

PROFILE

OF

**CENTRE FOR SOCIAL JUSTICE
LIMITED BY GUARANTEE**



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ABBREVIATIONS

BAD	Budgeting Against Development
BPP	Bureau of Public Procurement
CBN	Central Bank of Nigeria
CSJ	Centre for Social Justice
CSO	Civil Society Organization
CWP	Citizens Wealth Platform
DFID	Department for International Development
EFCC	Economic and Financial Crimes Commission
FRA	Fiscal Responsibility Act
FRC	Fiscal Responsibility Commission
FRI	Fiscal Responsibility Index
ICPC	Independent Corrupt Practices and Other Related Offences Commission
IFES	International Foundation for Electoral Systems
INEC	Independent National Electoral Commission
MDAs	Ministries, Departments and Agencies of Government
MDG	Millennium Development Goals
MNCH	Maternal, Newborn and Child Health
MTEF	Medium Term Expenditure Framework
MTSS	Medium Term Sector Strategies
NASS	National Assembly
NGO	Non Governmental Organization
NPWP	National Procurement Watch Platform
OSIWA	Open Society Initiative for West Africa
PFM	Public Finance Management
PFMG	Political Finance Monitoring Group

PFR	Political Finance Report
PPA	Public Procurement Act
SACE	Strengthening Advocacy and Civic Engagement
SDG	Sustainable Development Goals
SMC	Secretariat Management Committee
SURE-P	Subsidy Reinvestment Programme

1. Overview

Centre for Social Justice (CSJ) is a Nigerian Knowledge Institution. It is non-governmental, non-profit and non-partisan organisation registered with the Corporate Affairs Commission as a Company Limited by Guarantee. It was established to introduce professionalism in civil society work and to use social entrepreneurship to provide cutting edge services to enhance and deepen economic, social and political change.

2. Vision

A Nigeria where social justice informs public decision making and guarantees respect of human rights and fundamental freedoms for all.

3. Mission

To be a principal catalyst in mainstreaming social justice in public life through policy engagements and interventions that bring about economic, political and social reforms, rights enhancement and sustainable livelihoods.

4. Objectives

The main objectives are to:

- ❖ contribute to the development and implementation of national laws and policies on social rights and justice in accordance with international best practices;
- ❖ promote accountability, transparency and value for money in public finance management;
- ❖ monitor the extent of Nigeria's compliance with ratified international standards on social rights and justice;
- ❖ provide a resource base and enhance the exchange of information on matters related to social justice;
- ❖ promote popular participation and gender mainstreaming in public decision making;
- ❖ promote wealth creation and poverty reduction strategies as tools for social justice;
- ❖ develop clusters and broaden the constituency of organisations, networks and professionals interested in working for the realization of the foregoing objects.

5. Key Programme Focus

The ongoing programmes of CSJ are in public finance management; political finance reforms; energy and environment reforms and rights enhancement. Our programme activities focus on civil, political, economic, social, cultural and environmental rights and our strategies include research, monitoring and evaluation, advocacy, capacity building, information dissemination and networking.

(I). Public Finance Management (“PFM”)

The Public Finance Management Programme encompasses the entire lifespan of the budgeting process including policy and planning, fiscal responsibility, public procurement,

audit reforms, other PFM laws, medium term expenditure frameworks, macroeconomic and budget analysis. PFM's flagship intervention is the Citizens Wealth Platform (CWP) with membership drawn from non-governmental and faith based organisations, professional associations and other citizens groups. CWP was founded to ensure that public resources are made to work and be of benefit to all. It is coalition with presence in all the states of the Federation. PFM also intervenes through the media - the CSJ Lead Director maintains regular columns in the Monday Punch Newspapers. He also is a regular discussant of PFM issues in the electronic media.

[a]. Fiscal Responsibility: The project's goal is to contribute to good economic governance through the implementation of the Fiscal Responsibility Act ("FRA"), enhancing transparency, accountability, popular participation and value for money in the federal and states fiscal systems and specifically focusing on the strategic economic, social and developmental priorities of the Federal and State Governments.

The key objectives are to:

- ❖ provide a platform for support and learning between Civil Society Organisations ("CSOs"), legislative committees and the Fiscal Responsibility Commission ("FRC") in the oversight of Fiscal Responsibility issues;
- ❖ engage Ministries, Departments and Agencies ("MDAs") in the preparation and review of their Medium Term Sector Strategies (MTSS);
- ❖ engage the preparation process of Medium Term Expenditure Frameworks (MTEF);
- ❖ build the capacity of civil society on the detailed provisions of the FRA and to support CSOs to improve on needed skills for monitoring, reporting and evaluating the implementation of the FRA;
- ❖ engage in action research, monitor, report and engage in action advocacy for the implementation of the FRA;
- ❖ raise public awareness and sensitisation on the FRA through the media;
- ❖ advocate for the enactment of Fiscal Responsibility Laws in states that are yet to enact the law.

Activities include capacity building workshops held in several states of the Federation between 2009 and 2017 which trained over 500 CSO representatives. In 2011, it undertook *fiscal forums* in Gombe, Sokoto, Makurdi and Owerri to sensitise the public on the provisions of the FRA. In 2012, fiscal forums were held in Lagos, Calabar and Enugu while in 2013, fiscal sessions were held in Port Harcourt, Ibadan, Sokoto, Makurdi, Owerri and Gombe. The University Outreach component has led to lectures on fiscal governance for students from different faculties at the Ahmadu Bello University Zaria, University of Lagos, Nasarawa State University, Nnamdi Azikiwe University, University of Calabar, Anambra State University, Benue State University, Othman Dan Fodio University Sokoto and University of Ibadan. Outreaches have also been held in Bauchi State Polytechnic and Bauchi State Univeristy. Further, Fiscal Governance Tribunals were held across the

Federation to give Nigerians of all classes, the opportunity to reveal their experience with the fiscal system and to proffer solutions to its myriad of challenges. The report of the Tribunals is documented in the publication *Voices and Views*.

