

Operational Plan 2011-2015 DFID NIGERIA

May 2011

Contents:		
	Introduction	1
Section 1:	Context	2
Section 2:	Vision	3
Section 3:	Results	4-5
Section 4:	Delivery and Resources	6-9
Section 5:	Delivering Value for Money	10
Section 6:	Monitoring and Evaluation	11
Section 7:	Transparency	12



Introduction

The UK Government is determined to help reduce the inequalities of opportunity we see around the world today. We believe that promoting global prosperity is both a moral duty and in the UK's national interest. Aid is only ever a means to an end, never an end in itself. It is wealth creation and sustainable growth that will help people to lift themselves out of poverty.

In May 2010, the International Development Secretary, Andrew Mitchell, commissioned the Bilateral Aid Review (BAR) to take a comprehensive and ambitious look at the countries in which the Department for International Development (DFID) works through our direct country and regional programmes. The review focussed on the best ways for the UK to tackle extreme poverty, ensuring that we make the greatest impact with every pound we spend. In parallel, through the Multilateral Aid Review (MAR), DFID assessed how effective the international organisations we fund are at tackling poverty.

On the 1st March 2011, the key outcomes of the reviews were announced, including the results that UK aid will deliver for the world's poorest people over the next four years. The Bilateral Aid Review has refocused the aid programme in fewer countries so that we can target our support where it will make the biggest difference and where the need is greatest. The Multilateral Aid Review findings enable us to put more money behind effective international organisations which are critical to delivering the UK's development priorities. In addition the independent Humanitarian Emergency Response Review looked at how the UK can build on its strengths in responding impartially to humanitarian needs and help ensure future disaster responses can be better prepared and coordinated.

DFID is committed to being a global leader on transparency. In the current financial climate, we have a particular duty to show that we are achieving value for every pound of UK taxpayers' money that we spend on development. Results, transparency and accountability are our watchwords and guide everything we do. DFID regards transparency as fundamental to improving its accountability to UK citizens and to improving accountability to citizens in the countries in which it works. Transparency will also help us achieve more value for money in the programmes we deliver and will improve the effectiveness of aid in reducing poverty.

The UK Aid Transparency Guarantee commits DFID to making our aid fully transparent to citizens in both the UK and developing countries. As part of this commitment we are publishing Operational Plans for country programmes. The Operational Plans set out the vision, priorities and results that will be delivered in each of our country programmes.

We will concentrate our efforts on supporting achievement of the Millennium Development Goals (MDGs), creating wealth in poor countries, improving their governance and security and tackling climate change. The prize, in doing so, is huge: a better life for millions of people, and a safer, more prosperous world.



1) Context

Poverty in Nigeria is stark. Despite producing oil, Nigeria is not a rich country. Its total economy is one twentieth the size of the UK's economy, with many more people. The country is Africa's most populous, with an estimated 158 million people, and has a quarter of the continent's extreme poor. More than 100 million Nigerians (64%) live on less than £1 a day. The country has the most poor men and women after India and China. Nigeria now has 10% of the world's children out of school, 10% of the world's child and maternal deaths, and 25% of global malarial cases. Many women and girls are excluded from opportunities: 60% of 6-17 year old girls in northern Nigeria are not in school. As highlighted in the 2010 UK Bilateral Aid Review, unless progress is made in Nigeria, the Millennium Development Goals (MDGs) will not be achieved in Africa.

Nigeria's economic potential is considerable because of the size of its domestic market, its geographical position and its human and natural resources. Oil price rises impact positively on government revenue, but more must be done to improve the use of oil revenues. The non-oil sectors of the economy have been growing fast in recent years (over 10% a year), but wealth creation is skewed to the already well-off. Constraints to more inclusive growth include poor infrastructure such as power and roads. Over 80% of Nigerian businesses identify the lack of electricity as their biggest constraint, with national power supply equivalent to that used by the UK city of Birmingham. 63% of Nigerians do not have access to financial services. Job creation is hampered by high import and export barriers, inefficient markets and the business environment, with Nigeria ranked 137 out of 184 in the global 2011 Doing Business Report. Agriculture is the main livelihood for poor people, but productivity is very low. Nigeria is a major food importer which makes poor people vulnerable to rising global food prices.

