in 2015 (OSSAP-SDGs & NBS 2017). While the 2017 VNR anticipated an increase to 85 per cent by 2020 (FGN 2017), it decreased sharply to 13.4 per cent in 2016 and 2017 and even further to 12 per cent in 2018. The Nigeria Demographic and Health Survey 2018 arrived at similar figures for a variety of modern methods, with contraceptive use among married women increasing slightly from 15 per cent in 2013 to 17 per cent in 2018, with the use of any modern method of contraception only increasing from 10 per cent in 2013 to 12 per cent in 2018, and a small increase in the use of implants from 0 per cent of women in 2008 to 3 per cent in 2018. The latter suggests that, overall, a small proportion of women of reproductive age (15-49 years) have their need for family planning satisfied with modern methods, and this is only increasing marginally.

Furthermore, the NDHS survey found demographic differences among women who are more likely to use modern contraception. These differences pertained to such as marital status, number of children, educational background and household income – all of which are clearly associated with socioeconomic status (National Population Commission 2018). For the country to make progress here, demographic and other factors should be used to inform interventions.

One evaluation provides some explanation for the findings in Figure 13. This was an examination of the barriers to accessing health services for disadvantaged adolescents in Nigeria. It found that adolescents in the country generally lack awareness about health services,

which results in a lack of contact, especially among adolescent refugees, those living in rural settings and those with lower levels of education. The evaluation also found a lack of knowledge among adolescent girls regarding sexual and reproductive health and maternal health issues. This reinforces the data showing low levels of contraceptive use (both modern or traditional methods) among adolescents, indicating a possible lack of awareness, although cultural and social norms are also likely influencing factors (WHO, 2019).

For policymakers, the evaluation recommends that movement towards universal health coverage in Nigeria must include subpopulations that have been left behind historically. These include the 'invisible population', such as the disadvantaged adolescents who hitherto have not been invited to lend their voices to the list of documented needs. Secondly, it is important to note that the most significant health service inequities are found in the North-west and North-east zones of the country compared to the southern regions. These include the non-availability of skilled personnel, non-functional infrastructure, and lack of commodities and equipment. Unless these issues are addressed, they will undermine the universal health coverage reforms for adolescents and all other women of reproductive age.

Findings from the MICS5 2016-17 reveal that only 33.3 per cent of women aged 15-49 reported having more than one sexual partner in the previous 12 months, and condoms were used the last time they had sex. This compares with 46.6 per cent of young women aged 15-24 years who reportedly used condoms during the last sexual intercourse they had with non-marital, noncohabiting sex partners within 12 months of the study. Furthermore, MICS5 reveals that teenage pregnancy was a problem in the country from 2016-17 as 15.8 per cent of young women aged 15-19 had a live birth, 3.3 per cent were pregnant with the first child, 19.2 per cent had begun childbearing, and 30.8 per cent young women aged 20-24 had a live birth before age 18. Findings from the NDHS 2018 reveals that teenage pregnancy is a significant health concern in Nigeria because of its association with higher morbidity and mortality for both the mother and the child. Moreover, childbearing during adolescence is known to have adverse social consequences, particularly as women who become mothers in their teens are more likely to drop out of school. This survey found in 2018 that 19 per cent of Nigerian women aged 15-19 had begun childbearing; 14 per cent had given birth, and 4 per cent were pregnant with their first child.

Barriers to progress

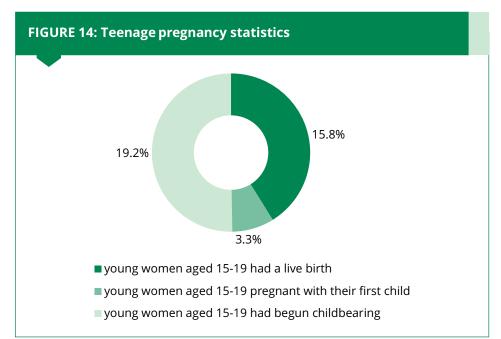
The barriers and challenges to UHC include, firstly, political economy barriers. Among them are:

- Poor governance, referring to inadequate political will, commitment, and support to advance UHC after passing the applicable laws. Actual implementation of the law has been poor (Effa et al. 2018; Aregbeshola 2019);
- Free healthcare services and exemption mechanisms are sometimes politically motivated and used as campaign promises only to be implemented poorly and sometimes only last a few years (Aregbeshola, 2019);
- While health insurance has been chosen as a pathway for achieving UHC, little attempt has been made to harmonize the efforts of various stakeholders working on UHC in Nigeria. This includes a focus on the federal level at the expense of the state level (Effa et al. 2018); and
- Corruption (Effa et al. 2018; Aregbeshola 2019).

Secondly, funding constraints are a critical barrier to advancing UHC in Nigeria. The budgetary allocation for health was 3.8 per cent in 2017, and this has remained fairly constant since 2009. Ghana, by comparison, allocated 3.3 per cent and Kenya 4.6 per cent of their annual budget during the same period. There are lower levels of funding at sub[national levels, including the local government level.

Thirdly, there is limited understanding of what UHC stands for at different levels. This means that citizens are unaware of UHC and their rights to healthcare under the scheme. Decision-makers, including civil servants at state and local government levels, funders, policymakers and private sector operators, many of whom are responsible for driving UHC, are not too sure how it should work, resulting in poor governance and no champions for the cause (Effa et al. 2018).

Fourthly, a weak health system and poor service delivery are crucial barriers to achieving UHC. The barriers include inadequate and poorly distributed health personnel, weak referral systems, inadequate health facilities/infrastructure, poor procurement and drug management systems leading to a shortage of essential drugs and supplies (ERGP), highly regressive out[]of[] pocket expenditure, and inadequate mechanisms for access to care (almost zero referral system). All of these are identified as factors affecting the overall performance of the health care system and progress towards UHC (Effa et al. 2018 and Aregbeshola 2019).



Sources: MICS5 2016-17 and NDHS 2018

Bearing in mind the slow progress in the health sector and Nigeria's poor performance compared to other countries, this is an important area to concentrate on. Significant changes are needed for a change in outcomes to be realized.

Areas to strengthen

The UHC is essential for fast-tracking human development in Nigeria because of the high level of productivity and welfare losses that are associated with morbidity and disease burdens in the country. In working to achieve the SDGs, evaluation of the quality of healthcare service becomes imperative given that over and above the physical buildings, services rendered at primary healthcare facilities are the direct inputs required to influence the recovery of sick people. When these are deficient, a sceptic process develops. An evaluative study assessing the state of medical equipment and availability of drugs in the healthcare system of 12 states from Nigeria's six geopolitical zones was conducted. It collected data from 2,480 healthcare facilities between 2013 and 2014. The findings show some discrepancies between the availability of basic medical equipment and the functionality of the primary healthcare facilities. It was also found that essential drugs were not readily available at the selected health facilities, thereby compromising service readiness of the healthcare facilities. This suggests that the majority of the healthcare facilities did not meet the minimum standard for PHC service delivery (Oyekale, 2017).

There is a need to re-evaluate and take inventory of services rendered in the PHCs as a way to inform policies that would enhance their service quality. Going forward, the government should also re-evaluate the state of services delivered in rural healthcare facilities with a view of re-equipping them with necessary drugs and medical equipment. Given that essential drugs were poorly available, addressing the removal of leakages in drug acquisition and usage in healthcare facilities should be paramount. Finally, the study could not establish whether the drugs were diverted for personal use or were simply never procured. A critical evaluation of expenses in the PHCs would help bring clarity to this uncertainty. Furthermore, proper auditing of PHC is recommended. (Oyekale, 2017).

An evaluation which examines the influence of

demographic and socioeconomic characteristics of women of child-bearing age on the survival of underfive children was conducted in Adamawa State. The study found a high prevalence of under-five mortality in the State, which is in the northeast of Nigeria, despite interventions at various levels. Among the key predictors of a woman experiencing the death of her under-five child were low educational status, low income, maternal unemployment, divorce and widowhood. Besides, the continued practice of girl-child marriage, high divorce rate and the paralysis of economic activities by the insurgency in the Northeast zone have somewhat sustained the high under-five mortality in Adamawa State. It was thus recommended that government step up efforts in improving girl-child education, provide better maternal and child health services and combat the insurgency to reduce child mortality (Mundi et al. 2019).

A third evaluation reviewed for this study was conducted from 2015-16 on the Maternal and Child Health Week (MNCHW) Programme implemented across Nigeria in 2010. This was a response to the slow progress in MDGs 4 and 5; hence the MNCHW was introduced among other measures, as a priority and strategic action to reduce child mortality and improve maternal health. The primary purpose of the intervention was to improve access to essential, quality MNCH services, consistent with the objectives of the 2007 Integrated MNCH Strategy. The overall goal was to improve the health status of women and children by increasing the coverage of vital MNCH interventions. The evaluation found that despite its lack of impact on MNCH, as there was no significant contribution to coverage or improved health outcomes, the programme had the potential of significantly increased coverage of crucial MNCH interventions through efficient social mobilization that creates awareness and participation. It is believed that this can only be done through effective partnership, adequate and timely release of funds, and the total commitment of state governments (UNICEF 2016). Several policy recommendations were made, some of which could be applied to similar interventions:

• The National Primary Health Care Development Agency (NPHCDA) should develop an accountability framework in collaboration with partners and governments at central and state levels to monitor input activities and outputs. This is also to improve

coordination.

- The NPHCDA should also modify the fixed/mobile post approach. To improve coverage, it should implement the MNCHWs at all PHCs. This reduces the cost of deploying healthcare workers to mobile or fixed posts. Savings from this can be used to fund social mobilization
- FMOH, NPHCDA and partners should streamline MNCHW approach with other ad hoc-activities (IPDs, measles campaign, and so on) to improve coverage.
- NPHCDA, in collaboration with its partners, should develop an exit strategy for MNCHW to compliment the policy direction of PHC in Nigeria (implementation at scale of the national strategy of 1-PHC per ward) (UNICEF, 2016).
- It is equally necessary to strengthen the NHIS as a pathway to fast track the attainment of the health-related SDGs.
- It is also helpful to adopt indicators and policies on non-communicable diseases (NCDs) that are inclusive of people of all ages, especially older persons and persons with disabilities who are more prone to these diseases.

With the ratification of the National Health Policy for women and girls with disabilities in 2018, the federal government has taken a tremendous step towards improving the accessibility, affordability and inclusivity of healthcare system for people with disabilities. While this is a right step to take, its implementation and domestication at the primary and secondary health facilities require huge investments.

Inclusive and Equitable Quality Education

Education is an instrument for national development and social change. The Nigerian educational system is informed by the 1999 Constitution and emerging national and international issues which are articulated by the National Policy on Education (FRN, 2013). The National Policy on Education stipulates the guidelines, objectives, standards, structures, strategies and management for achieving the national education goals in Nigeria. The government launched the Universal Basic Education (UBE) Programme in 1999, reinforced by the UBE Act (2004) which gave legal impetus to the UBE Programme to ensure the provision of free and compulsory basic education for all Nigerians. It addresses the issues of access, equity, quality and affordability at the basic education levels. It also covers special interventions directed at gender education, nomadic and migrant children, mass literacy, almajirai; special education, and internally displaced children.

Despite almost 20 years of the UBE programme and 15 years of implementing the UBE Act (2004), myriad challenges continue to plague the education system in Nigeria, including 13.2 million out-of-schoolchildren (UNICEF, 2018) and gender disparities which continue in the basic education system. Furthermore, there remain challenges on the quality of education demonstrated in very unsatisfactory pupil learning outcomes, such as average scores in literacy, numeracy and life skills, ranging from 30 per cent to 52 per cent (Abul, Uyilowhoma & Aboli 2017; Federal Ministry of Education 2018).

Against this background, the federal, state, and local governments are currently implementing SDG 4 at the basic education level for socio-economic development that would accelerate the achievement of the other SDGs by 2030.

Education in the ERGP

The Nigeria Economic Recovery & Growth Plan (ERGP), 2017-2020, which focuses on restoring growth, investing in our people, and building a competitive economy, places education at the core of its framework. The ERGP aimed, among other things, at transforming education in line with the following major frameworks: Jomtien Declaration and Framework for Action, 2000, EFA (Dakar, 2000-2015), the United Nations Millennium Development Goals (MDGs), 2000-2015, the UN Decade of Education for Sustainable development; and SDGs 2030 and AU Agenda 2063. All these have reshaped educational thoughts and practices in Nigeria.

The specific overall policy thrust of ERGP, 2017 – 2020, in education is targeted towards the following goals:

- Improving access to basic education for all;
- Improving the quality of secondary and tertiary education, and;
- Encouraging students to enrol in science and technology courses.

The ERGP 2017 – 2020 acknowledges the various challenges still facing the education system in Nigeria, including inadequate access to quality basic education, an insufficient number of skilled teachers and tertiary lecturers, insufficient provision of science, technology, engineering and mathematics (STEM) education, inadequate facilities at all levels of the education system; quality programmes at technical and vocational education and training level, outdated and obsolete educational policies and practices, and insufficient funding for education in the country.

Thus, to address these and other challenges facing the education sector, the federal government of Nigeria set three policy objectives, namely:

- Ensuring quality universal education for 'Nigerian' children and youth,
- Increasing the number of youths and adults with the skills required to secure employment and become entrepreneurs, and
- Prioritizing education for girls (Ministry of Budget and National Planning, 2017).

Ministerial Strategic Plan for the Education Sector for 2018-2022

In line with the ERGP and the SDGs, the Federal Ministry of Education (FME) domesticated and integrated SDG 4 into the education sector's Ministerial Strategic Plan (2016-2019). Similarly, the Ministry has also developed 'Education for Change: A Ministerial Strategic Plan (2018-2022)' that adequately mainstreamed SDG 4 targets and Indicators. The Education for Change MSP (2018-2022) was built on ten pillars and around three result areas: access, quality, and systems strengthening. For each of the pillars, there are well-defined objectives together with the strategies to be employed in achieving them. Additionally, the Plan identifies strategic actions required to address the challenges of the education system, among which are the following:

- Ensuring that the national education sector provides unhindered access to quality basic education for all children of school age;
- Ensuring that all basic education learners have access to textbooks to attain the learning outcome benchmarks;
- Addressing current teacher supply gaps in primary

schools (Federal Ministry of Education, 2018).

The impact of COVID-19 on the Education Sector

Like it happened in most countries across the world, the decision to close all schools and tertiary institutions to contain the spread of COVID-19 has created additional constraints to inclusivity by exposing the digital device in education. This device is mirrored in some private schools in Nigeria, similar to most schools in advanced economies in the North, maintaining access to education through online classes. Consequently, the lockdown has meant an increase in the number of children, youths and adult students not attending school, especially public schools and universities. Currently, the COVID-19 pandemic has among other things (i) widened the inequalities in the education sector between the urban and rural children. rich and poor; (ii) reduced children access to quality education due to the shift from the usual active teaching method to online learning (e-learning) which is neither engaging nor participatory; just storytelling method; (iii) exposed most teachers who are not ICT savvy and, thus, cannot cope with the online teaching; and (iv) inability of most children in the public schools to participate as their parents cannot afford the cost of data subscription and the ICT requirements - phones, laptops, and so on. Should the lockdown continue, this academic year is likely to be disrupted, and the disruption will be felt mostly by pupils and students from poor and vulnerable households.

Indeed, the Nigeria government has embarked on high impact interventions/strategies to cushion the effect of COVID-19 pandemic on the education sector, such as (i) provision of Home Grown Feeding to the families of the school children (ii) Development of education emergency and accelerated Curriculum (iii) mobilizing and partnering with the International Development Partners, Donor Agencies, Private Sector, CSOs etc. to support and raise fund for education.

SDG 4: Inclusive and equitable quality education

SDG 4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

The Nigerian government only implements SDG 4 at 10 years of the basic education sector – that is, at pre-

Table 5: Progress against SDG-4 indicators

Indicator Number	SDG Indicators		2016	2017	2018	Sources	2030 target (colour code for progress)
4.1.1	Percentage of chil- dren of secondary school age currently		46.9	46.9		MICS5 2016/17	By 2030, ensure that all girls and boys com- plete
	attending Secondary School or higher						free, equitable and quality primary and secondary
							education leading to relevant and effective learning
							outcomes
		Health Male	90.5	90.5			By 2030, ensure that
		Health Female	89.1	89.1			all girls and boys have access to quality early
	Proportion of chil-	Learning Male	77.3	77.3			childhood develop-
4.2.1	dren under 5 years of age who are devel-	Learning Female	78.0	78.0			ment, care and pre-primary education
	opmentally on track in health, learning and psychosocial well-being, by sex	Psychosocial well-being Male	70.1	70.1			so that they are ready for primary education
		Psychosocial well-being Female	72.5	72.5		MICS5 2016/17	
4.2.1	Proportion of chil- dren under 5 years of age who are devel- opmentally on track in health, learning and psychosocial well-being, by se	61.2		61.2		MICS5 2016/17	
	(Percentage of children age 36-59 months who are developmentally on track in at least three of the following four domains: literacy-nu- meracy, physical, social-emotional, and learning)						
4.2.2a	Participation in	Male	734,726				By 2030, ensure that
	organized learning (one year before the official primary entry age) by sex (Private Schools reported)	Female	722,736			Digest FME 2014	all girls and boys have access to quality early childhood develop- ment, care and
	Participation in	Male	1,374,998		• • • • • • • • • • • • • • • • • • • •	- 2016	pre-primary education
4.2.b	organized learning (one year before the official primary entry age) by sex (Public Schools reported)	Female	1,346,738			FME	so that they are ready for primary education

Indicator Number	SDG Indicators		2016	2017	2018	Sources	2030 target (colour code for progress)
4.3.1	Participation rate of youth and adults in	Formal	4.97	5.38	5.38	Comput- ed by NBS	By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and
	formal and non-for- mal education and training in the previous 12 months,	Non-formal	3.25	2.08	1.95		
	by sex						tertiary education, including university

Table 5: Progress against SDG-4 indicators

primary (1 year), primary (6 years) and junior secondary school (3 years, JSS), but not at the post-primary and tertiary education levels. As a result, only the strategies addressing these levels are discussed here.