A manual for the monitoring of the FRA (*Fiscal Reality*) has been produced and over four thousand copies of the manual have been printed and distributed. The manual, apart from containing monitoring strategies also contains a monitoring checklist. A newsletter "*Fiscal Update*" is published on a biannual basis - it reviews the activities of government and its agencies and civil society in fiscal issues. The annotation of the FRA has been published as *Fiscal Responsibility Act Made Easy*. The documentation of best practices to engage the state is published in the *Use of Accountability Mechanisms* which details the step by step analysis of how to hold duty bearers to account and reform the fiscal governance system.

In terms of monitoring and reporting, biannual and annual reports on the implementation of the FRA have been published. The annual reports include "*Obedience in the Breach*", "*Sinking Deeper*", "*Continuation of the Norm*", "*Movement in a Barber's Chair*" and "*Missing Links*"¹. The project has engaged the Central Bank of Nigeria for the CBN to use banking supervision as a mechanism for the implementation of the FRA. It conducted the first diagnostic study on the FRA which revealed the strengths, weaknesses and best practices emerging from the implementation of the FRA.

In 2015, the project engaged in a flagship assessment of how federal MDAs complied with the provisions of fiscal laws, policies and regulations using the instrument of the Fiscal Responsibility Index (FRI). The FRI covers sub-indexes on policy based budgeting; budget comprehensiveness and transparency; budget credibility; budget implementation, monitoring and evaluation; accounting, recording, reporting and external auditing; as well as a special section looking at how the Ministry of Finance delivers in some of the critical provisions of the FRA. 15 pilot MDAs were covered in the assessment.

In 2017, the project developed the framework for the analysis of federal and state government MDAs annual budget using the instrument of the Budget Inequality Index (BII). The Index assessed 8 pilot MDAs on policy issues, inclusiveness, social safety nets and availability and affordability of services. CSJ also assessed the implementation of the Subnational Fiscal Responsibility Plan in six states namely Cross River, Ebonyi, Ekiti, Kebbi, Niger and Yobe. The assessment focused on the themes of accountability & transparency, increase in public revenue, rationalisation of public expenditure, public financial management reforms, and sustainable debt management. In 2012 and 2017, CSJ anchored the assessment of Precept 9 of the Nigerian Natural Resource Charter which was on efficiency and effectiveness of public spending, being a contribution to the report of the Charter in those years.

¹ These are for the fiscal years 2009, 2010, 2011, 2012 and 2013.

The electronic mail listserv csj@pfm-ngr.org disseminates fiscal news and activities on a daily basis. The listserv serves as a discussion forum on fiscal responsibility. The project also publishes articles in the print media and participates in electronic media discussions. The project engaged the FRC in the formulation of its initial work programme and has involved the FRC in all its capacity building activities. Since 2009, the project has reviewed the provisions of Federal Appropriation Bills in the light of the provisions of the FRA. It further reviewed the MTEFs submitted by the President to NASS since 2009.

CSJ has engaged the National Assembly Committees on Finance and Appropriation. It organised the first FRA National Forum in collaboration with the House of Representatives Committees on Finance and Appropriation. The Forum reviewed the provisions of the FRA, implementation so far and best practices that have emerged and validated the results of the diagnostic study. It also organised the first National Forum of Fiscal Responsibility Commissions in 2014. The Forum brought together Fiscal Responsibility Commissions across the Federation to share experiences on the way to enhance fiscal responsibility at the federal and state levels.

At the sub-national level, the focus is on advocacy for enactment of fiscal responsibility laws and in states where the law has been enacted, the focus is the same as the federal level. To encourage states to produce fiscal responsibility laws, a draft model law on fiscal responsibility has been developed. CSJ's core personnel did a clause by clause analysis of the Bayelsa, Anambra and Kaduna States Fiscal Responsibility Bills. The analysis was sent to their respective legislature. CSJ has also presented an advocacy paper on the need for a state level fiscal responsibility law to the Benue State high level retreat for members of the state executive council and the legislature.

[b]. Pro Poor and Rights Based Approaches to Budgeting: The major thrust of this project is action research and knowledge based advocacy for mainstreaming pro poor and rights based approaches to budgeting. The FRA is anchored on the need to give effect to the economic objectives contained in the Fundamental Objectives and Directive Principles of State Policy (Chapter 2 of the Constitution of the Federal Republic of Nigeria 1999). However, the economic objectives reflect some measure of governmental "social responsibility". It is the commitment of CSJ to mainstream social responsibility into fiscal responsibility. Since 2009, CSJ also embarked in isolating frivolous, inappropriate, unclear and wasteful expenditure proposals in the federal budget bill and bringing it to the attention of the legislature. Civil Society Summits on the Budget are held to review budgetary provisions proposed by the executive before the legislature starts consideration of the budget and this is followed by recommendations and lobby at the legislature.

CSJ championed the formation of Citizens Wealth Platform for promotion of public interests in budgeting. On a yearly basis since 2011, CSJ produces the state by state pull-out of the federal capital budget and consolidates them on geopolitical zone basis. The pull-outs are

published and sent to CWP members across the Federation for use in capital budget monitoring and evaluation.

CSJ reached out to large audiences through its documentary titled “*Budgeting Against Development (BAD)*”. The production which won the best of Nollywood awards in the documentary category in 2013 provided the opportunity to engage millions of Nigerians with budgeting information.

[c). Sectoral Interventions: Sectoral interventions include research and using the findings for evidence based advocacy. Key research works that have improved sectoral advocacy include “*Review of Key Education Policies against Federal Education Budgets 2009-2013*”; “*Review of Key Health Policies against Federal Health Budgets 2009-2013*”; “*Review of 2013 Capital Budget Proposals of Key MDAs against the Background of Nigeria’s Development Agenda*”; “*Review of Nigeria’s Key Development Policies and Financial Commitments on Infrastructure 2010-2013*”. Others include “*Maternal New Born and Child Health Standards and Federal Budgets 2010-2016*”; “*Maternal New Born and Child Health Standards and Kaduna State Budgets 2010-2016*”; and “*Maternal New Born and Child Health Standards and Katsina State Budgets 2010-2016*”. In 2016 and 2017, it led CSOs working in health sector to engage the 2017-2019 and 2018-2020 health sector MTSS respectively. On a yearly basis since 2014, CSJ specifically reviews the budgetary provisions on MNCH and produces a policy brief with which to engage the legislature. Thereafter, it produces a capital budget pull-out on MNCH which is used by CWP members across the Federation to monitor capital projects. Further, CSJ has reviewed the implementation of the oil subsidy intervention programme called SURE-P.

