

# NIGERIA SUSTAINABLE DEVELOPMENT GOALS IMPLEMENTATION PLAN 2020-2030



*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

The Presidency  
©OSSAP-SDGS 2020

Produced by the Government of the Federal Republic of  
Nigeria.

The results and contents of this Report may be  
reproduced in parts with due acknowledgement

# Foreword

It is with deep sense of responsibility that I foreword this Nigeria Sustainable Development Goals Implementation Plan (2020-2030). It is now five years since I joined other World Leaders during the 70th Session of the United Nations General Assembly (UNGA) to adopt the 2030 Agenda for Sustainable Development and SDGs. With the adoption of the 2030 Agenda, it was clear we had set ourselves the ambitious goal of seeing an economically sustainable, socially inclusive and environmentally resilient world. For Nigeria, and indeed Africa, the achievement of the SDGs means ending poverty and hunger, safeguarding our ecosystem and ensuring that our people live in peace and prosperity by the year 2030.

Unfortunately, just as we commenced the implementation of the SDGs, Nigeria found itself in an economic recession in July 2016. This compelled us to develop a Medium-term Development Plan – Nigeria’s Economic Recovery & Growth Plan (ERGP) (2017-2020). It is pertinent to note that the economic, social and environmental dimensions of the SDGs were meticulously integrated into the ERGP. Now, and with the development of a successor National Development Plan, I am aware that the SDGs were scientifically mainstreamed into the thematic pillars of the New Medium-Term Development Plan (2021-2025) and Nigeria Agenda 2050.

Thus, this Nigeria Sustainable Development Goals Implementation Plan (2020-2030) is aimed at

guiding the implementation of the SDGs across the country. The Plan provides an overarching framework and sets out how Nigeria will work to achieve the SDGs nationally and internationally during the Decade of Action for the Goals. Let me use this opportunity to call on Ministries, Departments and Agencies (MDAs) at the national and sub-national levels to mainstream the relevant SDGs into their sectoral policies and plans. The Office of the Senior Special Assistant on SDGs will be reinforced to provide overall coordination and reporting for the SDGs in Nigeria.

I am glad that this Plan has envisaged the critical roles our development partners, the organized private sector, the civil society, academia and patriotic citizens can play to fast-track the achievement of the SDGs in the next 10-years in Nigeria. In these difficult moments in our nation’s history, I will continue to count on the patriotism and resilience of Nigerians in our efforts to secure the country, build back better from COVID-19 pandemic and ensure rapid socio-economic development in Nigeria. Indeed, you can count on my commitment and leadership in this direction.

**Muhammadu Buhari GCFR**

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



# Preface

Following the adoption of the 2030 Agenda for sustainable development and the Sustainable Development Goals (SDGs) in September 2015, Nigeria acted very quickly in the overall implementation of the SDGs. Consequently, institutional frameworks were established at the national and sub-national levels to support effective implementation of the SDGs. Some of these included the domestication of the Nigeria Integrated Sustainable Development Goals (iSDG) model; re-alignment of the National Statistical System with the requirements of the SDGs; design of the Integrated National Financing Framework (INFF) and sub-national implementation frameworks.

During the last five years, however, we have recognized that the SDGs cannot be achieved with stand-alone policies and programmes or projects. They must be carefully integrated into national and sub-national policies and development plans. Thus, this Nigeria Sustainable Development Goals Implementation Plan (2020-2030) was conceptually developed to provide a coherent and overarching framework within which Nigeria will implement the SDGs during the Decade of Action. This Plan has chronologically reviewed the past; examined the present and meticulously discussed the future with a view to ensuring inclusive and participatory implementation of the SDGs in Nigeria. Interestingly, the development of this Plan coincided with the development of a successor National Development Plan to the Economic Recovery and Growth Plan (ERGP) 2017-2020.

Thus, this SDGs Implementation Plan mirrors the core thematic areas of the new Nigeria Medium-term Development Plan (2021-2025) and Nigeria Agenda 2050. This approach will ensure “Whole of Government” Mainstreaming, Acceleration and Policy Support (MAPS) for the SDGs at all levels of governance. A significant part of the Plan involves establishing how Government MDAs can integrate and mainstream the SDGs into their sectoral policies and plans. It envisions the innovative financing mix that can guarantee effective implementation of the SDGs over the next 10-years.

With the publication of this Plan, we are convinced that we have now completed the long and meticulous process of institutionalizing the SDGs in Nigeria. Impliedly, the MDAs will drive the implementation of the SDGs. Let us continue to work closely together to identify areas of partnerships and synergies to achieve better outcomes. Evidently, no single entity – state and non-state actors – can do it alone. We need the expertise and financial resources of the public and private sector, development partners, scientific community, donor community, civil society, and concerned citizens. I am convinced policymakers, development practitioners, researchers and students of international development will all find this Implementation Plan inspiring and useful.

**Princess Adejoke Orelope-Adefulire**

*Senior Special Assistant to the President on Sustainable Development Goals*

# Acknowledgements

Our efforts to institutionalize the SDGs in Nigeria in the last five years has been both challenging and fulfilling. From developing Nigeria's transition strategy from the Millennium Development Goals (MDGs) through the Sustainable Development Goals (SDGs), and to Nigeria's second Voluntary National Review (VNR) in July 2020, the Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs) has received tremendous support from diverse sources. These include Federal Ministries, Departments and Agencies (MDAs); sub-national governments; the United Nations Development System; development partners; organized private sector; civil society organizations and patriotic Nigerians. The Nigeria Sustainable Development Goals Implementation Plan (2020-2030) was produced by the Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs) with inputs from key stakeholders.

To this extent, let me recognize from the outset and appreciate the Senior Special Assistant to the President on SDGs, Princess Adejoke Orelope-Adefulire for her unflinching commitment to the successful implementation of the SDGs in Nigeria. Similarly, the management and staff of OSSAP-SDGs are highly appreciated for their untiring commitment to the implementation of the SDGs in Nigeria. Specifically, I would like to commend the lead consultant, Professor Emmanuel Onwioduokit, and his team for the intellectual guidance and efforts provided in the drafting and production of this Plan. In the same vein, I wish to express my gratitude and

appreciation to all those who contributed directly or indirectly in the development and review of this Plan.

Indeed, the Plan benefitted immensely from technical guidance and feedback from Dr Amarakoon Bandara, Senior Economic Advisor, UNDP-Nigeria; Dr Robert Ndamobissi, Evaluation Manager, UNICEF-Nigeria; Staff of the Federal Ministries, Departments and Agencies (MDAs); the United Nations Development System; leadership of the Private Sector Advisory Group (PSAG); representatives of the Civil Society Organizations (CSOs); representatives of older persons; leadership of the people living with disabilities (PLWD); and all the physical and virtual participants of the National Validation Workshop held on 10 February 2021 in Abuja.

Finally, let me express my profound gratitude and appreciation to Dr Bala Yusuf Yunusa, Senior Technical Advisor, OSSAP-SDGs, for coordinating and guiding the development and production of this strategic Plan. The professional editing and graphic design provided by Patrick Edebor is acknowledged with gratitude.

## **Engr Ahmad Kawu fnse**

*Secretary of Programme*

*Office of the Senior Special Assistant to the President on Sustainable Development Goals (OSSAP-SDGs)*

# Contents

<b>Foreword</b>	<b>iii</b>
<b>Preface</b>	<b>v</b>
<b>Acknowledgements</b>	<b>vi</b>
<b>Acronyms and Abbreviations</b>	<b>ix</b>
<b>Overview</b>	<b>xi</b>
<b>Chapter One: Introduction</b>	<b>1</b>
From Millennium Development Goals (MDGs) to Sustainable Development Goals (SDGs)	1
The Concept of Sustainable Development	2
The Adoption of the 2030 Agenda and the SDGs	3
The Operationalization of the SDGs in Nigeria	4
<b>Chapter Two: An Overview of SDGs Implementation in Nigeria</b>	<b>9</b>
SDGs Implementation Milestones between 2016 and 2020	9
SDGs Implementation and Core Thematic Areas	10
<b>Chapter Three: Nigeria’s Strategic Approach to Implementing the SDGs</b>	<b>21</b>
Introduction	21
Integration of the SDGs into National Development Planning	22
Re-alignment of the National Statistical System (NSS) with the requirements of the SDGs	29
Mainstreaming the SDGs into the Development Priorities of the sub-national governments	33
Flagship Programmes Implementation: Conditional Grant to States and Special Interventions	34
<b>Chapter Four: Macroeconomic Framework and Costing of the SDGs Expenditure in Nigeria</b>	<b>37</b>
Introduction	37
Macroeconomic Framework	37
Costing of SDGs Expenditure in Nigeria	39
<b>Chapter Five: Roadmap for SDGs Implementation in Nigeria (2021-2030)</b>	<b>41</b>
Introduction	41
Governance and Institutional Framework	41
Understanding Mainstreaming, Acceleration and Policy Support (MAPS)	44
Aligning the SDGs with the National Development Priorities	46
Mainstreaming and Support for Sub-National Governments	57

## PRELIMS

Stakeholder Engagement and Resource Mobilization	60
Financing the SDGs in Nigeria	64
Communications, Advocacy and Sensitization	71
How to Measure Success: Monitoring, Evaluation and Reporting (MER)	78
Global Reporting and Representation	80

## **Chapter Six: Summary and Conclusion** **85**

Summary and Overview of Key Strategies and Activities for the SDGs' Decade of Action in Nigeria	85
---	----

## **Figures**

Figure 5.9: Alignment between SDGs and Agenda 2063	<b>83</b>
--	-----------

## **Tables** **22**

Table 3.1: The three pillars of NV20:20 and their strategic alignment to three SDGs Dimensions	22
Table 3.2: ERGP strategic objectives and linkages with the SDGs	23
Table 3.3: Indicative Integration of the relevant SDGs into Nigeria's 2017-2019 Budgets	25
Table 3.4 Policy Initiatives Articulated in the ERGP on Health and Education	28
Table 3.5 Integration of the Economic Dimension of SDGs into the ERGP	29
Table 5.1: Overview of National Development Plans	51
Table 5.2: Nigeria's Integration of SDGs with Sectoral Policies and Plans of MDAs	52
Table 5.3: Implementing Financing Strategies for SDGs	66
Table 5.4: Monitoring and Evaluation Framework for the Key Strategies and Activities	81
Table 6.1: Overview of Key Strategies and Activities for the SDGs' Decade of Action in Nigeria	86

## **Annexes** **89**

Annex 1: Matrix for the National Approach	89
Annex 2: Matrix for the State Level Approach	91
Annex 3: Matrix for the LGA Level	91

## **Endnotes** **92**

## **References** **93**



# Acronyms & Abbreviations

<b>AAAA</b>	Addis Ababa Action Agenda
<b>ALGON</b>	National Association of Local Government Chairmen
<b>ARFSD</b>	African Regional Forum on Sustainable Development
<b>AU</b>	African Union
<b>BIOFIN</b>	Biodiversity Finance Initiative
<b>CAN</b>	Christian Association of Nigeria
<b>CBN</b>	Central Bank of Nigeria
<b>CEFM</b>	Child and Early Forced Marriage
<b>CGS</b>	Conditional Grants Scheme
<b>CRA</b>	Corruption Risk Assessment
<b>CSOs</b>	Civil Society Organizations
<b>CSOSG-SDGs</b>	Civil Society Strategy Group on SDGs
<b>DCF</b>	Development Cooperation Forum
<b>DMO</b>	Debt Management Office
<b>DPF</b>	Donors Partnership Forum
<b>DRGs</b>	Debt Relief Gains
<b>ECOSOC</b>	UN Economic and Social Council
<b>ERGP</b>	Economic Recovery & Growth Plan
<b>FAAC</b>	Federal Accounts Allocation Committee
<b>FDI</b>	Foreign Direct Investment
<b>FfD</b>	Forum on Financing for Development
<b>FMoH</b>	Federal Ministry of Health
<b>FRSC</b>	Federal Road Safety Corps
<b>GCF</b>	Gross Capital Formation
<b>GDP</b>	Gross Domestic Product
<b>GISDA</b>	Global Investors for Sustainable Development Alliance
<b>HLPF</b>	United Nations High-Level Political Forum
<b>HRS</b>	Humanitarian Response Strategy
<b>ICT</b>	Information, Communication and Technology
<b>IEC</b>	Information, Education and Communication
<b>INFF</b>	Integrated National Financing Framework
<b>iSDG</b>	Integrated Sustainable Development Goals
<b>KPIs</b>	Key Performance Indicators
<b>LNG</b>	Liquefied National Gas
<b>MAPS</b>	Mainstreaming, Acceleration and Policy Support
<b>MDAs</b>	Ministries, Departments and Agencies
<b>MDGs</b>	Millennium Development Goals

**PRELIMS**

<b>M&amp;E</b>	Monitoring and Evaluation
<b>MER</b>	Monitoring, Evaluation and Reporting
<b>MTNDP</b>	Medium-Term National Development Plan
<b>NASS</b>	National Assembly
<b>NBS</b>	National Bureau of Statistics
<b>NCC</b>	Nigeria Communications Commission
<b>NDP</b>	National Development Plan
<b>NEEDS</b>	National Economic Empowerment and Development Strategy
<b>NEMA</b>	National Emergency Relief Agency
<b>NERC</b>	Nigerian Electricity Regulatory Commission Regulation
<b>NFDPP</b>	National Fadama Development Project
<b>NFSR</b>	National Food Security Roadmap
<b>NHIS</b>	National Health Insurance Scheme
<b>NHPP</b>	National Health Promotion Policy
<b>NMIS</b>	Nigeria Millennium Development Goals Information System
<b>NOA</b>	National Orientation Agency
<b>NSCIA</b>	Nigeria Supreme Council for Islamic Affairs
<b>NSHDP</b>	National Strategic Health Development Plan (2018-2022)
<b>NSPFS</b>	National Special Programme on Food Security
<b>NSS</b>	National Statistical System
<b>NUC</b>	National Universities Commission
<b>NYSC</b>	National Youth Service Corps
<b>ODA</b>	Official Development Assistance
<b>OSSAP-SDGs</b>	Office of the Senior Special Assistant on SDGs
<b>PCAM-SDGs</b>	Presidential Committee on the Monitoring and Assessment of the SDGs
<b>PDU</b>	Presidential Delivery Unit
<b>PSAG</b>	Private Sector Advisory Group
<b>PSAG-SDGs</b>	Private Sector Advisory Group on the SDGs
<b>PLWD</b>	People Living with Disabilities
<b>R&amp;D</b>	Research and Development
<b>REDD+</b>	Reduced Emissions from Deforestation and Degradation
<b>RESIP</b>	Rural Electrification Strategy and Implementation Plan
<b>SAS</b>	System of Administrative Statistics
<b>SCP</b>	Sustainable Consumption and Production
<b>SDGIP</b>	Sustainable Development Goals Implementation Plan
<b>SDGs</b>	Sustainable Development Goals
<b>SME</b>	Small and Medium Enterprises
<b>SMoH</b>	State Ministries of Health
<b>STEM</b>	Science, Technology, Engineering and Mathematics
<b>TVET</b>	Technical and Vocational Education and Training
<b>UHC</b>	Universal Health Coverage
<b>UNCCC/(COP)</b>	United Nations Climate Change Conference
<b>UNDP</b>	United Nations Development Programme
<b>UNGA</b>	United Nations General Assembly
<b>UNICEF</b>	United Nations Children's Fund
<b>VHWs</b>	Village Health Workers
<b>VNR</b>	Voluntary National Review
<b>WUF</b>	World Urban Forum
<b>ZBB</b>	Zero-Based Budgeting

# Overview

The advent of the administration of His Excellency, President Muhammadu Buhari, GCFR, coincided with the commencement of a new global development agenda. Armed with an electoral mandate that was clearly propelled by the collective desires, aspirations and needs of Nigerians for change and for sustainable development, President Buhari's administration was inaugurated on 29 May 2015. A few months later, in September 2015, the World Leaders took a historic step during the 70th Session of the United Nations General Assembly (UNGA) by considering and adopting the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs), respectively. The 2030 Agenda for Sustainable Development envisions a present as well as a future that is economically sustainable, socially inclusive and environmentally resilient.

The Outcome Document adopted during the Summit outlines a set of 17 SDGs, 169 targets and 230 Key performance indicators, aimed at eradicating poverty in all its forms and shifting the world onto a sustainable and resilient development pathway while ensuring that “no one is left behind”. Taken together, the SDGs, also known as the Global Goals, 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. The SDGs are interconnected, interrelated and often indivisible – as the achievement of one will involve tackling issues more commonly associated with another.

As a demonstration of its commitment to the 2030 Agenda, Nigeria acted quickly in the

overall implementation of the SDGs. Firstly, the Country's Transition Strategy from the Millennium Development Goals (MDGs) to SDGs was developed and key implementation phases defined. Secondly, Institutional Frameworks were established at the national and sub-national levels to support effective implementation. With this early head start, from 2016 to date, several strategic initiatives were implemented while others are still ongoing. Some of these initiatives include:

- The development of a Country Transition Strategy from Millennium Development Goals (MDGs) to Sustainable Development Goals (SDGs), 2015;
- SDG data mapping and the publication of Nigeria: SDGs Indicators Baseline Report, in 2016;
- 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;
- Re-Alignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs, 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 First (2017) and Second

(2020) Voluntary National Reviews (VNR) on the implementation of the SDGs in Nigeria.

Nigeria's formal integration of the SDGs into its planning horizon coincided with the economic recession experienced by the country beginning from 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 the coping mechanisms to address the adverse effects of 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. Thus, the economic, social and environmental dimensions of the SDGs were largely integrated into the ERGP (2017-2020).

As Nigeria develops a successor development plan to the ERGP in 2020, the mainstreaming of the SDGs into the medium- and long-term development plans is imperative. The National Development Plan (2021-2025) is expected to be the outcome of a nationwide consultative process that involves the private sector, civil society, community groups, government and the general public reflecting the aspirations of the Nigerian people and their government's commitment to a transformed Nigeria. The SDGs are being mainstreamed and integrated into the various thematic areas of the Plan. Consequently, SDGs' implementation and monitoring shall hinge on the Plan processes. In this Decade of Action for the Global Goals, Nigeria will adopt "holistic cum heuristic" approaches and will continue to use national development planning as the primary instrument to drive SDGs implementation.

At the sectoral level, the SDGs will be integrated into strategic plans and policies in all sectors, especially education, health and agriculture. Nigeria also recognizes that, although Government holds the important responsibility for achieving the SDGs, it is in everyone's interest and everyone's responsibility, including private individuals, private enterprises, NGOs and CSOs, to advance the 2030 Agenda for

sustainable development. Working with these multiple stakeholders, Government is expected to advance socio-economic development and empowerment of all Nigerians in a manner that "no Nigerian is left behind".

As highlighted earlier, Nigeria has phased its SDGs' implementation strategy into three key phases – (i) Building on existing foundations between 2016 and 2020; (ii) Scaling-up SDG implementation between 2021 and 2025; and (iii) Accelerating to arrive at place where no Nigerian is left behind between 2026 and 2030. With the expiration of the First Phase and the subsequent unfolding of the "Scale up" phase, an implementation Plan for the achievement of the Global Goals is imperative. Thus, this National SDGs Implementation Plan proposes key additional strategies and concrete actions that will fast-track, enable and support the achievement of the SDGs by 2030 in Nigeria.

However, it is pertinent to note that the achievement of the SDGs and associated targets is a universal challenge that must leverage on the successes of the Millennium Development Goals (MDGs). Hence, this Implementation Plan proposes a roadmap and framework for SDGs implementation in Nigeria for the period 2021-2030. It commences with an overview of SDGs implementation in Nigeria from 2016 to 2020. The integration and mainstreaming of the SDGs is also discussed extensively in the Plan. It proffers a roadmap wherein a host of strategies are adumbrated and recommended for the implementation of the SDGs in Nigeria.

## **Roadmap for SDGs Implementation in Nigeria (2021-2030)**

Whereas it suggests leveraging on the successes of existing strategies for the Decade of Action, the roadmap proposes additional strategies along core identifiable thematic areas: aligning the SDGs with national priorities; mainstreaming the SDGs into the development plans of sub-national governments; integrating the SDGs into the sectoral policies and plans of Ministries, Departments and Agencies (MDAs); governance

and institutional structure; stakeholder engagement and resource mobilization; communications, advocacy and sensitization; global reporting and representation; integrating the SDGs into national development plan, sector plans, the national budget, national policies and plans.

Specifically, these strategies include the active involvement of the legislature at national and sub-national levels; the issuance of guidance notes (to help the relevant legislative committees in scrutinizing bills, financial reports and expenditures through an SDG lens); effective engagement of the legislature with the government; conducting inquiries into SDG matters of importance to ascertain the progress made in implementation; enhanced communications and financing strategies; aligning the SDGs with national priorities; and resource allocation to development priorities.

## **Integration of the SDGs into National and Sub-National Development Policies and Plans**

This Plan advocates an alignment of the SDGs with national development priorities. It also proposes that all states should integrate the SDGs into their medium and long-term development plans. It proffers the mainstreaming of the SDGs into the mandate of the MDAs, while also calling for a robust inter-agency coordination, given the interconnectedness of the SDGs. Institutional coordination requires cross-sectoral synergy by coordinating athwart ministries to ensure that a country's existing development strategies, plans or roadmaps are in sync with the SDGs, while working towards consistency among different planning frameworks. In the main, linking national development planning processes with the SDGs represents an opportunity to streamline and integrate data collection and reporting as well. By linking national development Plan, sector plans, the national budget, policies and plans to the SDGs, the process of localizing and achieving the SDGs is made seamless.

## **Governance and Institutional Structure**

It is generally acknowledged that the achievement of the SDGs depends on effective governance and institutional arrangements. The implementation of the 2030 Agenda requires a solid institutional framework to steer implementation, leverage inter-linkages between the SDGs and ensure that the SDGs and National Development Plans are fully integrated. This Plan discusses institutional and coordination mechanisms put in place for the effective implementation of the SDGs, with a particular focus on Presidential Advisory Council on SDGs; the OSSAP-SDGs; Inter-Ministerial Committee on SDGs; Engagement with National Assembly; Engagement with the Sub-National Governments; and Multi-Stakeholders Engagement Mechanisms.

## **Stakeholder Engagement and Resource Mobilization**

The SDGs framework requires a revitalized and enhanced global partnership that mobilizes all available resources from governments, civil society, the private sector, the United Nations system and other stakeholders. Increasing support to the developing countries, particularly the LDCs is fundamental to equitable progress for all. Partnerships are important for the successful implementation of the SDGs as they (a) create and support the right policy and operational environment in which SDGs programmes are delivered; (b) support effective project design and implementation; (c) support effective programme/project monitoring and evaluation; and (d) enable the effective coordination of operational delivery of programmes and projects in a way that ensures judicious use of resources.

The Plan discusses partnerships with development partners; the organized private sector and foundations; the wider civil society; inter-agency coordination compact; partners coordination framework; religious and traditional institutions. Active engagement of these partners is an imperative to support robust programme design;

finance high impact interventions and project implementation; and deliver service effectively.

To finance the SDGs in Nigeria, creative and innovative financing solutions must be explored and deployed. This segment of the Implementation Plan essentially dwells on financing mechanisms and framework for the SDGs. It discusses extensively the option of an Integrated National Financing Framework (INFF). This option is to ensure a sustainable funding arrangement that is broad-based and inclusive. The INFF will serve as a tool to operationalize the Addis Ababa Action Agenda (AAAA) for financing development and is expected to (i) foster coherence in shaping reforms across many aspects of public, private, domestic and international financing; (ii) embed multi-stakeholder dialogue to inform building back better; and (iii) strengthen existing governance systems for coordination, monitoring and reporting on SDG financing/progress.

Within this framework, the Plan explores diverse funding options, including Official Development Assistance (ODA); domestic resources from national budgetary process; and private resources, both domestic and international. It also proposes some improvements such as improved institutional coordination to support domestic resource mobilization; improved taxation, budgeting and financing practices.

## Communications, Advocacy and Sensitization

OSSAP-SDGs is responsible for sensitizing the public on the overall implementation of the 2030 Agenda for Sustainable Development and the SDGs in Nigeria. Strategic advocacy and sensitization activities have been carried out to create public awareness on the implementation of the SDGs in Nigeria. Some of these include development of SDGs Communications Strategy; Production of Quarterly Agenda 2030 Magazine; and establishment of Agenda 2030 Television Programme.

Other appropriate communication strategies/initiatives required to support the implementation

of the SDGs include leveraging on the communication strategies of the MDGs; increased use of science, technology and innovation; improved communications to all stakeholders; active collaboration with the National Bureau of Statistics (NBS) to ensure timely availability of accurate data and dissemination of information to all stakeholders; and enhancement of communications between inter-governmental partners for the effective domestication of the SDGs at all levels of governance.

Some key initiatives that need to be sustained include the training and retraining of personnel in OSSAP-SDGs communications Unit through the engagement with private sector communications professionals to ensure sustainability of the communications activities; improved stakeholder engagement and messaging; intensified role of the media; civic engagement and education through film/drama, branding and publication; feedback on public perceptions on SDGs implementation; SDG Week; and campaign by League of Nigerian SDG Ambassadors. The Communication Strategy shall be one of the key tools for monitoring and evaluation of SDGs activities.

## Global Reporting and Representation

As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable Development encourages member states to conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led and country-driven. These national reviews are expected to serve as a basis for the regular reviews by the United Nations High-Level Political Forum (HLPF). The regular reviews by the HLPF are to be voluntary, state-led, undertaken by both developed and developing countries, and shall provide a platform for partnerships, including through the participation of major groups and relevant stakeholders.

The HLPF meets annually under the auspices of the UN Economic and Social Council (ECOSOC). The Forum adopts inter-governmentally negotiated political declarations. In July 2017,



Nigeria presented its first Voluntary National Review (VNR) Report on the implementation of the SDGs to the UN HLPF in New York. The second VNR was presented virtually in July 2020 to the HLPF. Nigeria’s 2020 VNR focuses on the key issues of poverty and an inclusive economy; health and well-being; education and gender equality; enabling environment of peace and security; and partnerships. This was based on Nigeria’s development priorities as captured in the Economic Recovery and Growth Plan (2017-2020) and the three cardinal objectives of President Buhari’s administration – economy, fight against corruption and security.