Table 5 shows the SDG targets and progress. Both the ERGP and the Ministerial Strategic Plan address several of the SDG 4 targets. Among them are the following: (i) by 2030, ensure that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and useful learning outcomes; (ii) By 2030, ensure that all girls and boys have access to quality early childhood development care and pre-primary education to prepare them for primary education; (iii) By 2030, substantially increase the number of youths and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship; and (iv) By 2030, substantially increase the supply of qualified teachers, including through international cooperation for teacher training in developing countries, especially the least developed countries and small island developing states (UN, 2015).

Indicator 4.1.1: Percentage of children of secondary school age currently attending secondary school or higher.

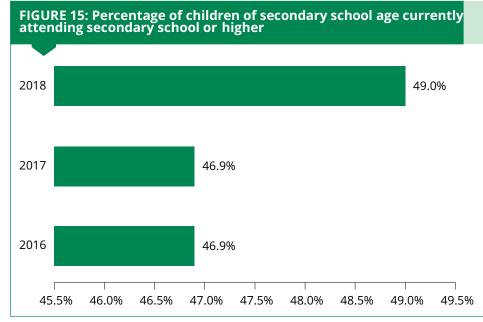
Figure 15 and Table 5 show that, in 2016 and 2017, nearly half the children of the right age were attending secondary school and that this number rose slightly to 49 per cent in 2018. While there is no baseline data for this indicator, the primary school attendance rate was 60.9 per cent in 2016 through 2017 (NBS & UNICEF 2017), showing that 14 per cent of Nigerian children dropped

out of the school system after their primary education during that period. Also, primary school attendance was 61 per cent in 2018 (NPC 2019); thus, 12 per cent of the children dropped out and did not attend secondary school in 2018. While these findings indicate that there has been a little improvement, more considerable effort is required to ensure that 100 per cent of children of both sexes attend both primary and secondary school by 2030.

According to the Nigeria Demographic and Health Survey (2018), attendance at secondary school is much lower in rural areas (37 per cent) than in the urban (65 per cent). The attendance rate was 47 per cent among girls and slightly higher at 52 per cent among boys (NPC, 2019). The limited data available showed that in 2017 in three states in northeast Nigeria, 54 per cent of primary and secondary school children who were internally displaced were out of school (UNICEF, 2019). As a result, on average, children in Nigeria only attend school for 6.5 years against the expected 10 years of schooling, suggesting high dropout rates (UNDP, 2020).

Indicator 4.2.1: Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex

Table 5 shows that 61.2 per cent of children of 3 to 5 years were developmentally on track in health, learning and psychosocial well-being both in 2016 and 2017. This is a small improvement from the 57.4 per cent in 2011 (NBS, UNICEF & UNFPA 2013).



Sources: MICS5 2016/17 and NDHS 2018

Figure 16 shows that around 90 per cent of the boy and girl children under five developed well physically or in the area of health in 2016-17, slightly less than the 93 per cent for boys and girls reported in 2011 (NBS et al. 2011 & 2016). The graph also indicates that the percentage of children showing good psychosocial development was 70.1 per cent for boys and 72.5 per cent for girls in 2016-17, meaning a 6 per cent increase from 2011 for both sexes. Lastly, the graph shows that in 2016-17 most children under five were not developed in literacy and numeracy, as only 28.4 per cent of male children and 30.3 per cent of female children of that cohort made the mark. These figures were slightly lower the percentages reported in 2011.

The MICS5 2016-17 provides some understanding of why most children under 5 in Nigeria have lower levels of literacy and numeracy. According to the MICS5 2016-17, approximately two-thirds (62.8 per cent) of Nigerian children have an adult household member who engages with them on four or more activities that promote learning and school readiness. Only 10.8 per cent of biological fathers and 28.1 per cent of biological mothers are involved in activities that support early learning, and only 5.6 per cent of Nigerian children live in households where there are at least three children's books accessible to the child (NBS & UNICEF 2017). Thus, it is recommended that interventions aimed at the development of children under five should focus on children's families and homes, in addition to ensuring access to early childhood development centres or crèches (Babalola 2018).

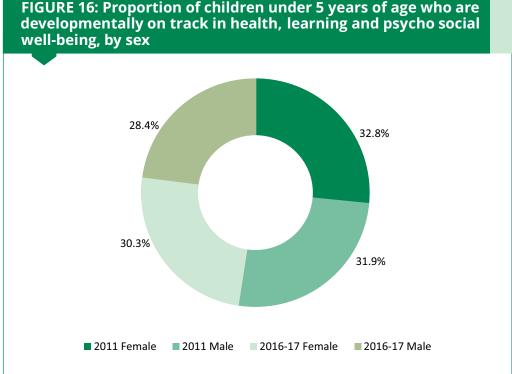
While in the last decade there has been a proliferation of early childhood centres in the country, these usually operate from private homes, government-owned primary schools, industrial and business premises, as well as churches and mosques, which do not meet regulations, resulting in the substandard provision of ECD education (Sooter 2013).

Indicator 4.2.2a: Participation in organized learning (one year before the official primary entry age) by sex (private schools reported)

Indicator 4.2.2b: Participation in organized learning (one year before the official primary entry age) by sex (public schools reported)

Figure 17 and Table 5 show there were significantly more children one year before the official primary entry age participating in public than in private schools in 2015. The Table and Figure 17 reveal that more boy children attended organized learning than girl children in both public and private schools.

The Federal Ministry of Education published the



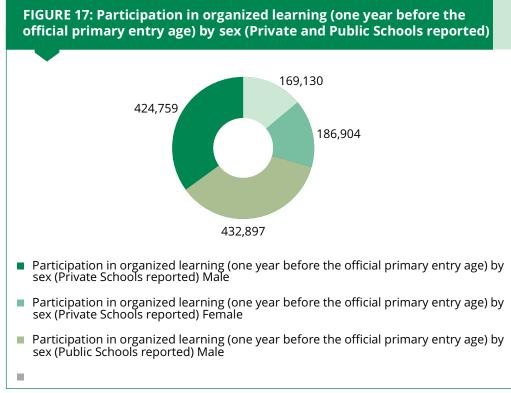
Revised National Policy on Education in 2013, which recommends a one-year pre-primary education as an essential component of the 10-year formal basic education programme to be implemented, funded and managed by the government of Nigeria. The Policy insists that this is a significant development that characterizes Early Child Care and Development Education (ECCDE), which has been segmented into ECCDE (age 0–5) and 1-year pre-primary education (age 5–6) (FME 2018). Despite this, studies reveal that in 2016 only 57.6 per cent of children were in organized learning one year before the official primary entry age.

Evaluations provide some explanation for the 57.6 per cent participation in organized learning one year before the official primary entry age. First, it has been found that the Nigerian ECCDE is ridiculously underfunded and that this could be linked to the low budgetary allocation to the education sector as a whole. It has been found that despite government policies and interventions, the early childhood education sector in Nigeria is dominated by private practitioners and hence characterized by challenges ranging from inappropriate curricula and teacher training and recruitment to the provision of child-friendly facilities and environments (Newman & Obed, 2015).

Indicator 4.3.1: Participation rate of youths and adults in formal and nonformal education and training in the previous 12 months, by sex

Table 5 and Figure 18 show that the participation rate of youths and adults in formal education and training in 2016 was 5 per cent, rising to 5.38 per cent in 2017 and 2018. At the same time, the participation rate of youth and adults in non-formal education and training was lower at 3.25 per cent in 2016, decreasing to 1.95 per cent in 2018. This extremely low participation rate in both formal and non-formal education and training is problematic. The SDG 4 target is to have a substantial increase in the number of youths and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship by 2030. This will not be achieved if efforts aimed at this population group are not amplified.

Despite not seeing significant gender differences in Table 5, research has revealed that women lag far behind in education in Nigeria with a gap of 30 per cent in average years of schooling, as reflected in a gap in their Gross National Income (GNI) per capita (UNDP 2020). Research also indicates that the lack of education among



Source: Digest FME 2014 - 2016

women in Nigeria contributes to their lack of economic opportunities and resultant poverty (Deloitte 2014). For the country to close gender income inequality, it needs to implement more projects and programmes to achieve SDG targets 4.3 and 4.4.

Barriers to progress

Regarding facilitators, there are some positive aspects to build on. Many government schools have excellent and well-stocked libraries, which improve the literacy and numeracy skills of students. There are some strong partnerships between the government and other stakeholders, such as the CSOs, in the implementation of education strategies and programmes. Given past challenges with poor quality teaching, the teacher certification policy has ensured that many teachers obtain the minimum qualifications required to teach professionally. The barriers, however, are considerable. These include inadequate funding, poor quality of teachers, poor adaptation of instructional materials, poor infrastructure and non-conducive learning environment. Others are problems in the ECD sector and limited opportunities for girls and children with disability.

Inadequate funding

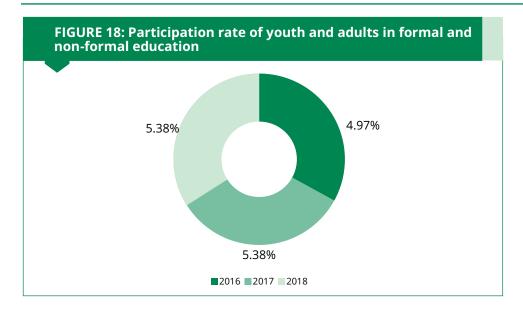
State-level expenditure on education is inadequate and well below the 26 per cent of government budget recommended by UNESCO (2014), cited in Babalola (2018). A report by the OECD (2017) shows that member countries spent between 39-41 per cent of their public funds on education. The current system in Nigeria is highly unequal with more affluent parents affording better education for their children, while many families are unable to afford private school fees.

Poor quality of teachers

Many teachers cannot implement the national curriculum and are reluctant to upgrade. Nigerian secondary schools, in particular, have issues with specialist teachers in one subject area being used to teach a subject they are not trained in (Idoko et al. 2017). Also, there is a particular problem with the poor quality of headteachers. The ESSPIN evaluation found that around 18 per cent of headteachers met an overall standard for headteacher effectiveness.

Poor adaption of instructional materials

The Nigerian school system is characterized by a lack of textbooks, computers and other instructional materials.



Moreover, much of the curriculum is foreign and not necessarily adapted to the needs of the learners or country.

Poor infrastructure and non-conducive learning environment

The school is where we expect to produce the best minds to manage the affairs of society. But what are the pictures of a school that you see all around? Dilapidated buildings, small and overcrowded classrooms, inadequate sanitation facilities and the underdevelopment of essential facilities such as computer labs, libraries, and science laboratories - that is the picture. We see large class sizes with overaged children who fall back in grades and make it challenging to teach children with different learning abilities and school preparedness. The high-grade repetition rates in Nigeria significantly affect the educational experience of other children, the school infrastructure and educational planning. Lack of conducive classrooms and gender-sensitive latrines remain critical challenges to conducive teaching and learning in schools.

Problems in the ECD sector

Private practitioners dominate the early childhood education sector, which has additional challenges ranging from inappropriate curriculum, teacher training and recruitment to the provision of child-friendly facilities and environments (Newman & Obed 2015).

Limited opportunities for girls and children with disabilities

Socio-cultural barriers impede female participation in basic education and insecurity in some parts of the country deny young girls' access to education in territories under the control of militant groups. Children with disabilities or health problems, like sickle cell disease, are sometimes kept at home by their parents.

Areas to strengthen

There are several areas where changes are needed to strengthen educational outcomes (Federal Ministry of Education, 2018 and Babalola, 2018). These include the following:

- Increased government funding. One suggestion is that government focuses its funding lot more on the most populated areas in Nigeria. Correcting the imbalance would make for adequate remuneration and motivation of the teaching staff, as well as improved infrastructure.
- Effective implementation of the National Inclusive Education Policy helps to address the number of out-of-school-children with disabilities.
- Institution of a policy to help headteachers to be more productive, promote school development planning and teacher training would help the system a great deal.
- Enhancement of collaboration between private schools and public schools helps to boost the

quality of education in the latter.

- Introduction of a platooning system with afternoon or evening classes to address issues of inadequate infrastructure or access to education could be created through non-formal school programmes (Bello et al. 2017).
- Introduction of a gender-sensitive policy. The policy could include scholarships for girls to attend secondary schools, development of textbooks that present girls and women positively as changes in the portrayal of girls and women could be an important factor on the next generation of female participation in education (Umar, Binji & Bello 2019).
- Effective monitoring of the use of funds allocated to the education sector to guide against the diversion of funds meant for the development of the educational sector.
- Recruitment of a higher proportion of qualified teachers and the provision of capacity development opportunities for teachers.
- Use of motivation such as in giving more room to schools to exercise autonomy, especially in the allocation of resources and recruitment of teachers they need.
- Encouragement of girls from poor families with conditional cash transfers. Children from very poor backgrounds are more likely to drop out of school even before completing primary school than children from better-off households. Therefore, the factors that prevent the most disadvantaged children and youth from completing school need attention. A root cause is likely to be out-of-pocket education costs that the poorest households cannot afford. Free primary education and conditional cash or nonmonetary transfers could alleviate this constraint.

Nigeria has millions of out-of-school children. The following could be considered among other policy recommendations to reduce dropout rates and improve education outcomes:

 Improve access to schools in remote areas. Conditions are challenging for households in rural areas and low-income countries. Irregular attendance eventually leads to grade repetition and dropouts. Increasing access to schools by reducing the average distance to a school and improving ground transportation can reduce dropout rates and irregular attendance, especially in remote areas.

- Offer incentives such as free school uniforms and textbooks and daily meals to improve learning abilities and potentially reduce school dropout rates.
- Introduce mandatory education, at least at the primary school level, ban child labour, and enforce the ban. Legal mandates can help overcome cultural and other barriers that increase dropout rates, while bans on child labour can increase school completion rates.
- Increase secondary school enrolment and completion. With substantial progress made toward universal primary education, Nigeria now needs to determine how to ensure greater access to secondary education. One policy option to increase secondary school enrolment and completions is to make scholarships available to students in need, which can ease the transition from primary to secondary education.
- Implement pedagogical reforms, increase education standards, reform education governance, and implement effective incentives such as making teachers' contract renewal conditional on performance or encouraging teaching in the local language.

Interventions aimed at developing children under age five should focus on children's families and homes in addition to ensuring access to early childhood development centres or crèches. However, the ability of parents to support children must be limited by the high levels of adult illiteracy (Babalola 2018).

A JONAPWD National Baseline Report (2015) estimates that 30 per cent of the out-of-school children are kids with disabilities. In 2017, the fderal government of Nigeria ratified the National Inclusive Education Policy (NIEP) with a view to addressing the policy gap in the enrolment of children with disabilities in the primary and early secondary school. Effective implementation of the NIEP would help reduce the number of out-ofschool-children in Nigeria.

Social inclusion

This section addresses SDGs 1 and 5.

Social Inclusion in the ERGP

The ERGP states: 'Social inclusion – ensuring that every citizen has the opportunity to work and take part in society – is fundamental to creating a harmonious, progressive and stable country. Although Nigeria's economy has grown over the past decade, the growth has excluded many of our citizens, and the incidence of poverty has increased despite the growth of GDP. High poverty rates, increasing inequality, low development indicators and rising unemployment undermine welfare and living conditions – in turn, aggravating economic and social exclusion. The incidence of poverty in Nigeria is 61 per cent, which means that approximately 100 million people live below the poverty line. Levels of social exclusion vary by state and are higher in the regions that face critical security challenges

The policy objectives in the ERGP are to:

- Increase social inclusion by enhancing the social safety net for the poor and vulnerable. The following discourse on SDG 1 has illustrated strides made by the government to roll out its social safety net;
- Address region-specific exclusion challenges,

particularly in the North East and the Niger Delta. This was not among the indicators the CWG selected for SDG 16, neither is it discussed below in any detail.

When addressing social inclusion, the principle of 'Leaving No One Behind' is a fundamental underlying principle. VNR consultations for the 2020 report raised the voice of people with disabilities who. until the 2019 promulgation of a Disability Act, had no legal framework through which to lobby for greater inclusion. Particular attention was paid to the fact that interventions to address the growing humanitarian needs in the North East associated with Boko Haram insurgencies failed to consider people with disabilities in this context. The consultations also gave voice to the elderly and the degree to which they have been excluded. This was raised in the context of discrimination of women and how indicators targeting progress of particular age categories, failed to consider the elderly, who remain silent victims of domestic violence.