The interventions also include engagement of Nigeria’s dominant faiths - the Christian and Muslim religions. A manual on “*Public Finance Management and Christianity - Insight from the Holy Bible*” and a “*Manual on Amanah (Trust) in Fiscal Governance: An Overview from the Qur’an and Hadith*”. The two manuals formed the basis for the training of over 300 clerics of both faiths on the fundamentals of PFM as it relates to their holy books and faiths.

CSJ strongly intervened in the cost of governance debate through a detailed analysis and review of the fiscal governance structure in Nigeria and engaged the official committee set up by government to make recommendations on the cost of governance. The details of the intervention are documented in; “*Cost of Governance; Adjusting the Structures*”.

[d). Public Procurement: The goal of the procurement intervention is to contribute to the emergence of a functional, transparent, accountable, value for money and gender sensitive public procurement system in support of Nigeria’s national development. This has led to the establishment of the Nigeria Public Procurement Observatory.

The Objectives of the Observatory are to:

- ❖ build the capacity of stakeholder groups for the engagement of the public procurement system;
- ❖ advocate for the passage of public procurement laws at the state level in some focal states;
- ❖ engage in action research, monitor and report on the implementation of federal public procurement relating to agencies involved in Sustainable Development Goals (SDGs);
- ❖ raise public awareness and sensitization on public procurement reforms.

Activities so far include a series of capacity building workshops held between the years 2009 to 2015 which trained over 400 CSO representatives. The project has collaborated with the Bureau of Public Procurement (BPP) in organizing sensitisation sessions on the Public Procurement Act (PPA). A manual for the monitoring of the Public Procurement Act (*Insisting on Due Process*) has been produced and over 2000 copies of the manual have been printed and distributed. The manual apart from containing monitoring strategies also contains a monitoring checklist. A newsletter “*Observatory News*” is published on a biannual basis - it reviews the activities of government and its agencies, contractors and service providers and civil society in procurement issues. The annotation of the PPA has been prepared and published.

In terms of monitoring and reporting, biannual and annual reports on the implementation of the PPA have been published. The reports include “*Half-Hearted Attempts*” and 2009, 2010 and 2011 Annual Reports. CSJ has observed the bid opening process of not less than 1000 MDAs over the past six years. The project has engaged the President of the Federal Republic of Nigeria and the Attorney General of the Federation through a suit at the Federal High Court on the need to constitute the National Council on Procurement. The High Court ruled against the Observatory and we have proceeded on appeal. The Observatory designed a Code of Conduct for civil society procurement observers which, was adopted and published by the Bureau of Public Procurement. The Observatory conducted and published the first diagnostic study on the implementation of the PPA which revealed the strengths, weaknesses and best practices emerging from the implementation of the PPA.

The electronic mail listserv csj@pfm-ngr.org disseminates procurement news and activities on a daily basis. The listserv serves as a discussion forum on public procurement. The project also publishes articles in the print media and participates in electronic media discussions.

At the sub-national level, the focus is on advocacy for enactment of the law and in states where the law has been enacted, the focus is the same as the federal level. To encourage states to produce public procurement laws, a draft model law on public procurement has been developed. The project’s core personnel did a clause by clause analysis of the

Bayelsa, Enugu and Nasarawa State Public Procurement Bills. The analysis was sent to the State legislature. The project also trained public servants in Cross River State on procurement reforms in 2010 and in collaboration with BPP has been involved in procurement audits across several MDAs.

[e]. Audit Reforms: The project's goal is to contribute to the reform of audit laws and practices as a basis for enhanced transparency and accountability in PFM. It is specifically tied to advocacy, sensitisation and awareness raising, networking and capacity building for the enactment of Audit Reform Bills into law at the federal and state levels.

The activities so far include capacity building workshops which set out to build CSO's capacity on the intricacies of the audit process as a part of the budgeting process. The workshops trained over 150 CSOs on audit reforms. The project undertook a clause by clause analysis of the federal Audit Bill and submitted the outcome to the House of Representatives Committee on Public Accounts. The analysis introduced best practices and sought to find remedies to the mischief in the existing law.

The Audit Policy Forum was held to bring together stakeholders in audit to review extant policies, address topical issues of concern, examine "where we are"; "where we are proceeding to"; "present challenges"; and "lessons learned from previous activities". It brought together officials from the office of the Auditor General for the Federation, Accountant General of the Federation, Public Accounts Committee in the House of Representatives, professional groups in auditing and NGOs. The project published articles in the print media in promotion of audit reforms. The topics of the articles include the imperative of a new audit legislation; auditing statutory corporations, commissions and agencies; follow up on audit recommendations; auditing of public accounts - the missing links; timeliness of audit reports; establishing the Audit Service Commission; auditing the privatisation programme; governance issues in public audit, etc. The media intervention increased public understanding and sensitisation on the contents of audit reforms. The way forward on national and state audits arising from this project has been collated and documented in an analysis titled "*Higher Decibels of Accountability*".

The project undertook advocacy visits for support to the passage of the Audit Reform Bill to the office of the Accountant General of the Federation, Auditor General for the Federation, Ministry of Women Affairs, Public Accounts Committee of the House of Representatives, and print media organisations. It also contributed to the public hearing on the Bill for an Act to make provisions for the *Creation of the National Office of Government Performance, Audit and Accountability* that was introduced into the sixth session of the House of Representatives. At the state level, the project's core personnel have drafted a model Audit Bill for Enugu State which is awaiting presentation to the State House of Assembly.

Finally, CSJ in 2018 is commencing the monitoring of the work of the Public Accounts Committee of the House of Representatives with a view to ensuring follow-ups in audit recommendations.