Poor governance, including the misuse of oil wealth and corruption, has held back Nigeria's development. Ethnic competition, extreme inequalities and regional tensions have also created grievances. Oil wealth has fuelled patronage and undermined the accountability of elites to citizens. During military rule very little of this wealth was used responsibly or reached ordinary people. Public institutions went into decline. Mismanagement of the economy discouraged investment and private sector growth. An insurgency in the oil rich but socially deprived Niger Delta has threatened Nigeria's economic and political cohesion. But since the return of democracy in 1999 progress has been made. Better governance and stability are central to Nigeria's progress. **The Federal Government of Nigeria's** *Vision 20: 2020* outlines the strategies needed for growth. The Presidency's *Countdown Strategy 2010 to 2015: Achieving the MDGs* outlines the gaps, policies and investments needed to reduce poverty. These documents provide good frameworks for development co-operation between the UK, other partners, and the Nigerian authorities at Federal and State levels.

Development co-operation was minimal before 1999, but has grown in line with Nigeria's democratic transition. In 2006 a Paris Club Debt Deal, in which Nigeria repaid \$12 billion, led to donors writing off \$18 billion. Total official development assistance (ODA) to Nigeria was a little over \$1 billion in 2008 (excluding debt relief). This is small compared to other African countries (less than 1% of GNI). DFID works within a joint Country Partnership Strategy for Nigeria (2010-2013) with the African Development Bank (AfDB), USAID and World Bank, but also co-ordinates with the European Union (EU) and United Nations (UN) agencies. Despite the small scale of ODA, it can contribute significantly to better government policies, institutions, and programmes, and have direct impacts on poor people.



2) Vision

Overview: A peaceful, more democratic and prosperous Nigeria, meeting the basic needs of its citizens, is possible within a generation. Progress in Nigeria will only be achieved by **reducing internal conflicts**, **deepening democracy**, **and building the confidence of investors**. DFID's governance programmes will help address the causes of fragility – in the Delta, between ethnic groups, and by addressing the needs of the most impoverished States. A very large expansion of DFID's work in northern Nigeria – potentially doubling the number of states in which DFID focuses its work – will deliver more direct support to poor people, help change the lives of many more women and girls, and help close the huge MDG gaps in this region. If opportunities allow, DFID will support conflict reduction and job creation initiatives in the unstable Delta region.

Better governance in Nigeria requires strengthening democracy and the way government works at Federal and State levels, the latter being so important because states are responsible for 50% of all public expenditure. DFID will support Federal and State governments to use their resources more effectively. This will include technical support for better financial management and investment, public sector reform and accountability. Technical support and innovation by DFID projects can leverage much greater changes in the quality of government, infrastructure, health and education services. DFID will provide support to make the 2011 and 2015 elections more credible. No UK aid will go through government budgets, to protect against corruption and avoid substituting Nigerian public resources.

Unleashing Nigeria's growth potential will create more jobs, raise incomes and reduce poverty. It requires reducing the constraints on businesses (such as poor power and transport), building investor confidence (for example though better and less costly business regulation), and making markets work for poor men and women (for example by providing more financial services for poor people). DFID wealth creation programmes will include both 'enabling' initiatives, and direct support to poor people working in agriculture, construction, processing and trade. Our support to Nigeria's trade policy will complement wider DFID work to improve the movement of goods and people within West Africa, as part of promoting Africa-wide free trade.

In understanding how Nigeria will change, better governance and growth are inter-dependent. Recent changes in Nigeria include a growing business and middle class demanding better government. Growth diversifies tax revenues, reducing States' reliance on oil revenue, and makes a tax-paying public expect better services. This change is happening in Lagos State. A growing business and middle class is demanding more from the State government, which in turn is delivering more. Our continued support to Lagosian reformers – both public and private sector – will help improve the lives of huge numbers of poor people in this mega-city but will also provide a model for other States to follow. Further progress across more States will create a future where external aid and technical assistance will be irrelevant within a generation.

Alignment to wider UK Government priorities: a prosperous Nigeria will benefit UK trade and security interests, and help reduce crime, money laundering, and illegal migration. Nigeria is an emerging power, and contributes its armed forces to international peace-keeping. The economy, particularly Lagos offers big investment opportunities for UK businesses. More progress in northern Nigeria will help regional stability across the Sahel, where the potential for terrorism is a concern. DFID in Nigeria will work closely with other UK government departments on the prosperity and stability agendas. Conversely, DFID Nigeria will support no new climate change work for the next two years. The UN and World Bank are leading in this area. DFID Nigeria will review in 2013 whether there are opportunities and resources to support new work on climate change.