The second principle deals with the need to address the challenges of region-specific exclusion, particularly in the North East and the Niger Delta. In the North East, Boko Haram's protracted war has led to the loss of property with substantial proportions of the population living under challenging conditions within internally displaced camps. In the Niger Delta, alienation,

	Programme	Social inclusion	
No	Strategy	Key activities	Lead
42	Implement and increase social safety net pro-	Sustain the Conditional Cash Transfer programme to reach 1 million of the poorest and most vulnerable households, espe- cially through mother as captured in the Social Register	Office of the vice President
	grammes targeted at the vulnerable	Upscale the home Grown School Feeding Programme to pro- vide a meal a day to at least 6 million primary school children (and support the agriculture sector)	Ministry of Youth and Sports
			Ministry of Wom- en Affairs
43	Introduce social	Introduce a national relief programme for the aged	
	programmes for the aged and	Launch a national programme for the physically challenged	
	physically chal- lenged	Design infrastructure to enable access for the physically chal- lenged	

Table 6: Proposed programmes in the ERGP to address social inclusion

Table 7: Pro	gress against SDG-1 ir	ndicators					
Indicator Number	SDG Indicators		2016	2017	2018	Sources	2030 target (colour code for progress)
1.1.1	Proportion of population below the international	Rural	69.0	69.0		HNLSS 2010 (Absolute pov- erty rate)	By 2030, eradicate extreme poverty for all people
	poverty line, by	Urban	51.2	51.2	• •••••		everywhere, currently
	geographical loca- tion (urban/rural)	Overall	62.6	62.6			measured as people liv- ing on less than \$1.25 a day
1.2.2	Proportion of men, and children of all a in poverty in all its o according to nation tions	ages living dimensions	42.2	42.2		HNLSS 2010 (Extreme pov- erty rate)	By 2030, reduce at least by half the proportion of men, women and children of all ages liv- ing in poverty in all its dimensions according to national definitions
1.3.1	Proportion of popu covered by social pr floors, distinguishin unemployment per older persons, pers disabilities, pregnar new-borns, work-in and the poor and th ble. Using proxy: If of government recu capital spending to that disproportional women, the poor an able groups by year Ministry of Women' and Social Develop Expenditure)	rotection og children, sons, ons with nt women, jury victims ne vulnera- Proportion urrent and sectors itely benefit nd vulner- r (Federal 's Affairs	8.29	6.80	5.56	Computed by NBS Appropriation Act (2016 – 2018)	Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substan- tial coverage of the poor and the vulner- able
1.4.1	Proportion of popu in households with to basic services (im sanitation)	access	35.9	35.9	42% basic 19% im- proved	MICS 2016 /17 5 WASH Norm 2018	By 2030, ensure that all men and women, in particular the poor and the vulnerable,
1.4.1b	Proportion of popu in households with basic services (impr source)	access to	64.1	64.1	67% (87.3 urban and 59.7 rural)	MICS 2016 /17 5 WASH NORM 2018	have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and finan- cial services, including microfinance

Indicator Number	SDG Indicators		2016	2017	2018	Sources	2030 target (colour code for progress)
	Number of deaths, missing persons and persons affect- ed by disaster per 100,000 people	Number of IDPs	981,416			NEMA 2015	By 2030, build the resilience of the poor
1.5.1		Number dis- placed by natural disasters	66,087				and those in vulnerable situations and reduce their exposure and vul- nerability to climate-re- lated extreme events
		Affected by insur- gency in North East	868,235			NEMA 2015	 and other economic, social and environmen- tal shocks and disasters



SDG-3: Ensuring quality health and well-being – official commissioning of one of the nine Mother and Child Centres across the country.

environmental degradation and disaffection have led to a resurgence of militancy and vandalism.

The key programmes proposed to address social inclusion within the ERGP are highlighted in Table 6. These are all potentially high impact programmes, which would make significant contributions to the livelihoods of poor and disadvantaged people. However, it is to be noted that this section of the ERGP is concise and misses some crucial elements.

SDGs 1 (end poverty), 5 (gender equality) and 16 (peaceful and inclusive societies) relate to social inclusion. However, these three SDGs are unevenly represented in the ERGP. The section on social inclusion mentions poverty (SDG 1). The only reference to gender is on page 100. The only key activity that explicitly refers to women and girls is the provision of micro-loans to such constituency, which first and foremost relates to SDG 8 on economic growth. Finally, the part of SDG 16 that relates to social inclusion and non-discrimination is not emphasized in the ERGP, including in the section 'Social inclusion'. Rather, SDG 16 is mainly represented as part of 'Governance' in section 6, as examined below. However, in this VNR, SDGs 1, 5 and part of 16 are included here.

How inequality and social exclusion affect the impact of COVID-19

Women and children suffer the most during crisis and violence. The lockdown due to COVID-19 means that women and children would lack access to routine healthcare services, such as routine immunization for under-5s; pre- and post-natal care services; and sexual and reproductive health services. However, with the implementation of the control measures and interventions being put in place by the Presidential Task Force (PTF) on COVID-19 Response, the health system would soon be strengthened to cater for the needs of women and children. Women are the largest beneficiaries of the National Social Investment Programme (NSIP) - with its four components of - Conditional Cash Transfers; Home-Grown School Feeding Programme; GEEP, and N-Power. Government has now prioritized these interventions and is implementing them across the country as part of the COVID-19 response.

SDG 1: End poverty in all its forms everywhere

End poverty in all its manifestations, including extreme poverty, within the next 15 years. All people everywhere, includ¬ing the poorest and most vulnerable, should enjoy a basic stand¬ard of living and social protection benefits, as well as ensure that social protection benefits reach the poor and most vulnerable groups and that people harmed by conflict and natural hazards receive adequate support, including access to basic services.

More than half of the Nigerian population live in poverty (see Table 7). To confront this, President Muhammadu Buhari announced in May 2019 a commitment to lift approximately 100 million Nigerians out of poverty within a 10-year period. The government then established the National Social Investment Programme as a cornerstone programme targeting the poor and vulnerable members of the Nigerian population (Buhari, 2019). Table 7 summarizes the baseline and progress made against the five selected indicators for SDG 1.

The poor services rendered to those who cannot afford to pay premium rates, especially in the health and education sectors, is also a driver of poverty. Poor health directly affects economic activity, as the COVID-19 outbreak so acutely shows. Similarly, poor education leads to poor economic opportunities. Hence, without breaking the cycle of poor investment in human capital, the problems of poverty will not be addressed.

Half of Nigeria's labour force work in the agricultural sector, hence the importance of this sector, which promotes household food security and generates income. In particular, a high proportion of women work in informal agricultural production.

Indicator 1.1.1: Proportion of population living below the international poverty line, by sex, age, employment status and geographical location (urban/rural)

According to official figures for indicator 1.1.1, 62.6 per cent of the population live in poverty, 69 per cent of them in rural areas and 51 per cent in urban areas (Figure 19).

Indicator 1.2.2: Proportion of men, women and children of all ages living in poverty in all its dimensions, according to national definitions

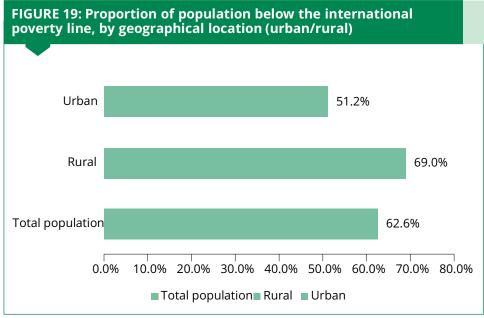
According to the Multidimensional Poverty Index, as reported in the Human Development Report, 2018, the proportion of men, women and children of all ages living in extreme poverty in all its dimensions according to national definitions was measured as 22.5 per cent. The figure shows that poverty is higher in the rural areas (26.5 per cent) than in the urban with (13.5 per cent) (NBS Summary Table, 2020, HDI 2016). Nigeria is now home to the largest number of multidimensionally poor in the world. Ten states in north of Nigeria account for 70 per cent of the total who are multidimensionally poor.

Empowering girls and women is key in addressing poverty. A country gender assessment series found that female-headed households and widows generally had higher poverty rates, and lower food security than male-headed households. In addition, insecurity in the Northern part of Nigeria has caused large numbers of families to become internally displaced, unable to settle back into their communities. These had a higher prevalence of malnutrition, which had seriously affected food security and led to increased gender inequality (FAO & ECOWAS 2018).

Indicator 1.3.1: Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable

The National Bureau of Statistics has addressed this indicator using the following proxy: 'Proportion of government recurrent and capital spending to sectors that disproportionately benefit women, the poor and the vulnerable groups by year'. The expenditure trends have been declining since 2016 (Federal Ministry of Women's Affairs and Social Development).

National Social Investment Office (NSIO) has the best compilation of these efforts. The NSIO has been at the forefront of efforts to create a safety net that targets the poor, vulnerable and unemployed youths. The effort has recorded some significant achievements since the publication of the last VNR. The NSI has established a roadmap for institutionalizing sustainable delivery towards defined socio-economic and poverty alleviation targets. This process has set targets for reducing poverty and improving human capital indices. It has done this



Source: HLSS 2010

thorough assessment of the sustained financing required for the social sector. Figure 20 shows the critical data to track, including financial inclusion data; national social register of poor and vulnerable households; beneficiaries of the cash transfer programme; and unemployed graduates. The programme benefits over 22,5 million people.

The PVHSs programme, which began operations in 2016, manages Nigeria's national social register of the poor and vulnerable households (PVHSs). As at 31 March 2020, the programme had distributed N20 000 (US\$58) per person covering 11 million individual beneficiaries in 2.6 million households across 35 states in the country (People's Daily, 8 April 2020).

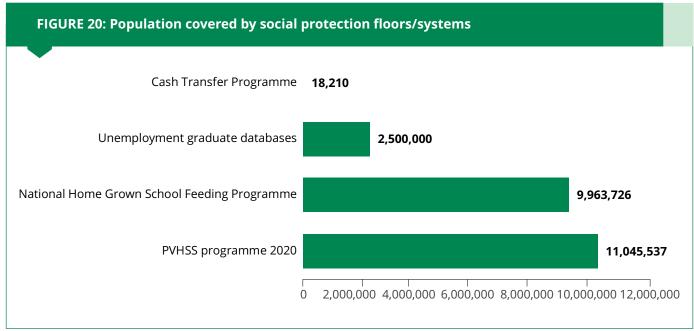
The Cash Transfer Programme has been institutionalized rapidly through the establishment of data collection systems, including valuable information on PVHSS and critical community characteristics for national planning. State agencies did all this to facilitate efforts to meet the needs of the poor. The data include the nearest primary and secondary schools, primary health care centres, connectivity infrastructure, as well as networks. The Conditional Cash Transfer Component reached out to approximately 300,000 poor and vulnerable households across the country.

Over a 2-year period, the N-Power Programme, a

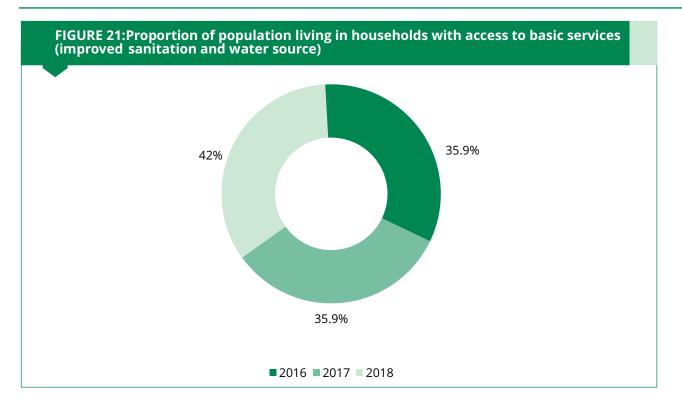
youth employability and enhancement programme, empowered 500,000 youths between the ages of 18 and 35 with needed skills for the job market (Buhari 2019). Unemployment graduate databases have been established through an N-Power portal, which has processed over 2.5 million applicants. The National Home Grown School Feeding Programme is provided to 9.9 million children daily in 33 states and has empowered 107, 862 local catering staff across the country.

Measures have been put in place to enable greater bottom-up oversight regarding state-funded poverty programmes. Through Action Aid, CSOs act as third party monitors to guarantee citizen participation and social accountability. The School Feeding Programme has 2388 N-Power monitors trained to give feedback from beneficiaries of state interventions at the field level. The African Network for Economic and Environmental Justice (with over 500 monitors) observes and reports on the cash transfer component, while the National Economic Summit Group works with Accenture and Busara in carrying out impact evaluations in the field in order to enhance and expand state programmes (NSIO, 2019: 29).

While the rollout of these social transfers is commendable, 11-million recipients are insufficient when over 40 per cent of Nigerians are below the poverty line.



Sources: NSIO 2019 and People's Daily



The proxy used for basic services is access to improved sanitation services (Indicator 1.4.1a) and improved water sources (indicator 1.4.1b). The baseline figures for 2016 for these are 60.3 per cent and 69.6 per cent, respectively. Access to sanitation has declined with the WASH NORM findings from 2018 finding that 24 per cent of the population still practise open defecation. While 42 per cent has access to improved sanitation services, only 19 per cent of the population has their sanitation services safely treated. Moreover, only 18 per cent of the population has sanitation services with handwashing and soap availability (WASH-NORM data). The ability to now track performance on an annual basis through the WASH-NORM survey may help improve delivery. The same figures are provided for 2016 and 2017.

Overall, Nigeria ranks among the globe's five worst performers in the proportion of its population that can access safe water supply, sanitation services and hygiene (UNICEF, 2017). With this poor record, WASH has gained political focus as demonstrated through the launch of the Partnership for Expanded Public Water, Sanitation and Hygiene (PEWASH) which serves as an overall strategic framework under which specific initiatives fall, such as the National Action Plan for WASH (2019). A state of emergency has been declared in the WASH sector which gave the Department of National Department of Water Resources (DNWR) a presidential executive order to facilitate the implementation of the National Open Defecation Roadmap 20205. The financing for this initiative was made possible through a World Bank loan of US\$700 million, signed in 2019 with implementation to begin in 2021. Through strong leadership at the federal level, national allocations have focused more on sanitation with the WASH budget doubling in 2020 from 2019, but still less than the estimated requirements of needing to treble the budget. Despite this commendable leadership and budget prioritization at the federal level, only less than a third (9 or 10 states) of Nigeria's states have followed suit. The challenge has always been how to get this state of emergency to be prioritized in all 36 states across the country in order to reap the most effective health benefits associated with access to sanitation with dignity.

There are exciting initiatives underway within Nigeria in relation to expanding water and sanitation. The private sector has been playing a leadership role in coordinating a national umbrella of private sector actors, through their corporate social investment strategies. These companies are most active at the subnational level. For instance, telecommunications companies can contribute technological innovation through expanding Water, Sanitation and Hygiene provision. For instance, during the COVID-19 outbreak, the Umbrella private sector group driving this WASH engagement mobilized telecommunications companies to send out text messages raising the importance of handwashing. Such an initiative falls under the PEWASH strategy that was inaugurated in 2019 and is illustrative of the success in mobilizing a full set of stakeholders in playing a role in expanding essential services.

Indicator 1.5.1: Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population

The baseline figures are missing persons at 0.02/100 000 population. Those affected by the disaster are 607/100 000. No data is available yet since the 2016 baseline. Given that the Minister for Humanitarian Affairs is responsible for reporting against this indicator, the timing of COVID-19, understandably meant an inability to draw on the required data to speak on progress against this indicator. The President, in his 2019 keynote address, expressed concern on the lack of accountability in how development funds from development partners were being spent in the North East, without meaningful impact.

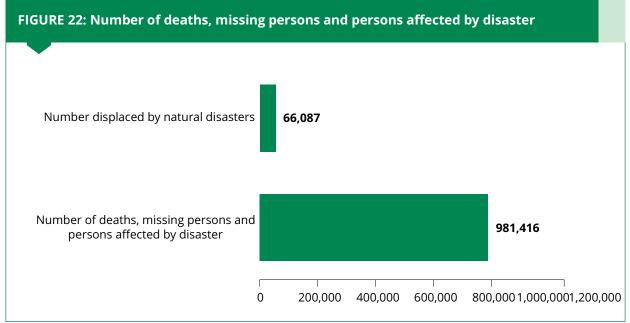
To address this, the President highlighted the importance of this ministry in starting a comprehensive

data-gathering exercise and using this baseline data to understand what is happening in IDP camps in the North East.

Barriers to progress

One of the key facilitators for addressing SDG 1 emerging from consultations with the civil society was the close partnership between CSOs and academic institutions. These relationships have provided entry points for state interventions by CSOs providing platforms at the grassroots level. Furthermore, CSOs and academic institutions have made intellectual contributions towards overall poverty alleviation strategies, such as scientific evidence or ground-truthing what would work through experience and cultural context. Despite significant achievements, the 2019 NSIO report indicates several challenges concerning the delivery of social benefits. These include:

- Delayed and insufficient funding releases,
- Lack of private sector engagement and noncompliance with institutional arrangements established for the delivery intended. More specifically, delivery challenges relate to three broad areas, namely:
 - Poor connectivity and internet access for technology-aimed timely and secure payments;





- The remoteness of the locations where beneficiaries reside, which makes it difficult to escalate grievances in these areas promptly;
- Lack of awareness of the diverse and huge territory covered and the fact that the target audience often does not have access to media;
- The hampering of state operations through corruption. This happens as officials to shortchange field officers and beneficiaries, often forming a racket around farmer-caterer food purchase process. They also attempt to exploit the low literacy and poverty levels of some programme beneficiaries by extorting them.

As 50 per cent of the workforce is engaged in agriculture, subsistence challenges facing and small-scale commercial agriculture are instructive in addressing poverty. Approximately 20 per cent of households faces barriers to market access. Also, other elements of the value chain require strengthening given, for example, that processing, storage and transportation facilities are limited. Furthermore, access to land and agricultural inputs - especially fertilizer, seeds, and tools - is a major barrier to improved food production especially as 35 per cent of farmers identifies access to credit as the primary barrier to their agricultural activities (Downie 2017). Besides these, degradation and climate change have continued to constitute external barriers to livelihoods earned through agriculture. All these things have resulted in increased and more frequent shocks to households, constituting additional barriers to improved nutrition (Spring, 2018: 45).

For women overall, efforts to improve equitable access to agriculture and livelihood resources, including land, agricultural inputs, and education, over the longer term, requires tackling cultural and gender norms that prevent women's empowerment. Anecdotal evidence shows that women are less likely to gain access to credit, land, and other agricultural inputs (Federal Ministry of Agriculture and Rural Development and World Bank, 2016).