(II). Political Finance Reforms

CSJ is engaged in Political Finance Reforms (PFR). This includes activities targeted at capacity building for political parties and the civil society; reduction of the influence of money in electioneering; reporting on the expenses of political parties and candidates and monitoring of same by the Independent National Electoral Commission (“INEC”). The overall goal is to enhance transparency and the observance of best practices in campaign and political financing.

In 2011, CSJ’s personnel anchored the training of political party bursars on financial reporting obligations of political parties and retiring election expenses to INEC under the 2006 Electoral Act. Its lead director also made a presentation on political finance reforms at a workshop for members of the Electoral Reform Committee in 2009. In the run-up to the 2015 general elections, on the invitation of INEC, CSJ trained INEC personnel across the Federation on monitoring the campaign expenses of political parties and candidates and reviewed the campaign finance monitoring handbook and manual. Our advocacy led to INEC devising campaign finance monitoring templates for candidates. The reporting had previously been restricted to political parties.

CSJ organized capacity building for civil society groups and published a monitoring manual in the run-up to the 2011 and 2015 elections. It thereafter deployed monitors across the country to monitor campaign finance and use of state and administrative resources at the presidential level. The reports emanating from the exercises are titled “*Non Transparent Spending*” and “*Still Above the Ceiling*”. CSJ organised training and deployed campaign finance monitors for the Edo and Ondo State gubernatorial elections in 2012 and 2016. It also monitored the Anambra State gubernatorial elections in 2012. The reports of the monitoring have been published.

CSJ sent a memorandum to the Electoral Reform Committee headed by Justice Uwais on the reform of the political finance provisions of our laws. It also sent a memorandum to legislative Committees in the Senate and the House of Representatives on the reform of political finance provisions of the Constitution and the Electoral Act. CSJ has documented an occasional paper on “*Fiscal Issues in Elections*”. It has also compiled “*Legal Standards on Political Finance and the Use of State and Administrative Resources in Nigeria*”. In late 2007 and early 2008, CSJ engaged INEC through series of letters and reminders on the need for political parties to render accounts of their 2007 electioneering expenses as required by sections 89 and 94 of the 2006 Electoral Act. CSJ was on the Steering Committee of the Political Finance Monitoring Group (PFMG) and the group included political parties, civil society organizations, anti corruption agencies such as ICPC and

EFCC, the academia, etc. Since 2009, CSJ has been part of media discussions firstly, for the implementation and secondly, the reform of the political finance provisions of the Electoral Act 2006.

(III) Energy and Environment Reforms

[a] Power Sector Reforms: The goal of the power sector intervention is the establishment and maintenance of an inclusive and participatory platform that will contribute to the development of a rule based Nigerian power sector that is self-reliant, environmentally friendly, sustainable, promoting universal access to affordable and quality electricity to support national development. The sub goals or objectives include: raising public awareness and sensitisation on the contents of the Electric Power Sector Reform Act; legislative and policy advocacy for the development of aspects of the reforms not presently covered by policy and legislation; engagement and support to official institutions and agencies such as National Assembly Committees, Presidential Committees, Nigerian Electricity Regulatory Commission, Bureau for Public Enterprises, etc; capacity building for enhanced engagement and holding duty holders to account, essentially promoting demand for accountability; and networking for continuous information exchange.

The project is committed to the realisation of 8 outputs namely increased stakeholder participation in the design of the Platform for engaging power sector reforms; increased public understanding, awareness and sensitization on the contents of the reforms; enhanced transparency and accountability of power sector reforms and enriched national policies. Other outputs are enhanced legislative framework; enhanced affordability of electricity; enhanced access to electricity and increased capacity building. Current activities include power procurement watch which focuses on monitoring power sector procurements, policy work around national strategic documents and a legal framework for responding to legal infractions to the Electric Power Sector Reform Act.

The project organized capacity building workshops for over 150 CSOs in Lagos and Abuja on the legal and policy issues in power sector reforms in 2011. It also organised a workshop in Abuja in 2011 to review the draft Multi Year Tariff Order issued by the Nigerian Electricity Regulatory Commission. The workshop interrogated the modalities, framework, building blocks and macroeconomic indicators underling the determination of the tariffs and fees chargeable in the electricity industry and produced recommendations that were submitted to NERC.

In collaboration with NERC, the project organized eight Power Consumer Assemblies in 2011 (Lagos, Ado Ekiti, Calabar, Makurdi, Abuja, Gombe, Sokoto and Owerri) to enlighten and sensitise stakeholders across the country on the issues and challenges in power sector reforms. Over 4000 participants attended the forums. The project currently works on freedom of information issues in electric power sector reforms.

In 2015, CSJ was appointed into the Local Content Committee of the Power Sector by NERC, the sector's regulator. The Committee has produced guidelines and regulations for local content in the Nigerian Electricity Industry. Finally, CSJ has been a regular participant of the National Council on Power submitting memoranda whose components have been included in the final communiqué.

[b] Renewable Energy Interventions: In 2013, CSJ prepared a consultative paper on infrastructure and alternative energy platforms. The paper *Green Policies and Budget* pointed out the cost effectiveness of using green energy for development. Also, the project undertook a study - *Implementing the Nigerian Gas Master Plan* which reviewed the Master Plan's key features and actionable components. Two town hall meetings seeking to set agenda for the 2015 election cycle and to mainstream renewable energy debate into the agenda of the 2015 elections were held in Enugu and Lagos respectively in 2015.

The project organized a value for money study on renewable energy across the six geopolitical zones of Nigeria. Imo, Rivers, Lagos, Bauchi, Nasarawa and Kaduna States were used as pilots for the study. The study established the poor status of procurement and execution of federal renewable energy projects. The project also studied the implementation of the Nigerian Electricity Market Stabilization Facility disbursed by the Central Bank of Nigeria. The study established that the ₦213 billion Stabilization Fund would have generated more megawatts if invested in renewable energy.