3) Results



Pillar/ Strategic Priority	Indicator	Baseline (2010 unless specified)	Expected Results (By 2015 unless specified)
Governance	Number of people voting in Nigeria's national elections.	35 million (2007) (43% women)	55 million (45% women) (DFID contribution)
Wealth creation	Number of poor people whose income increases by at least 50% due to DFID projects.	0	600,000 (of whom 250,000 women) (Directly attributable to DFID).
	Number of people with access to formal financial services.	30.7 million	40.7 million (44% women) (DFID contribution)
Health	Number of additional pregnant women and children under 5 able to access health care free at the point of use.	0	4 million (600,000 directly attributable to DFID support)
	Number of insecticide treated malaria nets distributed with DFID support.	2 million (2009)	10 million (Directly attributable to DFID).
Education	Number of additional children receiving education in northern Nigeria.	0	800,000 (75% girls) (Directly attributable to DFID).
Water and sanitation	Number of people using safer water and living in open-defecation free villages as a result of DFID support.	0	5.5 million (50% women and girls) (Directly attributable to DFID).
Poverty and vulnerability	Number of children under five reached by DFID supported nutrition programmes in northern Nigeria.	0	5 million (50% girls) (Directly attributable to DFID).

Note: Results that are attributable to DFID Nigeria are a) those where DFID Nigeria will directly pay for the item (such as bed nets), b) or where there is strong evidence that without DFID Nigeria's input that result would not have been achieved.

3) Results (continued)



Evidence supporting results. DFID analysis of conflict, drivers of change and governance in Nigeria has been extensive (see references). A recent review of DFID Nigeria's governance portfolio describes the evolution of our work since 1999: from a largely technical approach to one which supports champions of change, key reforms, more government accountability, and pressure groups and coalitions (both private sector and civil society) which make government more responsive. While expert technical assistance is still an essential part of what DFID can provide our Nigerian partners, the evidence shows how important it is to take a wider 'political economy' approach to improving the incentives for progressive change. The evidence on women's systematic discrimination, exclusion and unmet needs justify our big push to provide more opportunities for women and adolescent girls across all our projects, drawing on the resources of the DFID-Nike Girl Hub.

The constraints to growth (e.g. power supply, corruption), job creation (e.g. red tape, inefficient subsidies and markets) are well documented (see references). DFID and the World Bank have jointly supported analysis of the investment climate, doing business, power sector reform and the potential for public-private partnerships in Nigeria. Proposed projects build on past work which provide credible estimates of the results proposed for the next four years. Examples include: expanding existing DFID assistance to the power sector reform process being driven by the Presidency; helping government to improve the incentives for business and investment; extending path-breaking work on providing new financial services to poor men and women; and extending a DFID rural markets programme to raise agricultural incomes more widely across northern Nigeria.

The estimated MDG results on malaria, maternal mortality, and education are ambitious but achievable, being based on past projects in Nigeria. DFID will expand existing and develop new projects based on lessons learnt to deliver the proposed results – in particular our emphasis on enabling more women-for-women services, and girls' education. Targets to provide safer water, prevent malnutrition and small cash grants to the poorest women are less tested in the Nigerian context. UNICEF, the World Bank and NGOs such as Save the Children UK have all piloted work on which DFID's results targets are based. Risks are spread to some degree by our approach of expanding or scaling-back our work in different states across the Federation – depending on their commitment and whether results are being achieved.

Value for Money (VfM) rationale. Reduced conflict will save lives, lower the cost of business, encourage investment and improve services. The current peace in the Niger Delta allows over \$18 billion each year in additional government revenue. Public financial management reforms to make government expenditure more effective is a key DFID priority. Improving the efficiency of government spending by only 1% would create £150 million of savings each year. Technical assistance to government budgeting and appraising big infrastructure projects has the potential to leverage huge benefits from a planned £20 billion federal investment programme over the coming years.