Areas to strengthen

Poverty needs to be addressed through inclusive growth. Earlier on, we discussed the requirements to promote growth under SDG 8. Nevertheless, efforts to address economic growth cannot aid poverty reduction unless such growth is channelled through redistribution systems that allow the poor to participate in the growth process and its proceeds A particular need is to promote inclusive agricultural development. Key recommendations in this regard include.

- Facilitating access of the most food-insecure households to credit, agricultural inputs, markets, and infrastructure. Strategies could include scaling up village savings and loan approaches, cash transfers for highly vulnerable families, or restructuring market systems interventions to overcome the barriers to participation for women, indigent older persons and persons with disabilities.
- In the long term, an investment in systematic approaches to building resilient communities is needed to adapt livelihoods to meet the challenges of a changing climate and provide safety nets for the most vulnerable households.

The cash transfer system needs strengthening. Suggestions for improving how the government addresses poverty alleviation through cash transfers include:

- Developing innovative ways to track poor households, including persons with disabilities and older persons.
- Making direct cash transfer payments to minimize leakages.

Adequate nutrition is key to ensuring that children achieve their potential and terminate the intergenerational transfer of poverty. Evidence from a USAID evaluation observed the saliency of all these points to the well-being of the people. In particular, it underscores how useful they are to the work of community health workers and other health providers who need to deploy better supervision, support, and resources into putting nutrition counselling training into practice to help women internalize these principles in their daily lives and the way they raise their children. As a complement to nutrition at the family level, the school feeding programme further enhances child nutrition and educational outcomes. It is necessary to evaluate this programme to understand how to strengthen it.

Basic Services are essential for public health and agricultural produce to sustain livelihoods and food

production. There are exciting initiatives underway in Nigeria to expand water and sanitation. The private sector has been playing a leadership role in coordinating a national umbrella of private sector actors, through their Corporate Social Investment Strategies. These companies are most active at the subnational level. For instance, the telecommunications companies can contribute technological innovation by expanding the provision of water, sanitation and hygiene. Besides, during the COVID-19 outbreak, the private sector group driving this WASH engagement mobilized telecommunications companies to send out text messages raising the importance of handwashing. Such an initiative falls under the PEWASH strategy inaugurated in 2019. It is also illustrative of the success in mobilizing a broad set of stakeholders in playing a role in expanding essential services.

SDG-5: Achieve gender equality and empower all women and girls.

SDG-5 aims to 'achieve gender equality and empower all women and girls'.

SDG 5 comprises 14 indicators which relate to diverse dimensions of gender equality and women's empowerment, such as gender-based violence (GBV), child early and forced marriage (CEFM), female genital mutilation (FGM), and women's representation in politics, among other things.

The 2017 VNR describes SDG 5 as 'critical to economic development and the advancement of women's [empowerment] in Nigeria'. The report briefly exposes the condition of women and girls in Nigeria and presents progress against the SDG's different indicators. It also discusses the multiple programmes and policies implemented at the federal and subnational levels, in addition to presenting various initiatives of the civil society organizations towards achieving SDG 5. As part of the 2017 VNR, gender equality and women's empowerment are among the SDGs discussed in detail. However, as discussed above, Nigeria's Economic Recovery and Growth Plan does not attach the same importance to SDG 5 as it does to some other Goal. More work need be done in the ERGP to highlight the role of women in informal sector jobs and have the Ministry of Women's Affairs to drive programming that can help shelter women from the precarious nature of the sector.

The imperatives of the Decade of Action, as contained in Nigeria VNR 2020, are instructive. It emphasizes the commitment of women to achieve the SDGs, the enactment of a legal framework ha to promote, enforce and monitor equality and non-discrimination between sexes and combat domestic and gender-based violence. The participants, however, noted that very little had been achieved in the fight for equality between both genders, especially in politics and at workplaces. Overall, there has been limited progress on SDG 5, and there are no signs of achieving it, even with optimized policies and a no-budget ceiling scenario.

Table 8 presents the progress made on the indicators selected for SDG 5. While indicators 5.2.1 on genderbased violence and 5.3.1 on the prevalence of CEFM (before age 15) have seen progress, it is noteworthy that indicators 5.3.1b on child early and forced marriage (CEFM) (before age 18) and 5.5.1 on the proportion of seats held by women in parliament and government have remained the same, according to the NBS. Indicator 5.1.1 is positive on the legal frameworks for gender equality.

The gender aspects of poverty and some of the issues relating to gender and education have been covered in the discussion of SDG 5 indicators. Of the six selected indicators, two have slightly improved (GBV and CEFM before age 15), one has worsened somewhat (CEFM before age 18), while one has remained the same (existence of legal frameworks). For the remaining two indicators (women in elective/appointive and managerial positions), available data is too insufficient and incoherent to assess progress. It, however, appears that political participation has diminished. All in all, based on these indicators, there has been little progress made in gender inclusiveness. Hence, as long as deeply rooted values and social norms are not met by strong political will and serious commitments, the chances of achieving SDG targets by 2030 remain very low.

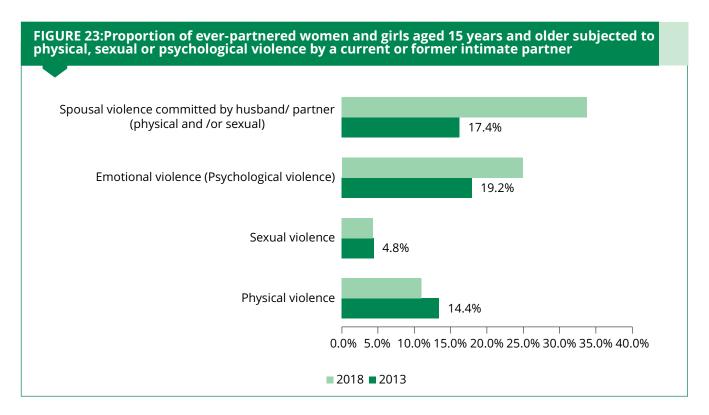
Indicator 5.1.1: Does Nigeria have legal frameworks in place to promote, enforce and monitor equality and nondiscrimination based on sex?

This indicator focuses on the existence of national laws

Table 8: Pro	ogress against SDG-5	indicators					
Indicator Number	SDG Indicators		2016	2017	2018	Sources for 2017/2018	2030 target (colour code for progress)
5.1.1	Does Nigeria have l works in place to pr enforce and monito and non-discrimina basis of sex?	romote, or equality	YES	YES	YES		End all forms of dis- crimination against all women and girls everywhere
5.2.1	Proportion of ever-partnered women and girls	Physical violence	14.4	14.4	11.8		Eliminate all forms of violence against all women and girls in
older subjected t physical, sexual or psychological violence by a current or forme intimate partner in the previous 1	aged 15 years and older subjected to	Sexual vio- lence	4.8	4.8	4.7		the public and private spheres, including
	or psychological violence by a current or former	Emotional violence (psycholog-	19.2	19.2	26.7		trafficking and sexual and other types of exploitation
	in the previous 12 months (preced-	ical violence) Spousal	17.4	17.4			
	ing the survey)	violence committed by husband/ partner (physical and /or sexual)				NDHS 2013/ 2018	
5.3.1a	Proportion of women aged 15-49 years who were married or in a union before age 15		18.5	18.5	15.7	MICS5 2016/17 NDHS 2018	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
5.3.1b	Proportion of women aged 20-49 years who were married or in a union before age 18		44.1	44.1	43.4	MICS5 2016/17 NDHS 2018	Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilation
	Number of seats held by women in National Parlia-	Senate	8	8	8	Statistical Re- port on Wom- en and Men in	Ensure women's full and effective par- ticipation and equal
5.5.1a	ments by year	House of Reps	23	23	23	Nigeria, 2018	opportunities for leadership at all levels of decision-making in political, economic and public life
5.5.1b	Number of Women Occupying Position Government Level		603	603	603	Statistical Re- port on Wom- en and Men in Nigeria, 2018	Ensure women's full and effective par- ticipation and equal opportunities for leadership at all levels of decision-making in political, economic and public life



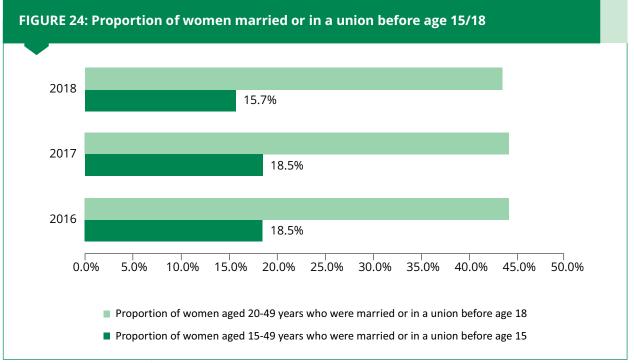
SDG-3: Ensuring quality health and well-being – official commissioning of one of the nine Mother and Child Centres across the country.



which promote gender equality and non-discrimination against women and girls and whether there are adequate mechanisms are in place to enforce and monitor the implementation of legal frameworks for each area of the law.

Nigeria has a comprehensive legal framework relating

to gender, and it is also among the 189 countries that adopted the 1995 Beijing Declaration and Platform for Action on women's rights (BDPfA). At the federal and subnational levels, Nigeria possesses laws regulating violence against persons (2015), child rights (2003), trafficking in persons (2003), CEFM (1991, 2005), FGM (1999, 2000), equal opportunities (2007,2013),



Sources: MICS5 2016/17 and NDHS 2018



Source: Statistical Report on Women and Men in Nigeria 2018

domestic violence (2004,2005), reproductive health (2001, 2003, 2005), and so on. Besides these, Nigeria adopted the National Gender Policy in 2006. Nonetheless, there are still gender-discriminatory laws that need to be addressed. Of particular concern is the observation by Nigeria's Gender Assessment that

the Nigerian Constitution recognizes civil and political rights as actionable in a court of law, but not social and cultural rights. According to the Gender Assessment, this position of the law 'makes it challenging to address patriarchy and the underlying social structures that perpetuate the subjugation of, and violence against,

women.'

Regarding the existing laws, the National Beijing + 25 Review states that the next action to be executed is to 'monitor, track and document progress with [their] implementation.' Indeed, implementation has so far been uneven, and gender-specific commitments in laws and policies have not been met with equally robust policy-related gender results. There is also room to improve on the domestication of major treaties, such as the BDPfA, and raise awareness at all levels of society regarding existing laws and legal tools as well as their implications.

Indicator 5.2.1: Proportion of everpartnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months

Multiple actions have been taken on this at the country level. For instance, the Federal Ministry of Women's Affairs and Social Development (FMWASD) has been collaborating with international partners to track, document and disseminate information on GBV. The Ministry has also collaborated with the GBV sub-sector working group to increase access to comprehensive and well-coordinated GBV response services. The European Union/United Nations Spotlight Initiative is working to address and prevent GBV in selected states. GBV shelters, gender focal persons and desks have been established in different states to advance this same cause. GBV has been a matter of priority area of concern, especially in the North East where Boko Haram insurgency has been active.

However, GBV against women and girls remains high: 29.5 per cent of women aged 15-49 declared having been subjected to violence by an intimate partner, current or former, in the previous year (Figure 24). An estimated 3 million people require GBV protection and response. The region is in dire need of lifesaving GBV protection services and mainstreaming across humanitarian intervention sectors (NDHS 2013/2018).

The FMWASD has been collaborating closely with the UNFPA and United Nations Humanitarian Country Team to reach 1.3 million women and girls with interventions

to prevent and address GBV. The FMWASD has also delved into gender-based electoral violence on the basis of the Independent National Electoral Commission's 2015 Gender Policy which defined GBV within the context of the electoral process. Alongside UN Women, the Ministry established the Women's Situation Room to track and document incidences of violence against women candidates, voters and electoral officers.

GBV risk and prevalence have both increased in the North East of Nigeria due to the conflict, while interventions with victims also became more complex.

Indicator 5.3.1: Proportion of women aged 20-24 years who were married or in a union before age 15

Indicator 5.3.1b: Proportion of women aged 20-24 years who were married or in a union before age 18

The proportion of women under 15 who are married or in a union decreased slightly at 15.7 per cent in 2018 compared to 17.3 per cent five years before (Figure 25). However, this reduction has been met with a slight increase in the proportion of women who got married before age 18 (from 42.8 per cent to 43.4 per cent), leading to the conclusion that a high proportion of girls are still subject to CEFM, but at a slightly older age.

The Child Rights Act (CRA) was passed into law at the federal level in 2003 as well as in 24 states and the Federal Capital Territory. Sections 21, 22 and 23 discuss the prohibition of marriage or betrothal of persons under the age of 18. While the CRA has provided a useful overarching institutional framework, ongoing efforts need to focus on its implementation and monitoring. The FMWASD has been leading a national campaign alongside civil society to uphold constitutional provisions which prohibit girl-child marriage, and it has also collaborated with UN Women to target traditional rulers and end harmful practices for the girl-child. Finally, in 2017 the National Human Rights Commission

Indicator 5.5.1: Number (%) of seats held by women in local government parliament by year

Indicator 5.5.2: Number (%) of women in managerial positions by sector and year

The Updated Nigerian SDG Data Dictionary defines these two indicators as women's proportional representation in national parliaments and local government, and as the proportion of women in leadership positions across several areas, including the executive, legislative and judiciary branches of government. No up-to-date data is available regarding women's representation in managerial positions in the private sector; hence this is not discussed. As Figure 23 shows, women's representation in the two chambers of the National Assembly is very low (the House of Representatives has 360 seats, and the Senate has 109 seats).

The 2006 National Gender Policy aims to eliminate all forms of discrimination against women and establish a 35 per cent minimum threshold for women's participation in politics, whether in appointed or elective positions. Most political parties 'have taken steps to encourage women political participation through affirmative action, including reserving some party offices for them and giving women aspirants nomination forms free of charge.' However, these measures are not known by all, not least by women's groups.

Electoral participation among women has increased over time, at times, even surpassing that of men. However, the number of women in political and public office has not nearly followed the same trend. The proportion of seats held by women in national parliaments and local governments decreased in the last electoral cycle, from 6.9 per cent in 2015 to 4.4 per cent in 2019, placing Nigeria towards the very bottom of the world's ranking in this regard (185th out of 190 countries with available data).

Women have not exceeded 16 per cent of appointed positions, which reduced to 14 per cent in 2017. The number of women in other parts of the government has either remained low or decreased over time. In 2020, 27 per cent of judges of the Court of Appeal are women, same for 38 per cent of the judges of the National Industrial Court. In 2014, the Chief Justice of the Federation and the President of the Court of Appeal were both women, but they are now both men. As stated in Orisadare (2019), 'the social and economic pressures which have become pronounced in the last two decades and the emergence of the male-dominated democratic system are having a negative effect on the gains of the past [towards the involvement of women in political and decision-making processes].'

Other tools to increase women's representation include the Nigerian Women's Trust Fund (2011), which provides resources to female political aspirants, women's political empowerment offices, which consist of an ongoing interface to provide support to women politicians in the states and rural areas, and the '100 Women Lobby Group,' which engages with all three tiers of government on women's visibility and participation. In addition to those initiatives, the FMWASD has been collaborating with the civil society and international partners to improve and increase women's participation in electoral processes. The next action to be taken is for the FMWASD to sustain advocacy for more gender sensitive internal political party regimes.

Regarding women's representation in managerial positions in the private sector specifically, the FMWASD has not undertaken any action in this regard, and its next action is to collaborate with the private sector and with international partners to generate a country baseline and a plan of action.

The interface between the Government of Nigeria and civil society has been and continues to be robust. Interaction between government and civil society is identified in the National Gender Policy as one of four key principles. In section 3.1.1, the Policy says 'strategic partnerships with relevant stakeholders, including civil society, shall form part of the government's broad delivery strategies.'

The FMWASD also co-chairs the Development Partners Group (Gender DPG), which allows for critical discussion and information sharing on SDG 5 matters, and has helped to strengthen the interface between multilateral agencies, government agencies, CSOs and the private sector. Additionally, Nigeria has gender-focused cooperation agreements with multiple international partners, including UN Women, UNFPA, IFAD, UNDP,

UNODC, UNICEF, AfDB, and the World Bank.

It is noteworthy that Nigeria has volunteered for international and regional peer review processes which aim for the promotion of shared learning with regional stakeholders, the development of sectoral annual sector monitoring and evaluation plans, and the improvement of access and content on the web portals of various ministries, departments and agencies.

Barriers to progress

The major challenges to achieving gender equality and the empowerment of women in Nigeria include:

- Gender stereotypes, social norms and cultural barriers which reinforce limitations to women's choices, underpinned by customary patriarchal beliefs and social norms which consider women as subordinate to men;
- Gender roles which place the omen of household chores and childrearing on them, with little support from spouses;
- Low level of education and sensitization among women, tied with a high level of poverty, leading to low social mobility and access to quality services;
- Lower economic status of women, which affects their capacity to afford campaign (or entrepreneurial) expenses;
- Security issues, or the perception of the political terrain as being threatening, also hinder women's participation in politics;
- A counterculture which discourages seeking justice for offences against women or children, perceived as normal and or even justified in some cases, limits the implementation of the laws and policies;
- Poor implementation of gender policies and programmes notably due to inadequate funding; and
- Lack of continuity and sustainability of development programmes.

Their socialization process leads men and women to internalize, institutionalize and reinforce this subordination role of women, leading them to face an inferiority complex and deterring many from wanting to play a meaningful role in society. Consequently, women's participation is also constrained by a hostile atmosphere that offers little or no encouragement and sometimes actively threatens them. All these happen to women in an atmosphere where electoral rules are frequently unfavourable, and where there is general disapproval of women seeking to hold leadership positions. (Umar & Kari 2018, Orisadare 2019) Furthermore, 'men tend to control the party hierarchy and hence have an advantage in influencing parties' internal politics'.