[c] Climate Change Interventions: With the support of the Heinrich Boell Foundation and the German Embassy, Centre for Social Justice (CSJ) has engaged in studies on a number of issues on climate change, the budget and public finance management processes in furthering climate change mitigation and adaptation and building resilience. The ten sectors are agriculture, power, works, housing, transport, water resources, labour and productivity, mining, environment and financing options for climate change. The studies also sought to develop a low carbon template and framework for the Nigerian federal budgeting system. The studies analysed budgetary and fiscal developments in ten sectors; brought out challenges, low hanging fruits and ended with recommendations on the way forward to reduce carbon footprints, increase access to electricity and improve value for money in federal budgeting. The studies have developed an empirical framework for engaging climate change through the budgeting system.

The project also developed published interventions and inputs into the Medium Term Sector Strategies 2018-2020 in key sectors of agriculture, power and transport. The overall goal of these interventions is to get the buy-in of key policy makers and implementers in the executive and legislature for effective budgetary action on Climate Change as prescribed in Nigeria's National Determined Contribution (NDC) and mainstreaming the findings of the reports for use in policy formulation in the MTSS and MTEF planning, budget preparation

and implementation. Since 2016, the project has been producing budget reviews aimed at decarbonising the federal budget.

Also, CSJ in 2017 interrogated the mainstreaming of climate change considerations in key development projects in Lagos State through the Lagos state Development Plan and International Development projects as well as the Environmental Management and Protection Law against the background of climate change and waste management. CSJ through its cluster- the Citizens Wealth Platform (CWP) has developed a two year strategic plan for civil society intervention in climate change and renewable energy. The cluster strengthens civil society around the findings of our studies to push for climate change mainstreaming in official policy and implementation actions.

(IV). Rights Enhancement

For the enhancement of the right to health and realisation of universal health coverage, CSJ has reviewed the extant practices and challenges encountered under the National Health Insurance Scheme and made far reaching recommendations. It has also undertaken a clause by clause analysis of the Senate Bill to repeal the National Health Insurance Act and replace same with a new law. It has worked with stakeholders to develop an Immunization Finance Bill awaiting presentation to the House of Representatives whilst its work on a draft Bill for a Health Development Bank has reached an advanced stage.

Another notable area of intervention is the monitoring and reporting on the administration of electoral justice. After the 2011 and 2015 general elections, CSJ trained and deployed monitors to monitor the adjudication of election disputes across the Federation. The reports produced thereafter are the “*Judiciary and Nigeria’s 2011 Elections*” and the “*Judiciary and Nigeria’s 2015 Elections*”. The reports have been used to engage stakeholders for reforms in the administration of electoral justice. One of the recommendations of the monitoring report on the judiciary and the 2011 elections was adopted as a bill before the legislature. The bill proposes that the 60 day time frame for the conclusion of an appeal from an election tribunal shall not start to run until the records of appeal have been compiled and transmitted to the Court of Appeal.

The National Assembly has embarked on constitutional reforms. CSJ has engaged the reforms in matters of economic, social and cultural (ESC) rights. Essentially, the thrust is to advocate for a constitutional recognition, as rights properly so called, of the minimum core obligations of ESC rights. CSJ’s reform agenda also focuses on the provisions relating to public finance management and political finance. An occasional paper on the *Justiciable Constitutionalisation of ESC Rights* has been prepared and disseminated. In collaboration with Health Reform Foundation of Nigeria, it has also prepared a memorandum sent to the

National Assembly on the *Justiciable Constitutionalisation of the Right to Health - a Framework for Action*².

A second memorandum on fiscal governance issues has also been sent to the Senate and the House of Representatives Committees on Constitution Review. The proposal for a time frame for the President to submit the annual budget to the legislature has been approved in the constitution review exercise by the legislature.

CSJ engages in public impact litigation for the enforcement of PFM and other laws. Examples include the concluded suit where the Federal High Court ordered the President, Minister of Finance and National Assembly to set the limits of consolidated debt for the federal, state and local governments. In the Ghost Workers case, the court ordered the disclosure of the details of MDAs where ghost workers were found and the numbers per MDA. Again, in the Statutory Transfer suit, the court ordered the Minister of Finance to disclose the details of statutory in the federal budget. Another suit against the President and Minister of Finance which relied on the liberalized *locus standi* provisions of the FRA 2007 sought the constitution of the FRC. The suit facilitated the eventual constitution of the FRC by the President. CSJ is in court for mandamus to compel the President to set up the National Council on Public Procurement. The case is pending at the Court of Appeal. We have also sued the President seeking an order to compel him to appropriate funds, being one percent of the Consolidated Revenue Fund to finance the Basic Health Care Provision Fund as provided by the National Health Act. On several occasions, CSJ utilizes the freedom of information provision to liberalise access to fiscal information.

CSJ also litigates human rights violations and the most recent is the case of a victim of violation of the fundamental right to life. In *Chidiebere Promise Okere & Anor v Corporal Olotu Owoicho & 2 Ors*, the High Court awarded general and exemplary damages in the sum of N152million against the Police and the Federal Government. This appears to be the highest of such award of damages by the courts in recent fundamental rights jurisprudence. Again, in *Eze Onyekpere & 5Ors v Nigeria Police*, the Federal High Court awarded the sum of N7.6 million as damages against the Nigerian Police for rights violation.

CSJ hosted the litigation centre of the Stop Impunity Nigeria Campaign a collaboration of four CSOs³, the National Orientation Agency, Nigeria Supreme Council for Islamic Affairs and the Christian Association of Nigeria. Within the context of terrorism and insurgency in North East of Nigeria, CSJ in collaboration with the National Human Rights Commission has trained and deployed monitors for the assessment of the human rights situation in the North

².It is befitting to report that some of the recommendations of the memorandum including primary and maternal health as part of the fundamental rights of Nigerians were approved by the NASS during the 2015 constitution amendment. However, the President refused to assent to the constitution amendment bill.

³ Community Life Project, Media Rights Agenda and Human Development Initiative and CSJ were the collaborating CSOs.

East. It is also involved in capacity building and mentoring of selected fellows and NGOs in the North East of Nigeria. This has been ongoing since early 2017.