Thus, periodic review of progress is essential and key to the attainment of the 2030 Agenda, as it will not only reinforce the commitment

of all stakeholders, but will also fast-track the implementation of the SDGs. Therefore, it is imperative to suggest that, all things being equal, Nigeria shall be presenting its VNR every two years (2022; 2024; 2026; 2028 and 2030). This will enable careful review of progress and challenges, with a view to guiding implementation in the Decade of Action for the SDGs in Nigeria. Participating and making representations at other global and regional forums is crucial for the achievement of the global goals. As the SDGs are carefully aligned with Africa’s Union Agenda 2063, reporting for the Agenda for Agenda 2063 will be seamless going forward.

# Chapter One



**NIGERIA**



# Introduction

## From MDGs to SDGs

In September 2000, building upon a decade of major United Nations conferences and summits, world leaders adopted the Millennium Declaration during the United Nations General Assembly (UNGA).<sup>1</sup> The Millennium Declaration committed nations to a new global partnership to reduce extreme poverty and set out a series of eight time-bound Millennium Development Goals (MDGs) to be achieved by 2015. Nigeria was among the 189 UN member countries that endorsed the Millennium Declaration and the MDGs.

In 2005, Nigeria successfully negotiated a debt relief from the Paris Club of Creditors, which

enabled the country to increase and target public investments in pro-poor programmes and projects towards achieving the MDGs. The Presidential Committee on the Assessment and Monitoring of the MDGs and the Office of the Senior Special Assistant to the President on MDGs, were subsequently established to guide the use of the Debt Relief Gains (DRGs) in the execution of pro-poor programmes and projects and coordinate progress towards the MDGs.

A scientific review of the MDGs implementation in Nigeria reveals a mixed outcome across the goals, geographic areas and gender groups. Despite progress on some indicators, many of the goals and targets have not been met. These notwithstanding, Nigeria registered multiple





successes, including reaching the threshold of eradicating polio, the implementation of a largely successful Conditional Grants Scheme (CGS) and mobilizing community utilization of health facilities through the innovative Village Health Workers (VHWs) scheme. On the domestication of the MDGs, Nigeria provided leadership within Africa and globally. Institutional mechanisms, innovations and policies introduced in Nigeria were admired and replicated by other countries.

With the expiration of the MDGs era, World leaders converged again in September 2015 during the 70th Session of the United Nations General Assembly (UNGA) in New York to consider and adopt a new comprehensive, ambitious and transformational development agenda. The Outcome Document adopted outlines a set of 17 Sustainable Development Goals (SDGs) and 169 targets aimed at eradicating poverty in all its forms and shifting the world onto a sustainable and resilient development pathway, while ensuring that “no one is left behind”. The SDGs seek to build on and complete the unfinished business of the MDGs; realize the human rights of all; achieve gender equality in all sectors and

spheres of life; and importantly, strike a balance between economic, social and environmental dimensions of development.

Evidently, delivering results across the SDGs will require coherent and smart planning and implementation. That is the purpose of this Plan – to identify in advance the strategies and actions that need to be taken to position the country to take the fastest and most reliable trajectory possible towards achieving the SDGs by 2030.

## The Concept of Sustainable Development

Conceptually, sustainable development embraces three fundamental approaches: economic, environmental, and social development. All these are inter-connected and complementary. Conventionally, the concept of sustainable development encompasses three equivalent components: economic, social and environmental, as well as three dimensions of well-being – economic, ecological, and social, as well as their complex interrelations.

In 1987, the Brundtland Commission published its report, *Our Common Future*, in an effort to link economic development and environmental sustainability. In doing so, the report provided the oft-cited definition of sustainable development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (United Nations General Assembly, 1987, p. 43). Although somewhat vague, this concept of sustainable development aims to maintain economic advancement and progress, while protecting the long-term value of the environment. It “provides a framework for the integration of environment policies and development strategies” (United Nations General Assembly, 1987). However, long before the late 20th century, scholars had argued that there need not be a trade-off between environmental sustainability and economic development.<sup>2</sup>

Sustainability is a paradigm for thinking about the future in which environmental, societal and economic considerations are balanced in the pursuit of an improved quality of life. For example, a prosperous society relies on a healthy environment to provide food and resources, safe drinking water and clean air for its citizens.<sup>3</sup> One might ask, what is the difference between sustainable development and sustainability? Sustainability is often thought of as a long-term goal (i.e., a more sustainable world), while sustainable development refers to the many processes and pathways to achieving it (e.g., sustainable agriculture and forestry, sustainable production and consumption, good government, research and technology transfer, education and training, etc.).

## The Adoption of the 2030 Agenda and the SDGs

In September 2015, World leaders adopted the 2030 Agenda for sustainable development as a successor development framework to the MDGs. The 2030 Agenda envisions a present and a future that are economically sustainable, socially inclusive and environmentally resilient. This vision is expressed through the framing of the

17 SDGs; 169 targets and 230 key performance indicators (KPIs). Taken together, the SDGs, also known as the Global Goals, are a universal call to action to end poverty, safeguard the planet and ensure that all people enjoy peace and prosperity by 2030. They tackle the root causes of poverty, inequality, climate change, environmental degradation, peace and justice.

Crucially, the SDGs are inter-connected, inter-related and often indivisible. For example, progress on one SDG requires progress on a different SDG target. Thus, action in one area affects outcomes in others. It also implies that development should essentially optimize economic, social and environmental sustainability. Through the transformative promise to “leave no one behind”, countries have committed to fast-tracking progress for those farthest behind first. That is why the SDGs are designed to bring the world to numerous life-changing “zeros”, including zero poverty, hunger, AIDS and discrimination against women and girls. Everyone is needed to reach these ambitious targets. The creativity, knowhow, technology and financial resources from all of society is required to achieve the SDGs in all contexts.

At the core of the SDGs is an urgent call for action by all countries – developed and developing – in a global partnership. The SDGs recognize that ending poverty and other deprivations must go *pari passu* with strategies that enhance health and education, reduce inequality, and spur economic growth while tackling climate change and working to preserve our oceans and forests. Nigeria recognizes that the transformative promise of the 2030 Agenda provides a basis for achieving a sustainable, peaceful and prosperous future. Whereas the SDGs represent a global response to global challenges, Nigeria considers the SDGs to be nationally germane and capable of having a transformative effect on the quality of lives of all Nigerians.

1	No poverty	End poverty in all its forms everywhere
2	Zero hunger	End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
3	Good health and well-being	Ensure healthy lives and promote well-being for all at all ages
4	Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all
5	Gender equality	Achieve gender equality and empower all women and girls
6	Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all
7	Affordable and clean Energy	Ensure access to affordable, reliable, sustainable and modern energy for all
8	Decent work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
9	Industry, innovation and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
10	Reduced inequalities	Reduce, inequality within and among Countries
11	Sustainable cities and communities	Make cities and human settlements inclusive, safe and resilient and sustainable
12	Responsible, consumption and production	Ensure sustainable consumption and production patterns
13	Climate Action	Take urgent action to combat climate change and its impacts
14	Life below water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development
15	Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
16	Peace, justice and strong institutions	Promote peaceful and inclusive societies for sustainable development. Provide access to justice for all and build effective, accountable and inclusive institutions at all levels
17	Partnership for the Goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development.


## The Operationalization of the SDGs in Nigeria

Nigeria has a huge implementation context for the 2030 Agenda: A people of approximately 190 million people (NBS, 2016) and a landmass of 923,769 Km<sup>2</sup> divided into 36 states, a Federal Capital Territory (FCT), and 774 Local Government Areas (see Figure 1.1).

Some of the sustainable development principles underpinning the SDGs have long been the underlying principles for Nigeria’s national development. It is germane to note that Nigeria’s formal integration of the SDGs into its planning horizon coincided with the economic recession experienced by the country beginning from the

mid-2016. This necessitated the development of Nigeria’s Economic Recovery and Growth Plan (ERGP) (2017-2020), a Medium-Term Development Plan designed as one of the coping mechanisms to address the adverse effects of 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.

As Nigeria develops a successor development plan to the ERGP in 2020, the mainstreaming of the SDGs into the medium and long-term development plans is imperative. In implementing the SDGs in this Decade of Action for the SDGs, Nigeria will adopt a “holistic cum heuristic” approach and will continue to use national

 Nigeria: Political Map


development planning as the primary instrument to drive SDGs implementation.

Nigeria's latest National Development Plan (2021-2025) is expected to be the outcome of a nationwide consultative process involving the private sector, civil society, community groups, government and the general public. This will reflect the aspirations of the Nigerian people and their government's commitment to a transformed Nigeria. The SDGs will be scientifically mainstreamed and integrated into the strategic pillars of the Plan. As many as 15 SDGs have been explicitly integrated into the corresponding strategic priorities of the Plan,

while SDG-10 (reduce inequalities); SDG-12 (responsible consumption and production) and SDG-13 (climate action) are treated as cross-cutting issues across the Plan. Consequently, the overall SDGs implementation and its monitoring shall hinge on the Plan's processes and successes. At the sector level, SDGs should be integrated into sectoral strategic plans and policies of the MDAs. Nigeria recognizes that, although Government holds the important responsibility for achieving the SDGs, it is in everyone's interest and everyone's responsibility, including private individuals, private enterprises, NGOs and CSOs, to advance the 2030 Agenda for sustainable development. Working with these



multiple stakeholders, the implementation of the SDGs is expected to advance the socio-economic development of all Nigerians.

However, for effectiveness, policy learning and accountability, there must be a robust system of periodic monitoring, evaluation and reporting of progress. The Monitoring and Evaluation framework both at the national and the sectoral levels will be coordinated by the Office of the Senior Special Assistant to the President on SDGs (OSSAP-SDGs) for collaborative and participatory reporting.

This Implementation Plan is divided into six chapters. Chapter 1 contains the background and introduction. Chapter 2 provides an Overview of SDGs Implementation in Nigeria (2016-2020), while Chapter 3 examines Nigeria’s strategic approach to the implementation of the SDGs. Chapter 4 offers the macroeconomic framework and costing of SDGs expenditure in Nigeria. Chapter 5 discusses the roadmap to SDGs implementation in Nigeria during the Decade of Action (2021– 2030) while Chapter 6 ends the Plan document with a summary and a conclusion.



# Chapter Two





# An Overview of SDGs Implementation in Nigeria

## SDGs Implementation Milestones (2016 – 2020)

Following the adoption of the 2030 Agenda, Nigeria acted very quickly in the overall implementation of the SDGs. First, robust institutional frameworks were established at the national and sub-national levels to support effective implementation. Second, with this early head start, several strategic initiatives were implemented during the first phase (2016 -2020) 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), 2016;
- SDG data mapping and the publication of Nigeria: SDGs Indicators Baseline Report, 2016;
- Integration of the economic, social and environmental dimensions of the SDGs into Nigeria’s Economic Recovery and Growth Plan (ERGP), 2017;
- Domestication and customization of Nigeria’s Integrated Sustainable Development Goals (iSDGs) Policy Simulation Model, 2019;
- Re-alignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs, 2020;
- Commencement of the design and implementation of the Integrated National Financing Frameworks (INFFs) for the SDGs, 2019;
- Commencement of the process for Inde-



pendent evaluation of priority SDGs – SDGs 1; 3 and 4 in January 2019; and

- Conduct of its first (2017) and second (2020) Voluntary National Reviews (VNR) on the implementation of the SDGs in Nigeria.

To ensure a coherent and timely implementation of the SDGs in Nigeria, key activities have been broadly delineated into three main phases: (i) Building on existing foundations and sensitization (2016-2020); (ii) Scaling-Up Implementation (2021-2025); and (iii) Accelerating the implementation process in a way that leaves no one behind (2026-2030). With the successful completion of the first phase (2016-2020) and the subsequent unfolding of the second, this Plan proposes key additional strategies and concrete actions that will fast-track, enable and support the eventual achievement of the SDGs by 2030 in Nigeria.

## SDGs Implementation and Core Thematic Areas

Measurement and tracking progress in the achievement of the SDGs is structured around core implementation areas in Nigeria. A cursory examination of the core areas is necessary for effective assessment of the implementation of the SDGs in the country. These areas are governance and institutional framework; stakeholder engagement and resource mobilization; communications, advocacy and sensitization; and global reporting and representation.

### Governance and Institutional Structure

It is generally acknowledged that the attainment of the SDGs depends on effective governance and institutional arrangements. Governance encompasses a variety of public and private stakeholders, hybrid practices (administrative systems and quasi-market strategies) and is considered to be multi-jurisdictional, straddling diverse institutions, sectors and levels of government (Bevir, 2011). Thus, governance is understood as a multi-dimensional concept involving different actors, processes, structures and institutions in political decision-making and

implementation (Driessen et al., 2012). The implementation of the 2030 Agenda requires a robust institutional framework to steer implementation, leverage inter-linkages between the SDGs and ensure the integration of the SDGs into national and sub-national Plans.

A country has many ways of designing a coordination mechanism to oversee SDG-based planning and implementation. In Nigeria, the governance and institutional structure is multi-layered and involves a host of state and non-state actors. These include The Office of the Senior Special Assistant to the President on Sustainable Development Goals (OSSAP-SDGs); The Presidential Council on the SDGs; Inter-Ministerial Committee on SDGs; Engagement with National Assembly; Engagement with the Sub-National Governments; and Multi-Stakeholders Engagement Mechanisms.

### *Office of the Senior Special Assistant to the President on SDGs*

In demonstration of Nigeria's commitment to the 2030 Agenda, OSSAP-SDGs was established in January 2016 to provide overall guidance in the implementation of the SDGs in Nigeria. The Senior Special Assistant to the President on SDGs is the Chief Executive of the Office and is supported by a senior management team. As a hybrid Coordinating Office, OSSAP-SDGs was established with a four-fold mandate as follows: Mandate 1: Strategic Direction, Planning and Coordination:

- Provide leadership and guidance on the SDGs;
- Coordinate and ensure the integration of the SDGs into Nigeria's national development plans and priorities and develop an actionable framework for implementation at the national, state and local government levels;
- Serve as the secretariat to the Presidential Committee on the Monitoring and Assessment of the SDGs (PCAM-SDGs).



#### *Mandate 2: Representation, Advocacy and Partnership Development:*

- Consult regularly with all key stakeholders such as the public sector, state governments, local governments, civil society organizations, private sectors, non-governmental organizations, development partners, academia, among others, to ensure collaboration across sectors in the implementation, monitoring and reporting of the SDGs.
- Provide regular sensitization and advocacy on the SDGs activities to the general public;
- Partner with the private sector and multilateral agencies in developing a Public Private Partnership (PPP) mechanism for achieving the SDGs;
- Provide capacity building and technical support to relevant stakeholders on the SDGs programmes and projects;
- Participate and contribute to policy discussions at regional and global dialogues on sustainable development.

#### *Mandate 3: Resource Mobilization and Management:*

- Engage the Ministry of Finance, Ministry of Budget and National Planning as well as the Debt Management Office (DMO) for effective deployment of the Virtual Poverty Fund/Debt Relief Gains for the implementation of SDGs programmes;
- Implement a matching grant mechanism for State and Local Governments to facilitate social, economic and environmental interventions in order to accelerate the attainment of the SDGs.

#### *Mandate 4: Monitoring, Evaluation, Documentation and Reporting:*

- Compile and update annual SDGs Reports;
- Present quarterly reports to the Presidential Committee on the Assessment and Monitoring of the SDGs and other key stakeholders on progress towards achieving the SDGs targets nationwide;
- Develop a national monitoring and evaluation framework with an accompanying set of national indicators to track progress, ensure accountability and allocate resources



accordingly;

- Collaborate with the Ministry of Budget and National Planning, the National Bureau of Statistics and other relevant MDAs in the planning, reporting and tracking of progress on SDGs.

### *The Presidential Council on the SDGs:*

The Presidential Council for the Monitoring and Assessment of the SDGs was inaugurated by the then Acting President of the Federal Republic of Nigeria, Prof. Yemi Osinbajo SAN, GCON in September, 2017. The Council is chaired by the President of the Federal Republic and meets quarterly to review progress made in the implementation of the SDGs. The Council comprises of one State Governor per geopolitical zone; representatives of International Development Partners; Civil Society; National Assembly Members and Ministers from line MDAs, including the Statistician-General of the Federation. Regular feedbacks from stakeholders and recommendations from the meetings in the form policy direction of the government and ensure coherence at the national and sub-national levels.

However, given the strategic importance of SDGs and the need to fast-track implementation

during the decade of action, there is a need to expand the Presidential Council to accommodate more academics, at least two governors per geopolitical zone, and one parliamentarian from each chamber of the National Assembly. Additionally, the Chairperson of the National Association of Local Government Chairmen (ALGON) should be admitted to the Council to represent that tier of government in the spirit of leaving no one behind.

### *Inter-Ministerial Committee on SDGs*

The Inter-Ministerial Committee on SDGs was established to coordinate the SDGs implementation efforts of the Federal MDAs in accordance with the core mandate of OSSAP-SDGs. The Committee meets quarterly to review the work-plan, cash-flows and implementation status report of all the SDGs implementing MDAs. The Committee is chaired by the Secretary of Programme, OSSAP-SDGs, and is guided by a Coordination Compact, which sets out the operational plans to guide the engagement with the MDAs. The Sectors Unit of OSSAP-SDGs oversees the SDGs projects/programmes implemented at the federal level. Each sector activity is tracked by a sectoral specialist/desk officer.

The implementation of the 2030 Agenda requires broad participation of multiple stakeholders.

Along with government, the engagement of civil society, business community, philanthropy, academia and others will be key to enhancing the effectiveness of current and future development efforts. Although an inter-ministerial committee made up of only government members would have significant authority and legitimacy to support their work, a committee composed only of government representatives may find it difficult to develop a longer-term vision and present policies and practices that the sustainable development agenda requires.

### *Engagement with National Assembly*

In the implementation of the SDGs, the Nigerian Parliament is engaged through the two Parliamentary Committees on SDGs – the Senate Committee on SDGs and the House Committee on SDGs. The two Committees have proven to be dynamic platforms to support the SDGs implementation and legislative oversight of the SDGs projects/programmes. The Sustainable Projects Unit of OSSAP-SDGs is responsible for interfacing with the Legislature on the implementation of National Assembly Constituency Projects across the country.

To ensure meaningful national ownership of the SDGs, all citizens and stakeholders are involved in setting policies and priorities. As elected

representatives of the people, parliamentarians have an obligation to reach out to their constituents throughout their term of office, not just at election time. By going directly to the people, parliamentarians can identify gaps and weaknesses in SDG implementation that may not be caught in general government reports or national statistics. Parliamentarians should be aware of their constituents' wider concerns through consultations with civil society organizations, academic institutions, the private sector, and others that can help to identify those concerns.

Again, successfully implementing the SDGs means maximizing all available domestic resources to achieve the best possible outcomes. During the budget approval process, parliaments must engage on how government funds are being allocated to their nationally defined SDGs, including whether sufficient funds are reaching the most vulnerable and excluded. On the revenue side, parliaments must ensure that fiscal and other economic policies set through the budget process are aligned to the national/ sectoral planning SDGs implementation facilitating participation (e.g., by NGOs, civil society, academia) enabling environment (budgets, laws, policies) activities/ programmes (design and delivery) monitoring, evaluation and recalibration of the national SDG plan. Parliamentary oversight of budget



expenditure is also crucial. It is the moment when parliaments can analyse the effectiveness of government expenditure on SDG achievement.

### *Engagement with the Sub-National Governments*

OSSAP-SDGs interfaces with the sub-national government through the Conditional Grants Scheme (CGS), an initiative introduced in 2007, whereby States and Local Governments are availed the opportunity to access funds/grants from the Federal Government through an equal counterpart contributory arrangement contingent on specified guidelines and memorandum of understanding. The funds are used to implement pro-poor SDGs projects/programmes in the health, education, agriculture, economic empowerment and water and sanitation sectors. To ensure evidence-based SDG planning, OSSAP-SDGs and UNDP are supporting the capacity of the states to develop and implement SDG-based medium and long-term development plans.

Across the 36 states and the FCT, the state governments have appointed SDG Focal Persons with the core responsibility to coordinate the effective implementation of the SDGs in line with OSSAP-SDGs' directives. For effective engagement with the States, the CGS operational manual has been reviewed to adequately address contemporary realities and to guide planning, identification, selection, and implementation of SDGs interventions in line with the cardinal objectives of the Scheme.

### *Stakeholder Engagement and Resource Mobilization*

Partnerships are crucial to the successful implementation of the SDGs. Indeed, partnerships: (a) Create and support the right policy and operational environment in which SDGs programmes are delivered; (b) Support effective project design and implementation (c) Support effective programme/project monitoring and evaluation; and (d) Enable the effective coordination of operational delivery of programmes and projects in a way that ensures best use of resources. The partnerships range from those that are internal – between the

Federal, State and Local governments; between the Executive and National Assembly (NASS); between MDAs; between government, Civil Society Organizations and communities – to external partnerships – between the Nigerian governments and international organizations, private firms and foreign governments.

OSSAP-SDGs places a premium on active participation of non-state actors and other stakeholders in the implementation of the 2030 Agenda for Sustainable Development that leaves no one behind. In discharging its core mandate, OSSAP-SDGs works in close collaboration with all Federal MDAs; state governments; civil society organizations; private sector organizations; and development partners such as the United Nations (UN) agencies.

To demonstrate this commitment, OSSAP-SDGs facilitated the establishment of the Private Sector Advisory Group on the SDGs (PSAG-SDGs); Donors Partnership Forum (DPF) and the Civil Society Strategy Group on SDGs (CSOSG-SDGs) in Nigeria. These strategic platforms are aimed at mobilizing expertise and financial resources needed for the achievement of the SDGs in Nigeria.

### *Communications, Advocacy and Sensitization*

OSSAP-SDGs is responsible for sensitizing the public on the implementation of the 2030 Agenda for Sustainable Development and the SDGs in Nigeria. It projects all programmes and projects with a view to creating public awareness. During the first Phase, diverse programmes and activities have been implemented to sensitize and publicize the implementation of the SDGs in Nigeria. These include development of SDGs Communications Strategy; Production of Agenda 2030 Magazine; and establishment of Agenda 2030 Television Programme.

### *Development of SDGs Communications Strategy*

OSSAP-SDGs developed an SDGs Communications Strategy to guide its current and



future communications approaches towards strengthening and enhancing effective communications of the SDGs in the country. Broadly, the SDGs Communications Strategy aims to create a holistic awareness of the SDGs; ensure the SDGs are communicated succinctly; ensure broad-based acceptability and ownership; and support the integration of the state and local governments' communication strategies.

#### *Production of Agenda 2030 Magazine*

As one of its strategies, OSSAP-SDGs supports the quarterly production and distribution of the Agenda 2030 Magazine with a view to sharing knowledge and showcase the policies and programmes of government towards the attainment of the SDGs across the nation. The 2030 Magazine features scientific papers from policymakers and researchers in the field of sustainable development.

#### *Establishment of Agenda 2030 Television Programme*

As part of the broader SDGs Communications Strategy, the OSSAP-SDGs has established a

Television Programme tagged "Agenda 2030". The programme airs every Thursday at 9.30 am on NTA Network and showcases the projects executed by the federal government and other stakeholders in order to achieve the SDGs in Nigeria. It is an insightful and fascinating programme to watch.

#### ***Global Reporting and Representation***

Between 2016 and 2020, Nigeria participated in most of the major United Nations Conferences/Meetings/Forums on sustainable development. Some of these include: (i) Annual Financing for Development Forum; (ii) World Urban Forum, 2018 and 2020; (iii) Annual UN Climate Change Conference (COP22-25); (iv) Annual High-Level Political Forum (HLPF); and (v) United Nations General Assembly (UNGA) and its Second Committee Meetings.

As part of its follow-up and review mechanisms, the 2030 Agenda for Sustainable development encourages member states to conduct regular and inclusive reviews of progress at the national and sub-national levels, which are country-led

and country-driven. These national reviews are expected to serve as a basis for the regular reviews by the United Nations High-Level Political Forum (HLPF). The UN High-Level Political Forum (HLPF) is a follow-up mechanism established by the UN to accelerate the implementation of the 2030 Agenda by galvanizing partnerships and commitments from political leaders and other key stakeholders to collectively speed up progress on the SDGs. The HLPF meets annually under the auspices of the Economic and Social Council. The Forum adopts inter-governmentally negotiated political declarations.

The regular reviews by the HLPF are to be voluntary, state-led, undertaken by both developed and developing countries, and shall provide a platform for partnerships, including through the participation of major groups and relevant stakeholders.<sup>3</sup> In July 2017, Nigeria presented its first VNR Report on the implementation of the SDGs to the HLPF in New York. Nigeria's second VNR was presented in July 2020 (virtually) to the HLPF in New York.

### *Nigeria's First Voluntary National Review*

Nigeria volunteered to be among the 44 member countries participating in the second round of 2017 Voluntary National Reviews (VNRs) on SDGs. Thus, in July 2017, Nigeria presented its first VNR Report on the implementation of the SDGs to the HLPF. As this happened a little over a year after Nigeria 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. 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 Recovery and Growth Plan (ERGP) (2017-2020). The ERGP's focus on economic, social and environmental dimensions of development make it consistent with the aspirations of the SDGs.

The overarching objective of the 2017 VNRs was to share the country's progress and good

practices on SDGs implementation and learn from other countries in order to enhance national implementation and coordination mechanisms while also overcoming bottlenecks. In line with the global guidelines for conducting and preparing the VNRs and in conformity with section 74 (f) of the Agenda 2030, Nigeria adopted an integrated, participatory, inclusive and evidence-based method in the report's general preparation. The views and opinions of the federal government, CSOs, organized private sector, the academia and scientific community, parliamentarians, sectoral MDAs and state governments were sufficiently integrated.