Finally, the male-dominated establishment is reluctant to appoint women into positions of leadership, even when they are known to be competent and capable. The combination of these factors strongly affects women's willingness and readiness to seek positions of authority. Women who do get into leadership positions tend to be more educated, come from a higher socioeconomic background and may be exceptionally well-connected. There is thus an intersectionality dimension to women's political and managerial participation in Nigeria whereby different characteristics (gender, socioeconomic background, and most probably other factors) combine to limit access to the average woman.

Moreover, as shown in the discussion of SDGs 3, 4, and 8, the different ramifications of gender equality are not fully acknowledged and addressed by the three levels of government in Nigeria. While the emphasis has been put on closing the gap between boys and girls in terms of education, challenges remain particularly regarding participation in organized learning for girls. Girls are also directly affected by the Boko-Haram insurgency and the interdiction to access education in territories under the militant group's control. Health-wise, the alarming and regressing proportion of births attended by skilled health personnel, and thus maternal mortality, as well as the proportion of women who have access to family planning, are all testimonies of a nation that does not yet embrace all the dimensions of gender equality. Gender equality is also far from being achieved women in Nigeria are less likely to be active in the labour market than men, more likely to be in lower-earning opportunities like farming and informal jobs, and earn less for a given level of education and experience than men of the same level. Regarding SDG 16, sexual violence against minors, security challenges in the North East as well as corruption all lead to low trust in institutions and have contributed to worsening the situation for victims, who have historically been composed of more girls than boys. Another challenge towards the achievement of SDG 5 has been the lack of up-to-date gender-disaggregated data, one example being about women in managerial positions. As explained in the National Beijing + 25 Review of the FMWASD, 'the consistent, institutionalized tracking of gender data in a holistic manner and the coalescing of sector-specific gender results into one national database has remained a major challenge.' Yet, since 2015, the FMWASD has sustained its work towards improved research, documentation and dissemination, notably through the creation of thematic data banks, a strengthened media interface and the publication of periodic internal reports. Available data has not yet translated into new policies, or funding for the implementation of current policies, leading to no significant improvement.

Some social sectors (e.g. health and education) have more readily available disaggregated gender data than the non-social sectors (e.g. science, information and communication technologies, and power). Available gender-disaggregated data also does not generally reflect the heterogeneous nature of the female demographic. As a result, groups like women and girls with disabilities have remained largely invisible within official statistics relating to women.

Furthermore, stakeholders measuring progress against indicators for the indicators tied to SDG 5 should exert caution regarding the definitions they use when collecting data. For instance, the Updated SDGs Data Dictionary mentions that 'in most surveys that collect data on sexual violence against women by non-partners, the information collected is limited to forcing someone into sexual intercourse when she does want to, as well as attempting to force someone to perform a sexual act against her will or attempting to force her into sexual intercourse.' This definition is much narrower than that used by the World Health Organization (WHO) and skews the data collection (Krug et al. 2002: 149).

Areas to strengthen going forward

Women are predominant in the informal sector working in agricultural production. The Federal Government of Nigeria (FGN), together with its partners including FAO, should appropriately address gender disparity and the prevalence of gender stereotypes regarding women's roles in livestock production, by increasing understanding and appreciation of women's critical contributions to household food security. Women need to have stronger ownership rights to different livestock species, including large ruminants, which can be a lucrative enterprise for women's empowerment, as well as access to agricultural support programmes, to empower them in productive income-generating activities and entrepreneurship development, so as to increase the accumulation of capital and asset ownership at the household level.

Second, there is a need for federal and state governments to conduct gender-responsive budgeting (GRB) as a step not only towards accountability for women's rights, but towards greater public transparency and economic stability. In addition, GRB helps government to understand how it may adjust its priorities and reallocate resources to meet its commitments to achieving gender equality and advancing women's rights, including those stipulated in the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action and the Sustainable Development Goals.

FGN should also to increase investments in critical infrastructure in rural areas, such as improved power, potable water supply, transport, roads and sanitation, to reduce women's drudgery and minimize rural-urban migration (FAO & ECOWAS 2018).

Finally, the coordinating mechanisms to coordinate all the activities of CSOs in this sector is still quite weak, and government needs to do more in this regard.

Specific priorities for action on gender equality and women empowerment over the next three to five years are:

- Domesticating international treaties ratified or signed by Nigeria, such as the BDPfA;
- Integrating gender issues into national and statelevel plans, for instance, the successor to the ERGP and other such plans;
- Improving the tracking of gender results through the upgrade and institutionalization of the national gender databank;
- Proactively selecting women candidates to improve gender balance in the national assembly, cabinet and at permanent secretary level;



SDG-5: Celebrating the 2020 'HE FOR SHE CAMPAIGN'...promoting gender equality and women empowerment

- Conducting gender-responsive budgeting (GRB) as a step not only towards accountability for women's rights, but towards greater public transparency and economic stability;
- Ensuring equal pay for equal work;
- Establishing GBV referral centres in the six geopolitical zones with trained professional support staff;
- Developing and institutionalizing the national GBV database;
- Sustaining the ongoing campaign against GBV with OSSAP-SDGs and extending it to rural communities;
- Strengthening the effectiveness of support to farming households, specifically targeting women;
- Promoting legislation to ensure women have ownership rights for livestock;
- Promoting rural investment infrastructure such as potable water and sanitation which have a disproportionate impact on the lives of women;

- Collaborating with civil society towards the monitoring of the Child Rights Act and the Violence Against Persons (Prohibition) Act. This also includes supporting community-level advocacy and awareness raising and identifying and prosecuting specific cases;
- Securing increased funding for gender equality and women's empowerment interventions;
- Providing empowerment programmes for women's groups, especially at the grassroots levels and older women, particularly from the marginalized groups such as widows, in order to help them embrace a political agenda and provide women with the motivation and the structure necessary to be relevant and reach elected positions;
- Getting the FMWASD to collaborate with the private sector and with international partners to generate a country baseline and a plan of action.

Governance

Governance in the ERGP

The ERGP states that 'good governance at all levels is crucial for the success of the ERGP. With effective governance, the public has information and the means to make government accountable for the execution of plans in the national interest and the use of public funds for their intended purpose. The ERGP is designed to improve governance, entrench transparency and fight corruption. Its other features are to reinforce security, reform the public service, and strengthen coordination with subnational governments. The ERGP has four priority areas. These are to:

- Fight corruption and unethical behaviour in the public and private sectors and enhance transparency in the use of public resources;
- Reinforce public safety and security by combating terrorism and insurgency in the North East, militancy in the Niger Delta, and fighting all other forms of criminal activities, especially kidnapping and robbery;
- Reform the public service by reducing the cost of governance and raising productivity across all federal government agencies, notably the public procurement system;
- Strengthen subnational coordination. The ERGP is a national plan, and the federal government encourages the subnational governments at the state and local government levels to develop corresponding plans that address their own challenges, visions, needs and aspirations.

SDG-16 is tied to the governance section of the ERGP in the three following ERGP Strategic Objectives: Restoring Growth, Building Strong Governance Institutions, and Driving Performance and Results through a vigorous Delivery Unit.

Corruption is the subset of SDG-16 that the ERGP represents the most. SDG-16 comprises 24 indicators which relate to a wide array of dimensions related to peaceful societies, such as violence and threats thereof, human trafficking and sexual violence, corruption, inclusiveness and discrimination, birth registration, and freedom of speech. SDG 16 aims to eliminate intentional homicides, violence against children, human trafficking

and sexual violence, in order to promote peaceful and inclusive societies for sustainable development. It also has the objective of making justice accessible for all and of building effective, accountable institutions at all levels. For this goal to be achieved, 'there needs to be more efficient and transparent regulations put in place and [complemented with] comprehensive, realistic government budgets' as well as more independent national human rights institutions.

Despite the indicators discussed below, it is important to mention the serious conflicts in the country and the threats these pose to the country's stability and, therefore, its ability to confront the significant challenges in Nigeria. These conflicts have significant economic ramifications and are significant obstacles to SDG-1 and SDG-8. There are currently four geographies of conflict in Nigeria: The North East, Niger Delta, the Middle Belt, and the urban crucible. The conflict in the North East has affected nearly 15 million people and set back an already lagging region by disrupting public services, infrastructure, and economic activity. Across the six states of the North East, infrastructure damage has been quantified at US\$9.2 billion, and the accumulated output losses estimated at US\$8.3 billion (World Bank 2017b).

For this 2020 VNR, the following indicators were prioritized: 16.2.1, 16.2.3, 16.4.1, 16.5.1, and 16.10.1. The description, baselines and progress against these indicators are summarized in Table 1.

Governance and the COVID-19 pandemic

SDG-16 aims to 'promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels'.

It is argued that COVID-19, as with other pandemics, will affect the social fabric of the Nigerian society. Already, Nigeria is dealing with a large-scale humanitarian crisis in the north-eastern part due to the decade long Boko Haram insurgency. Peace and security elude most parts of the northern region. Evidently, health pandemics can increase the risks of domestic violence; violence against health workers due to severe stress levels that the pandemic places on patients; and abuse and exploitation of women and girls, especially the caregivers.

Analysts have cautioned that the policy of isolation, physical distancing and quarantine, implemented in contexts, is characterized by fragility, as expected in conflict and humanitarian situations, and remains a key policy challenge. Implementing the isolation measures without considering the local context can further exacerbate the situation, lead to stress disorders, mental health and, in some cases, protracted violence. Undoubtedly, the consequences of the socio-economic impact of COVID-19 could nurture circumstances for displeasure and social unrest. The pandemic has to be put under control to achieve meaningful progress on SDG-16, and measures have to be put in place to strengthen institutions.

SDG-16: Peaceful and inclusive societies, access to justice, inclusive institutions

As posited in Nigeria's Review (2020) - Decade of Action: Our Commitment to Achieve SDGs, there are no signs that SDG-16 will be achieved, even with optimized policies and an unlimited budget.

Table 9 presents progress on the indicators selected for SDG 16. While indicator 16.5.1 on bribery has seen slight progress, indicator 16.4.1 has worsened. The other indicators do have sufficient data to assess their evolution over time. Nigeria is facing moral dilemmas in relation to ethics and a prominent culture of bribery, corruption and collusion. The levels of state corruption

are demonstrated in indicators 16.4.1 and 16.5.1.

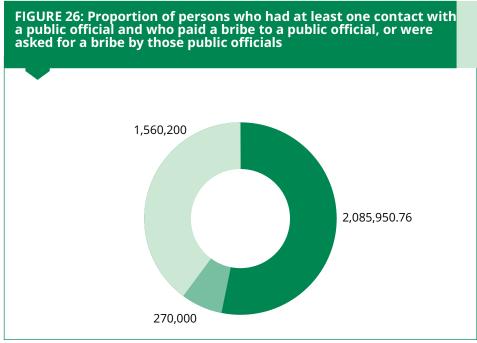
Transparency and anti-corruption

Indicator 16.4.1: Total value of inward and outward of illicit financial flows (in US\$)

IFFs are directly related to bribery, and they both relate to the broader issue of corruption. Outward IFFs refer to the illegal and secretive transfer of capital outside the country to evade tax. As specified in the Partnership for African Social & Governance Research 2018 report on IFFs, 'illegal capital flight connotes money from activities such as money laundering, tax evasion, drug trafficking, human trafficking and other illegal activities'. The Updated SDGs Data Dictionary adds to this definition legally earned capital that is transferred illicitly.

As of 2018 oil- and gas-related products accounted for approximately 92 per cent of Nigeria's total merchandise exports. Oil-exporting countries such as Nigeria are particularly vulnerable to IFFs. Export mis-invoicing, diversion of oil exports, tax evasion and indiscriminate granting of tax waivers cost Nigeria billions of dollars in tax revenue annually. The Executive Secretary of the Nigeria Extractive Industries Transparency Initiative suggests that while Africa loses about US\$50 to US\$60 billion every year to IFFs, Nigeria's contribution is estimated at 30 per cent of that loss. However, the estimates by think tanks and political groups are much lower, although it increased significantly from US\$ 26,735 billion in 2013 and to US\$ 39-47 billion in 2019.

In the wake of the African Union's Economic Commission on Africa's 2015 report on IFFs (the Thabo Mbeki Report), efforts have been made in Nigeria to limit IFFs. These efforts include the enactment of the Mutual Assistance Act which is meant to ease the exchange of sensitive data between Nigerian law-enforcers and international partners on suspicious financial transactions in order to trace laundered assets in and out of Nigeria. The Special Fraud Unit was also established to fight and control financial frauds, as well as the Illicit Financial Flows and Task Fraud Group. The latter was also created in 2019, collaborating with the Federal Inland Revenue Service to track tax compliance of companies and individuals, as well as IFFs. Nigeria has also, in some cases, successfully repatriated funds from IFFs, the most notorious example



Source: Nigeria Customs Service

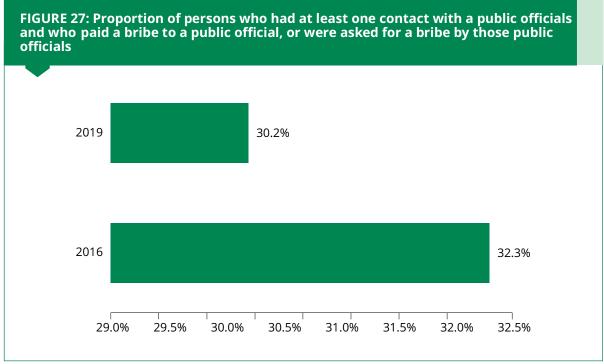
being the relocation and repatriation of US\$ 504 million of the US\$3 billion stolen by former Head of State, General Sani Abacha. The five-year long judicial and diplomatic process it took to achieve this shows the difficulties that arise in trying to repatriate looted funds. These results remain minimal in comparison to the estimated value of assets illegally outgoing from Nigeria every year.

Indicator 16.5.1: Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months

Bribery is frequent among all types of public officials in Nigeria and combines with preferential treatment based on characteristics such as ethnic group and religion. It is accompanied by high levels of collusion as well as opaque contract allocation and hiring processes. According to Corruption Surveys in Nigeria, the proportion of persons who declared having had at least one contact with a public official during the previous 12 months which involved a bribe, or request for a bribe, slightly decreased between 2016 and 2019, dropping from 32.3 per cent to 30.2 per cent. Despite the creation of tools and mechanisms to limit corruption (National Harmonized Anti-Corruption strategy, Economic Financial Crime Commission Act, Independent Anti-Corruption Commission Act), the level of corruption in Nigeria is still high. While Human Rights Watch's 2019 report observed notable strides in the fight against corruption, quoting two former governors who were successfully prosecuted, it is noteworthy that those were former governors as opposed to current ones. The Civil Society Legislative Advocacy Centre (CISLAC) found in its 2019 report that the fight against corruption has gained some momentum since Muhammadu Buhari's election as President of Nigeria in 2015 and his re-election in 2019, yet the progress has been insufficient.

Efforts made to address bribery, and corruption more broadly, have been multifaceted. The National Defence College has been examining the impact of corruption and anti-corruption strategies with a view to developing data and influencing policies. The United Kingdom's Department for International Development (DFID) has a programme solely dedicated to Anti-Corruption in Nigeria (ACORN), through which it gives technical assistance to anti-corruption institutions and civil society organizations (CSOs). The Independent Corrupt Practices and Other Related Offences Commission

Table 9: Pro	Table 9: Progress on selected SDG-16 indicators	SDG-16 ind	licators					
SDGs Indicator Number	SDGs Indicators			2016	2017	2018	Sources	2030 target (colour code for progress)
16.2.1	Percentage of Children age 1-14yrs who experienced psychological aggression	ildren age I psycholog	1-14yrs șical	84.9	84.9		MICS5 2016/17	End abuse, exploitation, trafficking and all forms of violence against and torture of children
16.4.1	Total value of inward and outward illicit financial flows (Outward flows)	vard and o ws (Outwai	utward rd flows)	US\$2,085,950.76	US\$270,000	US\$1,560,200	Nigeria Customs Service	By 2030, significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets and combat all forms of orga- nized crime
	Number of ver-		Male	2313	1380	1115		Ensure public access to information and protect
	ified cases of killing, kidnap-	Killings	- 1		((L	Ţ	Nigeria Po- lice Force	fundamental freedoms, in accordance with national
	ping, entorced disappear- ance, arbitrary		Female	/87	08c	64		legislation and international agree- ments
	detention and torture of jour- nalists, associ- ated media per- sonnel trade	Kidnap- ping	Male	473	1101	920	Nigeria Po-	Strengthen relevant national institu- tions, including through international cooperation, for building capacity at all levels, in particular in developing
16.10.1	unionists and		Female	298	790	359	lice Force	combat terrorism and crime
	human rights	En-	Male	957	835	1135		
	duvocates in the previous 12 months	forced Disap- pear- ance	Female	3092	493	9072		
		Deten-	Male	821	732	584		
		tion and Torture	Female	213	114	82		



Source: Corruption Surveys in Nigeria

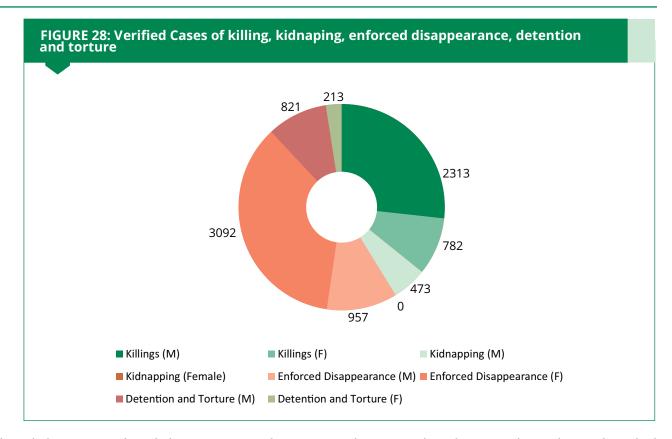
(ICPC) investigates and prosecutes cases of corruption, recovering cash and assets using the non-conviction based forfeiture of assets initiative: in 2019 more than US\$ 44 million were recovered. The ICPC also established Anti-Corruption and Transparency Units in Ministries, Departments and Agencies (MDAs) of government to identify corruption vulnerabilities. MDAs were initially reluctant to change, but the Head of Service of the Federation provided policy directives which led to increasing compliance with regulations by over 110 MDAs. ICPC also tries to promote anticorruption consciousness in all sectors of the Nigerian society, including through the creation of the Anti-Corruption Academy of Nigeria which serves as a specialized institution to train ICPC staff and public officers and conduct scientific research on corruption. Additionally, the Constituency Project Tracking Group was established in 2019 to ensure proper execution of projects budgeted for and funded. The CISLAC also found that government has made very little progress in creating the beneficial owner's registry, which was one of Buhari's major anti-corruption commitments during his first term.