6. Major Publications

(I) Policy Briefs

- ❖ Policy Brief (Improving Maternal, New Born and Child Health Proposals in the 2018 Federal Budget)
- ❖ Policy Brief (Improving Maternal, New Born and Child Health Proposals in the 2017 Federal Budget)
- ❖ Policy Brief (Improving Maternal, New Born and Child Health Proposals in the 2016 Federal Budget)
- ❖ Policy Brief (Improving Maternal, New Born and Child Health Proposals in the 2015 Federal Budget)
- ❖ Policy Brief (Improving Maternal, New Born and Child Health Proposals in the 2014 Federal Budget)
- ❖ Policy Brief (Fiscal Governance Series 1): Fiscal Stabilisation for Improved Fiscal Governance
- ❖ Policy Brief (Fiscal Governance Series 2): National Assembly and the Cost of Governance
- ❖ Policy Brief (Fiscal Governance Series 3): Public, Political and Judicial Officers and the Cost of Governance
- ❖ Green Policies and the Budget: A Policy Brief for Sustainable Energy in Nigeria, 2015
- ❖ Policy Brief: Power Sector Medium Term Sector Strategies (MTSS) 2018-2020
- ❖ Policy Brief: Transport Sector Medium Term Sector Strategies (MTSS) 2018-2020
- ❖ Policy Brief: Health Sector Medium Term Sector Strategies (MTSS) 2018-2020
- ❖ Policy Brief: Health Sector Medium Term Sector Strategies (MTSS) 2017-2019
- ❖ Policy Brief: Agriculture Sector Medium Term Sector Strategies (MTSS) 2018-2020
- ❖ Improving the Efficiency and Effectiveness of Health Care Delivery under the National Health Insurance Scheme

(II) Books – Public Finance Management

- ❖ Fiscal Reality (Fiscal Responsibility Act Monitoring Manual), 2009
- ❖ Insisting on Due Process (Public Procurement Act Monitoring Manual), 2009
- ❖ Public Procurement Report 2009
- ❖ Public Procurement Report 2010
- ❖ Public Procurement Report 2011
- ❖ Public Procurement Act Made Simple
- ❖ Diagnostic Study on the Implementation of the Fiscal Responsibility Act
- ❖ Obedience in the Breach (Annual Report on the implementation of the FRA 2009)

- ❖ Sinking Deeper (Annual Report on the implementation of the FRA 2010)
- ❖ Fiscal Responsibility Act Made Simple, 2010
- ❖ Continuation of the Norm (Annual Report on the implementation of the FRA 2011)
- ❖ In the Name of Appropriation: All Things are Possible, 2012
- ❖ Movement in a Barber's Chair (Annual Report on the implementation of the FRA 2012)
- ❖ Many Miles to Go (2013 Federal Capital Budget Report)
- ❖ A Review of Nigeria's Key Economic Development Policies and Financial Commitments on Infrastructural Projects (2010-2013)
- ❖ Review of 2013 Capital Budget Proposals of Key Ministries against Nigeria's Development Agenda
- ❖ A Review of Subsidy Reinvestment and Empowerment Programme (SURE-P) Intervention in Nigeria, 2013
- ❖ Right to Health in Nigeria (A Review of Key Health Development Policies against Federal Health Budgets 2009-2013)
- ❖ Right to Education in Nigeria (A Review of Key Education Development Policies against Federal Education Budgets 2009-2013)
- ❖ Recommendations on the Line Items of the 2013 Federal Budget Estimates
- ❖ Appropriating for Frivolities (Being a Review of the Approved 2013 Budget Documenting Wasteful and Unclear Expenditures)
- ❖ Legal and Policy Framework for Funding Infrastructure Development In Nigeria, 2013
- ❖ Missing Links (Annual Report on the implementation of the FRA 2013)
- ❖ Review of the 2014 Federal Budget Proposals
- ❖ A Manual on Public Finance Management and Christian Faith (Insight from the Holy Bible, 2014)
- ❖ A Manual on Amanah (Trust) in Fiscal Governance: An Overview from the Qua'ran and Hadith, 2014
- ❖ Cost of Governance: Adjusting the Structures, 2014
- ❖ Analysing SURE-P in Action, 2014
- ❖ Voices and Views (Report of the Fiscal Governance Tribunals), 2015
- ❖ Use of Accountability Mechanisms, 2015
- ❖ Benchmarking Selected Nigeria's MDAs using the Fiscal Responsibility Index, 2011-2013 (2015)
- ❖ Review of the 2015 Federal Budget Proposals
- ❖ 2015 Federal Capital Budget Pullout (Improving Fiscal Governance in Maternal, New Born and Child Health)
- ❖ Recommendations on the Line Items of Frivolous, Inappropriate, Unclear and Wasteful Estimates in the 2016 Federal Appropriation Bill
- ❖ 2016 Federal Capital Budget Pullout (Improving Fiscal Governance in Maternal, New Born and Child Health)

- ❖ Engaging (being a review of) the 2016 Federal Budget in ten sectors vis, Agriculture, Education, Environment, Housing, Mining, Power, Transport, Water Resources and Works
- ❖ Maternal, New Born and Child Health Standards and Federal Budgets 2010-2015
- ❖ Maternal, New Born and Child Health Standards and Kaduna State Budgets 2010-2015
- ❖ Maternal, New Born and Child Health Standards and Katsina Budgets 2010-2015

(III) Books: Political Finance

- ❖ Political Finance Monitoring Manual 2011
- ❖ Non Transparent Spending (A Report on Campaign Finance and the use of State and Administrative Resources in the 2011 Presidential Elections)
- ❖ In Defiance of the Law (A Report on Campaign Finance and the use of State and Administrative Resources in the Anambra State 2013 Gubernatorial Elections)
- ❖ Spending to Rule (A Report on Campaign Finance and the use of State and Administrative Resources in the Ondo State 2012 Gubernatorial Elections)
- ❖ Spending to Win (A Report on Campaign Finance and the use of State and Administrative Resources in the 2012 Edo Gubernatorial Elections)
- ❖ Political Finance Monitoring Manual 2014
- ❖ Still Above the Ceiling (A Report on Campaign Finance and the use of State and Administrative Resources in the 2015 Presidential Elections)
- ❖ Legal Standards on Political Finance and the Use of State and Administrative Resources
- ❖ Impunity is the Norm (A Report on Campaign Finance and the use of State and Administrative Resources in the Ondo State 2016 Gubernatorial Elections)
- ❖ Serial Violations (A Report on Campaign Finance and the use of State and Administrative Resources in the Edo State 2016 Gubernatorial Elections)