Cost:benefit ratios for proposed projects on financial services, agricultural markets and power sector reform are all estimated at over 1:20. DFID projects on job creation will attract additional private sector investment (including from the UK CDC) and lending from other development partners. The costs and benefits of proposed MDG programmes were assessed against international benchmarks, showing good value for money particularly on bednets, maternal and child health, water and sanitation and girls education. The preventative aspects of our proposed nutrition programme are excellent value for money, and while treating acute malnutrition is more costly it saves lives. Cash grants to the most vulnerable are untested in the Nigerian context, and will need piloting and evaluation before expansion. These MDG projects are intended to have direct impacts on people, but also unlock Federal education and health grants to states to sustain better services.

4) Delivery and Resources



DFID will deliver the results in this plan through a combination of i) more direct delivery of services and opportunities for men and women, ii) working to improving the political, economic and policy conditions for progress, and iii) leveraging better use of Nigerian public and private resources. Our operating model will require more private sector and civil society engagement, particularly to deliver growth and governance results, but also private and community-based provision of health and education.

Important Nigerian partners will include Federal institutions most concerned with co-ordinating development, namely the National Planning Commission (the driver of the Vision 20:2020 plan), the Ministry of Finance, and the Presidency's MDG Office. DFID will also work with the Federal Ministries of Commerce, Power, Health, Education, Justice, and the Independent Election Commission. Through DFID's deepening democracy work we will explore ways of supporting effective legislative and budget oversight by the National Assembly. To deliver the proposed governance and MDG results DFID will need to expand the number of in-depth State partnerships, increasing from a present five focus states (Lagos, Enugu, Kaduna, Kano and Jigawa, covering 20% of Nigeria's population) to three more northern states, each equivalent to a small African country. Candidates for expansion have been identified, but final decisions on which states into which to expand will be depend on further analysis of commitment to reform and potential results. DFID will also explore supporting other states (eg. in the Delta) where opportunities arise; and ways of working with the National Governors Forum, to promote wider reform and replicate successful interventions.

Our main aid instruments will be i) grants to non-profit development agencies, and ii) competitive procurement of service providers with contracts to deliver specific services and technical assistance, with the agreement of Nigerian partner institutions. These two instruments have lead-in times of nine and 18 months (respectively) from the start of project design to inception. The scaling up of some existing projects (subject to VfM assessments and agreements) may help us achieve results more quickly in some areas, for example girls education, water, anti-malaria bednets and financial services. DFID will continue to avoid putting any UK funds through government systems because of concerns about fiduciary risk, and avoiding the substitution of Nigerian resources with UK aid.

Our present portfolio consists of 27 projects with a commitment value of £860 million (including past expenditure). Detailed mapping of proposed projects to deliver the results in this plan show that up to 27 *new* project appraisals will be needed during 2011/12 and 2012/13 including: up to 12 projects to be refocused, expanded or replicated; and up to 15 projects to be newly designed. The actual number of projects may be smaller because DFID staff will look at combining two or more related projects into single initiatives so as to achieve management efficiencies. The new projects have an estimated commitment value of £716 million. (The actual commitment will be smaller given the need to include performance-based financial envelopes, to allow scaling projects up or down depending on results and VfM assessments.) **The total projects in the DFID portfolio will be a maximum of 42 by 2013/14.**

DFID will continue to work with other development partners, in line with the joint Country Partnership with the World Bank, African Development Bank (AfDB) and USAID. This will include parallel funding, particularly with the World Bank and AfDB on infrastructure; and with USAID on governance and health. DFID will expand its partnerships with UNICEF and NGOs on girls education, water and nutrition. The priority given to the World Bank and UNICEF is in line with the conclusions of DFID's recent Multi-lateral Aid Review, though DFID Nigeria will take into account the findings of this review when negotiating further funding agreements. DFID Nigeria will explore complementary planning with the EU.



4) Delivery and Resources (continued)

Programme Spend

Pillar/Strategic priority	2010/11		2011/12		2012/13		2013/14		2014/15		TOTAL	
	Resource	Capital	Resource	Capital								
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Wealth Creation	24,700	0	35,000	0	49,250	0	72,500	0	78,000	0	234,750	0
Climate Change	0	0	0	0	0	0	0	0	0	0	0	0
Governance and Security	41,800	0	40,000	0	46,000	0	46,000	0	52,000	0	184,000	0
Education	24,304	0	27,035	0	27,035	0	47,000	0	42,000	0	143,070	0
Reproductive, Maternal												
and Newborn Health	20,648	0	37,000	0	45,000	0	65,000	0	59,000	0	206,000	0
Malaria	8,998	0	14,000	0	15,000	0	18,000	0	18,000	0	65,000	0
HIV/AIDS	17,573	0	15,000	0	10,000	0	15,000	0	15,000	0	55,000	0
Other Health	1,074	0	1,394	0	913	0	0	0	0	0	2,307	0
Water and Sanitation	3,613	0	7,571	0	8,802	0	21,500	0	21,000	0	58,873	0
Poverty, Hunger and												
Vulnerability	80	0	3,000	0	8,000	0	20,000	0	20,000	0	51,000	0
Humanitarian	0	0	0	0	0	0	0	0	0	0	0	0
Other MDG's	0	0	0	0	0	0	0	0	0	0	0	0
Global Partnerships	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	142,790	0	180,000	0	210,000	0	305,000	0	305,000	0	1,000,000	0