Despite these initiatives, the levels of corruption, as assessed through indicator 16.5.1 on bribery, have not decreased significantly in recent years. The CISLAC reports a slow implementation and low monitoring, with real impact yet to be seen, 'especially at the sub-national of the 36 federal states, where rampant corruption reigns unchecked.' According to the Decade of Action, 'the governance deficits not only fuel these adverse socioeconomic conditions but also tend to perpetuate them.'

Indicator 16.10.1: Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months

Indicator 16.10.1 relates to freedom of expression, assembly and association and ties intimately to governance and strong institutions. It also relates to the immense challenge of corruption, which is a sensitive issue for which journalists and media practitioners are frequently threatened and attacked by the Nigeria Police, the Nigerian Army, the Police Special Anti-Robbery Squad and officials of the Department of State Service, as reported in Amnesty International's 2019 report on freedom of expression in Nigeria.

The baseline for this are the 4,419 verified cases of



killing, kidnapping, enforced disappearance, arbitrary detention and torture, as reported in the 2017 VNR (for unspecified date). No comparable data is currently available but HRW's 2019 report states 'although the Nigerian press remains largely free, several arrests and detention of journalists and activists in 2018 suggest a disturbing trend toward repression of freedom of expression and media.' Amnesty International's 2019 report states 'since 2015, attack on journalists and media activists have continued unabated. Between January and September 2019, at least 19 journalists and media practitioners have suffered attacks.' However, these last figures only include journalists whereas the indicator also includes trade unionists and human rights advocates, suggesting that actual numbers would be much higher.

Amnesty International reports that the Cybercrime Act and Terrorism (Prevention) (Amendment) Act 2013, alongside other laws, have been used to prosecute journalists and media practitioners under charges such as 'defamation', 'terrorism' and 'cyberstalking'. This Act prescribes the death penalty for those found guilty. Also, victims of arbitrary arrest reported to Amnesty International Nigeria how they were tortured and pressured to write confessional statements while in detention. These human rights violations have had little scrutiny and investigation by Nigerian authorities, again due to a police and judicial system that is subject to corruption and struggles to hold state officials accountable.

Public safety and security

Indicator 16.2.1: Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month

Indicator 16.2.3: Proportion of young women and men aged 18-29 years who had experienced sexual violence by age 18

The baseline for indicator 16.2.1 shows a 2016 figure of 89.4 per cent of minors (1-17 years old) who experienced any physical punishment and/or psychological aggression by caregivers in the past month. This indicator is broad, as it encompasses all types of aggression, from corporal punishment to physical and psychological threats and abuse. As the Multiple Indicator Cluster Survey 6 (2020) is not yet

ready, there is no comparable data to establish progress against this indicator. Available data on indicator 16.2.3 regarding sexual violence on minors does not offer the possibility to distinguish trends.

Overall, it is believed that child abuse has decreased because of the Child Rights Act (CRA), which Nigeria adopted in 2003 to domesticate the Convention on the Rights of the Child. The CRA criminalizes violence towards children and trafficking of persons, with the possibility of jail sentences for abusers, with specific MDAs looking into these issues. Yet, while the legislation is more robust than before, implementation has been uneven due to ingrained social norms of corporal punishment and non-prosecution of abuse towards children. Widespread corruption also affects the population's trust in institutions, thus further limiting the number of denunciations. Also, security challenges in the North East have led to increased levels of violence for minors (sexual abuse, teenage pregnancy, gender violence, and so on), thus affecting progress against these indicators.

Barriers to progress

Many structures have been established to address IFFs and corruption. However, the drivers of IFFs are a combination of:

- Poor governance and weak regulatory structures;
- Generous tax incentives;
- Accessibility of tax havens outside Nigeria;
- Corruption. This enables operating companies to pay bribes, not declare their entire revenues, inflate their costs, and embezzle funds. Widespread corruption in Nigeria's public and private sectors creates an environment favourable to IFFs.

The main enabling factors behind bribery in Nigeria are:

- Weakness of the accountability process, which has been underfunded and has limited capacity and ability to sanction. As a result, the 2007 Public Procurement Act has seen limited implementation.
- Officials in charge of implementing such processes tend to be involved in corruption, and corrupt officials are frequently at a high level in the hierarchy;

- There is a lack of proper registers of assets;
- Evidence is not collected sufficiently rigorously and is often tampered with;
- Judicial processes are slow, and there tends to be political interference;
- A deeply rooted culture of corruption based on the belief that without bribes, citizens do not get served by public officials. This belief is so ingrained, and progress in the fight against corruption has been so slow that the public has grown cynical and even apathetic towards these efforts.

The Decade of Action explains that 'rampant corruption prevents rule-based functioning of socio-economic and political foundations threatening any remedial action to solve these fundamental development challenges.' Indeed, as discussed above, widespread corruption limits the public's trust in state institutions, thus impeding the full implementation of legal tools combatting child abuse and trafficking of persons. The memo also states that increased efficiency and innovation in public service delivery, particularly through a meritocratic system for career development and corruption-free society, would be a critical factor in achieving the NERG objectives.

Regarding child abuse and sexual violence towards minors, violent conflicts, particularly in the North East, have contributed to a backslide, as discussed in 'Entrenching Peace Assessing Community Resilience and Peace-building Initiatives in Northeast Nigeria'.

There is missing data on several indicators, namely indicators 16.2.1, 16.2.3, and 16.10.1. As a result, it is not possible to track progress against targets for all three of these dimensions. Evaluations conducted by the National Monitoring & Evaluation Department tend to relate more to conflict (environmental conflict in the Niger Delta, religious tensions, Boko Haram in the North East) than they are related to the selected indicators discussed above. Monitoring responsibility within the government remains at national and subnational levels, while the process would strongly benefit from inputs from the local level. Indeed, this is where the impact of policies is most felt. Integration of grassroots organizations in the tracking process would also lead to an improvement in data coverage. Better data coverage, in turn, would contribute to the development and implementation of more adequate and targeted policies and programmes.

Areas to strengthen

There has been limited progress on these indicators, which poses a concern in the context of Nigeria and its achievement of SDG 16 targets. Yet, SDG 16 is critical to achieving all the other SDGs and should, therefore, be tackled as a priority. As the Review of the SDG-16 in Nigeria concluded, 'the absence of peaceful societies, justice for all, and accountable institutions will lead to the failure of Nigeria to achieving [sic] the overall SDGs.' It is essential to not continue with business as usual, but find ways to change the nature of the game. Otherwise, it is doubtful that the change of culture, behaviour and practice needed to address this SDG will happen – by 2030 or afterwards.

The Institute of Peace and Conflict Resolution, in its Review of the Sustainable Development Goal 16 in Nigeria, lists the following areas for improvement:

- Mainstreaming the indicators into sub-national development plans;
- Coordinating among MDAs and stakeholders working to achieve the SDG;
- Providing adequate, timely and sustained funding for such organizations;
- Engaging stakeholders at community level;
- Maintaining strategic engagement with the Nigerian public in the fight against corruption;
- Ensuring public sector integrity.

The signing of the prohibition against Discrimination of Persons with Disability Act in January 2019 by President Buhari is in alignment with the federal government's ratification of the UN Convention on the Right of Persons with Disability. While this deserves commendation, no government has proposed an implementable action yet. Meanwhile, people with disabilities will continue to suffer discrimination and lack of access to justice unless the Act is fully implemented.

Beyond these areas to strengthen, it would be helpful to reframe the reflection on corruption. The behaviour change model would be appropriate for this purpose. This model considers change as the result of three combined elements: capabilities, motivation and opportunities. Following this, Nigerian public officials should be helped to rise to a level of accomplishing their tasks without bribes, be motivated to not request, or to refuse when offered bribes. This can be achieved to an extent through the payment of a living wage. Also, they should be given no room to indulge in corruption (due to transparent processes, frequent verification and solid accountability mechanisms). Similarly, the general public should be capable of receiving services from public officials without paying bribes by understanding their rights, being motivated to uproot the evil habit of bribery which they no longer perceive as avoidable. Instead, they should be made to know that no one can participate in corruption with impunity any longer (Aguiller et al. 2008).

Sub-national coordination

Nigeria has a colossal implementation context for the 2030 Agenda and the SDGs. The country has a federal government, 36 states and the FCT and 774 local government areas (LGAs). Nigeria's strategic approach to the implementation of the SDGs can be seen at two different levels – national and sub-national. At the national level, OSSAP-SDGs is working closely with the Federal Ministries, Department and Agencies (MDAs) to integrate the relevant SDGs into their sectoral policies and plans. An Inter-Ministerial Committee (IMC) has been appointed to coordinate this initiative. The OSSAP-SDGs chairs the IMC, and the body meets quarterly to review SDGs implementation across the federal MDAs.

At the sub-national level, OSSAP-SDGs in partnership with the United Nations Development Programme (UNDP) is working with the 36 States and the FCT to mainstream the priority SDGs into the medium and long-term development plans of the state and LGAs. To incentivize the states to invest more of their resources into the areas of development priorities (the SDGs), the federal government through OSSAP-SDGs is providing a conditional matching grant (CGS) to the states. Under the CGS, states receive 50 per cent grant and are expected to provide their 50 per cent counterpart funds which must be spent on approved SDGs programmes (mainly health, education and water and sanitation). A minimum of N250 million is provided by OSSAP-SDGs to each participating state for this programme. Also, an appropriate governance and accountability structure is established for the CGS Scheme. Funds are warehoused into a dedicated bank to be used in the execution of evaluated and approved intervention projects.

Part Three How We Achieve the SDGs

Delivery

Ensuring delivery of the ERGP

The ERGP states that 'good governance at all levels is crucial for the success of the ERGP. With effective governance, the public has information and the means to make government accountable for the execution of plans in the national interest and the use of public funds for their intended purpose. The ERGP is designed to improve governance, entrench transparency and fight corruption. Its other features are to reinforce security, reform the public service, and strengthen coordination with subnational governments. The ERGP has four priority areas. These are to:

The ERGP recognizes that poor implementation puts at risk the full potential the ERGP seeks to deliver. It identified factors that hampered delivery in the past as:

- Poor prioritization and commitment;
- Inconsistent follow-up;
- Insufficient data;
- Absence of accountability and consequence management; and
- Insufficient mobilization of financial resources.

Consequently, the federal government has developed a delivery approach based on the following seven principles:

- Focusing on priorities;
- Establishing clear accountability;
- Setting targets and developing detailed action plans;
- Allocating resources to priorities;
- Creating an enabling policy and regulatory environment;
- Monitoring and driving progress;
- Ensuring a smooth flow of communication.

The ERGP lays out the 60 strategies that the federal government deems necessary for implementation, which should apply to the implementation of the SDGs. For this purpose, it has established a Delivery Unit in

the Presidency to work closely with the Ministry of Budget and National Planning. While the Delivery Unit has a mandate to drive implementation and ensure accountability, the Ministry of Budget and National Planning has the duty to coordinate and monitor the plan.

As in many other countries, Nigeria has recorded modest progress in some targets relating to implementation. Nigeria has strengthened its institutional frameworks for the implementation of the SDGs, including the domestication of the iSDG Model, the re-alignment of the National Statistical System, and the ongoing design and implementation of the Integrated National Financing Frameworks (INFFs). Notably, there is enhanced international cooperation that ensures sufficient means of implementation exist to provide countries with the opportunity to achieve the SDGs.

SDG-17 aims specifically to 'strengthen the means of implementation and revitalize the global partnership for sustainable development'. In practice, the indicators selected for this VNR focus on resource mobilization. This chapter discusses in its later segments how to apply the delivery methodology to ensure that priority areas are identified from the VNR to resolve implementation problems.

Implications of COVID-19

The main implication is the effect on government's fiscal situation, and what this implies for funding to address issues described in this Review, as well as the diversion of focus to immediate issues to address the pandemic and its consequences.

SDG-17 - Strengthening the Means of Implementing and Revitalizing the Global Partnership for Sustainable Development

The 2030 Agenda requires a revitalized and enhanced global partnership that mobilizes all available resources from governments, civil society, the private sector, the United Na¬tions system and other actors. Increasing support to develop¬ing countries, particularly the LDCs, is fundamental to equitable progress for all.

The Integrated Sustainable Development Goals (iSDG) model is a policy simulation tool for supporting Nigeria

to align its national development strategies and programmes with the SDGs. According to the iSDG 2019 report, the modelling concluded that it will require N142 trillion to achieve the SDGs. An effective financing strategy to support inclusive growth is essential for this achievement and is part of the SDG 17.

Ongoing efforts are underway to re-align the National Statistical System (NSS) with the requirements and indicators of the SDGs as a way of strengthening the means of implementating the SDGs.

The EGRP medium-term plan was built on three pillars – restoring economic growth; investing in people; building a globally competitive economy. This SDGs focus on this last pillar by strengthening the foundations of the economy through tax reform, policy improvements for leveraging private sector investment and digitizing the economy.

Table 10: Progress against Selected SDG-17 Indicators

Indicator Number	SDG Indicators	2015	2016	2017	2018	Sources	2030 target (colour code for progress)
17.1.1	Total government revenue as a proportion of GDP (%) ¹	8.40	6.92	7.60	8.47 ²	Computed by NBS	Strengthen domestic resource mobilization, including through in- ternational support to
17.1.2	Proportion of domestic budget funded by domes- tic taxes ¹	52.7	64.1		-	OAGF, FIRS, NCS, JTB, comput- ed by NBS	developing countries, to improve domestic capacity for tax and other revenue collec- tion
17.4.1	Debt service as a proportion of ex- ports of goods and services (%) ³	9.94	17.3	13.54	11.54	Computed by NBS	Assist developing countries in attain- ing long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebt- ed poor countries to reduce debt

Indicator 17.1.1: Total government revenue as a proportion of GDP, by resource

Nigeria has emerged as the largest economy in Africa with the highest GDP of US\$ 397 billion, accounting for 17 per cent of the continent's GDP (UNDP, 2020). In 2015, total government revenue was about N8.00 trillion, falling to N7.09 trillion in 2016 before rising subsequently in 2017 (N8.73 trillion) and 2018 (N10.94 trillion).

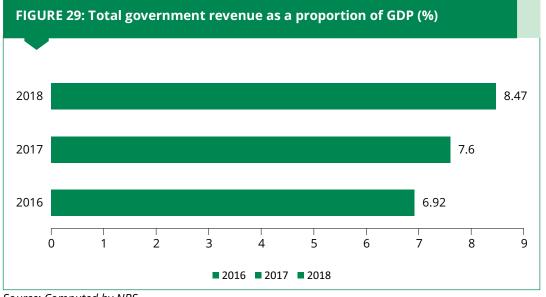
The ERGP review shows that the current account position has indeed improved, as projected by the ERGP, and has been positive for the review period except for Q3 2018, which shows a negative current account position of US\$3 billion.

Figure 29 shows that foreign direct investment (FDI), official development assistance and South-South Cooperation as a proportion of total domestic budget has been growing since 2016. It rose from 6.9 per cent in 2016 to 7.6 per cent in 2017 and to 8.4 per cent in 2018 (NBS and OSSAPSDG 2019: 31). OECD data shows lower figures than expected, but the figures are much lower than in similar countries. Ghana, for example, raised 16.7 per cent of GDP in 2010, and 27.2 per cent in 2017. However, the rise means that Nigeria has a current account surplus and is thereby generating

foreign savings, and this enabled net foreign assets to grow substantially during the review period (ERGP review, 2020: 11)

The increase is due in part to several federal government interventions, including the tax amnesty initiative between 2016 and 2018, which aimed to drive up tax revenue and expand the tax base. These initiatives, however, were unable to stimulate the type of revenue growth required. Nigeria's domestic revenue mobilization has been one of the lowest in the world. This is partly so because of constraints on economic growth and limited creation of an enabling framework for investments. The EGRP review noted that inflows into the current account continue to be low and dominated by oil export revenues and not non-oil export revenues – indicating that the contribution of local non-oil business via export proceeds to the current account remains low.

The more recent challenges in macroeconomic trends, however, reveal an economy that remains highly dependent on oil revenues with a limited manufacturing base. Nigeria's growth performance and overall development trajectory are best understood through the lens of how the country's oil wealth has been managed. Natural resource rents from oil or other commodities can have a profound effect on economic and social development, especially if they represent a significant share of GDP (WB: 2020). Section 3 of the report analyses the growth trajectory and the reasons



Source: Computed by NBS

for insufficient growth. However, the COVID outbreak will savage the economy in 2020, and so government revenues.