(IV) Books - Rights Enhancement

- ❖ The Judiciary and Nigeria's 2011 Elections
- ❖ The Judiciary and Nigeria's 2015 Elections

(V) Others

- ❖ Review of the Nigerian Gas Master Plan
- ❖ Fiscal Issues in Elections and INEC
- ❖ Federal Capital Budget Pull-Outs 2010, 2011, 2012, 2013, 2014, 2015 and 2016
- ❖ Audit Bill 2008
- ❖ Analysis of the 2010 Federal Appropriation Bill
- ❖ 2010 Federal Appropriation and the FRA
- ❖ Higher Decibels of Accountability (Audit Reforms)
- ❖ Clause by Clause Analysis of the Audit Reform Bill
- ❖ Clause by Clause Analysis of the Fiscal Responsibility Bills of Anambra, Bayelsa and Kaduna States

- ❖ Irreducible Minimums
- ❖ Half-Hearted Attempts
- ❖ Justiciable Constitutionalisation of Economic, Social and Cultural Rights
- ❖ CSJ Bulletin - 1 volume
- ❖ Fiscal Update - 5 volumes
- ❖ Observatory News - 6 volumes

7. Major Achievements

(I) Introducing Professionalism Into CSO Work

With the professional experience of key facilitators and resource persons of CSJ, we have succeeded in introducing professionalism in civil society interventions to the budgeting process encompassing fiscal responsibility, public procurement and other major areas of budgeting. CSJ is regularly invited by legislative committees in the National Assembly to make presentations on critical areas of PFM. Our evidence based analysis of budgets and the implementation of laws and policies has elevated PFM discourse in Nigeria and contributed to the resolution of knotty issues. Without equivocation, CSJ has built and demonstrated great capacity in fiscal governance and this has facilitated the work of other stakeholders in MDAs and civil society.

Key victories have been recorded in litigation for protection of rights, for instance, the N152million damages secured for a victim of rights violation; debt limitation for the three tiers of government; exposure of ghost workers; various favourable judgements for disclosure of fiscal information under the Freedom of Information Act, etc.

(II) The Citizens Wealth Platform (CWP)

The emergence of the CWP has led to the harmonisation of civil society voices in public expenditure management. CWP makes critical inputs into federal and state budget approval processes. Between the years 2013 to 2016, CSJ identified not less than N750 billion in proposed wasteful federal expenditure. In 2013, the total savings made by the legislature based on our recommendations in the frivolous expenditure documentation was the sum of N13.419billion; in 2014, it was the sum of N14.597billion; in 2015, it was N35.455billion and for 2016, it was N71.954billion. But more could have been saved if there was concerted effort between the executive, legislature and civil society. The capital budget pull-outs and monitoring template have facilitated budget monitoring across the Federation. The monitoring reports are fed into the system through interactions with the executive and legislature. Regular dissemination of PFM information and listserv discussions are ongoing.

(III) Capacity Building

Our workshops have equipped participants with knowledge for their interventions in fiscal responsibility, public procurement, campaign finance, etc. We have equipped not less than 2000 CSO personnel with knowledge. This has been further facilitated by the manuals we produced which are the first civil society manuals in Nigeria dealing with these subjects.

Indeed our works are the first literature (based on Nigerian law) produced by any Nigerian author on the subjects of fiscal responsibility, public procurement and campaign finance reforms. The manuals have not only helped civil society but have been helpful to the Fiscal Responsibility Commission, Bureau of Public Procurement, INEC, the legislature and the Budget Office of the Federation.

(IV) Shaping Policy Positions and Debates

Our intervention with INEC led to the administrative rules and approval of template for candidates reporting of their campaign spending. Again, our interventions so far have contributed to the implementation of the FRA and the PPA through bringing to the fore, areas in need of strengthening and ensuring that civil society's voice is heard in official policy debates. We have provided evidence based research outcomes to policy makers in the executive and the legislature. The fact that aspects of the laws are obeyed in the breach has also formed part of the policy debates.

(V) Shaping Legislation And Legislative Interventions

Our interventions have led to best practices being incorporated into some new fiscal laws such as the Fiscal Responsibility and Public Procurement Laws of Bayelsa State. A more progressive provision (compared to the Federal provision) found in the sub-national Bayelsa State Fiscal Responsibility Law 2009 in section 20 (1) (e) would not have been there but for our intervention. The sections clearly requiring the annual budget to be accompanied by:

(iii) target employment rate and (iv) targets for the realization of the rights to education, health, adequate housing and to sustainable improvements in the standard of living...

Our memorandum to the Finance Committee of the House of Representatives in 2009 facilitated the presentation and passage of a motion calling on the executive to present the MTEF 2009-2011 for legislative approval.

(VI) Awareness Raising

We have successfully raised awareness on the need for enhanced reforms in various facets of national life covered by our programming. For instance, over four hundred media articles and participation in two hundred electronic media discussion panels were recorded in the last six years. The awareness raising covered PFM, political finance and power sector reforms, with constitutional reforms as a cross cutting issue. The weekly columns in the Punch and Independent newspapers have raised the stakes on topical issues within our mandate.

(VII) Charting New Directions

Civil society has virtually been silent on the need for political finance reforms. The work of CSJ has kept the little flicker of hope alive to ensure that policy debates do not totally ignore the subject of political finance. It is the hope that activities leading to the elections will

revitalize the importance of this work. Through our work at the federal level and in Anambra, Edo and Ondo States, campaign finance issues are being mainstreamed into popular discourse. Our interventions led INEC to activate the campaign finance reporting obligations of candidates and thereafter designed templates for reporting.

8. Continued Expectations

CSJ looks forward to continue providing leadership in the civil society sector in matters of fiscal governance and public finance management.

9. Structure

The organisation is structured into two components i.e. the Board of Directors and the Secretariat.