### *Nigeria's Second Voluntary National Review*

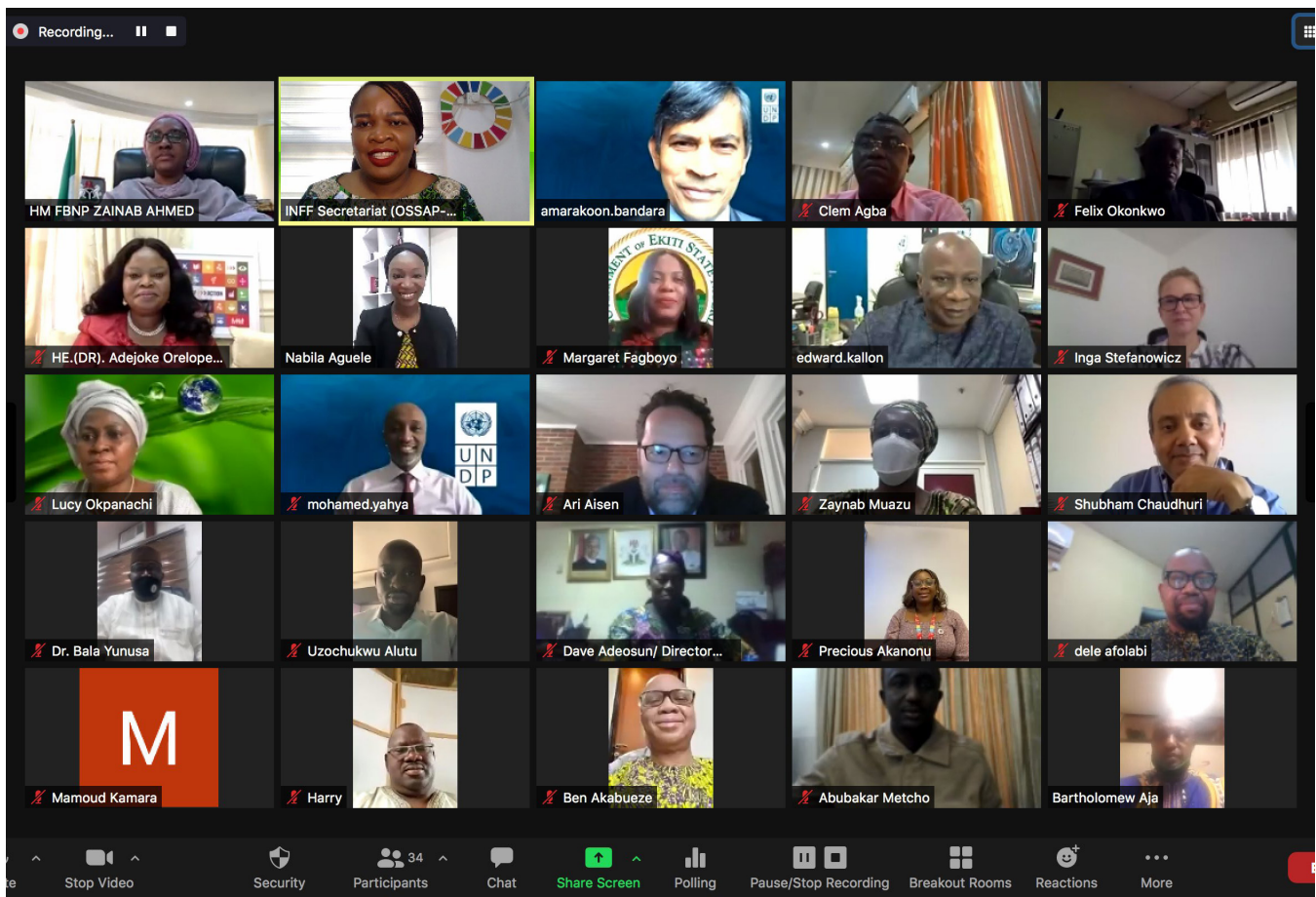
In demonstration of its commitment to the 2030 Agenda, Nigeria conducted its Second Voluntary National Review (VNR) in July 2020. This VNR focused on the critical issues of poverty (SDG-1), an inclusive economy (SDG-8), health and well-being (SDG-3), education (SDG-4), gender equality (SDG-5), an enabling environment of peace and security (SDG-16), and partnerships (SDG-17). This focus was based on Nigeria's current development priorities and the cardinal development objectives of President Buhari's administration. The overarching objective of the 2020 VNR was to critically review the implementation of the SDGs in Nigeria, with specific reference to seven priority reporting 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 development of the 2020 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 witnessed 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.

### *Overview of Progress*

The 2020 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 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 attendance 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 effective healthcare 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 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, of the six selected indicators for which key legal frameworks exist, two have slightly improved, namely, gender-based violence (GBV) and child and early forced marriage (CEFM) before age 15; while one has somewhat worsened (that is, 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. In effect, 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, the 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 young people 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 it 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.



# Chapter Three



# Nigeria's Strategic Approach to Implementing the SDGs

The SDGs contain 169 targets and 230 key performance indicators on which progress must be measured to achieve the transformative promise of the 2030 Agenda for sustainable development. With its huge implementation context, 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 all the Federal Ministries, Departments and Agencies to integrate the relevant SDGs into their sectoral policies and plans in line with their respective mandates. Institutional mechanisms and support, such as the Inter-Ministerial

Committee (IMC), are coordinated by OSSAP-SDGs. At the sub-national level, the 36 states; FCT and the 774 LGAs are supported to mainstream the SDGs into their medium- and long-term development policies and plans. These will ensure coherent and smart implementation of the SDGs across the country. By linking national development planning to the SDGs framework, the process of localizing and achieving the SDGs is made seamless.



One: Guaranteeing the wellbeing and productivity of the people	Social dimension
Two: Optimizing the key sources of economic growth	Economic dimension
Three: Fostering sustainable social and economic development	Environmental dimension

Source: Nigeria's Vision 20:2020 document

## Integrating the SDGs into National Development Planning

Nigeria's experience with development planning predates its independence. The first Development Plan was for the period 1958-1968. Thereafter, Fixed Medium-Term Development Plans and National Rolling Plans were also developed and implemented with rather dismal outcomes. To some analysts, other strategic endeavours, including the Structural Adjustment Programme (SAP); the National Economic Empowerment and Development Strategy (NEEDS); the strategy for attaining the Millennium Development Goals (MDGs) and the 7-Point and Transformation Agendas, suffered from carefree implementation. The apathetic implementation of these strategic development initiatives contributed to the country's stunted socio-economic development.

Nigeria adopted a long-term approach to

development planning and set the ambitious goal of being among the top20 economies of the world by year 2020 (Vision 20:2020). Nigeria's Vision 20: 2020 is a perspective plan as well as an economic business plan that sought to make the country one of the top 20 economies in the world by 2020, with a gross domestic product (GDP) target of at least US\$900 billion and per capita income of at least US\$4,000. The three Pillars of the NV 20:2020 and their alignment to the three dimensions of the SDGs are indicated in Table 3.1.

Just as Nigeria commenced the implementation of the SDGs in January 2016, Nigeria found itself in an economic recession in June-July 2016. The recession necessitated the crafting of the Economic Recovery and Growth Plan (ERGP) to lift Nigeria out of recession and return to the path of sustainable growth. The ERGP has three cardinal objectives: Restoring Economic



Growth; Investing in People; and Building a globally competitive economy. Thus, to ensure integration with the SDGs, the economic, social and environmental dimensions of the SDGs were integrated into the ERGP (2017-2020).

The ERGP serves as Nigeria’s National Medium-Term Plan for 2017 – 2020, and contained government’s sectoral plans for agriculture and food security; energy and transport infrastructure as well as for industrialization and social investments. Additionally, the ERGP consisted of strategies aimed at driving economic growth to achieve a 7.0 per cent target growth rate by 2020.

Overall, Nigeria has established a unique and conducive policy environment that would support the implementation of the SDGs. The

implementation strategy focused on prioritizing the identified strategies; establishing clear systems of accountability for precise assignment of responsibilities; setting targets and developing detailed action plans; allocating resources to prioritized interventions; creating an enabling policy and regulatory environment; developing an effective monitoring and evaluation system to track progress, and; using an effective and an-all-encompassing communications strategy. To ensure and guarantee the much-needed political oversight for delivery, a Presidential Delivery Unit (PDU) was established within the Office of the Vice President with express mandate to facilitate and drive the implementation of key ERGP priorities. The PDU also provided an additional platform for the implementation of the ERGP and by extension, an impetus towards the SDGs implementation.

ERGP Strategic Objectives	Integrated SDGs	
Restoring Growth	Goal 1: No Poverty	
	Goal 2: Zero Hunger,	
	Goal 8: Decent Work and Economic Growth	
	Goal 12: Responsible Consumption and Production	
	Goal 13: Climate Action	
	Goal 14: Life Below Water	
	Goal 15: Life on Land	
Investing in Our People	Goal 16: Peace and Justice, Strong Institutions	
	Goal 17: Partnership for all Goals	
	Goal 1: No Poverty	
	Goal 3: Good Health and Well-Being	
	• Social Inclusion	Goal 4: Quality Education
	• Job Creation	Goal 5: Gender Equality
	• Improved Human Capital	Goal 9: Industry, Innovation, and Infrastructure
Building a Globally Competitive Economy	Goal 10: Reduced Inequality	
	Goal 3: Good Health and Well-Being	
	Goal 4: Quality Education	
	Goal 5: Gender Equality	
	Goal 9: Industry, Innovation, and Infrastructure	
	• Investment in Infrastructure	Goal 6: Clean water and sanitation
	• Improving the Business Environment	Goal 7: Affordable and clean energy
	Goal 8: Decent work and Economic growth	

	Goal 9: Industry, Innovation and Infrastructure
	Goal 11: Sustainable Cities and Communities
	Goal 14: Life Below Water
	Goal 17: Partnership for all Goals
	Goal 6: Clean water and sanitation
	Goal 7: Affordable and clean energy
Building strong governance institutions	
	Goal 16: Peace and Justice; Strong Institutions
	Goal 17: Partnership for all Goals
Driving performance and results through vigorous Delivery Unit	Goal 8: Decent work and Economic Growth
	Goal 16: Peace and Justice; Strong Institutions
	Goal 17: Partnership for all Goals
	Goal 8: Decent work and Economic Growth
	Goal 16: Peace and Justice; Strong Institutions

Source: Nigeria's Economic Recovery and Growth Plan

### Integration of the SDGs into Sectoral Plans and National Budget

Nigeria has long given attention to the issues of economic growth, social development and environmental sustainability within her long-term and medium-term development plans (NV 20:2020 and ERGP 2017-2020, respectively). There has been adequate integration of some dimensions of SDGs (economic development, social inclusion, and environmental sustainability) into the national development plans (NV 20:2020 and ERGP). The agricultural and poverty reduction strategies targeting increasing food production, creating employment, and enhancing the economic capacity of the citizens is linked to the economic dimension of the SDGs. In 2016, the Federal Government developed the Strategic Implementation Plans (SIPs) that informed the 2016 “Budget of Change”, as a short-term intervention measure for achieving the three dimensions of the SDGs.

There was specific and direct focus on education, health, the environment, youth development, women and social development, agriculture and water resources. For budgeting, the country has adopted the principles of Zero-Based Budgeting (ZBB), with the multi-year budget planning

framework including the Medium-Term Fiscal Framework (MTFF), Medium-Term Expenditure Framework (MTEF), and the Medium-Term Sector Strategy (MTSS). Judging by this, Nigeria has demonstrated strong commitment to integrating SDGs into the national framework through various Appropriation Bills from 2017 to date.

### Mainstreaming the Social Dimension of SDGs into the ERGP

Nigeria recognized the need for social development and designed appropriate social development policies and programmes targeting health and education. The aim is to ensure healthy lives and the promotion of well-being for all at all ages, in line with SDG-3. The policies will also ensure inclusive and equitable education while also promoting lifelong learning opportunities for all. Given the low ranking of the country on several social development indicators; 137 on infant mortality out of 140 countries; 52 years national average life expectancy; 59.0 per cent of births attended to by skilled personnel; a primary net enrolment ratio of 54.0 per cent; over 13,000,000 school age children out of school; 63.0 per cent of children in rural areas unable to read at all; 53.0 per cent of infant and maternal death attributable to malnutrition; 24.0 per cent of children under the age 5 underweight, and;





Nigeria's Budget Programme Objectives	Linkage with the SDGs
To focus on critical ongoing infrastructure projects including roads, railways, power, Information, Communication and Technology (ICT), that have speedy positive impacts on the economy;	Goal 7: Affordable and clean energy
	Goal 8: Decent work and Economic growth
	Goal 9: Industry, Innovation and Infrastructure
To utilize special Economic Zones and Industrial Parks as vehicles to accelerate domestic economic activities for innovation and wealth creation;	Goal 8: Decent work and Economic growth
	Goal 9: Industry, Innovation and Infrastructure
	Goal 10: Reduced Inequality
To contribute to food security and create platforms for agro-business in Agricultural supply chains through the Agriculture Green Alternative Plan;	Goal 1: No Poverty
	Goal 2: Zero Hunger
	Goal 10: Reduced Inequality
To establish a Social Housing Fund to deepen the mortgage system and expand its availability across all States of the Federation;	Goal 10: Reduced Inequality
	Goal 11: Sustainable Cities and Communities
To encourage and stimulate growth of small and medium scale industries for innovation, job creation, productivity and wealth creation.	Goal 8: Decent work and Economic growth
	Goal 9: Industry, Innovation and Infrastructure
	Goal-12: Responsible Consumption and Production
To provide social safety nets for poor and vulnerable Nigerians.	Goal 1: No Poverty
	Goal 2: Zero Hunger
	Goal 3: Good Health and Well-Being
	Goal 4: Quality Education
	Goal 5: Gender Equality
	Goal 8: Decent work and Economic growth
	Goal 10: Reduced Inequality
To focus on critical on-going infrastructure projects such as roads, railways, power, Information, Communication and Technology (ICT), etc., that have quick positive effects on the economy;	Goal 7: Affordable and clean energy
	Goal 9: Industry, Innovation and Infrastructure

Source: Budget Proposals, (2017-2019), Minister of Finance, Budget and National Planning.



over 32,600,000 unemployed and unemployable youth in Nigeria, the Government of Nigeria has committed itself to pursuing strategic initiatives that could improve the country's performance on these health and education indicators. It is assumed that improvements on these social development indicators, will tantamount to progresses in meeting the SDGs targets and indicators, with respect to SDGs 3 and 4.

### ***Mainstreaming the Economic Dimension of SDGs into the ERGP***

Nigeria recognizes the challenge of high unemployment rate among the youth that hinders the overall growth of the economy. The youth constitute about 63.0 per cent of Nigeria's total population. The Government is working towards strengthening of partnerships with the Private

sector to expanding job creation opportunities in the key sectors of the economy to facilitate the Gross Domestic Product (GDP) growth.

The policy on Job Creation and Youth Empowerment in the ERGP aimed at reducing unemployment. The Government also targets the private sector to maximize its job creation potential to complement Government's direct job creation initiative, through a battery of fiscal incentives. The strategic initiative to drive the effective implementation and realization of the Policy, were designed around the four key areas listed in Table 3.5.

### ***Mainstreaming the Environmental Dimension of SDGs into the ERGP***

Nigeria has integrated environmental concerns in



the national development policy and plan. The policy on environmental sustainability has as expressed in section 5.6 of the ERGP is articulate to:

- Promote the sustainable management of natural resources;
- Address severe land degradation and desertification issues;
- Attract financing for projects on sustainable development;
- Reduce gas flaring by 2 percentage points a year so that it is eliminated by 2020; and
- Install an additional 3,000 MW of solar systems over the next 4 years.

Highlights on the key strategies that are defined in the ERGP include:

- Increase the number of households transitioning from kerosene to cooking gas – Liquefied National Gas (LNG) to 20 per cent by 2020;
- Increase the number of households replacing kerosene lanterns with solar lamps by 20

percent by 2020;

- Implement projects under the country's Great Green Wall initiative to address land degradation and desertification and support communities adapting to climate change (e.g. by planting trees);
- Implement environmental initiatives in the Niger Delta region, including Ogoni clean up, and reduce gas flaring;
- Raise a Green Bond to finance environmental projects;
- Establish one forest plantation in each state;
- Rehabilitate all forest reserves and national parks to enhance eco-tourism;
- Establish a functional database on drought and desertification; and
- Encourage and promote the development of green growth initiatives

At the sub-national level, many States including Lagos and Rivers have proactively incorporated the three dimensions of the SDGs into their SDPs and other related programmes. The Lagos State Development Plan (2012 -2025)

Health	Revitalize the primary healthcare system
	Roll out National Health Insurance Scheme (NHIS)
	Strengthen delivery beyond the primary health care system
	Partner with the private sector to construct model mega-health centres
	Build the capacity of health care personnel to improve service delivery.
Education	Partner with State governments and the private sector to establish best-in-class vocational and technical institutes
	Improve teacher quality by incentivizing performance and building capabilities
	Improve the quality of education by strengthening quality assurance
	Increase investment to stimulate more academic candidates to study Science, Technology, Engineering and Mathematics (STEM) across the country
	Improve funding mechanisms to incentivize education performance and increase access
	Prioritize education for girls and infrastructure development.

Source: ERGP (2017)

is structured along economic; Infrastructure; social as well as environmental development with each thematic area having detailed strategic directions, programmes and activities outlined for implementation.

### **Mainstreaming the Principle of Leaving No One behind in the ERGP**

The SDGs implementation framework that is being adopted in Nigeria places emphasis on the principle of “leaving no one behind”. For this reason, an entire section of the ERGP is devoted to policy statements and programmes set to enhance social inclusion with the aim of ensuring that “No Nigerian is left behind”. Nigeria is a large country with varied developmental features. The country is experiencing variations on issues of exclusion right across regions and across sub-national governments. Exclusion issues however worsen in regions where there is incessant humanitarian and security crises, especially, the North-East and in the Niger Delta regions.

Thus, the Government has prioritized Social inclusion within the ERGP with specific objectives to:

- Increase social inclusion by enhancing the social safety net for the poor and the vulnerable; and
- Address region-specific exclusion challenges, particularly in the North East and the Niger Delta.

Through all these policies, the Government aimed at increasing social safety net programmes targeted at the vulnerable and also to sustain the Conditional Cash Transfer Programme to reach at least 1 million of the poorest and most vulnerable households, as captured in the Social Register. The other plan is to upscale the Home-Grown School Feeding Programme to provide a meal a day to at least 6 million primary school children (and also support the agriculture sector); enhance the N-Power Programme aimed to providing skilled and unskilled youth with decent jobs; expand Market Money Programme for women to strengthen the financial inclusion scheme and access to micro finance for market women. Other measures include; social programmes for the aged and physically challenged; a national relief Programme for the aged; launch of a national Programme for the physically challenged and other vulnerable groups, as well as design of infrastructure to enable access for the physically

Initiatives	Objectives
Agribusiness and agro-allied industries	With the aim of enabling mass employment in the formal and informal sectors due to its high domestic demand, potential for import substitution and expanding opportunities from increased yields and raw material processing;
Construction	Itself a priority sub-sector recognized in the ERGP and identified as one of the major contributors to economic growth due to upcoming major public works programmes scheduled to respond to infrastructure and housing deficits in the country;
ICT and digital technology development for youth	Identified in the ERGP as one of the subsectors that will stimulate economic growth due to its strong potential to create employment, transform labour productivity and create new economic sectors;
Wholesale and retail trade	Identified to have low entry barriers hence its attractiveness to the many unemployed youths. The aim is to introduce initiatives and support facilities that will expand this entry point.
National Population Policy	The country is working towards reviewing her national policy on population management with a view to reducing the effect of population growth rate on economic growth and development. The review will consider best practice population management initiatives of other countries in order to inform policy measures that are to be pursued.

Source: ERGP (2017)

challenged.

Evidently, Nigeria has set up appropriate policy and programme initiatives that could contribute towards the achievement of the SDGs. Nevertheless, as the ERGP's implementation comes to the end, the gap between targets and achievement appeared widened. This clearly prognosticates the danger that the country may face as the countdown to 2030 draws closer. It is also clear that policies and programmes are only necessary but not sufficient conditions for the attainment of the SDGs. Partnerships and innovative mechanisms are need to achieve the transformative of "leaving no one behind".

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

To ensure evidence-based tracking and reporting of the SDGs, the implementation of the SDGs in Nigeria commenced with the Data Mapping exercise with a view to:

- Establish SDGs baseline Indicators; and

- Identify MDAs and other stakeholders that would provide relevant, accurate, and timely data for the tracking and reporting SDGs' progress.

In collaboration with the National Bureau of Statistics and other stakeholders, a comprehensive Data Mapping exercise was conducted across the 17 SDGs, 169 targets and 230 indicators. This resulted in the publication of Nigeria SDG-Indicators Baseline Report 2016. The Baseline report provides a benchmark of the statistical information required for monitoring progress in the implementation of SDGs in Nigeria. It underscores the need for timely, accessible, reliable and disaggregated data to measure progress, inform decision-making and ensure that everyone is involved.

Furthermore, key lessons and challenges that data compilers, collectors and analysts would likely encounter in tracking the implementation of the SDGs were flagged. Of the 230 Indicators, only 126 indicators were captured. Thus, data for several indicators under some of the SDGs could not be captured, hence the need to make provision for the "Missing Data". Some of the



key findings of the SDG-Indicators Baseline Report are summarized below:



## SDG 1

**End poverty in all its forms everywhere**

The baseline findings for most of the indicators under this Goal date back to the 2010 Report on the Harmonized Nigeria Living Standard Survey (HNLSS) for which indicators 1.1.1, 1.2.1 and 1.2.2 report 62.6 per cent, 62.6 per cent and 42.2 per cent, respectively. While indicators 1.4.1 and 1.4.1b were drawn from the PANEL Survey 2017 Report, indicator was obtained from the National Emergency Management Agency (NEMA) Report, 2015. Other indicators for which the baseline was obtained from the 2015 Study include 1.a.2, 1. b.1a and 1. b.1b.



## SDG 2

**End hunger, achieve food security and improved nutrition and promote sustainable agriculture**

The baseline findings here were obtained from the 2015 Report of MDGs for the indicators identified, including 2.1.1(26.5 per cent), 2.2.1


(37.4 per cent), 2.2.2 (16.4 per cent) and 2.4.1 (56.55 per cent). There are eight indicators under this Goal for which data is not available.



## SDG 3

**Ensure healthy lives and promote well-being for all at all ages**

On the indicators under this Goal, namely, 3.1.1, 3.1.2 and 3.2.1, data was obtained from the 2015 MDG Report. Other sources of data include State Ministries of Health (SMoH), FRSC and NHIS. Data for 20 indicators were obtained while six indicators were classified as missing.



## SDG 4

**SDG-4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.**

The findings for this Goal were drawn from MICS 2011, UBEC Report 2015, SMed and NBS (data mining). There are six indicators for which data could not be obtained.



## SDG 5

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

The findings for this Goal were drawn from several sources, including NDHS (2015) for indicators 5.2.1, 5.2.2 and 5.3.2; MICS 2011 for indicators 5.3.1 and 5.3.1b; SDGs 2016 for indicators 5.5.1, 5.5.2 and 5.6.1. The PANEL Survey 2015 provided the data for indicators 5.a.1 and 5.b.1.



## SDG 6

**Ensure availability and sustainable management of water and sanitation**

The baseline findings for this Goal were obtained from the PANEL Survey 2015 (Indicators 6.1.1 and 6.2.1a), MICS 2011 (indicators 6.2.1b) and SDGs 2016 (indicators 6.3.1). There are seven indicators for which no data could be obtained from any of the sources under observation.



## SDG 7

**Ensure access to affordable, reliable, sustainable and modern energy for all**

The data for tracking this goal were drawn from PANEL Survey 2015 (indicator 7.1.1); NDHS 2013 (indicator 7.2.1); and NBS (indicator 7.3.1).



## SDG 8

**Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all**

The baseline findings were predominantly obtained from the National Bureau of Statistics and the Central Bank of Nigeria. There are seven indicators for which no data could be obtained from the identified sources.



## SDG 9

**Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation**

There are available data for six indicators (9.1.1, 9.2.1, 9.2.2, 9.3.1, 9.5.1 and 9.c.1) all of which were obtained from the National Bureau of Statistics and the Nigeria Communications Commission (NCC). Five indicators under this Goal are missing.



## SDG 10

**Reduce inequality within and among countries**

Only five of the 11 indicators under this Goal could be obtained, and these came from the NBS (10.1.1, 10.4.1, 10.7.2 and 10.c.1) and the CBN (10.5.1).



## SDG 11

**Make cities and human settlements inclusive, safe, resilient and sustainable**

The baseline findings show that three indicators could be obtained from NEMA (11.5.1) and from SME (11.6.1). There are seven indicators for which no data could be obtained.



## SDG 12

**Ensure sustainable consumption and production patterns**

Data for tracking this Goal were drawn mainly from the NBS data mining exercise. The indicators for which data is available in this Report include 12.1.1, 12.2.1, 12.2.2, 12.4.2 and 12.5.1



## SDG 13

**Take urgent action to combat climate change and its impacts**

The baseline findings show that data for all the indicators could be obtained from sources relevant to the Climate Change Programme of Government.



## SDG 14

**Conserve and sustainably use the oceans, seas and marine resources for sustainable development**

Only 1 of 7 indicators under this Goal could be captured (14.7.1). The baseline findings indicate that more search needs to be carried out for the missing indicators.



## SDG 15

**Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and biodiversity loss**

The baseline findings show that the indicators obtained from other sources including UN/FAO/World Bank are limited. Only data for three of the 11 indicators could be obtained.



## SDG 16

**Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels**

10 indicators were identified under this Goal, out of which seven could be obtained from WDI or UNICEF. The indicators for which data are available include 16.1.2, 16.3.2, 16.4.2, 16.6.1, 16.9.1, 16.10.1 and 16.10.2.



## SDG 17

**Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development**

Fourteen of the 26 indicators under this Goal are available and can be tracked over time. These indicators include: 17.1.1, 17.1.2, 17.3.2, 17.4.1, 17.5.1, 17.6.2, 17.8.1, 17.12.1, 17.13.1, 17.14.1, 17.15.1, 17.18.2, 17.19.1 and 17.19.2.