4) Delivery and Resources (continued)

Operating costs

	2010/11	2011/12	2012/13	2013/14	2014/15	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Frontline staff costs - Pay	2,181.00	2,408.00	3,250.00	3,400.00	3,500.00	12,558.00
Frontline staff costs - Non Pay	2,649.00	2,805.00	3,300.00	3,450.00	3,600.00	13,155.00
Administrative Costs - Pay	796.00	880.00	965.00	814.00	750.00	3,409.00
Administrative Costs - Non Pay	1,016.00	902.00	671.00	689.00	630.00	2,892.00
Total	6,642.00	6,995.00	8,186.00	8,353.00	8,480.00	32,014.00

Notes:

Staffing numbers and costs assume that not all additional posts needed to manage the expanding portfolio (particularly some of the new programme management staff) will be filled until April 2012.



4) Delivery and Resources (continued)

Efficiency savings

Category	Details	Residual cost in the SR period £'000
Strategic Reprioritisation	Pipeline planning assumes DFID Nigeria will close poorly performing projects, and expand those demonstrating results	
Further examples of Programme efficiency	Re-focussing major health and education initiatives (total value >£250 million) to ensure they focus more on direct delivery as well as technical assistance to improving systems	250,000

	2011/12		2012/13		2013/14		201	4/15
Administrative Cost Savings Initiative	PAY £'000	Non Pay £'000						
Reduction in Consultancy Payments		18						
Reduction in Travel				20				
Reduction in Training				20				
Reduction in Estates & Property Costs				20				58
Reduction in costs as a result of Office Restructuring				20	133		65	
Other Reductions		12		66				
Total	0	30	0	146	133	0	65	58

Per capita efficiency savings are considerably higher than indicated by the table, given that staff funded under the administrative budget will increase slightly to handle the doubling of programmes – but actual annual administrative spend will go down each year.



5) Delivering Value for Money

DFID Nigeria has made significant strides in embedding Value for Money (VfM) across its programme and operations in the past year. We formed a cross-office team to lead the VfM agenda, developed a strategy and carried out a number of key activities. For example, we were the first country office to pilot DFID's new tool to assess how departments approach delivery from a commercial point of view (Commercial Capability Review); and we are improving staff skills on VfM and have recruited a Results Adviser. DFID managers systematically track VfM savings and have incorporated a VfM assessment into annual project reviews. In moving forward, DFID Nigeria will retain its focus on results, manage aid and administrative funds well and become even more savvy in managing procurement, especially contracts with service providers that manage projects. DFID's overall push on independent evaluation and commitments under the UK Transparency Initiative will strengthen the arrangements DFID Nigeria has in place to demonstrate results and VfM.

For the period 2011 – 2015, DFID Nigeria will build on its existing VfM strategy and action plan. Key actions will include:

- Robust management for results closing projects and redesigning implementation as appropriate.
- Continuing to improve staff skills. A priority area for 2011/12 is evaluation (see slide on Monitoring and Evaluation).
- Improving our procurement skills by recruiting a Commercial Adviser by mid 2011.
- Implementing fully the recommendations of the Commercial Capability Review by mid 2012 (see recommendations in VfM action plan).
- Continuing to ensure that VfM is addressed at all stages of project management e.g. strengthening the use of evidence and economic appraisal to inform project design; systematically considering evaluation at the design stage of new projects; driving VfM by creating competition among our potential contractors; including measures of VfM in the monitoring framework of projects.
- Improving internal DFID systems to monitor VfM more effectively e.g. review results framework every six months; monitor risks and track performance of the programme portfolio every quarter.
- Improving incentives for staff to drive VfM across the programme and operations. A range of incentives including clear savings targets for individual staff and teams to be in place by mid 2012.
- Continuing to ensure that our approach to VfM is informed by global best practice.