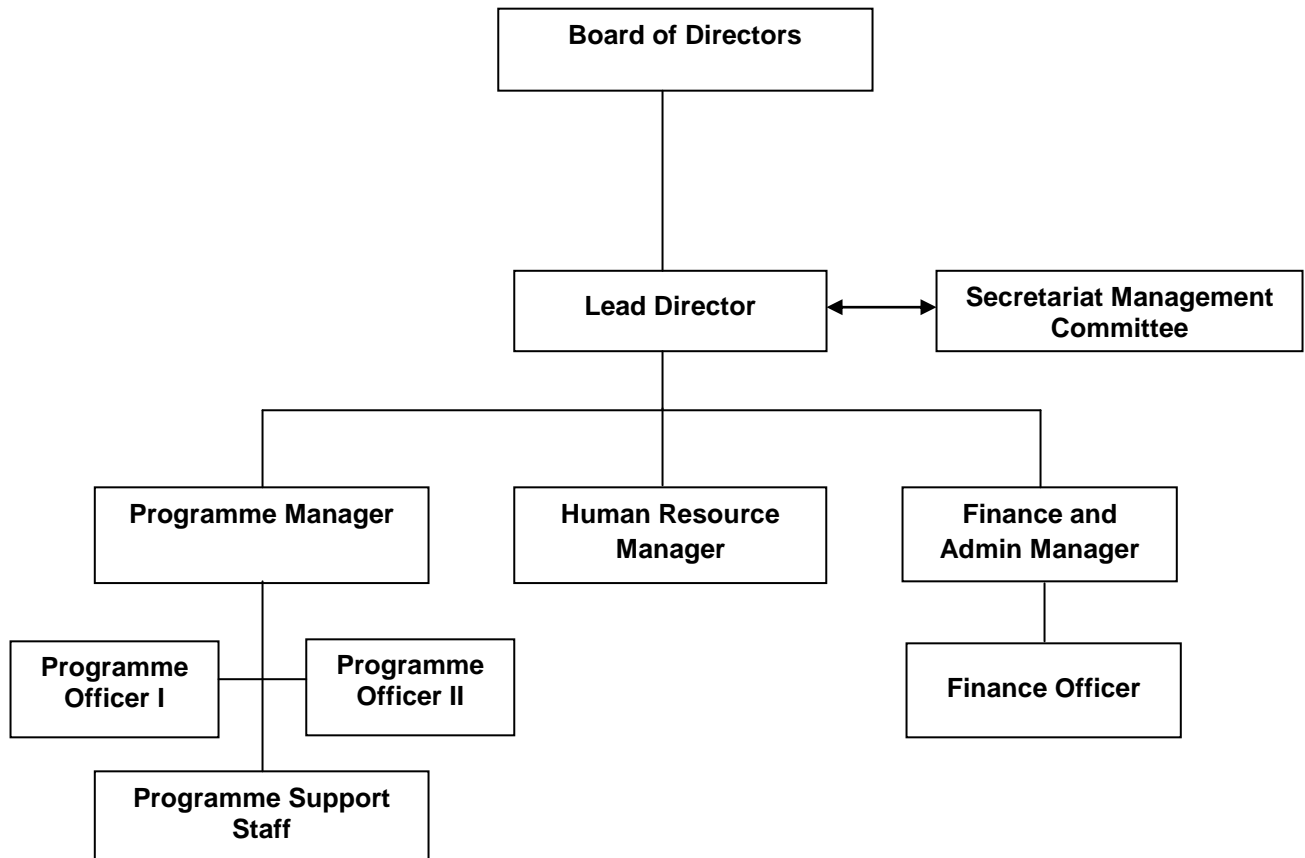
(I) Board

CSJ has a compact team of four directors who bring different competencies and practical experiences in organisational management. The directors are responsible for formulating policy and the overall policy direction and guidance of the organisation. The current directors are Eze Onyekpere Esq (Lead Director), Dr Jane Francis Duru, Kalu Onuoha Esq and Dr Amakom Uzochukwu.

(II) Secretariat

The Secretariat runs the organisation on a day-to-day basis and implements the decisions of the Board of Directors. The Secretariat is led by the Lead Director who presides over the Secretariat Management Committee (SMC). The SMC is made up of the Lead Director, the Accountant and the most senior programme officer. Programme staff are in charge of specific programmes and projects and the available competencies include law, economics, accounting and fiscal governance. Support staff completes the structure at the Secretariat. CSJ also works with a plethora of consultants and volunteers who render services in their areas of expertise.

(III) Organogram



10. Finance And Administration

The organisation's finance policies are set and approved by the Board of Directors and implemented at the Secretariat under the guidance of the Lead Director. CSJ has procurement, accounting, human resource, banking policies, etc. The Finance Officer is in charge of the account books and prepares financials including budgets, monthly and quarterly financial statements, bank reconciliations, and cash and bank records. The Accountant also disburses funds with the approval of the Lead Director. The Lead Director reports to the Board through half yearly and other meetings.

CSJ receives its major funding support from international donor agencies. So far, we have been supported by the Canadian International Development Agency, Ford Foundation, Misereor, Friedrich Ebert Stiftung, Heinrich Boll Foundation, International Foundation for Electoral Systems (IFES), Open Society Initiative for West African (OSIWA), Federal Public Administration Reform Programme of DFID, SACE Project of the United States Agency for International Development, Embassy of the Federal Republic of Germany, etc.

11. Major Governmental Partners

- ❖ Bureau of Public Procurement
- ❖ Debt Management Office
- ❖ Fiscal Responsibility Commission
- ❖ Budget Office of the Federation
- ❖ National Orientation Agency
- ❖ Public Accounts Committee of the House of Representatives
- ❖ Committee on Appropriation in the House of Representatives
- ❖ Committee on Finance in the House of Representatives
- ❖ Committee on Public Procurement in the House of Representatives

12. Networks Affiliated To

- ❖ National Procurement Watch Platform (NPWP)
- ❖ Political Finance Monitoring Group (PFMG)
- ❖ Citizens Wealth Platform (CWP)

13. Contact Address

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