Thus, to address these identified data and reporting challenges, OSSAP-SDGs in partnership with National Bureau of Statistics has since commenced the process of re-aligning the National Statistical System (NSS) with the requirements and indicators of the SDGs. The re-aligned NSS will ensure timely collection and production of data from the system of administrative data and periodic surveys. As part of the realignment, a Nigeria SDG Data Dictionary was developed and Data Bond for the collection and reporting of SDG Indicators by the MDAs executed. This applied to both national and sub-national MDAs.

Quality data is crucial for informed decision-making and to accurately track the implementation of the SDGs. However, tracking the achievements of the SDGs requires tenacity in the collection, processing, analysis and dissemination of data collected from all governmental or official statistical systems. There is need for states in Nigeria to establish and adequately fund State Bureau of Statistics for timely collection and processing of data at both the state and local governments. There must be pre-scheduled date for the release of data at both federal and state level. With the completion of the re-alignment of the NSS in December 2020, going forward, Nigeria will be able to track progress on annual basis on all the 230 Key Performance Indicators. It is envisaged that a full-scale stand-alone “SDGs survey” will be conducted every two years to address the specific data needs of the SDGs for timely and accurate reporting.





## Mainstreaming the SDGs into the Development Priorities of the Sub-National Governments

It is recognized that the SDGs cannot be achieved with standalone policies and programmes. For effective implementation, the SDGs must be carefully mainstreamed into the medium and long-term development policies and plans of the national and sub-national government. Evidently, the implementation of the SDGs happens at the local level (state and LGAs). Localization is the process of defining, implementing and monitoring strategies at the sub-national levels for achieving development outcomes, including the SDGs. It embraces the process of taking into account sub-national contexts in the attainment of the SDGs, from the setting of goals and targets, to

determining the means of implementation and adopting indicators that measure and monitor progress.

Thus, Sub-national governments are supported with technical and financial resources to strengthening their capacities for development planning and the implementation of policies and programmes in support of the achievement of the SDGs. Through an enduring Technical Partnership with the United Nations Development Programme (UNDP), on case-by-case basis, state governments are presently supported to develop SDG-based Medium and long-term development plans based on the development priorities of the states. This strategy will ensure all resources are channelled towards the achievement of the SDGs in Nigeria. As at December 2020, seven (7) states



are being supported and are at different stages in the process of the Development Plan preparation. The next level will be to encourage all the 774 Local Government Areas in Nigeria to develop some form of Miniature Development Plan that will be consistent with the SDGs framework.

### Flagship Programmes Implementation: Conditional Grant to States and Special Interventions

Nationally, there are specific Initiatives targeting the poor and vulnerable Nigerians. The National Social Investment Programme (NSIP) of the Federal Government, with its four components – Cash Transfer Programme; home-grown School Feeding Programme; Government Enterprise and Empowerment Programmes; and N-Power Programme for skills development, are targeted at enhancing live and livelihood of the major vulnerable segments of the society.

The Conditional Grants Scheme (CGS) is a Flagship Programme of OSSAP-SDGs with the aim of incentivising the sub-national governments

to use more of their resources into areas of national development priorities and the SDGs. The CGS, an Initiative introduced first in 2007, incentivises State and Local Governments to provide conditional matching Grant (50 per cent Federal and 50 per cent state) for investment in Education/Health/Water & Sanitation. The CGS is governed by a carefully designed governance structure and used by the states and LGAs to execute pro-poor projects in consultative manner with the beneficiaries. However, due to lack of data disaggregated by state and LGA, well-informed sectoral prioritization across the states is not possible.

To fast-track the achievement of the SDGs, OSSAP-SDGs, through the instrument of the National Assembly Constituency Projects, is implementing Special Interventions across the country. These include the construction of state-of-the-art Health facilities; Schools; Vocational and Skills Acquisition Centres; and various empowerment programmes.



# Chapter Four



# Macroeconomic Framework and Costing of the SDGs Expenditure in Nigeria<sup>4</sup>

This chapter briefly presents the macroeconomic framework, and estimates and costs of implementing the various policies and programmes required to realize the SDGs in Nigeria. The costing exercise was carried out over a two-year period during the domestication of the Nigeria Integrated Sustainable Development Goals (iSDG) Simulation Model, the report of which was launched in September 2019.

## Macroeconomic Framework

Nigeria has developed a series of development plans and strategic documents over the years. These include the First, Second, Third and Fourth National Development Plans that spanned the period 1962 – 1985; the Structural Adjustment Programme (SAP) (1986 – 1990); Three years Rolling Plans (1990 – 1997); National Economic

and Empowerment Strategy (NEEDS) (2003 – 2007); Vision 2010 (1997 – 2010); Vision 20: 2020; (2009 – 2020); Transformation Agenda (2011 – 2015); and the Economic Recovery and Growth Plan (ERGP) (2017 – 2020).

The Economic Recovery & Growth Plan (ERGP) (2017-2020) was designed as one of the coping mechanisms to address the adverse effects of the economic recession experienced by the country beginning mid-2016. The ERGP is a Medium-Term Development Plan with focus on restoring growth, investing in people and building a globally competitive economy. Other objectives are macroeconomic stability, Restoration of growth, Agricultural transformation and food security and achieve the establishment of an industrialized economy. Nigeria achieved





- The assumptions of the model and policy simulations were framed to guide an economy that is:
- Less reliant on oil and gas for revenue and foreign exchange
- Focus on Agricultural Transformation and Food Security
- Guarantee energy sufficiency in power and petroleum products
- Improved Transportation and Other Infrastructures
- An Industrialized and diversified economy (rise in products complexity)
- Improve Health, Education and Productivity of Nigerians
- Enhance Social Inclusion and Reduce Poverty
- Fight Corruption and Improve Governance
- Improve securities for all Citizens
- A Private Sector led economy

Key Macroeconomic Assumptions – MTNDP (2021-2025)						
Assumptions	2020	2021	2022	2023	2024	2025
Oil Production Volume (mbpd)	1.5	1.8	1.8	1.8	1.8	1.8
Oil Price (US\$/barrel)	28	35	40	40	45	45
Exchange Rate (N/\$)	380	380	380	380	380	380
Population Growth (%)	3.25	3.25	3.25	3.25	3.25	3.25
World Economic Growth (IMF) (%)	-4.9	5.4	3.0	3.0	3.0	3.0

economic recovery from the 2016 recession, but actual growth performed poorly in relation to targets. The real GDP growth rate per cent increased from a negative growth rate of – 1.6 per cent in 2016 to 2.3 per cent in 2019 (against a 4.5 per cent target. Inflation rate increased from 18.6 per cent in 2016 to 11.4 per cent in 2019. Unemployment rate increased from 14.2 per cent in 2016 to 23.1 per cent in 2018.

As at first quarter of 2020, the aggregate GDP (US\$ billions) was 397.3 while inflation rate had increased to 12.4 per cent. On the flip side, Nigeria improved in areas of ease of doing business and competitiveness rankings during the ERGP period. Nigeria is currently the 30th largest economy in the world against the top 20 position target of the Vision 20:2020.

With the expiration of the ERGP, Nigeria is in the process of developing a successor development plan to the ERGP – that is, the Nigeria New National Development Plan (2021-2025). This successor plan, also called, the Medium-Term National Development Plan (MTNDP) (2021 – 2025) is being developed alongside a long-term development Plan named Nigeria Agenda 2050 (2021 – 2050). The MTNDP projects a 7.5 per cent GDP growth rate, 11.8 per cent inflation rate, 19.3 per cent unemployment rate, 56.5 per cent life expectancy rate, 64.5 per cent adult literacy rate and 46.2 per cent poverty rate for Nigeria by 2025. The macroeconomic framework of the MTNDP is inspired by the Nigeria Integrated Sustainable Development Goals (iSDG) Simulation Model. Some of the assumptions of the Model and key macroeconomic assumptions of the MTNDP (2021-2025) are presented below:

## Costing Of The SDGs Expenditure In Nigeria

The cost of SDG expenditure is presented under three different scenarios: The No-ERGP scenario, the optimistic ERGP scenario, and the ERGP+SDG-scenario. For government expenditure on SDGs, the nominal additional SDG expenditure beyond what is required under

No-ERGP scenario amounts to N183 trillion in nominal terms or about N100 trillion in real terms for the optimistic ERGP scenario. For the ERGP+SDG-scenario the corresponding figures are N126 trillion in nominal terms, about N83 trillion in real terms.

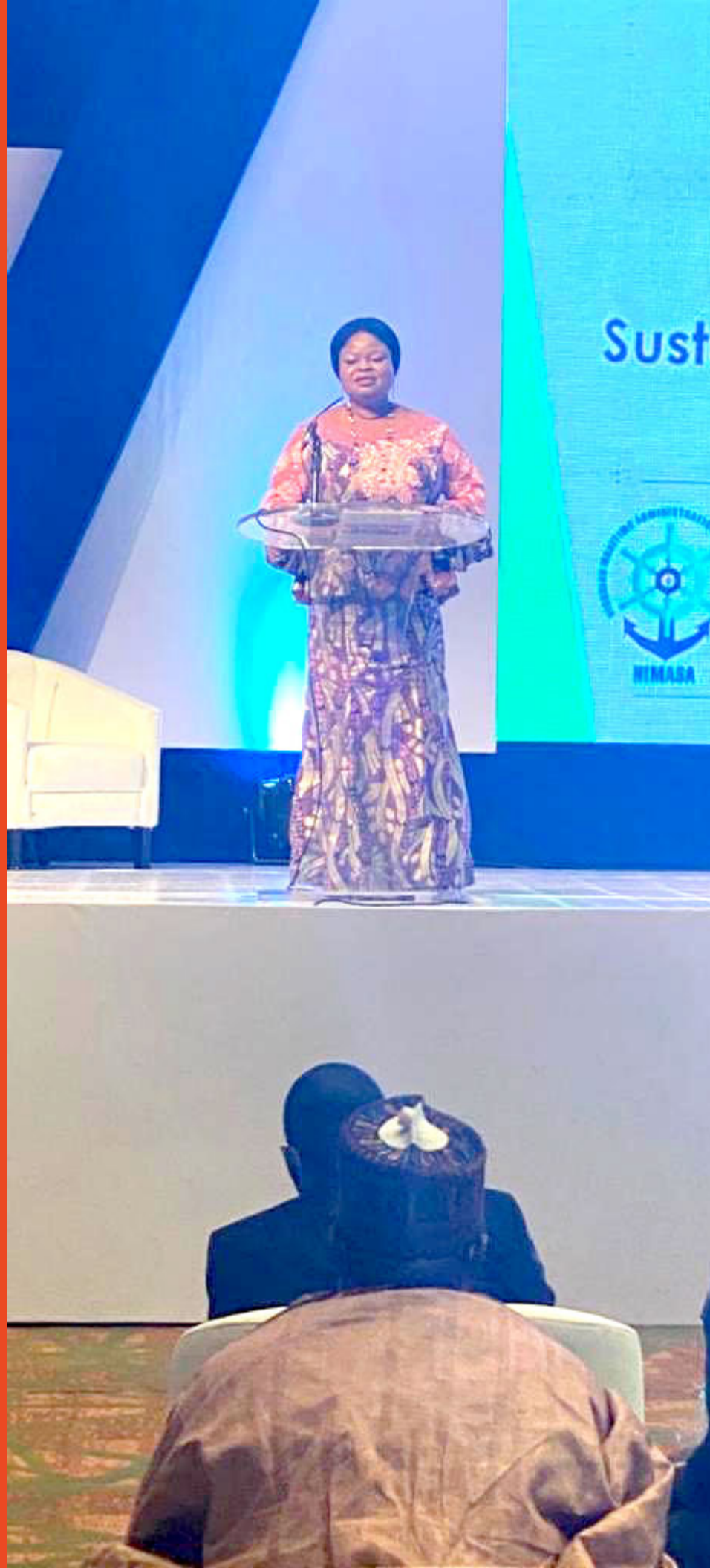
For private SDG expenditure, the cumulative SDG-related expenditure is N17 trillion in nominal terms or N4 trillion in real terms for the optimistic ERGP scenario and N163 trillion in nominal terms or N42 trillion in real terms in the ERGP+ SDG scenario.

The above represent expenditures related to SDG attainment only. When looking at total government expenditure, i.e., including the optimistic assumptions on interest payment and public debt as well as administrative and other expenditure, the cumulated spending is lower under the optimistic ERGP scenario compared to the No ERGP scenario, but only in nominal terms because of the differing assumptions on the development of inflation. In real terms, total real government expenditure adds up to over the SDG era under the optimistic ERGP scenario by N115 trillion naira when compared to the No ERGP scenario. Under the ERGP+SDG scenario, however, the cumulated expenditure is higher than under the No ERGP scenario by only N104 trillion.

Overall, the cumulated real SDG expenditure by government and the private sector under the optimistic ERGP scenario is N104 trillion. For the ERGP+ SDG scenario, the corresponding figure is N125 trillion. It has been noted that government fiscal balance may indeed be in surplus if tax policies, revenue collection effort as well as expenditure management are efficient and effective with zero leakages.

Nigeria requires the support of domestic and international partnerships in mobilizing additional financial resources substantially in excess of N125 trillion in real terms dedicated to SDG expenditure.

# Chapter Five





# Roadmap for the Implementation of the SDGs in Nigeria (2021-2030)

This chapter dwells on the proposed roadmap for the implementation of the SDGs in Nigeria during the Decade of the Action. Implementation of the SDGs requires a systematic policy design, comprehensive implementation strategies, and multi-stakeholder collaborations. All of these need to be translated from an understanding of the inter-connectedness and linkages among the SDGs and targets into concrete outcomes. This chapter reviews existing governance and institutional framework with a view to strengthening implementation. At its core, the chapter examines Mainstreaming, Acceleration and Policy Support (MAPS) for the SDGs. It then offers practical, effective and efficient ways to achieve alignment, integration and acceleration at all levels of governance in Nigeria. The chapter also discusses some strategic initiatives with respect to core strategic areas, including stakeholder engagement and resource mobilization; financing the SDGs; communications, advocacy and sensitization; monitoring, evaluation and reporting; and global reporting and representation.

## Governance and Institutional Framework

The aspirational nature of the 2030 Agenda, coupled with the broad scope and intertwined nature of the Sustainable Development Goals requires reconsidering governmental strategies and applying different approaches to governance, based on the principles of accountability, innovation, integration, and collaboration. The multi- and cross-sectoral nature of the SDGs

involving multiple policy areas requires strong collaboration among all facets of government, including institutions, the business sector and the civil society organizations (CSOs). Leaving no one behind is an operational philosophy which necessitates an entire government and entire society approach, where all ministries and public agencies, the private sector and the public at large are engaged in the decision-making process. Again, the limited resources availability at the national level requires a distinct focus on budgeting and financing to ensure effective implementation of the SDGs.

The interdependence of sustainable development issues and the benefits of integrated approaches in achieving a high level of coherence, integration and coordination among different levels of government and institutions remain complex. Institutional arrangements can take various shapes; no single model can be deemed more appropriate; thus, an eclectic approach is considered more appropriate.

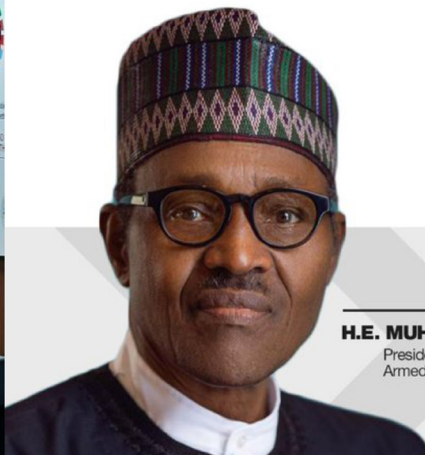
However, to meet the Global Goals, institutions should reflect the main principles of the SDGs, including universality (harmonizing domestic and foreign policies); integration (breaking down the silos of ministerial arrangements); aspiration (innovation and transiting beyond business as usual); and leaving no one behind (engaging a broad array of stakeholders, including marginalized groups). Lack of institutional clarity, roles and responsibilities among governmental agencies engaged in the 2030 Agenda may challenge



## SDG MOMENT

Join via  
webtv.un.org

Friday 18 September 2020  
1PM - 4:00PM WAT  
West African Time



**H.E. MUHAMMADU BUHARI, GCFR**  
President and Commander-in-Chief of the  
Armed Forces, Federal Republic of Nigeria

its implementation. While national political commitment and leadership are key, given the governance structures, responsibility for actual implementation lies with local institutions. Experience from an array of countries underscores the critical role that robust institutional and coordination mechanisms have played in supporting the attainment of the development agenda. Countries that have made progress have adapted institutional frameworks that include the monitoring and evaluation (M&E) function as well as horizontal coherence across ministries and vertical coherence across government levels (national, sub-national and local).

To realize the SDGs, all states are required to integrate the goals into their national sustainability and development plans. The implementation of the 2030 Agenda poses challenges for different actors at different levels. Thus, the need to adumbrate a clear governance and institutional framework for the attainment of SDGs becomes paramount.

Ministries basically have distinct budgets, communication channels and monitoring systems. One key obstacle to the implementation of the 2030 Agenda is that the SDGs are interwoven.

For example, tackling poverty also entails addressing inequalities, empowering women and dealing with the environment sustainably. This necessitates robust inter-agency coordination. The conventional “stand-alone” approach to developmental programmes is ineffective as it weakens the integrated planning approach required for the realization of sustainable development. Institutional coordination requires cross-sectoral synergy by coordinating athrow ministries to ensure that a country’s existing development strategies, plans or roadmaps are in sync with the SDGs, while working towards consistency among different planning frameworks.

### ***The Presidential Council on the SDGs***

Given the importance of SDGs to lives and livelihood in the country, there is a need, going forward in this Decade of Action, to expand the Presidential Council to accommodate at least two Governors per geo-political zone, academics and one parliamentarian from each chamber of the National Assembly. The advantage of an expanded Presidential Council is to engage more Governors in the process. Additionally, the Chairperson of the National Association of Local Government

Chairmen (ALGON) should be admitted to the Council to represent that tier of government in the spirit of leaving no one behind.

Furthermore, perhaps a more workable arrangement will be to establish a Board to oversee the implementation of the SDGs in Nigeria given the nature of federalism practised in Nigeria, where over 68 items are in the exclusive list directly demanding Mr President's attention.

### ***Inter-Ministerial Committee on SDGs***

The implementation of the 2030 Agenda requires broad participation of multiple stakeholders. Along with government, the engagement of civil society, business, philanthropy, academia and others will be key to enhancing the effectiveness of current and future development efforts. Although an Inter-Ministerial Committee with only government members would have significant authority and legitimacy to support their work, a committee composed only of government representatives may find it difficult to develop a longer-term vision and to present policies and practices that the sustainable development agenda requires.

There is also a higher risk of policies being influenced by political interests. The Inter-Ministerial Committee, with more inclusive membership, can draw upon a wide range of perspectives and expertise, leading to more well-informed analysis and recommendations. Non-governmental representatives would bring to bear the capacity to engage effectively with ministers and senior officials in a range of departments, whether related to economics and finance, industry and social affairs, planning or the more conventional environment institutions.

### ***Engagement with National Assembly***

To ensure meaningful national ownership of the SDGs, all citizens and stakeholders should be involved in setting policies and priorities. As elected representatives of the people, parliamentarians have an obligation to reach out to their constituents throughout their term of office, not just at election times. By going directly to the people, parliamentarians can identify gaps and weaknesses in SDG implementation that may not be caught in general government reports or national statistics. Parliamentarians should



be aware of their constituents’ wider concerns: consultations with civil society organizations, academic institutions, the private sector, and others can help to identify those concerns.

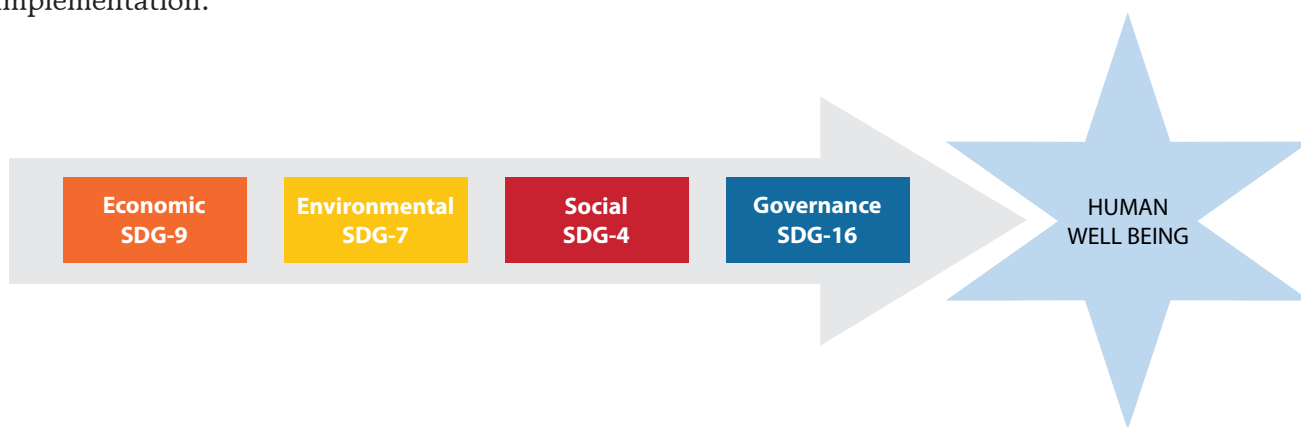
Again, successfully implementing the SDGs means maximizing all available domestic resources to achieve the best possible results. During the budget approval process, parliaments must engage on how government funds are being allocated to their nationally defined SDGs, including whether sufficient funds are reaching the most vulnerable and excluded. On the revenue side, parliaments must ensure that fiscal and other economic policies set through the budget process are aligned with participants in the national/sectoral planning SDGs implementation (e.g., the NGOs, civil society, and the academia). They must also be aligned with the enabling the environment (budgets, laws, policies) activities/programmes (design and delivery), monitoring, evaluation and recalibration of national SDG plan. Parliamentary oversight of budget expenditure is also crucial because it gives the parliaments an opportunity to analyse the effectiveness of government expenditure on SDG achievement. For OSSAP-SDGs to engage meaningfully with the National Assembly, it has to provide guidance notes on SDGs implementation to members of the National Assembly to help them discharge their legislative and oversight functions effectively. Thus, strategies recommended include the active involvement of the legislators at national and sub-national levels; issuance of guidance notes (to help the legislative committees scrutinize bills, financial statements and annual reports and expenditures through SDG lenses); legislative inquiries to ascertain the progress made on SDG implementation.

## Understanding Mainstreaming, Acceleration and Policy Support (MAPS)

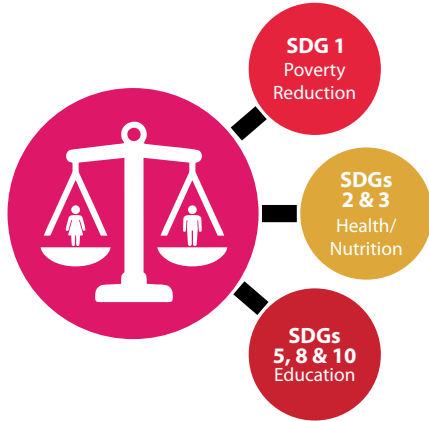
Mainstreaming of the SDGs has been sufficiently discussed and documented in the previous chapter – that is, the integration into national and sub-national development policies and plans, as well as into annual budgetary allocations. Now, Acceleration and Policy support means – focus on priority areas; support for an integrated approach, including synergies and trade-offs; bottlenecks assessment; financing and partnerships; and measurement. Acceleration enables faster progress across a broad front. “Accelerators” among the SDGs needs to be identified to achieve this. Context-dependent factors that shape development outcomes have the potential to tackle important inter-connections with and across the SDGs, enabling investments, institutions and policies to target impact across the widest range of SDGs as quickly and as sustainably as possible.<sup>5</sup>

Some practical and pragmatic steps to achieve MAPS include:

- **Map out integration effects.** (Consider investments that yield greater results across the SDGs.) When, for instance, people trust a government, they will help it to sustaining its programmes, projects and maintain a strong buy-in into policies mainstreamed towards achieving the SDGs. The Government should be reliable, trustworthy, and must be able to be held responsible and accountable.

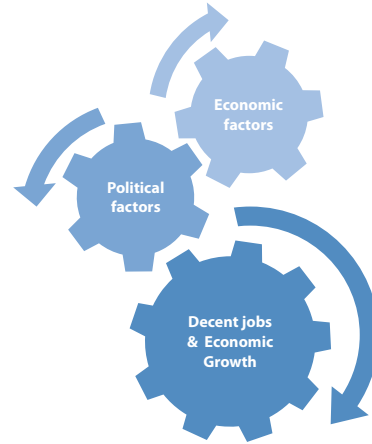


- **Map out SDGs with huge multiplier effects.** (Focus on SDG-5 on “gender equality”). For example, SDG-5 reinforces a number of policy domains and is crucial to the achievement of several SDGs, as shown below.



- **Map out SDGs with huge influence.** (Consider SDG-13 on climate change.) It is pertinent to identify and prioritize SDGs with huge influence on a wide range of SDGs. For example, SDG-13 on “climate change” and SDG-17 on “partnerships and means of implementation” assert significant influence on the achievement of almost all the other SDGs, as demonstrated below.

- **Map out areas of Acceleration.** (This can be done by removing bottlenecks to move quickly across the SDGs.) This entails identifying social, economic and political factors that can help accelerate progress across the SDGs. For example, this can be done by institutionalizing arrangements for vertical and horizontal coherence, such as public awareness, advocacy, sensitization, community engagements, stakeholder mapping, etc.



Taken together, and ceteris paribus, these are expected to fast-track the achievement of the SDGs by the year 2030.