Indicator 17.1.2: Proportion of domestic budget funded by domestic taxes

Fiscal sustainability and spending power of government

Following oil price and production shocks combined with Nigeria's first recession in over two decades, in 2016 the federal government (FGN)'s general revenue dropped to 6 per cent of GDP, the second lowest of the 115 countries on the World Bank's database. By 2018, government revenues rose to 8 per cent of GDP in 2018 and may well continue upwards given the new tax policy reforms that have been promulgated as of 2019.

Domestic taxes raised N3.74 trillion in 2015, N3.21 trillion in 2016 and N4.77 trillion in 2017. Since the last VNR, the Finance Act was introduced in 2019 to modernize the Nigerian tax system. This was with the recognition of the impact of globalization and technology and the need for a responsive tax system. As such, the Finance Act has adopted recommendations from the OECD on taxation of the digital economy and profits earned by non-resident companies.

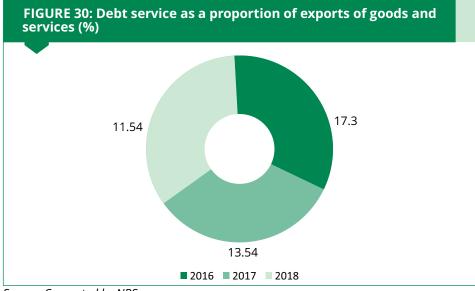
The Mid-term Review of the ERGP concludes that the FGN's revenues have improved, but they are

significantly lower than needed to provide the fiscal stimulus contemplated under the ERGP. Furthermore, the Mid-term Review found that interest payment on debts, spending on payroll and obligatory transfer obligations of the FGN together remain significantly higher than revenues, and thus that the ability of the FGN to expand infrastructure spending to catalyse growth as contemplated in the ERGP remains severely constrained (Agusto et al. 2019).

Indicator 17.4.1: Debt service as a proportion of exports of goods and services

Nigeria's public debt is relatively modest at approximately 20 per cent of GDP. The government's domestic debt accounts for 77 per cent of total domestic debt, which itself is almost 70 per cent of total debt. However, debt sustainability is challenged by low revenues. The interest payments on public debt are high and rising, because of growing debt stock as well as high interest rates in the domestic debt market and the high proportion of domestic debt.

Total debt service (percentage of exports of goods, services and primary income) in Nigeria has been rising steadily since the SDG baseline was established, rising from 6.3 per cent in 2016 to 6.82 per cent in 2017 to 8.26 as of 2018. However, this is low by comparison to many other countries.



Source: Computed by NBS

Debt service as a percentage of exports of goods and services was 12.77 per cent in 2015. Figure 30 shows that this rose to 17.3 per cent in 2016 and then fell to 11.54 per cent in 2018 (NBS and OSSAPSDG 2019: 33).

Barriers to progress

The ERGP has helped address the economic recession that stalled economic growth in the country in 2016. The main reason for the poor performance in economic growth is linked to continued reliance on oil as the primary source of revenue for the country, despite an increasingly volatile market. Non-oil revenues have remained stagnant at 5 per cent of total USD inflows into the current account (ERGP mid-term review, 2019), thus doing little to wean the Nigerian economy from the volatile petroleum market. This has been discussed thoroughly in section 3.

A weak tax administration system, coupled with the high cost of taxpayer compliance, has also resulted in systemic non-compliance and a lack of faith in the tax system. There has been a need to strengthen the country's tax legislation to address decades-old challenges, such as high cost of compliance to the tax system, the thinning contributions from the corporate sector and low tax revenue growth.

The EGRP review noted that the demand management approach of the current account merely disguises, and fails to address, the underlying problem as it relates to the current account, which is the insufficiency of inflows into the current account especially from non-oil export sources. The EGRP Review's advice on how to address the underlying problem deals with constraints to the competitiveness of Nigeria's local businesses. Key to this is improving the business environment, a noted objective of the EGRP medium-term plan. Investing in infrastructure, notably electric power and railways, has been highlighted in the ERGP as essential to make local businesses more competitive and reduce their cost of production.

Areas to strengthen

As noted above, diversification away from reliance on oil is key to enabling more equitable growth. Half of the people work in agriculture, but their labour only represents 25 per cent of GDP. The Finance Act of 2019 is a step in the right direction in that it created an enabling environment through a tax system that can create incentives to raise the revenue required to defray public expenditure, support sustainable expenditure, support increase in public revenue and ensure that tax law provisions are consistent with the national tax policy objectives of the federal government.

The 2020 KPMG report notes the amendments made by the Finance Act straddle five thematic areas to achieve these objectives. These are (a) promote fiscal equity by mitigating instances of regressive taxation; (b) reform domestic tax law to align with global best practice; (c) introduce tax incentives for investment in infrastructure and capital markets; (d) support small businesses in line with the ease of doing business reforms and; (e) raise revenue for the government by various fiscal measures, including, for instance, an increase in the VAT rate from 5 per cent to 7.5 per cent (KPMG 2020, 3). It is essential to proceed with making the Finance Act effective.

Strengthening the environment for delivery

Domestication of the SDGs and link to ERGP

Several significant steps have been taken to absorb lessons from the MDG era, particularly that of reporting progress against targets that shadowed those of the country's own national development goals. The key policy document for supporting this transition from the MDGs to the SDGs was the Country Transition Strategy - From MDGs to SDGs – 2015, produced by the UNDP. Drawing on these lessons, the country recognized the need to create a proper end-line for the MDGs and transition the country's development machinery to interpreting the SDG indicators and how these could best draw on what data systems were already in place.

The Nigerian Government and its development partners addressed lessons from monitoring the MDGs by creating the SDG baseline in 2016. This was done through the collaboration of the National Bureau of Statistics (NBS), the Office of the Senior Special Assistant to the President on SDGs and the United Nations Development Programme (UNDP).

The SDGs Data Mapping and the Publication of Nigeria SDGs-Indicators Baseline Report 2016 drew largely on the most recently available national level

statistics, the NLSS 2011, to create a baseline against which to measure its progress against the SDGs. The country committed to 70 per cent of the SDG indicators becoming available through administrative data, with the remaining 30 per cent being drawn from national surveys. Given the dated data from which it was drawn, some have criticized this baseline as more appropriate as an end-line for the MDGs rather than a baseline for the SDGs. Nevertheless, this has become the foundation from which the National Bureau of Statistics is tracking progress.

Re-alignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs

Ongoing efforts are underway to re-align the NSS with the requirements and indicators of the SDGs as a way of strengthening the monitoring and implementation of the SDGs. This has demonstrated the commitment of the Nigerian government to domesticate the SDGs. The focus was to ensure the availability of administrative data for most SDG data requirements. While the target is that 70 per cent of the SDG indicators are available through administrative data, this capacity is not yet in place. Nevertheless, all state level statistical offices have signed off on this commitment as of February 2020. While 30 per cent of the remaining SDG indicators are meant to be drawn from national surveys, these national surveys have, in fact, been the primary source of data for the research feeding into the 2020 VNR report.

Nigeria Integrated Sustainable Development Goals (iSDG) Model domestication and customization

To strengthen the analytical frameworks and ensure that the ERGP's progressive policymaking could address the SDGs, the iSDGs Policy Simulation Model was developed in 2019. To enable better tracking of SDG indicators that could be domesticated into the EGRP, it selected 64 indicators where there was reliable data, and three scenarios were developed drawing on this data. The domestication process was led by the then Ministry of Budget and National Planning, and for policy coherence and sustainability the Nigeria iSDG planning model is now domiciled in the recently restructured Ministry of Finance, Budget and National Planning.

Of the three scenarios developed through the iSDG,

the first dealt with the country's efforts to achieve the SDGs without the anticipated economic improvements stemming from the implementation of the ERGP mediumterm intervention to move Nigeria out of a recession. The No-ERGP Scenario is the Status quo - remaining the same with no policy changes post-2015. Only 2 of the 64 target indicators could be achieved in this simulation. The second option, the Optimistic ERGP Scenario assumed substantial improvements and governance and policy changes and worked on the costings anticipated from the SDG baseline combined with the growth anticipated with the effective implementation of the EGRP. The ISDG report indicated that under this scenario, with its projected costing, a total of 25 (39 per cent) of the 64 selected indicators would be achieved. The third option, the ERGP+SDG-Scenario, identified integrated policy mixes that could improve SDG performance in those areas where the ERGP were considered insufficient for full SDG attainment. Under this scenario, only SDG 2 was likely to be attained by 2030. The 2030 targets for the remaining 2016 SDGs are unlikely to be achieved even if the ERGP and supplementary SDG policies were well funded and efficiently and effectively implemented (UNDP, 2019: xi).

Going forward, the Nigerian Executive expects policymakers and planners to use this model to guide the country's efforts towards the achievement of the SDGs and other internationally agreed development goals.

Data challenges

A challenge with the SDG baseline is that it is largely based on the 2011 NLSS. This data is old to fill the gaps in the 2019 VNR report. The HLSS that was to emerge in April 2020 with updated information from 2011 but was, by the end of May, not forthcoming, due to apparent delays associated with COVID 19. The research team has drawn on the NLSS, DHS, MICS, the more recent WASH-NORM survey and where possible, supplemented these with additional grey literature provided by SDG focal points as well as the publicly available information. Fortunately, a steady flow of evaluations was handed over to the research team, which helped provide a wider picture as to the causal factors underlying limits to progress since the drafting of the 2017 VNR.

To address the lack of up-to-date data a variety of

different databases (ILO, World Bank, UNICEF amongst others) were searched by the research team, with some success. In this process, however, several issues emerged:

- Consistency. It is not always clear that the data sets from other sources are measuring the same thing the metadata for how each indicator was defined, for example, is not always available. This affects the accurate assessment of progress, and this is why it is so essential for the National Bureau of Statistics to gather this information in a timely and consistent manner.
- Variability. In a number of cases, the data from outside sources are very different from those provided by OSSAP-SDGs.
- Datedness. Much of the data for 2016 are, in fact, from the 2010 HNLSS.
- Coverage. Not all the indicators seem to be currently covered by the National Bureau of Statistics. For example, Health Goal 3.9.2 and 4.6.1 are missing, just as SDG 4.7.1 under Education and SDG 5.5.2 under Gender.
- Focus. It is also not always clear that the data collected can be disaggregated to reflect gender

 e.g. 4.3.1. Ideally, even gender data should be disaggregated by other variables such as urbanrural, North-South, disability, and so on.

Further challenges relating to the drafting of the VNR report were the limitations in the datasets of the NBS, the delays in the release of the 2020 NLSS, difficulties in getting consistent and reliable administrative data across the 33 states, and differences in that data from other data available. This limited the data available in time to use for this Review. A major challenge is baseline figures for 2016, which drew largely on the 2011 NHLSS. Finally, one of the strongest views on the consultations with civil society is that community experiences on the ground are very different from the picture from national statistics.

The availability of several evaluations has helped to explain the challenges and achievements in meeting Nigeria's domestic goals and how these challenges can be addressed. There is also a process underway for an independent evaluation, commissioned by UNICEF, to assess progress against the achievement of the SDGs. This evaluation began in January 2019 and is evaluating what has been achieved with SDGs 1, 3 and 4. To conclude, this report, the Second Voluntary National Report is the latest effort to further domesticate the SDGs with understanding progress against the nationally defined goals of the ERGP.

The Delivery Unit model - setting targets, developing detailed action plans, monitoring and driving progress

The model that Nigeria has adopted of a Delivery Unit is built on focused priorities which are tracked and with delivery problems addressed.

For key areas of the ERGP and the SDGs, it is important to be clear on the drivers of change and to follow those up ruthlessly. An attempt has been made to identify and strengthen areas where change is needed in order to achieve the targets. Some would be difficult to address in the current economic climate. Where would the confluence of forces be to allow progress to be made?

Stakeholders at the validation process discussed some core areas with the Working Group so as to strengthen them. These are:

- Foundational to achieving the root causes of problems underlying this area of work;
- Where it is possible to build a coalition at the national/state/local government levels to address them. This is likely to involve non-state actors to build the pressure for change;
- Where forces which resist the change are not too large;
- Where incentives are such that they can be realigned relatively easily to support the initiative;
- Ideally where new funding is not a precondition (unless donors can be found to assist) – and perhaps a restructuring of funding could make a difference (e.g. from tertiary hospital care to primary health care);
- And where a post-COVID realignment might mean a coalition of forces with the capability, motivation and opportunity to get some breakthroughs.

Mobilizing and allocating resources to priorities

Once these priority areas to strengthen are identified, there needs to be some detailed planning of how to take



SDG-17: Strengthening the Means of implementation – President Muhammadu Buhari launching the Nigeria Integrated Sustainable Development Goals (iSDG) Model Report during Nigeria's Side Event on the Margins of the UNGA in September 2019.

them forward and who would drive them. Overall, all of these should be monitored by the Delivery Unit, as well as OSSAP-SDGs, and some coordination structure across federal and state level, so as to have the political support to unblock areas where there are problems. Some may be sectoral and led by sectoral ministries or agencies.

Communication

Progress is unlikely to be achieved with just an alignment of bureaucracies. There needs to be accountability to the wider population, pressure from them, and in many sectors, the role of the private or non-governmental sector is critical.

Communication of the priority areas to unblock is as critical as why they are being focused on, and finding a way to build popular support for these changes to happen. This needs a concerted effort in communications using traditional, modern broadcast and social media. Traditional broadcast entails the use of town criers, town hall meetings, religious, political and community leaders to communicate messages effectively.

Conclusion

Where we are doing well and where less well

This VNR has provided a broad overview of Nigeria's progress in the implementation of seven SDGs that were deemed priority areas through which to assess performance as the nation brings the ERGP to a conclusion and prepares for the drafting of its next long-term strategy. The latter will run from 2021 to 2030 and will coincide with the Decade of Action that is aimed at accelerating the country's achievement of all the 17 SDGs.

Overall, this review has highlighted that SDG-1 has faced moderate improvements in creating social safeguards to support the country's ascending levels of poverty. It has also made moderate improvements, since the last VNR in the delivery of basic services, drawing on the proxy for water and sanitation.

SDG-3 has seen some positive improvements by moving in the right direction towards the provision of the Universal Health Coverage (UHC) and an increase in attendants to women at birth. Nevertheless, the low budget allocation to the health sector at all levels has acutely affected the ability of the public health system to prepare for the outbreak of pandemics. The continued decline of annual budget allocation for family planning continues to negatively affect the ability of SDGs to be achieved by the year 2030. The huge burden of 'out of pocket' expenditure to procure health services across all the three levels of health care provision means decent health care is increasingly out of reach of the majority of the population.

For SDG-4, a key challenge confronting the country has to do with Out-of-School-Children, a demographic challenge that relates to an interplay between employment (SDG-8), education (SDG-4), poverty (SDG-1) and the digital economy (SDG-17). The participation rate of youths and adults in formal and non-formal education and training in the previous 12 months are low for both formal and non-formal education. There has been a slight improvement in formal education, whereas non-formal education has seen a decline in participation. Nevertheless, the levels of funding to education are inadequate for reaching the sector's 2030 targets.

For SDG-5, out of six selected indicators, key legal frameworks exist, while two have slightly improved, gender-based violence (GBV) and child and early forced marriage (CEFM) before age 15, while one has somewhat worsened (CEFM before age 18). SDG-5 is not on course for achieving its 2030 targets. Concerning women moving into positions of decision-making authority in the Executive and the Legislature, political participation would have regressed. All in all, based on these indicators there has been little progress in the area of gender: as long as deeply rooted values and social norms are not met by strong political will and serious commitments, chances of achieving SDG targets by 2030 will remain very low.

The review of SDG-8 found that, currently, the real GDP growth has remained positive since coming out of recession in 2017 and in this same year the country was able to meet national targets in terms of economic growth. The expected growth rate for 2018 was not met, however. The ability to meet SDG targets cannot be met until the country diversifies its economy away from heavy reliance on oil and gas. This has left the state vulnerable to external shocks, such as plummeting oil prices. Also, the new job opportunities created cannot keep up with the pace with which new entrants are entering the job market. The country's high rates of unemployment and underemployment have contributed to the growth of the informal economy. Estimates from the NBS indicate a surge from 46.6 million in 2018 to 54.6 million in 2019, estimated to be around 8 million new informal workers in one year.

SDG 16 has made minor inroads into arresting the pervasive corruption in the country by moderate reductions of illicit trade. Nevertheless, growing levels of conflict in four regions of the country threaten to destabilize the country leaving Nigeria far from achieving the relevant SDGs.

SDG 17 has seen positive interventions through new regulation and reform in the tax sector so as to create a more enabling environment for domestic growth. Besides better management of oil resources, further domestic resource mobilization and diversification of government revenues are critical. It will require not only stronger administrative capacity to collect taxes but also stronger social contracts between the people and the government.

Recommendations

SDG 1: No Poverty

- Facilitating access of the most food-insecure households to credit, agricultural inputs, markets, and infrastructure. Strategies could include scaling up village savings and loan approaches, cash transfers for highly vulnerable families, including older persons and persons with disabilities. Also to restructure market systems to overcome the barriers to participation for women, extreme poor and persons with disabilities.
- Creating an investment in systematic approaches to building resilient communities, adapting livelihoods to meet the challenges of a changing climate and providing safety nets for the most vulnerable households during the long term.
- Making direct cash transfer payments to minimize leakages.

SDG 3: Health and Well-being

- Strengthening the local level in health systems: Greater involvement of the grassroots population in policy and decisions around the health system. A strategic deployment and adequate training of Community Health Extension Workers at the community level could greatly support this level of decentralization in linking local authorities to reach a wider spectrum of the population.
- Making greater use of ICT/technology innovation.