6) Monitoring and Evaluation

Good monitoring and evaluation (M&E) are critical to delivering results and improving value for money. DFID Nigeria already has strong M&E. In seeking to improve further DFID Nigeria recently conducted an M&E stock-take and developed an action plan.

Monitoring: DFID Nigeria will continue to use robust monitoring approaches for our programmes: it will ensure each programme has a monitoring framework with data broken down by sex where appropriate; commission additional data collection where necessary, including baselines and perception surveys; promote community monitoring in ways which allow ordinary people to hold local officials and services to account; review programmes annually involving Nigerian stakeholders and government; agree annual review recommendations and act on them to improve programme implementation and impact. DFID Nigeria will also continue to review progress against its full Results Framework twice a year including the targeting of the poorest (equity) and women and girls (gender). These reviews will help manage the performance of implementing partners. The DFID Nigeria team will also monitor progress towards operational plan efficiency savings and VfM indicators agreed during project appraisal.

Evaluation: DFID Nigeria regularly reviews programmes and evidence to assess project performance so as to scale up or down financial allocations according to results. Half of DFID Nigeria's existing projects valued over £10 million have a research component, covering both programme implementation and impact. For example, one programme assesses the impact of conditional cash grants for getting more girls into school using a rigorous form of testing (a randomised control trial). In the future, we will take further steps to implement DFID's decentralised evaluation policy. For example, we will systematically assess needs and plans for evaluation of all new projects more than £5 million in value, and improve the transparency of evaluations by publishing them on the DFID website. DFID Nigeria will use an independent monitoring and evaluation consortium that has recently been contracted to evaluate governance, education, health and employment projects in five existing focus states.

As the DFID Nigeria programme matures, the number of evaluations will increase, and by 2013/14 the country team will conduct five evaluations a year (which means project teams will commission evaluations of approximately 50% of our projects over their lifetime). DFID Nigeria will prioritise evaluations of our larger, innovative, higher risk or contentious programmes. Teams will prioritise thematic areas which are critical to meeting Nigeria's development challenges such as girls' access to primary schooling, poor people's access to justice and their ability to earn a decent living. DFID Nigeria will recruit a specialist evaluation adviser to help scale up the number and rigour of evaluations.

Improving partners' monitoring and evaluation: A third of DFID Nigeria's projects valued more than £10m have a component to improve the ability of government agencies to produce and use data. For example, DFID Nigeria supports the Nigerian government to generate quality data on teacher numbers and utilization of health posts. In future, more attention will be given to producing impact (rather than input or output) data, such as mortality rates and income levels. We will do this through our current programmes and by encouraging better co-ordination amongst key development partners supporting statistics (World Bank and the United National Development Programme).



7) Transparency

Transparency is one of the top priorities for the UK Government. We will meet our commitments under the UK Aid Transparency Guarantee: we will publish detailed information about DFID projects, including programme documents and all spend above £500. Information will be accessible, comparable, accurate, timely and in a common standard with other donors. We will also provide opportunities for those directly affected by our projects to provide feedback.

DFID Nigeria will prioritise three strands of work to meet our corporate commitments under the UK Aid Transparency Guarantee:

Publishing comprehensive details of projects and programmes on the DFID website, by:

- ensuring information is accurate, of high quality, and in plain English;
- publishing project information and documentation on time and in accordance with DFID guidelines;
- seeking exclusions only when strictly necessary on grounds of security, programme effectiveness or commercial sensitivity;
- updating Nigeria pages of DFID's website at least once per quarter.

Promoting transparency in Nigeria more widely, by:

- promoting transparent government finance and accountable public institutions to help Nigerians hold decision makers to account;
- providing information about our current and planned programme to Nigeria's federal and partner state governments, and encouraging other donors to do the same:
- working with state houses of assembly to increase transparency and public access to information and debates;
- supporting Nigerian civil society to assess the level of transparency of budget and financial management processes, and to improve transparency in the oil and gas sector.

Providing opportunities for people affected by our projects to provide feedback to improve effectiveness, by:

- discussing plans with people affected by our work as part of project design whenever possible and appropriate;
- ensuring feedback is collected during project annual reviews, evaluations and field visits –and acted upon where possible.