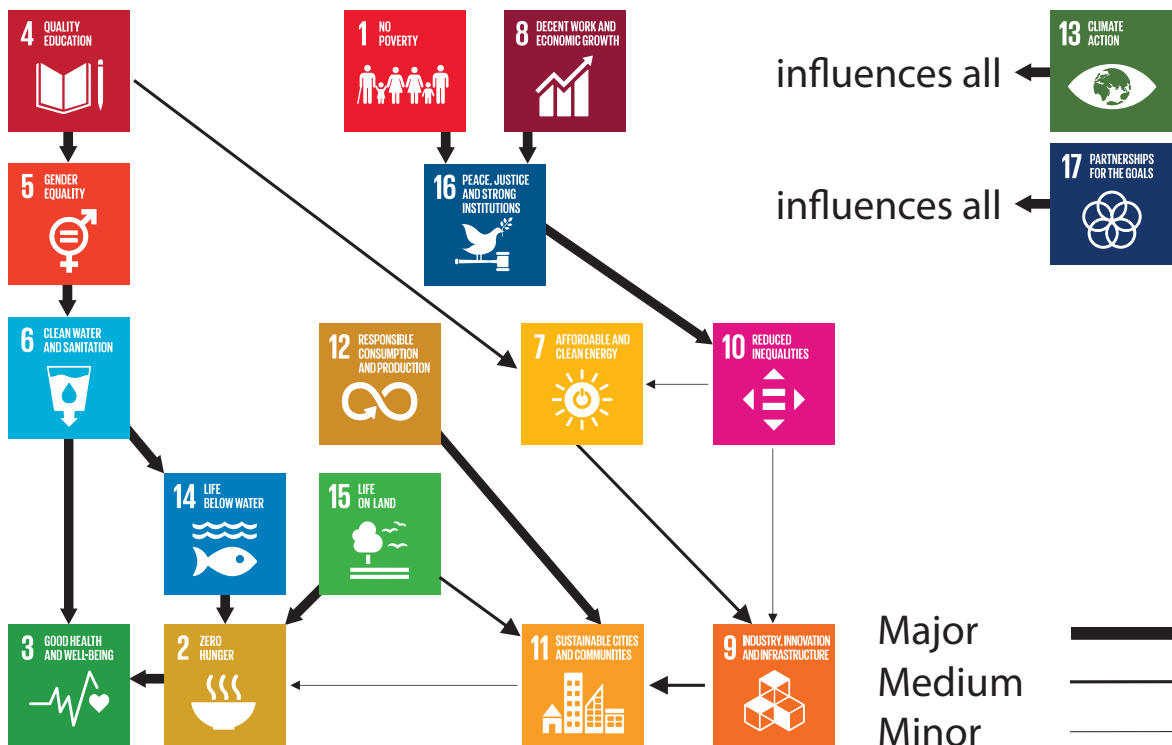
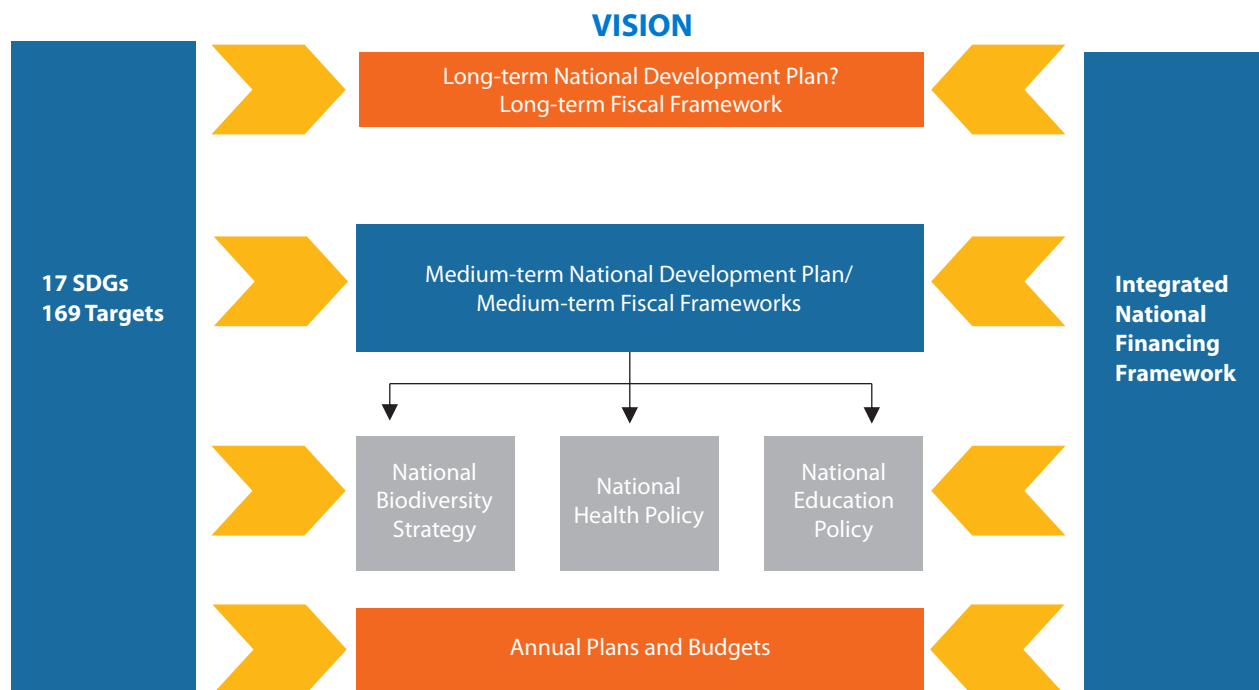


Figure 5.1: Framework for the Integration of the SDGs into Planning and Budgeting



## Aligning the SDGs with National Development Priorities

As discussed in details in chapter 3, integration of the SDGs into national and sub-national policies and plans is a necessary pre-requisite for effective implementation. Figure 5.1 depicts a useful framework for implementation. For successful implementation of the SDGs in Nigeria, it is pertinent to continue to align the SDGs with national and sub-national development priorities.

### Cluster 1: Inclusivity

Some useful suggestions for effective alignment with Nigeria’s Medium-term National Development Plan (2021 – 2025) and Nigeria Agenda 2050 are provided below:

▼ **Cluster 1: Inclusivity**

**Moving Forward: Inclusivity**

<b>1</b> NO POVERTY 	<ul style="list-style-type: none"> <li>Reaching the poor vulnerable populations</li> <li>Addressing vulnerable populations’ needs</li> <li>Improving social safety nets</li> </ul>
<b>2</b> ZERO HUNGER 	<ul style="list-style-type: none"> <li>Tackling new dimension of hunger</li> <li>Refocus on achieving food security</li> </ul>
<b>5</b> GENDER EQUALITY 	<ul style="list-style-type: none"> <li>Tackling gender based violence</li> <li>Removing discriminatory practices</li> <li>Making gender data collection a priority</li> <li>Gender mainstreaming</li> </ul>
<b>10</b> REDUCED INEQUALITIES 	<ul style="list-style-type: none"> <li>Opportunities for socioeconomic advancement</li> <li>Advancing human right approach to development</li> <li>Strengthening safety net programmes to ensure no one is left behind</li> <li>Making data collection of vulnerable groups a key priority</li> </ul>

The Inclusivity cluster of the SDG Roadmap should be made to correspond to one of the strategic thrusts of the Nigeria 2021-2050 Plan.

- SDG-1: End poverty in all its forms everywhere
- SDG-2: End hunger, achieve food security and improved nutrition, and promote sustainable agriculture
- SDG-5: Achieve gender equality, and empower all women and girls
- SDG-10: Reduce inequality within and among countries

While Nigeria has made substantial progress on all these goals, some key disparities and vulnerabilities persist, especially among rural households, youths and children at risk. Also affected are the urban poor, low-income and female-headed households, and the elderly population. The Plan should propose customized solutions to reduce vulnerabilities, build resilience and address the multiple dimensions of poverty faced by those furthest behind. It should also promote the advancement of the human rights-based approach to development.

The priority action areas for the inclusivity cluster include the need to strengthen social safety nets; address the remaining data gaps, especially for the poor and vulnerable groups; enhance food security and resilience to climate-related natural disasters for small farmers and others involved in agriculture; provide robust responses to gender equality and rights, particularly with regard to discrimination and violence against women and children; and partnerships to mainstream gender and to ensure that all vulnerable populations enjoy full protection under the law and are not left behind. In this regard, efforts should be made to further analyse the key issues affecting such groups.



## Cluster 2: Well-being

Cluster 2 of the National SDG Roadmap corresponds to the second strategic thrust of

the 2021-2025 Nigeria Plan, as it focusses on transforming the public service. It comprises the following:

- SDG-3: Ensure healthy lives and promote well-being for all at all ages
- SDG-11: Make cities and human settlements inclusive, safe, resilient and sustainable
- SDG-16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels

Through its 2021-2025 Plan, Nigeria has adopted a balanced approach to well-being with regard to standard of living and quality of life. It also focuses on providing quality health care and affordable housing, as well as social integration toward a united and cohesive country.



## Cluster 2: Well-being

### Moving Forward: Well Being

3  
GOOD HEALTH  
AND WELL-BEING



- Understanding vulnerable and unreached populations
- Refocus on preventive approach to health, leveraging collaborative effort
- Make health financing a priority
- Fully implement existing plans and policies

11  
SUSTAINABLE CITIES  
AND COMMUNITIES



- Understanding needs of vulnerable and unreached populations
- Strengthening basic services and empowering localised solutions
- Revamp the housing market

16  
PEACE, JUSTICE  
AND STRONG  
INSTITUTIONS



- Systematically monitor and evaluate existing and emerging risks
- Establish an enabling environment for maintaining peace, safety and justice
- Make clarifying legal identity a priority
- Continue emphasis on strong governance

Priority action areas for Cluster 2 as revealed in Figure 7. 2., include the need to strengthen institutions, especially those at grassroots level, and for those institutions to adopt a more

inclusive approach towards the protection of vulnerable groups and in resolving legal identity issues. Given the critical nature of SDG-17 to all Goals and targets of the SDGs, the need to undertake further studies vis-à-vis this SDG is clear.

**Cluster 3: Human Capital**

The human Capital cluster of the SDG is linked to one of strategic thrust of the 2021-2025 Nigeria Plan, that is, accelerating human capital development, and involves the following SDG:

- SDG-4: Ensure inclusive and equitable quality education, and promote lifelong learning opportunities for all.

**Cluster 3: Human Capital**

**Moving Forward: Human Capital**

**4 QUALITY EDUCATION**

- Continue efforts to reach and deliver quality education
- Enhance data and information monitoring and evaluation
- Enhance supportive environments for education
- Emphasize the links between education, employment and lifelong learning
- Emphasize TVET as a viable career option

From the SDG perspective, the focus of this cluster would be equitable quality education and lifelong learning opportunities for all, thereby empowering people and transforming lives, communities and societies and leaving no one behind.

The emerging challenges is reaching the large remaining children, who for various socioeconomic or other reasons are not enrolled, or who are dropping out before completing their basic or secondary education. They should be identified, and opportunities for holistic second-chance education need to be developed, including for those who complete their final year of secondary

education but do not qualify for a certificate. Skills development in preparation for industrialization is an important focus moving forward. The priority action here includes continued efforts for quality education and lifelong education, and strengthening their links to employability; enhanced data and information for monitoring and evaluation; ensuring conducive environments for learning, including for children with special needs; and making Technical and Vocational Education and Training (TVET) an educational pathway of choice.

**Cluster 4: Environment and Natural Resources**

**Moving Forward: Environment & Natural Resources**

**6 CLEAN WATER AND SANITATION**

- Building the business case for better water management
- De-risking water supply through localised solutions
- Making water a federal and state priority
- Enhancing finances for the water sector

**7 AFFORDABLE AND CLEAN ENERGY**

- Expanding Renewable energy and supporting innovative solutions in energy generation
- Keeping energy affordable
- Implementing demand-side management

**12 RESPONSIBLE CONSUMPTION AND PRODUCTION**

- Accelerate the growth of green business sectors
- Raise waste management as a national priority
- Make tourism sustainable and a key partner in sustainability
- Prepare society and economy for SCP

**13 CLIMATE ACTION**

- Quantifying climate and disaster risk and solutions
- Re-focusing on climate and disaster risk reduction and preparedness
- Empowering local preparedness and management of climate and disaster risk

**14 LIFE BELOW WATER**

- Enhancing marine resource monitoring and enforcement
- Correcting activities that adversely impact marine resource
- Securing long-term sustainability of marine resources





The fourth cluster of the SDG Roadmap, Environment and Natural Resources, should correspond to strategic thrust of the 2021-2050 Nigeria Plan on Green Growth for Sustainability, and should include:

- SDG-6: Ensure availability and sustainable management of water and sanitation for all.
- SDG-7: Ensure access to affordable, reliable, sustainable and modern energy for all.
- SDG-12: Ensure sustainable consumption and production (SCP) patterns.
- SDG-13: Take urgent action to combat climate change and its impacts.
- SDG-14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
- SDG-15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

Green Growth is not just a strategic thrust but, more importantly, might be a “game changer” under the Plan, with clear strategies to deliver on its sustainability and resilience goals, while also recognizing the need to conserve natural endowments for present and future generations. In relation to climate change, the SDG Roadmap highlights, among other things, the need to quantify climate change and disaster impacts and to adopt an integrated approach to disaster risk reduction and preparedness.

The priority action areas include better water management and making this a federal and state priority; expanding the use of renewable energy and supporting related innovation; making waste management a national priority; accelerating growth of green businesses; streamlining SCP into the economy and society; and securing long-term sustainability for marine and terrestrial resources, while also correcting activities that adversely impact them.



## Cluster 5: Economic Growth

The Fifth Cluster to be considered under the National SDG Roadmap should be linked to the 2021-2050 Nigeria Plan. It should comprise:

- SDG-8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- SDG-9: Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.
- SDG-17: Strengthen the means of implementation and revitalize global partner-

ship for sustainable development.

Nigeria has not been able to sustain economic growth that is resilient to external shocks and crisis. As a result, the country should strive to move toward green growth and a knowledge- and innovation-based economy. With the SDGs, quality of growth is paramount in terms of inclusivity, equality, resilience and sustainability. The priority action areas are very much inter-linked with the other clusters, and include diversification of the economy; strengthening governance, including research and development (R&D); encouraging grassroots innovation; enhancing use of enabling technologies; combating terrorism and fluctuating commodity prices.

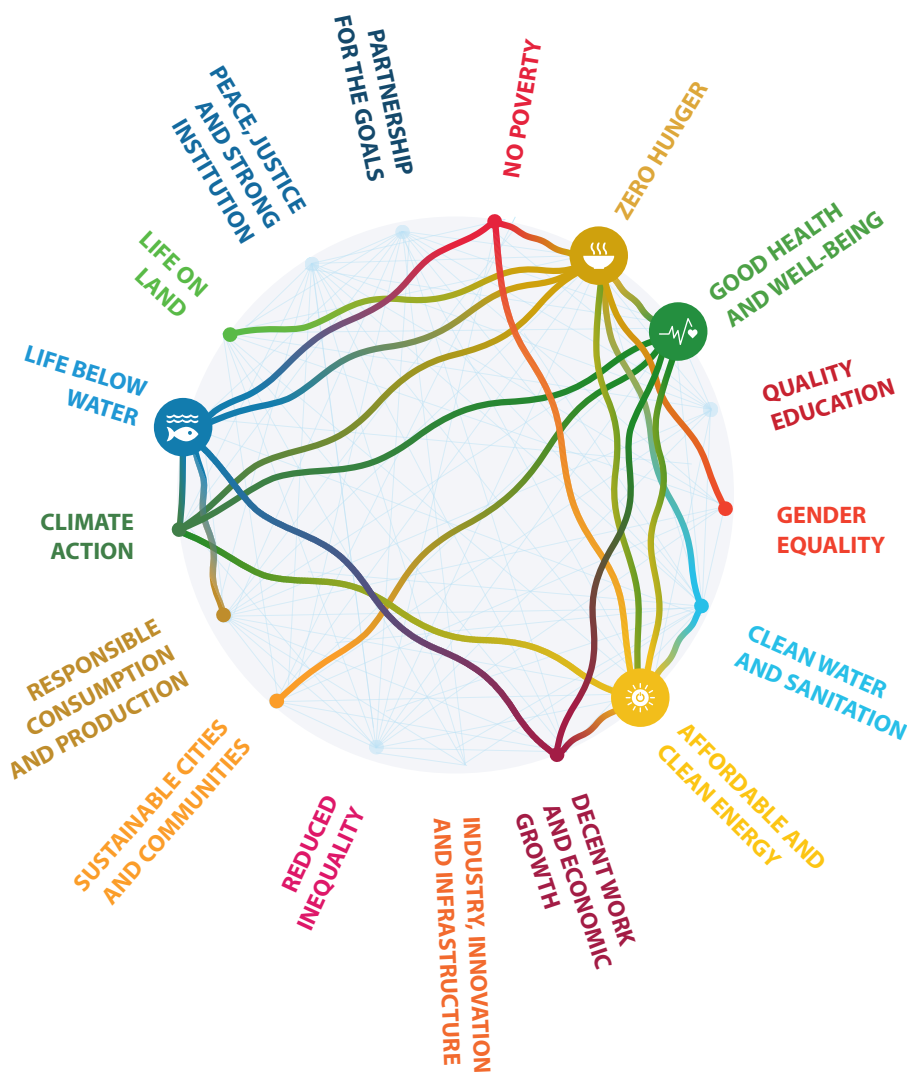



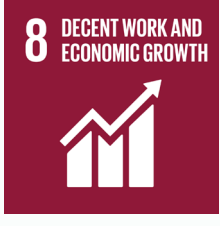






Table 5.1: Overview of National Development Plans			
National Developmental Plans and Strategic Documents, 2021-2050			
Development Plan	Details	Period	Expected Outcome
Economic Recovery and Growth Plan	The vision of the ERGP is to sustain inclusive growth. The plan aims to increase national productivity and ensure diversification of production to attain economic growth and welfare for the Nigerian citizens with emphasis on food and energy security	2017-2020	Although the country achieved economic recovery from the 2017 recession, but actual growth performed poorly in relation to targets. Again in 2020 the country experienced another recession. On a positive note, the country improved in areas of ease of doing business and competitiveness rankings during the period. Structural issues continue to pose as key barriers to implementation of the plan
Medium Term National Development Plan (MTNDP)	Strengthen inter-sectoral, interregional linkages; (rural-urban, urban-urban) linkages; Promote private sector participation in the economy; Macroeconomic stability; Policy and regulatory stability; Provide enablers of development; Infrastructure (power, transportation, energy, ICT, etc.); Institutions (governance, security, legal frameworks, etc.); Strengthen inter-sectoral, interregional linkages; (rural-urban, urban-urban) linkages; Improve government financing to enable the State play a developmental role; Governments at all levels must be resourced to play developmental role	2021-2025	
Agenda 2050	Create an economy that is: Less reliant on oil and gas for revenue and foreign exchange; Focus on Agricultural Transformation and Food Security; Guarantee energy sufficiency in power and petroleum products; Improved Transportation and Other Infrastructures; An Industrialized and diversified economy (rise in products complexity); Improve Health, Education and Productivity of Nigerians; Enhance Social Inclusion and Reduce Poverty; Fight Corruption and Improve Governance; Improve securities for all Citizens; and A Private Sector led economy	2021-2050	

Table 5.2: Nigeria’s Integration of SDGs with Sectoral Policies and Plans of MDAs	
	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Ministry of Labour and Employment;</li> <li>• Ministry of Humanitarian Affairs, Disaster Management and Social Development;</li> <li>• Ministry of Industry, Trade and Investment;</li> <li>• Ministry of Finance, Budget and National Planning.</li> </ul> <p><i>Implement key policies and programmes aimed at poverty reduction; sustainable livelihood and inclusive development. Such include: National Social Investment Programme (NSIP); National Policy on Child Labour; National Action Plan for Elimination of Child Labour (2013-2017); National Special Programme on Food Security (NSPFS); National Fadama Development Project (NFDP); Humanitarian Response Strategy (2019-2021)</i></p>
	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Ministry of Health;</li> <li>• Ministry of Labour and Employment;</li> <li>• Ministry of Humanitarian Affairs, Disaster Management and Social Development;</li> <li>• Ministry of Industry, Trade and Investment;</li> </ul> <p><i>Implement key policies and programmes aimed at reducing hunger and malnutrition; and multi-dimensional poverty. Such include: Anchor Borrowers’ Programme; Fadama II; Green Alternative; National Social Protection Policy; National Policy on Food and Nutrition of 2016; Agricultural Credit Guarantee Scheme Act (2016, this is pending passage); and Food Security Bill (2016, Senate Bill 71, pending passage)</i></p>
	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Health and all its Agencies;</li> <li>• Ministry of Environment and its Agencies;</li> <li>• Ministry of Humanitarian Affairs, Disaster Management and Social Development;</li> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Federal Road Safety Commission</li> </ul> <p><i>Implement key policies and programmes aimed at achieving quality health and well-being for all Nigerians. Such includes; National Strategic Health Development Plan (2018-2022); National Health Promotion Policy (2019); National Health Insurance Scheme (NHIS); and National Food Security Roadmap</i></p>
	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Education and all its Agencies;</li> <li>• Ministry of Science and Technology;</li> <li>• Ministry of Youth and Sports;</li> <li>• Ministry of Communications and Digital Economy</li> </ul> <p><i>Implement key policies and programmes aimed at achieving qualitative and inclusive education for all. Such includes; Nigeria Education Sector Strategic Plan; National Policy on Education; Adult and Non-Formal Education Programme; Gender Education, Special Needs Education and Services; and Alternate School Programme</i></p>

 <p><b>5</b> GENDER EQUALITY</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>Ministry of Women Affairs, National Centre for Women Development and ALL MDAs.</li> </ul> <p><i>Mainstream gender and implement key government policies and programmes aimed at ensuring gender equality and women and girls empowerment. Such includes: National Gender Policy; Girl Child Education Programme of the Federal Ministry of Education; eliminate Stigma and discrimination; Economic Empowerment; Violence Against Persons (prohibition) Bill; and Child Rights Act etc.</i></p>
 <p><b>6</b> CLEAN WATER AND SANITATION</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>Ministry of Water Resources;</li> <li>Ministry of Health;</li> <li>Ministry of Environment;</li> <li>Standards Organization of Nigeria (SON)</li> </ul> <p><i>Implement key policies and programmes aimed at achieving the goal of clean water and sanitation for all Nigerians. Such include: National Water Resources Policy; A National Roadmap for Open Defecation Free Nigeria by 2025</i></p>
 <p><b>7</b> AFFORDABLE AND CLEAN ENERGY</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>Ministry of Power and Agencies;</li> <li>Ministry of Environment and its Agencies;</li> <li>Ministry of Petroleum Resources and its Agencies</li> </ul> <p><i>Implement key policies and programmes aimed at ensuring access to affordable, reliable, sustainable and modern energy for all Nigerians. Such includes; the National Energy Policy; Electric Power Sector Reform Act 2005; Rural Electrification Strategy and Implementation Plan (RESIP); and Nigerian Electricity Regulatory Commission Regulation (NERC) Mini Grid Regulation</i></p>
 <p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>Ministry of Agriculture and Rural Development;</li> <li>Ministry of Labour and Employment;</li> <li>Ministry of Trade and Investment;</li> <li>Ministry of Youth and Sports;</li> <li>Ministry of Finance, Budget and National Planning;</li> <li>Ministry of Communications and Digital Economy</li> </ul> <p><i>Implement key policies and programmes aimed at promoting sustained and inclusive economic growth, and creating productive employment and decent jobs for all. Such includes: National Digital Economy Policy and Strategy (2020-2030); National, Special Programme on Food Security (NSPFS); National Fadama Development Project (NFDPP); National Action Plan for Elimination of Child Labour (2013-2017); Citizen Economic Empowerment; creation of Sustainable Industries and Trade; Economic Diversification; Export development; Foreign Direct Investment (FDI); and Expansions and Domestic Investment; Wealth and Employment Creation;; Entrepreneurship Development; Poverty Eradication; and facilitating Investment through ease of doing business</i></p>

 <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Industry, Trade and Investment;</li> <li>• Ministry of Science &amp; Technology;</li> <li>• Ministry of Work and Housing;</li> <li>• Ministry of Power;</li> <li>• Ministry of Communications and Digital Economy</li> <li>• Ministry of Transportation and its Agencies</li> <li>• Ministry of Environment</li> </ul> <p><i>Implement key policies and programmes to build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation. Such includes; National Policy on Science and Technology Education; National Policy on Science, Technology and Innovation; National Urban Development Policy; National Housing Policy; National Digital Economy Policy and Strategy (2020-2030); National Energy Policy; Electric Power Sector Reform Act 2005; Rural Electrification Strategy and Implementation Plan (RESIP), Nigerian Electricity Regulatory Commission Regulation (NERC) Mini Grid Regulation.</i></p>
 <p>10 REDUCED INEQUALITIES</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Ministry Women Affairs;</li> <li>• Ministry Humanitarian Affairs;</li> <li>• Ministry Finance, Budget &amp; National Planning;</li> <li>• Ministry Industry, Trade and Investment;</li> <li>• Ministry Education and other MDAs.</li> </ul> <p><i>Implement key policies and programmes aimed at reducing inequality within Nigeria. Such includes; National Social Investment Programme (NSIP) comprising of: Cash Transfer Programme; Home-grown School Feeding Programme; Government Enterprise and Empowerment Programmes; Women's Entrepreneurship Development Scheme; Agricultural Sector Initiative (Grow what you eat and eat what you grow); Presidential Youth Empowerment Scheme (P-YES); Agricultural Credit Guarantee Scheme; National Gender Policy; and National Policy on Gender in basic education.</i></p>
 <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Work and Housing;</li> <li>• Ministry of Transportation;</li> <li>• Ministry of Communications and Digital Economy;</li> <li>• Ministry of Police Affairs;</li> <li>• Ministry of Environment;</li> <li>• Ministry of Information and Culture;</li> </ul> <p><i>Implement key policies and programmes aimed at making cities inclusive, safe, resilient and sustainable. Such include; New Urban Agenda; Enhancing urban resilience to climate change and disaster risks; Nigeria Police Act; National Policy on Science, Technology and Innovation; National Urban Development Policy; National Housing Policy; National Digital Economy Policy and Strategy (2020-2030); National Energy Policy; Electric Power Sector Reform Act 2005 and National Digital Economy Policy and Strategy (2020-2030) etc.</i></p>