When operating at a decentralized level, the challenge of reaching more deeply into communities can be facilitated by ICT deployment. This can help expand coverage of insurance and increase accountability. Automating the health insurance system at local level levels could facilitate enrolment and also provide visibility to the work of health maintenance organizations. Strengthened collaboration between government and CSOs could go a long way in supporting Local Government Areas in improving community health education and engagements to use such ICT/ Technology innovation.

• Improving access to healthcare. The principle of following up on Priority Area of the NHSHDP II that all Nigerians should have access to health services without any financial barriers or impediments at the point of service. This should be followed up with a commitment to allocating 15 per cent of federal, state and LGA budgets to health. At least half of the basic health fund should be administered by the National Health Insurance Scheme for the provision of basic minimum of health services to citizens . This fund should be used for subsidy payment to state-led Social Insurance Scheme for the health care rendered to those too poor to afford the premium service of the NHIS, including persons with disabilities and older persons.

SDG 4: Quality Education

- Increasing government funding of the education sector. The key for both health and education is increased government funding, with some scholars recommending the introduction of a more effective taxation system to enable this. One suggestion is that government should devote more funding to the most populated areas in Nigeria. This would enable adequate remuneration and motivation of the teaching staff, as well as improved infrastructure.
- Improving the management of the school system. It is essential to improve the school management system by first strengthening headteacher's effectiveness, school development planning, and teacher training (ESSPIN evaluation). Second is ensuring effective and consistent supervision and monitoring of the school system to address absenteeism and verify standards (Thom-otuya & Inko-tariah, 2016). Third is strengthening School-

Based Management Committees (SBMC) and ensuring they facilitate the participation of women and children.

• Finding a formula to increase education budget. Government only spent approximately 12 per cent of its fiscal budget on education, while at least 20 per cent expenditure is required for it to meet its SDG targets in education. A priority is scaling up inclusive physical and e-libraries in schools, given the genuine challenges of infrastructure limitations for face-to-face participation in schools.

SDG 5: Gender Equality

- · Addressing disparity and the prevalence of gender stereotypes. Women are predominant in the informal sector working in agricultural production. The Federal Government of Nigeria (FGN), together with its partners, including FAO, should appropriately address gender disparity and the prevalence of gender stereotypes regarding women's roles in livestock production by increasing understanding and appreciation of women's critical contributions to household food security. Women need to have stronger ownership rights to different livestock species, including large ruminants, which can be a lucrative enterprise for their empowerment, as well as a means of giving them access to agricultural support programmes, to empower them in productive income-generating activities and entrepreneurship development. This can increase the accumulation of capital and asset ownership at the household level.
- Making budgeting gender-responsive. GRB helps government to understand how it may adjust its priorities and reallocate resources to meet its commitments to achieving gender equality and advancing women's rights – including those stipulated in the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the Beijing Platform for Action and the Sustainable Development Goals.
- Populating legislative and executive posts with more women. Proactive selection of women candidates is recommended to improve gender balance in the national assembly, cabinet and at Permanent Secretary level.

SDG 8: Economic Growth

- Promoting sector reforms to enable greater market access and support for small and medium enterprises. The Central Bank of Nigeria should create easier access to equity for SME's. This can contribute to a competitive playing field that enables new firms to compete with oler ones and allow more productive firms to scale up their operations. Linked to this is enhancing the legal framework for debt resolution and foreclosure to encourage lending to SMEs. Lastly, on the formalization of SMEs, reducing regulatory discretion will alleviate constraints on market entry and formalization, promote competition, and sharpen incentives to improve productivity.
- Growing capital expenditure to at least 5.0 per cent of nominal GDP is necessary. However, it is necessary to do so in a manner that does not grow debt significantly. This could be helped by partnering with the private sector, including improving the capacity and efficiency of the National Grid and connecting all state capitals and ports by modern rail; as this should boost non-oil exports.
- Leveraging digital technologies to diversify the economy and create jobs for young workers.

SDG 16: Peaceful and inclusive societies, access to justice, inclusive institutions

- Reframing the work on corruption by using a behaviour change lens. This could reduce motivation by paying adequate salaries;
- Reducing the opportunity to partake in corruption through transparent processes, frequent verification and solid accountability mechanisms.

SDG 17: Strengthening the Means of Implementation and Revitalizing the Global Partnership for Sustainable Development

- Implementing the 2019 Tax Reform;
- Reforming the banking sector to enabling greater access to equity for SMMES.

Priority Actions for the Way Forward

President Buhari's 2019 Keynote Address on the IsDG sheds light on the priority actions that would inform

the pillars for the long-term National Development Plan (2021-2030), the successor to the ERGP. These three pillars are poverty reduction and the economy (SDGs 1 and 8), security, and the fight against corruption (SDG-16).

With the daunting figures of combatting 90 million Nigerians living in extreme poverty with less than US\$1.90/day, with unemployment and underemployment rates registered at 23 per cent and 20 per cent, it is encouraging that President Buhari has prioritized the lifting 100 million Nigerians out of poverty over the next ten years. These aspirations were announced pre-COVID-19, and the impacts of the pandemic can reserve progress that the ERGP had achieved over the past two years.

Concerning peace and security, the conflict regarding Boko Haram in the northeast has led to 1.8 million Nigerians being internally displaced persons (IDP) (UNDP 2020b: 6). The conflict in this part of the country has thwarted country efforts to collect data systems on the current state of development, peacebuilding interventions, let alone to extend basic services to the population living in the three most affected states – Adamawa, Borno and Yobe. The rising levels of insecurity and vulnerability within this humanitarian and development context is why the President has signalled peacebuilding and a reduction in conflict as being of paramount importance to bringing greater stability to the country. While this priority is spot on, it is, unfortunately, due to COVID-19, going to be even more difficult than anticipated as the implications of the pandemic could be worse.

To conclude, these three priority actions are highlighted as key areas for the next VNR in 2022/3 to examine. How these priority actions unfold in practice will be the task of the nation to move forward.

Endnotes

- 1. These have enabled state level investments in the social sector, with implementation rates far exceeding the performance of Federal MDAs (UNDP 2015: 8). The defining feature of the CGS is that it allowed states and local governments access to counterpart funding for their MDG projects and programmes from the Paris Club Debt Relief (DRG) funds, subject to the preparation of local development plans underpinned by rigorous needs assessment/costing in four relevant sectors: education, health, agriculture, water and sanitation. This collaborative approach led to better budget implementation and improved delivery of quality public services at the facility point (iSDG 2019: 12). These kinds of successes occurred where such project support units were embedded in state planning organizations
- Members of the CWG-VNR were drawn from OSS-AP-SDGs (Co-Chair); Federal Ministries of Foreign Affairs; Finance, Budget and National Planning; Humanitarian Affairs and Disaster Management; National Bureau of Statistics (NBS); UNDP (Co-Chair);

UNICEF; Representatives of the Civil Society Strategy Group on SDGs; Private Sector Advisory Group on SDGs; and selected NGOs

3.

- The process of consultations with CSOs on the 2020 VNR began with a CSO Retreat on 27-28 January 2020, convened by the OSSAP-SDGs in Abuja. The Retreat was primarily intended to strengthen engagement with CSOs in implementation of the SDGs in Nigeria, including in the VNR process. A total of 197 participants from 148 CSOs working in areas relevant to the SDGs attended the retreat, from across the country. At the end of the retreat, a leadership of the Civil Society Organizations Strategy Group on SDGs (CSOSG-SDGs) was elected and a detailed communique issued. Some of the key recommendations included:
- National Register for CSOs be developed to reach all CSOs for effective engagement and dissemination of relevant information;

4.

5.

CSOs at the state level should be encouraged to synergize to promote the dissemination of relevant

information; and

- Government at all levels to provide an enabling environment for CSOs to contribute significantly, especially in partnership building, resource mobilization and the Voluntary National Review (VNR).
- 7. These consist of a Private Sector Advisory Group on the SDGs; a Development Partners' Forum on the SDGs, anchored by the UNDP; a Civil Society Organisations (CSOs) Advisory Group on the SDGs and a Partnership with the National Youth Service Corps.
- These included the review and revision of its National Tax Policy in 2016–17, a one-year tax amnesty programme, the Voluntary Assets and Income Declaration Scheme in 2017-2018, and many other tax administration reforms and tax policy adjustments, most notably a minor increase in excises on tobacco and alcohol in 2017.
- Poverty dynamics research has found that the number of people who experience poverty over a period is far greater than the number

of poor at any one single moment in time. There are two primary approaches in the literature to measuring and analysing poverty dynamics. The first is the spell-based method (Bane and Ellwood, 1986; Jarvis and Jenkins, 1995; Shaw, 1996; Jenkins, 2001; Cappellari and Jenkins, 2002; and Dang et al., 2014) and the second is the component-based method (Jalan and Ravallion, 1998; and Duclos et al., 2010). The spell-based method (SBM) focuses only on movement back and forth across the poverty line in income (or consumption) of households, because the SBM only looks at movement back and forth across the poverty line, it does not capture poverty dynamics evident in income variability that occurs only below the poverty line (2018p 6). Measuring poverty dynamics requires a panel dataset. For Nigeria, however, no such dataset exists (p8)

 The global MPI is an index of acute multidimensional poverty that covers over 100 countries. It is computed using data from the most recent Demographic and Health Surveys (DHS), Multiple Indicator Cluster Surveys (MICS), Pan Arab Project for Family Health (PAPFAM) and national surveys. In the global MPI, a person is identified as multidimensionally poor or MPI poor if they are deprived in at least one third of the weighted MPI indicators. In other words, a person is MPI poor if the person's weighted deprivation score is equal to or higher than the poverty cutoff of 33.33%. Following the AF methodology, the MPI is calculated by multiplying the incidence of poverty (H) and the average intensity of poverty (A). More specifically, H is the proportion of the population that is multidimensionally poor, while A is the average proportion of dimensions in which poor people are deprived. So, M P I = $H \times A$, reflecting both the share of people in poverty and the degree to which they are deprived. The global MPI is related to the following SDGs: No Poverty (SDG 1), Zero Hunger (SDG 2), Health & Well-being (SDG 3), Quality Education (SDG 4), Clean Water & Sanitation (SDG 6), Affordable & Clean Energy (SDG 7), Sustainable Cities & Communities (SDG 11). According to some Nigerian academics, Multi-dimensional approaches capture the full range of deprivations that constitute poverty, and may empower and give 'voice' to the poor, but lack the precision and comparability of income/ consumption measures.

Debt service as a proportion of exports of goods
 (%) was used in computing Indicator 17.4.1.

The figure was derived using debt service in the budget appropriation of the federal government and total exports from NBS trade statistics releases. However, NBS trade statistics captures merchandise trade only on goods, no service component. As such, debt service here is represented for federal government only and was recorded at N0.95trillion in 2015, and N1.48 trillion, N1.84trillion, N2.20trillion in 2016, 2017 and 2018 respectively. Merchandise exports had moved from N9.59 trillion in 2015 to N8.53trillion in 2016. N13.60 trillion in 2017 and N19.10 trillion in 2018, according to the NBS.

 External indebtedness affects a country's creditworthiness and investor perceptions. Nonreporting countries might have outstanding debt with the World Bank, other international financial institutions, or private creditors. Total debt service is contrasted with countries' ability to obtain foreign exchange through exports of goods, services, primary income, and workers' remittances. Debt ratios are used to assess the sustainability of a country's debt service obligations. Empirical analysis of developing countries' experience and debt service performance shows that debt service difficulties become increasingly likely when the present value of debt reaches 200 percent of exports (https://www. indexmundi.com/facts/ nigeria/indicator/DT.TDS. DECT.EX.ZS.

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Annexes

Annex 1: Selected SDG Indicators

SDG-1 Indicators:

- 1. Indicator 1.1.1: Proportion of population below the international poverty line, by sex, age, employment status and geographical location (urban/rural)
- 2. Indicator 1.2.2: Proportion of men, women and children of all ages living in poverty in all its dimensions according to national definitions
- 3. Indicator 1.3.1: Proportion of population covered by social protection floors/systems, by sex, distinguishing children, unemployed persons, older persons, persons with disabilities, pregnant women, newborns, work-injury victims and the poor and the vulnerable
- 4. Indicator 1.4.1: Proportion of population living in households with access to basic services
- 5. Indicator 1.5.1: Number of deaths, missing persons and directly affected persons attributed to disasters per 100,000 population

SDG-3 Indicators:

- 1. Indicator 3.1.1: Maternal mortality ratio
- 2. Indicator 3.1.2: Proportion of births attended by skilled health personnel
- 3. Indicator 3.2.1: Under-five mortality rate
- 4. Indicator 3.7.1: Proportion of women of reproductive age (aged 15-49 years) who have their need for family planning satisfied with modern methods
- 5. Indicator 3.9.2: Mortality rate attributed to unsafe water, unsafe sanitation and lack of hygiene (exposure to unsafe Water, Sanitation and Hygiene for All (WASH) services)

SDG-4 Indicators:

 Indicator 4.1.1: Proportion of children and young people: (a) in grades 2/3; (b) at the end of primary; and (c) at the end of lower secondary achieving at least a minimum proficiency level in (i) reading and (ii) mathematics, by sex

- 2. Indicator 4.2.1: Proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex
- 3. Indicator 4.3.1: Participation rate of youth and adults in formal and non-formal education and training in the previous 12 months, by sex
- Indicator 4.6.1: Proportion of population in a given age group achieving at least a fixed level of proficiency in functional (a) literacy and (b) numeracy skills, by sex
- 5. Indicator 4.7.1: Extent to which (i) global citizenship education and (ii) education for sustainable development, including gender equality and human rights, are mainstreamed at all levels in: (a) national education policies; (b) curricula; (c) teacher education; and (d) student assessment.

SDG-5 Indicators:

- 1. Indicator 5.1.1: Whether or not legal frameworks are in place to promote, enforce and monitor equality and non-discrimination on the basis of sex
- 2. Indicator 5.2.1: Proportion of ever-partnered women and girls aged 15 years and older subjected to physical, sexual or psychological violence by a current or former intimate partner in the previous 12 months, by form of violence and by age
- 3. Indicator 5.3.1: Proportion of women aged 20-24 years who were married or in a union before age 15 and before age 18
- 4. Indicator 5.5.1: Proportion of seats held by women in(a) national parliaments and (b) local governments
- 5. Indicator 5.5.2: Proportion of women in managerial positions

SDG-8 Indicators:

- 1. Indicator 8.1.1: Annual growth rate of real GDP per capita
- 2. Indicator 8.3.1: Proportion of informal employment in non-agriculture employment, by sex
- 3. Indicator 8.5.2: Unemployment rate, by sex, age

and persons with disabilities

- 4. Indicator 8.6.1: Proportion of youth (aged 15-24 years) not in education, employment or training
- 5. Indicator 8.7.1: Proportion and number of children aged 5-17 years engaged in child labour, by sex and age.

SDG-16 Indicators:

- Indicator 16.2.1: Proportion of children aged 1-17 years who experienced any physical punishment and/or psychological aggression by caregivers in the past month
- Indicator 16.2.3: Proportion of young women and men aged 18-29 years who experienced sexual violence by age 18
- 3. Indicator 16.4.1: Total value of inward and outward illicit financial flows (in USD)
- 4. Indicator 16.5.1: Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous

12 months

5. Indicator 16.10.1: Number of verified cases of killing, kidnapping, enforced disappearance, arbitrary detention and torture of journalists, associated media personnel, trade unionists and human rights advocates in the previous 12 months

SDG-17 Indicators:

- 1. Indicator 17.1.1: Total government revenue as a proportion of GDP, by source
- 2. Indicator 17.1.2: Proportion of domestic budget funded by domestic taxes
- 3. Indicator 17.4.1: Debt service as a proportion of exports of goods and services
- 4. Indicator 17.6.2: Fixed Internet broadband subscriptions per 100 inhabitants, by speed
- 5. Indicator 17.8.1: Proportion of individuals using the Internet.

Annex 2: Members of the Core Working Group on Nigeria's 2020 VNR

SN	Name	Position	Institution
1	Engineer Ahmad Kawu	Co-Chair	OSSAP-SDGs
2	Dr Amarakoon Bandara	Co-Chair	UNDP, Nigeria
3	Dr Bala Yusuf Yunusa	VNR Coordinator	OSSAP-SDGs
4	Dr Zakariya Lawal, mni	Member	Federal Ministry of Finance Budget and National Planning
5	Dr Robert Ndamobissi	Member	UNICEF, Nigeria
6	Catherine Udida	Member	Nigeria's Permanent Mission to the UN
7	Dr Ifeyinwa Ukaegbu	Member	OSSAP-SDGs/Federal Ministry of Education
8	S.B. Harry	Member	National Bureau of Statistics
9	Patricia Aniebue	Member	OSSAP-SDGs
10	Rose Keffas	Member	OSSAP-SDGs
11	Dr Yahaya Umar	Member/Secretary	OSSAP-SDGs
12	Nonye Ujam	Member	Federal Ministry of Humanitarian Affairs, Disaster Management & Social Development
13	Dr Zakariya Mohammed	Member	Federal Ministry of Health
14	Victoria Sowunmi	Member	Ministry of Foreign Affairs
15	Makwe Victor Samuel	Member	Nigeria's Permanent Mission to the UN
16	Folashade Ambrose	Member	Lafarge/Representative of the Private Sector Advisory Group
17	Dr Uzodinma Adirieje	Member	Representative of CSOSG-SDGs
18	Dr Tola Winjobi	Member	CSCSD/Representative of Civil Society Organizations
19	Serah Ugbabe	Member	One Campaign/Representative of INGO
20	Suwaiba Y. Jibrin	Member	ActionAid/Representative of NGOs
21	Desmond Utowen	Member	OSSAP-SDGs/Media Representative
22	Anne Ibrahim	Member	National Bureau of Statistics