 <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Ministry of Environment;</li> <li>• Ministry of Science &amp; Technology;</li> <li>• Ministry of Industry, Trade and Investment</li> </ul> <p><i>Implement key policies and programmes aimed at ensuring sustainable consumption and production patterns. Such includes; National Policy on the Environment (Revised 2016); National Policy on Science, Technology and Innovation and National Policy on Food and Nutrition of 2016.</i></p>
 <p>13 CLIMATE ACTION</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Environment;</li> <li>• Ministry of Agriculture &amp; Rural Development;</li> <li>• Ministry of Science &amp; Technology;</li> <li>• Ministry of Industry, Trade and Investment;</li> <li>• Ministry of Petroleum Resources;</li> <li>• Ministry of Aviation and its Agencies;</li> <li>• Ministry of Mines and Steel Development</li> <li>• Ministry of Transportation</li> </ul> <p><i>Implement key policies and programmes aimed at combating climate change and its impacts. Such includes: Nigeria Green Bond; Nationally Determined Contribution (NDC); and Ogoni Clean-up Programme</i></p>
 <p>14 LIFE BELOW WATER</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Water Resources;</li> <li>• Ministry of Agriculture and Rural Development and its Agencies</li> <li>• Ministry of Environment and its Agencies</li> </ul> <p><i>Implement key policies and programmes aimed at conserving coastal and marine resources for sustainable development in Nigeria. Such includes; Establishment of Blue Bond; National Programme for integrated Water Resource Management at the watershed level and also intensifying programmes to survey water quality and quantity.</i></p>
 <p>15 LIFE ON LAND</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Environment and its Agencies;</li> <li>• Ministry of Works and Housing;</li> <li>• Ministry of Agriculture and Rural Development;</li> <li>• Ministry of Mines and Steel Development</li> </ul> <p><i>Implement key policies and programmes aimed at promoting sustainable use of ecosystem, combating desertification and reversing the land degradation and biodiversity loss. Such includes: Great Green Wall for the Sahara and Sahel initiative, National Strategic Action Plan; National Action Programme to combat desertification; and National Biodiversity Strategy and Action Plan etc.</i></p>

 <p><b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• Ministry of Justice and its Agencies;</li> <li>• Ministry of Humanitarian Affairs, Disaster Management and Social Development;</li> <li>• Ministry of Police Affairs;</li> <li>• Ministry of Defense</li> </ul> <p><i>Implement key policies and programmes aimed at promoting peaceful and inclusive societies, providing access to justice for all and building effective and accountable institutions at all levels. Such includes; National Judicial Policy; National Anti-Corruption Strategy (NG0022); Corruption Risk Assessment (CRA) for OGP lead MDAs; Supporting institution building with openness and transparency of revenue and budgetary data</i></p>
 <p><b>17</b> PARTNERSHIPS FOR THE GOALS</p>	<p>Relevant Implementing &amp; Reporting MDAs:</p> <ul style="list-style-type: none"> <li>• ALL MDAs; OSSAP-SDGs</li> </ul> <p><i>Implement key policies and programmes aimed fast-tracking the implementation of the SDGs in Nigeria. Such Includes the implementation of National SDGs Implementation Plan; Nigeria’s New National Development Plan (2021-2025); Integrated National Financing Framework(INFF); and Finance Bill 2021.</i></p>

▼ **Box 5.1: Key Activities for the SDGs Decade of Action in Nigeria**

- Implementation of a coherent National SDGs Implementation Plan
- Design and implementation of an Integrated National Financing Framework (INFF) to operationalize the Addis Ababa Action Agenda for financing development.
- Effective use of the re-aligned National Statistical System (NSS) to guide national and sub-national SDGs investments.
- Effective use of the Nigeria iSDG Model for scientific and evidenced-based SDGs Planning.
- Advocacy, Sensitization and Capacity Building on SDGs Mainstreaming and Integration at the sub-national level.
- Effective engagement with the UN Development System; Development partners; organized private sector; civil society organizations; scientific community; and concerned citizens.
- Production of Annual SDGs Report.
- Period conduct of Voluntary National Reviews (VNRs) and presentation at the UN High-Level Political Forum – ideally in every two-year interval.
- Periodic conduct of Independent evaluation of priority SDGs for learning, accountability and evidence-based reporting

▼ **Box 5.2: Strengthening sub-national SDGs-based Development Planning**

- High-level advocacy and sensitization of Executive Council Members and Policymakers on SDGs Mainstreaming, Acceleration and Policy Support (MAPS)
- Capacity Building of state bureaucrats on SDGs integration and implementation, including state statistical capacity.
- Integration of the SDGs into existing or new Medium/Long-term Development Plan.



To implement the new vision successfully, Nigeria needs to adopt at least 10 national priority programmes for the upcoming Medium Term National Development Plan (MTNDP) (2021-2025) and Agenda 2050. This should cover education, health, housing and residential areas, business and tourism, energy resilience, food security, poverty alleviation, infrastructure development, maritime connectivity and other maritime issues, and regional development.

These priority programmes should be designed to tackle the most serious challenges facing the country, such as, increasing inequality between regions, increasing poverty and increasing unemployment. All these national priorities should be aligned with the SDGs to a large extent. Also, state and local governments should be required to prepare development plans to be aligned to the above national priorities and the SDGs.

### **Other Policy Imperatives**

In Nigeria, the current growth rate of the population outstrips the GDP growth rate, thus perpetually depressing both the health and other development indicators. To rein in this unsustainable and debilitating conditions, there is need for an explicit and enforceable population policy in Nigeria. The Babangida Regime attempted to institute a population policy but failed to follow through with any enforceable framework. Countries like China perhaps could not have been where they are today if they have failed to make a strong population policy. The current celebrated successes of moving people out of poverty within the time frame they did might not have been feasible without the one family one child policy that was adopted. We propose one family four children policy for Nigeria, with specific penalties for defiance as was the case in China. This will moderate the population growth rate and lead to improvement in the quality of life and livelihood. For the avoidance of doubt, this policy should be formulated such that even when a man in pursuit of his cultural and/or rights or obligations marries more than one wife

he can only have four children. This is desirable given the state and pace of Nigeria's economic growth trajectory.

The concrete expression to this policy will be the enforcement will be for population that is a factor in revenue allocation to states and local governments should be applied in the reverse order. That is, states with higher population growth get less from the Federation account, while states that control the population growth are rewarded with higher revenue as it relates to population factor.

### **Mainstreaming and Support for Sub-National Governments**

The 2030 Agenda aims to address global challenges such as eradicating poverty, reducing inequalities, and achieving environmental sustainability. These challenges directly concern and impact sub-national level of governments and their efforts can contribute to achieving the SDGs.

Although responsibilities of the sub-national governments vary across countries, this level of governments is in a strong position to identify and respond to the gaps and needs of successful SDG implementation. In most cases, they are in charge of key policy areas, including education, health, transportation, waste management, urban and territorial planning, home-grown economic development, social inclusion, and basic services. Because sub-national governments are in close proximity with citizens, they best understand citizens' needs, identify planning gaps and minority and vulnerable groups, and facilitate awareness of the SDGs.

Additionally, sub-national governments can play a key role in data collection and monitoring related to the Agenda. Hence, the process of bringing the SDGs to the local level and vice versa is ideally considered to be top-down and bottom-up. This enhances vertical and horizontal policy coherence and contributes to the transformative change that is embedded in the 2030 Agenda.



The 2030 Agenda for sustainable development directly and indirectly makes reference sub-national governments efforts. All the SDGs have targets that relate to the role of sub-national governments in terms of their responsibilities in basic service delivery, as well as their ability to promote and integrate inclusive and sustainable territorial development. Two SDGs explicitly relate to SDG localization: SDG-16 (Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels) and SDG-11 (Make cities and human settlements inclusive, safe, resilient and sustainable). The implementation of these goals requires effective, accountable, and participatory institutions, and places particular responsibility on sub-national governments. This is especially the case for SDG-11, which, as a stand-alone goal for sustainable cities and communities.

Admittedly, there is no one-cap-fits all arrangement to mainstream the SDGs at the sub-national levels. This National Implementation Plan defines careful strategies for the localization of the SDGs at the sub-national level. These include sensitization and advocacy, strengthening SDGs Implementation and Monitoring, and Implementation of flagship programmes, such as CGS to States and Special Interventions.

### ***Sensitization and Advocacy***

Sensitization and advocacy entails creating awareness among local, state and regional governments (sub-national governments) and advocating the integration and mainstreaming of the SDGs into their respective policies and plans. It also includes, for example, involving existing and new platforms and using traditional and social media channels to reach out to all sectors of society, incorporating information on the SDGs in educational programmes, and nominating



SDG ambassadors. This approach will be further elaborated upon under communications strategy.

### **Strengthening SDGs Implementation and Monitoring**

Local and regional governments (sub-national governments) must prepare to implement the SDGs in their communities by, for instance, conducting needs assessments to define priorities, engaging in cooperative governance to establish shared priorities, aligning local and regional plans with the SDGs, mobilizing local resources, building capacities for effective and responsive leadership, promoting ownership, and participating in development cooperation and peer-to-peer learning.

At the national level, sub-national data should be taken into account in evaluating and reviewing results of national plans. Localizing the follow-up of the 2030 Agenda for Sustainable Development entails developing a set of localized indicators, ensuring that information collected by sub-national governments is included in national monitoring and reporting, enabling participation of sub-national governments and stakeholders in the review of national plans, using SDG indicators

to monitor and assess local and regional plans, and ensuring local achievements are recognized and part of the national SDG progress reports (e.g., the Voluntary National Reviews).

To achieve this scientifically, it is envisaged that sub-national governments will judiciously use the Nigeria Integrated Sustainable Development Goals (iSDG) Model in three fundamental ways:

- As a framework for sound, evidence-based policy analysis, planning and implementation;
- As a platform for institutionalizing needs assessment and costing as a key input into planning and budget making; and
- As an advocacy tool for resource mobilization towards filling any identified funding gaps in the achievement of the SDGs at the sub-national.

### **Implementation of Flagship Programmes: CGS to States and Special Interventions**

An incentive mechanism was established between the federal, state and local governments

through the successful implementation of the Conditional Grants Scheme (CGS). This ensured that the various tiers of government committed to, and made resources available for, the execution of projects in the health, education and water sectors. The nature of the CGS and the requirements of its projects meant that the partnership was extended to include community representatives/beneficiaries. This also provided some assurance for the long-term management and sustainability of the projects.

To effectively implement the SDGs in this Decade of Action, it is necessary to sustain and scale-up the existing Flagship Programmes and Special Interventions. With the successful re-alignment of the National Statistical System (NSS) and the availability of timely and credible data, the implementation of the CGS to States can be well informed and better targeted. Similarly, the careful implementation of the Special Interventions aimed at fast-tracking the attainment of the SDGs across the country will continue to be subject to availability of resources. Some of these strategic interventions include:

- Construction, renovation and equipping of state-of-the-art health facilities;
- Construction, renovation and furnishing of classroom blocks;
- Establishment of innovation and technology hubs across the country;
- Implementation of Alternate School Programme;
- Provision of water and sanitation facilities; and
- Establishment of Vocational and Skills Acquisition Centres

## Stakeholder Engagement and Resource Mobilization

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

for all. The iSDG model is a policy simulation tool for supporting Nigeria to align its national development strategies and programmes with the SDGs. The Nigeria iSDG Report (2019) concluded that it would require N142 trillion to achieve the SDGs in Nigeria. An effective financing strategy to support inclusive growth is essential for this to be achieved and is an integral part and intent of SDG-17.

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 trillion, falling to N7.09 trillion in 2016 before rising subsequently in 2017 to N8.73 trillion and N10.94trillion in 2018. 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. Diversification away from reliance on oil is key to enabling more equitable growth.

### Engagement with Development Partners

Implementation of the MDGs in Nigeria recorded some successes in the area of partnerships. To successfully implement the SDGs in Nigeria, however, it is highly expedient to leverage on existing partnerships forged during the MDG era. These will entail:

- Sustaining existing partnership with the UN Development System, including all UN agencies; and key donors (bilateral and multilateral institutions) operating in Nigeria;
- Strengthening existing Technical Partnerships with UNDP; UNICEF and EU. This will enable the implementation of joint programmes to fast-track the achievement of the SDGs.



OSSAP-SDGs had facilitated the establishment of Development/Donors Partners Forum (DPF). The Forum was inaugurated to deepen partnerships and broad-based participation in the coordination of donors' efforts in the implementation of the SDGs in Nigeria. The Forum should be sustained and actively engaged to provide leadership role in mobilizing expertise and resources in support of the SDGs implementation in Nigeria. Joint and innovative programmes should be designed and implemented as appropriate, including the design of innovative financing mechanisms in support of the SDGs in Nigeria. Partnerships with foreign governments, both regional and non-regional, will need to be strengthened during this Decade of Action for global goals in Nigeria.

### **Engagement with the Organized Private Sector and Foundations**

The scale and ambition of Agenda 2030 are manifestly clear in the 17 SDGs. The 2030 Agenda compels the creation of multi-stakeholder partnerships and demands that the private sector and foundations align their core businesses with the SDGs. This, inevitably,

calls for the creation of an enabling policy, legal and institutional environment; continuous, structured and constructive policy dialogue; leveraging complementary strengths, knowledge and resources of the private sector; and enhancing participation in Agenda 2030 and SDGs implementation, monitoring and reporting.

There is an overwhelming acceptance of the strategic role of the private sector and foundations in the achievement of the SDGs, hence the need for a comprehensive strategy and action for their engagement. With the SDGs containing a significant element of economic growth-related goals, the organized private sector needs to be engaged, both as partners that will help deliver results against targets as well as partners to provide additional financing for programme implementation. Appropriate large local corporations, foundations, and think-tanks need to be identified and engaged in the partnership with the organized private sector.

There is no doubt that the mode of operation of the private sector has a major impact on whether growth and development are inclusive

and sustainable, as it contributes to the poverty eradication indirectly by creating aggregate income and wealth and directly by generating employment and providing affordable goods and services. according to UNDP, “on the average, the private sector accounts for 60 per cent of GDP, 80 per cent of capital flows and 90 per cent of jobs in developing countries”, with private investment and capital flows (including foreign direct investment and domestic private investment) outweighing official development assistance. The International Monetary Fund estimates that capital flows, which quadrupled between 2000 and 2010, will double again by the end of this decade. Hence, the imperative of the engagement and participation of the private sector in achieving the SDGs by 2030.

The SDGs, by their very nature, demand more public-private collaboration. To accelerate the economic recovery towards sustainable and inclusive growth and development, stakeholders need broad-based strategic actions that can deploy a broader spectrum of investment approaches to drive poverty alleviation in partnership with the public sector. The role of the public sector is to create an enabling environment supported by good policies, regulatory systems and capacity to implement them.

Some key success factors for engaging the private sector and foundations are as follows:

- Platforms for crucial sustainable development issues dialogue;
- Opportunities for creating inclusive and participatory mechanisms and arrangements for sustainable development debates and recommendations;
- Availability of research and analysis on key sustainable development priorities and impact areas;
- Availability of tools, models and frameworks to support actors scaling sustainable development results;
- Collaboration, partnership, synergy and alignment of stakeholders to achieve the SDGs;
- Execution capability and capacity to

translate SDG Agenda across the country;

- Size of coordinated investment in SDGs by private sector; and
- Private sector/foundations stakeholder action, accountability and peer review mechanisms.

In recognition of these factors and as a clear indication of its commitment to the achievement of the SDGs in Nigeria, OSSAP-SDGs facilitated the establishment of the Private Sector Advisory Group on SDGs (PSAG-SDGs). The PSAG-SDGs was inaugurated as an advisory group to primarily mobilize private sector expertise and financial resources in support of SDGs implementation in Nigeria. Going forward, it is imperative to leverage on the successes so far recorded in this regard by accommodating new stakeholders; actively engaging and encouraging the group to form strategic public-private alliances that will foster large-scale solutions, thereby delivering on the SDGs.

### **Engagement with the wider Civil Society**

Partnership arrangements between multi-disciplinary and multi-stakeholder civil society organizations (CSOs) worked successfully during the MDGs implementation period in terms of carrying out independent monitoring and evaluation of Debt Relief Gains (DRG) expenditure in 2006. This entailed these partners independently assessing how well or not MDGs programmes and projects funded through DRG resources were being delivered. It also promoted accountability in the use of resources towards programme and project implementation. For the successful implementation of the SDGs, it is necessary to leverage on the successes recorded in these partnerships.

In demonstration of its commitment to effective engagement with non-state actors in the implementation of the SDGs in Nigeria, OSSAP-SDGs facilitated the establishment of the Civil Society Organizations Strategy Group on SDGs (CSOSG-SDGs). This is in recognition of the crucial role of the civil society within the development space and its capacity to extend the



territorial reach of the state. The CSOSG-SDGs was inaugurated as part of a broader strategy of participation and inclusion in the implementation of the SDGs in Nigeria. There is dire need to effectively engage and support the leadership of the CSOSG-SDGs to coordinate the activities of all civil society organizations within the SDG space in Nigeria. Undoubtedly, this will ensure inclusive and participatory implementation of the SDGs in Nigeria.

An equally important dimension of civil engagement that should be deployed is a Citizens Public Service Feedback Mechanism. This entails a citizens' panel that will offer feedback on the quality of public services as well as a panel of technical experts that will offer feedback and advice on changes that may be required to make service delivery more effective and efficient. Appropriate measures are needed at service delivery points to capture feedback on the experience of service users.

Additionally, effective implementation of the SDGs in Nigeria requires the existence of Community Consultative Partnerships. This will enable local communities to contribute to the SDGs project

selection process, and project implementation and management. This will also enhance the prospects of the projects' long-term sustainability as local communities take greater ownership of schemes that serve their local communities. The Community Consultative Partnerships will also offer a platform through which local community members' capacity is built for managing the delivery of schemes at community level.

### Other stakeholders

Other stakeholders with whom relationships should be established and strengthened include the traditional and religious institutions. These would support robust programme design; financing of programme and project implementation; and delivery of services.

### Other Partnerships

Other partnerships are now being recommended as key instruments that will support the effective delivery of the SDGs. These include inter-agency coordination compact, and partners coordination framework.

## Inter-agency Coordination Compact

This will be a forum for MDAs responsible for delivering specific elements/goals of the SDGs to meet and agree a coordinated and seamless delivery schedule of programmes that ensures efficient programme implementation. Given the boost to progress that can be achieved through coordinated and complementary investments, this will be a framework that clarifies the various responsibilities of the MDAs, establishes continuous lines of communication and enables synchronized commitments by multiple MDAs. Some of the important clauses in the framework will include a commitment to share information and resources where that is necessary.

## Partners Coordination Framework

A forum where all donors supporting the implementation of SDGs programmes and projects meet to agree a coordinated and seamless delivery of programmes and projects. This will help reduce instances of duplication of effort and will lead to effective utilization of resources. The partners will also have to commit to sharing crucial programme information and planning data. Given that most partners are committed to supporting the SDGs and existing mandates, the NPC is the appropriate convening agency.

## Financing the SDGs in Nigeria

The SDGs are grouped into eight clusters to aid the financing of the SDGs in Nigeria. These clusters are infrastructure, health, education, social protection, environmental protection, food, public order and safety, and research and development. The SDGs financing needs for Nigeria could be classified into three categories, according to types of intervention scenarios to pursue. These include: Baseline scenario, moderate intervention and high intervention scenarios.

This will call for a comprehensive study on the financing requirements on each of the scenarios to ensure the attainment of the SDGs by 2030. A prefatory point of departure will be to commission a baseline study to establish the gaps in each of

the eight clusters identified above. Thereafter, a detailed incremental study of the gap analysis should be undertaken to determine the level of intervention required, whether moderate or high to achieve the objective.

However, for the purpose of this framework, the government will initially bear most of the investment needs for SDGs. However, this main role of the government will be decreasing gradually, since the role of non-government actors will be increasing. Within the high intervention scenario, non-government's contribution to SDGs investment is expected to increase over the time horizon. Admittedly, irrespective of whether the SDGs financing gap is moderate or high intervention, the need for additional investments clearly exist.

## Resource Allocation to Development Priorities

Government at all levels should be required by law to allocate adequate budgetary resources to education and health – two of the most vital SDGs. The Constitution should be amended to explicitly state that every citizen of Nigeria has the right to free and compulsory education, and thus it should be the obligation of the government to ensure that every citizen of school age can obtain quality primary education. Equally, the Constitution should be amended to state expressly that 20 per cent of federal, state and local government budgets must be allocated to education and something equally visionary be devoted to health.

Indeed, the law on health should state that 5.0 per cent of national, state and local government budgets should be allocated to health. Such earmarked budget allocations ensure that fiscal resources will be available to achieve the health and education goals (SDGs 3 and 4). There should also be enhanced fiscal decentralization and the reduction on the list of exclusive list and devolution of power to the sub-national governments with the added responsibilities followed with additional resource allocation.





- Infrastructure
- Environmental Protection
- Health
- Education
- Social Protection
- Environmental Protection
- Food
- Public Order & Safety
- Research & Development



Strengthening the Quality of The Budget	<p>Strengthen strategic resource allocation and results orientation of the budget</p> <p>Reduce the current level of subsidization and merge MDAs</p> <p>Improve the balance between recurrent and development budgets in line with SDG needs</p> <p>Greater allocative efficiency within sectors, between sectors and in terms of the actual budgetary linkages with the plan</p> <p>More robust collaboration with development partners</p>
Scaling Up Private Sector Investment	<p>Strengthen Financial Deepening and Financial Inclusion</p> <p>Enable environment and regulatory frameworks to ensure private sector investment in SDGs (inter alia, the development of innovative SDG related financial instruments)</p> <p>Tax incentive to promote private sector in SDGs related activities, including Research &amp; Vocational education, and climate change</p> <p>Promote flows of private investment through PPP, CSR, Remittances, and NGO</p>
Deepening Domestic Resource Mobilization	<p>Strengthen tax office</p> <p>Expansion of tax resources and non-tax revenue</p> <p>Stronger implementation of the tax modernization project, including computerization</p> <p>Close collaboration with financial institution</p>
Establishing SDG Financing Hub- To coordinate, facilitate and align SDGs innovative financing	<p>Develop regulatory framework to establish SDG Financing Hub</p> <p>Establish the SDG Financing Hub with the support of Donor Agencies, including UNDP</p>

The revenue allocation formulae will need to be revised extensively in favour of the sub-national governments to match the envisaged added responsibilities. Since states and local governments in Nigeria are the main actors in delivering SDG-related programmes to communities, the trend toward greater fiscal decentralization is not just conducive but imperative to meeting the SDGs.

### Alternative Financing Arrangement

As a middle-income country, Nigeria is no longer considered by traditional donors to be a beneficiary of development assistance; its status has changed to that of a partner in implementing development projects. Intrinsically, in order to fund development programmes, in particular programmes which relate to achieving the SDGs, the Government of Nigeria needs to increasingly rely on its own revenues from taxes. Government’s strategy, therefore, should be to strengthen domestic financial resource mobilization and multi-stakeholder partnerships to acquire funding for its development programmes. This is could be

achieved by increasing public-private partnerships in financing strategic projects, developing banking services, increasing tax revenues, and exploring alternative contributions from private sector organizations, philanthropic foundations, funds from the diaspora and religious social funds. The private sector in Nigeria has been active partners in mobilizing stakeholders for the SDGs.

However, it is obvious that given the gap between where we are and where we ought to be in 2030, the current budgetary allocation coupled with donor supports will be grossly inadequate. Thus, a more creative way of funding the SDGs has to be devised. We propose tax increase on conspicuous consumption by say 5.0 percentage points and the realized revenue exclusively dedicated to meeting the funding needs of the SDGs. The advantage of such funding arrangement will be to ensure that budgetary provisions for the SDGs activities are insulated somewhat from the regular budgetary processes. This, however, must be done without prejudice to accountability and transparency at all levels of government.

Furthermore, funding opportunities available globally for climate-related funding should be explored. The Ministry of Environment should be mandated to constitute a strategic committee made up of select knowledgeable persons, including environmentalists and academics to galvanize all the states and local governments to tap into such funding.

### **SDGs Financing Hub**

To coordinate, facilitate, and align SDGs innovative financing

- Mobilizing funds for sustainable development and raising resources that can be invested in sustainable development.
- Channelling funds to sustainable development projects – ensuring that available funds make their way to concrete sustainable development-oriented investment projects on the ground in Nigeria.
- Establishing strategic and matchmaking network
- Maximizing impact and mitigating drawbacks – creating an enabling environment and putting in place appropriate safeguards that need to encourage increased non-state actor's involvement.
- Developing models, instruments and technology, as well as providing enabling environment for innovative financing
- Capacity building and knowledge sharing

### **Integrated National Financing Framework (INFF)**

Following the adoption of the SDGs, countries were expected to prepare for the implementation of the SDGs by mapping their policies against the SDGs, selecting national priority targets and developing implementation plans that can support and accelerate progress towards reaching (selected) SDG targets. A critical element of that assignment is the identification of funding requirements, sources and gaps. Preliminary assessments indicated that total investment cost of achieving the SDGs globally by 2030 ranges between US\$5 and US\$7 trillion per year, and between US\$ 3.3 and US\$4.5 trillion per year in

developing countries, implying a mid-range US\$ 2.5 trillion yearly SDG investment needs in the latter (Almassy, 2015).

Some estimates indicate that Africa requires between an incremental US\$200bn and US\$1.2 trillion per annum for the SDGs to be achieved. The investment gap for Africa to achieve the SDGs is between an incremental outlay of US\$200 billion and US\$1.2 trillion per annum. There are two important observations to make here. One, the Gross Capital Formation (GCF) as a percentage of GDP for Sub-Saharan Africa has averaged 18 per cent from 2000-2015. Therefore, one way to appreciate the investment gap for African nations is to ask how Africa can finance a 20 per cent increase in investment as a percentage of GDP per annum.

Two, although it is valuable to have an order-of-magnitude investment gap, it is not sufficient. What is needed is country-level planning and investment gap identification. Only with this level of nuance and detail can certain financial-system level design changes.

In the last three years, total development finance in Nigeria has somewhat stagnated. Remittances have experienced a slowdown; FDI too has declined; while capital flight and substantial increase in debt servicing limits the fiscal space. To worsen the situation, the country is currently in one of the worst recessions in three decades. Consequently, there is upward pressure on public expenditure SDG financing needs. Pre-COVID-19, additional annual investment required to achieve SDGs was estimated at 18 per cent of GDP. That scenario has been compounded already by the Post-COVID-19 economic realities. The conditions are not similar among the states of the federation. Although States have the power to raise internally-generated revenue (IGR) from various sources, including personal income tax, property tax, road tax, radio and television tax, wide disparities exist in states' ability to generate revenue. Thus, most states depend largely on the federal funds from the Federal Accounts Allocation Committee (FAAC).



There are very wide disparities between states’ ability to generate IGR: States’ IGR per capita varies from just N946 to over N25,000. As many as 27 out of 36 states generated less than the national average of N4,939 of IGR in 2019. There is still a heavy dependence on federal funding in most states: Although IGR as a percentage of total revenues has increased in recent years, there are still seven states that receive over 90 per cent of their income from FAAC allocations and 22 states that receive 80 per cent or more of their income from FAAC allocations. Many states are experiencing budget shortfalls. At least in 18 states, average monthly revenue was lower than their average monthly recurrent expenditure in 2019.

Given this scenario, the key objective of putting in place an integrated national financing framework

for the SDGs is to ensure a sustainable funding arrangement that is broad-based and inclusive. Essentially, this has to be done through mainstreaming SDGs principles of inclusiveness, equity and sustainability across the various strata of government, private sector and donor community. An integrated framework is expected to foster coherence in shaping reforms across many aspects of public, private, domestic and international financing; embed multi-stakeholder dialogue to inform building back better; and strengthen existing governance systems for coordination, monitoring and reporting on SDG financing/progress.

Since 2015, many countries have introduced innovative solutions to attract and mobilize financing for SDG implementation. This segment of the Implementation Plan essentially dwells on

funding mechanism and framework for the SDGs. There are five main sources available to Nigeria to fund development, including the SDGs. These are Official Development Assistance, which remains an important source of development financing; domestic resources from national budgetary process; and private resources, both domestic and international.

## ODA as a Catalyst to Attract Other Sources of Funding in Nigeria

A major gap remains between available international development financing and SDG financing needs in developing countries, including Nigeria. Therefore, ODA financing sources should be used as a catalyst to attract additional resources from domestic public sources and private funders. Sources can include private funds for development, including private grants and loans, foreign direct investments, portfolio investments, private grants, and remittances as well as national funds from collected taxes and other non-tax revenues, such as revenues from state-owned enterprises and revenues from national resources.

The following good practices should be targeted in order to apply ODA funds towards priority SDGs more efficiently:

- Development financing should still have a strategic role in catalysing national funding towards poverty eradication and inequalities;
- Development of a sustainable development plan, which also seeks to guide harmonizing and coordinating all sources of development financing and gearing them towards SDG objectives;
- Seeking of innovative financing sources for biodiversity protection and exploring the use of various initiatives, including the Biodiversity Finance Initiative (BIOFIN) and Reduced Emissions from Deforestation and Degradation (REDD+) as well as cooperation opportunities with non-government stakeholders;

## Improved Institutional Coordination to support Domestic Resource Mobilization

To support domestic resource mobilization, improved institutional coordination will be of key importance. According to a World Bank estimation, depending on their income-level, countries will need to mobilize 50-80 per cent of all resources needed for SDG implementation (UNDP, 2019). While the ratio of various sources is expected to vary from country to country, depending on the level of economic development or specific financing circumstances, all countries need to explore these various financing sources and aim to rely primarily on domestic resources for SDG funding. The first step in domestic resource mobilization should be improved planning for implementation, including clear allocation of implementation responsibilities and securing sufficient financial resources to the implementing organizations for fulfilling these responsibilities.

## Improved Taxation, Budgeting and Financing Practices

A considerable amount of additional domestic funding can be channelled towards SDG implementation with improved taxation, budgeting and financing practices. Financing SDG implementation also suggests that a tax system reform to incorporate all negative externalities and move towards a more development-oriented and environment-based tax system would be the most efficient tool to ensure sustainable development.

- Since tax systems are less advanced in Nigeria, there is a window of opportunity to introduce innovative, green taxation elements into tax systems, i.e., putting an adequate price and underlying tax on the utilization of various eco-system services. For example, the government should sustain the abolition of fuel subsidies.
- A new tax on petroleum products, as a “climate-energy contribution” on greenhouse gas emissions should be introduced.
- A research tax credit should be introduced

to improve companies' spending on research and development and innovation.

- There should be an increase in the rate of excise tax on alcohol and tobacco with the collected funds used to finance a health insurance premium subsidy for the poorest 50 per cent of the population.
- To mobilize further resources for development objectives, governments should also improve their budget management practices, reform public procurements and subsidy provisions
- Also, to improve the efficiency of government spending and shift government spending to address more important environmental sustainability challenges, the following best practices can be mentioned:
- States and local governments also have an important role to play in the implementation of the SDGs. Since government accounts for a reasonable percentage of public consumption, local governments should be integrated into SDG targets in local policy objectives.
- To support innovations for sustainable development, the Government at both the Federal and State level should invest more in research and development and spend 1 per cent of its annual budget on research and innovation-related objectives in collaboration with the universities.

### **Private Domestic Resources**

Private resources are not typical sources of development financing, and thus represent untapped potential for financing the SDGs. Private domestic resources can also contribute to development objectives. To promote business investments along the line of sustainable development objectives, certain good practice examples can be outlined.

For instance, if domestic financing is more diversified and made more easily and widely available to SMEs, microenterprises and other vulnerable groups, long-term domestic development financing can be secured. Examples of innovative measures to promote access

of small-business owners and marginalized groups to development financing sources were also identified among SDG financing country practices:

To finance its fiscal deficits, it may be necessary to issue five- and ten-year maturity diaspora bonds to channel remittances sent home by people working abroad towards the financial stability of the country.

Areas of recommendations for Public finance flows

- Government revenue
- Medium-Term Revenue Strategy, including rationalizing tax incentives and fiscal policy to influence behaviour (carbon tax, sin tax, sugar tax), tackling tax evasion/avoidance (TIWB)
- Rationalize spending and reduce inefficiencies: electricity subsidies, FAAC transfers
- Develop a debt management strategy: e.g., consider debt swaps (e.g., debt-for-nature or debt-for health)
- Diversify bond issuances: green, sukuk, diaspora, state level, municipal
- Expand social protection (NHIS, pension scheme, CT to informal sector)
- Consider SDG financing solutions to connect budget process with results, e.g., SDG budgeting, environmental budget tagging, and so on.
- Expand the use of best practices in raising internally generated revenue across states to reduce disparities between states and over-reliance on FAAC funding

### **International Public Finance**

Aid effectiveness. Harness momentum of the COVID-19 coordinated support from development partners to improve aid effectiveness (transparency, coordination, alignment), e.g., sectoral trust funds for priority areas of the successor plan to the EGRP (health, education, and environment).

Blended finance. IFIs to provide blended finance for de-risking priority infrastructure projects,

seed funding project appraisals, providing credit for on-lending to SMEs in the “green” economy, etc.

## Recommendations for Enhanced Financial Strategy

- Adopt a strategic approach to involve wider set of private finance actors and flows within the formulation process of the 2020-25 development plan:
- Adopt specific financing strategies for diaspora remittances, zakat, philanthropy, equity financing, impact investment, etc.
- Harmonize existing private sector strategies (SMEs, FDI, export promotion, etc.) with the requirements of the 2020-25 Development Plan
- Mainstream standardized sustainability criteria across all private financing strategies
- Consider how to harness (international) institutional capital: consider genuine and effective public-private dialogue (PPD) mechanisms to inform these strategies and discuss the concrete contributions of the private sector to the implementation of the COVID-19 recovery efforts.
- Improve the budget process
- Establish a budget calendar containing specific milestones for the production of key documents to increase the time available for scrutiny and consultation
- Consider creating an independent body responsible for economic forecasts and the setting of key budget parameters, such as expected oil price and production levels
- Consider the use of outcome-based budgeting to improve the linkages between planning and outcomes improvements to data and transparency
- Take steps to ensure complete and consistent information is published to the Open Treasury portal
- Increase resources available to, and improve the quality of, the national statistical system, especially in the area of civil registration
- Conclude the implementation of a public register of beneficial owners of companies

Countries will need to be smart about finding their ways to finance the SDGs. While international development assistance will remain a crucial source for financing SDGs’ implementation, it can only cover a certain part of the needed resources. Thus, ODA has to be used as a catalyst to support domestic resource mobilization and attract other sources of private funding.

Governments can mobilize domestic resources for SDG financing with better taxation, improved collection of revenues from natural resources, and improved government expenditure efficiency and targeted investment to sustainable development. As for private funds, besides private grants and loans, foreign direct investments, portfolio investments, private grants, and remittances can all be considered potential financing sources. Remittances will continue to increase in the future.

At the same time, certain financing mechanisms will be more suited to some SDGs than others, depending on the focus and the nature of the goal. Therefore, the characteristics of the development should be taken into consideration when designing the financial framework for implementation. Moreover, the success of SDG financing will also be extensively dependent on the existence of appropriate national legislative, strategic and institutional frameworks as well as strong political will.

However, in order to secure sufficient financing for the various SDG targets, the country will need to carefully estimate the costs and potential benefits of SDG targets and map available resources; coordinate budgeting and financing among various ministries and institutions involved in implementation; use existing resources more efficiently as well as identify and secure additional financing resources for implementation.

## Communications, Advocacy and Sensitization

The need for the development of an SDGs-focused Communication Strategy for Nigeria is

to narrow the observed gaps in the public sector information dissemination regarding the SDGs, especially the core components and targets for adequate appreciation and ownership by all stakeholders.

In Nigeria, the rationale for explicit SDGs communication plan include:

- The need to reach out to a wider cross-section of stakeholders, especially those in remote areas and areas embroiled with endemic strife and conflict, including the North East that needs to be approached through alternative channels and languages of communication;
- The need to have every Nigerian, the private sector; development partners; media; trade unions; the youth; and people living with disabilities (PLWD) on the same page regarding the basics of the SDGs.
- The need to put in place a strategic communications framework that allows and facilitates better coordination, leveraging of synergies across and between all SDGs implementing entities; and
- The need to showcase Nigeria at the global stage as a pace-setting country that is progressively delivering the SDGs promise.

Overall, the need for effective service delivery by the government given the growing public expectations requires a comprehensive communications policy and strategy on SDGs.

### **Leveraging on the MDGs Communications Strategy**

Prior to the existence of OSSAP-SDGs, the OSSAP-MDGs was responsible for communicating around the implementation of the MDGs, as well as motivating uptake in key activities. This was primarily carried out by the Communications/Press Unit of the MDGs office. Leveraging on the successes of the communication strategies (which are recalled herein) of the OSSAP-MDGs is an imperative for the successful implementation of the SDGs:

- Knowledge management and documentation of MDGs reports and information was carried out with varying degrees of success.
- The office also carried out a successful branding campaign, which began with the creation of the Nigerian MDGs logo, subsequently affixed on all communication and informational materials produced.
- A range of platforms were used for disseminating information. For example, contracted projects were required to be advertised in national newspapers, radio was used for behavioural change messages, the “Eye on MDGs” television programme documented the steps government was taking, and a series of children’s books communicated the message behind the MDGs to young people.
- Projects such as the Conditional Grants Scheme, Conditional Cash Transfer, Midwives Service Scheme, etc., were also branded, so that communities were aware of MDGs-related projects. Incidentally, the public awareness helped in improving the ability to monitor and evaluate successes and failures.
- The OSSAP-MDGs office, through the institutionalized Communications Unit as supported through the Federal Ministry of Information, used national media to conduct periodic briefings and update the general public on programme successes.
- The MDGs office had a functional website, and also used the Nigeria Millennium Development Goals Information System (NMIS) to achieve data monitoring. Once NMIS became open access, data became more readily available to use for planning, monitoring and advocacy purposes.
- Traditional modes of communications, such as inter-sectoral meetings among the political heads and civil servants in federal Ministries such as health, education, agriculture, etc., and with the National Assembly committees, were carried out on a regular basis to share information.

These initiatives and arrangements should be strengthened and actively deployed in the



implementation of the SDGs. For instance, closer collaboration with the existing Nigerian infrastructure through the Ministry of Information and the National Orientation Agency (NOA) will provide additional avenues for communication, especially at the grassroots level. It will also ensure that information, key messages and motivation to engage in activities to implement the SDGs and participate in the innovation process gets passed on. The absence of sufficient and successful communications and advocacy at the community level was detrimental to the uptake of MDG-related projects in Nigeria. The most effective pillar of local advocacy was arguably the collaboration with the National Youth Service Corps (NYSC). This partnership should be deepened and leveraged to increase community awareness, as the youth are posted throughout Nigeria while serving in key SDGs activities such as teaching.

### ***SDGs Communications Strategy and Stakeholder/Actor Engagement and Participation***

In addition to the communications institutional arrangements and activities that have been recommended to be carried out to support the SDGs implementation, a number of new strategies/initiatives will be required to increase awareness, education around the SDGs and improve communications to all stakeholders. It is absolutely necessary to engage the stakeholders in dialogue and in outreach/promotion in order to build joint initiatives and declarations, particularly across the MDAs responsible for implementation. Coordination with the National Bureau of Statistics will play a pivotal role in ensuring the availability of accurate data and dissemination of information to all stakeholders.

SDGs communications will need to respond to stakeholder/actor engagement and participation, focus on both short- and long-term goals and objectives, and which will be reviewed strategically on a regular basis to respond to information on SDG performance and implementation. In this section, multiple stakeholders/actors have been identified who will be involved in the decision-making/participation process.

### **Using Science, Technology and Innovation**

The role of science, technology and innovation in the context of the SDGs has been identified as a crucial milestone to implementation. Given Nigeria's very young population, uptake in ICT will not only continue, but as innovations in technology take place, the price of access to digital information will also continue to become more affordable. Therefore, traditional communication techniques and strategies will require a radical shift to ICT-based communications.

New social media and information technology have given the world an unprecedented opportunity for inclusive, global-scale problem-solving around the main sustainable development challenges. Scientists, technologists, civil society activists and others are increasingly turning to online networks for collaboration, to create awareness, funding through crowd-sourcing, group problem solving, and open-source solutions, such as for software and applications.

The SDGs office will, therefore, engage in social media activities:

- Through a regularly updated Facebook page,
- By establishing a twitter handle (#NigeriaSDGs),
- By establishing an Instagram handle, establishing a blog where stakeholders can post successes, problems, solutions, and exchange innovative ideas on implementation.
- By developing applications for a wide range of computing platforms to enable government officials, international and national partners, communities and schools to access information.
- By establishing a strong collaboration with the National Bureau of Statistics (NBS), particularly as it relates to data uploads.
- Where appropriate, by using bulk short message service at the community level and in local languages to disseminate information.

## Communicating through the National Bureau of Statistics

The National Bureau of Statistics must be the central agency in charge of coordinating and monitoring data collection, validation and reporting around the SDGs. Regular collaboration and interaction with the NBS will ensure that critical messaging and communication materials developed are accurate and strategic. In this regard, it is pertinent to note that key reforms and milestones have already been attained:

- SDGs data mapping and the publication of Nigeria: SDGs Indicators Baseline Report, in 2017;
- Ongoing realignment of the National Statistical System (NSS) with the requirements and indicators of the SDGs to be completed in 2020;

These reforms are not only laudable but also a clear indication of active collaboration between OSSAP-SDGs and the NBS. This partnership should be strengthened and sustained for the effective implementation of the SDGs in Nigeria.

## Communicating to Government

Communications need to be enhanced between intergovernmental partners for the effective domestication of the SDGs through integration into development plans, policies and legislations at national and sub-national levels. The need for better coordination and synergy among federal, state and local governments must be addressed in the cross-sectoral communication strategies that must be monitored on a bi-annual basis.

- Capacity building in communications needs to focus on learning from successful and unsuccessful projects with a view to replicating the successful communication activities.
- Existing governance structures (multi-level, multi-structural and multi-zonal) must be engaged through multi-stakeholder dialogue, establishing critical links between the international, national and sub-national SDG agendas. The goal is to ensure stronger cross-sectoral integration of SDGs

into policies and budgeting, but also to drive political ownership horizontally and vertically in existing governance structures at all levels.

- Extensive collaborative work must be undertaken with state government offices to ensure that, where possible, funds are spent on the production of consistent (and validated) communication materials.
- State governments need to work collaboratively with local governments in their states to develop their state-level communications strategies.

## Professional Communications Personnel

Through engagement with private sector professionals, personnel in the OSSAP-SDGs communications office should be strengthened to ensure sustainability of the communications activities. Training on SDGs communications must be undertaken collaboratively with the Ministry of Information. This will ensure increased capacity, and SDGs communications should be insulated from the re-deployment of personnel to other ministries. Where possible and financially viable, the same strategy will be deployed at the state level.

Ministry of Information personnel will be taken through training to ensure that advocacy strategies, toolkits and communications material will be developed for use across the government structures of the federation. Some toolkits, which include templates and action plans, are already available through UN bodies and can be adapted to serve the Nigerian context and produced in local languages where applicable.

Adequate sensitization of all stakeholders and the publicity of the Sustainable Development Goals through the media, technical workshops, consultative committee meetings, conferences and other public relations platform should be coordinated at the federal level and drilled down to community level.



### Improved Stakeholder Engagement and Messaging

Sustainable development policies and initiatives require multi-layered decision making, multi-level coordination and cooperation, and a multitude of stakeholders intervening in the process. The need for integration and cooperation is also evident across political institutions and the communication strategy will, therefore, be hinged on conceptualizing the complexity of Nigeria's SDGs stakeholder map.

Improved stakeholder engagement will solve the increased difficulties of communicating clear messages to a larger audience, particularly as Nigeria's population continues to grow and as the number of goals and indicators have increased. It is recognized that it is difficult to communicate such a huge quantity of goals and targets. SDGs communications will, therefore, employ a technique of prioritized messaging, disaggregated according to stakeholder groups.

Major stakeholder groups identified as important for effective communications include women, youth and children, local communities, religious and traditional bodies, workers and trade unions, civil society, philanthropists, the organized private sector, business and industry, farmers, the scientific and technical community, federal, state and local authorities, including the political class, and international development partners.

Successful stakeholder engagement will, therefore, first require an assessment of activities that could be effectively implemented at various levels – from the grassroots all the way to the federal government. The activities will be a set of coordinated actions at different levels and within different stakeholder groups (i.e. vertical policy integration).

### Intensified Role of the Media

The media, whether traditional or the new social media, is an important stakeholder. The media

is central to communicating the SDGs, raising awareness and improving understanding of sustainable development. This engagement must continue, but will become strengthened through collaboration. The Nigerian media will be nurtured through training and feedback to understand the national SDGs implementation and the critical role they have to play in Nigeria's success. The OSSAP-SDGs Communications/Press Unit must proactively engage with the media. Regularly updated forums and roundtables should be organized, both online and offline. Materials for engaging with the media will not only be developed locally; it can also be adapted from readily available materials through a number of sources.

### Civic Engagement and Education

Youth civic engagement has been identified as a critical success strategy to SDGs implementation. Focusing on innovative approaches to message delivery (social media, school curriculums, SDGs apps and feedback loops), SDGs civic engagement can be operationalized by engaging local people in programme design, implementation and evaluation, thus ensuring that citizens are actively participating in the SDGs to improve conditions at the community level.

Civic engagement will start at primary school level and require integration within Nigeria's public and private school curriculums. It will further require stakeholder consultations as well as teacher re-training programmes, and messaging to Nigeria's traditional leadership. To concretize the SDGs in the mind of students at the tertiary level of education, the SDGs should be fused into the General Studies in all the institution. That way, every student, irrespective of the course of study or discipline, will be required to study, understand and own the SDGs as a requirement for the award of diplomas and degrees. This will need to be facilitated by the Ministry of Education through all the regulatory bodies, including the National Universities Commission (NUC). In that regard, the SDGs will be incorporated into the basic minimum for all tertiary institutions in Nigeria.

Again, OSSAP-SDGs should also explore the possibility of funding chairs in seven selected universities in Nigeria, one in each geo-political zone. The mandate should be to conduct in-depth researches on the disaggregated form the gap between where we are and where we want to be, and how the gap could be narrowed. This is particularly germane in Nigeria due to the various dissimilarities in development trajectory across the zones. The one-gap-fits-all aggregation that is currently being adopted stands the risk of leaving many behind, thus, violating the leaving no one behind principles. The results of such disaggregated studies will also act as a guide to financing the observed gaps across the zone. Other media for civic engagement and education include films/drama, branding and publications.

#### *Films/Drama*

The government should work with experienced filmmakers for the production of short films, mini skits and feature length drama/films on poverty-related issues and other goals that are inspiring, gripping and informative but humanized. The films and the mini skits should be aired on the broadcast media and pushed into the social media circle for viral effect.

#### *Branding*

It is important, as a means of communication, that all projects and programs executed with the aim of achieving the SDGs are branded. This will enable the public to appreciate the efforts of government. States and local governments should also use the same templates when branding joint projects. This will ensure uniformity and, hence, greater recognition of SDGs projects and programs nationwide.

#### *Publications*

It is imperative to have scheduled time for the publications of SDGs educational related materials. These should include:

- Production of Information, Education and Communication (IEC) materials on the 17 Global Goals.
- SDGs information sheets and policy
- My World Survey Report

- Publication of Reports from various activities carried out, such as
- Newsletters/In-House Magazines
- Production and mounting of SDGs billboards across states.

### Feedback on Public Perceptions of SDGs Implementation

The two-way engagement will have to continue all the way to 2030, with OSSAP-SDGs Team leading the charge and working with stakeholders to listen and learn, to feel the pulse, and to understand what matters to the women, men, girls and boys that SDGs framework serves. Currently, structured “traditional”, mobile and online surveys are inspiring a new focus on communications and advocacy globally, where listening to people’s voices is a priority in development efforts and the adoption of this is highly recommended. The survey will be part of a series of perception gathering mechanisms that will reach diverse audiences. The need to integrate the people’s voices into implementation plans and processes cannot be overemphasized as they help to improve effectiveness and efficiency, especially on communications.

Strategically, in the open public survey, a sizable chunk of the population (men and women) will be targeted and encouraged to respond to carefully structured survey questions bothering on both the impact of the implementation of the SDGs and areas demanding improvement. The survey questionnaire should be administered to respondents in diverse ways, which includes SMS (text message), WhatsApp, Online Poll, voice over mobile, Email and Radio, newsletters, social media and print media to create a shortlist of key questions. Respondents could also propose means of receiving and sending information to and from the office.

- Re-introduction of open Monitoring and Evaluation by the CSOs
- Live phone in audience participatory programme
- Introduction of quiz component on radio and television station programme

- Re-activation and reinvigoration of the SDGs information management system, say something when you see something about the SDGs (through a dedicated telephone line or email address),

### The SDGs Week

This is expected to run as a one-week long fair that will offer an interactive and engaging platform between the actors and stakeholders in the implementation of the SDGs in Nigeria and the general public with a high-level opening and closing ceremony.

The development fair will feature a wide range of activities and exhibition of development efforts, literatures on the policies, programme and presentation showcasing the results from the annual SDGs Perception Survey. The exhibitors should include representatives of government, entrepreneurs, private sector, media, development partners and NGOs/ CSOs.

### League of Nigerian SDGs Advocates

Distinguished, eminent and high-profile individuals should be selected and enlisted into the League of Nigerian SDGs Advocates/ Ambassadors to assist in the campaign to achieve the SDGs and promote public buy-in. With a mandate to support the national and sub-national government in the overall efforts to generate momentum and commitment to achieve the SDGs by 2030. The SDGs Advocates will add influential voices to spur action on the visionary and transformational sustainable development agenda.

The SDGs Advocates will have the task of promoting the universal sustainable development agenda, raising awareness of the integrated nature of the SDGs, and fostering the engagement of new stakeholders in the implementation of the SDGs.

In collaboration with the Office of the Senior Special Assistant to the President on SDGs, the Advocates should engage with partners from civil society, academia, parliaments, and the private sector to develop new and innovative ideas and ways to promote SDGs implementation. The group will include business and political leaders

and prominent academics, as well as artists/entertainers, who have shown outstanding leadership in their field. The group will be made up of 17 Advocates, representing a Goal and will be increased by same numbers annually.

### **Schedule of Activities and Low Hanging Fruits**

The schedule of “quick win” activities summarized here are expected to fast-track the objectives of the Communication Strategy:

- Re-design and Public re-launch of the OSSAP-SDGs website;
- Communication training for OSSAP-SDGs staff in order for them to internalize their roles in SDGs advocacy and communication;
- Hiring or deploying of a suitably qualified SDGs Knowledge Management Officer whose role shall be to assist the office in developing an SDG Knowledge Management platform based on the abundant present-day possibilities through technology and IT platforms;
- Production of various Nigeria-specific SDGs promotional materials and identity brand; and
- Media sessions, including breakfasts and lunches to rope in Nigeria’s media into the SDGs.

### **Communications: Dissemination, Monitoring and Evaluation**

A dedicated Nigeria SDGs week should be launched. This will follow the preparation of various Information, Education and Communication (IEC) materials to be used during the events planned for at national, state and LGA levels. Technical officers at all levels shall ensure that subject to budget, materials are prepared and made available for use at various forums.

The key performance indicators for the communications strategy shall primarily include the following:

- number of newspapers and television or radio channels reporting Nigeria’s SDGs

activities;

- number and extent of international footprints recorded about Nigeria’s progress with SDGs;
- number of public sessions held for SDGs information and dissemination;
- number and variety of IEC materials prepared and disseminated for SDGs information;
- number of hits on the OSSAP-SDGs website;
- Number and extent of conversations on Nigeria’s SDGs social media (Twitter, Facebook and YouTube, etc.);
- number of attendees at state SDGs events;
- number of national, state and LGA level SDGs forums held;
- number of trainings and capacity building sessions for OSSAP-SDGs staff on SDGs;
- volume of requests received for specific SDGs information;
- number and variety of journalists and editors attending OSSAP-SDGs information sessions;
- number of reports, updates and or other briefing prepared for donors, partners and other stakeholders;
- number of branded presentations and speeches made to support SDGs implementation in Nigeria;
- Number of facilities and equipment bought to support OSSAP-SDGs work.

### **How to Measure Success: Monitoring, Evaluation and Reporting (MER)**

Several reasons have been adduced for the ineffectiveness of development policies and plans. The major bottlenecks that must be addressed are :

- Absence of an Implementation Plan;
- Lack of political will to implement the Plan,
- Lack of inter-ministerial and inter-disciplinary coordinating Mechanism;
- Lack of robust monitoring;
- Inefficient public sector; and
- Lack of proper public and private sector partnership

One of the ways by which Government can increase the effectiveness of its development policies and programmes is by investing and employing various aspects of the Monitoring and Evaluation mechanisms at different stages of the planning and implementation. Improving M&E leads to improvements in the quality of planning and implementation systems. Since the adoption of the SDGs, several concrete global plans and sector-specific strategies have been designed to support the achievement of SDGs. Thus, the need for robust Monitoring, Evaluation and Reporting (MER) within the framework of the SDGs cannot be overemphasized. Now, SDGs' MER in Nigeria will be carried out as follows:

### **Programme Level MER**

At Programme implementation level, OSSAP-SDGs' Monitoring and Evaluation Unit will ensure coherent and robust monitoring and evaluation of key programmes and interventions on a case-by-case basis to ensure value for money; accountability and the attainment of expected outcomes.

OSSAP-SDGs will continue to commission national M&E consultancy to ensure that resources voted for SDGs projects and programs are fully channelled to the purposes intended and that the approved implementation plans for MDAs, States SDGs funded projects and programs are strictly adhered to, especially relating to coverage, quality, outputs, and outcomes at all levels. It will seek to demonstrate transparent use of public resources, and to identify leakages, diversions, tolls and bottlenecks.

The M&E framework will specifically target SDGs funded projects and programmes, such as:

- Special Intervention/Constituency Projects of the SDGs across the 36 States and the FCT;
- SDG related Projects and Programmes of MDAs/Agencies funded by the Government; and
- Any other SDGs funded projects and programmes

### **Monitoring and Evaluation Framework for the Key Strategies and Activities**

To ensure the effective implementation of the key strategic initiatives proposed in this SDGs Implementation Plan, government will need to invest and employ various aspects of Monitoring and Evaluation (M&E) mechanisms at different stages of its implementation. Improving M&E leads to improvements in the quality of planning and implementation systems. Monitoring and Evaluation of the proposed activities is an imperative if the strategies are to be effective in the drive for the achievement of the SDGs in Nigeria.

The Monitoring and Evaluation framework is herein designed as a follow-up mechanism for the strategies proposed. The framework follows the traditional pattern of an M&E plan, wherein the Inputs, activities, outputs, outcomes and impact are identified. Specifically, it identifies the activities, M&E objectives, indicators, Reporting Frequency, and the responsible party.

### **National Level**

A Comprehensive statistical system is a necessary pre-requisite for the effective implementation of the SDGs. Firstly, with the successful re-alignment of the Nigeria National Statistical System (NSS) with the requirements and indicators of the SDGs, monitoring, tracking and performance measurement will be carried out annually. SDGs data will be duly collected from System of Administrative Statistics (SAS) and periodic surveys and censuses. To ensure reliable and up-to-date reporting of vital SDGs indicators, a "Standalone SDGs Survey" is recommended every two years. This will enable timely publication of Annual SDGs' Progress Report and the conduct of VNR every two years.

Secondly, measuring success in the achievement of the SDGs will be linked to the successful implementation of Nigeria's National Development Plan. With the approval of the National M&E Strategic Action Plan (2020), all government policies and Plans will be monitored and evaluated

within the National M&E Framework. Thus, the implementation of Nigeria's Medium-Term Development Plan (2021-2025) and Nigeria Agenda 2050 will be carefully monitored and evaluated. This National SDGs Implementation Plan will ensure these indeed happen.

### **Independent Evaluation of Priority SDGs**

The 2030 Agenda encourages member countries to conduct country-led independent evaluation of the SDGs for learning; accountability and evidenced-based reporting of the SDGs. Currently, Nigeria is conducting an independent evaluation of SDG-3 and SDG-4 through a generous technical and financial support from UNICEF Nigeria. In this Decade of Action for the SDGs, periodically, Nigeria government in partnership with its development partners will commission independent evaluation of priority SDGs. This independent evaluation will be country-led and employ participatory approaches and robust methodology for a useful outcome. The key findings from these evaluations will be used to strengthen evidenced-based Voluntary National Review (VNR) reporting. Additionally, Nigeria is leading the global negotiation for a UN Resolution on country-led SDGs evaluation.

## **Global Reporting and Representation**

### **Annual Financing for Development Conference**

The Addis Ababa Action Agenda<sup>7</sup> (AAAA) of the Third International Conference on Financing for Development, the outcome document from 2015, provides a new global framework for financing sustainable development that aligns all financing flows and policies with economic, social and environmental priorities. The Financing for Development process is centred on supporting the follow-up to the agreements and commitments reached during the three major international conferences on Financing for Development – those held in Monterrey, Mexico in 2002; in Doha, Qatar in 2008; and in Addis Ababa, Ethiopia in 2015. The process also follows up on the

financing for development-related aspects of the outcomes of major United Nations conferences and summits in the economic and social fields, including the 2030 Agenda and the Sustainable Development Goals.

The Addis Ababa Action Agenda established an annual ECOSOC Forum on Financing for Development (FfD) as an intergovernmental process with global participation mandated to discuss the follow up and review of the financing for development outcomes and the means of implementing the 2030 Agenda. The resolutions, conclusions and recommendations of the FfD Forum also feed into the UN High-Level Political Forum (HLPF) on Sustainable Development.

### **The UN High-Level Political Forum (HLPF) on Sustainable Development**

The High-Level Political Forum (HLPF) is the main United Nations platform on sustainable development and it has a central role in the follow-up and review of the 2030 Agenda for Sustainable development and the SDGs at the global level. Periodic review of progress is essential and key to the attainment of the 2030 Agenda as it will not only heighten the commitment of all stakeholders, but will also accelerate the speed of the implementation of the SDGs. Therefore, it is proposed that, all things being equal, Nigeria should be presenting its VNR every two years (2022; 2024; 2026; 2028 and 2030). This will enable a careful review of progress and challenges, with a view to guiding implementation in the Decade of Action for the SDGs in Nigeria. Participating and making representations at other global and regional forums is crucial for the achievement of the global goals.

### **The United Nations General Assembly (UNGA)**

Traditionally, world leaders meet annually in September under the auspices of the United Nations General Assembly (UNGA). Normally, before, during and after the UNGA's session, experts and critical stakeholders in the implementation of the SDGs often hold various side events/meetings/conferences/committees



Table 5.4: Monitoring and Evaluation Framework for the Key Strategies and Activities				
S/N	Activities	M&E Objective	Reporting Frequency	Responsible Party
1	Implementation of a coherent National SDGs Plan	To check for the existence of plan	Periodically – Quarterly	OSSAP-SDGs/MDAs
2	Alignment of the SDGs with the National Development Plan	To check for the linkage in the National plan	Periodically	OSSAP-SDGs, MDAs
3	Integration of the SDGs into existing or new Medium/Long term State Development Plans	To check for: existence of state development plans; and domestication of SDGs in such plans	Monthly	OSSAP-SDGs, MDAs, State governments
4	Mainstreaming of the SDGs with the Sectoral Policies of the MDAs	To check for linkage of SDGs with relevant MDAs	Periodically – Quarterly	OSSAP-SDGs, MDAs
5	Effective use of the Nigeria iSDG Model for scientific and evidenced-based SDGs Planning.	To check for the use of iSDG Model in development plans	Periodically – Quarterly	FMFBNP; OSSAP-SDGs/ UNDP
6	High-level advocacy and sensitization of Executive Council Members and Policymakers on SDGs Mainstreaming, Acceleration and Policy Support (MAPS)	To check for seminar/workshops on SDGs MAPS for the Executive and Legislature	Periodically – Quarterly	OSSAP-SDGs/UNDP, MDAs
7	Preparation and Issuance of SDGs Guidance Notes to National and State Legislators	To check for the issuance of the guidance notes and subsequent use by Legislators	Monthly	OSSAP-SDGs
8	Capacity Building of state bureaucrats on SDGs Mainstreaming and Integration at the national and sub-national levels including state statistical capacity.	To check for Workshop and Training programmes for state government officials	Periodically – Quarterly	OSSAP-SDGs/NBS/ UNDP/Sub-national Governments
9	Effective use of the re-aligned National Statistical System (NSS) to guide national and sub-national SDGs investments.	To check for the existence of required data and subsequent use at national and state levels	Periodically – Quarterly	OSSAP-SDGs, NBS
10	Design and implementation of an Integrated National Financing Framework (INFF) to operationalize the Addis Ababa Action Agenda for financing development.	To check for: existence of an integrated financing plan; and its subsequent use in plan implementation	Periodically – Quarterly	OSSAP-SDGs/FMFBNP/ UNDP/ MDAs/Stakeholders
11	Enhanced Communication, Advocacy and Sensitization of all stakeholders on the implementation of the SDGs.	To check for programmes and activities that publicize SDG implementation	Monthly	OSSAP-SDGs
12	Effective engagement with the UN Development System; Development partners; organized private sector; civil society organizations; scientific community; and concerned citizens.	To check for evidences of collaboration and engagements with Development partners and all stakeholders	Monthly	OSSAP-SDGs/UN System/ Stakeholders
13	Production of Annual SDGs Report	To check for an annual SDG report	Annually	OSSAP-SDGs
14	Periodic conduct of Voluntary National Reviews and presentation at the UN High-Level Political Forum.	To check for the preparation and periodic conduct of VNR and presentation at UN HLPF	Biannually	OSSAP-SDGs/UNDP
15	Periodic conduct of Independent Evaluation of priority SDGs for learning, accountability and implementation feedback	To check for the periodic conduct of M&E at Programme level, national level and independent evaluation.	Every 3 years	OSSAP-SDGs/UNICEF/ UNDP



on the margins of the UNGA. These enable member countries to cross-fertilize ideas and share experiences in the overall implementation of the 2030 Agenda and the SDGs. Barring unforeseen circumstances, Nigeria will continue to participate at the relevant sessions on the margins of annual UNGA, including hosting a Nigeria Side Event as appropriate.

### **Other Global and Regional Meetings and Representation**

For effective representation, review and cross-fertilization of ideas, Nigeria will remain increasingly visible at global and regional forums on sustainable development. These forums offer opportunities for productive partnerships with multilateral and bilateral institutions. Such strategic forums/conferences/meetings include:

- World Urban Forum (WUF)
- United Nations Climate Change Conference

(COP)

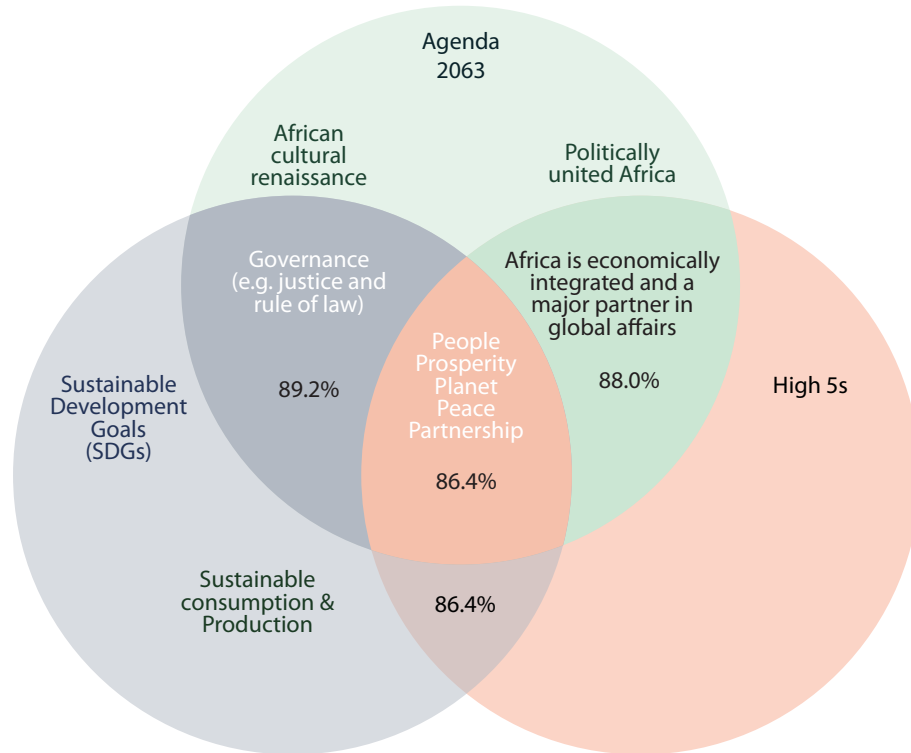
- African Regional Forum on Sustainable Development (ARFSD)
- Biennial ECOSOC Development Cooperation Forum (DCF)
- Global Investors for Sustainable Development Alliance.

### **Africa's Union Agenda 2063 Reporting: Alignment between the SDGs and Agenda 2063**

Although this Implementation Plan offers a coherent roadmap for the achievement of the SDGs by 2030, there is a conscious attempt to demonstrate the strong convergence between the SDGs and the continental Agenda 2063. While the SDGs has 17 goals, 169 targets and 230 indicators; the AU's Agenda 2063 has 20 goals, 174 targets and 257 indicators that speak to the economic, social and environmental dimensions of development. Figure 5.9 demonstrates the

Figure 5.9: Alignment between SDGs and Agenda 2063

A2063-A2030-H5s congruence = 86.4%  
 A2063-A2030 congruence = 89.2%  
 A2063-H5s congruence = 88.0%  
 A2030-H5s congruence = 86.4%



**Note:**

1. People e.g. well being, healthy and educated population, youth and women empowerment
2. Prosperity e.g. industrialization, modern agriculture, infrastructure development
3. Planet e.g. climate change, biodiversity, land degradation
4. Peace e.g. stability and resilience
5. Partnership e.g. government, private sector, CSOs, development partners, and donors

Source: APRM (2021)

strong alignment between the SDGs and Agenda 2063.

Instructively, both the United Nations and African Union advocate for proper alignment of the Agendas. Thus, Nigeria's Medium Term Development Plan (2021-2025) is in strong alignment with the SDGs and the Agenda

2063. Thus, as this Nigeria's SDGs Plan is being implemented, it will technically mirror the implementation of the Agenda 2063. Thus, tracking and reporting of both the SDGs and Agenda 2063 within Nigeria's National Monitoring and Evaluation framework becomes seamless.

# Chapter Six



# Summary and Conclusion

The Nigerian government has demonstrated strong commitment in the overall implementation of the 2030 Agenda for sustainable development and the SDGs. Institutional frameworks have been established at the national and sub-national levels to support effective implementation of the SDGs. There is a recognition of the fact that the SDGs cannot be achieved with stand-alone policies and programmes/projects. They must be carefully integrated into national and sub-national policies and development plans.

While modest progress has been achieved during the first phase (2016-2020), dwindling financial resources; lack of capacity at the sub-national level; persistent insecurity across the country; and COVID-19 pandemic have all combined to slowdown progress towards the achievement of the SDGs in Nigeria.

During the Decade of Action, there is urgent need to build back better from COVID-19 setback and fast-track the achievement of the SDGs. This National SDGs Implementation Plan





offers a coherent roadmap for Mainstreaming, Acceleration and Policy Support (MAPS) for the SDGs. Mainstreaming the SDGs into the national and sub-national development plans is a necessary pre-requisite for effective implementation. Effective Integration of the SDGs into sectoral policies and plans requires smart and innovative approaches of identifying “influencers” and “accelerators” among the SDGs. The inter-connectedness and inter-linkages of the SDGs provide opportunities for synergies and trade-offs to achieve better outcomes.

Financing the SDGs remain a major challenge to overcome. Thus, creative and innovative

financing mechanisms are needed to ensure that public and private resources are mobilized in support of the SDGs in Nigeria. Indeed, to achieve the transformative promise of the 2030 Agenda – that is, to leave no one behind – we need the expertise and financial resources of all, public and private sector; scientific community; donor community and the wider civil society.

A summary of key strategies and activities going forward is provided in Table 6.1 for ease of comprehension.

S/N	Key Strategies/Activities	Time frame	Responsibility
1	Implementation of a coherent National SDGs Plan	2021– 2030	OSSAP-SDGs/MDAs
2	Alignment of the SDGs with the National Development Plan	30 Mar 2021	OSSAP-SDGs, MDAs
3	Integration of the SDGs into existing or new Medium/Long term State Development Plans	2021-2030	OSSAP-SDGs, MDAs, State governments
4	Re-alignment of the SDGs with the MDAs	2021-2030	OSSAP-SDGs, MDAs
5	Effective use of the Nigeria iSDG Model for scientific and evidenced-based SDGs Planning.	2021-2023	FMFBNP; OSS-AP-SDGs/UNDP
6	High-level advocacy and sensitization of Executive Council Members and Policymakers on SDGs Mainstreaming, Acceleration and Policy Support (MAPS)	2021-2023	OSSAP-SDGs/UNDP, MDAs
7	Preparation and Issuance of SDGs Guidance Notes to National and State Legislators	30 May 2021	OSSAP-SDGs
8	Capacity Building of state bureaucrats on SDGs Mainstreaming and Integration at the national and sub-national levels including state statistical capacity.	Annually/Ongoing	OSSAP-SDGs/NBS/UNDP/Sub-national Governments
9	Effective use of the re-aligned National Statistical System (NSS) to guide national and sub-national SDGs investments.	Annually/Ongoing	OSSAP-SDGs, NBS
10	Design and implementation of an Integrated National Financing Framework (INFF) to operationalize the Addis Ababa Action Agenda for financing development.	28 Feb 2021	OSSAP-SDGs/FMFBNP/UNDP/MDAs/Stakeholders
11	Enhanced Communication, Advocacy and Sensitization of all stakeholders on the implementation of the SDGs.	2021 – 2030	OSSAP-SDGs
12	Effective engagement with the UN Development System; Development partners; organized private sector; civil society organizations; scientific community; and concerned citizens.	2021 – 2030	OSSAP-SDGs/UN System/Stakeholders
13	Production of Annual SDGs Report	2021 – 2030	OSSAP-SDGs
14	Periodic conduct of Voluntary National Reviews and presentation at the UN High-Level Political Forum.	2021 – 2030	OSSAP-SDGs/UNDP
15	Periodic conduct of Independent Evaluation of priority SDGs for learning, accountability and implementation feedback	2021 – 2030	OSSAP-SDGs/UNICEF/UNDP





# Annexes

## Annex 1

Matrix for the National Approach			
S/N	Key Activity	Description	Expected Outcomes
1.	Preparation of, and transmission of SDGs Messages in Local Languages	<p>Involves the re-modelling and repackaging of key SDG goals, indicators and basic expectations and transmitting them into the main local languages, namely; Yoruba, Igbo, Hausa, Pidgin and many others, subject to resources.</p> <p>Expected to mainly target non- English-speaking audiences and users of braille.</p>	Progressive permeation of SDGs messages across all locations nationwide, with greater citizen understanding and appreciation.
2	Major stakeholders 'mobilization and sensitization meetings	<p>The role of the many national stakeholders is considered critical to the realization of the SDGs. Some of the readily identified key stakeholders include:</p> <p>The Public Sector;</p> <p>The Private Sector;</p> <p>Civil Society Organizations;</p> <p>Women and Women leaders;</p> <p>Students;</p> <p>People Living with disabilities;</p> <p>Trade and Cultural organization;</p> <p>Community based organizations; and</p> <p>Traditional rulers.</p> <p>Messages reflecting the importance of the SDGs and the roles of the various stakeholders will be developed targeting sectors, individuals and groups. The key messages will be conveyed using:</p> <p>Briefs (articles and briefing notes on the SDGs</p> <p>Frequently Asked Questions (FAQs);</p> <p>Fact sheets/pamphlets;</p> <p>End Point report for the MDGs;</p>	Each stakeholder is expected to understand their roles in relation to the SDGs and to incorporate these in all aspects of their planning, budgeting and projections.

S/N	Key Activity	Description	Expected Outcomes
5.	National Launch of the SDGs Programme	A National launch event of the SDGs is expected to herald the serious commencement of SDGs implementation activities countrywide.	A high-profile event to which prominent national and international figures shall be invited.
6.	Media Engagement	OSSAP-SDGs will engage the mass media as often and as necessary so that SDG messages are carried by radio stations; newspapers and television stations. Other engagement modalities shall include:  Briefing meetings with key editors and top management staff of main media outlets;  Specific SDGs training for select media practitioners, including targeted reporters;  SDG focused news releases and press conferences.	Mass Media engagement will boost the publicity and understanding of the SDGs by more Nigerians.
7.	Social Media Publicity	As an emerging and extremely dynamic platform that connects billions of people worldwide, social media platforms are almost a must inclusion in all types of modern campaigns. OSSAP SDGs shall create links and usages that tap into twitter, Facebook, Instagram, and others.	The full implementation of a robust Social Media Engagement strategy will greatly enhance Nigeria's SDG awareness and information sharing across a diverse range of audiences and especially among the young people.

S/N	Key Activity	Description	Expected Outcomes
8.	Women Leaders in SDGs Conversations	OSSAP-SDGs will champion and lead African women leaders in an SDGs focused global conference.	Nigeria and OSSAP- SDGs will have demonstrated a pan- African and global leadership by bringing in women leaders of various cadres to share experiences around SDGs implementation. The event will also showcase Nigeria's efforts with SDGs implementation.

## Annex 2

Matrix for the State Level Approach			
S/N	Activity	Description	Expected Outcomes
1.	Operationalization of State SDGs Information Centres	Each state shall be encouraged and assisted to operationalize a one- stop location for SDGs information. The centres will have active telephone numbers and the public will be able to walk in and request information concerning SDGs implementation in their state and in the country. The SDGs zonal offices will co-ordinate the day-to-day running of these centres.	The establishment of state level information centres will strengthen the information dissemination objective and ease pressure from the national office.
2.	State launch of the SDGs	The state Launch of the implementation SDGs is expected to be hosted in all the 36 states preferably in congruence with the national launch.	The event will enhance the state level publicity and momentum and bring the public much closer to the SDGs.
3	Media Engagement, including Social media platforms	Just like at the national level, State offices will equally tap into the unlimited potential of reaching people through social media and other mass- media platforms.	Enhanced media engagement at state level, coupled with social media leverage is expected to also boost communication of SDGs to a diverse range of audiences at the state level.
4	Sensitisation of state level stakeholders	State level stakeholders will be targeted to ensure the inclusion of the respective public; private as well as Civil Society Organisations. Others to be targeted will be students; PLDs trade and cultural organizations CBOs as well as traditional rulers.  SDGs information shall be distributed in languages that are indigenous to each state.	State level engagement with and appreciation of the SDGs will be enhanced.

## Annex 3

Matrix for the LGA Level			
S/N	Activity	Description	Expected Outcomes
1.	Development of LGA SDGs Information Centre	A one-stop location for everything related to the SDGs will be created across all the LGAs in each state. The centres will have active telephone numbers and the general public will be able to walk in to request any information concerning the SDGs implementation in Nigeria.  The SDGs State office will deploy personnel to co- ordinate the day-to-day running of these centres at the LGA level	The establishment of these centres will improve the information dissemination objective of the office and ultimately ensure the availability and accessibility of relevant materials on the SDGs.
2.	Sensitization of Stakeholders through roadshows	Messages reflecting the importance of the SDGs and the roles of various stakeholders will be distributed. Roadshows will be especially mounted to publicize SDG events and activities. Key messages will be addressed to various levels of individuals and groups, including the Local Government Agencies and parastatals; Business Associations, Youth groups; students; cooperative members; PLDs; Trade Unions, Cultural organizations; CBOs and traditional rulers.	Local level engagements are extremely important in ensuring reach of the SDGs messages to the lowest grassroots of the federation.

# Endnotes

1. ([undp.org/content/undp/en/home/sdgooverview/mdg\\_goals.html](https://undp.org/content/undp/en/home/sdgooverview/mdg_goals.html))
2. United Nations General Assembly. (1987). Report of the world commission on environment and development: Our common future. Oslo, Norway: United Nations General Assembly, Development and International Co-operation: Environment).
3. <https://sustainabledevelopment.un.org/hlpf>
4. OSSAP-SDGs (2019), Achieving the SDGs in Nigeria: Pathways and Policy Options (Report of Simulation-based Scenario Analysis of SDGs Attainment using the Integrated Sustainable Development Goals model for Nigeria).
5. UNDP (2020)
6. National M&E Strategic Plan of Action (2020)
7. Addis Ababa Action Agenda: The final text of the outcome document adopted at the Third International Conference on Financing for Development (Addis Ababa, Ethiopia, 13–16 July 2015) and endorsed by the General Assembly in its resolution 69/313 of 27 July 2015.

# References

1. Brundtland Report (1987) Report of the UN World Commission on Environment and Development
2. FGN (2020) Integration of the SDGs into National Development Planning: A Second Voluntary National Review, Federal Republic of Nigeria, Abuja
3. FGN (2017a) Economic Recovery and Growth Plan (2017-2020), Federal Republic of Nigeria, Abuja
4. FGN (2017b) Implementation of the SDGs: A Voluntary National Review, Federal Republic of Nigeria, Abuja
5. FGN (2015) Nigeria's Road to SDGs: A Country Transition Strategy, Federal Republic of Nigeria, Abuja
6. OSSAP-SDGs (2018) Communication Strategy: For Accelerating the implementation, Communication and Monitoring of SDGs in Nigeria, Abuja
7. OSSAP-SDGs and NBS (2017) Nigeria: Sustainable Development Goals (SDGs) Indicators Baseline Report 2016, Federal Republic of Nigeria, Abuja,
8. Steiner (2018) 'Financing for Development and the 2030 Agenda', in Global Goals Year Book, Macondo Publishing
9. UNDP (2020) Nigeria Development Finance Assessment Report – Integrated National Financing Framework (INFF), UNDP Nigeria.
10. UNDP (2018) National Human Development Report: Achieving Human Development in North East Nigeria, UNDP Nigeria.
11. [www.sustainabledevelopment.un.org](http://www.sustainabledevelopment.un.org)

